



Sales and Use Tax Exemption for Cemetery Monuments

This memorandum describes recently enacted legislation that provides an exemption from sales and use taxes for monuments erected in a cemetery.

Chapter 59 of the Laws of 2017 has amended the Tax Law, **effective September 1, 2017**, to provide an exemption from state and local sales and use taxes for sales of monuments, as that term is defined in Not-For-Profit Corporation Law § 1502(f).

Not-For-Profit Corporation Law § 1502(f) defines the term *monuments* as “a memorial erected in a cemetery on a lot, plot or part thereof, except private mausoleums.” Additionally, Not-For-Profit Corporation Law § 1502(d) provides that *public mausoleums* are included within the definition of the term *cemetery*. Therefore, while the new exemption does not apply to monuments erected in or on **private** mausoleums, it does apply to monuments erected in or on **public** mausoleums.

The services of cleaning, repairing, or maintaining monuments remain subject to sales tax.

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