

GENERAL ASSEMBLY OF NORTH CAROLINA
1983 SESSION

CHAPTER 887
SENATE BILL 416

AN ACT TO REMOVE THE SALES TAX ON DEATH CERTIFICATES.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-164.13(18) is hereby amended by deleting the period following the word "deceased" in the first line of page 182, 1981 Supplement to Volume 2D, 1979 Replacement, General Statutes of North Carolina, and by adding the following:

"; 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."

Sec. 2. This act shall become effective July 1, 1983.

In the General Assembly read three times and ratified, this the 20th day of July, 1983.