



**OFFICE OF LEGISLATIVE AUDITOR
Fiscal Note**

Fiscal Note On: **SB 80** SLS 18RS 83
 Bill Text Version: **ENGROSSED**
 Opp. Chamb. Action:
 Proposed Amd.:
 Sub. Bill For.:

Date: March 29, 2018 11:04 AM	Author: CLAITOR
Dept./Agy.: Coroner	Analyst: Jamie Mergist
Subject: Disposition of paupers	

CORONERS EG NO IMPACT LF EX See Note Page 1 of 1
 Provides for the payment of expenses incurred in the disposition of paupers arranged by coroners. (8/1/18)

Purpose of the Bill: Provides that disposition expenses for paupers shall be paid by the coroner of the parish of the decedent's domicile or, if the decedent's domicile is not in Louisiana, the coroner of the parish where the death occurred. The measure also provides that the appropriate coroner shall assume jurisdiction of the case and accept the remains for future disposition. In addition, the measure provides that the state or any coroner may establish a maximum amount to be paid for individual disposition expenses.

EXPENDITURES	2018-19	2019-20	2020-21	2021-22	2022-23	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$0	\$0	\$0	\$0	\$0	\$0
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

REVENUES	2018-19	2019-20	2020-21	2021-22	2022-23	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$0	\$0	\$0	\$0	\$0	\$0
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

EXPENDITURE EXPLANATION

There is no anticipated overall direct material effect on local governmental expenditures as a result of this measure. It appears that the bill only redistributes the responsibility of the disposition expenses for paupers amongst different coroners.

Louisiana State Coroner's Association and East Baton Rouge Parish Coroner's Office provided the following:

- 1) **Current Practice** - disposition expenses of paupers are the responsibility of the parish coroner's office in which the pauper's death occurred.
- 2) **Fiscal Impact** - Dollars spent annually will not change, only which parish coroner will have to manage the pauper's disposition will change. Therefore, there will be no overall impact on local government expenditures.
- 3) **Background Information** - EBR Parish Coroner's Office actual costs per pauper is reported to be \$421 for funeral/cremation services and they have approximately 70 cases per year (numbers may vary from year to year).

REVENUE EXPLANATION

There is no anticipated direct material effect on governmental revenues as a result of this measure.

Senate Dual Referral Rules
 13.5.1 >= \$100,000 Annual Fiscal Cost {S&H}
 13.5.2 >= \$500,000 Annual Tax or Fee Change {S&H}

House
 6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}
 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

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