

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2100 Session of  
1991

INTRODUCED BY CORNELL, JADLOWIEC, FARGO, FLEAGLE, HERMAN,  
MARSICO, S. H. SMITH, NAILOR, MERRY, BOYES, FARMER, NYCE,  
CARLSON, NICKOL, JAROLIN, BILLOW, SCHULER, CESSAR, HALUSKA,  
FOX, BUNT, FAIRCHILD, GERLACH, MARKOSEK, DEMPSEY, CLYMER,  
GEIST, PETRARCA, MELIO, NAHILL, HAGARTY, LANGTRY, CAWLEY,  
KING, SAURMAN, HERSHEY, HESS, STISH, DERMODY, MICOZZIE,  
RITTER, FREEMAN, McCALL, DeLUCA, SERAFINI AND HANNA,  
NOVEMBER 12, 1991

REFERRED TO COMMITTEE ON FINANCE, NOVEMBER 12, 1991

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 home health care services from the  
11 definitions of "employment agency services" and "help supply  
12 services."

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

15 Section 1. Section 201(bb) and (cc) of the act of March 4,  
16 1971 (P.L.6, No.2), known as the Tax Reform Code of 1971, added  
17 August 4, 1991 (P.L.97, No.22), 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 (bb) "Employment agency services." Providing employment  
4 services to a prospective employer or employe other than  
5 employment services provided by theatrical employment agencies  
6 and motion picture casting bureaus. Such services shall include,  
7 but are not limited to, services of the type provided by  
8 employment agencies, executive placing services, labor  
9 contractor employment agencies [other than farm labor]. Such  
10 services shall not include providing farm labor or home health  
11 care services.

12 (cc) "Help supply services." Providing temporary or  
13 continuing help where the help supplied is on the payroll of the  
14 supplying person or entity, but is under the supervision of the  
15 individual or business to which help is furnished. Such services  
16 include, but are not limited to, service of a type provided by  
17 labor and manpower pools, employe leasing services, office help  
18 supply services, temporary help services, usher services,  
19 modeling services or fashion show model supply services. Such  
20 services shall not include providing farm labor services or home  
21 health care services.

22 \* \* \*

23 Section 2. This act shall be retroactive to October 1, 1991.

24 Section 3. This act shall take effect immediately.