

Regular Session, 2013

HOUSE BILL NO. 561

BY REPRESENTATIVES TIM BURNS, ADAMS, BADON, BERTHELOT, WESLEY BISHOP, BROADWATER, BROSSETT, BURFORD, CARTER, CROMER, GAROFALO, GISCLAIR, HENRY, HODGES, LEGER, LEOPOLD, LORUSSO, MACK, MILLER, MORENO, PEARSON, RITCHIE, SCHRODER, SIMON, ST. GERMAIN, TALBOT, THOMPSON, AND WILLMOTT AND SENATOR NEVERS

Prefiled pursuant to Article III, Section 2(A)(4)(b)(i) of the Constitution of Louisiana.

CORONERS: Provides relative to the coroner of St. Tammany Parish

1 AN ACT

2 To enact R.S. 13:5725 and to repeal R.S. 13:5724, relative to the coroner of St. Tammany  
3 Parish; to require the governing authority of St. Tammany Parish to collect certain  
4 tax revenues levied for purposes of the St. Tammany Parish coroner's office; to  
5 require all collected revenues to be deposited into a special account for designated  
6 use; to require the governing authority to establish an annual salary for the St.  
7 Tammany Parish coroner; to require the governing authority to establish the salaries  
8 of employees of the coroner's office; to provide for certain responsibilities of the  
9 governing authority relative to the use of the tax proceeds; to provide for an effective  
10 date; and to provide for related matters.

11 Be it enacted by the Legislature of Louisiana:

12 Section 1. R.S. 13:5725 is hereby enacted to read as follows:

13 §5725. St. Tammany Parish; coroner; powers and duties; compensation of coroner  
14 and employees

15 A. The governing authority of St. Tammany Parish shall receive all tax  
16 revenues collected from the ad valorem tax levied by St. Tammany Parish for  
17 coroner purposes and approved by a majority of the electors of the parish at an  
18 election held for that purpose on November 2, 2004, including any extensions or

1 renewals thereof. The St. Tammany Parish coroner's office shall transfer any and all  
2 funds on hand received from the ad valorem tax to the governing authority of St.  
3 Tammany Parish, less and except amounts needed for operation for the remainder  
4 of calendar year 2013, with the amount being determined by the St. Tammany Parish  
5 Department of Finance. Any contracts or purchase agreements entered into by the  
6 St. Tammany Parish coroner's office shall require approval or ratification by the  
7 governing authority of St. Tammany Parish.

8 B. The revenues collected by the governing authority pursuant to Subsection  
9 A of this Section shall be deposited into a special account and expended solely for  
10 the purposes set forth in the ad valorem tax proposition approved by the voters on  
11 November 2, 2004, less and except St. Tammany Parish's administrative fees, costs  
12 associated with administration of the ad valorem tax levied, St Tammany Parish's  
13 costs associated with oversight of the St. Tammany Parish coroner's office, and  
14 amounts necessary to service bonds or other debt obligations secured by the ad  
15 valorem tax. St. Tammany Parish shall be deemed to have fully and completely met  
16 its obligations to fund the St. Tammany Parish coroner's office as set forth in R.S.  
17 13:5706 and 5710. Notwithstanding any provisions of law to the contrary, St.  
18 Tammany Parish shall not be obligated to pay any other fee or cost and all  
19 obligations to the coroner are limited as provided for in this Subsection.

20 C.(1) All salaries or fees associated with the operation of the coroner's office  
21 shall be funded and paid from revenues collected pursuant to Subsection A of this  
22 Section.

23 (2) An annual salary shall be established by the governing authority of the  
24 parish of St. Tammany to be paid to the coroner in lieu of all fees for his services as  
25 parish coroner, ex officio parish physician, or health officer.

26 (3) The governing authority shall also establish an annual salary for the  
27 deputy or assistant coroners, secretaries, stenographers, clerks, technicians,  
28 investigators, official photographers, or other employees.

1           D. The coroner of St. Tammany Parish shall not own or acquire immovable  
2           property. Any and all immovable property, including buildings, component parts  
3           and other appurtenances, previously owned by St. Tammany Parish and transferred  
4           to the St. Tammany Parish coroner's office shall be transferred to the governing  
5           authority of St. Tammany Parish free and clear of all mortgages, liens, or other  
6           encumbrances within six months of the effective date of this Section.

7           E. Within six months of the effective date of this Section, the governing  
8           authority of St. Tammany Parish and the St. Tammany Parish coroner's office shall  
9           enter into a restated cooperative endeavor agreement, including but not limited to the  
10          following provisions:

11           (1) Requiring use of all tax revenues in strict conformity with the tax  
12          proposition approved by the voters.

13           (2) Requiring compliance with public bid and procurement laws.

14           (3) Annual forensic audits as required at the sole discretion of the governing  
15          authority of St. Tammany Parish, in addition to any other audits required by law, for  
16          review by the governing authority of St. Tammany Parish.

17          Section 2. R.S.13:5724 is hereby repealed in its entirety.

18          Section 3. This Act shall become effective upon signature by the governor or, if not  
19          signed by the governor, upon expiration of the time for bills to become law without signature  
20          by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If  
21          vetoed by the governor and subsequently approved by the legislature, this Act shall become  
22          effective on the day following such approval.

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#### DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

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Tim Burns

HB No. 561

**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 coroner of St. Tammany Parish to directly receive all tax revenues collected from the ad valorem tax levied by the police jury and approved by a majority of the electors of the parish, less and except all amounts required to pay any bonds or other debt obligations issued by the parish which are secured by and payable from the coroner's tax.

Proposed law repeals present law.

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.

Present law requires the coroner of St. Tammany Parish to be responsible for the fiscal operation of the coroner's office.

Proposed law repeals present law.

Proposed law provides that the parish shall have fully and completely met its obligations to the coroner's office and shall not be obligated to pay any other fee or cost after the transfer of certain proceeds for certain purposes.

Proposed law repeals present law.

Present law requires the coroner of St. Tammany Parish to prepare and present to the governing authority of the parish an annual report showing the operations of his office, the monies received by the office, and the purposes for which the monies were expended, along with an estimate of prospective revenues and proposed expenditures and expenses for the ensuing year.

Proposed law repeals present law.

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

Proposed 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 provides for satisfaction of the parish's obligations to fund the coroner's office as provided for in present law and prevents the parish from being obligated to pay any other fee or cost.

Proposed 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 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 incumbrance within six months.

Proposed law requires, within six months, for the governing authority and the coroner to enter into a restated cooperative endeavor agreement, including but not limited to the following provisions:

- (1) Requiring use of all tax revenues in strict conformity with the tax proposition approved by the voters.
- (2) Requiring compliance with public bid and procurement laws.
- (3) Annual forensic audits as required at the sole discretion of the governing authority of the parish in addition to any other audits required by law for review by the parish.

Effective upon signature of the governor or lapse of time for gubernatorial action.

(Adds R.S. 13:5725; Repeals R.S.13:5724)