



CHAPTER 65
ARTICLE 9 - NORTH CAROLINA CEMETERY ACT

N.C.G.S. § 65-48.

Definitions.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT S.L. 2025-68, s. 1 — sixth act in the lineage	RETRIEVED 21 September 2026, 03:30 UTC	SOURCE FINGERPRINT 14e258cboeab09c545d52a54 - ac6744e4133dc9cb6d40c53f - d108ce770bffff99
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As used in this Article, unless otherwise stated or unless the context or subject matter clearly indicates otherwise:

"Bank of belowground crypts" means any construction unit of belowground crypts acceptable to the Commission which a cemetery uses to initiate its belowground crypt program or to add to existing belowground crypt structures.

"Belowground crypts" consists of an interment space in preplaced chambers, either side by side or multiple depth, covered by earth and sod and are also known as lawn crypts, westminsters or turf top crypts.

"Care and maintenance" means all general work necessary to keep the cemetery property in a presentable condition at all times, including the cutting of grass at reasonable intervals; the raking, cleaning, filling, seeding, and sodding of graves; the replacement, pruning, or removal of shrubs and trees in order to assure access to interment rights; and the repair and maintenance of enclosures, buildings, drives, walks, and the various memorial gardens.

"Cemetery" means any one or a combination of more than one of the following in a place used or to be used and dedicated or designated for cemetery purposes:

- a.A burial park, for earth interment.
- b.A mausoleum.
- c.A columbarium.

"Cemetery broker" means a legal entity engaged in the business of arranging sales of cemetery products between legal entities and which sale does not involve a cemetery company, but does not mean funeral establishments or funeral directors operating under G.S. 90-210.25, when dealing between legal entities wherein one such entity shall be members of the family of a deceased person or other persons authorized

by law to arrange for the burial and funeral of such deceased human being. The North Carolina Cemetery Act shall not apply to any cemetery broker selling less than five grave spaces per year.

"Cemetery company" means any legal entity that owns or controls cemetery lands or property and conducts the business of a cemetery, including all cemeteries owned and operated by governmental agencies, churches and fraternal organizations or their corporate agents for the duration of any sales and management contracts entered into with cemetery sales organizations or cemetery management organizations for cemetery purposes, or with any other legal entity other than direct employees of said governmental agency, church or fraternal organization.

"Cemetery management organization" means any legal entity contracting as an independent contractor with a cemetery company to manage a cemetery but does not mean individual managers employed by and contracting directly with cemetery companies operating under this Article.

"Cemetery sales organization" means any legal entity contracting with a cemetery which is exempt or not exempt under this Article to conduct sales of cemetery products, but does not mean individual salesmen or sales managers employed by and contracting directly with cemetery companies operating under this Article, nor does it mean funeral establishments or funeral directors operating under licenses authorized by G.S. 90-210.25 when dealing directly with a cemetery company and with members of the family of a deceased person or other persons authorized by law to arrange for the burial and funeral of such deceased human being.

"Columbarium" means a structure or building substantially exposed aboveground intended to be used for the interment of the cremated remains of a deceased person.

"Commission" means the North Carolina Cemetery Commission.

"Grave space" means a space of ground in a cemetery intended to be used for the interment in the ground of the remains of a deceased person.

"Human remains" or "remains" means the bodies of deceased persons, and includes the bodies in any stage of decomposition, and cremated remains.

"Mausoleum" means a structure or building substantially exposed aboveground intended to be used for the entombment of remains of a deceased person.

"Mausoleum section" means any construction unit of a mausoleum acceptable to the Commission which a cemetery uses to initiate its mausoleum program or to add to its existing mausoleum structures.

"Person" means an individual, corporation, partnership, joint venture, or association.

"Vault" means a crypt or underground receptacle which is used for interment in the ground and which is designed to encase and protect caskets or similar burial devices. For the purposes of this Article, a vault is a preneed item until delivery to the purchaser.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
6 ACTS

Amendment lineage

The State prints this history as a single parenthetical at the foot of the section. It is reproduced verbatim in the colophon and unpacked below in order of enactment.

	1943					1984					2025
	TICK HEIGHT = ACTS IN THAT YEAR					DASHED = RECODIFICATION, NOT AMENDMENT					
Nº	YEAR	ACT				CHARACTER					
01	1943	c. 644, s. 2				ENACTED					
02	1967	c. 1009, s. 2				AMENDED					
03	1971	c. 1149, s. 1				AMENDED					
04	1975	c. 768, s. 1				AMENDED					
05	1977	c. 686, ss. 2, 3				AMENDED					
06	2025	S.L. 2025-68, s. 1				AMENDED					

APPARATUS II
1 AUTHORITY

Authorities referenced

Every G.S. cross-reference appearing in the text of this section, in order of first appearance. Nothing is characterized; the operative language is quoted from the section itself.

REFERENCE	APPEARS IN	OPERATIVE LANGUAGE IN THIS SECTION
G.S. 90-210.25	(null)(4)	"establishments or funeral directors operating under"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 65-48 (2025).

Pinpoint keys are set in the left margin of the text rather than line numbers: subsection designators are stable across editions and paper sizes, line numbers are not.

COLOPHON

Provenance

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HISTORY PARENTHETICAL, AS PRINTED BY THE STATE

(1943, c. 644, s. 2; 1967, c. 1009, s. 2; 1971, c. 1149, s. 1; 1975, c. 768, s. 1; 1977, c. 686, ss. 2, 3; 2025-68, s. 1.)

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