

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2007**

**H**

**1**

**HOUSE BILL 2024**

Short Title: Sales Tax Exemption For Funeral Supplies.

(Public)

---

Sponsors: Representatives Barnhart; and Pate.

---

Referred to: Finance.

---

May 10, 2007

A BILL TO BE ENTITLED

AN ACT TO EXEMPT FROM SALES TAX THE PRICE OF FUNERAL SUPPLIES.

The General Assembly of North Carolina enacts:

**SECTION 1.** G.S. 105-164.13(18), as repealed by Section 33.9 of S.L. 2005-276, is reenacted and reads as rewritten:

**"§ 105-164.13. Retail sales and use tax.**

The sale at retail and the use, storage, or consumption in this State of the following tangible personal property and services are specifically exempted from the tax imposed by this Article:

- (18) ~~Funeral expenses, including coffins and caskets, not to exceed one thousand five hundred dollars (\$1,500). All other funeral expenses, including gross receipts for services rendered, shall be taxable at the general rate of tax set in G.S. 105-164.4. However, "services rendered" shall not include those services which have been taxed pursuant to G.S. 105-164.4(4), or to those services performed by any beautician, cosmetologist, hairdresser or barber employed by or at the specific direction of the family or personal representative of a deceased; and "funeral expenses" and "services rendered" shall not include death certificates procured by or at the specific direction of the family or personal representative of a deceased. Where coffins, caskets or vaults are purchased direct and a separate charge is paid for services, the provisions of this subdivision shall apply to the total for both expenses for purchases of caskets, vaults, urns, or cremation interment containers. The definitions of G.S. 90-210.122 apply for purposes of this subdivision.~~

**SECTION 2.** This act becomes effective July 1, 2007, and applies to sales made on or after that date.