

Prior law required 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.

Prior law required 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.

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

Prior law required 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.

New law repeals prior law.

New law requires the governing authority of St. Tammany Parish to receive all tax revenues collected from the ad valorem tax levied by the parish for coroner purposes and approved by a majority of the voters on Nov. 2, 2004, including any extensions or renewals.

New law further requires the coroner's office to transfer any and all funds 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.

New 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 provides that the parish shall be deemed to 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.

New 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 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.

New 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 governor (June 7, 2013).

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