

**LEGISLATIVE FISCAL OFFICE
Fiscal Note**



Fiscal Note On: **SB 29** SLS 26RS 135
 Bill Text Version: **REENGROSSED**
 Opp. Chamb. Action: **w/ HSE FLOOR AMD**
 Proposed Amd.:
 Sub. Bill For.:

Date: May 8, 2026	4:31 PM	Author: MCMATH
Dept./Agy.: Parish Government/Coroner's Office		Analyst: Anthony Shamis
Subject: Coroners reporting requirements for sudden child deaths		

PUBLIC HEALTH REF SEE FISC NOTE LF EX Page 1 of 1
 Requires coroners to report certain information regarding sudden child deaths. (8/1/26)

Proposed law requires that any autopsy report, as provided in R.S. 44:19, for a child under the age of 15 who dies unexpectedly without explanation shall include the child's full medical record, including documentation of any immunizations administered to the child within 90 days before the child's death. The coroner or any individual contracted to perform an autopsy on behalf of the coroner, including but not limited to forensic pathologist or his designee, shall be granted access to the child's immunization records in the state immunization registry. Proposed law requires that if a coroner finds that the cause of death was Sudden Infant Death Syndrome, Sudden Unexpected Infant Death, Sudden Arrhythmic Death Syndrome, or Sudden Death in the Young, he shall report the case to the Louisiana Department of Health (LDH). LDH is required to report the case to the Centers for Disease Control and Prevention and the National Institutes of Health's Sudden Unexpected Infant Death and Sudden Death in the Young Case Registry. The inclusion of an immunization record in any report shall not imply cause of death. Proposed law modifies present law regarding authorization of release of immunization records by adding coroners or any individual contracted to perform an autopsy on behalf of a coroner to the list of individuals who have access to immunization records without the written consent of a client. 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	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	

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	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	

Annual Total

EXPENDITURE EXPLANATION

Proposed law may increase local governmental expenditures by an indeterminable amount beginning in FY 27 due to the requirement for a child's full medical record, including documentation of any immunizations administered to the child within ninety days before the child's death, be included in the autopsy report.

The Louisiana Coroner's Association (LCA) previously indicated that the additional administrative workload associated with documenting immunizations administered to children under the age of 15 who die unexpectedly and without explanation could be absorbed within existing staff and resources. However, the additional requirement to obtain and include a child's complete medical record may result in increased administrative workload and associated expenditures in FY 27 and subsequent fiscal years.

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. Any fiscal impact will depend upon the number of children who die unexpectedly and without explanation within each parish in a given fiscal year, as well as the scope and complexity of each medical record.

The LCA 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. 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 any potential 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}

Alan M. Boxberger
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Legislative Fiscal Officer