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.