
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1536 Session of
2023

INTRODUCED BY RYNCAVAGE AND R. MACKENZIE, JUNE 28, 2023

REFERRED TO COMMITTEE ON FINANCE, JUNE 28, 2023

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 and for exclusions from tax.

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

14 Section 1. Sections 201(k) (14), (o) (12) and (aa) and 204(51)
15 of the act of March 4, 1971 (P.L.6, No.2), known as the Tax
16 Reform Code of 1971, are 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 (k) "Sale at retail."

23 * * *

1 (14) The rendition for a consideration of disinfecting or
2 pest control services[, building maintenance or cleaning
3 services].

4 * * *

5 (o) "Use."

6 * * *

7 (12) The obtaining by the purchaser of disinfecting or pest
8 control services[, building maintenance or cleaning services].

9 * * *

10 [(aa) "Building maintenance or cleaning services."
11 Providing services which include, but are not limited to,
12 janitorial, maid or housekeeping service, office or interior
13 building cleaning or maintenance service, window cleaning
14 service, floor waxing service, lighting maintenance service such
15 as bulb replacement, cleaning, chimney cleaning service,
16 acoustical tile cleaning service, venetian blind cleaning,
17 cleaning and maintenance of telephone booths or cleaning and
18 degreasing of service stations. This term shall not include
19 repairs on buildings and other structures; nor shall this term
20 include the maintenance or repair of boilers, furnaces and
21 residential air conditioning equipment or parts thereof; the
22 painting, wallpapering or applying other like coverings to
23 interior walls, ceilings or floors; or the exterior painting of
24 buildings.]

25 * * *

26 Section 204. Exclusions from Tax.--The tax imposed by
27 section 202 shall not be imposed upon any of the following:

28 * * *

29 (51) The sale at retail or use of interior office building
30 cleaning services [but only as relates to the costs of the

1 supplied employe, which costs are wages, salaries, bonuses and
2 commissions, employment benefits, expense reimbursements, and
3 payroll and withholding taxes, to the extent that these costs
4 are specifically itemized or that these costs in aggregate are
5 stated in billings from the vender or supplying entity].

6 * * *

7 Section 2. The amendment of sections 201(k)(14), (o)(12) and
8 (aa) and 204(51) of the act shall apply to the sale at retail or
9 use of building maintenance and cleaning services after July 1,
10 2023.

11 Section 3. This act shall take effect immediately.