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## DIGEST

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HB 623 Reengrossed

2015 Regular Session

Reynolds

**Abstract:** Provides for the creation of a special taxing district in Webster Parish to solely support the Webster Parish Coroner's Office.

Proposed law creates the "Coroner's Office Funding District" as a political subdivision of the state in Webster Parish with boundaries coterminous with the boundaries of the parish and governed by the coroner of the parish.

Proposed law authorizes the governing authority of the district, subject to voter approval, to levy and collect ad valorem taxes not to exceed eight mills. Requires that the taxes be collected at the same time and in the same manner as all other ad valorem taxes on property subject to taxation by the parish. Provides that the revenue generated by the tax is not subject to deductions for retirement systems.

Proposed law requires that the proceeds of such taxes be used for the benefit of the district, including the salaries of the coroner, his assistants, secretaries, stenographers, clerks, technicians, investigators, official photographers, and all necessary expenses related to the operation and functions of the office.

Proposed law prohibits the parish governing authority or other local municipality from being obligated to pay any fee or cost associated with the operation of the office.

Proposed law provides relative to the powers and duties of the coroner as follows:

- (1) Authorizes the purchase or rental of immovable property and provides relative to ownership of such property.
- (2) Requires the coroner to establish the salary and benefits for all employees associated with the coroner's office subject to approval by the parish governing authority.
- (3) Requires the coroner to be responsible for all contracting and funding of all services and obligations relative to the coroner's duties.
- (4) Requires the coroner to receive a reasonable fee or compensation for certain services requested by the district attorney, any judge, sheriff, the chief of police, or any responsible citizen or resident when acting in good faith in an emergency and in furtherance of the public good or safety.

- (5) Requires the parish governing authority to pay a reasonable fee or remuneration for certain services associated with the duties of any parish inmate.

(Adds R.S. 13:5761-5764)

## Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Municipal, Parochial and Cultural Affairs to the original bill:

1. Add requirement that the district's governing authority receive voter approval prior to the levy of ad valorem taxes.
2. Add provisions to clarify that the district's taxes will be collected at the same time and in the same manner as other ad valorem taxes in Webster Parish. Additionally, clarify that the revenue generated by the tax will not be subject to deductions for retirement systems.
3. Change services for which a fee or remuneration is required from those associated with the coroner's office to those associated with any parish inmate.

The House Floor Amendments to the engrossed bill:

1. Add a stipulation that the salaries and benefits established by the coroner for his office assistants are subject to approval of the parish governing authority.