

RÉSUMÉ DIGEST

ACT 151 (HB 101)

2021 Regular Session

DuBuisson

Prior law required 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.

New 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.

Prior law further required 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 required that any contracts or purchase agreements entered into by the coroner's office be approved or ratified by the governing authority.

New law repeals prior law.

Existing law requires all revenues collected by the governing authority pursuant to new 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.

New law retains existing law.

New law provides that all tax proceeds collected by the sheriff pursuant to new 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.

Existing 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.

New law retains existing law.

Prior law provided for satisfaction of the parish's obligations to fund the coroner's office as provided by prior law and prevented the parish from being obligated to pay any other fee or cost.

New law repeals prior law.

Existing 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.

New law retains existing 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.

Prior law prohibited the coroner from owning or acquiring any immovable property and required 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.

New law repeals prior law.

New 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.

New 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.

New 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.

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

Effective August 1, 2021.

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