

COMMITTEE ON LEGISLATIVE RESEARCH
OVERSIGHT DIVISION

FISCAL NOTE

L.R. No.: 0670H.011
Bill No.: HB 1122
Subject: County Officials; Boards, Commissions, Committees, and Councils; Medical
Procedures and Personnel; Public Officers; Salaries
Type: Original
Date: February 19, 2025

Bill Summary: This proposal changes provisions relating to county coroners.

FISCAL SUMMARY

ESTIMATED NET EFFECT ON GENERAL REVENUE FUND			
FUND AFFECTED	FY 2026	FY 2027	FY 2028
Total Estimated Net Effect on General Revenue	\$0	\$0	\$0

ESTIMATED NET EFFECT ON OTHER STATE FUNDS			
FUND AFFECTED	FY 2026	FY 2027	FY 2028
Total Estimated Net Effect on <u>Other</u> State Funds	\$0	\$0	\$0

Numbers within parentheses: () indicate costs or losses.

ESTIMATED NET EFFECT ON FEDERAL FUNDS			
FUND AFFECTED	FY 2026	FY 2027	FY 2028
Total Estimated Net Effect on <u>All</u> Federal Funds	\$0	\$0	\$0

ESTIMATED NET EFFECT ON FULL TIME EQUIVALENT (FTE)			
FUND AFFECTED	FY 2026	FY 2027	FY 2028
Total Estimated Net Effect on FTE	0	0	0

- Estimated Net Effect (expenditures or reduced revenues) expected to exceed \$250,000 in any of the three fiscal years after implementation of the act or at full implementation of the act.
- Estimated Net Effect (savings or increased revenues) expected to exceed \$250,000 in any of the three fiscal years after implementation of the act or at full implementation of the act.

ESTIMATED NET EFFECT ON LOCAL FUNDS			
FUND AFFECTED	FY 2026	FY 2027	FY 2028
Local Government	More or Less than (\$2,878,190)	More or Less than (\$3,453,828)	More or Less than (\$3,453,828)

FISCAL ANALYSIS

ASSUMPTION

§§58.030, 58.095, 58.097, 58.200, 58.208, 193.145 & 193.265 – County Coroners

Officials from the **Department of Commerce and Insurance**, the **Department of Health and Senior Services**, the **Office of the State Treasurer**, the **Phelps County Sheriff's Office**, the **Sheriff's Retirement System** and the **Office of the State Auditor** each assume the proposal will have no fiscal impact on their respective organizations. **Oversight** does not have any information to the contrary. Therefore, Oversight will reflect a zero impact in the fiscal note for these agencies.

Officials from the **Office of the Secretary of State (SOS)** note many bills considered by the General Assembly include provisions allowing or requiring agencies to submit rules and regulations to implement the act. The SOS is provided with core funding to handle a certain amount of normal activity resulting from each year's legislative session. The fiscal impact for this fiscal note to the SOS for Administrative Rules is less than \$5,000. The SOS recognizes that this is a small amount and does not expect that additional funding would be required to meet these costs. However, the SOS also recognizes that many such bills may be passed by the General Assembly in a given year and that collectively the costs may be in excess of what the office can sustain with its core budget. Therefore, the SOS reserves the right to request funding for the cost of supporting administrative rules requirements should the need arise based on a review of the finally approved bills signed by the governor.

Oversight notes §58.095 allows for the adjustment of the base salary for county coroners. Oversight has prepared a table listing those county coroners without a charter form of government who would be affected by this proposal. Oversight calculated the difference in salary that would be increased based on the assessed valuation in the chart below. Using the Total Assessed Valuation by County from the 2024 tax year from the State Tax Commission, Oversight also organized the non-charter counties into salary classifications based on the assessed valuation. From this chart, Oversight assumes there could be salary increases collectively exceeding \$3,083,500. Adding additional payroll taxes and workers' compensation would yield a potential cost that could exceed \$3,453,828 and Oversight will reflect this amount in the fiscal note for this proposal.

County Coroners		58.095	HB 1122		Potential
	Number of	Current Salary	Proposed	Difference in	Adjusted
Assessed Valuation	Counties*	by Statute	Salary	Salary	Salary
\$18,000,000 to \$40,999,999	0	\$8,000	\$29,000	\$21,000	\$0
\$41,000,000 to \$53,999,999	1	\$8,500	\$30,000	\$21,500	\$21,500
\$54,000,000 to \$65,999,999	0	\$9,000	\$32,000	\$23,000	\$0
\$66,000,000 to \$85,999,999	0	\$9,500	\$34,000	\$24,500	\$0
\$86,000,000 to \$99,999,999	3	\$10,000	\$36,000	\$26,000	\$78,000
\$100,000,000 to \$130,999,999	8	\$11,000	\$38,000	\$27,000	\$216,000
\$131,000,000 to \$159,999,999	7	\$12,000	\$40,000	\$28,000	\$196,000
\$160,000,000 to \$189,999,999	11	\$13,000	\$41,000	\$28,000	\$308,000
\$190,000,000 to \$249,999,999	12	\$14,000	\$41,500	\$27,500	\$330,000
\$250,000,000 to \$299,999,999	9	\$15,000	\$43,000	\$28,000	\$252,000
\$300,000,000 or more	58	\$16,000	\$45,000	\$29,000	\$1,682,000
	109				\$3,083,500
			Payroll Taxes	7.65%	\$235,888
			Workers Comp	4.36%	\$134,441
			Grand Total		\$3,453,828

* Number of Counties were based off of the Total Assessed Valuation by County for Tax Year 2024 from the

Oversight also notes §58.095.1 allows for potential salary increases for 2nd class counties up to \$14,000 greater than the compensation provided by the salary schedule upon the majority approval of the salary commission as outlined in §50.327.3. Missouri has 3 counties (Lincoln, Callaway & Newton) that are considered 2nd class counties. Oversight is unaware if the salary commissions of those counties will approve the additional compensation for those counties. Therefore, for fiscal note purposes, Oversight will reflect a \$0 or unknown cost for this section of the proposal.

Oversight notes §58.095.2 adds an additional compensation of \$2,000 to the deputy coroner and assistants to complete at least twenty hours of classroom instruction each calendar year. Oversight is unaware of the number of deputies and assistants for each non-charter county on staff that this provision would apply to. Therefore, for fiscal note purposes, Oversight will reflect a \$0 to unknown cost for this section of the proposal.

Oversight notes §58.095.2(2) adds language regarding §58.208.1(2). Oversight notes (c) of this section does not exist within the current statute.

Oversight does not have any information to the contrary in §58.200. Should the sheriff's position become vacant and the county coroner becomes acting sheriff until the position is filled, the salary of the coroner should be increased by the difference between the sheriff's salary and the coroner's salary. Oversight assumes this would occur on an infrequent basis and would have

a minimal fiscal impact on counties. Therefore, Oversight will reflect a zero impact in the fiscal note for this section.

Oversight assumes §58.208.1 is changing the name of the Missouri Coroners’ Training Fund (0846) and it will remain the same fund and have no fiscal impact. The ending balance in the fund as of December 31, 2024 was \$906,906. Subsection 1 of this section also adds additional language on how the funds will be utilized. Subsection 4 of this section allows for a professional association of the county coroners of Missouri to establish a grant program for 2nd, 3rd and 4th class counties and apply for awards of money for not more than \$500. Should this be enabled by an association, this could generate additional income for those counties. Therefore, Oversight will reflect a potential revenue of \$0 or unknown for this section of the proposal.

Oversight only reflects the responses received from state agencies and political subdivisions; however, other counties, county circuit clerks, sheriff departments, the City of St. Louis and the Daviess County Coroner were requested to respond to this proposed legislation but did not. A listing of political subdivisions included in the Missouri Legislative Information System (MOLIS) database is available upon request.

<u>FISCAL IMPACT – State Government</u>	FY 2026 (10 Mo.)	FY 2027	FY 2028
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

<u>FISCAL IMPACT – Local Government</u>	FY 2026 (10 Mo.)	FY 2027	FY 2028
COUNTY CORONERS’ FUNDS			
<u>Revenue</u> – possible award money from grant programs from associations (§58.095.4)	\$0 or Unknown	\$0 or Unknown	\$0 or Unknown
<u>Cost</u> – potential salary increases for county coroners (§58.095)	\$0 or up to (\$2,878,190)	\$0 or up to (\$3,453,828)	\$0 or up to (\$3,453,828)
<u>Cost</u> – potential salary increases for 2 nd class counties (§58.095.1)	\$0 or (Unknown)	\$0 or (Unknown)	\$0 or (Unknown)
<u>Cost</u> – compensation for deputies and assistants for training annually (§58.095.2)	\$0 to (Unknown)	\$0 to (Unknown)	\$0 to (Unknown)
ESTIMATED NET EFFECT ON COUNTY CORONERS’ FUNDS	<u>More or Less than</u> <u>(\$2,878,190)</u>	<u>More or Less than</u> <u>(\$3,453,828)</u>	<u>More or Less than</u> <u>(\$3,453,828)</u>

FISCAL IMPACT – Small Business

No direct fiscal impact to small businesses would be expected as a result of this proposal.

FISCAL DESCRIPTION

This bill requires a candidate for the office of coroner to provide evidence of completion of a certification to do death investigations when filing a declaration of candidacy.

The bill increases the statutory salary schedule for coroners based on the assessed valuation of the county in which they serve.

Currently, \$1,000 of a coroner's salary is payable only upon completion of 20 hours of classroom instruction per calendar year. This bill increases this salary authorization to \$2,000, and applies it not only to coroners but also to deputy coroners and assistants.

This bill repeals a provision of law allowing the coroner in any county not having a charter form of government to, upon approval of the county commission, receive additional compensation in any month during which more than three investigations are performed.

Criteria for the required 20 hours of classroom instruction are provided in the bill.

The bill provides that, when the office of sheriff is vacant and the coroner becomes the acting sheriff, if the previous sheriff is no longer receiving a salary, the coroner may be paid, in addition to the coroner's salary, the difference between the salaries of the sheriff and coroner.

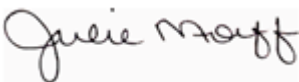
Currently, a \$1 fee is collected for every death certificate issued in the state and credited to a fund to be used by the Missouri Coroners' and Medical Examiners' Association for trainings, equipment, and supplies. Any amount remaining in the fund over \$500,000 reverts to the credit of general revenue. This bill allows these funds to be used to reimburse coroners' offices for expenses incurred for training attendance. At least \$150,000 shall be designated annually for the above-stated purposes. A professional association of the county coroners of Missouri may establish a grant program with money remaining in the fund that may be used to assist coroners' offices, in an amount up to \$5,000 annually per office, with costs associated with investigative tools and equipment; construction, maintenance, or repair of office or forensic laboratory space; and the discharge of death investigation responsibilities. No money remaining in this fund will revert to the credit of general revenue.

This bill repeals provisions related to the Coroner Standards and Training Commission, as provided in the bill.

This legislation is not federally mandated, would not duplicate any other program and would not require additional capital improvements or rental space.

SOURCES OF INFORMATION

Department of Commerce and Insurance
Department of Health and Senior Services
Office of the State Treasurer
Phelps County Sheriff's Office
Sheriff's Retirement System
Office of the State Auditor
Office of the Secretary of State



Julie Morff
Director
February 19, 2025



Jessica Harris
Assistant Director
February 19, 2025