

**STATE OF TENNESSEE  
OFFICE OF THE ATTORNEY GENERAL**

**March 20, 2018**

**Opinion No. 18-13**

**Responsibility of Local Governments to Provide for Paupers' Funeral Expenses**

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**Question**

Are local governments required to arrange for a pauper's burial or cremation?

**Opinion**

State law requires only that each county cover the expenses, when necessary, for the burial or cremation of unclaimed bodies by the coroner or medical examiner.

**ANALYSIS**

No state law or constitutional provision requires a local government to provide a burial, cremation, or other funeral services for indigent individuals. County legislative bodies are *authorized* to appropriate money “[f]or the burial or cremation expenses of any poor person dying in the county, leaving no means to pay for the same.” Tenn. Code Ann. § 5-9-101(4). But they are not required to do so. *See* Op. Tenn. Att’y Gen. 10-03 (Jan. 19, 2010) (noting that counties are authorized by § 5-9-101 to contribute county funds to volunteer fire departments but are not required to provide fire service).

State law does impose certain requirements with respect to unclaimed bodies, however. A coroner or medical examiner who is unable to deliver the body of the deceased to relatives “shall cause the deceased to be decently buried or cremated” in accordance with applicable laws governing cremation. Tenn. Code Ann. § 38-5-118; *see also* Op. Tenn. Att’y Gen. 84-123 (April 11, 1984) (recognizing this requirement). When a coroner or medical examiner provides for the burial or cremation of an unclaimed body, those expenses must be paid “from the property found with the body, or, if there is none, from the county treasury.” Tenn. Code Ann. § 38-5-118.

No other state laws of general applicability impose requirements on counties or local governments related to the burial, cremation, or funeral expenses of the indigent.

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