
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 304 Session of
2019

INTRODUCED BY TOOHIL, RYAN, MILLARD, JAMES, GROVE, KAUFER,
NEILSON, KORTZ, PICKETT AND EVERETT, JANUARY 30, 2019

REFERRED TO COMMITTEE ON FINANCE, JANUARY 30, 2019

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
11 definitions.

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

14 Section 1. Section 201(pp)(10) of the act of March 4, 1971
15 (P.L.6, No.2), known as the Tax Reform Code of 1971, is amended
16 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 * * *

5 (10) furniture, cabinetry and kitchen equipment.

6 The term shall include boilers, chillers, air cleaners,
7 humidifiers, fans, switchgear, pumps, telephones, speakers,
8 horns, motion detectors, dampers, actuators, grills, registers,
9 traffic signals, traffic signal foundations, poles and mast
10 arms, sensors, card access devices, guardrails, medial devices,
11 floor troughs and grates and laundry equipment, together with
12 integral coverings and enclosures, whether or not the item
13 constitutes a fixture or is otherwise affixed to the real
14 estate, whether or not damage would be done to the item or its
15 surroundings upon removal or whether or not the item is
16 physically located within a real estate structure. The term
17 "building machinery and equipment" shall not include guardrail
18 posts, pipes, fittings, pipe supports and hangers, valves,
19 underground tanks, wire, conduit, receptacle and junction boxes,
20 insulation, ductwork and coverings thereof.

21 * * *

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