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## DIGEST

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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.