

HOUSE OF REPRESENTATIVES STAFF ANALYSIS

BILL #: HB 37 Abandoned Cemeteries
SPONSOR(S): Driskell and others
TIED BILLS: **IDEN./SIM. BILLS:** CS/SB 222

REFERENCE	ACTION	ANALYST	STAFF DIRECTOR or BUDGET/POLICY CHIEF
1) Government Operations Subcommittee		Roth	Smith
2) Infrastructure & Tourism Appropriations Subcommittee			
3) State Affairs Committee			

SUMMARY ANALYSIS

Zion Cemetery, established in 1901, is believed to be Tampa's first cemetery for African-Americans with room for approximately 800 graves. Zion Cemetery disappeared from public view and city maps by 1929. In 1951, the Tampa Housing Authority started construction on the Robles Park Apartments on land that includes part of the Zion Cemetery site, and construction crews found several unmarked graves and three caskets.

In October 2019, the Hillsborough County School District learned that the old Ridgewood Cemetery may have been located at the southeast corner of the King High School campus, which is now occupied by a small building and open land used for the agricultural program. Ridgewood was designated as a pauper's cemetery and at least 280 people (mostly African Americans) were buried there between 1942 and 1954.

The Division of Historical Resources (Division), established within the Department of State (DOS), is charged with encouraging identification, evaluation, protection, preservation, collection, conservation, and interpretation of information about Florida's historic sites and properties or objects related to Florida's history and culture.

The bill creates a ten-member Task Force on Abandoned African-American Cemeteries to study the extent that unmarked or abandoned African-American cemeteries and burial grounds exist throughout the state. The bill further provides direction to DOS for identifying the remains and locating eligible next of kin of those buried at the Zion Cemetery site. Additionally, the bill requires the Division to list any abandoned African-American cemeteries identified by the task force in the Florida Master Site File and to seek placement of an official Florida Historical Marker at the site. Lastly, the bill requires DOS to create, place, and maintain a memorial at the site of the former Zion and Ridgewood cemeteries (subject to specific appropriations).

The bill may have an indeterminate negative fiscal impact to DOS.

FULL ANALYSIS

I. SUBSTANTIVE ANALYSIS

A. EFFECT OF PROPOSED CHANGES:

Background

Task Force Requirements

Florida law defines “task force” to mean an advisory body created without specific statutory enactment for a time not to exceed one year or created by specific statutory enactment for a time not to exceed three years and appointed to study a specific problem and recommend a solution or policy alternative related to that problem. Its existence terminates upon the completion of its assignment.¹ Members of a task force, unless expressly provided otherwise by specific statutory enactment, serve without additional compensation and are authorized to receive only per diem and reimbursement for travel expenses.²

Historic and Abandoned Cemeteries and Unmarked Human Remains

Cemetery Regulation

Chapter 497, F.S., known as the Florida Funeral, Cemetery, and Consumer Services Act (the Act), generally regulates funeral and cemetery services.³ The Act authorizes the Board of Funeral, Cemetery, and Consumer Services within the Department of Financial Services (DFS) to regulate cemeteries, columbaria,⁴ cremation services, mausoleums, cemetery companies, dealers and monument builders, funeral directors, and funeral establishments.⁵

Section 497.005(13), F.S., defines the term “cemetery” to mean:

[A] place dedicated to and used or intended to be used for the permanent interment of human remains or cremated remains. A cemetery may contain land or earth interment; mausoleum, vault, or crypt interment; a columbarium, ossuary, scattering garden, or other structure or place used or intended to be used for the interment or disposition of cremated remains; or any combination of one or more of such structures or places.

The Act allows for the moving of graves – disinterment and reinterment.⁶ Disinterment and reinterment must be made in the physical presence of a licensed funeral director, unless reinterment occurs in the same cemetery.⁷ The funeral director is to obtain written authorization from a legally authorized person⁸ or court of competent jurisdiction prior to any disinterment and reinterment of a dead human body.⁹

Counties and municipalities are authorized, upon notice to DFS, to maintain and secure an abandoned cemetery or one that has not been maintained for more than six months.¹⁰ The solicitation of private funds and the expenditure of public funds are authorized for maintenance and security of abandoned cemeteries.¹¹ These efforts of maintenance and security are statutorily exempt from civil liabilities or

¹ Section 20.03(8), F.S.

² Section 20.052(2)(d), F.S.

³ See Section 497.001, F.S.

⁴ Section 497.005(18), F.S., defines “columbarium” to mean a structure or building that is substantially exposed above the ground and that is intended to be used for the inurnment of cremated remains.

⁵ Sections 497.101, F.S., and 497.103, F.S.

⁶ See Section 497.384, F.S.

⁷ Section 487.384(1), F.S.

⁸ Section 497.05(43), F.S., defines the term “legally authorized person” by providing a priority list which begins with the authorizations and directions of the decedent and can include relatives, guardians, or personal representatives of the decedent.

⁹ Section 487.384(3), F.S.

¹⁰ Section 497.284(1), F.S.

¹¹ *Id.*

penalties for damages to property at the cemetery.¹² Additionally, the county or municipality is permitted to maintain an action against the cemetery owner to recover costs for maintenance or security.¹³

Criminal Offenses Concerning Dead Bodies and Graves

Criminal offenses concerning dead bodies and graves are governed by Chapter 872, F.S. The law provides that it is a third degree felony¹⁴ to willfully and knowingly destroy, mutilate, deface, injure or remove any tomb¹⁵ containing human skeletal remains and disturb memorials including fences associated with a monument containing human skeletal remains.¹⁶ It is a second degree felony¹⁷ to willfully and knowingly disturb the contents of a grave or tomb.¹⁸ However, these offenses do not apply to:¹⁹

- Any person acting under the direction or authority of the Division of Historical Resources (Division) of the Department of State (DOS);²⁰
- Cemeteries operating under chapter 497, F.S.;
- Any cemeteries removing or relocating the contents of a grave or tomb as a response to a natural disaster; or
- Any person otherwise authorized by law to remove or disturb a tomb, monument, gravestone, burial mound, or similar structure, or its contents.

Department of State

The head of the DOS is the Secretary of State (Secretary). The Secretary is appointed by the Governor, subject to confirmation by the Senate, and serves at the pleasure of the Governor. The Secretary must perform the functions conferred by the State Constitution upon the custodian of state records.²¹ The Secretary serves as the state protocol officer. In consultation with the Governor and other governmental officials, the Secretary must develop, maintain, publish, and distribute the state protocol manual.²²

The following divisions of DOS are established:²³

- Division of Elections;
- Division of Historical Resources;
- Division of Corporations;
- Division of Library and Information Services;
- Division of Cultural Affairs; and
- Division of Administration.

DOS has the custody of the constitution and Great Seal of Florida, and of the original statutes and resolutions of the legislature, and of all the official correspondence of the Governor. DOS must keep a register and an index of all official letters, orders, communications, messages, documents, and other official acts issued or received by the Governor or the Secretary, and record them in a book numbered in chronological order. The Governor, before issuing any order or transmission of any official letter, communication, or document from the executive office or promulgation of any official act or proceeding (except military orders) must deliver the same or a copy to DOS to be recorded.²⁴

¹² Section 497.284(2), F.S.

¹³ Section 497.284(3), F.S.

¹⁴ A third degree felony is punishable by up to five years imprisonment and a \$5,000 fine. ss. 775.082 through 775.084, F.S.

¹⁵ This section provides that the term “tomb” includes any mausoleum, columbarium, or below ground crypt.

¹⁶ Section 872.02(1)(a), F.S.

¹⁷ A second degree felony is punishable by up to 15 years imprisonment and a \$10,000 fine. ss. 775.082 through 775.084, F.S.

¹⁸ Section 872.02(2), F.S.

¹⁹ Section 872.02(3), F.S.

²⁰ The powers and duties of the Division of Historical Resources of DOS are set forth in s. 267.031, F.S. Subject to some limitations, a state archaeologist, as employed by the Division, may assume jurisdiction over an unmarked human burial site in order to initiate efforts for the proper protection of the burial and the human skeletal remains and associated burial artifacts. See ss. 872.05(4)-(6), F.S.

²¹ Section 20.10(1), F.S.

²² Section 15.01(1), F.S.

²³ Section 20.10(2), F.S.

²⁴ Section 15.01(2), F.S.

Division of Historical Resources

The Division,²⁵ established within DOS, is charged with encouraging identification, evaluation, protection, preservation, collection, conservation, and interpretation of information about Florida's historic sites and properties or objects related to Florida's history and culture.²⁶ Some of the Division's efforts include:²⁷

- Developing a comprehensive statewide historic preservation plan;
- Directing and conducting a comprehensive statewide survey and maintaining an inventory of historic resources;
- Ensuring that historic resources are taken into consideration at all levels of planning and development; and
- Providing public information, education, and technical assistance relating to historic preservation programs.

The 1998 Task Force on Abandoned and Neglected Cemeteries

In 1998, the Legislature enacted the Cemetery Preservation and Consumer Protection Act (CPCPA).²⁸ The CPCPA mandated and funded the creation of an eleven-member Task Force on Abandoned and Neglected Cemeteries (task force) within DFS.²⁹ The CPCPA directed the task force to review and report on the status of neglected and abandoned cemeteries and, if necessary, propose legislation to counter this problem.³⁰

The task force submitted a final report on January 15, 1999,³¹ and determined that the abandonment and neglect of cemeteries was sufficiently widespread to warrant government intervention.³²

Specifically, the task force found that:

- The data collected on approximately 3,580 cemeteries suggested that 40 to 50 percent of the cemeteries in Florida are abandoned or neglected.
- Lack of funding appears to be a significant factor contributing to the neglect by private, unlicensed cemeteries.
- Verification that neglected cemeteries create problems for citizens and local governments and burden governmental resources.
- Older neglected cemeteries may represent a loss of historic or archeological values.
- Legislation is needed to establish guidelines, definitions, methods of establishing care for neglected and abandoned cemeteries, agencies responsible for providing such care, the funding mechanism for such projects, as well as a permanent structure to continue the location, identification, protection, preservation and care of such cemeteries.
- A grants-in-aid type program using matching funds to help improve the problems created by abandoned and neglected cemeteries.
- Funding to address the problems and recommendations in the proposed legislation which could be derived from: (1) a one-time appropriation by the legislature, (2) a fee on death certificates, (3) enabling legislation to permit cities and counties to include in their budgets funds for this purpose, and (4) the establishment of a non-profit corporation within the Department of Banking and Finance to obtain donations.
- It is imperative to stop the proliferation of neglected and abandoned cemeteries.
- The legislature has already established in ch. 872 protection for all human burial sites and remains regardless of whether or not the site is abandoned.³³

²⁵ Section 20.10(2)(b), F.S.

²⁶ Section 267.031, F.S.

²⁷ Section 267.031(5)(a),(b),(d), and (f), F.S.

²⁸ See Chapter 98-268, L.O.F.

²⁹ *Id.*

³⁰ *Id.*

³¹ *Final Report of Task Force on Abandoned and Neglected Cemeteries* (January 15, 1999), available at <https://www.coj.net/city-council/docs/brcemeteries-1999-statetaskforce-finalreport.aspx> (last visited March 19, 2021).

³² *Id.* at 3.

³³ *Id.* at 7-8.

The task force recommended that it be allowed to continue by either continuing in its present form for a finite time to more thoroughly examine the extent of the problems, or authorize a non-profit corporation to continue these functions on a permanent basis.³⁴ Additionally, the task force recommended to:

- Establish that local governments (combined with a statewide approach via a designated agency and non-profit) are the best way to manage issues created by abandoned and neglected cemeteries.
- Establish that owners of unlicensed cemeteries have a duty to care for their cemeteries in such a manner as to avoid neglect.
- Prohibit abandonment and neglect of cemeteries.
- Establish that a copy of all burial transit permits be filed with the clerk of court in the county of burial.
- Establish an easement or right of entry to enter and inspect private cemeteries for officially designated persons other than the next of kin.
- Establish that unlicensed cemeteries be required to post a sign providing notice of the existence of a cemetery at the posted location.
- Prohibit the creation of new cemeteries except under the provisions of Part I of ch. 497, thereby insuring that a care and maintenance fund is established for each new cemetery.³⁵

Abandoned Cemeteries in the Tampa Area

Zion Cemetery

Zion Cemetery, established in 1901, is believed to be Tampa's first cemetery for African-Americans with room for approximately 800 graves.³⁶ Zion Cemetery disappeared from public view and city maps by 1929.³⁷ In 1951, the Tampa Housing Authority started construction on the Robles Park Apartments on land that includes part of the Zion Cemetery site, and construction crews found several unmarked graves and three caskets.³⁸

The Robles Park Village housing (still owned by the Tampa Housing Authority) and two other commercial businesses owned by two private sector individuals now stand on the land that once was the site of the African-American cemetery. Upon learning that the Zion Cemetery might still lie beneath at least a portion of its Robles Park Village Apartments, the Tampa Housing Authority organized a consultation committee and hired archaeologists to survey its property.³⁹ In August 2019, archeologists used a ground-penetrating radar and discovered what they believe to be 126 caskets beneath the Tampa Housing Authority land.⁴⁰ The Tampa Housing Authority spent between \$70,000 and \$80,000 to relocate about 29 families who occupied five buildings within the housing complex that sits where Zion Cemetery is believed to be underground.⁴¹

Ridgewood Cemetery

In October 2019, the Hillsborough County School District (HCSD) learned that the old Ridgewood Cemetery may have been located at the southeast corner of the King High School campus, which is

³⁴ *Id.* at 8.

³⁵ *Id.* at 8-9.

³⁶ Paul Guzzo, *A community, not Just Zion Cemetery, Disappeared to Build Homes for Whites*, TAMPA BAY TIMES, Nov. 4, 2019 (updated Jan. 8, 2020), available at <https://www.tampabay.com/news/hillsborough/2019/11/04/a-community-not-just-zion-cemetery-disappeared-to-build-homes-for-whites/#talk-wrapper> (last visited March 19, 2021).

³⁷ *Id.*

³⁸ Paul Guzzo, *Key Dates in the History of Tampa's Forgotten Zion Cemetery*, TAMPA BAY TIMES, Jun. 19, 2019 (updated Jan. 13, 2020), available at <https://www.tampabay.com/florida/2019/06/23/key-dates-in-the-history-of-tampas-forgotten-zion-cemetery> (last visited March 19, 2021).

³⁹ Paul Guzzo, *Richard Gonzmart Believes no Coffins will be Found on his Zion Cemetery Land*, TAMPA BAY TIMES, Sep. 24, 2019, available at <http://ttt-hiweb.newscyclecloud.com/news/hillsborough/2019/09/24/richard-gonzmart-believes-no-coffins-will-be-found-on-his-zion-cemetery-land> (last visited March 19, 2021).

⁴⁰ *Id.*

⁴¹ Emerald Morrow, *Lost African American Grave Discoveries Highlight the Need for Affordable Housing*, 10NEWS WTSP, Feb. 24, 2020; see also Divya Kumar, *Tenant Leaders Seek Quicker Relocation for People Living Near Zion Cemetery*, TAMPA BAY TIMES, Oct. 10, 2019, available at <https://www.tampabay.com/news/tampa/2019/10/10/tenant-leaders-seek-quicker-relocation-for-people-living-near-zion-cemetery> (last visited March 19, 2021).

now occupied by a small building and open land used for the agricultural program.⁴² Ridgewood was designated as a pauper's cemetery and at least 280 people (mostly African Americans) were buried there between 1942 and 1954.⁴³

On October 28, 2019, the HCSD created an advisory committee, named the Historical Response Committee, to determine how to handle the search for unmarked graves at King High School and what to do if they were found. The HCSD hired a geotechnical firm to conduct a survey on the south end of King High School campus using a ground penetrating radar to look for any signs of the lost Ridgewood Cemetery on the campus.⁴⁴ On November 20, 2019, the HCSD released the results of the ground penetrating radar survey.⁴⁵ The survey of the southern edge of the King High School campus showed evidence of burials of approximately 145 graves.⁴⁶ The scan performed on the northeast corner of the campus showed no evidence of burials of graves.⁴⁷

Historical records generally indicate that there were between 250 and 268 burials at Ridgewood Cemetery.⁴⁸ Possible reasons why the radar survey only revealed a total of approximately 145 possible graves include:

- The radar may have more difficulty locating smaller coffins of infants and children.
- Some coffins may have decayed underground preventing detection by scan some 75 years later.
- Some graves may be under the agricultural workshop building.
- Some graves may have been moved to another cemetery.
- Limitations of radar technology.⁴⁹

On November 21, 2019, pursuant to the law on unmarked human burials,⁵⁰ the HCSD notified the county Medical Examiner in Hillsborough County and the Division of the unmarked human burials⁵¹ found on the King High Campus. When an unmarked human burial is discovered (other than during an authorized archaeological excavation)⁵² all disturbing activity of the burial must cease, and the district medical examiner must be notified.⁵³ Activity may not resume until authorized by the district medical examiner or the state archaeologist.⁵⁴

⁴²Paul Guzzo, *Records Show King High Gym may have been Built atop Paupers Cemetery*, TAMPA BAY TIMES, Oct. 22, 2019 (updated Oct. 23, 2019), available at <https://www.tampabay.com/news/education/2019/10/22/map-shows-king-high-gym-may-have-been-built-atop-paupers-cemetery> (last visited March 19, 2021).

⁴³Lori Rozsa, *Lost Lives, Fresh Heartache as a Black Cemetery is Found Buried under a High School*, WASHINGTON POST, November 24, 2019, available at https://www.washingtonpost.com/national/lost-lives-fresh-heartache-as-a-black-cemetery-is-found-buried-under-a-high-school/2019/11/24/5e755e4a-0ed4-11ea-bf62-eadd5d11f559_story.html (last visited March 19, 2021).

⁴⁴Dave Jordan, *Forgotten Cemetery under King High School? District Awaits Answers*, SPECTRUM NEWS 9, Oct. 28, 2019, available at <https://www.baynews9.com/fl/tampa/news/2019/10/28/forgotten-cemetery-under-king-high-school--district-awaits-answers> (last visited March 19, 2021).

⁴⁵Hillsborough County School District, Press Release, *School District Releases Findings from Scans on King High School Property*, Nov. 20, 2019, available at <https://www.sdhc.k12.fl.us/newsdesk/article/1578/school-district-releases-findings-from-scans-on-king-high-school-property> (last visited March 19, 2021).

⁴⁶*Id.*

⁴⁷*Id.*

⁴⁸*Id.*

⁴⁹*Id.*

⁵⁰Section 872.05, F.S.

⁵¹Section 872.05(2)(f), F.S., defines the term "unmarked human burial" as any human skeletal remains or associated burial artifacts or any location, including any burial mound or earthen or shell monument, where human skeletal remains or associated burial artifacts are discovered or believed to exist on the basis of archaeological or historical evidence, excluding any burial marked or previously marked by a tomb, monument, gravestone, or other structure or thing placed or designed as a memorial of the dead.

⁵²Section 872.05(5), F.S., provides for a similar process if an unmarked human burial is discovered during an authorized archeological excavation.

⁵³Section 872.05(4), F.S.

⁵⁴*Id.*

Almost a year later, the Division informed the HCSD that it does not have jurisdiction unless the cemetery is located on state lands.⁵⁵ The cemetery is not located on state lands, thus, jurisdiction was returned to the HCSD. On or about November 3, 2020, the Historical Response Committee met to discuss proper ways to honor the individuals buried at the site, care for the space, and provide learning opportunities to students at King High School and other schools.⁵⁶ No decision has yet been announced as to how those buried at Ridgewood will be memorialized.

Effect of the Bill

The bill creates the Task Force on Abandoned African-American Cemeteries to study the extent to which unmarked or abandoned African-American cemeteries and burial grounds exist throughout the state and to develop and recommend strategies for identifying and recording cemeteries and burial grounds while preserving local history and ensuring dignity and respect for the deceased.

DOS must provide administrative and staff support relating to the functions of the task force. The bill provides that the task force will be composed of the following members:

- The Secretary, or his or her designee (as chair);
- A representative of the Bureau of Archaeological Research of the Division, appointed by the Secretary;
- One person nominated by the President of the Florida State Conference of the National Association for the Advancement of Colored People and appointed by the Secretary;
- One representative of the Florida Council of Churches, nominated by the executive director of the council and appointed by the Secretary;
- One representative of the Florida African American Heritage Preservation Network, nominated by the executive director of the network and appointed by the Secretary;
- One representative of the Florida Public Archaeology Network, appointed by the Secretary;
- One representative of the cemetery industry, appointed by the Secretary;
- One member of the Senate, appointed by the President of the Senate;
- One member of the House of Representatives, appointed by the Speaker of the House of Representatives;
- One elected official from a local government, appointed by the Secretary.

The task force is required to hold its first meeting by August 1, 2021, and must meet as many times as it deems necessary to complete its duties. The task force is required to:

- Review the findings and recommendations made by the 1998 Task Force on Abandoned and Neglected Cemeteries, and any legislative or administrative action that was taken in response to the task force's findings and recommendations;
- Examine the adequacy of current practices regarding the preservation of unmarked and abandoned African-American cemeteries and burial grounds and identify any challenges unique to African-American cemeteries and burial grounds;
- Identify locations of unmarked and abandoned African-American cemeteries and burial grounds throughout the state and propose strategies, including any proposed legislation, for the preservation and evaluation of such sites; and
- Make recommendations regarding standards for the creation, placement, and maintenance of a memorial at any identified locations of unmarked and abandoned African-American cemeteries or burial grounds throughout the state.

The task force is required to submit a report by March 1, 2022, detailing its findings and recommendations to the Governor, the President of the Senate, the Speaker of the House of Representatives, the Minority Leader of the Senate, and the Minority Leader of the House of Representatives.

⁵⁵ Hillsborough County School District, Press Release, *Historical Response Committee Seeks Input for Ridgewood Memorial*, Nov. 3, 2020, available at <https://sdhc.k12.fl.us/newsdesk/article/1795/historical-response-committee-seeks-input-for-ridgewood-memorial> (last visited March 19, 2021).

⁵⁶ *Id.*

The above provisions expire on July 1, 2022.

The bill requires DOS, upon receiving consent of the property owners at the former Zion Cemetery site in Tampa, to partner with the University of South Florida (USF), Florida Agricultural and Mechanical University (FAMU), and the Zion Cemetery Archaeological Committee formed under the auspices of the Tampa Housing Authority, to continue an investigation to determine how many graves remain at the site.

Any historical resource, record, archive, artifact, public research, or medical record recovered through the course of the investigation by USF or FAMU must remain in the custody of either university for archiving and preservation until DOS requests custody of such resource, record, archive, artifact, public research, or medical record.

DOS must contract with USF and FAMU for the identification and location of eligible next of kin of those buried at the site.

By January 1, 2022, the universities must provide DOS with a list of possible descendants of those buried at the site, and to the extent possible, their contact information. For any identification of next of kin occurring on or after January 1, 2022, the universities must provide contact information of the next of kin to DOS.

The bill requires the Division to ensure that any abandoned African-American cemetery identified by the task force is listed on the Florida Master Site File. Upon such a cemetery's listing in the Florida Master Site File, the Division is required to (in lieu of the normal application process) seek placement of an Official Florida Historical Marker at a site with approval of the property owner. A person or organization affiliated with an abandoned cemetery may assist the Division in researching the history of such a site in the preparation of a historical marker's creation and placement. The costs for the creation and placement of a historical marker are to be borne by the Division.

The bill provides that, as appropriated by the Legislature, DOS must create, place, and maintain a memorial at the site of the former Zion Cemetery in Tampa and at the site of the former Ridgewood Cemetery at C. Leon King High School in Tampa.

B. SECTION DIRECTORY:

Section 1: Creates a Task Force on Abandoned African-American Cemeteries.

Section 2: Provides direction for identifying the remains and locating eligible next of kin of those buried at the sites.

Section 3: Requires the Division of Historical Resources to list any abandoned African-American cemeteries in the Florida Master Site File and to seek placement of an official Florida Historical Marker at the site.

Section 4: Requires the Department of State to create, place, and maintain a memorial at the site of the former Zion and Ridgewood cemeteries (subject to specific appropriations).

Section 5: Provides an effective date of July 1, 2021.

II. FISCAL ANALYSIS & ECONOMIC IMPACT STATEMENT

A. FISCAL IMPACT ON STATE GOVERNMENT:

1. Revenues:

None.

2. Expenditures:

Task Force

Because the bill is silent as to compensation and travel expense, s. 20.052(4)(d), F.S., governs, and the task force members will not be entitled to additional compensation but are authorized to receive per diem and reimbursement for travel expenses as provided in s. 112.061, F.S. These costs will be borne by the DOS as the administering agency of the task force.

DOS will incur an indeterminate amount of administrative expenses as the agency providing administrative and technical support for the task force.

Memorials and Placement of Florida Historical Markers

DOS will incur costs each time it is required to place an Official Florida Historical Marker at a site of a cemetery identified by the task force. Currently, the cost of a Florida Historical Marker is determined by the amount of text. For a single-sided marker with the same text on both sides of the marker, the cost is \$2,110. For a double-sided marker with different text appearing on both sides of the marker, the cost is \$2,420.⁵⁷

B. FISCAL IMPACT ON LOCAL GOVERNMENTS:

1. Revenues:

None.

2. Expenditures:

None.

C. DIRECT ECONOMIC IMPACT ON PRIVATE SECTOR:

None.

D. FISCAL COMMENTS:

None.

III. COMMENTS

A. CONSTITUTIONAL ISSUES:

1. Applicability of Municipality/County Mandates Provision:

Not applicable. This bill does not appear to require counties or municipalities to spend funds or take action requiring the expenditure of funds; reduce the authority that counties or municipalities have to raise revenues in the aggregate; or reduce the percentage of state tax shared with counties or municipalities.

2. Other:

None.

B. RULE-MAKING AUTHORITY:

The bill neither provides rulemaking authority nor requires implementation by executive branch rulemaking.

⁵⁷ See Historical Markers FAQ, <https://dos.myflorida.com/historical/about/division-faqs/marker/> (last visited March 19, 2021).

C. DRAFTING ISSUES OR OTHER COMMENTS:

None.

IV. AMENDMENTS/ COMMITTEE SUBSTITUTE CHANGES