

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1997

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HOUSE BILL 170

Short Title: No Sales Tax on Funerals.

(Public)

Sponsors: Representatives Berry; Aldridge, Arnold, Baker, Bowie, Buchanan, Clary, Culp, Davis, Dockham, Esposito, Goodwin, Hall, Hardy, Howard, Kiser, Morris, Preston, Rayfield, Sexton, Starnes, Warner, and G. Wilson.

Referred to: Finance.

February 13, 1997

1 A BILL TO BE ENTITLED
2 AN ACT TO EXEMPT FUNERAL EXPENSES FROM SALES TAX.
3 The General Assembly of North Carolina enacts:

4 Section 1. G.S. 105-164.13(18) reads as rewritten:

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

1 Section 2. This act becomes effective July 1, 1997, and applies to sales made
2 on or after that date.