

S. 2089, Burial Equity for Guards and Reserves Act of 2021

As ordered reported by the Senate Committee on Veterans' Affairs on December 15, 2021

| By Fiscal Year, Millions of Dollars | 2022 | 2022-2026 | 2022-2031 |
|--|------|-------------------------------------|---------------|
| Direct Spending (Outlays) | 0 | 0 | 0 |
| Revenues | 0 | 0 | 0 |
| Increase or Decrease (-) in the Deficit | 0 | 0 | 0 |
| Spending Subject to Appropriation (Outlays) | 0 | 0 | not estimated |
| Statutory pay-as-you-go procedures apply? | No | Mandate Effects | |
| Increases on-budget deficits in any of the four consecutive 10-year periods beginning in 2032? | No | Contains intergovernmental mandate? | No |
| | | Contains private-sector mandate? | No |

Under current law, the Department of Veterans Affairs (VA) awards grants to state, county, tribal, and territorial governments to establish, expand, or operate veterans' cemeteries. VA cannot make grants for cemeteries that permit the burial of service members who did not serve on active duty, such as some members of the reserve components of the armed forces. S. 2089 would allow VA to provide grants for cemeteries that allow the burial of those people.

The bill would not authorize or provide additional funds for cemetery grants, nor would it authorize VA to reimburse cemeteries for burial expenses for people who did not serve on active duty. Thus, CBO estimates that the bill would not affect the federal budget.

On December 7, 2021, CBO transmitted a [cost estimate for H.R. 3944](#), the Burial Equity for Guards and Reserves Act of 2021, as ordered reported by the House Committee on Veterans' Affairs on November 4, 2021. The two bills are similar, and CBO's estimates of the cost of implementing them are the same.

The CBO staff contact for this estimate is Logan Smith. The estimate was reviewed by Leo Lex, Deputy Director of Budget.