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Department of Veterans Affairs: Burial Benefits and the National Cemetery Administration

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SUMMARY

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Department of Veterans Affairs: Burial Benefits and the National Cemetery Administration

The Veterans Benefits Administration (VBA) within Department of Veterans Affairs (VA) provides eligible veterans and their next of kin monetary and non-monetary burial benefits upon the veterans' deaths. Servicemembers and veterans have received non-monetary burial benefits since the Civil War and monetary burial benefits since World War I.

Eligible veterans and active-duty servicemembers eligible for burial benefits can be interred in VA national cemeteries and can receive government-furnished headstones or markers, and in their honor, next of kin can receive presidential memorial certificates and burial flags. Spouses, minor children, and, under certain conditions, unmarried adult children may also be buried in national cemeteries. A deceased veteran interred in a private cemetery may be eligible for a medallion that can be affixed to a privately purchased headstone.

Monetary burial benefits are partial reimbursements that an eligible veteran's next of kin can receive for burial and funeral costs. The amount of the reimbursement depends on the manner of the veteran's death: whether it was service-connected or was non-service-connected or occurred in a VA facility.

The National Cemetery Administration (NCA) is responsible for maintaining VA national cemeteries and for providing grants to states or federally recognized tribal governments for establishing, expanding, or improving state, tribal, or territorial veterans cemeteries. The development of national cemeteries began as a result of the increasing number of Civil War casualties. The National Cemetery Act of 1867, the first major piece of legislation for national cemeteries, provided funds for, and directives about, national cemeteries. As of March 2021, there are 155 national cemeteries, along with 34 soldiers lots and monument sites, under VA's jurisdiction. The Department of the Army oversees Arlington National Cemetery.

This report provides a description of both VA's monetary and non-monetary burial benefits and NCA's national cemeteries. The report addresses topics frequently inquired about by congressional staff and constituents (among other things), such as:

- Who is eligible and ineligible to receive burial benefits?
- Who can be buried in a national cemetery? Who can be buried in a VA-funded state cemetery?
- How does VA decide to build new or expand existing national cemeteries?
- What legislative measures has Congress introduced to address burial benefits and national cemeteries?

These issues may be of particular interest to Congress due to the aging of the veteran population; the recent transfer of 11 cemeteries from the Department of the Army to NCA; and the continuing discussions on expanding burial and cemetery benefits, addressing Confederate symbols on public land, and determining appropriate inscriptions and emblems on VA-provided headstones.

Contents

Introduction 1
Eligibility for Burial Benefits 1
Non-Monetary Benefits 2
Interment in VA Veterans Cemeteries 5
Interment in a Private Cemetery 5
Headstones, Medallions, or Markers 6
Presidential Memorial Certificate 7
Burial Flag 8
Monetary Burial Benefits 8
Reimbursement 9
Eligibility 9
Burial and Plot-Interment Allowance Amount 9
Unclaimed Veterans Remains 11
Individuals Ineligible for Burial Benefits 11
Foreign Prisoners of War (POWs) 12
National Cemetery Administration (NCA) 13
History of National Cemeteries 13
VA Urban and Rural Initiatives 16
Emblems and Inscriptions 16
Establishing New National Cemeteries 18
State and Tribal Veterans Cemeteries 19
Memorials in National Cemeteries 20
Confederate Memorials 20
Recent Laws, 115th-116th Congresses 21
Considerations for Congress 22

Tables

Table 1. Eligibility for Non-Monetary Burial Benefits 4
Table 2. Government Furnished Headstones, Markers, or Medallions 7
Table 3. Burial and Plot Allowances 11
Table 4. Laws from the 115th-116th Congresses 21

Table A-1. Legislative History of Monetary Burial Allowance 24
Table B-1. Timeline of National Cemeteries 27
Table C-1. P.L. 116-315 Subtitle C: Burial Matters 31

Appendixes

Appendix A. Legislative History of Monetary Burial Allowance 24
Appendix B. History of Federal Actions Related to National Cemeteries 27
Appendix C. P.L. 116-315: Subtitle C: Burial Matters 31

Appendix D. Selected Reports 32

Contacts

Author Information..... 32

Introduction

The National Cemetery Administration (NCA), within the Department of Veterans Affairs (VA), is responsible for maintaining national veterans cemeteries; providing grants to states for establishing, expanding, or improving state veterans cemeteries; and providing headstones, markers, and medallions for eligible beneficiaries. Through the Veterans Benefits Administration (VBA), burial benefits are provided to the next of kin of eligible veterans, which include monetary and non-monetary benefits for the veteran's service in the Armed Forces.[1]

Veterans or active-duty servicemembers eligible for burial benefits can be interred in national cemeteries and can receive government-furnished headstones or markers. In the decedent's honor, the veteran's next of kin can receive a presidential memorial certificate and a burial flag. Previously deceased spouses or surviving spouses, minor children, and, under certain conditions, unmarried adult children may also be buried in national cemeteries. Veterans interred in private cemeteries may be eligible for government headstones or medallions to affix to privately purchased headstones.

Monetary burial benefits are partial reimbursements that an eligible veteran's next of kin can receive for burial and funeral costs. The amount of the reimbursement depends on whether the veteran's death was service-connected or was non-service-connected or occurred in a VA facility.[2]

National cemeteries, initiated due to the Civil War, now include 155 national cemeteries in 42 states and Puerto Rico and 34 soldiers lots and monument sites under NCA's jurisdiction.[3]

This report focuses on burial benefits provided by VBA, as well as on NCA's national cemeteries and state veterans cemeteries supported by VA's Veterans Cemetery Grant Program. It does not discuss national cemeteries under the jurisdiction of the National Park Service or those under the American Battle Monuments Commission, which are located outside of the United States. In addition, this report does not discuss Arlington National Cemetery, which is under the jurisdiction of the Department of the Army, or other cemeteries located on military bases administered by the military service branches.[4]

Eligibility for Burial Benefits

Burial benefits are available to veterans and other individuals in particular circumstances. Benefits may be non-monetary—including burial in a VA national cemetery or VA state or tribal cemetery, a government-furnished headstone, medallion, presidential memorial certificate, or burial flag—or monetary, which may include a plot interment allowance and travel expenses.

[1] Next of kin—recognized in order: surviving spouse; children, according to age; parents, including adoptive, stepparents, and foster parents; brothers or sisters, including half or step brothers and sisters; grandparents; grandchildren; uncles or aunts; nephews or nieces; cousins; or other lineal descendent. For more information, see 38 C.F.R. §38.633.

[2] The term *service-connected* refers to deaths that occurred while on active duty or due to a condition incurred in or aggravated by active duty. The term *non-service-connected* refers to deaths that did not occur while on active duty or are due to a condition that was not incurred in or aggravated by active duty.

[3] NCA, "Background about NCA," December 14, 2020, https://www.cem.va.gov/resources.asp. The term *soldiers lot* refers to the section of a public or private cemetery reserved for the interment of soldiers. These sections are under the purview of the nearest national cemetery.

[4] See CRS In Focus IF11362, *Defense Primer: Arlington National Cemetery*, by Barbara Salazar Torreon.

Non-Monetary Benefits

Table 1 provides a guide to which non-monetary benefits different populations may be eligible for.

For veterans or servicemembers to be eligible, they must be:

- Members of the U.S. Armed Forces who die while on active duty,
- Veterans discharged under conditions other than dishonorable (with certain exceptions), or
- U.S. citizens who served in the armed forces of a U.S. ally during a time of war (service must have been terminated honorably by death or otherwise).

Others who may be eligible for selected non-monetary burial benefits include the following:

- **Spouses, minor children, or unmarried adult children**, who may be buried in a VA national cemetery or a VA state or tribal cemetery.
- **World War II Merchant Mariners**,[5] who may be eligible for interment in a VA national cemetery.
- **Members or former members of National Guard and reserve components**,[6] who may be eligible for multiple burial benefits if they meet one of the following requirements:
  - Met minimum active-duty service requirements, were ordered to federal active duty and served their full term of service, and did not receive a dishonorable discharge;
  - Were entitled to retirement pay at time of death or would have been entitled to retirement pay had they been over 60 years old at the time of death;
  - Died while hospitalized or receiving treatment at U.S. expense for an injury or illness that occurred while on active duty for training or inactive-duty training under honorable conditions;
  - Became disabled or died from a disease or injury caused or aggravated by active-duty service during a period of active duty for training;
  - Became disabled or died from an injury or certain cardiovascular disorders caused or aggravated by active-duty service during a period of inactive-duty training.
- **Members of the Reserve Officers' Training Corps (ROTC) of the Army, Navy, or Air Force**,[7] who may be eligible for multiple burial benefits if they died under honorable conditions while also:
  - Attending an authorized training camp or an authorized cruise,
  - Performing authorized travel to or from a training camp or training cruise,
  - Hospitalized or receiving treatment at U.S. expense for an injury or illness that occurred while attending or traveling to a training camp or cruise.

[5] 46 U.S.C. §11201.

[6] 38 U.S.C. §2402(a)(2); 38 C.F.R. §38.620(b).

[7] 38 U.S.C. §2402(a)(3); 38 C.F.R. §38.620(c).

- **Commissioned officers of the National Oceanic and Atmospheric Administration**,[8] who may be eligible for multiple burial benefits if they meet one of the following requirements:
  - Served on full-time duty on or after July 29, 1945;
  - Served in the Philippine Islands on December 7, 1941, and continued to serve there until death;
  - Served before July 29, 1945, and were assigned to an area of immediate military hazard that was determined by the Secretary of Defense during a time of war or by a presidentially declared national emergency.
- **Commissioned officers of the U.S. Public Health Service**,[9] who may be eligible for certain burial benefits if they satisfy at least one of the following statements:
  - Served on full-time duty on or after July 29, 1945 (if the service qualified as active duty for training, the officer must have become disabled or died from a disease or injury caused or aggravated by his or her service);
  - Served on inactive-duty training, and death resulted from an injury caused or aggravated by their service;
  - Served on full-time duty prior to July 29, 1945:
    - In a time of war; **or**
    - On detail for duty with Army, Navy, Air Force, Marine Corps, or Coast Guard; **or**
    - While part of the U.S. military forces authorized through a presidential executive order.
- **Philippine armed forces veterans**,[10] who may be eligible for certain burial benefits if they meet both of the following requirements:
  - U.S. citizens or lawful permanent residents at the time of their deaths; and
  - Resided in the U.S. at the time of their deaths.

  And the Philippine veteran must also meet one of the following:
  - Served before July 1, 1946, in the Philippine military (including recognized guerrilla forces) while these forces were in the service of the United States and died on or after November 1, 2000; or
  - Enlisted between October 6, 1945, and June 30, 1947, with the U.S. military with the consent of the Philippine government and died on or after December 16, 2003.
- **Hmong veterans**,[11] who may be eligible for certain burial benefits if they meet all of the following requirements:
  - Died on or after March 23, 2018;
  - Resided in the United States at the time of their deaths; and

[8] 38 U.S.C. §§101(21)(C), 2402(a)(1); 38 C.F.R. §3.6(b)(3).

[9] 38 U.S.C. §§101(21)(B), 101(22)(C), 2402(a)(1); 38 C.F.R. §3.6(b)(2).

[10] P.L. 108-183; 38 U.S.C. §2402(8); 38 C.F.R. §38.620(h).

[11] P.L. 115-141; 38 U.S.C. §2402(a)(10).

- Naturalized under Section 2(1) of the Hmong Veterans' Naturalization Act of 2000 (P.L. 106-207).

Table 1. Eligibility for Non-Monetary Burial Benefits

Population	Interment[a]	Burial Flag[b]	Headstone or Marker[c]	Medallion	Presidential Memorial Certificate
Veterans[d]	N,S	Yes[e]	N,S,P	Yes	Yes
Spouses/Dependents/Parents[f]	N,S	No	N[g]	No	No
World War II Merchant Mariners[h]	N,S	Yes	N,S,P	Yes	Yes
Armed Forces	N,S	Yes[e]	N,S,P[i]	Yes[e]	Yes
National Guard[j]	N,S	Yes[e]	N,S,P	Yes[e]	Yes
Reserve Components[j]	N,S	Yes[e]	N,S,P	Yes[e]	Yes
Reserve Officers' Training Corps (ROTC)[k]	N,S	Yes	N,S	Yes	Yes
Commissioned Officers of National Oceanic and Atmospheric Administration	N,S[a]	Yes[l]	N	Yes[m]	No
Commissioned Officers of the U.S. Public Health Service	N,S	Yes[n]	N	Yes	No
Philippine Armed Forces Veterans	N,S	Yes	N	Yes	No
Hmong Veterans[o]	N	No	N,P	No	No

Source: Chart compiled by CRS using the information provided in the table notes.

Notes: N=VA National Cemetery; S=VA-Funded State or Tribal Cemetery; P=Private Cemetery

a. 38 U.S.C. §2402. See also NCA, "Persons Eligible for Burial in a National Cemetery," https://www.cem.va.gov/burial_benefits/eligible.asp.

b. For more information, see the "Burial Flags" page on VA's website at http://www.cem.va.gov/burial_benefits/burial_flags.asp.

c. See **Table C-1** for how P.L. 116-315 amends this provision, effective in 2023.

d. 38 U.S.C. §2402.

e. Generally, if an individual is eligible for a burial flag, he or she is also eligible for a medallion. Veterans are eligible so long as separation from the Armed Forces was according to an other-than-dishonorable discharge. Members or veterans of the National Guard or reserve components are eligible if they were or would have been entitled to retired pay except that they are under age 60. In addition, members or former members of the Selected Reserve who served their initial obligation, were discharged for a disability

incurred or aggravated in the line of duty, or died while a member of the Selected Reserve are eligible for these memorial items. See VA, *Federal Benefits for Veterans, Dependents and Survivors*, updated 2019, ch. 3, https://www.va.gov/opa/publications/benefits_book/2019_Federal_Benefits_for_Veterans_Dependents_and_survivors.pdf.

f. See 38 C.F.R. §38.620(i) for requirements for certain natural or adoptive parents of interred persons who died on or after October 13, 2010, to be eligible.

g. If two veterans are married, VA will provide two side-by-side gravesites and two headstones or markers upon request.

h. 46 U.S.C. §11201.

i. Under current federal regulation, individuals who served in the Armed Forces after September 7, 1980, must have served a minimum of 24 consecutive months on active duty to be eligible for these markers. However, the VA Secretary can make exceptions under certain circumstances (e.g., death while on active duty).

j. Generally, if National Guard or reservist members have only limited active-duty service or training, they are not eligible for burial benefits. They may be eligible if they die during or as a result of training. Members of National Guard or reserve components ordered to federal active duty who serve the full period of activation are considered active-duty members of the Armed Forces and are eligible for burial benefits.

k. Members of ROTC under certain duty statuses are eligible for non-monetary burial benefits if they die, for example, during a period of authorized training, while performing authorized travel, or while hospitalized or receiving treatment for illnesses or injuries that took place under honorable conditions.

l. 33 U.S.C. §3071(a)(20).

m. A medallion for an eligible commissioned officer must be purchased at the private expense of the individual or another person.

n. 42 U.S.C. §213(d).

o. P.L. 115-141 expanded benefits to certain Hmong veterans, but it did not expand the same benefits for spouses or dependents. For additional information, see the VA fact sheet at https://www.cem.va.gov/cem/docs/factsheets/Hmong_Burial_Memorial_Benefits_Factsheet.pdf.

Interment in VA Veterans Cemeteries

Under current federal regulations, veterans and others determined as eligible may be buried in VA national cemeteries or VA-funded state or tribal cemeteries. While eligibility requirements for burial at VA-funded state or tribal cemeteries must meet the criteria established for VA national cemeteries, these cemeteries may also have additional residency requirements. Groups that are eligible for interment in these VA-funded cemeteries can be found in **Table 1**.

VA does not provide cremation or funeral arrangement services, which must be made through private funeral providers or cremation offices. The Department of Defense (DOD) under Title 10, Section 1491, of the *U.S. Code* does provide, at the request of the family, a military honors ceremony that includes folding and presenting the U.S. burial flag and the playing of "Taps."

Any questions regarding eligibility for interment in a VA-funded state veterans cemetery should be directed to the specific cemetery or the state's veterans affairs department. More on VA's cemetery grant program can be found in the "State and Tribal Veterans Cemeteries" section of this report.

Interment in a Private Cemetery

Veterans buried in private cemeteries may be eligible for headstones, markers, or medallions; burial flags; and Presidential Memorial Certificates. If a veteran is buried in a private cemetery

and the veteran's headstone or marker was privately purchased, a surviving dependent may apply for a government medallion to be placed on the headstone or marker.[12]

Prior to the enactment of the Omnibus Budget Reconciliation Act of 1990 (P.L. 101-508), VA provided headstones or marker allowances for veterans who were not interred in a national cemeteries but chose to be buried in private cemeteries. Section 8041 of the act eliminated this allowance. The Veterans Education and Benefits Expansion Act of 2001 (P.L. 107-103) granted VA authority to furnish an appropriate government marker for the grave of a veteran buried in a private cemetery regardless of whether the grave was already marked with a private marker. On December 6, 2002, this law was amended to extend this benefit to veterans who died on or after September 11, 2001.[13]

VA will provide a burial allowance to the deceased veteran's surviving dependent to help offset some of the cost of the veteran's burial in a private cemetery.

Headstones, Medallions, or Markers

Table 2 describes the different government-issued headstones, markers, or medallions[14] available to eligible individuals buried in VA national or state-funded or tribal veterans cemeteries.

Every individual buried in a VA national cemetery (veteran or spouse/dependent) receives a government-provided headstone or marker. Veterans who died on or after November 1, 1990, and were buried in private cemeteries with privately purchased headstones may be eligible for government-provided headstones or markers (thereby having two headstones). In addition, these veterans may be eligible for government-provided medallions to place on existing private headstones. Eligibility for headstones for spouses and dependents interred in private cemeteries was amended by Section 2204 of P.L. 116-315. Information on this provision, and when it will be effective, can be found in **Table C-1**.

Regardless of the date of death, VA is to furnish the unmarked graves of eligible veterans, in any cemetery anywhere in the world, with government headstones or markers. In addition, if certain groups of veterans are buried in private cemeteries in unmarked graves, they may be eligible for government headstones or markers.

Only the next of kin may apply for a headstone, marker, or medallion. The application for a government-furnished headstone, marker, or medallion is available on the VA website.[15] A cemetery official must certify that the cemetery will accept and install the headstone, marker, or medallion.

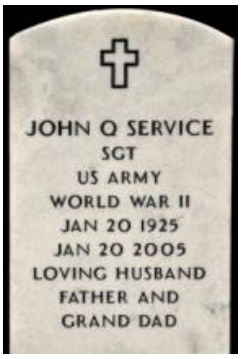
[12] VA, "VA Form 40-1330M: Claim for Government Medallion for Placement in a Private Cemetery," December 2017, https://www.va.gov/vaforms/va/pdf/va40-1330m.pdf.

[13] NCA, "History of Government Furnished Headstones and Markers," April 17, 2015, https://www.cem.va.gov/cem/history/hmhist.asp.

[14] The medallion represents the status of the deceased as a veteran.

[15] For a standard headstone, marker, bronze niche, or medallion, the next of kin can apply using VA Form VA40-1330 found at https://www.va.gov/vaforms/va/pdf/VA40-1330.pdf.

Table 2. Government Furnished Headstones, Markers, or Medallions

Item	Image	Description
Headstone		The upright headstones come in either granite or marble. Veterans discharged for reasons other than dishonorable and whose deaths occurred on or after November 1, 1990, are eligible for government-furnished headstones. Veterans whose deaths occurred before November 1, 1990, are furnished government headstones only if their graves are not marked with private headstones.
Flat Marker		Veterans discharged for reasons other than dishonorable and whose deaths occurred on or after November 1, 1990, are eligible for government-furnished markers. Flat markers are available in bronze, granite, and marble.
Bronze Niche Marker		These markers are used for columbarium or mausoleum interments. They can also be provided to supplement privately purchased headstones or markers for eligible veterans who died on or after November 1, 1990, and are buried in private cemeteries.
Medallion		Veterans whose deaths occurred on or after November 1, 1990, and are buried in privately marked graves in private cemeteries may be furnished medallions, upon request, instead of government headstones or markers. The veteran cannot receive both a medallion and a government headstone or marker.

Source: All images are from VA, "Types of Headstones, Markers and Medallions Available," https://www.cem.va.gov/cem/hmm/types.asp.

Note: The styles for markers and headstones must be consistent with existing monuments at the place of burial.

Presidential Memorial Certificate

The Presidential Memorial Certificate (PMC) program began in 1962 under President John F. Kennedy and has been continued by all subsequent Presidents. The PMC is a gold embossed paper certificate inscribed with the veteran's name and the President's signature. It honors the

memory of honorably discharged deceased veterans.[16] In 2020, the PMC was automatically presented to the veteran's next of kin during the committal service at a VA national, state, or tribal cemetery without a request from the next of kin. If, however, a veteran eligible for burial in a national cemetery is instead buried in a private cemetery, the next of kin must request a PMC through the VA.[17]

Burial Flag

VA will provide one free U.S. flag to the next of kin to drape over the casket or accompany the urn of a deceased veteran during the funeral and committal services. The flag is given to the next of kin at the funeral or committal service as a keepsake. The burial flag is meant to memorialize veterans who were discharged under other than dishonorable conditions.

The funeral director often assists the next of kin in applying for a burial flag during the funeral planning process.

Monetary Burial Benefits[18]

VA provides a burial allowance, as a partial reimbursement, to help offset the cost of the burial or funeral of an eligible veteran. National cemeteries do not charge for the gravesite, opening and closing of the grave, and its perpetual care. The Secretary of VA is authorized to pay a plot or interment allowance to a state, territory, or tribal government for expenses incurred by the state, territory, or tribal government in the burial of eligible veterans in a cemetery owned and operated by the state, territory, or tribal government if the burial is performed at no cost to the veteran's next of kin. This benefit is administered by the VBA, and the state, territory, or tribal government must apply to VBA to receive it. VA-supported state and tribal veterans cemeteries may charge fees for the burial of eligible spouses and dependents. Those fees are determined by the state or tribal governments. A claim for a non-service-connected burial allowance must be filed with VA within two years after the veteran's burial or cremation. However, there is no time limit to file a claim for a burial, plot, or interment allowance associated with a veteran's service-connected death.[19]

If a veteran is interred in a VA national cemetery, VA provides reimbursement for transportation in certain circumstances, which include (1) a veteran who died as a result of a service-connected disability, (2) a veteran who died while receiving disability compensation or who but for the receipt of retirement pay or pension would have been entitled to compensation, or (3) a veteran whom the Secretary determines to have no next of kin but is still eligible for benefits. VA is to cover the cost of transportation that does not exceed the cost of transportation to the national cemetery closest to the veteran's last place of residence. If the cost of transportation is greater than the amount previously described, the balance will remain the responsibility of the family.[20]

Currently, VA does not provide specific funding for the transportation of deceased veterans who choose to be buried in state or tribal veterans cemeteries instead of national cemeteries. While funding is still provided to help offset funeral and burial costs, transportation is not specifically included. Section 2201 of P.L. 116-315 includes a provision to provide transportation funding for

[16] For more information, see VA, "Presidential Memorial Certificates," http://www.cem.va.gov/pmc.asp.

[17] VA, "VA Form 40-0247: Presidential Memorial Certificate Request Form," October 2020, https://www.va.gov/vaforms/va/pdf/VA40-0247.pdf.

[18] For the legislative history of monetary burial benefits, see **Appendix A**.

[19] 38 U.S.C. §2304.

[20] 38 U.S.C. §2308.

veterans buried in state or tribal cemeteries. Information on this provision, and when it will be effective, can be found in **Table C-1**.

Reimbursement

The veteran's next of kin is eligible for reimbursement if he or she paid for the veteran's burial or funeral and has not been reimbursed by another government agency or some other source, such as the deceased veteran's employer.[21] In addition, funeral directors who retain the unclaimed remains of veterans may be eligible for reimbursement as well. See the "Unclaimed Veterans Remains" section in this report.

Eligibility[22]

Generally, to be eligible for monetary burial benefits, deceased veterans must have been discharged under conditions other than dishonorable. In addition, they must meet one requirement below:

- The veteran died because of a service-connected disability;
- The veteran was receiving a VA pension or disability compensation at the time of death;
- The veteran was eligible to receive a VA pension or disability compensation but did not to avoid a reduction in his or her military retirement or disability pay;
- The veteran died while hospitalized at a VA facility or while receiving care under a VA contract at a non-VA facility;[23]
- The veteran died while traveling under proper authorization and at VA expense to or from a specified place for medical examination, treatment, or care;
- The veteran had an original or reopened claim pending at the time of death and had been found to be entitled to disability compensation or pension from a date prior to the date of death; or
- The veteran died on or after October 9, 1996, while a patient at a VA-approved state nursing home.

Burial and Plot-Interment Allowance Amount[24]

VA provides the current rates effective October 1, 2020, of burial and plot allowances payable to the next of kin of eligible veterans to help offset funeral and burial costs. P.L. 116-315 enacted provisions, effective in 2023, that adjust the compensation for burial benefits. For more information see **Table C-1**.

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[21] For more information, see VA, "Burial and Plot-Interment Allowances," http://www.cem.va.gov/bbene/benvba.asp.

[22] 38 C.F.R. §§3.1704-3.1707. See also VA, "Compensation: Burial Benefits," https://www.benefits.va.gov/compensation/claims-special-burial.asp.

[23] 38 C.F.R. §3.1706. Veterans who receive their treatment through the Veterans Community Care Program are eligible for this benefit only if they die while hospitalized and not while they are receiving outpatient treatment or testing. However, veterans are eligible for this benefit if they die while receiving care through the Community Nursing Home Program, in a state veterans home, or through the Travel Beneficiary Program.

[24] The allowances are adjusted each fiscal year by the Secretary on a formula based on the Consumer Price Index and explained in Title 38, Section 2303(a)(1)(c), of the *U.S. Code*.

Non-Service-Connected Deaths

VA is currently authorized to pay up to $807 toward plot-interment costs if the veteran's death was not a result of a service-connected illness or disability.[25]

A veteran's net assets at the time of death do not affect the amount of burial allowance the next of kin can receive. However, the allowance will be reduced if the burial expenses are paid by the veteran's employer or state or another government source.[26] If non-VA funds are used to help offset burial costs, the burial allowance will be limited to the difference between the amount the veteran's employer or another government source pays and the maximum amount the Secretary of VA may reimburse. No burial allowances are paid to public or private organizations.[27]

Death in a VA Facility

If the death of a veteran occurred while he or she was in a VA hospital, under VA-contracted nursing home care, or under nursing home care paid for by VA (e.g., in a state nursing home), the VA will pay the veteran's burial and funeral costs up to $807 in burial allowance and $807 for a burial plot. In addition, some or all of the costs for transporting the veteran's remains to the state in which he or she will be interred may be reimbursed. However, VA does not reimburse the costs for transporting the remains of veterans whose death occurs in another country.[28]

Service-Connected Deaths

VA is authorized to reimburse up to $2,000 of a veteran's funeral and burial expenses if the veteran's death was service-connected.[29] If the veteran's death occurred prior to September 11, 2001, VA is to pay up to $1,500 of the funeral and burial expenses. If the veteran is buried in a national cemetery, some or all of the cost for transporting the veteran's remains may be reimbursed.

Philippine Armed Forces Veterans

Filipino veterans who meet the requirements listed in this report's "Non-Monetary Benefits" section are also eligible for partial or full burial allowances based on their residency at the time of death. Survivors of these veterans generally receive burial allowances to help offset burial and funeral costs and are paid by VA upon notification of the veterans' deaths. VA may grant an additional plot allowance upon the survivor's submission of a claim. Survivors of veterans who served in the Regular Philippine Scouts and Insular Force of the U.S. Navy or the Special Philippine Scouts are eligible for the full allowances listed in **Table 3**. Survivors of veterans who served with the Commonwealth Army of the Philippines or as a Guerrilla may be eligible for either a full allowance rate if the veteran was a U.S. resident at the time of death or a half allowance rate if the veteran was a non-U.S. resident at the time of death.[30]

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[25] 38 U.S.C. §2302. VA, "Burials and Memorials—Burial Allowance," https://www.va.gov/burials-memorials/veterans-burial-allowance/.

[26] *State* includes any political subdivision or agency of a state.

[27] 38 U.S.C. §2302.

[28] 38 U.S.C. §2302; 38 U.S.C. §2402. For more information see VA, "Burials and Memorials—Burial Allowance."

[29] 38 U.S.C. §2307.

[30] 38 U.S.C. §2402; 38 C.F.R. § 38.620(h).

Table 3. Burial and Plot Allowances

Means of Death	Burial Allowance	Plot Allowance
Non-service connected illness or disability	$300	$807
Death in a VA facility	$807	$807
Service-connected illness or disability	up to $2,000	included in the burial allowance amount

Source: CRS table created from 2020 data. VA, "Burials and Memorials—Burial Allowance," https://www.va.gov/burials-memorials/veterans-burial-allowance/.

Unclaimed Veterans Remains

If a veteran's remains are unclaimed, the individual or entity that is in charge of the remains may be eligible for a partial reimbursement for burial and funeral costs along with reimbursement for a casket or urn.

If a nursing home, funeral home, morgue, or other entity has unclaimed remains of a veteran, it must first attempt to locate the next of kin in order to be eligible for funeral expense reimbursement.[31] The VA Secretary has the authority to determine that there is no one to claim the body.[32] If no next of kin are located and the veteran's estate does not have sufficient resources to cover the costs of burial, a funeral or committal services, or a casket/urn, VA will reimburse whoever inters the remains after a claim is submitted.[33]

If a nursing home, funeral home, morgue, or other entity decides to move forward with the burial/funeral for a veteran's unclaimed remains, it is eligible for a $300 burial allowance and, if it pays for the plot in a private cemetery, may be eligible for a $745 plot allowance. In addition, if the unclaimed remains of a veteran are buried in a VA national cemetery, VA may reimburse the entity or individual for the cost of transporting the remains.[34] If the entity or individual pays for a casket or urn that meets VA standards as stated in Title 38, Section 38.628, of the *Code of Federal Regulations*, the maximum allowable reimbursement payable in 2020 is $1,903 for a casket and $149 for an urn.[35]

Individuals Ineligible for Burial Benefits

While some family members are eligible for interment in VA national cemeteries, other family members and individuals are not eligible for interment or burial benefits.

Ineligible family members of the veteran include:

- Former spouses whose marriages to eligible individuals were terminated by annulment or divorce, if not otherwise eligible; and

[31] 38 C.F.R. §38.628(c)(2).

[32] 38 U.S.C. §2302(a)(2).

[33] 38 C.F.R §3.1708.

[34] NCA, "Unclaimed Veteran Remains," https://www.cem.va.gov/cem/docs/factsheets/Unclaimed_Veteran_Remains.pdf.

[35] NCA, "Unclaimed Veteran Remains: Casket or Urn Reimbursement Program," https://www.cem.va.gov/cem/docs/factsheets/Unclaimed_Veteran_Remains_Casket_or_Urn_Reimbursement_Program.pdf.

- Family members other than spouses or surviving spouses of eligible veterans, minor and unmarried adult children of eligible veterans, and natural or adoptive parents of interred persons under certain circumstances.[36]

Certain individuals whose military service is questionable or incomplete and are not eligible include:

- Individuals separated from the Armed Forces under dishonorable conditions or barred from veterans' benefits as a result of their character of service;
- Individuals who were ordered to report to induction stations but were not actually inducted into military service;
- Persons whose only service was active duty for training or inactive-duty training in the National Guard or reserve component unless they met the eligibility criteria listed in the "Eligibility for Burial Benefits" section of this report; and
- Members of groups whose service has been determined by the Secretary of the Air Force under the provisions of Title IV of the GI Bill Improvements Act (P.L. 95-202) as not warranting entitlement to VA benefits.

Individuals who were convicted of a crime are not eligible and include:

- Persons convicted of a federal or state capital crime for which a sentence of imprisonment for life or the death penalty may be imposed and the conviction is final;[37] or
- Persons convicted of subversive activities after September 1, 1959.[38]

Foreign Prisoners of War (POWs)

Foreign prisoners of war (POWs) are currently ineligible to be interred in VA national cemeteries. During World War II, hundreds of thousands of German, Italian, and Japanese POWs were held throughout the United States at various military installations. At the time, the U.S. military standardized gravestones for its servicemembers but not for POWs. According to VA, approximately 1,000 of the POWs who died in the United States during the war were buried in military cemeteries, but control of these cemeteries has since been transferred from DOD to VA.

Under current law, an individual whose only military service was in the Confederate army or navy is not eligible for interment in VA national cemeteries.[39] However, deceased individuals who had served in the Confederate army or navy, were interred in a national cemetery, and initially received a headstone at government expense may be eligible for a replacement headstone. A family member can submit a request to replace this headstone if it is damaged, is badly

[36] Title 38, Section 2402(a)(9), of the *U.S. Code* provides that the parent of an interred person who died from a training-related injury or was a hostile casualty is eligible for burial if (1) there is space available at the gravesite of interred person and (2) if at the time of the interred person's parent's death, the interred person did not have a spouse, surviving spouse, or child who is buried or eligible to be buried in a national cemetery. This section of the *Code* originally passed as Section 502, Interment in National Cemeteries of Parents of Certain Deceased Veterans, the Corey Shea Act, in the Veterans Benefit Act of 2010 (P.L. 111-275). This is effective for parent deaths on or after October 13, 2010, whose child (the veteran) died on or after October 7, 2001.

[37] 38 U.S.C. §2411.

[38] For more information about forfeiture of benefits due to criminal charges, see CRS In Focus IF11762, *Veteran Involvement in the U.S. Capitol Breach: Possible Effects on VA Benefits*, coordinated by Heather M. Salazar.

[39] 38 U.S.C. §2402.

deteriorated, has an incorrect inscription, or is considered a historic headstone and is over 50 years old.[40]

VA Removal of Nazi Symbols and Inscriptions on Headstones of POWs

In May 2020, the Military Religious Freedom Foundation called on VA Secretary Robert Wilkie to remove three World War II headstones in two VA national cemeteries. The headstones—located in Fort Douglas Post Cemetery, UT, and Fort Sam Houston National Cemetery, TX—were installed during the 1940s for POWs, and each bears the Iron Cross insignia representing the Prussian and German military honor that included a swastika during the Nazi regime. Two of these headstones also have a German inscription. On June 1, 2020, VA announced that it would officially begin the review process as stated in Section 106 of the National Historic Preservation Act. On December 23, 2020, workers at Fort Sam Houston National Cemetery removed and replaced two headstones that each had borne the Iron Cross insignia and a German inscription.[41]

National Cemetery Administration (NCA)

Since the inception of national cemeteries in 1862, there have been more than 4 million burials in national cemeteries around the United States. As of April 2021, there are 155 national cemeteries and 34 soldiers lots and monument sites under VA's jurisdiction.[42]

History of National Cemeteries[43]

On September 11, 1861, as the United States engaged in a civil war, the War Department, under "General Orders No. 75,"[44] made the Army's quartermaster general responsible for the burial of all officers and soldiers along with keeping a burial register. On July 17, 1862, Congress approved legislation authorizing President Abraham Lincoln "to purchase cemetery grounds and cause them to be securely enclosed, to be used as a national cemetery for the soldiers who shall die in the service of the country."[45] Before the 1862 legislation was enacted, soldiers were buried in family-selected private cemeteries or military post cemeteries or at the sites of their deaths. The first 14 national cemeteries were established in 1862.

After the Civil War ended in 1865, the Army Quartermaster Department began the Federal Reburial Program to search for, recover, and identify the remains of all Union soldiers. Despite extensive efforts, many of the dead soldiers could not be located, and the identities of nearly half of those recovered and reburied were unknown. By 1870, approximately 300,000 Union soldiers

[40] The Act of March 9, 1906 (P.L. 38, 59th Cong., Chap. 631), authorized VA to furnish headstones for Confederate soldiers. For more information on replacement headstones, see VA, "Requesting a Replacement Government Headstone or Marker," https://www.va.gov/resources/requesting-a-replacement-government-headstone-or-marker/.

[41] For more information on this issue see CRS In Focus IF11587, *Removal of Nazi Symbols and Inscriptions on Headstones of Prisoners of War in VA National Cemeteries*, coordinated by Heather M. Salazar.

[42] NCA, "Background about NCA."

[43] More detailed history is available from NCA, "National Cemetery Administration" (updated January 2021), https://www.cem.va.gov/cem/docs/factsheets/NCA.pdf; and NCA, "History: General History," https://www.cem.va.gov/history/history.asp#GeneralHistory. For the legislative history of national cemeteries, see **Table B-1**.

[44] The text is available from HathiTrust at https://hdl.handle.net/2027/hvd.hl27qz?urlappend=%3Bseq=353.

[45] 12 Stat. 596, Ch. 200 (1862).

were recovered and buried in 73 national cemeteries, most of which were located in the southeastern United States near Civil War battlefields and campgrounds.[46]

The National Cemetery Act of 1867, enacted on February 22, 1867, was the first major piece of legislation to provide funds and directives for national cemeteries.[47] Multiple amendments to the National Cemetery Act of 1867 were passed and enacted during the 1870s. On March 3, 1873, Congress passed an amendment that expanded eligibility and permitted "the interment of honorably discharged Soldiers, Sailors, and Marines" in national cemeteries.[48] This change established 47 new cemeteries, replaced the original wooden headstones with marble headstones, and improved the aesthetics of the new cemeteries.

Near the end of the 19th century, 264 Confederate soldiers were "re-interred into a newly created 'Confederate section' at Arlington National Cemetery in 1901."[49]

In 1930, Congress established the Veterans Administration, which became responsible for the National Homes for Disabled Volunteer Soldiers (NHDVS), later referred to as the National Homes for Disabled Veterans, along with the 21 cemeteries located on these properties.[50] On July 10, 1933, Section 2 of Executive Order No. 6166 transferred 11 national cemeteries "from custody of the War Department and Army to the National Park Service (NPS) under the Department of the Interior (DOI)."[51] In 1934, eight World War I cemeteries established abroad were transferred to the custody of the American Battle Monuments Commission.[52]

Over the next three decades Congress extended burial eligibility to certain categories of individuals who were not previously eligible to be buried in national cemeteries. For example, eligibility was expanded to include certain survivors of veterans and members of the Army or Air National Guard and reserves or ROTC members if they were participating in service-authorized exercises or were on active duty at the time of death.[53] In 1967, President Lyndon Johnson directed VA to conduct a survey of veteran and Army national cemetery programs.[54] The recommendations from this survey led to the National Cemeteries Act of 1973 (P.L. 93-43), authorizing the transfer of 82 national cemeteries and the procurement of government headstones and markers from the Department of the Army to VA. The Army maintains two national cemeteries, Arlington National Cemetery and the U.S. Soldiers' and Airmen's Home National Cemetery.[55]

When the official transfer took place on September 1, 1973, VA elevated its 21 NHDVS cemeteries to the status of national cemeteries. Combined, the newly structured system consisted

[46] See "History and Development of the National Cemetery Administration" at http://web.archive.org/web/20191001135551/https://www.cem.va.gov/docs/factsheets/history.pdf.

[47] 14 Stat. 399, Ch. 39 (1867).

[48] 17 Stat. 605, Ch. 276 (1873).

[49] See Arlington National Cemetery, "Confederate Memorial," https://www.arlingtoncemetery.mil/Explore/Monuments-and-Memorials/Confederate-Memorial.

[50] The Veterans Administration (like its successor, the Department of Veterans Affairs) used the acronym VA.

[51] The text of Executive Order No. 6166 is available on the National Archives and Records Administration website at http://www.archives.gov/federal-register/codification/executive-order/06166.html.

[52] For more information on the American Battle Monuments Commission, see http://www.abmc.gov/.

[53] See **Table A-1** for further discussion of this development.

[54] See U.S. Congress, House Committee on Veterans' Affairs, Special Subcommittee on Cemeteries and Burial Benefits, *Administration of Cemeteries*, March 26-27, 1968, and April 1, 1968, https://congressional.proquest.com/congressional/docview/t29.d30.hrg-1968-vah-0004.

[55] Office of Army Cemeteries, "Visit Army Cemeteries," https://armycemeteries.army.mil/Cemeteries.

of 103 cemeteries. The 1973 act also permanently established the Advisory Committee on Cemeteries and Memorials, which is charged with advising VA on, among other things, administration of national cemeteries, selection of cemetery sites, and burial benefits.[56]

Since the creation of the National Cemetery System (NCS) in 1973, the VA cemetery system has experienced several expansions due to both new construction and transfers.

In its first decade of operation, NCS grew by acquiring the largest acreage since the Civil War and establishing 13 new national cemeteries during the 1970s and 1980s. In 1986, Congress passed the Veterans' Benefits Improvement and Health Care Authorization Act of 1986 (P.L. 99-576), which ordered VA to identify areas in the United States with the greatest need of veteran burial grounds.[57]

On November 11, 1998, President Bill Clinton signed the Veterans Programs Enhancement Act of 1998 (P.L. 105-368). Section 403 of this law changed the name of the NCS to the National Cemetery Administration, and it elevated the position of NCS director to Under Secretary for Memorial Affairs. In 1999, the Veterans Millennium Health Care and Benefits Act (P.L. 106-117) required VA to study future burial needs and mandated the creation of six new national cemeteries.[58] The National Cemetery Expansion Act of 2003 (P.L. 108-109), enacted on November 11, 2003, authorized the creation of the six new cemeteries.

The Veterans' Benefits Act of 2010 (P.L. 111-275) required the VA Secretary to report on the site selection, schedule for establishment, and necessary funding for the establishment of new national cemeteries in five areas: (1) in southern Colorado; (2) near Melbourne, FL, and Daytona, FL; (3) near Omaha, NE; (4) near Buffalo, NY, and Rochester, NY; and (5) near Tallahassee, FL.

Within the last five years, VA has greatly expanded or created new cemeteries to increase the ease of veterans' burial ability. This growth came from the acquisition of cemeteries from DOD and the creation and establishment of new VA national cemeteries.

On September 25, 2020, the Office of Army Cemeteries completed transfer of 11 cemeteries to the NCA pursuant to Executive Order 13781 and the Office of Management and Budget Memorandum 17-22 government-wide reform and reorganization plan.[59] Fort Lawton Post Cemetery in Seattle, WA, and Fort Missoula Post Cemetery in Missoula, MT, were transferred to NCA in June and October 2019. Fort Sheridan National Cemetery in Lake Bluff, IL, and Fort Douglas Post Cemetery in Salt Lake City, UT, were transferred to VA in December 2019. On March 6, 2020, Vancouver Barracks Military Cemetery was transferred to VA/NCA Willamette National Cemetery. Six additional cemeteries were transferred to NCA in September 2020, including the post cemeteries at Fort Worden, WA, Fort Stevens, OR, and Benicia Arsenal Post, CA, on September 11, 2020;[60] Fort Devens, MA, on September 18, 2020; and Fort McClellan in

[56] NCA, "Advisory Committee on Cemeteries and Memorials," https://www.cem.va.gov/about/advisory_committee.asp.

[57] A summary of the findings from this report can be seen in the VA 1987 annual report at https://hdl.handle.net/2027/uiug.30112105193632?urlappend=%3Bseq=135.

[58] Logistics Management Institute, *Veterans Millennium Health Care and Benefits Act of 1999 Study on Improvements to Veterans Cemeteries, Volume 1: Future Burial Needs*, December 2001, pp. 1-3.

[59] Barbara Torreon, Senior Research Librarian, contributed this paragraph. Office of Army Cemeteries, "Army Completes Transfer of 11 Cemeteries to VA," September 25, 2020, https://armycemeteries.army.mil/.

[60] NCA, "Three Army Cemeteries Transferred to VA," press release, September 11, 2020, https://www.cem.va.gov/CEM/pressreleases/Three_Army_Cemeteries_Transferred_to_VA.asp.

Anniston, AL, and the Enemy Prisoner of War Cemetery located also at Fort McClellan on September 25, 2020.[61]

New VA cemeteries since 2015 include the Tallahassee National Cemetery and Cape Canaveral National Cemetery, which opened in 2015; a new national cemetery in Omaha, NE, in 2016;[62] and the dedication of two new national cemeteries at the end of 2020: Western New York National Cemetery in New York State in November 2020 and Morovis National Cemetery in Puerto Rico in December 2020.[63]

VA Urban and Rural Initiatives

VA's Urban Initiative, announced in 2011, was intended to provide burial options for more than 2.4 million veterans by building columbarium-only national cemeteries close to urban areas. New York, Los Angeles, Chicago, Indianapolis, and San Francisco/Oakland were chosen as the sites for these new columbarium-only facilities due to the distance and travel required by veterans' families to reach a national cemetery in the area. VA also created this initiative because of the inability to find sites large enough to hold in-ground, casketed interments.[64]

VA's Rural Initiative, also announced in 2011, was intended to provide additional burial options for veterans in rural areas.[65] In particular, the Rural Initiative targeted Idaho, Maine, Montana, Nevada, North Dakota, Utah, Wisconsin, and Wyoming.[66] Under the Rural Initiative, VA will build National Veterans Burial Grounds within existing public or private cemeteries in rural areas where the unserved veteran population is 25,000 or less within a 75-mile radius. A National Veterans Burial Ground is a small, VA-managed section of three to five acres within an existing public or private cemetery. VA provides a full range of burial options and controls the operation and maintenance of these lots. These sections hold the same "national shrine" standards as VA-run national cemeteries.[67]

Emblems and Inscriptions

Prior to 1973, the rules governing government-furnished headstones and markers were determined by the Department of the Army. Following World War I, a board of officers composed of Assistant Secretary of War J. M. Wainwright, Army Chief of Staff General John J. Pershing,

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[61] NCA, "VA Completes Transfer of U.S. Army Cemeteries as Part of Government Reform and Reorganization Effort," press release, September 25, 2020, https://www.cem.va.gov/pressreleases/VA_Completes_Transfer_of_US_Army_Cemeteries_as_Part_of_Government_Reform_and_Reorganization_Effort.asp.; Office of Army Cemeteries, "Visit Army Cemeteries," https://armycemeteries.army.mil/About-Us/Our-Cemeteries.

[62] See NCA, "Omaha National Cemetery," https://www.cem.va.gov/cems/nchp/omaha.asp.

[63] See VA, "VA Commemorates Addition of Western New York National Cemetery," press release, https://www.cem.va.gov/CEM/pressreleases/VA_Commemorates_Addition_of_Western_New_York_National_Cemetery.asp; and VA, "VA Dedicates Morovis National Cemetery," press release, https://www.va.gov/opa/pressrel/pressrelease.cfm?id=5582.

[64] See VA, "VA Increases Burial Options for Veterans in Urban Areas," June 3, 2015, https://www.blogs.va.gov/VAntage/20410/va-increases-burial-options-veterans-urban-areas/; and Government Accountability Office (GAO), *Veterans Affairs: Additional Actions Needed to Increase Veterans' Burial Access*, GAO-19-121, September 2019, p. 7, https://www.gao.gov/assets/710/701814.pdf.

[65] See VA, "VA Oversees Largest Expansion of National Cemeteries Since the Civil War," August 4, 2015, https://www.blogs.va.gov/VAntage/21874/va-oversees-largest-expansion-national-cemeteries-since-civil-war/.

[66] See VA Office of Inspector General, *NCA: Audit of Rural Veterans Burial Initiative*, https://www.va.gov/oig/pubs/VAOIG-13-03468-203.pdf.

[67] See GAO, *Veterans Affairs*, p. 10. See also VA Office of Inspector General, *NCA*.

and Quartermaster General Harry L. Rogers met and adopted a new design, called the General type, for all veterans' graves except those of the Civil and Spanish-American Wars.[68]

The new design included a front-facing inscription with the name of the soldier, rank, regiment, division, date of death, and state from which the veteran came. In addition, for the first time, a religious emblem was approved for use on these government headstones and was permitted on only the General-type headstone. The emblems permitted for use were limited to the Latin Cross and the Star of David for the Christian and Jewish faiths, respectively.

The director of monument services authorized "MIA" and "POW" to be inscribed at government expense on December 12, 1988. On December 4, 1992, the director of memorial programs service authorized "Somalia" to be shown as the war service for those killed as a result of military actions. The Secretary of VA authorized the reintroduction of upright granite headstones on January 19, 1994.

In February 1997, the Inclusive Inscription Policy was adopted. This policy allows for additional text inscription to be provided at government expense.

P.L. 107-103, signed on December 27, 2001, allows the VA to furnish an appropriate government marker for the grave of a veteran buried in a private cemetery regardless of whether the grave is already marked with a private marker. On December 6, 2002, this law was amended to extend this benefit to veterans who died on or after September 11, 2001.[69]

Emblems

Headstones and markers may include an emblem of belief if desired by the next of kin. The following individuals may request a new emblem of belief for inscription on a headstone or marker: the decedent's next of kin, a person authorized in writing by the next of kin, or a personal representative authorized in writing by the decedent.[70]

Emblem of belief is defined in regulation as "an emblem that represents the decedent's religious affiliation or sincerely held religious belief system, or a sincerely held belief system that was functionally equivalent to a religious belief system in the life of the decedent."[71] VA maintains a list of approved and prohibited emblems of belief. Currently, there are 74 emblems of belief approved by VA permitted on headstones or markers.[72]

The VA Secretary has the authority to regulate the emblems of belief used on government-furnished headstones and markers. Per the *U.S. Code*, each grave in a national cemetery "shall be marked with an appropriate marker. Such marker shall bear the name of the person buried, the number of the grave, and such other information as the Secretary shall by regulation prescribe."[73]

Title 38, Section 632, of the *Code of Federal Regulation* states that the following individuals may request a new emblem of belief for inscription on a headstone or marker: the decedent's next of kin, a person authorized in writing by the next of kin, or a personal representative authorized in

[68] NCA, "History of Government Furnished Headstones and Markers," April 17, 2015, https://www.cem.va.gov/cem/history/hmhist.asp.

[69] NCA, "History of Government Furnished Headstones and Markers."

[70] 38 C.F.R. §38.632.

[71] 38 C.F.R. §38.632.

[72] The list of approved emblems of belief can be viewed at http://www.cem.va.gov/hmm/emblems.asp.

[73] 38 U.S.C. §2404(c)(1).

writing by the decedent. More information on the process of requesting a different emblem is available from the NCA.[74]

In addition to the emblems of belief, the Civil War Union Shield, the Civil War Confederate Southern Cross of Honor, and the Medal of Honor are approved to be engraved on headstones and markers. The *Code of Federal Regulations* states that "emblems of belief do not include social, cultural, ethnic, civic, fraternal, trade, commercial, political, professional or military emblems."[75]

Inscriptions

Government-furnished headstones and markers must be inscribed with the following information in this order: legal name of the deceased, branch of service, and years of birth and death. Memorial markers must also include *In Memory Of* at the top. If space is available, the inscription may also contain the veteran's rank, war service, military decorations, awards, and dates of birth and death. All elements must be inscribed in the English language.

If the veteran has an addition to his or her legal name such as Doctor or Reverend, those terms are not permitted on the mandatory name line. However, terms of endearment, nicknames, and other personalized inscriptions may, if space is available, be added at the bottom of the headstone or marker with VA approval. VA will then determine if the requested inscription is respectful and in good taste.

Establishing New National Cemeteries

The VA Secretary has the authority to acquire land for national cemeteries "by purchase, gift (including donations from States or political subdivisions thereof), condemnation, transfer from other Federal agencies, exchange, or otherwise."[76] In addition, Title 38, Section 2404, of the *U.S. Code* authorizes the Secretary to establish all rules and regulations related to the development and administration of national cemeteries and the relevant facilities. The names of national cemeteries "may be based on physical and area characteristics, the nearest important city (town), or a historical characteristic related to the area."[77] The VA Under Secretary of Memorial Affairs is responsible for finalizing names of structures inside the cemetery, such as drives, walks, and other special features.[78]

To ensure that uniformity exists across all national cemeteries, the NCA follows a six-step process when planning and constructing a new national cemetery. This six-step process includes:[79]

1. Site selection,
2. Environmental assessment,
3. Land acquisition,
4. Master planning and design development,

[74] See https://www.cem.va.gov/hmm/emblems.asp.

[75] 38 C.F.R. §38.632(b)(2).

[76] 38 U.S.C. §2406.

[77] See 38 C.F.R. §38.602.

[78] See 38 C.F.R. §38.602.

[79] For more information, see VA, "National Cemetery Development," updated January 2019, http://www.cem.va.gov/cem/docs/factsheets/newcemdev.pdf.

5. Construction documents preparation, and
6. Construction award and completion.

Although the Secretary has the authority to decide where new cemeteries should be built, VA has policies designed to establish them in the most-needed areas. Current VA policy states that a cemetery should be established in an area with large numbers of underserved veterans within 75 miles of a proposed cemetery site.[80]

State and Tribal Veterans Cemeteries

In addition to establishing national cemeteries, VA assists in establishing (or improving) state and tribal veterans cemeteries through its Veterans Cemetery Grant Program. Initiated in 1978, the program provides burial funds for states,[81] federally recognized tribal governments, or U.S. territories in locations where national cemeteries do not meet veterans' burial needs. P.L. 116-315 will expand eligibility to counties in certain states after 2023. In addition, P.L. 116-315 authorizes increases in the allotment of these grants and creates authorization of funding for expenses related to training provided by state and tribal cemeteries. Information on these provisions, and when they will be effective, can be found in **Table C-1**.

State cemeteries eligible for funding through this program include those in U.S. states and territories, the District of Columbia, and Puerto Rico. States seeking funding must apply to VA directly. State veterans cemeteries are generally located in areas where fewer than 80,000 veterans reside within the cemetery's service area. VA can fund up to 100% of the development cost for the purpose of "establishing, expanding, or improving Veterans cemeteries."[82] Cemeteries established under the program must operate according to the rules, regulations, and guidelines of the NCA. However, the states can create stricter criteria such as state residency requirements.[83]

In addition, state and tribal veteran cemeteries are to receive plot allowances for costs incurred for burying veterans but not for burying the veterans' spouses or dependents. Some state cemeteries cover these costs for spouses and dependents, but others do not.

[80] Underserved veterans are those veterans without the option of a national or state cemetery. See also VA, "National Cemetery Development."

[81] Not all states receive VA funding for their state veterans cemeteries, and not all states have state veterans cemeteries. VA maintains a list of state veterans cemeteries that indicates whether or not they have received VA funding on their website at https://www.cem.va.gov/cems/allstate.asp.

[82] For more information, see VA, "State Cemetery Grants Program—Grant Information Kit," http://www.cem.va.gov/cem/grants/information_kit.asp.

[83] For more information, see VA, "State Cemetery Grants Program—Grant Information Kit."

Quick Facts on State and Tribal Veterans Cemeteries

- A list of all state and tribal veterans cemeteries (including those cemeteries located in U.S. territories) can be found on the NCA's webpage at https://www.cem.va.gov/grants/state.asp?STATE=All. The list also indicates which cemeteries receive VA funding.
- Currently, only states and territories with state national cemeteries are eligible for these grants.[84]
- Currently, these grants fund 102 cemeteries.[85] Tribal cemeteries serve veterans who are members of the tribes that maintain the cemeteries and thus do not typically have the kind of service area distance limits found for other cemeteries.[86]
- Title 38, Section 2408, of the *U.S. Code* codifies how grants to state and tribal cemeteries are provided.
- Part 39 of Title 38 of the *Code of Federal Regulations* provides regulations on the establishment, expansion, improvement, operation, and maintenance of state or tribal veterans cemeteries.

Memorials in National Cemeteries

Laws pertaining to memorials in VA national cemeteries are located in Title 38, Section 2407, of the *U.S. Code*. Corresponding regulations can be found in Title 38, Section 38.603, of the *Code of Federal Regulations*. The NCA has published guidelines that "provide guidance on the appropriate design, size, and procedures for the acceptance of donation of memorials."[87] The guidelines also include "criteria and information to instruct donor groups and national cemetery administration staff on the donation and acceptance of Commemorative Works and Standard Memorial Monuments."[88]

The federal role in establishing and maintaining memorials is complex. For more information, consult CRS Report R45741, *Memorials and Commemorative Works Outside Washington, DC: Background, Federal Role, and Options for Congress*.

Confederate Memorials

Federal law permits VA to accept monuments and memorials donated by private entities and to maintain these monuments and memorials in national cemeteries, including those dedicated to individuals or groups.[89] The VA website identifies 34 monuments and memorials in national cemeteries that explicitly honor Confederate soldiers, sailors, political leaders, or veterans.[90] Some of these monuments and memorials predate federal control of the cemeteries where they are located. For example, one of the Confederate monuments at Point Lookout Confederate Cemetery in Maryland was erected before the state transferred control of that cemetery to the federal government. Other monuments and memorials were more recently established, such as the Confederate monument erected by the United Daughters of the Confederacy and the Sons of

[84] Currently, four states do not have any state cemeteries funded through the State Cemetery Grant Program: Florida, New York, Alaska, and Oregon.

[85] According to GAO, in 2019, NCA expected to provide funding for 17 state and tribal government veterans cemetery projects, three of which would be for new cemeteries. See GAO, *Veterans Affairs*, p. 8.

[86] See GAO, *Veterans Affairs*, p. 6.

[87] NCA, Guidelines and Requirements for Review and Acceptance of Memorials in National Cemeteries, December 2007, http://www.cem.va.gov/docs/New_Memorials_Guidelines.pdf.

[88] NCA, *Guidelines and Requirements for Review and Acceptance of Memorials in National Cemeteries*.

[89] 38 U.S.C. §2407.

[90] Details on monuments and memorials located in national cemeteries are listed under the "Historical Information" section of each cemetery's VA website as well as at https://www.cem.va.gov/cem/cems/allnational.asp.

Confederate Veterans in 2005 at Camp Butler National Cemetery in Illinois.[91] If VA were to decide that these monuments should be removed, it would need to go through the same process as it did for removing the headstones with German insignias, discussed previously in this report.

Recent Laws, 115th-116th Congresses

Table 4 provides summaries of laws related to burial benefits and national cemeteries enacted in the 115th and 116th Congresses. **Table C-1** offers a detailed description of the multiple provisions enacted by P.L. 116-315. A history of selected laws is given in **Appendix A** and **Appendix B**.

Table 4. Laws from the 115th-116th Congresses

Burial Benefits and National Cemeteries

Public Law	Title	Description
P.L. 116-315	Johnny Isakson and David P. Roe, M.D. Veterans Health Care and Benefits Improvement Act of 2020	See Title II, Benefits, Subtitle C, Burial Matters, See **Table C-1**.
P.L. 116-283	William M. (Mac) Thornberry National Defense Authorization Act for Fiscal Year 2021	Section 9107 authorizes the transfer of the Mare Island Naval Cemetery to the VA Secretary for maintenance by NCA.
P.L. 116-106	Fallen Warrior Battlefield Cross Memorial Act	Authorizes the display of a Fallen Soldier Display in any national cemetery. A Fallen Soldier Display is a memorial monument in honor of deceased members of the Armed Forces.
P.L. 116-107	To permit the Secretary of VA to establish a grant program to conduct cemetery research and produce educational materials for the Veterans Legacy Program.	Authorizes VA to establish a grant program to conduct cemetery research and produce educational materials for the Veterans Legacy Program. The program provides the public with engagement and educational opportunities regarding veterans interred in national, state, or tribal veterans cemeteries.
P.L. 115-184	Veterans Cemetery Benefit Correction Act	Requires the Department of the Interior to provide outer burial receptacles for veterans' remains buried in national cemeteries administered by the National Park Service.
P.L. 115-141	Consolidated Appropriations Act, 2018	Modifies the eligibility requirements for burial at NCA cemeteries to include any individual who was naturalized pursuant to specified provisions of the Hmong Veterans' Naturalization Act and resided in the United States at the time of death.

[91] For more information on Confederate memorials and monuments see CRS Report R44959, *Confederate Symbols: Relation to Federal Lands and Programs*, coordinated by Laura B. Comay.

Public Law	Title	Description
P.L. 115-136	To amend Title 38, United States Code, to provide for a consistent eligibility date for provision of Department of Veterans Affairs memorial headstones and markers for eligible spouses and dependent children of veterans whose remains are unavailable.	Expands eligibility for memorial headstones and markers provided by VA to certain family members of veterans. Eligibility for dependent children and remarried spouses whose remains are unavailable is expanded to include all those who die on or after November 11, 1997.

Source: Public laws identified through searches in Congress.gov.

Considerations for Congress

Veterans' burial and cemetery issues remain an ongoing concern for Congress. The following background on recent topics of congressional interest may be helpful.

Confederate Symbols on Public Lands[92]

The debate over the display of Confederate symbols on public land and their support with federal funds affects VA, its national cemeteries, and current law and policy regarding the provision of headstones for Confederate gravesites. VA's laws and policies permit existing Confederate graves in national cemeteries to remain undisturbed and permit Confederate monuments and memorials in national cemeteries and the use of Confederate symbols on government headstones. In the 116th Congress, H.R. 4179, the No Federal Funding for Confederate Symbols Act, would have prevented the use of federal funds to create, maintain, or display Confederate symbols on federal land or property.

Questions for Congress to consider may include:

- How will existing headstones, monuments, and memorials be treated within the context of maintaining national cemeteries as "national shrines"?[93]
- Will future headstones be permitted to be issued by VA for unmarked Confederate graves?
- Will Confederate headstones that are repaired or replaced be permitted to include the Southern Cross of Honor?

National Guard and Reserve Member Burial Benefits

During the 116th Congress, S. 4250 and H.R. 7727, Burial Equity for Guards and Reserves Act of 2020, were introduced to prevent states from prohibiting the interment of members of the National Guard and reserve components in state or tribal VA-funded cemeteries. Currently, a National Guard or reserve member is eligible for burial in these cemeteries under specific conditions, including 20 years of service. More details on eligibility can be found in the "Eligibility for Burial Benefits" section of this report.

Questions for Congress to consider may include:

[92] For more information on this issue, see CRS Report R44959, *Confederate Symbols: Relation to Federal Lands and Programs*, coordinated by Laura B. Comay.

[93] Requirements for this are stated in Title 38, Section 2403, of the *U.S. Code*.

- Would inclusion of National Guard and reserve members be a requirement a state or tribal cemetery must meet as part of the VA State Cemetery Grant Program?
- Should there be a different time limit of service to be eligible for burial?

Emblems and Inscriptions

The NCA provides a list of acceptable emblems for a veteran's headstone or marker. If the family of a deceased veteran would like to have a different emblem or wording not approved by VA, a request must be submitted. In addition, VA's Advisory Committee on Cemeteries and Memorials will also review various symbols and make recommendations to VA to include or exclude various emblems or wording. H.R. 8668 was introduced during the 116th Congress to authorize specific acronyms to be included on a VA headstone without requiring prior VA approval or counting against character or line limit. These acronyms include KIA (killed in action), MIA (missing in action), and POW (prisoner of war).

Questions for Congress to consider may include:

- What standards or requirements could be set to ensure uniformity across the board to grant permission for additional emblems or inscriptions?
- If additional emblems or inscriptions are added without VA approval (such as through legislative means), would families of deceased veterans be able to have such words or inscriptions retroactively engraved on the headstones or markers at VA expense?

Appendix A. Legislative History of Monetary Burial Allowance

The legislative history provided in **Table A-1** is limited to the monetary allowances provided for burial expenses. This does not include allowances VA used to provide in some cases toward headstones or markers. More information on that history can be found in "Interment in a Private Cemetery."

Table A-1. Legislative History of Monetary Burial Allowance

Year	Public Law	Description
1923	P.L. 67-542[a]	Provides a maximum payment of $100 for a veteran's burial expenses and the return of the veteran's remains to his home if the death occurred before discharge or resignation from military service.
1924	P.L. 68-242[b]	Establishes service-connected and non-service-connected burial allowances of $100.
1933	P.L. 73-2[c]	Increases both service-connected and non-service-connected burial allowances to $107.
1936	P.L. 74-844[d]	Provides that the burial allowance would not be denied based on the deceased veteran's net assets at the time of death. Further establishes a one-year limit after burial for filing a claim for the allowance, requires VA to notify the claimant of any information required to complete the claim, and stipulates that the allowance would not be granted if the evidence was not provided within one year of the date of the request.
1946	P.L. 79-529[e]	Increases burial allowance to $150.
1957	P.L. 85-56[f]	Consolidates the laws administered by the Veterans Administration relating to compensation, pension, hospitalization, and burial benefits into one act.
1958	P.L. 85-674[g]	Increases burial allowance to to a maximum of $250.
1964	P.L. 88-359[h]	Eliminates the offset against the VA burial allowances for amounts paid by burial associations.
1966	P.L. 89-360[i]	Extends the $250 burial allowance to peacetime veterans who died because of service-connected disabilities but had not applied for disability compensation.
1973	P.L. 93-43	Provides a plot or interment allowance of $150 for veterans who were not buried in national cemeteries in addition to the basic statutory burial allowance of $250. Provides that the survivors of veterans who died due to service-connected disabilities may request that VA pay burial and funeral expenses at the amount authorized for the death of a federal employee due to an injury incurred in the performance of duty instead of the standard VA burial and plot allowances.
1978	P.L. 95-476	Extends the $150 plot allowance to veterans eligible for burial in a national cemetery who choose, instead, to be buried in state veterans cemeteries. If the veterans are not buried in cemeteries (or portions of cemeteries) that are solely for the interment of persons eligible for burial in national cemeteries, the plot allowance is limited to those total costs not paid by the states (or their political subdivisions) or the veterans' employers.

Year	Public Law	Description
1978	P.L. 95-479	Increases the burial allowance to $300. Limits the burial and funeral expenses paid for a veteran who died of a service-connected disability to $1,100.
1981	P.L. 97-35[i]	Limits payment of the burial allowance to the cases of veterans who were eligible to receive pensions or disability compensation.
1982	P.L. 97-306	Extends the burial allowance to states (or their political subdivisions) for unclaimed remains of eligible indigent deceased veterans. Clarifies that veterans who died in VA-contracted nursing homes are eligible for the burial allowance.
1988	P.L. 100-322	Increases the burial allowance for veterans who died from service-connected disabilities to $1,500.
1996	P.L. 104-275	Extends the provision that VA pay the actual cost, up to $300, for veterans who died in VA-contracted nursing homes to all state nursing homes.
2000	P.L. 106-419	Extends the plot and interment allowance for burial in state veterans cemeteries to members, or former members, of Armed Forces reserve components not otherwise eligible for burial in national cemeteries.
2001	P.L. 107-103	Increases the plot allowance to $300 and the burial and funeral allowance for veterans who died due to service-connected disabilities to $2,000.
2010	P.L. 111-275	Increases plot allowance to $700 effective October 1, 2011, and provides for an inflation adjustment beginning in FY2013.
2016	P.L. 114-315	Authorizes VA to pay burial and funeral expenses, accrued benefits, dependency and indemnity compensation, and non-service-connected disability or death pension amounts to a survivor of a veteran who has not filed a formal claim if the record contains sufficient evidence to establish the survivor's entitlement to such benefits.
2018	P.L. 115-184	Requires the Department of the Interior to provide outer burial receptacles for veterans' remains buried in national cemeteries administered by the National Park Service and provide reimbursement for outer burial receptacles other than grave liners. May require survivors to pay (1) the costs by which such burial receptacle exceeds the costs of a grave liner and (2) related administrative costs.
2020	P.L. 116-315	Increases the amounts payable through VA for (1) burial and funeral expenses of veterans and (2) such expenses in connection with a veteran's death due to a service-connected disability. VA shall also increase such amounts each fiscal year to account for inflation.

Source: Compiled by CRS from publicly available information.

Notes:

a. The printed law does not show the number of the Congress that passed it. The number is given here for reference purposes. See https://www.loc.gov/law/help/statutes-at-large/67th-congress/Session%204/c67s4ch291.pdf.

b. The printed law does not show the number of the Congress that passed it. The number is given here for reference purposes. See https://www.loc.gov/law/help/statutes-at-large/68th-congress/session-1/c68s1ch320.pdf.

c. The printed law does not show the number of the Congress that passed it. The number is given here for reference purposes. See https://www.loc.gov/law/help/statutes-at-large/73rd-congress/session-1/c73s1ch3.pdf.

d. The printed law does not show the number of the Congress that passed it. The number is given here for reference purposes. See https://www.loc.gov/law/help/statutes-at-large/74th-congress/session-2/c74s2ch867.pdf.

e. The printed law does not show the number of the Congress that passed it. The number is given here for reference purposes. See https://www.loc.gov/law/help/statutes-at-large/67th-congress/Session%204/c67s4ch283.pdf

f. See https://www.govinfo.gov/content/pkg/STATUTE-71/pdf/STATUTE-71-Pg83.pdf.

g. See https://www.govinfo.gov/content/pkg/STATUTE-72/pdf/STATUTE-72-Pg624-2.pdf.

h. See https://www.govinfo.gov/content/pkg/STATUTE-78/pdf/STATUTE-78-Pg296.pdf.

i. See https://www.govinfo.gov/content/pkg/STATUTE-80/pdf/STATUTE-80-Pg29.pdf.

j. See https://www.govinfo.gov/content/pkg/STATUTE-95/pdf/STATUTE-95-Pg357.pdf.

Appendix B. History of Federal Actions Related to National Cemeteries

Table B-1. Timeline of National Cemeteries

Selected Laws and Regulations

Year	Authority	Description
1861	General Orders No. 75[a]	Makes quartermaster responsible for the burial of (Union) officers and soldiers and for keeping a register of all burials of "deceased soldiers." Stipulates that a registered head-board should be placed at the head of each grave.
1867	National Cemetery Act (Chapter 61 of the Acts of the 39th Congress)[b]	Provides funds and sets guidelines for the establishment and protection of national cemeteries.
1872	Chapter 173 of the Acts of the 42nd Congress[c]	Authorizes the Secretary of War to appoint "meritorious and trustworthy" soldiers as superintendents of national cemeteries.
1872	Chapter 257 of the Acts of the 42nd Congress[d]	Amends the National Cemetery Act to allow all honorably discharged soldiers and sailors who were destitute to be buried in national cemeteries.
1873	Chapter 276 of the Acts of the 42nd Congress[e]	Allows all honorably discharged soldiers, sailors, and marines who served in the Civil War in the regular or volunteer forces to be buried in national cemeteries at no cost.
1906	P.L. 59-38[f]	Provides for the appropriate marking of the graves of Confederate soldiers and sailors who died in northern prisons and military hospitals and were buried near those prisons and hospitals.
1920	P.L. 66-175[g]	Expands eligibility for burial in national cemeteries to U.S. citizens "who served in the Army or Navy of any government at war with Germany or Austria during the World War" and who died during service or after being honorably discharged.
1930	P.L. 71-536[h]	Establishes the Veterans Administration (VA) and makes it responsible for the National Homes for Disabled Volunteer Soldiers and the 21 cemeteries located on those properties.
1933	Executive Order No. 6166[i]	Transfers 11 national cemeteries from the custody of the War Department and the Army to the National Park Service under the Department of the Interior.
1948	P.L. 80-526[j]	Expands eligibility for burial in a national cemetery to the eligible survivors of veterans.
1959	P.L. 86-260[k]	Expands eligibility for burial in national cemeteries to Army or Air National Guard and reserves and to ROTC members whose death occurred while they were on active duty for training or performing full-time service, performing authorized travel to or from that duty of service, and specific other conditions.
1973	P.L. 93-43	Transfers custody of national cemeteries from the Army to VA's newly established National Cemetery System

Year	Authority	Description
		(NCS). VA cemeteries are elevated to national cemetery status. Army retains control of Arlington National Cemetery and the cemetery at the U.S. Soldiers' and Airmen's Home. NCS is given responsibility for veterans' headstones and markers. Adds benefit of transportation of remains under certain circumstances.
1978	P.L. 95-476	Authorizes a grant assistance program to states to establish, expand, and improve state veterans cemeteries.
1986	P.L. 99-576	Mandates VA to conduct studies to identify the 10 geographic areas within the United States with the greatest need for additional veterans' burial space.
1997	P.L. 105-116	Prohibits the interment or memorialization in the NCS or Arlington National Cemetery of persons convicted of federal or state capital crimes, including those sentenced to death or life imprisonment without parole.[l]
1998	P.L. 105-368	Redesignates the NCS as the National Cemetery Administration (NCA) and redesignates the position of NCS director as the VA Under Secretary for Memorial Affairs. Authorizes the VA to provide up to 100% of the development cost for an approved project and provide for operating equipment for the establishment of new cemeteries. VA does not provide for acquisition of land for new cemeteries. Also extends eligibility for burial in a national cemetery to qualified merchant mariners.[m]
1999	P.L. 106-117	Directs VA to contract with one or more qualified organizations to conduct independent studies for improvements to veterans' burial benefits and for improvements to veterans cemeteries. Mandates the Secretary of VA to establish national cemeteries in the six U.S. areas where they are most needed.
2002	P.L. 107-330	Establishes procedures for disqualification of persons who committed capital crimes for interment or memorialization in national cemeteries.
2003	P.L. 108-109	Authorizes the establishment of six new national cemeteries in the following areas: Birmingham, AL; Bakersfield, CA; Jacksonville, FL; Sarasota County, FL; southeastern Pennsylvania; and Greenville/Columbia, SC.
2006	P.L. 109-461	Authorizes eligibility of federally recognized tribal governments in establishing, expanding, or improving veterans cemeteries on trust land owned by, or held in trust for, those tribal organizations. Authorizes the removal of the remains of Russell Wayne Wagner from Arlington National Cemetery.[n]
2010	P.L. 111-275	Expands eligibility for burial in national cemeteries to parents of certain interred veterans and requires a new study for establishing cemeteries in five designated areas.
2012	P.L. 112-260	Directs the American Battle Monuments Commission to operate and maintain Clark Veterans Cemetery following an agreement between the Republic of the Philippines and the United States signed in December 2013.[o]

Year	Authority	Description
2013	P.L. 113-65,	Authorizes the VA Secretary and the Secretary of the Army to reconsider decisions to inter or honor the memory of a person in a national cemetery and allows for the disinterment of remains of Michael Lashawn Anderson from Fort Custer National Cemetery, MI.[p]
2016	P.L. 114-315	Requires VA to report to Congress regarding the interring of veterans' unclaimed remains in national cemeteries under the control of the NCA and requires VA to conduct a study on the feasibility and the need for Saturday and Sunday interments in veterans cemeteries.
2018	P.L. 115-141	Modifies the eligibility requirements for burial at NCA cemeteries to include any individual who was naturalized pursuant to specified provisions of the Hmong Veterans' Naturalization Act and resided in the United States at the time of death.
2020	P.L. 116-106	Provides that VA authorizes the display of a Fallen Soldier Display in any national cemetery.[q]
2020	P.L. 116-107	Permits the Secretary of VA to establish a grant program to conduct cemetery research and produce educational materials for the Veterans Legacy Program.
2020	P.L. 116-283	Authorizes the transfer of the Mare Island Naval Cemetery to the VA Secretary for maintenance by NCA.
2020	Executive Order 13781 and the Office of Management and Budget Memorandum 17-22	Authorizes the Office of Army Cemeteries to complete the transfer of 11 cemeteries to the NCA pursuant to Executive Order 13781 and the Office of Management and Budget Memorandum 17-22 government-wide reform and reorganization plan on September 25, 2020.
2020	P.L. 116-283	Transfers Mare Island Naval Cemetery to VA Secretary for maintenance by NCA.

Source: Compiled by CRS from publicly available information.

a. The text is available on HathiTrust at https://babel.hathitrust.org/cgi/pt?id=hvd.hl27qz&view=1up&seq=196&q1=75.

b. See https://www.loc.gov/law/help/statutes-at-large/39th-congress/session-2/c39s2ch61.pdf.

c. See https://www.loc.gov/law/help/statutes-at-large/42nd-congress/session-2/c42s2ch173.pdf.

d. See https://www.loc.gov/law/help/statutes-at-large/42nd-congress/session-2/c42s2ch257.pdf.

e. See https://www.loc.gov/law/help/statutes-at-large/42nd-congress/session-3/c42s3ch276.pdf.

f. The printed law does not show the number of the Congress that passed it. The number is given here for reference purposes. See https://www.loc.gov/law/help/statutes-at-large/59th-congress/session-1/c59s1ch631.pdf.

g. The printed law does not show the number of the Congress that passed it. The number is given here for reference purposes. See https://www.loc.gov/law/help/statutes-at-large/66th-congress/session-2/c66s2ch140.pdf.

h. The printed law does not show the number of the Congress that passed it. The number is given here for reference purposes. See https://www.loc.gov/law/help/statutes-at-large/71st-congress/session-2/c71s2ch863.pdf.

i. See https://www.archives.gov/federal-register/codification/executive-order/06166.html.

j. The printed law does not show the number of the Congress that passed it. The number is given here for reference purposes See https://www.loc.gov/law/help/statutes-at-large/80th-congress/session-2/c80s2ch289.pdf.

k. See https://www.govinfo.gov/content/pkg/STATUTE-73/pdf/STATUTE-73-Pg547.pdf.

l. On November 21, 1997, President Clinton signed P.L. 105-116 into law, which prohibited convicted Oklahoma City bomber Timothy McVeigh from being buried in any military cemetery. McVeigh was a Persian Gulf War veteran and executed by lethal injection on June 11, 2001.

m. P.L. 105-368 also directs the Secretary to furnish a memorial headstone or marker for a deceased or surviving spouse of a veteran whose remains are not available for interment and includes as a surviving spouse an unremarried surviving spouse whose subsequent remarriage was terminated by death or divorce. Also directs the Secretary, when a memorial or marker has been furnished for a veteran, to add, when feasible, an inscription memorializing such veteran's spouse in lieu of furnishing a headstone or marker for such spouse and requires the erection of appropriate group memorials to honor the memory of such persons and of veterans who are missing in action.

n. Wagner was an honorably discharged Vietnam veteran who was convicted of killing an elderly Maryland couple in 1994. See the "Who Is Ineligible for Military Funeral Honors?" section in CRS In Focus IF11362, *Defense Primer: Arlington National Cemetery*, by Barbara Salazar Torreon.

o. See American Battle Monuments Commission, "Clark Veterans Cemetery: Overview," https://www.abmc.gov/Clark.

p. On May 30, 2012, Michael LaShawn Anderson went on a shooting spree at an Indianapolis apartment complex, injuring three and taking the life of Alicia Dawn Koehl, a wife and mother of two, before taking his own life. Anderson was buried in a national cemetery, and VA did not believe it had the authority to disinter his remains. This law gave the VA Secretary and the Secretary of the Army the authority to do so.

q. A Fallen Soldier Display is a memorial monument in honor of deceased members of the Armed Forces.

Appendix C. P.L. 116-315: Subtitle C: Burial Matters

While enacted on January 5, 2021, several provisions of P.L. 116-315 will not be effective until a later date. **Table C-1** provides a guide to selected provisions and their effective dates.

Table C-1. P.L. 116-315 Subtitle C: Burial Matters

Section	Summary	Effective Date
Sec. 2201. Transportation of deceased veterans to veterans cemeteries.	Authorizes VA to pay costs related to the transportation of certain deceased veterans to veterans cemeteries owned by state or tribal organizations.	Two years after the enactment of the act (January 5, 2023).
Sec. 2202. Increase in certain funeral benefits under laws administered by the Secretary of Veterans Affairs.	Increases the amounts payable through VA for (1) burial and funeral expenses of veterans and (2) such expenses in connection with a veteran's death due to a service-connected disability. VA shall also increase such amounts each fiscal year to account for inflation.	Applies to deaths that occur on or after the date that is two years after the date of the enactment of this act (January 5, 2023).
Sec. 2204. Provision of inscriptions for spouses and children on certain headstones and markers furnished by the Secretary of Veterans Affairs.	Authorizes VA to provide inscriptions for deceased spouses and children on certain headstones furnished by the VA.	Applies with respect to individuals who die on or after October 1, 2019.
Sec. 2205. Aid to counties for establishment, expansion, and improvement of veterans cemeteries.	Allows the Veterans Cemetery Grant Program to make grants to counties in states without current grant-funded state or tribal cemeteries and in cases where a state has not also submitted an application.	Two years after the enactment of the act (January 5, 2023).
Sec. 2206. Increase in maximum amount of grants to States, counties, and tribal organizations for operating and maintaining veterans cemeteries.	Increases to $10 million (from $5 million) the maximum amount VA may grant in a fiscal year to states and tribal organizations for operating and maintaining veterans cemeteries.	January 5, 2021.
Sec. 2207. Provision of urns and commemorative plaques for remains of certain veterans whose cremated remains are not interred in certain cemeteries.	Authorizes the VA Secretary to furnish urns for the remains of certain veterans whose cremated remains are not interred in certain cemeteries.	Two years after the enactment of the act (January 5, 2023).
Sec. 2208. Training of State and tribal veterans' cemetery personnel by National Cemetery Administration.	Provides a grant for training costs, including travel and up to four weeks of lodging expenses, to attend NCA training. Requires filing a report no later than two and five years after the date of enactment.	January 5, 2021, with reports two and five years after enactment.

Source: CRS analysis of text available on Congress.gov.

Appendix D. Selected Reports

Below are selected reports on VA national cemeteries and burial benefits.

Department of Veterans Affairs

- *VA History and Development of the National Cemetery Administration*, 2021, https://www.cem.va.gov/docs/factsheets/History_and_Development_of_NCA.pdf.
- VA Advisory Committee on Cemeteries and Memorials, American Indian and Alaska Native Veterans: Burial Ceremonies and Customs in U.S. National Cemeteries, 2019, https://www.cem.va.gov/CEM/docs/Report_VA_ACCM_Native_American_Burials.pdf.
- *VA Office of Inspector General: National Cemeteries Administration: Audit of the Rural Veterans Burial Initiative*, required by P.L. 113-6, Consolidated and Further Continuing Appropriations Act of 2013 to evaluate VA's Rural Initiative, 2014, https://www.va.gov/oig/pubs/VAOIG-13-03468-203.pdf.

External Evaluations

- *Evaluation of the VA Burial Benefits Program*, conducted by ICF International under contract by VA's Office of Policy and Planning, 2008, http://web.archive.org/web/20100528074933/http://www1.va.gov/op3/docs/ProgramEvaluations/Final_Burial_Report_8-26-08.pdf.
- *National Cemetery System Study, Report*, required by P.L. 93-43, the National Cemeteries Act of 1973, 1974, https://congressional.proquest.com/congressional/docview/t21.d22.cmp-1974-vas-0003.

GAO Reports

- *Veterans Affairs: Additional Actions Needed to Increase Veterans' Burial Access*, 2019, https://www.gao.gov/assets/710/701814.pdf.
- *Veterans Affairs: Data Needed to Help Improve Decisions Concerning Veterans' Access to Burial Options*, 2014, https://www.gao.gov/products/GAO-14-537.
- *National Cemetery System: Opportunities to Expand Cemeteries' Capacities*, 1997, https://www.gao.gov/products/HEHS-97-192.

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