

ACT No. 151

2021 Regular Session

HOUSE BILL NO. 101

BY REPRESENTATIVE DUBUISSON

1 AN ACT

2 To enact R.S. 13:5726 and to repeal R.S. 13:5725, relative to the coroner of St. Tammany
3 Parish; to require the sheriff of St. Tammany Parish to collect certain tax revenues
4 for purposes of the funding and operation of the St. Tammany Parish coroner's
5 office; to require all collected revenues to be deposited into a special account for
6 designated use by the coroner's office; to provide for funding responsibilities; to
7 provide for the transfer of immovable property; to require compliance; to provide for
8 an effective date; to provide for submission of reports; and to provide for related
9 matters.

10 Be it enacted by the Legislature of Louisiana:

11 Section 1. R.S. 13:5726 is hereby enacted to read as follows:

12 §5726. St. Tammany Parish; coroner; powers and duties; funding of coroner and
13 operational expenses

14 A. The governing authority of St. Tammany Parish shall levy and the sheriff
15 of St. Tammany Parish, as tax collector, shall receive all tax revenues collected from
16 ad valorem tax for coroner purposes each year as first approved by a majority of the
17 electors of the parish at an election held for that purpose on November 2, 2004,
18 including any extensions or renewals of the ad valorem tax.

19 B.(1) All tax proceeds collected under Subsection A of this Section shall be
20 deposited by the sheriff, as tax collector, directly into a special account with the
21 governing authority of St. Tammany Parish to be advanced to the coroner by January
22 thirty-first of the year following the collection of such tax proceeds, after requiring
23 sufficient tax revenues to be paid first to St. Tammany Parish.

1 (2) The governing authority of St. Tammany Parish shall make all payments
2 with respect to any present or future bonds or debt obligations issued and secured by
3 St. Tammany Parish. These payments shall include but are not limited to all of the
4 following:

5 (a) Principal.

6 (b) Interest.

7 (c) Redemption premiums.

8 (d) Expenses.

9 (e) Other administrative costs.

10 (3) The governing authority of St. Tammany Parish and the coroner shall
11 enter into a cooperative endeavor agreement setting forth permitted use of facilities
12 financed with St. Tammany Parish bonds or other debt obligations, to ensure
13 continued tax-exempt status of any such bonds or other debt obligations.

14 (4) The coroner shall be responsible for all salaries and operational expenses
15 of the St. Tammany Parish coroner's office, thereby relieving the governing authority
16 of St. Tammany Parish of any funding responsibility under R.S. 13:5706.

17 (5) The coroner shall receive a salary set by the governing authority of St.
18 Tammany Parish for his full-time services as parish coroner, ex officio parish
19 physician, or health officer. The salary shall be the average of the salaries of the St.
20 Tammany Parish sheriff, assessor, and clerk.

21 (6) The coroner shall establish an annual salary for all deputy or assistant
22 coroners, secretaries, stenographers, clerks, technicians, investigators, official
23 photographers, or other helpers.

24 C.(1) The St. Tammany Parish coroner's office may acquire and own any
25 immovable property upon which the daily operations of the coroner's office are
26 conducted.

27 (2) All immovable property previously transferred to the governing authority
28 of St. Tammany Parish by the St. Tammany Parish coroner's office including but not
29 limited to buildings, component parts, and other appurtenances, shall be transferred

1 to the St. Tammany Parish coroner's office free and clear of all mortgages, liens, or
2 other encumbrances no later than October 1, 2021.

3 D. The St. Tammany Parish coroner's office shall comply with the provisions
4 set forth in the Louisiana Bid Laws, R.S. 38:2211 et seq., the Louisiana Procurement
5 laws, R.S. 39:1551 et seq., and the Louisiana Local Government Budget Act, R.S.
6 39:1301 et seq. The office shall also be subject to all audit laws including but not
7 limited to any audit called for and conducted by the governing authority of St.
8 Tammany Parish.

9 E. The coroner of St. Tammany Parish shall prepare and present to the
10 governing authority of the parish an annual report showing the operations of his
11 office, the monies received by the office, and the purposes for which the monies
12 were expended. The coroner shall include in each annual report an estimate of
13 prospective revenues and proposed expenditures and expenses for the ensuing year.
14 The date upon which the annual report shall be presented may be determined by the
15 governing authority of the parish.

16 Section 2. R.S. 13:5725 is hereby repealed in its entirety.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____