

February 11, 2009

S 159. UPDATE FUNERAL EXPENSE ALLOWANCE/ESTATES. Filed 2/11/09. *TO UPDATE THE PRIORITY FUNERAL EXPENSE ALLOWANCE AND THE GRAVESTONE AUTHORIZATION IN PROBATE PROCEEDINGS.*

Amends GS 28A-19-6(a) to increase the amount of funeral expenses that must be paid as a second class claim against a decedent's estate from \$2,500 to \$5,000. Amends GS 28A-19-9 to increase the amount a personal representative may spend on a gravestone marker from \$400 to \$1500 before having to petition the court to approve a higher expenditure, unless the estate has a net value in excess of \$75,000 (was, \$25,000) then that limit is increased to \$3,000 (was, \$800) before securing an order from the court. Prohibits more than \$3,000 (was, \$800) from being accounted as a gravestone marker cost as a funeral expense in the final accounts. Effective October 1, 2009, and applies to estates of persons dying on or after that date.

Intro. by Berger of Rockingham.

GS 28A

March 24, 2009

S 159. UPDATE FUNERAL EXPENSE ALLOWANCE/ESTATES. Filed 2/11/09. Senate committee substitute makes the following changes to 1st edition.

Amends GS 28A-19-6(a) to include costs associated with gravestone markers as provided in GS 28A-19-9(a) and reasonable costs for the purchase of a suitable burial place in the category of second class claims against the estate of a decedent.

Amends GS 28A-19-9 to make a conforming change declaring the cost of a gravestone to be a second class claim under GS 28-19-6. Deletes the limitation on the amount that may be accounted as a gravestone marker cost and credited as a funeral expense in the final accounts.

Provides that it is lawful for a personal representative to provide a suitable burial place for the testator or intestate and that the cost of the burial place is in the sound discretion of the personal representative and is to be treated as a second class claim under GS 28A-19-6.

Makes additional technical changes for the purpose of clarity.

Makes conforming changes to the title.

June 2, 2009

S 159. UPDATE FUNERAL EXPENSE ALLOWANCE/ESTATES. Filed 2/11/09. House committee substitute makes the following changes to 2nd edition. Provides in proposed amended GS 28A-19-6(a) that funeral expenses to the extent of \$3,500 (was in 2nd edition, up to \$5,000, as well as costs associated with gravestone markers and reasonable costs for the purchase of a suitable burial place) are a second class claim against a decedent's estate. Provides that the limitation does not include burial place or gravestone (the previous edition deleted that the limitation does not include cemetery lot or gravestone). Makes a conforming and technical change. Adds a third class of claims for costs associated with gravestones and reasonable costs for the purchase of a suitable burial place to the extent of \$1,500. Clarifies that limitations are only on preference of payment and not on expenses incurred or certain benefits awarded. Renumbers existing classes (third through eighth) of claims accordingly.

Deletes from GS 28A-19-9 provisions related to a personal representative's expenditure on a gravestone when the net estate is valued over \$25,000 (was, raised threshold of the estate's value to \$75,000 and allowed up to \$3,000 for a gravestone without securing a court order).

Provides that when specifying the amount to be expended for the purpose of a gravestone in the case of a petition to expend more than \$1,500, the clerk of court may consider the value of the estate. Makes conforming and technical changes.

Also makes a conforming change to the title.

July 13, 2009

SL 2009-288 (S 159). UPDATE FUNERAL EXPENSE ALLOWANCE/ESTATES. AN ACT TO UPDATE AND CLARIFY THE SECOND AND THIRD CLASS PRIORITY EXPENSES AND THE GRAVESTONE AUTHORIZATION IN PROBATE PROCEEDINGS. Summarized in *Daily Bulletin* 2/11/09, 3/24/09, and 6/2/09. Enacted July 10, 2009. Effective October 1, 2009.

