

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," in sales and use tax, further providing for the
11 definition of "building machinery and equipment."

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

14 Section 1. Section 201(pp) of the act of March 4, 1971
15 (P.L.6, No.2), known as the Tax Reform Code of 1971, added April
16 23, 1998 (P.L.239, No.45), 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 (pp) "Building machinery and equipment." Generation

1 equipment, storage equipment, conditioning equipment,
2 distribution equipment and termination equipment, which shall be
3 limited to the following:

4 (1) air conditioning limited to heating, cooling,
5 purification, humidification, dehumidification and ventilation;

6 (2) electrical;

7 (3) plumbing;

8 (4) communications limited to voice, video, data, sound,
9 master clock and noise abatement;

10 (5) alarms limited to fire, security and detection;

11 (6) control system limited to energy management, traffic and
12 parking lot and building access;

13 (7) medical system limited to diagnosis and treatment
14 equipment, medical gas, nurse call and doctor paging;

15 (8) laboratory system;

16 (9) cathodic protection system; or

17 (10) furniture, cabinetry and kitchen equipment.

18 The term shall include boilers, chillers, air cleaners,
19 humidifiers, fans, switchgear, pumps, telephones, speakers,
20 horns, motion detectors, dampers, actuators, grills, registers,
21 traffic signals, traffic signal foundations, poles and mast
22 arms, sensors, card access devices, guardrails, medial devices,
23 floor troughs and grates and laundry equipment, together with
24 integral coverings and enclosures, whether or not the item
25 constitutes a fixture or is otherwise affixed to the real
26 estate, whether or not damage would be done to the item or its
27 surroundings upon removal or whether or not the item is
28 physically located within a real estate structure. The term
29 "building machinery and equipment" shall not include guardrail
30 posts, pipes, fittings, pipe supports and hangers, valves,

1 underground tanks, wire, conduit, receptacle and junction boxes,
2 insulation, ductwork and coverings thereof.

3 * * *

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

