

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 861 Session of
2001

INTRODUCED BY WENGER, COSTA, LEMMOND, THOMPSON, BOSCOLA, WAUGH,
ORIE AND WAGNER, MAY 11, 2001

REFERRED TO FINANCE, MAY 11, 2001

AN ACT

1 Amending the act of March 4, 1971 (P.L.6, No.2), entitled "An
2 act relating to tax reform and State taxation by codifying
3 and enumerating certain subjects of taxation and imposing
4 taxes thereon; providing procedures for the payment,
5 collection, administration and enforcement thereof; providing
6 for tax credits in certain cases; conferring powers and
7 imposing duties upon the Department of Revenue, certain
8 employers, fiduciaries, individuals, persons, corporations
9 and other entities; prescribing crimes, offenses and
10 penalties," further providing for the imposition of sales and
11 use tax on certain services.

12 The General Assembly of the Commonwealth of Pennsylvania
13 hereby enacts as follows:

14 Section 1. Section 201(k)(3)(i) of the act of March 4, 1971
15 (P.L.6, No.2), known as the Tax Reform Code of 1971, amended May
16 7, 1997 (P.L.85, No.7), is amended to read:

17 Section 201. Definitions.--The following words, terms and
18 phrases when used in this Article II shall have the meaning
19 ascribed to them in this section, except where the context
20 clearly indicates a different meaning:

21 * * *

22 (k) "Sale at retail."

1 * * *

2 (3) The rendition for a consideration of the service of--

3 (i) [Washing, cleaning, waxing] Waxing, polishing or
4 lubricating of motor vehicles of another, whether or not any
5 tangible personal property is transferred in conjunction
6 therewith; and

7 * * *

8 Section 2. This act shall take effect in 60 days.