

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 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

1 governing authority of St. Tammany Parish to be advanced to the coroner by January  
2 thirty-first of the year following the collection of such tax proceeds, after requiring  
3 sufficient tax revenues to be paid first to St. Tammany Parish.

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

8 (a) Principal.

9 (b) Interest.

10 (c) Redemption premiums.

11 (d) Expenses.

12 (e) Other administrative costs.

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

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

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

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

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

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

6           D. The St. Tammany Parish coroner's office shall comply with the provisions  
 7           set forth in the Louisiana Bid Laws, R.S. 38:2211 et seq., the Louisiana Procurement  
 8           laws, R.S. 39:1551 et seq., and the Louisiana Local Government Budget Act, R.S.  
 9           39:1301 et seq. The office shall also be subject to all audit laws including but not  
 10          limited to any audit called for and conducted by the governing authority of St.  
 11          Tammany Parish.

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

19          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 Engrossed

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 and approved by a majority of the voters including any extensions or renewals.

Proposed law provides that the sheriff of St. Tammany Parish shall receive all tax revenues collected from an ad valorem tax levied by the parish for coroner purposes and approved by a majority of the voters including any extensions or renewals.

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 retains present law.

Proposed law provides that all tax proceeds collected by the sheriff pursuant to proposed law shall be deposited into a special account with St. Tammany Parish to be advanced to the coroner by Jan. 31st of the year following the collection of the tax proceeds.

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 retains present law.

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 retains present law and provides that the salary of the coroner shall be the average of the salaries of the St. Tammany Parish sheriff, assessor, and clerk, and provides that the coroner shall establish the salaries of the deputy and assistant coroners and certain other personnel.

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.

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.

Proposed law requires the coroner to submit an annual report to the governing authority of St. Tammany Parish.

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

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Judiciary to the original bill:

1. Make technical changes.
2. Designate the sheriff of St. Tammany Parish as tax collector of all tax revenues collected from ad valorem taxes.
3. Set a date for which the tax proceeds are to be advanced to the coroner.
4. Establish payments of any present or future bond or debt obligations issued and secured by St. Tammany Parish.
5. Provide for cooperative endeavor agreements between the coroner and St. Tammany Parish.
6. Provide for the coroner's salary.
7. Specify the applicability of the La. Bid and Procurement Laws and provide separate citations.
8. Require the coroner to submit an annual report to St. Tammany Parish governing authority.