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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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HOUSE BILL

No. 985 Session of  
2021

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INTRODUCED BY PASHINSKI, HILL-EVANS, SHUSTERMAN, SCHLOSSBERG,  
HOWARD, SANCHEZ, CONKLIN, HOHENSTEIN, DEASY, BURGOS,  
D. WILLIAMS, LEE, ISAACSON AND GUENST, MARCH 19, 2021

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REFERRED TO COMMITTEE ON FINANCE, MARCH 19, 2021

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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(k)(4) and (o)(4) introductory  
15 paragraph of the act of March 4, 1971 (P.L.6, No.2), known as  
16 the Tax Reform Code of 1971, are amended, clauses (k) and (o)  
17 are amended by adding subclauses and the section is amended by  
18 adding a clause to read:

19 Section 201. Definitions.--The following words, terms and  
20 phrases when used in this Article II shall have the meaning  
21 ascribed to them in this section, except where the context  
22 clearly indicates a different meaning:

1 \* \* \*

2 (k) "Sale at retail."

3 \* \* \*

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

21 \* \* \*

22 (20) The rendition for a consideration of a drycleaning  
23 service.

24 \* \* \*

25 (o) "Use."

26 \* \* \*

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

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

15 \* \* \*

16 (19) The obtaining by the purchaser of a drycleaning  
17 service.

18 \* \* \*

19 (mmm) "Drycleaning service."

20 (1) Any of the following:

21 (A) Providing garment and textile services at facilities  
22 using drycleaning equipment.

23 (B) Providing dropoff and pickup sites for drycleaners.

24 (C) Providing specialty cleaning services for specific types  
25 of garments and other textile items, including:

26 (i) Fur, leather or suede garments.

27 (ii) Wedding gowns.

28 (iii) Hats.

29 (iv) Draperies and pillows.

30 (2) The term does not include services rendered on carpets

1 or upholstery.

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