



OFFICE OF LEGISLATIVE AUDITOR Fiscal Note

Fiscal Note On: **HB 561** HLS 13RS 419

Bill Text Version: **ENGROSSED**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

Date: April 22, 2013 10:58 AM	Author: BURNS, TIM
Dept./Agy.: St. Tammany Parish Council and Coroner	Analyst: Steven Kraemer
Subject: Coroner Assets, Revenue, and Expenses	

CORONERS

EG SEE FISC NOTE LF EX

Page 1 of 1

Provides relative to the coroner of St. Tammany Parish

Purpose of Bill: This bill gives the St. Tammany Parish Council control over certain monies, immovable property, and oversight (contracts, salaries, and annual forensic audits) of the St. Tammany Coroner's Office. In addition, this bill provides for tax administrative fees and oversight cost reimbursement for the Council.

EXPENDITURES	2013-14	2014-15	2015-16	2016-17	2017-18	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	2013-14	2014-15	2015-16	2016-17	2017-18	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

The fiscal impact of this bill on local governmental expenditures is indeterminable.

The Coroner's Office is a component unit of the St. Tammany Parish Government. An official with the Parish indicated that the Coroner's expenditures are considered to be expenditures of the Parish. Any impact to overall governmental expenditures will be dependent on: (1) contract approval by the Council; (2) establishment of Coroner salaries; (3) implementation of annual forensic audits; and (4) costs associated with administering the funding of the Coroner's Office. The Parish has not made a decision regarding Coroner salaries or contracts, and has not determined its costs related to funding administration and oversight. Currently, it appears that there are no firm plans to require annual forensic audits at this time, but the Council may require these audits at their discretion.

Officials with the Coroner's Office indicated that the fiscal impact of this bill on Coroner expenditures is indeterminable. Several provisions in the bill related to expenditures rely on decisions by the Council (e.g., approval of contracts and setting of salaries).

REVENUE EXPLANATION

There is no anticipated direct material effect on overall governmental revenues as a result of this measure.

This bill does not provide for any changes in **overall** governmental revenues. However, the provisions related to the Parish's tax administrative costs and oversight costs may reduce tax funding to the Coroner's office if these costs are recouped by the Parish. An official with the Parish indicated that the Parish has not determined how much their administrative and oversight costs will be.

In addition, this bill provides that the Coroner's property taxes (and certain other monies) will be administered by the Parish. The Coroner's 2013 budget shows that approximately \$4.4 million could be received from this tax in future years.

Senate

Dual Referral Rules

House

13.5.1 >= \$100,000 Annual Fiscal Cost {S&H} 6.8(F) >= \$500,000 Annual Fiscal Cost {S}

13.5.2 >= \$500,000 Annual Tax or Fee Change {S&H} 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

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