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DEPARTMENT OF JUSTICE
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June 6, 2024
OPINION 24-0029

Honorable Gerry Cvitanovich, M.D.
Coroner, Jefferson Parish
2018 8th Street
Harvey, LA 70058

13 CORONERS

La. Const. art. V, sec. 29 La. R.S. 42:62
La. R.S. 39:1302 La. R.S. 42:1441
La. R.S. 39:1410.60

With the permission of the State Bond Commission, coroner's offices are political subdivisions that are authorized by law to issue bonds.

Dear Dr. Cvitanovich:

You have requested an opinion from this office regarding whether the Jefferson Parish Coroner's Office ("JPCO") qualifies as a governmental entity that is entitled to bonding authority under the law. Specifically, you have related that, as a result of recent settlements of multidistrict lawsuits against opioid manufacturers to which JPCO was a party, your office shall receive a portion, for disbursement over the next 18 years, of the \$33 million dollar settlement award allocated to Jefferson Parish. Although Jefferson Parish intends to bond out its share of the award, it does not intend to do so for other entities (including JPCO) that will receive portions of the award. Based upon these facts, you seek an opinion from this office that answers the question of whether JPCO meets the qualifications under Louisiana law to independently bond out its portion of the award.

Coroners occupy dual roles under Louisiana law. Though they are constitutionally-created entities and serve some functions as state entities, statutory law classifies coroners as "political subdivisions" of the State.¹ The Local Government Budget Act also classifies coroners under the category of "political subdivisions" in La. R.S. 39:1302. Accordingly, though constitutionally-created as part of the State judicial branch, it is our opinion that coroners offices are political subdivisions under Louisiana law.

Pursuant to La. R.S. 39:1410.60(A), "political subdivisions" may only issue bonds with "the consent and approval of the State Bond Commission." Accordingly, because coroners are "political subdivisions" they may issue bonds for the anticipated opioid structured settlement funds allocated to them with "the consent and approval of the State Bond Commission." Importantly, though, you note in your opinion request that "...the exact amount of these settlement funds to be allocated to the Coroner is uncertain at this time...." Unless and until an amount certain of the \$33 million award allocated to Jefferson

¹ See La. Const. art. V, sec. 29 (creating the office of coroner within the portion of the Constitution that deals with the judicial branch of State government). *C.f.*, La. R.S. 42:62(9) which, for dual office holding purposes, classifies coroners as a "political subdivision" of State government along with other local government units. See *also* La. R.S. 42:1441 (classifying coroners along with other "political subdivisions" for the purposes of State liability coverage).

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Parish is identified as JPCO's share, it is premature to bond out that anticipated income. Once that amount has been determined, we recommend that you contact the State Bond Commission for the authority to issue any such bonds.

We hope that this opinion has adequately addressed the legal issues you have raised. If our office can be of further assistance, please do not hesitate to contact us.

With best regards, I am,

Very truly yours,

LIZ MURRILL
ATTORNEY GENERAL

By: 

Ryan M. Seidemann
Assistant Attorney General

LM/RMS/cw