§ 148. Burial of members of the armed forces of the United States and their families; headstones. 1. Burial. (a) The board of supervisors in each of the counties, or the board of estimate in the city of New York, shall designate some proper person, association or commission, other than that designated for the care of burial of public charges or criminals, who shall cause to be interred the body of any member of the uniformed services of the United States who (i) was honorably discharged from such service or (ii) had a qualifying condition, as defined in section one of the veterans' services law, and received a discharge other than bad conduct or dishonorable from such service, or (iii) was a discharged LGBT veteran, as defined in section one of the veterans' services law, and received a discharge other than bad conduct or dishonorable from such service, or the body of any minor child or either parent, or the spouse or unremarried surviving spouse of any such member of the uniformed services of the United States, if such person shall hereafter die in a county or in the city of New York without leaving sufficient means to defray his or her funeral expenses.

(b) Notwithstanding any other provision of this section, such counties or city, as the case may be, shall receive reimbursement for such expense subject to the reimbursement limitations provided for in subdivision five of section one hundred forty-one of the social services law, provided that such expense is otherwise eligible for state reimbursement pursuant to the provisions of such section.

(c) If the deceased has relatives who desire to conduct the burial, but are unable to pay the charge therefor, such sum shall be paid by the county treasurer or other fiscal officer, to the person, association or commission so conducting such burial, upon due proof of the claim, made to such person, association or commission of the death or burial of such person, and audit thereof.

(d) Such interment shall not be made in a cemetery or cemetery plot used exclusively for the burial of needy persons deceased, and the board of supervisors of each county is hereby authorized and empowered to purchase and acquire lands, or to appropriate money for the purchase and acquisition of lands, for a cemetery or cemetery plot for the burial of any such persons and also to provide for the care, maintenance or improvement of any cemetery or plot where such persons are buried or may hereafter be buried.

1-a. (a) Notwithstanding any other provision of this section, in the case of a veteran, as defined in section one of the veterans' services law, or who has a qualifying condition as defined in section one of the veterans' services law and has received a discharge other than bad conduct or dishonorable, or is a discharged LGBT veteran as defined in section one of the veterans' services law and has received a discharge other than bad conduct or dishonorable, who died in a county or the city of New York leaving no funds or insurance sufficient to pay funeral and burial expenses of such veteran and such veteran has no next of kin or person of record previously designated to control his or her final disposition pursuant to section four thousand two hundred one of the public health law, such county or the city of New York shall request a congressionally chartered veterans' organization within the county or the city of New York where the decedent resided at the time of death, to engage the services of a funeral firm to conduct the funeral and burial services.

(b) Such organization shall incur the costs associated with such services, which shall include but not be limited to, the purchase of a suitable container for burial, the funeral director's prices for merchandise and services furnished, cost of a grave site and a military funeral service at the cemetery to which such body shall be interred.

(c) The county or the city of New York shall endeavor to make such requests to a diversity of congressionally chartered veterans' organizations within their jurisdiction, in an effort to share the costs described in paragraph (b) of this subdivision in a fair and equitable manner.

(d) The state shall reimburse such congressionally chartered veterans' organization for such funeral and burial service expenses for veterans, except those expenses previously reimbursed pursuant to section one hundred forty-one of the social services law or any other law or those expenses reimbursable or payable by the federal government; provided however, that the total reimbursement pursuant to this subdivision shall not exceed two thousand dollars per burial. With respect to any state fiscal year, the commissioner of veterans' services shall provide a percentage increase in the maximum amount of funeral and burial service expenses payable under this paragraph, equal to the percentage by which

(i) the consumer price index (all items, United States city average) for the twelve-month period ending on the March thirty-first preceding the beginning of the state fiscal year for which the increase is made, exceeds (ii) the consumer price index for the twelve-month period preceding the twelve-month period described in subparagraph (i) of this paragraph. Such percentage increase shall be rounded up to the next highest one-tenth of one percent and shall not be less than one percent nor more than four percent. Commencing in the year two thousand twenty-six, the commissioner of veterans' services, not later than February first of each year, shall publish the amount of the total reimbursement, as adjusted, payable under this section.

(e) A congressionally chartered veterans' organization determining in good faith that it cannot financially bear the costs of the requested funeral and burial services as described in paragraph (b) of this subdivision, and declaring in good faith to the requesting county or the city of New York that the organization is unable to pay for these expenses, shall not be required by the county or the city of New York to initially fund these requested services.

2. Headstones. (a) The grave of any such person whose body has been heretofore or shall hereafter be so interred, or who shall have been heretofore buried in any of the counties of this state, but whose grave is not marked by a suitable headstone, if such person has died or shall die without leaving means to defray the expense of such headstone, or whose grave shall have remained unmarked for five years by a suitable headstone, shall be marked by a headstone bearing the name of the deceased, the war in which he served, and, if possible, the organization to which he belonged or in which he served.

(b) The headstone at the grave of the spouse or surviving spouse of such member of the armed forces of the United States shall contain the name of the deceased, the war in which his or her spouse served and, if possible, the organization to which he or she belonged or in which he or she served.

(c) Such headstone shall be of such design and material as shall be approved by the board of supervisors.

(d) Where a headstone or the foundation thereof as herein provided, shall have become damaged by accident or the elements, it may be

repaired, provided the expense is less than the cost of a new headstone.

(e) The board of supervisors of the county of which such deceased person was a resident at the time of his or her death is hereby authorized and directed to audit the account and pay the expenses of such burial and headstone, and a reasonable sum for the services and necessary expenses of the person or commission so designated. In case such person shall be at the time of his or her death an incarcerated individual of any state institution, including state hospitals and soldiers' homes, or any institution, supported by the state and supported by public expense therein, the expense of such burial and headstone shall be a charge upon the county of his or her legal residence.

(f) Where the providing of a headstone is authorized in any case pursuant to this section, and in lieu of making such provision as hereinbefore set forth, the board responsible for payment of the cost thereof may make application for a headstone in such case to any officer, board, body or agency of the United States required by or pursuant to the laws thereof to furnish a headstone without charge to mark the grave of the deceased person in such case and, in the event such headstone is accordingly furnished, may audit the account and pay the expense incident to the obtaining and for the erection thereof, including any necessary transportation charges, in an amount not in excess of the maximum sum authorized to be expended for a headstone as provided in paragraph (c) of this subdivision.

3. Reports. It shall be the duty of the person or commission in this section provided, prior to the annual meeting of the board of supervisors to make an annual report to such board of supervisors of all the applications since the last annual report for burial and the erection of tombstones as provided herein, together with the amounts allowed. All applications herein referred to shall accompany said annual report and be placed and kept on file with the board of supervisors.