



**DISTRICT OF COLUMBIA
Board of Funeral Directors
1100 4th Street SW, Conference Room E300
Washington, DC 20024
Meeting Minutes
Thursday, April 6, 2017**

The District of Columbia Board of Funeral Directors held its regularly scheduled meeting on Thursday, April 6, 2017, at 1100 4th Street, S.W., Room E 300A-B, Washington, D.C. The Board held its Executive Session to discuss complaints and legal counsel report.

The meeting was called to order by Chairperson Lynn Armstrong Patterson at 1:20 p.m.

Board Members Present: Lynn Armstrong Patterson, Randolph Horton, John McGuire, and Asanti Williams

Board Members Absent: None

Staff Present: S. J. Brown, *Board Administrator* Pamela Hall, *Board Administrator*, George Batista, *Investigator*, and Wilfred User, *Investigator*

Agenda Item - Office of Tax and Revenue

The Board invited two representatives from the Office of Tax and Revenue to discuss the Morticians law 450 for Sales and Use taxes. Assistant Attorney General Jessica Brown and Staff Andrew Reiter were in attendance appeared at the Board meeting. Ms. Brown discussed and provided a PowerPoint presentation on income tax, personal property tax, sales and use tax, sales subject to tax, sales not subject to tax, purchases by morticians subject to tax, services performed outside of the District, separately stated invoices, and lump sum invoices in relation to the Board of Funeral Directors licensees.

See Office of Tax and Revenue PowerPoint Summary- (Addendum following Meeting Minutes)

Agenda Item - Minutes

Upon a motion duly made by Board member John McGuire and properly seconded by Board member Asanti Williams, the Board unanimously voted to approve the minutes for the March 9, 2017 meeting.

Agenda Item - The Office of the Fire Marshal

The Board also invited representatives from the Office of the Fire Marshal to discuss pre-licensing fire inspection and requirements for all new and existing funerals establishments and funeral establishments changing address. Lt. Kenneth Cole, Lt. Mark Davis and Inspector Christopher



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Spellers provided an overview of the inspections and the requirements process to pass a DC Funeral Home Establishment (FHE) inspection. During an inspection, fire inspectors ensure that Funeral Homes are safe and clean for the deceased and for the visitors attending proceedings.

Inspections are also required when a funeral establishment renews its DC Basis License every two years. The inspections are governed by the 2012 International Fire Code.

After the inspection is completed, the fire Marshall Office will conduct an exit interview to notify of FHE of a pass or fail report.

Agenda Item - Comments from the Public

Ms. Samaria Smith provided comments about the complaint she filed against R.N. Horton Company Morticians, Inc. Her mother Deborah Lynn Bronson-Smith passed away December 12, 2016. Prior Ms. Bronson-Smith's death, she worked as a superintendent at Horton Funeral Home for nearly nine years. After Ms. Bronson-Smith's body was received by the R.N. Horton Funeral, her daughter stated Horton did not respond for three months with information or status regarding the death certificate. She stated that Mr. Horton spoke with her after the complaint and stated that he was unaware that she had not received follow-up information. The Board has requested further information from R.N. Horton Company Morticians, Inc. regarding this matter

Agenda Items – Complaint(s)

Upon a motion duly made by Board member John McGuire and properly seconded by Board member Asanti Williams, the Board unanimously voted to request additional information concerning the complaint in the matter of R. N. Horton Company Morticians, Inc.

Agenda Item Application(s)

Upon a motion duly made by Board member John McGuire and properly seconded by Board member Asanti Williams, the Board unanimously voted to approve the application for John Wombly to take the apprentice funeral director examination.



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Agenda Item - Pre-Need

Chairperson Lynn Armstrong-Patterson made a request to amend the Pre-Need Compliance letter – change the deadline date and provide add additional days for the Funeral Home Establishments and Designated Funeral Directors to respond and submit the form.

Also, at this time, Member John McGuire suggested that the Board extend an invitation to the Office of Tax and Revenue and the DC Fire Department to present at the Board's next Practitioners Forum.

Agenda Item Adjourn

Upon a motion duly made by Board member Randolph B. Horton and properly seconded by Board member Asanti Williams, the Board unanimously voted to adjourn the meeting at 4:35 pm.

Respectfully submitted,



Lynn Armstrong Patterson, Chair

5.4.2017

Date

Recorder: S. J. Brown, Board Administrator



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ADDENDUM

Office of Tax and Revenue Summary of PowerPoint Presentation

Businesses operating as corporations are required to file a D-40, District Corporate Franchise Tax Return, business operating as unincorporated businesses are required to file D-30 District Unincorporated Franchise tax return for LLCs, Partnerships, and LLPs.

The District imposes a personal property tax on property valued at over \$225,000 used in the trade or business in the District, the tax excludes inventory, there is a filing requirement even if no payment obligation.

All sales or purchases of tangible personal property are subject to sales tax, unless specifically exempt. Some services subject to sales tax, none directly related to funeral services. Use tax can be owned for purchased of tangible personal property when sales tax is not paid to the vendor.

Sales for resale are not subject to tax if the proper resale exemption is given. It was advised to register for resale tax exemption and receive the resale certificate.

Receipts from sales of tangible personal property are subject to sales tax, including, caskets, grave vaults, clothing, and Urns.

Services not subject to tax are the fees for clergymen, grave opening and closing, church rental fees, music, singers, and similar services, and the services must be separately itemized on the mortician's bill.

All purchased of tangible personal property used by the mortician in the conduct of the business are subject to sales tax when purchased. If sales are not paid by the mortician when the purchase is made, use tax is owed when the materials are uses.

If no part of the services of the mortician other than embalming the body, placing the body in a casket, and delivering the body from the District to a point outside the District (either in the mortician's own equipment or by common or contract carrier) takes place in the District, the tax shall not apply to the sales of tangible personal property in connection with those services.



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If tangible personal property is listed as a separate line item on invoices to customers, only the price of the tangible personal property. Items of tangible personal property separately listed on invoices to customers can be purchased tax-free at the funeral home as a sale for resale.

If a mortician charges a lump sum to customers who cover the entire cost of the funeral, the tax shall be imposed upon the fair retail value of all extras or property furnished in addition to that customarily furnished with standard service, plus fifty percent (50%) of the remaining charges after excluding the value of those extras.