

# OFFICE OF FISCAL ANALYSIS

Legislative Office Building, Room 5200  
Hartford, CT 06106 ◊ (860) 240-0200  
<http://www.cga.ct.gov/ofa>

sHB-5381

AN ACT ESTABLISHING AN ACCOUNT TO COMPENSATE  
VICTIMS OF UNLAWFUL FUNERAL SERVICE PRACTICES.

## **OFA Fiscal Note**

### **State Impact:**

Agency Affected	Fund-Effect	FY 27 \$	FY 28 \$
Consumer Protection, Dept.	GF - Cost	76,750	74,750
State Comptroller - Fringe Benefits <sup>1</sup>	GF - Cost	31,260	31,260
Consumer Protection, Dept.	Funeral Service Compensation Account - Potential Cost	See Below	See Below
Consumer Protection, Dept.	GF - Potential Revenue Gain	See Below	See Below

Note: GF=General Fund

**Municipal Impact:** None

### **Explanation**

The bill requires the Department of Consumer Protection (DCP) to oversee the funeral service compensation account (FSCA) and make grants to eligible applicants resulting in a cost to the state. To meet the requirements of the bill, DCP will have to hire a paralegal specialist for a salary and other expenses cost of \$76,750 in FY 27 and \$74,750 in FY 28, along with associated fringe benefit costs of \$31,260 in FY 27 and FY 28. The new employee is needed to review applications, make payments from the account, and answer applicant questions.

---

<sup>1</sup>The fringe benefit costs for most state employees are budgeted centrally in accounts administered by the Comptroller. The estimated active employee fringe benefit cost associated with most personnel changes is 41.82% of payroll in FY 27.

Primary Analyst: ME  
Contributing Analyst(s):  
Reviewer: PR

4/14/26

The bill also specifies that DCP may deduct and retain up to two percent of the balance of the FSCA for the costs incurred in managing the account resulting in a potential cost to the FSCA and a corresponding potential revenue gain to DCP.

***The Out Years***

The annualized ongoing fiscal impact identified above would continue into the future subject to employee wage increases and inflation.