



**LEGISLATIVE FISCAL OFFICE
Fiscal Note**

Fiscal Note On: **HB 593** HLS 23RS 812
 Bill Text Version: **ENROLLED**
 Opp. Chamb. Action:
 Proposed Amd.:
 Sub. Bill For.:

Date: June 7, 2023 11:36 AM	Author: RISER
Dept./Agy.: Louisiana Cemetery Board	
Subject: Cemetery Board Procedures	Analyst: Garrett Ordner

CEMETERIES EN INCREASE SG EX See Note Page 1 of 2
 Provides relative to cemeteries

Proposed law revises the duties and procedures of the Louisiana Cemetery Board. Proposed law provides a list of actions that the board may take with respect to investigating potential violations of law. Proposed law provides that the administrative director and other employees of the board shall not carry out duties that are solely prescribed to the board by law. Proposed law effectively removes the authority of the Attorney General's Office and board staff to investigate and attempt to resolve potential violations of cemetery law before the Louisiana Cemetery Board investigates the matter directly. Proposed law provides that cemetery trust fund income may be used in the administration of the trust.

EXPENDITURES	2023-24	2024-25	2025-26	2026-27	2027-28	5 -YEAR TOTAL
State Gen. Fd.	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	
Agy. Self-Gen.	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE	
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Annual Total						
REVENUES	2023-24	2024-25	2025-26	2026-27	2027-28	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	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

EXPENDITURE EXPLANATION

The Louisiana Cemetery Board estimates the proposed law will increase board expenditures by \$35,000 in FY 24, with that amount increasing by six percent annually. Actual costs will depend on the extent to which the proposed legislation requires additional meetings of the board for investigations of potential violations of law. The Attorney General's Office (AG) reports that the proposed law will increase its expenditures by \$356,575 in FY 24 for three (3) additional positions with amounts increasing in subsequent years. The LFO cannot corroborate this estimate as the proposed law seemingly aligns the duties of the Cemetery Board with those of other state boards.

Currently, the AG and Cemetery Board staff are able to investigate potential violations of law by cemeteries without the board members' involvement or knowledge, and the AG may unilaterally decide to issue a subpoena or a cease and desist order to parties it believes are engaging in an unlawful practice. Proposed law would require board members to investigate a potential violation of law prior to the issuing of any subpoena, and it requires the board to stay fully informed as to all pending investigations, formal hearings, and legal proceedings.

The AG reports that the removal of its ability to investigate and resolve potential violations before the Cemetery Board hears them will require it to hire two (2) attorneys and (1) administrative assistant at a cost of \$356,575 in FY 24, with the annual cost increasing in subsequent years, reaching \$403,803 by FY 28. The AG reports these personnel are necessary to act in its capacity as statutory counsel for the board because the proposed legislation will increase the number of potential violations that the board must investigate directly.

EXPENDITURE EXPLANATION CONTINUED ON PAGE TWO

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}

Evan Brasseaux

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 Interim Deputy Fiscal Officer



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CONTINUED EXPLANATION from page one:

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EXPENDITURE EXPLANATION CONTINUED FROM PAGE ONE

To the extent the proposed legislation increases the number of violations investigated by the Cemetery Board and thus the AG's workload as the board's statutory counsel, there may be a need for an indeterminable number of additional positions. However, the LFO is unable to corroborate the need for these additional positions. The AG has indicated that no other board currently allows the AG to investigate and handle complaints in the board's stead. In addition, the AG reports that the investigations it currently performs on the board's behalf only require a portion of a single AG employee's time.

The Louisiana Cemetery Board reports that the proposed law will require the board to hold additional meetings because staff and the AG will no longer be able to resolve potential violations before they come before the board. Additionally, the board may appoint two board members under the proposed law to participate in investigations and oversee the actions of the board's staff. The board reports that the proposed law will increase costs to the board in FY 24 including (1) \$15,000 for increased travel expenses for board members, (2) \$10,000 to hire court reporters for the additional hearings that will be necessary, and (3) \$10,000 to contract with the AG for oversight pursuant to the United State Supreme Court decision in *North Carolina State Board of Dental Examiners v. FTC*, an antitrust case which concerned the actions of regulatory boards. The board estimates that costs will increase by six percent annually. The extent to which the proposed law will actually increase the number of meetings and associated costs is indeterminable.

Senate Dual Referral Rules
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