



**OFFICE OF LEGISLATIVE AUDITOR  
Fiscal Note**

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

<b>Date:</b> May 9, 2018	10:16 AM	<b>Author:</b> CLAITOR
<b>Dept./Agy.:</b> Coroner		<b>Analyst:</b> Jamie Mergist
<b>Subject:</b> Disposition of paupers		

CORONERS EN 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. 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.

<b>EXPENDITURES</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>5 -YEAR TOTAL</b>
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>
<b>Annual Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

  

<b>REVENUES</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>5 -YEAR TOTAL</b>
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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>
<b>Annual Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**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. 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}

**Michael G. Battle**  
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