

BILL ANALYSIS AND FISCAL IMPACT STATEMENT

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

Prepared By: The Professional Staff of the Committee on Governmental Oversight and Accountability

BILL: CS/SB 222

INTRODUCER: Governmental Oversight and Accountability Committee and Senator Cruz

SUBJECT: Abandoned Cemeteries

DATE: February 17, 2021

REVISED: _____

| | ANALYST | STAFF DIRECTOR | REFERENCE | ACTION |
|----|---------------|----------------|------------|---------------|
| 1. | <u>Ponder</u> | <u>McVaney</u> | <u>GO</u> | <u>Fav/CS</u> |
| 2. | _____ | _____ | <u>ATD</u> | _____ |
| 3. | _____ | _____ | <u>AP</u> | _____ |

Please see Section IX. for Additional Information:

COMMITTEE SUBSTITUTE - Substantial Changes

I. Summary:

CS/SB 222 creates a ten-member Task Force on Abandoned African-American Cemeteries. The stated purpose of the task force is 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. The task force is required to review the findings and recommendations made by the Task Force on Abandoned and Neglected Cemeteries and to 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 Department of State (DOS) must provide administrative and staff support relating to the functions of the task force. The task force must submit a report by January 1, 2022, that details its findings and recommendations. The task force is terminated on March 11, 2022.

The bill also requires the 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), the Florida Agricultural and Mechanical University (FAMU), and the Zion Cemetery Archaeological Committee to initiate an investigation to determine how many graves remain at the site. The DOS is directed to contract with the USF and the FAMU for the identification and location of eligible next of kin. The universities are required to provide the DOS, no later than January 1, 2022, with a list of possible descendants of those buried at the site and, to the extent possible, their contact information.

The Division of Historical Resources (Division) of the DOS must ensure that any abandoned African-American Cemetery identified by the task force is listed in the Florida Master Site File and seek placement of an Official Florida Historical Marker at a site with the approval of the land owner.

The bill specifies that, as funded by the Legislature pursuant to Specific Appropriation 3153A of the 2020-2021 General Appropriations Act, the DOS shall 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.

The bill takes effect July 1, 2021.

II. Present Situation:

Task Force Requirements under Section 20.03, Florida Statutes

Section 20.03(8), F.S., defines “task force” to mean an “advisory body created without specific statutory enactment for a time not to exceed 1 year or created by specific statutory enactment for a time not to exceed 3 years and appointed to study a specific problem and recommend a solution or policy alternative related to that problem.” This provision specifies that the existence of the task force terminates upon the completion of its assignment. Further, members, 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.¹

Florida Law Related to Historic and Abandoned Cemeteries, and to Unmarked Human Remains

Cemetery Regulation

Chapter 470, F.S., known as the Florida Funeral, Cemetery, and Consumer Services Act (the Act), generally regulates funeral and cemetery services.² The Act authorizes the Board of Funeral, Cemetery, and Consumer Services within the Department of Financial Services to regulate cemeteries, columbaria, cremation services and practices, cemetery companies, dealers and monument builders, funeral directors, and funeral establishments.³

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.”

¹ Section 20.052(2)(d), F.S.

² See Section 497.001, F.S.

³ Sections 497.101, F.S., and 497.103, F.S.

The Act allows for the moving of graves – disinterment and reinterment.⁴ Disinterment and reinterment must be made in the physical presence of a licensed funeral director, unless reinterment occurs in the same cemetery.⁵ Further, the funeral director is to obtain written authorization from a legally authorized person or court of competent jurisdiction prior to any disinterment and reinterment. Section 497.05(43), F.S., defines the term “legally authorized person” by providing a priority listing which begins with the decedent (when written inter vivos authorizations and directions are provided by the decedent) and includes relatives of the decedent.⁶ Additionally, the definition provides for other persons who may qualify– such as a public health officer, medical examiner or county commission – should a family member not exist or be available.⁷ Thus, if a legally authorized person is not available, a court of competent jurisdiction may provide the written authorization prior to the disinterment and reinterment of a dead human body.⁸

There is a large number of abandoned cemeteries in Florida.⁹ Section 497.284, F.S., governs abandoned cemeteries, and authorizes counties and municipalities, upon notice to the Department of Financial Services, to maintain and secure an abandoned cemetery or one that has not been maintained for more than six months. The solicitation of private funds and the expenditure of public funds are authorized for such maintenance and security.¹⁰ These efforts of maintenance and security are statutorily exempt from civil liabilities or penalties for damages to property at the cemetery.¹¹ Additionally, the county or municipality is permitted to maintain an action against the cemetery owner to recover costs for maintenance or security.¹²

Criminal Offenses Concerning Dead Bodies and Graves under Chapter 872, F.S.

In Florida, criminal offenses concerning dead bodies and graves are governed by Chapter 872, F.S.¹³ Section 872.02(1), F.S., 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 remains¹⁶ It is a second degree felony¹⁷ to willfully and knowingly disturb the contents of

⁴ See Section 497.384, F.S.

⁵ Section 487.384(1), F.S.

⁶ Section 497.05(43), F.S.

⁷ *Id.*

⁸ Section 497.384(3), F.S.

⁹ See *What are the applicable laws and regulations?* <https://dos.myflorida.com/historical/archaeology/human-remains/abandoned-cemeteries/what-are-the-applicable-laws-and-regulations/> (last visited January 5, 2021).

¹⁰ *Id.*

¹¹ Section 497.284(2), F.S.

¹² Section 497.284(3), F.S.

¹³ Chapter 872, F.S., is entitled, “Offenses Concerning Dead Bodies and Graves.”

¹⁴ A third degree felony is punishable by up to five years imprisonment and a \$5,000 fine. ss. 775.082, 775.083, and 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), F.S.

¹⁷ A second degree felony is punishable by up to 15 years imprisonment and a \$10,000 fine. ss. 775.082, 775.083, and 775.084, F.S.

a grave or tomb.¹⁸ Section 872.02, F.S., specifies that the offenses described above do not apply to:

- Any person acting under the direction or authority of the Division of the DOS;¹⁹
- 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 as set forth in subsection (1).

The section provides that a “tomb” includes any mausoleum,²⁰ columbarium,²¹ or below ground crypt.²²

The 1998 Task Force on Abandoned and Neglected Cemeteries

In 1998, prompted by the many neglected and abandoned cemeteries throughout Florida, the Legislature enacted the Cemetery Preservation and Consumer Protection Act (CPCPA).²³ The CPCPA mandated and funded the creation of an 11-member Task Force on Abandoned and Neglected Cemeteries (the “1998 Task Force”) within the Department of Banking and Finance.²⁴ The CPCPA directed the 1998 Task Force to review and report on the status of neglected and abandoned cemeteries and, if necessary, propose legislation to counter this problem.²⁵

The 1998 Task Force submitted its Final Report on January 15, 1999.²⁶ The Task Force determined that the abandonment and neglect of cemeteries was “sufficiently wide spread to warrant government intervention.”²⁷ Specifically, the Task Force found that:

- The data collected on some 3,580 cemeteries suggested 40 percent 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.
- City and County representatives on the 1998 Task Force verified 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.

¹⁸ Section 872.02(2), F.S.

¹⁹ The powers and duties of the Division of Historical Resources of the Department of State 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), (5), and (6), F.S.

²⁰ Section 497.005(46), F.S., defines a “mausoleum” as “a structure or building that is substantially exposed above the ground and that is intended to be used for the entombment of human remains.”

²¹ Section 497.005(18), F.S., defines a “columbarium” as “a structure or building that is substantially exposed above the ground and that is intended to be used for the inurnment of cremated remains.”

²² Section 872.02(4), F.S.

²³ See Chapter 98-268, L.O.F.

²⁴ *Id.*

²⁵ *Id.*

²⁶ *Final Report of Task Force on Abandoned and Neglected Cemeteries*, available at <https://www.coj.net/city-council/docs/brccemeteries-1999-statetaskforce-finalreport.aspx> (last visited January 5, 2021).

²⁷ *Id.* at p. 3.

- 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 would help ameliorate the problems created by abandoned and neglected cemeteries.
- Funding to address the problems and recommends in the proposed legislation may 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 Chapter 872 protection for all human burial sites and all human remains regardless of whether or not the site is abandoned.²⁸

The 1998 Task Force recommended that it be allowed to continue by either (i) “continu[ing] in its present form for a finite time” to more thoroughly examine the extent of the problems; or, (ii) the “non-profit corporation” suggested as part of proposed legislation “should continue these functions on a permanent basis.”²⁹ The 1998 Task Force also recommended to:

- Establish that local governments - combined with a statewide approach via the 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.
- Proscribe 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.
- Proscribe the creation of new cemeteries except under the provisions of Part I of Chapter 497, thereby insuring that a care and maintenance fund is established for each new cemetery.³⁰

The specific findings and recommendations of the 1998 Task Force have not been addressed by subsequent legislation.

²⁸ *Id.* at 7-8.

²⁹ *Id.* at 8.

³⁰ *Id.* at 8-9.

Zion Cemetery

Zion Cemetery, established in 1901, is believed to be Tampa's first cemetery for African-Americans with room for some 800 graves.³¹ Zion Cemetery disappeared from public view and city maps by 1929.³² 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.³³

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.³⁴ In August 2019, archeologists used a ground-penetrating radar and discovered what they believe to be 126 caskets beneath the Tampa Housing Authority land.³⁵ The Tampa Housing Authority spent between \$70,000 and \$80,000 to relocate about 29 families who occupied five buildings within the housing complex atop where Zion Cemetery is believed to sit underground.³⁶

Other Rediscovered Abandoned Cemeteries in the Tampa Area

Ridgewood Cemetery

In October 2019, the Hillsborough County School District (HCSO) learned 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.³⁷ Ridgewood was designated as a pauper's cemetery and at least 280 people – mostly African Americans – were interred between 1942 and 1954.³⁸

On October 28, 2019, the HCSO created an advisory committee, the Historical Response Committee, to determine how to handle the search for unmarked graves at King High School and

³¹ Paul Guzzo, *A community, not just Zion Cemetery, disappeared to build homes for whites*, TAMPA BAY TIMES, Nov. 4, 2019, <https://www.tampabay.com/news/hillsborough/2019/11/04/a-community-not-just-zion-cemetery-disappeared-to-build-homes-for-whites/#talk-wrapper>.

³² *Id.*

³³ Paul Guzzo, *Key dates in the history of Tampa's forgotten Zion Cemetery*, TAMPA BAY TIMES, Jun. 19, 2019 (Updated Aug. 28, 2019) <https://www.tampabay.com/florida/2019/06/23/key-dates-in-the-history-of-tampas-forgotten-zion-cemetery>.

³⁴ Paul Guzzo, *Richard Gonzmart believes no coffins will be found on his Zion Cemetery land*, TAMPA BAY TIMES, Sep. 24, 2019, <http://ttt-hiweb.newscyclecloud.com/news/hillsborough/2019/09/24/richard-gonzmart-believes-no-coffins-will-be-found-on-his-zion-cemetery-land>.

³⁵ *Id.*

³⁶ Morrow, Emerald, *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, <https://www.tampabay.com/news/tampa/2019/10/10/tenant-leaders-seek-quicker-relocation-for-people-living-near-zion-cemetery>.

³⁷ Paul Guzzo, *Records show King High gym may have been built atop paupers cemetery*, TAMPA BAY TIMES, Oct. 22, 2019 (updated Oct. 23, 2019), <https://www.tampabay.com/news/education/2019/10/22/map-shows-king-high-gym-may-have-been-built-atop-paupers-cemetery>.

³⁸ Lori Rozsa, *Lost lives, fresh heartache as a black cemetery is found buried under a high school*, WASHINGTON POST, November 24, 2019, 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.

what to do if they were found. The HCSD hired a geotechnical firm, Geoview, 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 Richwood Cemetery on the campus.³⁹ On November 20, 2019, the HCSD released the of the ground penetrating radar survey (November Press Release).⁴⁰ The survey of the southern edge of the King High School campus showed evidence of burials, approximately 145 suspected graves.⁴¹ The scan performed on the northeast corner of the campus showed no evidence of burials or graves.⁴²

Historical records generally indicate that there were between 250 and 268 burials at Ridgewood Cemetery.⁴³ 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.⁴⁴

On November 21, 2019, pursuant to s. 872.05, F.S., the HCSD notified the county Medical Examiner in Hillsborough County and the Florida Division of Historical Resources, which serves as the state archeologist, of the unmarked human burials⁴⁵ found on the King High Campus. When an unmarked human burial is discovered – other than during an authorized archaeological excavation⁴⁶ – all disturbing activity of the burial must cease, and the district medical examiner must be notified.⁴⁷ Activity may not resume until authorized by the district medical examiner or the State Archaeologist.⁴⁸

³⁹ Jordan, Dave, *Forgotten Cemetery Under King High School? District Awaits Answers*, SPECTRUM NEWS 9, Oct. 28, 2019, <https://www.baynews9.com/fl/tampa/news/2019/10/28/forgotten-cemetery-under-king-high-school--district-awaits-answers>.

⁴⁰ Hillsborough County School District, Press Release, *School District Releases Findings from Scans on King High School Property*, <https://www.sdhc.k12.fl.us/newsdesk/article/1578/school-district-releases-findings-from-scans-on-king-high-school-property> (last visited January 5, 2021).

⁴¹ *Id.*

⁴² *Id.*

⁴³ *Id.*

⁴⁴ *Id.*

⁴⁵ Section 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.

⁴⁶ Section 872.05(5), F.S., provides for a similar process if an unmarked human burial is discovered during an authorized archeological excavation.

⁴⁷ Section 872.05(4), F.S.

⁴⁸ *Id.*

Almost a year later, the Division informed the HCSD that it does not have jurisdiction, unless the cemetery is located on state lands.⁴⁹ 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.⁵⁰ No decision has yet been announced as to how those buried at Ridgewood will be memorialized.

Fort Brooke Estuary Cemetery

Archeologists, in September 2018, uncovered three grave shafts with human remains during the development of the 50-plus acre Water Street Tampa project.⁵¹ The grave shafts were believed to be of an old military burial ground from the Seminole War era, known as Estuary Cemetery.⁵² The archeologists' July 2019 report announced that the three grave shafts had human remains, but it did not identify the ancestry and indicated that work could resume on the development site. However, not much more is known about the findings or what may have been discovered due to it being a private site.

III. Effect of Proposed Changes:

Section 1 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 developing and recommending strategies for identifying and recording cemeteries and burial grounds while preserving local history and ensuring dignity and respect for the deceased.

The task force is to be chaired by the Secretary of State, or his or her designee, and is composed of:

- A representative of the Bureau of Archaeological Research of the Division of Historical Resources, appointed by the Secretary of State;
- 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 of State;
- One representative of the Florida Council of Churches, nominated by the executive director of the council and appointed by the Secretary of State;
- One representative of the Florida African American Heritage Preservation Network, nominated by the executive director of the network and appointed by the Secretary of State;
- One representative of the Florida Public Archaeology Network, appointed by the Secretary of State;
- One representative of the cemetery industry, appointed by the Secretary of State;
- One member of the Senate, appointed by the President of the Senate;

⁴⁹ Hillsborough County School District, Press Release, *Historical Response Committee Seeks Input for Ridgewood Memorial*, <https://sdhc.k12.fl.us/newsdesk/article/1795/historical-response-committee-seeks-input-for-ridgewood-memorial> (last visited January 5, 2021).

⁵⁰ *Id.*

⁵¹ Paul Guzzo, *More lost cemeteries will be found, historians say*, TAMPA BAY TIMES, Oct. 28, 2019, <https://www.tampabay.com/news/tampa/2019/10/28/more-lost-cemeteries-will-be-found-historians-say>.

⁵² *Id.*

- 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 of State.

The task force is required to hold its first meeting by August 1, 2021, and shall 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 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 January 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.

This section expires on March 11, 2022.

Section 2 requires the DOS, upon receiving consent of the property owners at the former Zion Cemetery site in Tampa, to partner with the USF, the 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 shall remain in the custody of either university for archiving and preservation until the DOS requests custody of such resource, record, archive, artifact, public research, or medical record.

This section requires the DOS to 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 the 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 the DOS.

Section 3 requires the Division of the DOS 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, 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. The bill permits a person or organization affiliated with an abandoned cemetery to 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.

Section 4 provides that, as funded by the Legislature, pursuant to Specific Appropriation 3153A of the 2020-2021 General Appropriations Act, the Department of State shall 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.

Section 5 provides that the act takes effect July 1, 2021.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

The mandate restrictions do not apply because the bill does not require counties and municipalities to spend funds, reduce counties' or municipalities' ability to raise revenue, or reduce the percentage of state tax shared with counties and municipalities.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

D. State Tax or Fee Increases:

None.

E. Other Constitutional Issues:

None identified.

V. Fiscal Impact Statement:

A. Tax/Fee Issues:

None.

B. Private Sector Impact:

None.

C. Government Sector Impact:***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.

The 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

The 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 \$2,420.⁵³

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Statutes Affected:

None.

IX. Additional Information:**A. Committee Substitute – Statement of Substantial Changes:**

(Summarizing differences between the Committee Substitute and the prior version of the bill.)

CS by Governmental Oversight and Accountability on February 17, 2021:

The CS moves up the deadline for the submission of the task force's report from March 1, 2022, to January 1, 2022, to comport with the start of the legislative session. It also moves up the expiration date of the task force from July 1, 2022, to March 11, 2022.

B. Amendments:

None.

This Senate Bill Analysis does not reflect the intent or official position of the bill's introducer or the Florida Senate.

⁵³ See Historical Markers FAQ, <https://dos.myflorida.com/historical/about/division-faqs/marker/> (last visited January 5, 2021).