



Fiscal Note

Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

HB 26-1258: CHANGES TO PRACTICES RELATING TO DEATH

Prime Sponsors:

Rep. Soper; Titone
Sen. Roberts; Pelton R.

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Published for: Consideration of Amendments**Drafting number:** LLS 26-0405**Version:** Second Revised Note**Date:** May 1, 2026**Fiscal note status:** The revised fiscal note reflects the rerevised bill.

Summary Information

Overview. The bill makes changes to certain penalties, definitions, and requirements regarding death-care related practices.

Types of impacts. The bill is projected to affect the following areas on an ongoing basis:

- Minimal State Revenue
- Minimal State Expenditures

Appropriations. No appropriation is required.

Table 1
State Fiscal Impacts

Type of Impact	Budget Year FY 2026-27	Out Year FY 2027-28	Out Year FY 2028-29
State Revenue	\$0	\$0	\$0
State Expenditures (General Fund)	\$0	\$0	\$0
Transferred Funds	\$0	\$0	\$0
Change in TABOR Refunds	\$0	\$0	\$0
Change in State FTE	0.0 FTE	0.0 FTE	0.0 FTE

Summary of Legislation

The bill makes changes to laws regarding death-care related practices, which are regulated by the Office of Funeral Home and Mortuary Science Services in the Department of Regulatory Agencies (DORA). Among other provisions, the bill:

- establishes and clarifies certain definitions related to the Mortuary Science Code, including adding cremationists and natural reductionists throughout the code;
- requires a funeral establishment to have a physical location, and adds that a broker of funeral services does not qualify for registration as a funeral establishment;
- applies existing class 1 misdemeanor penalties for violations of the mortuary science code to cremationists and natural reductionists and creates new violations subject to the misdemeanor, including:
 - committing acts that do not meet generally accepted mortuary science standards;
 - failing to include the license number of a designee in contracts;
 - failing to properly supervise an associate;
 - cremating human remains in an unregistered facility;
 - refusing to accept human remains that are not in a casket; and,
 - allowing a cremationist or licensed individual to perform services beyond their competency, training, or education;
- adds new elements to the existing crime of abuse of a corpse, a class 1 misdemeanor;
- allows a body to be cremated or have the process of natural reduction begin within 60 days after death, rather than the 30 days under current law, and modifies the amount of time after which cremated or naturally reduced remains may be disposed of;
- modifies and expands some of the powers and duties of the Division of Professions and Occupations concerning the regulation of death-care related professions, licensure, and nontransplant tissue banks;
- creates a new license type—license by endorsement—for licensed funeral directors, cremationists, mortuary science practitioners, embalmers, or natural reductionists that satisfy the requirements of the Occupational Credential Portability Program; and,
- extends the regulation of persons practicing cremation and mortuary science by two years, from 2029 to 2031.

Comparable Crime Analysis

Legislative Council Staff is required to include certain analysis in the fiscal note for any bill that creates a new crime, or that either reclassifies or creates a new factual basis for an existing crime. This section identifies comparable crimes and discusses assumptions on future conviction rates resulting from the bill.

Prior Conviction Data

The bill creates a new class 1 misdemeanor and expands the factual bases for a class 1 misdemeanor and a class 6 felony, as described below.

Violation of Mortuary Science Code

This bill creates a new class 1 misdemeanor offense of conducting or supervising a funeral service or final disposition while not under the direction or supervision of a funeral director. It also adds new factual bases to an existing class 1 misdemeanor offense related to committing acts that do not meet accepted mortuary science standards, failure to include a license number in contracts, and failure to properly supervise an associate. To form an estimate on the prevalence of these crimes, the fiscal note analyzed the existing offense of violating the mortuary science code as a comparable crime. From FY 2022-23 to FY 2024-25, 2 individuals were convicted and sentenced for this existing offense. Of the persons convicted, 1 was male and 1 was female. Demographically, both were White.

Abuse of a Corpse

This bill creates a new factual basis for the existing offense of abuse of a corpse, a class 6 felony. From FY 2022-23 to FY 2024-25, 7 were convicted and sentenced for this offense. Of the persons convicted, all 7 were male. Demographically, 6 were White and 1 was Black/African American.

Assumptions

The fiscal note assumes that there will be minimal or no additional case filings or convictions for the new and expanded offenses under the bill. Because the bill is not expected to have a tangible impact on criminal justice-related expenditures or revenue at the state or local levels, these potential impacts are not discussed further in this fiscal note.

Visit the [Fiscal Notes website](#) for more information about criminal justice costs in fiscal notes.

State Revenue

The bill may increase state revenue from licensing fees to the extent licenses by endorsements are pursued. Because this license is expected to be sought by a minimal number of professionals, any impact is expected to be limited. Fee amounts will be set administratively by DORA based on cash fund balance, program costs, and the number of licenses applying.

State Expenditures

DORA will have a minimal increase in workload to implement the bill, including the creation of a new license type. The Office of Funeral Home and Mortuary Science Services may engage in rulemaking and provide information and outreach to licensees. No change in appropriations is required.

Effective Date

The bill takes effect 90 days following adjournment of the General Assembly sine die, assuming no referendum petition is filed. The bill applies to offenses committed; license and registration applications filed; certificates of death initiated, completed, responded to, or filed; and contracts entered into or renewed on or after the applicable effective date of this act.

State and Local Government Contacts

Corrections

Local Affairs

District Attorneys

Public Health and Environment

Judicial

Regulatory Agencies

Labor

Sheriffs

The revenue and expenditure impacts in this fiscal note represent changes from current law under the bill for each fiscal year. For additional information about fiscal notes, please visit the [General Assembly website](#).