

**ADMINISTRATIVE GUIDELINES**  
**FUNERAL SERVICE & BURIAL RELATED ITEMS**  
**Procedure 406**

CBJ exempts from the sales tax the sales by a funeral home in performing burial or cremation service.

*69.05.040(6) Sale of cemetery plots, caskets, funeral and burial related items and services by a funeral home.*

**A. Exempt Items**

- Funeral director and staff services
- Transferring remains to the funeral home
- Other care and preparation of the remains (such as refrigeration)
- Casket/ cremation casket
- Embalming
- Hairdressing
- Clothing
- Visitation/viewing room charge
- Memorial booklet
- Funeral ceremony
- Service folder/ prayer cards
- Funeral vehicle
- Death certificates

**Purchases by Funeral Directors**

Purchases by funeral directors of antiseptics, embalming fluids, cosmetics and other chemicals purchased by funeral directors in rendering professional services by funeral directors are subject to the CBJ Sales Tax.