

Government of the District of Columbia
Office of the Chief Financial Officer



Glen Lee
Chief Financial Officer

MEMORANDUM

TO: The Honorable Phil Mendelson
Chairman, Council of the District of Columbia

FROM: Glen Lee
Chief Financial Officer 

DATE: July 6, 2026

SUBJECT: Fiscal Impact Statement – Posthumous Care Modernization
Amendment Act of 2026

REFERENCE: Bill 26-547, Draft Committee Print as provided to the Office of Revenue
Analysis on June 18, 2026

Conclusion

Funds are sufficient in the proposed revised fiscal year 2026 budget and proposed fiscal year 2027 through fiscal year 2030 budget and financial plan to implement the bill.

Background

Alkaline hydrolysis, also known as water cremation, is an eco-friendly alternative to traditional burial and flame cremation. It uses a pressurized, heated mixture of water and alkali (like potassium hydroxide) to accelerate natural decomposition, reducing the body to bone fragments and a sterile liquid. The bill authorizes¹ alkaline hydrolysis in the District by defining the practice in District law.

Financial Plan Impact

Funds are sufficient in the proposed revised fiscal year 2026 budget and proposed fiscal year 2027 through fiscal year 2030 budget and financial plan to implement the bill. There is no cost to authorizing the alkaline hydrolysis in the District.

¹ The District of Columbia Funeral Services Regulatory Act of 1984, effective May 22, 1984 (D.C. Law 5-84; D.C. Official Code § 3-401 et seq.).