

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2003

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HOUSE DRH10133-LC-47 (3/5)

Short Title: Reduce Sales Tax on Funerals.

(Public)

Sponsors: Representatives Rayfield; and Hunter.

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:

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

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

...

(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 be~~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, ~~easkets~~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, 2003, and applies to sales made on or after that date.