
DIGEST

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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 and 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)