
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL
No. 1829 Session of
1975

INTRODUCED BY O'BRIEN AND GOODMAN, OCTOBER 14, 1975

REFERRED TO COMMITTEE ON FINANCE, OCTOBER 15, 1975

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," excluding certain self-service operations from
11 sales tax.

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

14 Section 1. Subclause (3) of clause (k) of section 201, act
15 of March 4, 1971 (P.L.6, No.2), known as the "Tax Reform Code of
16 1971," 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."

23 * * *

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

2 (i) Washing, cleaning, waxing, polishing or lubricating of
3 motor vehicles of another, whether or not any tangible personal
4 property is transferred in conjunction therewith, [and] except
5 in the case of coin-operated self-service facilities in which
6 cases no tax shall be imposed; and

7 (ii) Inspecting motor vehicles pursuant to the mandatory
8 requirements of "The Vehicle Code."

9 * * *

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