

# North Carolina Board of Funeral Service

1033 Wade Avenue, Suite 108, Raleigh, NC 27605

(919)-733-9380 or 1-800-862-0636

[www.ncbfs.org](http://www.ncbfs.org)

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The next meeting of the Board will be 9 a.m. Wednesday, August 10, 2011 at the Board offices, 1033 Wade Avenue, Ste. 108, Raleigh, NC 27605. The Board will also meet for hearings on Thursday, August 11, 2011. The agenda for the meeting can be viewed by [following this link](#).

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[BOARD ACTIONS-](#) Actions and Results from the July 13 Board meeting:

- A. Discussed ongoing issues with insurance companies not complying with state law to provide year end policy values to preneed licensees for preneed annual reports.

## [CREMATORY AUTHORITY](#)

The NC Crematory Authority met on July 12. The Authority considered recommendations to the Board for more crematory technician training requirements and circumstances under which simultaneous cremations may be allowed. Both of these matters would require law changes

## [ELECTRONIC DEATH REGISTRATION](#)

Board staff continues to participate in discussions with representatives from other interested parties to further efforts for electronic death registration. The process will take time to implement; however, in the interim work is beginning on possible statute changes for death registration to alleviate problems with filing delays.

## [CHANGES TO SALES TAX RATES](#)

Excerpt from notice issued by the NC Department of Revenue:

**Effective July 1, 2011, the general State tax rate applicable to sales and purchases of tangible personal property, certain digital property, and certain services is 4.75%.** As a result, the general State and local tax rate will be 6.75% in eighty-two counties, 7% in Alexander, Catawba, Cumberland, Duplin, Haywood, Hertford, Lee, Martin, New Hanover, Onslow, Pitt, Randolph, Robeson, Rowan, Sampson, Surry and Wilkes Counties, and 7.25% in Mecklenburg County.

Questions about this notice should be directed to the Taxpayer Assistance and Collection Center at telephone number 1-877-252-3052 (toll-free).

This change will effect computation of sales tax on funeral merchandise.

## RECENT LEGISLATIVE CHANGES

- **SL2011-197 (House bill 331)** Allows physician's assistants and nurse practitioners under supervision of a physician to sign death certificates. This becomes effective October 1, 2011 and applies to certificates signed on or after that date.
- **SL2011-344 (Senate bill 432)** Primarily deals with revising probate law, however included are changes to the laws governing appointment of a health care power of attorney or "health agent". For purposes of making anatomical gifts, the authorization of any autopsy, and the disposition of remains, a health care power of attorney is now effective after death, even if the principal did not become incompetent before death. This means funeral homes and crematories will no longer have to confirm a doctor made written findings of the principal's incapacity in order to follow the directions of a health agent for disposition decisions. This will be effective January 1, 2012.
- **SL2011-229 (House bill 664)** changed insurance law to provide certain information to a funeral director or establishment for a deceased person's group life insurance coverage. Previously enacted legislation did not include group life insurance of the deceased as part of those products for which companies must provide. This is now in effect.