



OFFICE OF LEGISLATIVE AUDITOR
Fiscal Note

Fiscal Note On: SB 208 SLS 15RS 125
Bill Text Version: ORIGINAL
Opp. Chamb. Action:
Proposed Amd.:
Sub. Bill For.:

Date: April 20, 2015 5:32 PM Author: RISER
Dept./Agy.: Coroner Analyst: Whit Kling
Subject: Disposition of remains

CORONERS OR INCREASE LF EX See Note Page 1 of 1
Provides for disposition of remains. (7/1/15)

Purpose of the Bill: This bill provides for the disposition of human remains; exclusions as the result of the Louisiana Anatomical Gift Act, the Louisiana Unmarked Human Burial Sites Preservation Act, or the Louisiana Historic Cemetery Act; acts to be taken by funeral home directors regarding disposition of human remains in abandonment circumstances; acts to be taken by the coroner upon return of decedent remains; and clarification on other related matters.

Table with 7 columns: EXPENDITURES, 2015-16, 2016-17, 2017-18, 2018-19, 2019-20, 5-YEAR TOTAL. Rows include State Gen. Fd., Agy. Self-Gen., Ded./Other, Federal Funds, Local Funds, and Annual Total.

Table with 7 columns: REVENUES, 2015-16, 2016-17, 2017-18, 2018-19, 2019-20, 5-YEAR TOTAL. Rows include State Gen. Fd., Agy. Self-Gen., Ded./Other, Federal Funds, Local Funds, and Annual Total.

EXPENDITURE EXPLANATION

This bill could result in an increase in local governmental expenditures, however, the impact is indeterminable at this time.

This bill allows funeral homes, after a determination of abandonment and inability to obtain funding from the decedent's estate, to return the decedent remains to the coroner for disposition of the remains. The disposition expenses shall not exceed the actual cost of the service, and shall be paid by the parish or municipality in which the death occurred.

An official of the Coroner's Association estimates that the cost to dispose of the remains will be approximately \$2,000 per incident. At this time, the number of incidents is unknown.

REVENUE EXPLANATION

There is no effect on local governmental revenues as a result of this measure.

The bill does not appear to result in any revenue impact other than the fact that existing revenues will be utilized to cover any expenditures arising from its implementation.

- Senate Dual Referral Rules House
13.5.1 >= \$100,000 Annual Fiscal Cost {S&H}
13.5.2 >= \$500,000 Annual Tax or Fee Change {S&H}
6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}
6.8(F)(2) >= \$500,000 Rev. Red. to State {H & S}
6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

Signature of Michael G. Battle
Michael G. Battle
Manager, Advisory Services