

THE GENERAL ASSEMBLY OF PENNSYLVANIA

# HOUSE BILL

No. 220 Session of  
1997

INTRODUCED BY CURRY, READSHAW, GEORGE, COY, GORDNER, LYNCH,  
OLASZ, RUBLEY, WALKO, LEH, BUNT, FEESE, FAIRCHILD, VAN HORNE,  
SATHER, MILLER, ADOLPH, SCHRODER, REBER, STABACK, FLICK,  
DeLUCA, WOGAN, SAYLOR, MELIO, HERMAN, LEVDANSKY, STERN,  
CARONE, CORPORA, L. I. COHEN, C. WILLIAMS AND ROONEY,  
FEBRUARY 4, 1997

REFERRED TO COMMITTEE ON FINANCE, FEBRUARY 4, 1997

## 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," repealing certain provisions imposing sales and  
11 use tax on lawn care services.

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

14 Section 1. Section 201(b), (f), (g), (k), (o) and (jj) of  
15 the act of March 4, 1971 (P.L.6, No.2), known as the Tax Reform  
16 Code of 1971, amended or added August 4, 1991 (P.L.97, No.22)  
17 and December 13, 1991 (P.L.373, No.40), are amended to read:

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

1 clearly indicates a different meaning:

2 \* \* \*

3 (b) "Maintaining a place of business in this Commonwealth."

4 (1) Having or maintaining within this Commonwealth, directly  
5 or by a subsidiary, an office, distribution house, sales house,  
6 warehouse, service enterprise or other place of business, or any  
7 agent of general or restricted authority irrespective of whether  
8 the place of business or agent is located here permanently or  
9 temporarily or whether the person or subsidiary maintaining such  
10 place of business or agent is authorized to do business within  
11 this Commonwealth; or

12 (2) The engaging in any activity as a business within this  
13 Commonwealth by any person, directly or by a subsidiary, in  
14 connection with the lease, sale or delivery of tangible personal  
15 property or the performance of services thereon for use, storage  
16 or consumption or in connection with the sale or delivery for  
17 use of the services described in subclauses (11) through (16)  
18 and (18) of clause (k) of this section, including, but not  
19 limited to, having, maintaining or using any office,  
20 distribution house, sales house, warehouse or other place of  
21 business, any stock of goods or any solicitor, salesman, agent  
22 or representative under its authority, at its direction or with  
23 its permission, regardless of whether the person or subsidiary  
24 is authorized to do business in this Commonwealth.

25 (3) Regularly or substantially soliciting orders within this  
26 Commonwealth in connection with the lease, sale or delivery of  
27 tangible personal property to or the performance thereon of  
28 services or in connection with the sale or delivery of the  
29 services described in subclauses (11) through (16) and (18) of  
30 clause (k) of this section for residents of this Commonwealth by

1 means of catalogues or other advertising, whether such orders  
2 are accepted within or without this Commonwealth.

3 \* \* \*

4 (f) "Purchase at retail."

5 (1) The acquisition for a consideration of the ownership,  
6 custody or possession of tangible personal property other than  
7 for resale by the person acquiring the same when such  
8 acquisition is made for the purpose of consumption or use,  
9 whether such acquisition shall be absolute or conditional, and  
10 by whatsoever means the same shall have been effected.

11 (2) The acquisition of a license to use or consume, and the  
12 rental or lease of tangible personal property, other than for  
13 resale regardless of the period of time the lessee has  
14 possession or custody of the property.

15 (3) The obtaining for a consideration of those services  
16 described in subclauses (2), (3) and (4) of clause (k) of this  
17 section other than for resale.

18 (4) A retention after March 7, 1956, of possession, custody  
19 or a license to use or consume pursuant to a rental contract or  
20 other lease arrangement (other than as security), other than for  
21 resale.

22 (5) The obtaining for a consideration of those services  
23 described in subclauses (11) through (16) and (18) of clause (k)  
24 of this section.

25 The term "purchase at retail" with respect to "liquor" and  
26 "malt or brewed beverages" shall include the purchase of  
27 "liquor" from any "Pennsylvania Liquor Store" by any person for  
28 any purpose, and the purchase of "malt or brewed beverages" from  
29 a "manufacturer of malt or brewed beverages," "distributor" or  
30 "importing distributor" by any person for any purpose, except

1 purchases from a "manufacturer of malt or brewed beverages" by a  
2 "distributor" or "importing distributor" or purchases from an  
3 "importing distributor" by a "distributor" within the meaning of  
4 the "Liquor Code." The term "purchase at retail" shall not  
5 include any purchase of "malt or brewed beverages" from a  
6 "retail dispenser" or any purchase of "liquor" or "malt or  
7 brewed beverages" from a person holding a "retail liquor  
8 license" within the meaning of and pursuant to the provisions of  
9 the "Liquor Code," but shall include any purchase or acquisition  
10 of "liquor" or "malt or brewed beverages" other than pursuant to  
11 the provisions of the "Liquor Code."

12 (g) "Purchase price."

13 (1) The total value of anything paid or delivered, or  
14 promised to be paid or delivered, whether it be money or  
15 otherwise, in complete performance of a sale at retail or  
16 purchase at retail, as herein defined, without any deduction on  
17 account of the cost or value of the property sold, cost or value  
18 of transportation, cost or value of labor or service, interest  
19 or discount paid or allowed after the sale is consummated, any  
20 other taxes imposed by the Commonwealth of Pennsylvania or any  
21 other expense except that there shall be excluded any gratuity  
22 or separately stated deposit charge for returnable containers.

23 (2) There shall be deducted from the purchase price the  
24 value of any tangible personal property actually taken in trade  
25 or exchange in lieu of the whole or any part of the purchase  
26 price. For the purpose of this clause, the amount allowed by  
27 reason of tangible personal property actually taken in trade or  
28 exchange shall be considered the value of such property.

29 (3) In determining the purchase price on the sale or use of  
30 taxable tangible personal property or a service described in

1 subclauses (11) through (16) and (18) of clause (k) of this  
2 section where, because of affiliation of interests between the  
3 vendor and purchaser, or irrespective of any such affiliation,  
4 if for any other reason the purchase price declared by the  
5 vendor or taxpayer on the taxable sale or use of such tangible  
6 personal property or service is, in the opinion of the  
7 department, not indicative of the true value of the article or  
8 service or the fair price thereof, the department shall,  
9 pursuant to uniform and equitable rules, determine the amount of  
10 constructive purchase price upon the basis of which the tax  
11 shall be computed and levied. Such rules shall provide for a  
12 constructive amount of purchase price for each such sale or use  
13 which would naturally and fairly be charged in an arms-length  
14 transaction in which the element of common interest between the  
15 vendor or purchaser is absent or if no common interest exists,  
16 any other element causing a distortion of the price or value is  
17 likewise absent. For the purpose of this clause where a taxable  
18 sale or purchase at retail transaction occurs between a parent  
19 and a subsidiary, affiliate or controlled corporation of such  
20 parent corporation, there shall be a rebuttable presumption,  
21 that because of such common interest such transaction was not at  
22 arms-length.

23 (4) Where there is a transfer or retention of possession or  
24 custody, whether it be termed a rental, lease, service or  
25 otherwise, of tangible personal property including, but not  
26 limited to linens, aprons, motor vehicles, trailers, tires,  
27 industrial office and construction equipment, and business  
28 machines the full consideration paid or delivered to the vendor  
29 or lessor shall be considered the purchase price, even though  
30 such consideration be separately stated and be designated as

1 payment for processing, laundering, service, maintenance,  
2 insurance, repairs, depreciation or otherwise. Where the vendor  
3 or lessor supplies or provides an employee to operate such  
4 tangible personal property, the value of the labor thus supplied  
5 may be excluded and shall not be considered as part of the  
6 purchase price if separately stated. There shall also be  
7 included as part of the purchase price the value of anything  
8 paid or delivered, or promised to be paid or delivered by a  
9 lessee, whether it be money or otherwise, to any person other  
10 than the vendor or lessor by reason of the maintenance,  
11 insurance or repair of the tangible personal property which a  
12 lessee has the possession or custody of under a rental contract  
13 or lease arrangement.

14 (5) With respect to the tax imposed by subsection (b) of  
15 section 202 upon any tangible personal property originally  
16 purchased by the user of such property six months or longer  
17 prior to the first taxable use of such property within the  
18 Commonwealth, such user may elect to pay tax on a substituted  
19 base determined by considering the purchase price of such  
20 property for tax purposes to be equal to the prevailing market  
21 price of similar tangible personal property at the time and  
22 place of such first use within the Commonwealth. Such election  
23 must be made at the time of filing a tax return with the  
24 department and reporting such tax liability and paying the  
25 proper tax due plus all accrued penalties and interest, if there  
26 be any, within six months of the due date of such report and  
27 payment, as provided for by subsections (a) and (c) of section  
28 217 of this article.

29 (6) The purchase price of employment agency services and  
30 help supply services shall be the service fee paid by the

1 purchaser to the vendor or supplying entity. The term "service  
2 fee," as used in this subclause, shall be the total charge or  
3 fee of the vendor or supplying entity minus the costs of the  
4 supplied employee which costs are wages, salaries, bonuses and  
5 commissions, employment benefits, expense reimbursements and  
6 payroll and withholding taxes, to the extent that these costs  
7 are specifically itemized or that these costs in aggregate are  
8 stated in billings from the vendor or supplying entity. To the  
9 extent that these costs are not itemized or stated on the  
10 billings, then the service fee shall be the total charge or fee  
11 of the vendor or supplying entity.

12 (7) Unless the vendor separately states that portion of the  
13 billing which applies to premium cable service as defined in  
14 clause (11) of this section, the total bill for the provision of  
15 all cable services shall be the purchase price.

16 \* \* \*

17 (k) "Sale at retail."

18 (1) Any transfer, for a consideration, of the ownership,  
19 custody or possession of tangible personal property, including  
20 the grant of a license to use or consume whether such transfer  
21 be absolute or conditional and by whatsoever means the same  
22 shall have been effected.

23 (2) The rendition of the service of printing or imprinting  
24 of tangible personal property for a consideration for persons  
25 who furnish, either directly or indirectly the materials used in  
26 the printing or imprinting.

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

28 (i) Washing, cleaning, waxing, polishing or lubricating of  
29 motor vehicles of another, whether or not any tangible personal  
30 property is transferred in conjunction therewith; and

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

3 (4) The rendition for a consideration of the service of  
4 repairing, altering, mending, pressing, fitting, dyeing,  
5 laundering, drycleaning or cleaning tangible personal property  
6 other than wearing apparel or shoes, or applying or installing  
7 tangible personal property as a repair or replacement part of  
8 other tangible personal property except wearing apparel or shoes  
9 for a consideration, whether or not the services are performed  
10 directly or by any means other than by coin-operated self-  
11 service laundry equipment for wearing apparel or household goods  
12 and whether or not any tangible personal property is transferred  
13 in conjunction therewith, except such services as are rendered  
14 in the construction, reconstruction, remodeling, repair or  
15 maintenance of real estate: Provided, however, That this  
16 subclause shall not be deemed to impose tax upon such services  
17 in the preparation for sale of new items which are excluded from  
18 the tax under clause (26) of section 204, or upon diaper  
19 service.

20 (8) Any retention of possession, custody or a license to use  
21 or consume tangible personal property or any further obtaining  
22 of services described in subclauses (2), (3) and (4) of this  
23 clause pursuant to a rental or service contract or other  
24 arrangement (other than as security).

25 The term "sale at retail" shall not include (i) any such  
26 transfer of tangible personal property or rendition of services  
27 for the purpose of resale, or (ii) such rendition of services or  
28 the transfer of tangible personal property including, but not  
29 limited to, machinery and equipment and parts therefor and  
30 supplies to be used or consumed by the purchaser directly in the



1 operations of--

2 (A) The manufacture of tangible personal property;

3 (B) Farming, dairying, agriculture, horticulture or  
4 floriculture when engaged in as a business enterprise. The term  
5 "farming" shall include the propagation and raising of ranch  
6 raised fur-bearing animals and the propagation of game birds for  
7 commercial purposes by holders of propagation permits issued  
8 under 34 Pa.C.S. (relating to game);

9 (C) The producing, delivering or rendering of a public  
10 utility service, or in constructing, reconstructing, remodeling,  
11 repairing or maintaining the facilities which are directly used  
12 in producing, delivering or rendering such service;

13 (D) Processing as defined in clause (d) of this section.

14 The exclusions provided in paragraphs (A), (B), (C) and (D)  
15 shall not apply to any vehicle required to be registered under  
16 The Vehicle Code, except those vehicles used directly by a  
17 public utility engaged in business as a common carrier; to  
18 maintenance facilities; or to materials, supplies or equipment  
19 to be used or consumed in the construction, reconstruction,  
20 remodeling, repair or maintenance of real estate other than  
21 directly used machinery, equipment, parts or foundations  
22 therefor that may be affixed to such real estate.

23 The exclusions provided in paragraphs (A), (B), (C) and (D)  
24 shall not apply to tangible personal property or services to be  
25 used or consumed in managerial sales or other nonoperational  
26 activities, nor to the purchase or use of tangible personal  
27 property or services by any person other than the person  
28 directly using the same in the operations described in  
29 paragraphs (A), (B), (C) and (D) herein.

30 The exclusion provided in paragraph (C) shall not apply to

1 (i) construction materials, supplies or equipment used to  
2 construct, reconstruct, remodel, repair or maintain facilities  
3 not used directly by the purchaser in the production, delivering  
4 or rendition of public utility service, (ii) construction  
5 materials, supplies or equipment used to construct, reconstruct,  
6 remodel, repair or maintain a building, road or similar  
7 structure, or (iii) tools and equipment used but not installed  
8 in the maintenance of facilities used directly in the  
9 production, delivering or rendition of a public utility service.

10 The exclusions provided in paragraphs (A), (B), (C) and (D)  
11 shall not apply to the services enumerated in clauses (k)(11)  
12 through (16) and (18) and (w) through (ii) and (kk), except that  
13 the exclusion provided in this subclause for farming, dairying  
14 and agriculture shall apply to the service enumerated in clause  
15 (z).

16 (9) Where tangible personal property or services are  
17 utilized for purposes constituting a "sale at retail" and for  
18 purposes excluded from the definition of "sale at retail," it  
19 shall be presumed that such tangible personal property or  
20 services are utilized for purposes constituting a "sale at  
21 retail" and subject to tax unless the user thereof proves to the  
22 department that the predominant purposes for which such tangible  
23 personal property or services are utilized do not constitute a  
24 "sale at retail."

25 (10) The term "sale at retail" with respect to "liquor" and  
26 "malt or brewed beverages" shall include the sale of "liquor" by  
27 any "Pennsylvania liquor store" to any person for any purpose,  
28 and the sale of "malt or brewed beverages" by a "manufacturer of  
29 malt or brewed beverages," "distributor" or "importing  
30 distributor" to any person for any purpose, except sales by a

1 "manufacturer of malt or brewed beverages" to a "distributor" or  
2 "importing distributor" or sales by an "importing distributor"  
3 to a "distributor" within the meaning of the "Liquor Code." The  
4 term "sale at retail" shall not include any sale of "malt or  
5 brewed beverages" by a "retail dispenser" or any sale of  
6 "liquor" or "malt or brewed beverages" by a person holding a  
7 "retail liquor license" within the meaning of and pursuant to  
8 the provisions of the "Liquor Code," but shall include any sale  
9 of "liquor" or "malt or brewed beverages" other than pursuant to  
10 the provisions of the "Liquor Code."

11 (11) The rendition for a consideration of lobbying services.

12 (12) The rendition for a consideration of adjustment  
13 services, collection services or credit reporting services.

14 (13) The rendition for a consideration of secretarial or  
15 editing services.

16 (14) The rendition for a consideration of disinfecting or  
17 pest control services, building maintenance or cleaning  
18 services.

19 (15) The rendition for a consideration of employment agency  
20 services or help supply services.

21 (16) The rendition for a consideration of computer  
22 programming services; computer-integrated systems design  
23 services; computer processing, data preparation or processing  
24 services; information retrieval services; computer facilities  
25 management services; or other computer-related services. At a  
26 minimum, such services shall not include services that are part  
27 of electronic fund transfers, electronic financial transactions  
28 or services, banking or trust services, or management or  
29 administrative services, including transfer agency, shareholder,  
30 custodial and portfolio accounting services, provided directly

1 to any entity that duly qualifies to be taxed as a regulated  
2 investment company or a real estate investment trust under the  
3 provisions of the Internal Revenue Code of 1986 (Public Law 99-  
4 514, 26 U.S.C. § 1 et seq.) or to an entity that provides such  
5 services to an entity so qualifying.

6 [(17) The rendition for a consideration of lawn care  
7 service.]

8 (18) The rendition for a consideration of self-storage  
9 service.

10 \* \* \*

11 (o) "Use."

12 (1) The exercise of any right or power incidental to the  
13 ownership, custody or possession of tangible personal property  
14 and shall include, but not be limited to transportation, storage  
15 or consumption.

16 (2) The obtaining by a purchaser of the service of printing  
17 or imprinting of tangible personal property when such purchaser  
18 furnishes, either directly or indirectly, the articles used in  
19 the printing or imprinting.

20 (3) The obtaining by a purchaser of the services of (i)  
21 washing, cleaning, waxing, polishing or lubricating of motor  
22 vehicles whether or not any tangible personal property is  
23 transferred to the purchaser in conjunction with such services,  
24 and (ii) inspecting motor vehicles pursuant to the mandatory  
25 requirements of "The Vehicle Code."

26 (4) The obtaining by a purchaser of the service of  
27 repairing, altering, mending, pressing, fitting, dyeing,  
28 laundering, drycleaning or cleaning tangible personal property  
29 other than wearing apparel or shoes or applying or installing  
30 tangible personal property as a repair or replacement part of

1 other tangible personal property other than wearing apparel or  
2 shoes, whether or not the services are performed directly or by  
3 any means other than by means of coin-operated self-service  
4 laundry equipment for wearing apparel or household goods, and  
5 whether or not any tangible personal property is transferred to  
6 the purchaser in conjunction therewith, except such services as  
7 are obtained in the construction, reconstruction, remodeling,  
8 repair or maintenance of real estate: Provided, however, That  
9 this subclause shall not be deemed to impose tax upon such  
10 services in the preparation for sale of new items which are  
11 excluded from the tax under clause (26) of section 204, or upon  
12 diaper service: And provided further, That the term "use" shall  
13 not include--

14 (A) Any tangible personal property acquired and kept,  
15 retained or over which power is exercised within this  
16 Commonwealth on which the taxing of the storage, use or other  
17 consumption thereof is expressly prohibited by the Constitution  
18 of the United States or which is excluded from tax under other  
19 provisions of this article.

20 (B) The use or consumption of tangible personal property,  
21 including but not limited to machinery and equipment and parts  
22 therefor, and supplies or the obtaining of the services  
23 described in subclauses (2), (3) and (4) of this clause directly  
24 in the operations of--

25 (i) The manufacture of tangible personal property;

26 (ii) Farming, dairying, agriculture, horticulture or  
27 floriculture when engaged in as a business enterprise. The term  
28 "farming" shall include the propagation and raising of ranch-  
29 raised furbearing animals and the propagation of game birds for  
30 commercial purposes by holders of propagation permits issued

1 under 34 Pa.C.S. (relating to game);

2 (iii) The producing, delivering or rendering of a public  
3 utility service, or in constructing, reconstructing, remodeling,  
4 repairing or maintaining the facilities which are directly used  
5 in producing, delivering or rendering such service;

6 (iv) Processing as defined in subclause (d) of this section.

7 The exclusions provided in subparagraphs (i), (ii), (iii) and  
8 (iv) shall not apply to any vehicle required to be registered  
9 under The Vehicle Code except those vehicles directly used by a  
10 public utility engaged in the business as a common carrier; to  
11 maintenance facilities; or to materials, supplies or equipment  
12 to be used or consumed in the construction, reconstruction,  
13 remodeling, repair or maintenance of real estate other than  
14 directly used machinery, equipment, parts or foundations  
15 therefor that may be affixed to such real estate. The exclusions  
16 provided in subparagraphs (i), (ii), (iii) and (iv) shall not  
17 apply to tangible personal property or services to be used or  
18 consumed in managerial sales or other nonoperational activities,  
19 nor to the purchase or use of tangible personal property or  
20 services by any person other than the person directly using the  
21 same in the operations described in subparagraphs (i), (ii),  
22 (iii) and (iv).

23 The exclusion provided in subparagraph (iii) shall not apply  
24 to (A) construction materials, supplies or equipment used to  
25 construct, reconstruct, remodel, repair or maintain facilities  
26 not used directly by the purchaser in the production, delivering  
27 or rendition of public utility service or (B) tools and  
28 equipment used but not installed in the maintenance of  
29 facilities used directly in the production, delivering or  
30 rendition of a public utility service.

1       The exclusion provided in subparagraphs (i), (ii), (iii) and  
2 (iv) shall not apply to the services enumerated in clauses  
3 (o)(9) through (14) and (16) and (w) through (ii) and (kk),  
4 except that the exclusion provided in subparagraph (ii) for  
5 farming, dairying and agriculture shall apply to the service  
6 enumerated in clause (z).

7       (5) Where tangible personal property or services are  
8 utilized for purposes constituting a "use," as herein defined,  
9 and for purposes excluded from the definition of "use," it shall  
10 be presumed that such property or services are utilized for  
11 purposes constituting a "sale at retail" and subject to tax  
12 unless the user thereof proves to the department that the  
13 predominant purposes for which such property or services are  
14 utilized do not constitute a "sale at retail."

15       (6) The term "use" with respect to "liquor" and "malt or  
16 brewed beverages" shall include the purchase of "liquor" from  
17 any "Pennsylvania liquor store" by any person for any purpose  
18 and the purchase of "malt or brewed beverages" from a  
19 "manufacturer of malt or brewed beverages," "distributor" or  
20 "importing distributor" by any person for any purpose, except  
21 purchases from a "manufacturer of malt or brewed beverages" by a  
22 "distributor" or "importing distributor," or purchases from an  
23 "importing distributor" by a "distributor" within the meaning of  
24 the "Liquor Code." The term "use" shall not include any purchase  
25 of "malt or brewed beverages" from a "retail dispenser" or any  
26 purchase of "liquor" or "malt or brewed beverages" from a person  
27 holding a "retail liquor license" within the meaning of and  
28 pursuant to the provisions of the "Liquor Code," but shall  
29 include the exercise of any right or power incidental to the  
30 ownership, custody or possession of "liquor" or "malt or brewed

1 beverages" obtained by the person exercising such right or power  
2 in any manner other than pursuant to the provisions of the  
3 "Liquor Code."

4 (7) The use of tangible personal property purchased at  
5 retail upon which the services described in subclauses (2), (3)  
6 and (4) of this clause have been performed shall be deemed to be  
7 a use of said services by the person using said property.

8 (8) The term "use" shall not include the providing of a  
9 motor vehicle to a nonprofit private or public school to be used  
10 by such a school for the sole purpose of driver education.

11 (9) The obtaining by the purchaser of lobbying services.

12 (10) The obtaining by the purchaser of adjustment services,  
13 collection services or credit reporting services.

14 (11) The obtaining by the purchaser of secretarial or  
15 editing services.

16 (12) The obtaining by the purchaser of disinfecting or pest  
17 control services, building maintenance or cleaning services.

18 (13) The obtaining by the purchaser of employment agency  
19 services or help supply services.

20 (14) The obtaining by the purchaser of computer programming  
21 services; computer-integrated systems design services; computer  
22 processing, data preparation or processing services; information  
23 retrieval services; computer facilities management services; or  
24 other computer-related services. At a minimum, such services  
25 shall not include services that are part of electronic fund  
26 transfers, electronic financial transactions or services,  
27 banking or trust services, or management or administrative  
28 services, including transfer agency, shareholder, custodial and  
29 portfolio accounting services, provided directly to any entity  
30 that duly qualifies to be taxed as a regulated investment



1 company or a real estate investment trust under the provisions  
2 of the Internal Revenue Code of 1986 (Public Law 99-514, 26  
3 U.S.C. § 1 et seq.) or to an entity that provides such services  
4 to an entity so qualifying.

5 [(15) The obtaining by the purchaser of lawn care service.]

6 (16) The obtaining by the purchaser of self-storage service.

7 \* \* \*

8 [(jj) "Lawn care service." Providing services for lawn  
9 upkeep, including, but not limited to, fertilizing, lawn mowing,  
10 shrubbery trimming or other lawn treatment services.]

11 \* \* \*

12 Section 2. This act shall take effect immediately.