RÉSUMÉ DIGEST

ACT 526 (SB 452)

2024 Regular Session

McMath

Existing law provides for qualifications and duties of coroners.

New law adds additional qualifications and duties of the coroner of St. Tammany Parish.

<u>Prior law</u> required the sheriff of St. Tammany Parish to receive all tax revenues collected from ad valorem taxes for coroner purposes and to deposit the revenues into a special account with the governing authority of St. Tammany Parish to be advanced to the coroner.

<u>New law</u> requires the governing authority to receive the tax revenues and to deposit the revenues into a special account to be managed by the governing authority of St. Tammany Parish.

<u>New law</u> requires the St. Tammany Parish coroner's office to transfer all funds on hand received from the tax to the governing authority of St. Tammany Parish, minus an amount determined by the St. Tammany Parish Dept. of Finance to allow for operations through calendar year 2024.

<u>New law</u> authorizes the governing authority to retain funds for administrative fees and costs, including expert fees and costs of investigations and audits associated with its oversight authority.

<u>Prior law</u> required the coroner to be responsible for all salaries and operational expenses of the St. Tammany Parish coroner's office.

<u>Prior law</u> required the coroner to receive a salary set by the governing authority of St. Tammany Parish and authorizes the coroner to set the salaries for his staff.

<u>New law</u> retains <u>prior law</u> but requires funding for salaries associated with the operation of the coroner's office to be paid from the special account.

<u>New law</u> requires the governing authority of St. Tammany Parish and the St. Tammany Parish coroner's office to enter into a restated cooperative endeavor agreement that includes provisions relating to the use of tax revenues and compliance with public bid and procurement laws.

Effective June 10, 2024.

(Adds R.S. 13:5771-5773; repeals R.S. 13:5726)