

THE GENERAL ASSEMBLY OF PENNSYLVANIA

**SENATE BILL**

**No. 1164** Session of  
1999

INTRODUCED BY THOMPSON, HART, EARLL, MELLOW, SLOCUM, WHITE,  
DENT, PUNT, TOMLINSON, WAUGH, GERLACH, ROBBINS, WOZNIAK,  
LEMMOND AND O'PAKE, OCTOBER 25, 1999

REFERRED TO FINANCE, OCTOBER 25, 1999

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," further providing for the exclusions from the  
11 definition of "building maintenance or cleaning services".

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

14 Section 1. Section 201(aa) of the act of March 4, 1971  
15 (P.L.6, No.2), known as the Tax Reform Code of 1971, amended  
16 December 13, 1991 (P.L.373, No.40), 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 (aa) "Building maintenance or cleaning services." Providing

1 services which include, but are not limited to, janitorial, maid  
2 or housekeeping service, office or interior building cleaning or  
3 maintenance service, window cleaning service, floor waxing  
4 service, lighting maintenance service such as bulb replacement,  
5 cleaning, chimney cleaning service, acoustical tile cleaning  
6 service, venetian blind cleaning, cleaning and maintenance of  
7 telephone booths or cleaning and degreasing of service stations.  
8 This term shall not include repairs on buildings and other  
9 structures; nor shall this term include the maintenance or  
10 repair of boilers, furnaces, or other mechanical devices used to  
11 heat or cool buildings or parts thereof; the painting,  
12 wallpapering or applying other like coverings to interior walls,  
13 ceilings or floors; or the exterior painting of buildings.

14 \* \* \*

15 Section 2. This act shall take effect January 1, 2000.