
DIGEST

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Tim Burns

HB No. 561

Abstract: Requires the governing authority for St. Tammany Parish to receive certain tax revenues on behalf of the St. Tammany Parish coroner's office and further provides for responsibilities and duties related to the use of the tax revenues.

Present law requires the coroner of St. Tammany Parish to directly receive all tax revenues collected from the ad valorem tax levied by the police jury and approved by a majority of the electors of the parish, less and except all amounts required to pay any bonds or other debt obligations issued by the parish which are secured by and payable from the coroner's tax.

Proposed law repeals present law.

Present law requires St. Tammany Parish and the coroner of St. Tammany Parish to enter into a cooperative endeavor agreement to specify details concerning the coroner's tax.

Proposed law repeals present law.

Present law requires the coroner of St. Tammany Parish to be responsible for the fiscal operation of the coroner's office.

Proposed law repeals present law.

Proposed law provides that the parish shall have fully and completely met its obligations to the coroner's office and shall not be obligated to pay any other fee or cost after the transfer of certain proceeds for certain purposes.

Proposed law repeals present law.

Present law requires the coroner of St. Tammany Parish to prepare and present to the governing authority of the parish an annual report showing the operations of his office, the monies received by the office, and the purposes for which the monies were expended, along with an estimate of prospective revenues and proposed expenditures and expenses for the ensuing year.

Proposed law repeals present law.

Proposed law requires the governing authority of St. Tammany Parish to receive all tax revenues collected from an ad valorem tax levied by the parish for coroner purposes and approved by a

majority of the voters including any extensions or renewals.

Proposed law further requires the coroner's office to transfer any and all funds on hand received from the ad valorem tax to the governing authority less and except amounts needed for operation for the remainder of the 2013 calendar year as determined by the St. Tammany Parish finance department, and further requires that any contracts or purchase agreements entered into by the coroner's office be approved or ratified by the governing authority.

Proposed law requires all revenues collected by the governing authority pursuant to proposed law to be deposited into a special account and expended solely for the purposes set forth in the tax proposition approved by the voters, less and except the following fees: the parish's administrative fees; the parish's costs associated with administration of the ad valorem tax levied; the parish's costs associated with oversight of the coroner's office; and the amounts necessary to service bonds or other obligation secured by the ad valorem tax.

Proposed law provides for satisfaction of the parish's obligations to fund the coroner's office as provided for in present law and prevents the parish from being obligated to pay any other fee or cost.

Proposed law requires the governing authority to establish an annual salary in lieu of all fees and services for the coroner and all employees associated with the operation of the coroner's office to be funded from the revenues collected from the ad valorem tax and paid by the governing authority.

Proposed law prohibits the coroner from owning or acquiring any immovable property and requires all previously owned immovable property owned by the parish that was transferred to the coroner's office to be transferred back to the parish free and clear of all mortgages, liens, or other incumbrance within six months.

Proposed law requires, within six months, for the governing authority and the coroner to enter into a restated cooperative endeavor agreement, including but not limited to the following provisions:

- (1) Requiring use of all tax revenues in strict conformity with the tax proposition approved by the voters.
- (2) Requiring compliance with public bid and procurement laws.
- (3) Annual forensic audits as required at the sole discretion of the governing authority of the parish in addition to any other audits required by law for review by the parish.

Effective upon signature of the governor or lapse of time for gubernatorial action.

(Adds R.S. 13:5725; Repeals R.S.13:5724)