



SALES AND USE TAX CONSIDERATIONS FOR FUNERAL DIRECTORS AND RELATED TAXPAYERS

Certain amendments to the sales and use tax laws which affect funeral directors, cemetery operators and sellers and installers of grave markers and monuments were recently enacted by the West Virginia Legislature. The purpose of this publication is to provide general information concerning these changes. This publication is not a substitute for tax laws or regulations.

Sales, rentals or use of the following tangible personal property or services do not come within the statutory exception for professional services or any other exception or exemption to the sales or use tax for funeral directors, embalmers and related taxpayers and are taxable:

Billings for reimbursement of out-of-town funeral director's charges for any sale of tangible personal property or service designated as taxable herein

Burial vaults or boxes

Candelabra for use at funerals or services

Candles for use at funerals or services

Caskets

Chapel service or the service of procuring such service

Clothing for dressing the deceased

Flower cars or the providing of flower car services

Flowers or the service of providing, procuring or handling of flowers

Folding chairs to be used at funerals or other services

Funeral cars or the providing of funeral car services (except for transportation of the deceased)

Limousines or the service of providing limousines for transportation of mourners or others to the cemetery or to other memorial or similar services

Procuring burial permits

Procuring, obtaining or providing certified copies of death certificates

Providing lowering devices for use at the grave

Providing the services of clergymen, singers, organists or other similar services

Tarpaulins for use at funerals or services

Temporary vaults

Tents for use at the funeral or at other memorial or similar services

Wreaths or door sprays

Sales, rentals or use of the following tangible personal property or services come within the statutory exception for professional services or some other exception or exemption to the sales or use tax for funeral directors, embalmers and related taxpayers and **are not taxable**:

Attendance at coroner's inquests

Cemetery Perpetual care trust fund deposits

Cremation service

Dressing bodies

Embalming bodies

Lining graves

Opening or closing of graves or tombs

Pall bearer service

Placing of death notices in newspapers or in other media

Providing automobiles for transportation of the deceased to railroads, air carriers or other carriers or to the funeral home or to the cemetery

Reimbursement for air, railroad or truck transportation of bodies or reimbursement for tickets for travel by the funeral director or embalmer directly related to and a part of the professional service

Removal charges

Taking the remains to or getting remains from railroads, air carriers or other carriers or transporters of the body or taking remains to the funeral home or to the cemetery

Telegram, telephone, cable or radio charge reimbursements to the funeral director or embalmer directly related to and a part of the professional service

The sale and installation of grave markers and monuments by funeral directors, embalmers, cemetery operators or others is subject to the sales tax or their use is subject to the West Virginia use tax without regard to whether installation is incidental to the sale of the marker or monument and without regard to whether the installation is separate from the sale of the marker or monument. The sale of a grave marker or monument constitutes a sale of tangible personal property. Installation of a grave marker or monument constitutes a taxable service. The erection or placement of grave markers or monuments cannot be treated as a contracting activity which would be exempt from tax. The construction of mausoleums or tombs will be treated as a contracting activity, and will be exempt from the sales tax.

If you have questions concerning the information contained in this publication please contact:

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