

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2005

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HOUSE DRH10198-MBx-62 (3/24)

Short Title: Reduce Sales Tax on Funerals.

(Public)

Sponsors: Representative Rayfield.

Referred to:

A BILL TO BE ENTITLED

AN ACT TO REDUCE THE SALES AND USE TAX ON FUNERAL EXPENSES.

The General Assembly of North Carolina enacts:

**SECTION 1.** G.S. 105-164.13(18) reads as rewritten:

"(18) Funeral expenses, including coffins and caskets, not to exceed ~~one~~two thousand five hundred dollars ~~(\$1,500)-(\$2,500)~~. All other funeral expenses, including gross receipts for services rendered, ~~shall bear~~are taxable at the general rate of tax set in G.S. 105-164.4. However, 'services rendered' ~~shall~~does not include those services ~~which~~that 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~~deceased. In addition, 'funeral expenses' and 'services rendered' ~~shall~~do not include death certificates procured by or at the specific direction of the family or personal representative of a deceased. ~~Where~~When coffins, ~~caskets~~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."

**SECTION 2.** This act becomes effective July 1, 2005, and applies to sales made on or after that date.