

Chapter 03 Burial of Human Bodies

- 100 Pursuant to Miss. Code Ann. Section 27-65-111(c) sales of coffins, caskets, vaults, urns, clothing, embalming aids and appliances, burial pouches and other materials used in the preparation of human bodies for burial or buried with the human body are exempt from sales tax.
- 101 Material as used in this rule means any tangible personal property consumed directly in the preparation of a human body for burial and property buried with the body; however, material does not include any property that may be reused.
- 102 Cemetery equipment and supplies including but not limited to grave markers and nameplates are taxable at the regular retail rate of tax.
- 103 Embalming chemicals, cosmetics, wound filler, restorative wax, ligating and suturing threads and other materials remaining in or on the body are exempt from tax.
- 104 Chemicals or materials used to clean the body are exempt from tax, however, chemicals or materials used in the cleaning of equipment, tools and the embalming area are taxable at the regular retail rate of tax.
- 105 Disposable items such as gloves, gowns, aprons, needles, scalpels and other property used directly in the preparation of the body for burial are exempt from tax. All property that may be reused is taxable at the regular retail rate of tax.
- 106 Books and other property given to the family of the deceased are taxable to the funeral home at the regular retail rate of tax on the purchase price.
- 107 (Reserved)

35.IV.13.03 revised effective January 15, 2019