

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA
BOARD OF FUNERAL SERVICE
RULING NO. D25-001

In the matter of:

Clay T. Bruggeman,

Petitioner.

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**DECLARATORY
RULING**

THIS CAUSE comes before the North Carolina Board of Funeral Service (the "Board"), pursuant to N.C. Gen. Stat. § 150B-4 and 21 NCAC 34A .0108, at its offices at 1033 Wade Avenue, Suite 108, Raleigh, North Carolina, with a quorum present.

PROCEDURAL HISTORY

Clay T. Bruggeman ("Petitioner"), filed a request for a declaratory ruling on December 3, 2025 (the "Request"). The Board considered Petitioner's Request at its next regularly scheduled meeting held to conduct Board business on December 10, 2025. The Board voted at its meeting on December 10, 2025, to grant the Request and to issue a declaratory ruling on the merits.

STATEMENT OF FACTS

Petitioner holds an active funeral service license issued by the Board. Petitioner is the owner of a limited liability company registered with the North Carolina Secretary of State under the name N2R Kare LLC, which does business under the trade name Into Our Kare Innovative Funeral Services (hereinafter "N2RK"). N2RK does not hold a funeral establishment permit issued by the Board.¹ Petitioner does not otherwise own a licensed funeral establishment, is not

¹ Prior to July 2025, Petitioner engaged in the practice of funeral service under an unaffiliated practice permit held by N2RK, which was issued by the Board in June 2021 pursuant to N.C. Gen. Stat. § 90-210.25(a2)(2). However, Session Law 2025-76, enacted on July 9, 2025, modified the eligibility requirements for a licensee to hold an unaffiliated practice permit issued by the Board. Specifically, pursuant to Session Law 2025-76, an applicant for an unaffiliated practice permit now must submit an affidavit to the Board attesting that he or she owns, or was being employed by, a

employed by a licensed funeral establishment, and is not an agency of a licensed funeral establishment.

In July 2025, Petitioner filed with the North Carolina Secretary of State Articles of Organization on behalf of a limited liability company with the name Cura College of Mortuary Science LLC (“hereinafter CCMS”). According to Petitioner’s Request, CCMS employs Petitioner and has an existing joint venture agreement related to curriculum and course development with N2RK. Petitioner has not submitted in his Request any information to indicate whether CCMS currently is licensed as a nonpublic post-secondary educational institution by the State of North Carolina.²

In his Request, Petitioner seeks clarity on his ability to practice funeral service through N2RK in his capacity as a licensee employed by a college of mortuary science, in light of N.C. Gen. Stat. § 90-210.25(a2)(1), which provides as follows:

In order to engage in the practice of funeral directing or funeral service, such a licensee must own, be employed by, or otherwise be an agent of a licensed funeral establishment; except that such a licensee may practice funeral directing or funeral service if any of the following apply: (1) The licensee is employed by a college of mortuary science.

QUESTION

If a licensee of the Board does not own, is not employed by, or is not otherwise an agent of a licensed funeral establishment, but is an employee of a college of mortuary science, may the

funeral establishment directly damaged or destroyed by Hurricane Helene in order to be eligible for an unaffiliated practice permit. To date, the Board has not received any such affidavit from Petitioner.

² As set forth in more detail below, the Board notes the licensure requirements set forth in Article 8, Chapter 115D and in Article 1, Chapter 116 of the North Carolina General Statutes, with regard to proprietary schools and post-secondary educational institutions. In this Request, Petitioner has not presented sufficient information to establish that CCMS is compliant with the provisions of N.C. Gen. Stat. §§ 115D-90(a) or 116-15. Therefore, the Board is assuming *arguendo*, without finding, that CCMS has standing to be recognized as a college of mortuary science in North Carolina.

licensee legally practice funeral services for consumers on behalf of a business other than the college of mortuary science?

RULING

Pursuant to N.C. Gen. Stat. § 150B-4(a), an agency, upon request from a person aggrieved, shall issue a declaratory ruling concerning the validity of a rule or the application of a statute or rule to a particular set of facts. This ruling is based solely on the facts provided to the Board and to the extent the Board can glean pertinent facts necessary to apply the statutes and regulations under its jurisdiction. Pursuant to *In re Ford*, only this Declaratory Ruling and Petitioners' request for declaratory ruling shall constitute the record for judicial review. *See* 52 N.C. App. 569, 572 (1981). The Board is charged by the North Carolina General Assembly with enforcing Chapter 90, Article 13A of the North Carolina General Statutes. *See* N.C. Gen. Stat. §§ 90-210.18A(a) & 90-210.23(a), (i).

As an initial matter, the Board finds that Petitioner qualifies as a “person aggrieved” for purposes of making this declaratory ruling. Pursuant to N.C. Gen. Stat. § 150B-2(6), a “person aggrieved” is “any person or group of persons of common interest directly or indirectly affected substantially in his, her, or its person, property, or employment by an administrative decision.” Petitioner is a licensee of the Board who is not currently affiliated with a licensed funeral establishment and the Board recognizes that its interpretation of N.C. Gen. Stat. § 90-210.25(a2)(1) has the potential to substantially impact Petitioner’s employment.

Turning to the substance of Petitioner’s Request, Petitioner currently performs funeral services through an unlicensed funeral service business, by virtue of his status as an employee of CCMS. Petitioner wishes to continue to rely on the exemption set forth in N.C. Gen. Stat. § 90-

210.25(a2)(1) to provide funeral services to the public through the unlicensed funeral service business N2RK.

Petitioner correctly states that Chapter 90, Article 13A of the North Carolina General Statutes provides no definition, restriction, or criteria limiting what constitutes employment by a mortuary college. However, the Board interprets the statutory exemption to allow Board-licensed instructors employed by a college of mortuary science to practice funeral service for the purpose of educating students on the art of caring for the disposition of a dead human body through the disinfecting and embalming, transportation, and burial / cremation process. The exception allows for mortuary science instructors to guide students in the statutory and scientific requirements of funeral service, without being affiliated with a funeral establishment licensee. It is the Board's interpretation that the North Carolina General Assembly did not intend for instructors to hold themselves out to the public as being able to perform funeral services for profit through an unlicensed funeral business, regardless of whether or not said unlicensed funeral business may have a contractual relationship with a mortuary college.

Moreover, it is notable that, unless otherwise exempt, all institutions conducting post-secondary degree activity in North Carolina shall be subject to licensure by the State. Specifically, N.C. Gen. Stat. § 115D-90(a) provides that "[n]o person shall operate, conduct or maintain or offer to operate in this State a proprietary school unless a license is first secured from the State Board of Community Colleges" In addition, N.C. Gen. Stat. § 116-15(b) provides "[n]o institution subject to this section shall undertake post-secondary degree activity in this State, whether through itself or through an agent, unless the institution is licensed . . . to conduct post-secondary degree activity or is exempt"

N.C. Gen. Stat. § 115D-87(2) defines a “proprietary school” as one that an educational institution in North Carolina that: (a) is privately owned by a sole proprietorship, partnership, limited liability company, or corporation; (b) is established as a business entity or as a nonprofit charitable organization; (c) offers instruction to individuals who have completed their elementary and secondary education or are beyond the age of compulsory secondary school attendance; (d) charges tuition or receives any consideration from a student; and (e) educates, trains, or claims or offers to educate or train students in a program leading toward examinations for licensing in a profession or vocation, for employment, or for a postsecondary educational credential below the associate degree level. N.C. Gen. Stat. § 116-15(a2)(1) defines a post-secondary degree as:

A credential conferring on the recipient thereof the title of "Associate", "Bachelor", "Master", or "Doctor", or an equivalent title, signifying educational attainment based on (i) study, (ii) a substitute for study in the form of equivalent experience or achievement testing, or (iii) a combination of the foregoing; provided, that "post-secondary degree" shall not include any honorary degree or other so-called "unearned" degree.

It is the opinion of the Board that, for an entity to constitute a college of mortuary science under N.C. Gen. Stat. § 90-210.25(a2)(1), the entity is subject to the requirements of Chapters 115D and 116 of the North Carolina General Statutes. Further, for a licensee of the Board to be eligible for the exemption outlined in N.C. Gen. Stat. § 90-210.25(a2)(1), the licensee: (i) must be employed with a college of mortuary science adhering to the requirements of Chapters 115D and 116 of the North Carolina General Statutes; and (ii) must be engaged in the practice of funeral service only on behalf of the college of mortuary science to educate students on the art of caring for the disposition of a dead human body.

EFFECT OF RULING

This ruling is binding on Petitioner and the Board consistent with N.C. Gen. Stat. § 150B-4(a).

Issued by the North Carolina Board of Funeral Service, this the 26 day of December, 2025.

THE NORTH CAROLINA BOARD OF
FUNERAL SERVICE

By: Thomas 2. Hilderbrand
Thomas Hilderbrand
Board President

CERTIFICATE OF SERVICE

I hereby certify that the foregoing Declaratory Ruling was served upon the following person by email and by US Mail, First Class, postage prepaid, and addressed as follows:

Clay Bruggeman
236 Roberts Road
Crouse, NC 28033
Email: clay.bruggeman@gmail.com
N2rkare@gmail.com

This, the 2nd day of January, 2026.


Catherine E. Lee
General Counsel