



**LEGISLATIVE FISCAL OFFICE
Fiscal Note**

Fiscal Note On: **SB 29** SLS 26RS 135
 Bill Text Version: **ORIGINAL**
 Opp. Chamb. Action:
 Proposed Amd.:
 Sub. Bill For.:

Date: March 10, 2026 5:44 PM	Author: MCMATH
Dept./Agy.: Parish Government/Coroner's Office	
Subject: Coroners reporting requirements for sudden child deaths	Analyst: Anthony Shamis

PUBLIC HEALTH OR INCREASE LF EX See Note Page 1 of 1
 Requires coroners to report certain information regarding sudden child deaths. (8/1/26)

Present law requires coroners to perform or cause to be performed an autopsy in all cases where an infant under the age of one year dies unexpectedly without explanation. Proposed law expands the requirement for mandatory autopsies to children under the age of 15 who die unexpectedly without explanation.

Present law requires the autopsy to include microscopic and toxicology studies. Proposed law adds the requirement for a review of the child's immunization records, as available through the state immunization registry.

Proposed law requires coroners to document in the autopsy report any immunizations administered to the child within 90 days before the child's death. Proposed law requires that the coroner report certain causes of sudden death to the Centers for Disease Control and Prevention (CDC) and the National Institutes of Health's (NIH) Sudden Unexpected Infant Death and Sudden Death in the Young Case Registry.

Effective August 1, 2026.

EXPENDITURES	2026-27	2027-28	2028-29	2029-30	2030-31	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE	

Annual Total

REVENUES	2026-27	2027-28	2028-29	2029-30	2030-31	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	SEE BELOW					

Annual Total

EXPENDITURE EXPLANATION

Proposed law is anticipated to increase local governmental expenditures by an indeterminable but significant amount in FY 27, associated with additional requirements for parish coroners to perform an autopsy related to cases of sudden death in children under the age of 15.

For informational purposes, the Louisiana Coroner's Association (LCA) estimates that the average number of sudden deaths in children under the age of 15 is approximately 667 deaths per year, including children under the age of one year that die unexpectedly without explanation. The number of deaths are statewide for a 12-month period for decedents 15 years of age and younger. The LCA estimates the average cost to conduct an autopsy per death across the state, incorporating the additional provisions of proposed law, is approximately \$9,000. The \$9,000 per death considers multiple expenses for what the Louisiana Coroner's Association would consider reasonable fees associated with the additional mandates from this legislation, including autopsy, investigation fees, record keeping fees, reporting fees for the CDC, NIH, and pathology reporting fees. The Louisiana Coroner's Association used an average rate for this fiscal impact, because every parish coroner's office has different policies, fee schedules, etc. The estimated average statewide cost to conduct autopsies on 667 decedent children annually is approximately \$6 M (667 deaths per year X \$9,000 per death = \$6,003,000 see NOTE below).

The Office of Public Health's 2024 Annual Legislative Report on Child Death Review indicates that, from 2020 to 2022, an average of 429 infants died before reaching their first birthday each year. On average, the top causes of death included 180 infants who died from conditions originating in the perinatal period, 90 classified as Sudden Unexpected Infant Deaths (SUID), 62 who died from congenital anomalies, and 24 who died from injuries not related to sleep environments.

NOTE: The LFO is unable to determine the number of autopsies that would be performed on infants under the age of one year, as is required under present law, for reasons other than sudden unexpected death based on information currently available. To the degree that infant deaths under the age of one are included in the estimated 667 deaths per year, the fiscal impact on expenditures for parish governments would decrease by approximately \$9,000 per autopsy.

The Louisiana Coroner's Association reports that the responsibility to pay for the coroners' operations was made clear in a Supreme Court decision (*Carriere v. St. Landry Parish Police Jury*), which provided that the parish of domicile of the decedent or the municipality of the decedent is the proper governmental entity responsible for paying these operational costs.

REVENUE EXPLANATION

There is no anticipated direct material effect on governmental revenues as a result of this measure. The Louisiana Coroner's Association reports that no additional revenues will be generated as a result of this legislation. Without a source of state funding to support the additional duties required by parish coroners, local governments would be required to identify, shift or create a financing mechanism to pay for increased costs.

Senate
 13.5.1 >= \$100,000 Annual Fiscal Cost {S & H}
 13.5.2 >= \$500,000 Annual Tax or Fee Change {S & H}

House
 6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}
 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

Alan M. Boxberger
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 Legislative Fiscal Officer