



Ohio Administrative Code

Rule 5703-9-32 Sales and use tax: funeral transactions.

Effective: September 23, 2017

(A) Morticians and funeral directors are the retailers of all items of tangible personal property and taxable services which must be separately stated in the billing and tax collected on the full selling price. Examples of such tangible personal property and services include, but are not limited to:

- (1) Clothing
- (2) Vaults - All kinds
- (3) Outside containers (except pine box furnished with casket)
- (4) Flowers
- (5) Caskets
- (6) Urns or other containers for ashes from cremation
- (7) Limousine service if entirely within Ohio
- (8) Guest books and prayer cards

(B) Personal and professional services that are not subject to tax should be stated separately from the taxable tangible personal property and services in the billing. Examples of nontaxable personal or professional services include, but are not limited to:

- (1) Funeral notices
- (2) Gratuities to clergymen and pallbearers, churches, etc.



(3) Cash advances

(4) Embalming and care of the remains

(5) Transportation of the remains

(6) Cremation

(7) Use of the funeral home or chapel for showing or services

(8) Counseling or other professional services

(C) Morticians and funeral directors are the consumers of all items of tangible personal property or taxable services used in performing their personal or professional services and shall pay the tax on the purchase of such articles. Examples of such items include, but are not limited to:

(1) Embalming fluids, cosmetics, and instruments used in preparation of the remains

(2) Crematory equipment and supplies

(3) Funeral home or chapel furnishings

(4) Motor vehicles used for transporting the remains

(D) Cemetery associations are vendors of all items of tangible personal property sold such as vaults and markers, including grave and lot markers, and are responsible for the collection of the tax on taxable transactions.

(E) If the casket and remains are to be shipped to a point outside the state, no Ohio tax shall be collected by the Ohio mortician or funeral director for the tangible personal property shipped.