

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2001

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HOUSE BILL 312

Short Title: No Sales Tax on Funerals.

(Public)

Sponsors: Representatives Rayfield; Adams, Allred, Barefoot, Barnhart, Blue, Bowie, Boyd-McIntyre, Buchanan, Capps, Clary, Culp, Cunningham, Davis, Decker, Dockham, Esposito, Fitch, Gibson, Gillespie, Goodwin, Grady, Gulley, Hall, Harrington, Hensley, Hill, Hilton, Howard, Hunter, Jarrell, Johnson, Kiser, McAllister, McComas, Michaux, Miner, Morris, Oldham, Redwine, Russell, Sherrill, Shubert, Smith, Starnes, Teague, Thompson, Tucker, Walend, Walker, Warner, Warwick, Weatherly, West, G. Wilson, and Womble.

Referred to: Finance.

February 28, 2001

A BILL TO BE ENTITLED

AN ACT TO EXEMPT FUNERAL EXPENSES FROM SALES AND USE TAX.

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 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 caskets.~~"

SECTION 2. This act becomes effective July 1, 2002, and applies to sales made on or after that date.