



OFFICE OF LEGISLATIVE AUDITOR
Fiscal Note

Fiscal Note On: SB 80 SLS 18RS 83
Bill Text Version: ENGROSSED
Opp. Chamb. Action: w/ HSE FLOOR AMD
Proposed Amd.:
Sub. Bill For.:

Table with metadata: Date: May 8, 2018 11:27 AM; Author: CLAITOR; Dept./Agy.: Coroner; Subject: Disposition of paupers; Analyst: Jamie Mergist

CORONERS EGF 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 parish or municipality of the decedent's domicile or, if the decedent's domicile is not in Louisiana, the parish or municipality where the death occurred.

Financial tables for EXPENDITURES and REVENUES from 2018-19 to 2022-23, showing 5-year totals for various funding sources like State Gen. Fd., Agy. Self-Gen., etc.

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 parishes or municipalities.

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.
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.

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}

Signature of Michael G. Battle, Manager, Advisory Services