

NORTH CAROLINA GENERAL ASSEMBLY
1973 SESSION

CHAPTER 1076
HOUSE BILL 1512

AN ACT TO EXCLUDE CERTAIN SERVICES FROM FUNERAL EXPENSES SUBJECT
TO SALES AND USE TAX.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-164.13(18) is hereby amended to read as follows:

"(18) Funeral expenses, including coffins and caskets, not to exceed one hundred and fifty dollars (\$150.00). All other funeral expenses, including gross receipts for services rendered, shall be taxable at the rate of three percent (3%). 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. Where coffins, caskets or vaults are purchased direct and a separate charge is paid for services, the provisions of this subsection shall apply to the total for both."

Sec. 2. This act shall become effective on July 1, 1974.

In the General Assembly read three times and ratified, this the 1st day of April,
1974.