



LEGISLATIVE FISCAL OFFICE
Fiscal Note

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

Date: March 17, 2026 10:31 AM	Author: MCMATH
Dept./Agy.: Parish Government/Coroner's Office	
Subject: Coroners reporting requirements for sudden child deaths	Analyst: Anthony Shamis

PUBLIC HEALTH EG 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 retains present law requiring autopsies in all cases where an infant under the age of one year dies unexpectedly without explanation. Proposed law requires the death investigation report of any child under the age of 15 who dies unexpectedly without explanation shall include documentation of any immunizations administered to the child within 90 days before the child's death, as available through the state immunization registry. 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. The inclusion of an immunization record in any report shall not imply cause of 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

The proposed law is anticipated to increase local governmental expenditures by an indeterminable, but minimal amount beginning in FY 27 due to additional reporting and documentation requirements for parish coroners in cases involving the 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. Assuming that of the 667 cases per year that an average of 429 deaths occur in infants under the age of one, approximately 238 deaths will occur in children between the age of one and 15, and may require the additional documentation and reporting annually. Actual costs to Parish Coroner's offices are unknown due to limited available information associated with costs to individual parish governments. According to the LCA, parish coroners will incur additional administrative costs associated with record keeping and reporting requirements under the proposed law. Specifically, coroners will be required to review and document any immunizations administered to a child within ninety days preceding death, when such information is available through the state immunization registry, and report certain causes of death to the registries maintained by the CDC and the NIH for the Sudden Unexpected Infant Death and Sudden Death in the Young Case Registry.

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 precise expenditure impact associated with the additional documentation and reporting requirements established by the proposed law due to limited available information. The total fiscal impact will depend on the number of children under the age of 15 who die unexpectedly without explanation within each parish in a given fiscal year.

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 Dual Referral Rules
 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}

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 Legislative Fiscal Officer