

**21 NCAC 07D .0202 DELIVERY**

(a) The Commission shall not consider vaults and crypts delivered unless installed or stored on the cemetery premises or stored off premises by a supplier.

(b) The Commission shall not consider markers, bases and vases delivered unless installed or stored at the cemetery or, if stored off premises by a supplier, there shall be no additional charge for delivery or freight, unless specified in bold print in the contract. If vaults, crypts or other merchandise are stored off premises, the cemetery company must submit to the Cemetery Commission not less than annually a report by a certified public accountant of each item which has been purchased through a licensed North Carolina cemetery company that, as of the date of the report, is in storage and thus, the property of the customer and not the supplier. If vaults, crypts or other merchandise are stored at the cemetery, the cemetery company must submit to the Cemetery Commission not less than annually a report by an accountant of each item that, as of the date of the report, is in storage and thus, the property of the customer and not the supplier.

*History Note: Authority G.S. 65-49; 65-60.1(c); 65-66;  
Eff. February 1, 1976;  
Readopted Eff. January 16, 1978;  
Amended Eff. June 1, 2014; December 1, 2008; May 3, 1993; July 1, 1988; April 1, 1987;  
September 1, 1979;  
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 18, 2018.*