

2021 Regular Session

HOUSE BILL NO. 101

BY REPRESENTATIVE DUBUISSON

Prefiled pursuant to Article III, Section 2(A)(4)(b)(i) of the Constitution of Louisiana.

CORONERS: Provides relative to the coroner of St. Tammany Parish

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 governing authority of St. Tammany Parish to collect certain  
4 tax revenues for purposes of the funding and operation of the St. Tammany Parish  
5 coroner's office; to require all collected revenues to be deposited into a special  
6 account for designated use by the coroner's office; to provide for funding  
7 responsibilities; to provide for the transfer of immovable property; to require  
8 compliance; to provide for an effective date; and to provide for related matters.

9 Be it enacted by the Legislature of Louisiana:

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

11 §5726. St. Tammany Parish; coroner; powers and duties; funding of coroner and  
12 operational expenses

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

18 B. Any and all tax proceeds collected under Subsection A of this Section  
19 shall be deposited by the sheriff or tax collector directly into a special account  
20 entitled "Coroner's Ad Valorem Account" from which the coroner shall be

1 responsible for all salaries and operational expenses of the St. Tammany Parish  
 2 coroner's office, thereby relieving the governing authority of St. Tammany Parish  
 3 of any funding responsibility under R.S. 13:5706.

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

7 (2) All immovable property previously transferred to St. Tammany Parish  
 8 by the St. Tammany Parish coroner's office, including but not limited to buildings,  
 9 component parts, and other appurtenances, shall be transferred to the St. Tammany  
 10 Parish coroner's office free and clear of all mortgages, liens, or other encumbrances  
 11 no later than October 1, 2021.

12 D. The St. Tammany Parish coroner's office shall comply with the provisions  
 13 set forth in the Louisiana Public Bid and Procurement Laws, R.S. 38:2212 et seq. and  
 14 the Louisiana Local Government Budget Act, R.S. 39:1301 et seq. The office shall  
 15 also be subject to all audit laws including but not limited to any audit called for and  
 16 conducted by the governing authority of St. Tammany Parish.

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

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#### DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

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HB 101 Original

2021 Regular Session

DuBuisson

**Abstract:** Requires the governing authority for St. Tammany Parish to receive certain tax revenues on behalf of the St. Tammany Parish coroner's office and further provides for responsibilities and duties related to the use of the tax revenues.

Present law requires the governing authority of St. Tammany Parish to receive all tax revenues collected from an ad valorem tax levied by the parish for coroner purposes an approved by a majority of the voters including any extensions or renewals.

Proposed law retains present law.

Present law further requires the coroner's office to transfer any and all funds on hand received from the ad valorem tax to the governing authority less and except amounts needed for operation for the remainder of the 2013 calendar year as determined by the St. Tammany Parish finance department and requires that any contracts or purchase agreements entered into by the coroner's office be approved or ratified by the governing authority.

Proposed law repeals present law.

Present law requires all revenues collected by the governing authority pursuant to proposed law to be deposited into a special account and expended solely for the purposes set forth in the tax proposition approved by the voters, less and except the following fees: the parish's administrative fees; the parish's costs associated with administration of the ad valorem tax levied; the parish's costs associated with oversight of the coroner's office; and the amounts necessary to service bonds or other obligation secured by the ad valorem tax.

Proposed law repeals present law.

Proposed law requires all revenues collected by the governing authority to be deposited by the sheriff or tax collector into a special account called the "Coroner's Ad Valorem Tax Account" and makes the coroner responsible for all salaries and operational expenses of the St. Tammany Parish coroner's office.

Proposed law relieves the governing authority of St. Tammany Parish of any funding responsibility under R.S. 13:5706.

Present law provides for satisfaction of the parish's obligations to fund the coroner's office as provided by present law and prevents the parish from being obligated to pay any other fee or cost.

Proposed law repeals present law.

Present law requires the governing authority to establish an annual salary in lieu of all fees and services for the coroner and all employees associated with the operation of the coroner's office to be funded from the revenues collected from the ad valorem tax and paid by the governing authority.

Proposed law repeals present law.

Present law prohibits the coroner from owning or acquiring any immovable property and requires all previously owned immovable property owned by the parish that was transferred to the coroner's office to be transferred back to the parish free and clear of all mortgages, liens, or other encumbrance within six months.

Proposed law repeals present law.

Proposed law provides that the coroner's office may acquire and own any immovable property upon which the daily operations of the coroner's office are conducted.

Proposed law transfers any and all previously owned immovable property from the parish to the coroner's office free and clear of all mortgages, liens, or other encumbrance no later than Oct. 1, 2021.

Present law requires St. Tammany Parish and the coroner of St. Tammany Parish to enter into a cooperative endeavor agreement to specify details concerning the coroner's tax.

Proposed law repeals present law.

Proposed law requires the coroner's office to comply with public bid and procurement laws and also subjects the office to all audit laws conducted by the governing authority of St. Tammany Parish.

(Adds R.S. 13:5726; Repeals R.S. 13:5725)