

**Act 45 - Contractors' Purchases for Exempt Entities (For Guidance Only)**

Materials Needed	T/NT	Comments	Cite(s)
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**Caissons:**

Caissons	T		72 P.S. § 7202(a)
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**Carpentry - Finished (and Accessories):**

1 -1/2" horizontal trim	T		72 P.S. § 7202(a)
1" vertical wood trim	T		72 P.S. § 7202(a)
Maple Trim at "wood on walls"	T		72 P.S. § 7202(a)
Two piece wood chair rail	T		72 P.S. § 7202(a)
Wood veneer column surrounds	T		72 P.S. § 7202(a)

**Carpentry - Miscellaneous:**

Blocking for interior finishes	T		72 P.S. § 7202(a)
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**Carpentry - Rough:**

Blocking for custom millwork	T	Wood reinforcement installed inside of the partitions to anchor wall cabinets or other millwork items. D/R - Not an integral covering or enclosure.	72 P.S. § 7201(pp)(10); 72 P.S. § 7204(10)
Wood blocking	T	Wood reinforcement installed inside of the partitions to anchor wall cabinets or other millwork items. D/R - Not an integral covering or enclosure.	72 P.S. § 7201(pp)(10); 72 P.S. § 7204(10)

**Casework:**

1/4" Cork panels ( 9" high ):	NT		72 P.S. § 7201(pp)(10); 72 P.S. § 7204(10)
1/4" Tackable surface	NT		72 P.S. § 7201(pp)(10); 72 P.S. § 7204(10)
2" Corian top	NT		72 P.S. § 7201(pp)(10); 72 P.S. § 7204(10)
2.5' deep P Lam counter	NT		72 P.S. § 7201(pp)(10); 72 P.S. § 7204(10)
26" deep P Lam top on 1"substrate w/ corian bullnose edge	NT		72 P.S. § 7201(pp)(10); 72 P.S. § 7204(10)
3/4" corian top w/ 1/2" round self bullnose edge	NT		72 P.S. § 7201(pp)(10); 72 P.S. § 7204(10)
Alcove	NT		72 P.S. § 7201(pp)(10); 72 P.S. § 7204(10)

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<b>Casework (cont.):</b>			
Art glass panel in wall cabinets	NT		72 P.S. § 7201(pp)(10); 72 P.S. § 7204(10)
Base cabinet	NT		72 P.S. § 7201(pp)(10); 72 P.S. § 7204(10)
Bench	NT		72 P.S. § 7201(pp)(10); 72 P.S. § 7204(10)
Caulking	NT		72 P.S. § 7201(pp)(10); 72 P.S. § 7204(10)
Closet rod and shelf	NT		72 P.S. § 7201(pp)(10); 72 P.S. § 7204(10)
Corian top w/ 5" splash	NT		72 P.S. § 7201(pp)(10); 72 P.S. § 7204(10)
Corian window sills - interior, e.g., pass-through, sill similar to countertop	NT		72 P.S. § 7201(pp)(10); 72 P.S. § 7204(10)
Corian window sills - sill for exterior window	T		72 P.S. § 7201(pp)(10); 72 P.S. § 7204(10)
Curved wood base	NT		72 P.S. § 7201(pp)(10); 72 P.S. § 7204(10)
Desk	NT		72 P.S. § 7201(pp)(10); 72 P.S. § 7204(10)
Drawer base unit	NT		72 P.S. § 7201(pp)(10); 72 P.S. § 7204(10)
Fabric wrapped panels	NT		72 P.S. § 7201(pp)(10); 72 P.S. § 7204(10)
Fire treated wood blocking	T		72 P.S. § 7201(pp)(10); 72 P.S. § 7204(10)
Free standing unit	NT		72 P.S. § 7201(pp)(10); 72 P.S. § 7204(10)
Hardwood and laminate panels	NT		72 P.S. § 7201(pp)(10); 72 P.S. § 7204(10)
Keyboard tray	NT		72 P.S. § 7201(pp)(10); 72 P.S. § 7204(10)
Lockers	NT		72 P.S. § 7201(pp)(10); 72 P.S. § 7204(10)
Metal laminate	NT		72 P.S. § 7201(pp)(10); 72 P.S. § 7204(10)

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<b>Casework (cont.):</b>			
Metal LP base	NT		72 P.S. § 7201(pp)(10); 72 P.S. § 7204(10)
Metal panel	NT		72 P.S. § 7201(pp)(10); 72 P.S. § 7204(10)
New filler panels	NT		72 P.S. § 7201(pp)(10); 72 P.S. § 7204(10)
New metal base cabinet	NT		72 P.S. § 7201(pp)(10); 72 P.S. § 7204(10)
Open cabinet for TV	NT		72 P.S. § 7201(pp)(10); 72 P.S. § 7204(10)
P Lam base cabinets	NT		72 P.S. § 7201(pp)(10); 72 P.S. § 7204(10)
P Lam counter tops	NT		72 P.S. § 7201(pp)(10); 72 P.S. § 7204(10)
P Lam counter tops w/ 4" high backsplash	NT		72 P.S. § 7201(pp)(10); 72 P.S. § 7204(10)
P Lam end panel	NT		72 P.S. § 7201(pp)(10); 72 P.S. § 7204(10)
P Lam exterior face panels	NT		72 P.S. § 7201(pp)(10); 72 P.S. § 7204(10)
P Lam face panel framing	NT		72 P.S. § 7201(pp)(10); 72 P.S. § 7204(10)
P Lam Face Panel framing 2"x4" studs	NT		72 P.S. § 7201(pp)(10); 72 P.S. § 7204(10)
P Lam interior fixed face panels	NT		72 P.S. § 7201(pp)(10); 72 P.S. § 7204(10)
P Lam interior removable face panels	NT		72 P.S. § 7201(pp)(10); 72 P.S. § 7204(10)
P Lam open shelving w/ two adjustable shelves	NT		72 P.S. § 7201(pp)(10); 72 P.S. § 7204(10)
P Lam wall cabinets	NT		72 P.S. § 7201(pp)(10); 72 P.S. § 7204(10)
P.Lam base cabinets	NT		72 P.S. § 7201(pp)(10); 72 P.S. § 7204(10)
P.Lam bench w/ end panels	NT		72 P.S. § 7201(pp)(10); 72 P.S. § 7204(10)

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<b>Casework (cont.):</b>			
P.Lam counter tops	NT		72 P.S. § 7201(pp)(10); 72 P.S. § 7204(10)
P.Lam file cabinets	NT		72 P.S. § 7201(pp)(10); 72 P.S. § 7204(10)
P.Lam open shelving	NT		72 P.S. § 7201(pp)(10); 72 P.S. § 7204(10)
P.Lam wall cabinets	NT		72 P.S. § 7201(pp)(10); 72 P.S. § 7204(10)
Painted steel support brackets	T/NT	Taxable if not part of the cabinet	72 P.S. § 7201(pp)(10); 72 P.S. § 7204(10)
Planter	T		72 P.S. § 7201(pp)(10); 72 P.S. § 7204(10)
Porc T face framing	NT		72 P.S. § 7201(pp)(10); 72 P.S. § 7204(10)
Privacy screen	NT		72 P.S. § 7201(pp)(10); 72 P.S. § 7204(10)
Shelf	NT		72 P.S. § 7201(pp)(10); 72 P.S. § 7204(10)
Shelf and coat rod	NT		72 P.S. § 7201(pp)(10); 72 P.S. § 7204(10)
Solid surface transaction counter (15")	NT		72 P.S. § 7201(pp)(10); 72 P.S. § 7204(10)
Solid surface work station (24")	NT		72 P.S. § 7201(pp)(10); 72 P.S. § 7204(10)
Steel support brackets	T/NT	Taxable if not part of the cabinet	72 P.S. § 7201(pp)(10); 72 P.S. § 7204(10)
Storage cabs	NT		72 P.S. § 7201(pp)(10); 72 P.S. § 7204(10)
Tall catheter cabinets w/ five adjustable shelves	NT		72 P.S. § 7201(pp)(10); 72 P.S. § 7204(10)
Tall catheter cabinets w/ pegboard & one adjustable shelf	NT		72 P.S. § 7201(pp)(10); 72 P.S. § 7204(10)
Toilets	NT		72 P.S. § 7201(pp)(10); 72 P.S. § 7204(10)
Translucent pnel	NT		72 P.S. § 7201(pp)(10); 72 P.S. § 7204(10)

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Materials Needed	T/NT	Comments	Cite(s)
<b>Casework (cont.):</b>			
Upholstered bench	NT		72 P.S. § 7201(pp)(10); 72 P.S. § 7204(10)
Upholstered daybed	NT		72 P.S. § 7201(pp)(10); 72 P.S. § 7204(10)
Upper transaction counter	NT		72 P.S. § 7201(pp)(10); 72 P.S. § 7204(10)
Whiteboard, bulletin boards, tackboards, chalkboards	T	D/R - Taxable as property other than BME obtained pursuant to a construction contract. 72 P.S. § 7201(o)(17).	72 P.S. § 7201(pp)(10); 72 P.S. § 7204(10)
Wood veneer face panels	NT/T	D/R - NT when used for cabinetry; T when used on walls.	72 P.S. § 7201(pp)(10); 72 P.S. § 7204(10)
Work rom ktchenette	NT		72 P.S. § 7201(pp)(10); 72 P.S. § 7204(10)

**Ceilings - Accoustical Panel:**

Suspended acoustic panel ceilings	T		72 P.S. § 7202(a)
Suspended soffit system @ patient rooms	T		72 P.S. § 7202(a)
ACT-3, 24" x 24" clean room mylar, w/ 15/16" grid	T		72 P.S. § 7202(a)
ACT-1, 2' x 2' Armstrong Omega	T		72 P.S. § 7202(a)
ACT-2, 2' x 2' Armstrong Dune	T		72 P.S. § 7202(a)
ACT-3, 2' x 2' Armstrong clean room mylar	T		72 P.S. § 7202(a)

**Ceilings - Metal System:**

Attenuation & thermo set enamel painted finish	T		72 P.S. § 7202(a)
Perforated metal panel system w/ concealed grid, sound	T		72 P.S. § 7202(a)

**Cementitious Dampproofing:**

Single coat, non-shrink cementitious membrane	T		72 P.S. § 7202(a)
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**Concrete - Bituminous Concrete Pavement:**

2" bituminous wearing course	T		72 P.S. § 7202(a)
4" bituminous base course	T		72 P.S. § 7202(a)
6" stone subbase	T		72 P.S. § 7202(a)
Concrete barriers for phased construction	T		72 P.S. § 7202(a)
Temp barricades and signage	T		72 P.S. § 7202(a)

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Materials Needed	T/NT	Comments	Cite(s)
<b>Concrete - Cast in Place:</b>			
Anchor Bolts and leveling plate	T		72 P.S. § 7202(a)
Box out for expansion joints	T		72 P.S. § 7202(a)
Brick shelf	T	D/R - Not an integral covering or listed type of equipment.	72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Column footings	T		72 P.S. § 7202(a)
Column piers	T		72 P.S. § 7202(a)
Concrete 3000 PSI	T		72 P.S. § 7202(a)
Concrete beams	T		72 P.S. § 7202(a)
Concrete column footings	T		72 P.S. § 7202(a)
Concrete placing	T		72 P.S. § 7202(a)
Concrete trench drain / curb	T		72 P.S. § 7202(a)
Control joints	T		72 P.S. § 7202(a)
Curb under exterior wall @ roof	T		72 P.S. § 7202(a)
Cure and seal	T		72 P.S. § 7202(a)
Dowel reinf into existing foundation	T		72 P.S. § 7202(a)
Elevated slab, 12"	T		72 P.S. § 7202(a)
Elevator pit slabs	T		72 P.S. § 7202(a)
Elevator pit walls	T		72 P.S. § 7202(a)
Expansion joints	T	D/R - Not an integral covering or listed type of equipment.	72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Fill metal stair landings	T	D/R - Not an integral covering or listed type of equipment.	72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Fill metal stair pans	T	D/R - Not an integral covering or listed type of equipment.	72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
First floor slab at link	T		72 P.S. § 7202(a)
Footings - columns and walls	T	D/R - Not an integral covering or listed type of equipment.	72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Form brick shelf	T		72 P.S. § 7202(a)
Form pour stops	T		72 P.S. § 7202(a)
Formwork	T		72 P.S. § 7202(a)
Foundation/Retaining walls - concrete	T	D/R - Not an integral covering or listed type of equipment.	72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Grade beam 1/S401	T		72 P.S. § 7202(a)
Grout base plate	T		72 P.S. § 7202(a)
Grout elevator sill angles	T		72 P.S. § 7202(a)

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Materials Needed	T/NT	Comments	Cite(s)
<b>Concrete - Cast in Place (cont.):</b>			
Grout expansion joints	T		72 P.S. § 7202(a)
Handicap ramp wall and footings	T	D/R - Not one of listed equipment items.	72 P.S. § 7201(pp)(6); 72 P.S. § 7204(10)
Hang forms for sump pit	T		72 P.S. § 7202(a)
Housekeeping pads	T	D/R - Not an integral covering or listed type of equipment.	72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Infill depressed slab around dexotex	T		72 P.S. § 7202(a)
Misc curbs and pads	T		72 P.S. § 7202(a)
Perimeter insulation	T		72 P.S. § 7202(a)
Pilasters - concrete	T	D/R - Not an integral covering or listed type of equipment.	72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Premium for depressed slab for MRI room on 1st floor	T	Integral part of diagnosis and treatment equipment. D/R - Not an integral covering or enclosure. BME does not include foundations.	72 P.S. § 7201(pp)(7); 72 P.S. § 7204(10)
Premium for depressed/sloped slab for patient showers, all floors	NT	As described, floor sloped in patient's bathroom to make room shower stall.	72 P.S. § 7201(pp)(3); 72 P.S. § 7204(10)
Pump	T	D/R - Pump for cast-in-place concrete work not part of plumbing system.	72 P.S. § 7201(pp)(3); 72 P.S. § 7204(10)
Reinforcing steel	T	D/R - Not an integral covering or listed type of equipment.	72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Retaining wall and footings	T		72 P.S. § 7202(a)
Rigid perimeter insulation	T	D/R - Not an integral covering or listed type of equipment.	72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Saw cut control joints	T	D/R - Not an integral covering or listed type of equipment.	72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Site walls, planters, seats, etc.	T		72 P.S. § 7202(a)
Slabs - concrete	T	D/R - Not an integral covering or listed type of equipment.	72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Stair wall footing at lower drop-off	T		72 P.S. § 7202(a)
Styrofoam fill	T		72 P.S. § 7202(a)
Temp stair treads	T		72 P.S. § 7202(a)
Tie beams & toe boards	T		72 P.S. § 7202(a)
Vapor barrier	T	D/R - Not an integral covering or listed type of equipment.	72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Wire mesh	T	D/R - Not an integral covering or listed type of equipment.	72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)

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**Concrete - Curbs and Sidewalks:**

6" Reinforced concrete paving	T		72 P.S. § 7202(a)
Concrete for sidewalk, stairs, paving, curbs	T		72 P.S. § 7202(a)
Dry shake color hardener	T		72 P.S. § 7202(a)
Joint sealants	T		72 P.S. § 7202(a)
Reinforcing wire mesh	T		72 P.S. § 7202(a)

**Concrete - Superstructure (Fill):**

6" thick Nor. wt, 4000 psi concrete (incl 5% waste)	T		72 P.S. § 7202(a)
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**Concrete Unit Pavers:**

6" x 9" x 3" Concrete pavers in traffic islands, sidewalks	T		72 P.S. § 7202(a)
1" bituminous setting bed	T		72 P.S. § 7202(a)
Joint sealants	T		72 P.S. § 7202(a)

**Corner Guards:**

Partition ends	T		72 P.S. § 7202(a)
Surface mount vinyl/acrylic corner guards	T	A plastic angle mounted on an outside corner of drywall partition	72 P.S. § 7202(a)

**Curtain Track:**

Cubical curtains	T		72 P.S. § 7202(a)
Extruded aluminum curtain track (curtain furnished by owner)	T		72 P.S. § 7202(a)
Extruded aluminum curtain track w/ curtain holders	T		72 P.S. § 7202(a)

**Curtain Wall - Glaxed Aluminum:**

Curtain wall at stair tower	T		72 P.S. § 7202(a)
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**Demolition:**

Temporary doors	T	D/R - Used by construction contractor - no transfer.	72 P.S. § 7204(10)
Temporary protection	T	D/R - Used by construction contractor - no transfer.	72 P.S. § 7204(10)



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**Demolition - Building**

Temporary barricades	T	D/R - Used by construction contractor - no transfer	72 P.S. § 7201(o)(17)
Temporary fencing	T	D/R - Used by construction contractor - no transfer	72 P.S. § 7201(o)(17)

**Demolition - Selective:**

Temporary partitions, doors at connection under roadway	T	D/R - Contractor's use is taxable.	72 P.S. § 7201(o)(17)
Temporary roof tie-in	T	D/R - Contractor's use is taxable.	72 P.S. § 7201(o)(17)
Temporary shoring	T	D/R - Contractor's use is taxable.	72 P.S. § 7201(o)(17)

**Demolition - Site:**

Demo guardrail	T	D/R - Used by construction contractor - no transfer	72 P.S. § 7201(o)(17)
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**Devices & Branch Circuiting:**

3/4" EMT w / # 12	T		72 P.S. § 7202(a); 72 P.S. § 7201(pp)
3/4" EMT w / # 12	T	D/R -EMT = electrical metallic tubing (conduit)	72 P.S. § 7202(a); 72 P.S. § 7201(pp)
Bed receptacles	NT	D/R - Box is taxable; receptacle - NT.	72 P.S. § 7202(a); 72 P.S. § 7201(pp)
Boxes & supports	T		72 P.S. § 7202(a); 72 P.S. § 7201(pp)
Ceiling box w/ removable screw cover	T		72 P.S. § 7202(a); 72 P.S. § 7201(pp)
Conduit	T		72 P.S. § 7202(a); 72 P.S. § 7201(pp)
Door opener	T		72 P.S. § 7202(a)
Door operator controller	T		72 P.S. § 7202(a)
Duplex receptacles	NT	D/R - Box is taxable; receptacle - NT	72 P.S. § 7202(a); 72 P.S. § 7201(pp)
Duplex receptacles (normal)	NT	D/R - Box is taxable - Receptacle - NT	72 P.S. § 7202(a); 72 P.S. § 7201(pp)
GFI Receptacles	NT	D/R - Box is taxable; receptacle - NT	72 P.S. § 7202(a); 72 P.S. § 7201(pp)
GFI receptacles (normal)	NT	D/R - Box is taxable - Receptacle - NT	72 P.S. § 7202(a); 72 P.S. § 7201(pp)

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<b>Device &amp; Branch Circuiting (cont.):</b>			
Heat trace cable	T		72 P.S. § 7202(a); 72 P.S. § 7201(pp)
Junction boxes	T		72 P.S. § 7202(a); 72 P.S. § 7201(pp)
Main disconnect switch GEMS	NT		72 P.S. § 7201(pp)(2); 72 P.S. § 7204(10)
Nonferrous Liquid tight wiring trough	T		72 P.S. § 7202(a); 72 P.S. § 7201(pp)
Outlets	NT	D/R - Box is taxable; outlet - NT	72 P.S. § 7202(a); 72 P.S. § 7201(pp)
Power pole	T	D/R - Not one of the listed equipment types.	72 P.S. § 7201(pp)(2); 72 P.S. § 7204(10)
Pull boxes	T		72 P.S. § 7202(a); 72 P.S. § 7201(pp)
Surface raceway	T		72 P.S. § 7202(a)
Surface wall duct at floor level	T		72 P.S. § 7202(a)
Terminal wall box w/flanged ends	T		72 P.S. § 7202(a); 72 P.S. § 7201(pp)
Three compartment wiring trough	T		72 P.S. § 7202(a); 72 P.S. § 7201(pp)
Thru wall box	T		72 P.S. § 7202(a); 72 P.S. § 7201(pp)

**Distribution Equipment:**

15 KV Tie Breaker between Sub 13 & Sub 14	NT		72 P.S. § 7201(pp)(2); 72 P.S. § 7204(10)
15KV / 480V 3000KVA Substation with (2) 2000A, brks,(1) 1200A,brks, (1) spare.	NT		72 P.S. § 7201(pp)(2); 72 P.S. § 7204(10)
15KV Sw. Gear (5 Fused Sections)	NT		72 P.S. § 7201(pp)(2); 72 P.S. § 7204(10)
30KVA Transformer 3ph, 4w, 480 to 120/208	NT		72 P.S. § 7201(pp)(2); 72 P.S. § 7204(10)
ATS 480V, 600A, 3ph. 4w	NT		72 P.S. § 7201(pp)(2); 72 P.S. § 7204(10)
Distribution Feeders - 15KV, 750KCMIL, Pothead at pole	T	Pothead is insulated fitting.	72 P.S. § 7201(pp)(2); 72 P.S. § 7204(10)

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<b>Distribution Equipment (cont.):</b>			
Distribution Feeders - 15KV, 750KCMIL, terminations	T	Fitting	72 P.S. § 7201(pp)(2); 72 P.S. § 7204(10)
Distribution Feeders - 4" Galv. rigid conduit	T		72 P.S. § 7202(a); 72 P.S. § 7201(pp)
Distribution Feeders - 75KVA Transformer 3ph, 4w, 480 to 120/208	NT		72 P.S. § 7201(pp)(2); 72 P.S. § 7204(10)
Distribution Feeders - Panel 480/277, 3ph, 4w, 150A. MCB, 42 Cir.	NT	Circuit breaker panel	72 P.S. § 7201(pp)(2); 72 P.S. § 7204(10)
Distribution Feeders - Photocell (mounted on roof) Tork # 2101	NT		72 P.S. § 7201(pp)(2); 72 P.S. § 7204(10)
Distribution Feeders - Remote emergency button	NT		72 P.S. § 7201(pp)(2); 72 P.S. § 7204(10)
Distribution Feeders - Seismic bracing	T	Integral part of electrical system - installed so that system can withstand earthquakes. D/R - Not one of the listed equipment types or an integral covering or enclosure.	72 P.S. § 7201(pp)(2); 72 P.S. § 7204(10)
Emergency Power - Generator # 1 1500KW, 4160/2400	NT		72 P.S. § 7201(pp)(2); 72 P.S. § 7204(10)
Emergency Power - Generator # 1 control cabinet	NT	Electrical system control panel	72 P.S. § 7201(pp)(2); 72 P.S. § 7204(10)
Emergency Power - Generator neutral grounding resistor	NT		72 P.S. § 7201(pp)(2); 72 P.S. § 7204(10)
Emergency Power - Master control	NT	Electrical system control panel	72 P.S. § 7201(pp)(2); 72 P.S. § 7204(10)
Emergency Power - Paralleling switchgear 1200A, 4160/2400V, 3ph,4w, with (3) main 1200AF Generator brks & (5) main disconnects	NT		72 P.S. § 7201(pp)(2); 72 P.S. § 7204(10)
Emergency Power - Remote emergency button	NT		72 P.S. § 7201(pp)(2); 72 P.S. § 7204(10)
Exterior 15KV fused loop switch, 40 KAIC (3 Sections)	NT		72 P.S. § 7201(pp)(2); 72 P.S. § 7204(10)
Feed to & from ATS 480V, 600A, 3ph. 4w	T	Description of wiring to and from a section of equipment	72 P.S. § 7202(a); 72 P.S. § 7201(pp)
Generator plant to essential power 4/0 bare	NT		72 P.S. § 7201(pp)(2); 72 P.S. § 7204(10)

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**Distribution Equipment (cont.):**

Interior 15KV fused interrupter switch 42 KAIC (3 Sections)	NT		72 P.S. § 7201(pp)(2); 72 P.S. § 7204(10)
Lifting equipment	T	Rented equipment - taxable unless purchased directly by Hospital	72 P.S. § 7201(o)(17)
Lighting contactors asco # 917-12-20-3-1-47D-C	NT		72 P.S. § 7201(pp)(2); 72 P.S. § 7204(10)
Panels 480/277V, 3ph, 4w, 600A. MLO 42 Cir (42KAIC)	NT		72 P.S. § 7201(pp)(2); 72 P.S. § 7204(10)

**Doors - Access Doors:**

Access doors for toilet room plumbing - furnish only	T	Doors will be purchased by general contractor and installed by the drywall contractor	72 P.S. § 7202(a)
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**Doors - Hardware:**

Door hardware set	T		72 P.S. § 7202(a)
Finish door hardware, furnished only	T	Hardware will be purchased by general contractor and installed by the drywall contractor	72 P.S. § 7202(a)

**Doors - Wood:**

Flush wood doors w/ American Beech veneer - furnish only	T	Doors will be purchased by general contractor and installed by the drywall contractor	72 P.S. § 7202(a)
3'0"x7'0" Beech door flush	T		72 P.S. § 7202(a)
Solid core, flush, wood veneer doors, furnished only	T	Doors will be purchased by general contractor and installed by the drywall contractor	72 P.S. § 7202(a)

**Doors - Roll Up:**

10'-6"x16'-8" Coiling overhead door	T		72 P.S. § 7202(a)
Powder coated finish for overhead door	T		72 P.S. § 7202(a)

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**Doors - Standard Steel:**

3'0"x7'0" Flush hollow metal door	T		72 P.S. § 7202(a)
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**Doors and Frames - Standard Steel:**

Interior hollow metal doors - furnish only	T	Doors will be purchased by general contractor and installed by the drywall contractor	72 P.S. § 7202(a)
Interior hollow metal door frames - furnish only	T	Doors will be purchased by general contractor and installed by the drywall contractor	72 P.S. § 7202(a)
Hollow metal door frame	T		72 P.S. § 7202(a)
Hollow metal doors	T		72 P.S. § 7202(a)
3'0"x7'0" Welded hollow metal door frame	T		72 P.S. § 7202(a)
52"x 52" Hollow metal borrowed lite (lead lined)	NT/T	Integral part of diagnosis and treatment equipment if special enclosure for MRI room. (lead-lined)	72 P.S. § 7201(pp)(7); 72 P.S. § 7204(10)

**Doors/Frames/Hardware (Furnish Only):**

24"x8'0" Clear tempered glass at sidelight	T	Doors, frames & hardware will be purchased by general contractor and installed by the drywall contractor	72 P.S. § 7202(a)
3'0"x7'0" white maple door w/ 12"x66" Light	T	Doors, frames & hardware will be purchased by general contractor and installed by the drywall contractor	72 P.S. § 7202(a)
3'x7' Hollow metal frame	T	Doors, frames & hardware will be purchased by general contractor and installed by the drywall contractor	72 P.S. § 7202(a)
6'0"x7'0" Flush hollow metal door	T	Doors, frames & hardware will be purchased by general contractor and installed by the drywall contractor	72 P.S. § 7202(a)
Glass shelf w/ brackets @ display cases ( 1/2" tempered glass )	T	Doors, frames & hardware will be purchased by general contractor and installed by the drywall contractor	72 P.S. § 7202(a)
Sidelite -3'x8'	T	Doors, frames & hardware will be purchased by general contractor and installed by the drywall contractor	72 P.S. § 7202(a)
Transom - 1'x3'	T	Doors, frames & hardware will be purchased by general contractor and installed by the drywall contractor	72 P.S. § 7202(a)

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**Doors/Frames/Hardware (Furnish Only (cont.)):**

Type S Frame- Window	T	Doors, frames & hardware will be purchased by general contractor and installed by the drywall contractor	72 P.S. § 7202(a)
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**Drywall - Gypsum:**

Flat suspended ceilings	T		72 P.S. § 7202(a)
Interior partitions	T		72 P.S. § 7202(a)
Soffits	T		72 P.S. § 7202(a)

**Earthwork:**

Fill at building	T		72 P.S. § 7202(a)
Foundation/ Retaining wall	T		72 P.S. § 7202(a)
Temporary fence	T	Control system limited to traffic access. D/R - Temporary fence for worksite is taxable because 204(10) exempts materials used and transferred in the construction of a real estate structure other than building machinery and equipment. BME does not include	72 P.S. § 7201(pp)(6); 72 P.S. § 7204(10)
Temporary gates	T	Control system limited to traffic access. D/R - Temporary gates for worksite are taxable because 204(10) exempts materials used and transferred in the construction of a real estate structure other than building machinery and equipment. BME does not include	72 P.S. § 7201(pp)(6); 72 P.S. § 7204(10)

**Electrical:**

225A EMT (EMT - electrical metallic tubing)	T	D/R - Conduit	72 P.S. § 7201(pp)(2); 72 P.S. § 7204(10)
3 way switches	NT		72 P.S. § 7201(pp)(2); 72 P.S. § 7204(10)
3/4" EMT w/ # 12	T	D/R - EMT - Electrical Metallic Tubing - conduit	72 P.S. § 7201(pp)(2); 72 P.S. § 7204(10)
4" PVC SCH 40	T	Conduit	72 P.S. § 7202(a); 72 P.S. § 7201(pp)

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<b>Electrical (cont.):</b>			
480V/150A Panelboard	NT		72 P.S. § 7201(pp)(2); 72 P.S. § 7204(10)
90Amp, 600V, shunt trip breaker	NT		72 P.S. § 7201(pp)(2); 72 P.S. § 7204(10)
Alkco Super Inch SF332 Series, 277V	NT	Specialized lighting fixture.	72 P.S. § 7201(pp)(2); 72 P.S. § 7204(10)
Ceiling box w/ removeable screw cover	T		72 P.S. § 7202(a); 72 P.S. § 7201(pp)
Columbia P422-3, 2x2, 2lamp, w/dimming ballast 120V	NT		72 P.S. § 7201(pp)(2); 72 P.S. § 7204(10)
Conduit	T		72 P.S. § 7202(a); 72 P.S. § 7201(pp)
Dimmer switches	NT		72 P.S. § 7201(pp)(2); 72 P.S. § 7204(10)
Door opener buttons	NT		72 P.S. § 7201(pp)(2); 72 P.S. § 7204(10)
Door push plates	NT		72 P.S. § 7201(pp)(2); 72 P.S. § 7204(10)
Double throw 200A, 600V, 3P, manual trans. switch	NT		72 P.S. § 7201(pp)(2); 72 P.S. § 7204(10)
Duplex receptacles	NT		72 P.S. § 7201(pp)(2); 72 P.S. § 7204(10)
Electric door control panel	NT		72 P.S. § 7201(pp)(2); 72 P.S. § 7204(10)
Emergency battery units w/ dual head	NT		72 P.S. § 7201(pp)(2); 72 P.S. § 7204(10)
Exit light	NT		72 P.S. § 7201(pp)(2); 72 P.S. § 7204(10)
Fixture whips	T		72 P.S. § 7201(pp)(2); 72 P.S. § 7204(10)
Floor box	T		72 P.S. § 7202(a); 72 P.S. § 7201(pp)
Flush wall outlet box	T		72 P.S. § 7202(a); 72 P.S. § 7201(pp)
GFI receptacles	NT	D/R - Box - Taxable; Receptacle - NT	72 P.S. § 7202(a); 72 P.S. § 7201(pp)

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Materials Needed	T/NT	Comments	Cite(s)
<b>Electrical (cont.):</b>			
Junctions boxes	T		72 P.S. § 7202(a); 72 P.S. § 7201(pp)
Kirlin RR60935, 9"downlight, lamp 150 A 21, non ferrous metal	NT		72 P.S. § 7201(pp)(2); 72 P.S. § 7204(10)
Main disconnect switch GEMS # R4503AT	NT		72 P.S. § 7201(pp)(2); 72 P.S. § 7204(10)
Metalux 2GC Series 277V.2 x 2, 2 lamps,4 5/8" para contoured	NT		72 P.S. § 7201(pp)(2); 72 P.S. § 7204(10)
New essential power precast manhole 6' x 8' x 7'	T	D/R - Not one of the specified equipment types	72 P.S. § 7201(pp)(3); 72 P.S. § 7204(10)
Panel 1NL1-2A	NT		72 P.S. § 7201(pp)(2); 72 P.S. § 7204(10)
Portfolio 7226 Series 2 lamp fluor. downlite	NT		72 P.S. § 7201(pp)(2); 72 P.S. § 7204(10)
Pull box with screw cover	T		72 P.S. § 7202(a); 72 P.S. § 7201(pp)
Push button for shunt trip breakers	NT		72 P.S. § 7201(pp)(2); 72 P.S. § 7204(10)
Racking in manhole	T	Taxable as pipe supports and hangers	72 P.S. § 7202(a); 72 P.S. § 7201(pp)
Remote emerg. heads	NT		72 P.S. § 7201(pp)(2); 72 P.S. § 7204(10)
Single pole switches	NT		72 P.S. § 7201(pp)(2); 72 P.S. § 7204(10)
Surface raceway	T		72 P.S. § 7201(pp)(2); 72 P.S. § 7204(10)
Surface wall duct at floor level	T		72 P.S. § 7202(a); 72 P.S. § 7201(pp)
Terminal box w/ flanged ends	T		72 P.S. § 7202(a); 72 P.S. § 7201(pp)
Three Compartment 3.5" x 18" wiring trough	T		72 P.S. § 7202(a); 72 P.S. § 7201(pp)
Thru wall box	T		72 P.S. § 7202(a); 72 P.S. § 7201(pp)
Warning lite Alkco "Darkroom Safe Lite"	NT		72 P.S. § 7201(pp)(2); 72 P.S. § 7204(10)



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**Electrical - Sitework:**

4" GRC nipples for ductbanks	T	Conduit	72 P.S. § 7202(a); 72 P.S. § 7201(pp)
4" PVC Sch 40	T	Conduit	73 P.S. § 7202(a); 72 P.S. § 7201(pp)
New essential power precast manhole 6' x 8' x 7'	T	D/R - Not one of the specified equipment types	74 P.S. § 7202(a); 72 P.S. § 7201(pp)
Racking in manhole	T	Taxabel as pipe supporters and hangers	75 P.S. § 7202(a); 72 P.S. § 7201(pp)
Weatherproof pull box 36x42x42 Nema 3 R	T		76 P.S. § 7202(a); 72 P.S. § 7201(pp)

**Electrical Systems:**

Ground bars 2" x 1/4" x 24" long copper bar	T	Integral part of electrical system - provides grounding for entire system. D/R - Not in one of the exempt equipment categories.	72 P.S. § 7201(pp)(2); 72 P.S. § 7204(10)
Ground loop	T	Integral part of electrical system - provides grounding for entire system. D/R - Not in one of the exempt equipment categories.	72 P.S. § 7201(pp)(2); 72 P.S. § 7204(10)
Grounding ductbank	T	Integral part of electrical system - provides grounding for entire system. D/R - Not an integral covering or enclosure or a listed equipment type.	72 P.S. § 7201(pp)(2); 72 P.S. § 7204(10)
Grounding riser	T	Provides grounding for entire system. D/R - Not an integral covering or enclosure or a listed equipment type.	72 P.S. § 7201(pp)(2); 72 P.S. § 7204(10)

**Elevators - Electrical Traction:**

Passenger and service elevators	T		72 P.S. § 7202(a)
Stainless steel HM hoistway doors and frames	T		72 P.S. § 7202(a)

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**Elevators - Vents:**

Elevator vents	T	Ventilation system - installed in the roof of the elevator shafts to allow smoke to escape in the event of a fire. D/R - P.S. § 7201 (pp)(1) is limited to air conditioning & (pp)(6) is limited to alarms	72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
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**Entrance Mats:**

Recessed walk-off mats w/ aluminum frame	T	Permenantly installed	72 P.S. § 7202(a)
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**Entrances & Storefronts - Aluminum:**

20" deep metal fins at jambs	T	Control system limited to building access. D/R - Not one of the listed equipment types.	72 P.S. § 7201(pp)(6); 72 P.S. § 7204(10)
3-0x7-0 Medium stile entrance door	T		72 P.S. § 7202(a)
8" mullion caps	T	Control system limited to building access. D/R - Not one of the listed equipment types.	72 P.S. § 7201(pp)(6); 72 P.S. § 7204(10)
Aluminum double opening entrance w/ sidelights and transom	T	Control system limited to building access. D/R - Not one of the listed equipment types.	72 P.S. § 7201(pp)(6); 72 P.S. § 7204(10)
Automatic door operators	T	control system limited to building access. D/R - Not one of the listed equipment types.	72 P.S. § 7201(pp)(6); 72 P.S. § 7204(10)
Automatic entrances sliding door system	T	Control system limited to building access. D/R - Not one of the listed equipment types.	72 P.S. § 7201(pp)(6); 72 P.S. § 7204(10)
Fixed, 1/4" tempered, clear, 3.5" frames	T	Control system limited to building access. D/R - Not one of the listed equipment types.	72 P.S. § 7201(pp)(6); 72 P.S. § 7204(10)
Site and rail doors	T		72 P.S. § 7202(a)

**Erosion Control:**

Temporary fencing	T	Non-taxable as actual sale of TPP. D/R - Contractor's use is taxable.	72 P.S. § 7201(o)(17)
Silt fence	T	D/R - Used by construction contractor - no transfer	72 P.S. § 7201(o)(17)

**Excavation and Foundations:**

Egress landing / Stairs	T		72 P.S. § 7202(a)
1/2" filler control joints	T		72 P.S. § 7202(a)
Pump	T	D/R - Equipment not part of one of systems for BME.	72 P.S. § 7201(pp)(3); 72 P.S. § 7204(10)
6" Stone	T		72 P.S. § 7202(a)
Formwork for cast-in-place stairs ( 3 Risers )	T		72 P.S. § 7202(a)

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**Expansion Control:**

Exterior wall expansion joint	T		72 P.S. § 7202(a)
Floor expansion joint	T		72 P.S. § 7202(a)
Floor, 13 3/4" cover for 7" joint	T		72 P.S. § 7202(a)
Roof expansion joint	T		72 P.S. § 7202(a)
Expansion joint between existing parking deck and new plaza	T		72 P.S. § 7202(a)

**Fire Alarm System:**

Horn / Strobes	NT		72 P.S. § 7201(pp)(5); 72 P.S. § 7204(10)
Strobes	NT		72 P.S. § 7201(pp)(5); 72 P.S. § 7204(10)
Heat detectors fixed temp.	NT		72 P.S. § 7201(pp)(5); 72 P.S. § 7204(10)
Smoke detectors	NT		72 P.S. § 7201(pp)(5); 72 P.S. § 7204(10)
Manual pull stations	NT		72 P.S. § 7201(pp)(5); 72 P.S. § 7204(10)
Electric door holders	NT		72 P.S. § 7201(pp)(5); 72 P.S. § 7204(10)
Fire alarm control panel	NT		72 P.S. § 7201(pp)(5); 72 P.S. § 7204(10)
Fire alarm annunciator panel	NT		72 P.S. § 7201(pp)(5); 72 P.S. § 7204(10)
Fire fighters telephone	NT		72 P.S. § 7201(pp)(5); 72 P.S. § 7204(10)
Beam detector transmitter	NT		72 P.S. § 7201(pp)(5); 72 P.S. § 7204(10)
Beam detector receiver	NT		72 P.S. § 7201(pp)(5); 72 P.S. § 7204(10)
Flow switches	NT		72 P.S. § 7201(pp)(5); 72 P.S. § 7204(10)
Tamper switches	NT		72 P.S. § 7201(pp)(5); 72 P.S. § 7204(10)
Control module (door closer)	NT		72 P.S. § 7201(pp)(5); 72 P.S. § 7204(10)

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<b>Fire Alarm System (cont.):</b>			
Conduit	T		72 P.S. § 7202(a); 72 P.S. § 7201(pp)
3/4" EMT (device drops)	T		72 P.S. § 7202(a); 72 P.S. § 7201(pp)
Conductor	T	Technical name for wire. D/R - wire - taxable	72 P.S. § 7201(pp)(5); 72 P.S. § 7204(10)
Duct detectors	NT		72 P.S. § 7201(pp)(5); 72 P.S. § 7204(10)
Fire alarm pullstation	NT		72 P.S. § 7201(pp)(5); 72 P.S. § 7204(10)
Fire alarm speaker	NT		72 P.S. § 7201(pp)(5); 72 P.S. § 7204(10)
Fire alarm strobe	NT		72 P.S. § 7201(pp)(5); 72 P.S. § 7204(10)
Heat detectors	NT		72 P.S. § 7201(pp)(5); 72 P.S. § 7204(10)
Smoke detectors	NT		72 P.S. § 7201(pp)(5); 72 P.S. § 7204(10)
Zam adapter module	NT		72 P.S. § 7201(pp)(5); 72 P.S. § 7204(10)

**Fire Extinguishers, Cabinets & Accessories:**

Extinguishers	T	D/R - Taxable as property other than BME obtained pursuant to a construction contract. 72 P.S. § 7201(o)(17).	72 P.S. § 7201(o)(17)
Recessed cabinet, steel w/ baked enamel finish, tempered glass	NT		72 P.S. § 7201(pp)(10); 72 P.S. § 7204(10)
10# Fire extinguishers and wall mount brackets	T	D/R - Taxable as property other than BME obtained pursuant to a construction contract. 72 P.S. § 7201(o)(17).	72 P.S. § 7201(o)(17)

**Fire Extinguishers, Cabinets (Furnish and Install):**

10 lbs. ABC Fire extinguisher w/ recessed cabinet	NT/T	D/R - Cabinet - NT - BME includes cabinetry. Extinguishers - Taxable as property other than BME obtained pursuant to a construction contract. 72 P	72 P.S. § 7201(o)(17)
New sprinkler piping	T	D/R - Pipes are specifically excluded from definition of BME	72 P.S. § 7201(pp)(5); 72 P.S. § 7204(10)

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**Fire Extinguishers, Cabinets (Furnish and Install)**

**(cont.):**

New sprinkler heads	NT		72 P.S. § 7201(pp)(5); 72 P.S. § 7204(10)
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**Fire Extinguishers, Cabinets:**

10 lbs. ABC fire extinguisher w/ recessed cabinet	T	D/R - Cabinet - NT - BME includes cabinetry. Extinguishers - Taxable as property other than BME obtained pursuant to a construction contract.	72 P.S. § 7201(pp)(10); 72 P.S. § 7204(10); 72 P.S. § 7201(o)(17)
Fire Extinguishers, cabinets and accessories	T	D/R - Cabinet - NT - BME includes cabinetry. Extinguishers and accessories - Taxable as property other than BME obtained pursuant to a constructio	72 P.S. § 7201(pp)(10); 72 P.S. § 7204(10); 72 P.S. § 7201(o)(17)

**Fire Protection:**

Heads and branch piping	T		72 P.S. § 7202(a); 72 P.S. § 7201(pp)
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**Fireproofing:**

Intumescent paint, fireproofing	T		72 P.S. § 7202(a)
Spray-on, cementitious fireproofing	T		72 P.S. § 7202(a)

**Flagpoles - Wall Mounted:**

Interior signage (restrooms, elevator, lobby, etc.)	T		72 P.S. § 7202(a)
Wall mounted, tapered aluminum flagpole, 38 feet high	T		72 P.S. § 7202(a)

**Flagpoles:**

Ground set, tapered aluminum flagpole	T		72 P.S. § 7202(a)
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**Flashing and Sheet Metal:**

Exterior wall flashings	T		72 P.S. § 7202(a)
Lead coated copper drip edge at relieving angles, window heads	T		72 P.S. § 7202(a)
Sealant along top edge of through wall flashings	T		72 P.S. § 7202(a)

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**Flashing and Sheet Metal (cont.):**

Self adhering membrane flashing	T		72 P.S. § 7202(a)
Through wall flashing (Permabarrier)	T		72 P.S. § 7202(a)
Stainless flashing	T		72 P.S. § 7202(a)

**Flooring - Carpet:**

32 oz, glue down carpeting	T		72 P.S. § 7202(a)
Carpet	T		72 P.S. § 7202(a)
Floor prep	T		72 P.S. § 7202(a)

**Flooring - Composition:**

Composition flooring, non-slip in patient toilet rooms	T		72 P.S. § 7202(a)
Composition flooring, waterproof coating in mechanical rooms	T		72 P.S. § 7202(a)

**Flooring - Linoleum:**

Inlaid linoleum sheet flooring w/ heat welded seams	T		72 P.S. § 7202(a)
Minor flash patch	T		72 P.S. § 7202(a)
Sheet Vinyl	T		72 P.S. § 7202(a)

**Flooring - Resilient Sheet:**

Inlaid resilient sheet vinyl flooring w/ integral base and heat welded seams	T		72 P.S. § 7202(a)
Sheet Vinyl	T		72 P.S. § 7202(a)
Minor flash patch	T		72 P.S. § 7202(a)

**Flooring - Resilient Tile & Base:**

12" x 12" vinyl composition tile	T		72 P.S. § 7202(a)
4" rubber wall base	T		72 P.S. § 7202(a)
4" Rubber base	T		72 P.S. § 7202(a)
Minor Flash patch	T		72 P.S. § 7202(a)
12" x 12" vinyl composition tile	T		72 P.S. § 7202(a)
4" rubber wall base	T		72 P.S. § 7202(a)
Minor flash patch	T		72 P.S. § 7202(a)
VCT-1	T		72 P.S. § 7202(a)

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**Flooring - Resilient Tile:**

Linoleum flooring	T		72 P.S. § 7202(a)
Sheet vinyl flooring	T		72 P.S. § 7202(a)
Sheet vinyl base	T		72 P.S. § 7202(a)
VCT	T		72 P.S. § 7202(a)
Rubber base	T		72 P.S. § 7202(a)
Floor prep	T		72 P.S. § 7202(a)

**Flooring - Stone:**

12" x 12" natural slate tile floor	T		72 P.S. § 7202(a)
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**Flooring - Terrazzo:**

Poured epoxy terrazzo floor	T		72 P.S. § 7202(a)
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**Floors - Access Floors:**

12" raised access floor in MRI Control Room	T	Integral part of diagnosis and treatment equipment. D/R - BME definition does not include foundations.	72 P.S. § 7201(pp)(7); 72 P.S. § 7204(10)
1 panel lifting device	T	Integral part of diagnosis and treatment equipment. D/R - Not one of equipment types or integral covering or enclosure.	72 P.S. § 7201(pp)(7); 72 P.S. § 7204(10)
10 cable cut outs	T	Integral part of diagnosis and treatment equipment. D/R - Not one of equipment types or integral covering or enclosure.	72 P.S. § 7201(pp)(7); 72 P.S. § 7204(10)
14 lf alum. rail system	NT	Integral part of diagnosis and treatment equipment	72 P.S. § 7201(pp)(7); 72 P.S. § 7204(10)
Closure panel ( 12" high )	T	Integral part of diagnosis and treatment equipment. D/R - Not one of equipment types or integral covering or enclosure.	72 P.S. § 7201(pp)(7); 72 P.S. § 7204(10)
Steps ( 2 riser ) 4' wide	T	Integral part of diagnosis and treatment equipment. D/R - Not one of equipment types or integral covering or enclosure.	72 P.S. § 7201(pp)(7); 72 P.S. § 7204(10)

**Food Service Equipment:**

Food service equipment for snack bar	T	D/R - Unrelated activity - 61 Pa. Code § 32.21 (a)(2)(I)(A).	72 P.S. § 7201(pp)(10); 72 P.S. § 7204(10)
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**Act 45 - Contractors' Purchases for Exempt Entities (For Guidance Only)**

Materials Needed	T/NT	Comments	Cite(s)
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**Frames - Structural Steel:**

Steel framing in Medical Education library	T		72 P.S. § 7202(a)
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**Glazing:**

24"x36" Clear leaded glass door glazing (1/4")	NT/T	Integral part of diagnosis and treatment equipment only if special glazing for MRI room. (leaded)	72 P.S. § 7201(pp)(7); 72 P.S. § 7204(10)
52"x 52" Clear leaded glass borrowed lite	NT/T	Integral part of diagnosis and treatment equipment only if special for MRI room. (leaded)	72 P.S. § 7201(pp)(7); 72 P.S. § 7204(10)
Clear tempered 4"x25" lite ( Type P )	T		72 P.S. § 7202(a)
Interior sliding storefront at angio procedure room	T		72 P.S. § 7202(a)

**HVAC:**

F-5 (MRI Exhaust Fan) 1200 CFM	NT		72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
1" Copper pipe	T		72 P.S. § 7202(a); 72 P.S. § 7201(pp)
2' x 2' diffusers	NT		72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
3" Copper piping	T		72 P.S. § 7202(a); 72 P.S. § 7201(pp)
4" Blk. steel sch. 80, welded	T	D/R - Not one of equipment types.	72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
4" diameter pipe and fittings	T		72 P.S. § 7202(a); 72 P.S. § 7201(pp)
40 ton dry-cooler and chilled water pumps 5.4FLA at 460V	NT		72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Absorption chiller (1000 ton cap. LP steam fired)	NT		72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
AHU-87 / CU-87 pipe & connections	T		72 P.S. § 7202(a); 72 P.S. § 7201(pp)
Air separator	NT		72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Automatic louver damper	NT		72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
CH-10 Closed loop packaged chiller ( MRI )	NT		72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)



**Act 45 - Contractors' Purchases for Exempt Entities (For Guidance Only)**

Materials Needed	T/NT	Comments	Cite(s)
<b>HVAC (cont.):</b>			
Chemical treatment	T	D/R - Not one of equipment types.	72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Chilled water pipe insulation	T		72 P.S. § 7202(a); 72 P.S. § 7201(pp)
Concealed supply duct insulation (flex wrap)	T		72 P.S. § 7202(a); 72 P.S. § 7201(pp)
Condensate return pumps (duplex)	NT		72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Cooling towers(3,600 gpm, 75HP fans,VFD, 18kw sum	NT		72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
CRU-1 (250CFM)	NT	Air handling equipment	72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Cryogen vent	NT		72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Diffusers	NT		72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Diffusers (aluminum)	NT		72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Door air-curtains	NT		72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Duct insulation	T		72 P.S. § 7202(a); 72 P.S. § 7201(pp)
Electric centrif. chillers (800 ton cap., w/ factory VFD)	NT		72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Electric unit heater, 5 KW ea.	NT		72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Elevator machine room AC units	NT		72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Exhaust air valves (Phoenix)	T		72 P.S. § 7202(a); 72 P.S. § 7201(pp)
Exhaust duct	T		72 P.S. § 7202(a); 72 P.S. § 7201(pp)
Exhaust duct - galvanized (serving infectious isolation rooms)	T		72 P.S. § 7202(a); 72 P.S. § 7201(pp)

**Act 45 - Contractors' Purchases for Exempt Entities (For Guidance Only)**

Materials Needed	T/NT	Comments	Cite(s)
<b>HVAC (cont.):</b>			
Exhaust duct (general and toilet exhaust)	T		72 P.S. § 7202(a); 72 P.S. § 7201(pp)
Exhaust fan EF-3, 2,300 cfm, 1.5 HP	NT		72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Exhaust grilles (aluminum)	NT		72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Exhaust grilles (wall mounted)	NT		72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Expansion tank	T	D/R - Not one of the specified equipment types	72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Expansion tank / air-separator serving hot water system	T	D/R - Not one of the listed equipment types.	72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Fancoil, 3 KW ea.	NT		72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Fintube radiation (element only)	NT		72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Fire dampers	NT		72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Glycol piping	T		72 P.S. § 7202(a); 72 P.S. § 7201(pp)
Heat exchangers (steam to hot water)	NT		72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Humidifiers in AHU's	NT		72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
HVAC HW pumps, const. temp syst. 1200 gpm 100 ft head, 60 HP	NT		72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Insulation	T		72 P.S. § 7202(a); 72 P.S. § 7201(pp)
Liebert Site Scan controls	NT		72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Misc. vent piping from cond. return pump	T		72 P.S. § 7202(a); 72 P.S. § 7201(pp)
Misc.temp.trans.wells, etc.	NT		72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
MRI AHU-88 Outside air (ahu- AIR HANDLING EQUIP.)	NT		72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)

**Act 45 - Contractors' Purchases for Exempt Entities (For Guidance Only)**

Materials Needed	T/NT	Comments	Cite(s)
<b>HVAC (cont.):</b>			
MRI exhaust (aluminum)	T	Unless exempt equip item. D/R - Exempt Equipment categories - generation, storage, conditioning, distribution, termination	72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
MRI insulation	T		72 P.S. § 7202(a); 72 P.S. § 7201(pp)
MRI outside air insulation	T		72 P.S. § 7202(a); 72 P.S. § 7201(pp)
MRI return (aluminum)	T	Return air ductwork	72 P.S. § 7202(a); 72 P.S. § 7201(pp)
MRI return insulation	T		72 P.S. § 7202(a); 72 P.S. § 7201(pp)
MRI shield cooler, 2.5 ton cap, air cooled w/ dom. water back-up	NT		72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
MRI supply (aluminum)	T	Supply air ductwork	72 P.S. § 7202(a); 72 P.S. § 7201(pp)
New 16,000 cfm RTU	NT		72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
New HT'X, hot water pumps, expansion tanks, etc	NT		72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
OA & relief air plenums	T	D/R - Not one of the listed equipment types.	72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Outside air duct	T		72 P.S. § 7202(a); 72 P.S. § 7201(pp)
Perimeter radiant panels	NT		72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Pipe insulation for 16 " pipe, w/ alum jacket	T		72 P.S. § 7202(a); 72 P.S. § 7201(pp)
Pipe up hot water pumps	NT		72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Pipe up HW side of heat exchanger	NT		72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Piping	T		72 P.S. § 7202(a); 72 P.S. § 7201(pp)
Piping enclosure	T		72 P.S. § 7202(a); 72 P.S. § 7201(pp)

**Act 45 - Contractors' Purchases for Exempt Entities (For Guidance Only)**

Materials Needed	T/NT	Comments	Cite(s)
<b>HVAC (cont.):</b>			
Plenums	T	D/R - Not one of the specified equipment types	72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Pump P-18 prim. chw.(60 HP, 2400 gpm ea., single sp	NT		72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Pump trim	NT		72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Pumps serv. var. temp. HW syst. per. Heat 60 gpm 5 HP	NT		72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Refrig. detection system	NT		72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Refrigerant pipe connection From CCU-84B to AHU-84	T		72 P.S. § 7202(a); 72 P.S. § 7201(pp)
Refrigerant vent piping	T		72 P.S. § 7202(a); 72 P.S. § 7201(pp)
Registers	NT	Ceiling or wall mounted grilles or diffuser	72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Return duct	T		72 P.S. § 7202(a); 72 P.S. § 7201(pp)
Return register	NT		72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Rig fans	NT		72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Rig heat exchangers, pumps, drycooler, etc	NT		72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
RTU-1 serving CUP, gas heat, 11,000/4,000 cfm, 2 sp	NT		72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Side stream solids separator serving cond water systm	NT	Pump strainer - part of chiller	72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Smoke and automatic control dampers (furnish and install)	NT		72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Sound attenuators (47,000 to 60,000 cfm)	NT		72 P.S. § 7201(pp)(4); 72 P.S. § 7204(10)
Steam and hot water dist. chw. dist., insul.	T	D/R - Insulation material on hot water or steam pipe.	72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Strobic fan serving emerg generator	NT		72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)

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Materials Needed	T/NT	Comments	Cite(s)
<b>HVAC (cont.):</b>			
Structural bridge for pipe support	T		72 P.S. § 7202(a); 72 P.S. § 7201(pp)
Supply duct	T		72 P.S. § 7202(a); 72 P.S. § 7201(pp)
Testing & flush, pipe	T		72 P.S. § 7202(a); 72 P.S. § 7201(pp)
Transfer Grille 12 x 8	NT		72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Unit heaters	NT		72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
VAV boxes (return & exhaust)	NT		73 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Vent for PRV station	NT		72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
VFD's for hot water pumps (60 HP)	NT		72 P.S. § 7201(pp)(3); 72 P.S. § 7204(10)
VFD's for pump cooling tower fans, 75 HP	NT		72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
VFD's for supply fans serving AHU-1 thru 4 (150 HP ea.)	NT		72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Wall mounted supply diffusers	NT		72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
WH-3	NT	Wall mounted heating equipment	72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)

**Insulation:**

Batt insulation	T		72 P.S. § 7202(a)
Building insulation	T		73 P.S. § 7202(a)
FSK backing	T		74 P.S. § 7202(a)
MP 1 beam and column wrap at atrium exterior	T		75 P.S. § 7202(a)
MP 1 cornice at atrium	T		76 P.S. § 7202(a)
MP 1 soffits	T		77 P.S. § 7202(a)

**Act 45 - Contractors' Purchases for Exempt Entities (For Guidance Only)**

Materials Needed	T/NT	Comments	Cite(s)
<b>Intercom:</b>			
Amplifier	NT		72 P.S. § 7201(pp)(4); 72 P.S. § 7204(10)
Boxes & supports	T	D/R - Boxes are taxable unless integral enclosure. Supports are not exempt BME.	72 P.S. § 7201(pp)(4); 72 P.S. § 7204(10)
Cabinet	NT		72 P.S. § 7201(pp)(10); 72 P.S. § 7204(10)
Cable	T		72 P.S. § 7202(a); 72 P.S. § 7201(pp)
Conduit	T		72 P.S. § 7202(a); 72 P.S. § 7201(pp)
Microphone	NT		72 P.S. § 7201(pp)(4); 72 P.S. § 7204(10)
Speakers	NT		72 P.S. § 7201(pp)(4); 72 P.S. § 7204(10)
Visual paging outlets	NT		72 P.S. § 7201(pp)(4); 72 P.S. § 7204(10)
Volume control	NT		72 P.S. § 7201(pp)(4); 72 P.S. § 7204(10)

**Landscaping:**

Flowers	T		72 P.S. § 7202(a)
Mulch (2" thick)	T		72 P.S. § 7202(a)
Seeded lawn	T		72 P.S. § 7202(a)
Topsoil (12" thick)	T		72 P.S. § 7202(a)
Tree grates	T		72 P.S. § 7202(a)
Trees	T		72 P.S. § 7202(a)

**Laundry Chutes:**

24" dia, aluminized steel, soiled linen chutes w/ roof vent cap,	T		72 P.S. § 7202(a)
Fire sprinkler at top and alternating levels.	NT-heads	D/R - alarms limited to fire, security and detection. Heads NT - plumbing system - termination equipment.	72 P.S. § 7201(pp)(5); 72 P.S. § 7204(10)
Intake and discharge doors, flushing and drain connections	T	D/R - Not one of the listed equipment types; connections = fittings.	72 P.S. § 7201(pp)(3); 72 P.S. § 7204(10)

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Materials Needed	T/NT	Comments	Cite(s)
<b>Lighting &amp; Branch Circuiting:</b>			
2' Perimeter wall wash	NT		72 P.S. § 7201(pp)(2); 72 P.S. § 7204(10)
2' Staggered strip	NT		72 P.S. § 7201(pp)(2); 72 P.S. § 7204(10)
2 x 2 Lay-in with straight lamps	NT		72 P.S. § 7201(pp)(2); 72 P.S. § 7204(10)
2 x 2 Parabolic 2 lamps	NT		72 P.S. § 7201(pp)(2); 72 P.S. § 7204(10)
2 x 2 round perforated basket	NT		72 P.S. § 7201(pp)(2); 72 P.S. § 7204(10)
22" Over mirror fixture	NT		72 P.S. § 7201(pp)(2); 72 P.S. § 7204(10)
2x2 Lay-in with U tubes	NT		72 P.S. § 7201(pp)(2); 72 P.S. § 7204(10)
4' Industrial strip w / 20% uplight	NT		72 P.S. § 7201(pp)(2); 72 P.S. § 7204(10)
4' Patient bed fixture	NT		72 P.S. § 7201(pp)(2); 72 P.S. § 7204(10)
4' Wall slot	NT		72 P.S. § 7201(pp)(2); 72 P.S. § 7204(10)
8" Fluor downlite	NT		72 P.S. § 7201(pp)(2); 72 P.S. § 7204(10)
8" Fluor wallwash	NT		72 P.S. § 7201(pp)(2); 72 P.S. § 7204(10)
Adjustable beam 100W	NT		72 P.S. § 7201(pp)(2); 72 P.S. § 7204(10)
Elevator pit lite	NT		72 P.S. § 7201(pp)(2); 72 P.S. § 7204(10)
Emergency battery unit	NT		72 P.S. § 7201(pp)(2); 72 P.S. § 7204(10)
Exterior wall pack	NT	Exterior lighting fixtures	72 P.S. § 7201(pp)(2); 72 P.S. § 7204(10)
Fixture whips	T	Wire	72 P.S. § 7202(a); 72 P.S. § 7201(pp)
HID bollard	NT		72 P.S. § 7201(pp)(2); 72 P.S. § 7204(10)

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Materials Needed	T/NT	Comments	Cite(s)
<b>Lighting &amp; Branch Circuiting (cont.):</b>			
Incandescent downlite	NT		72 P.S. § 7201(pp)(2); 72 P.S. § 7204(10)
Inground flood lite	NT		72 P.S. § 7201(pp)(2); 72 P.S. § 7204(10)
In-Use signage	NT		72 P.S. § 7201(pp)(2); 72 P.S. § 7204(10)
Narrow concentric beam 400W	NT		72 P.S. § 7201(pp)(2); 72 P.S. § 7204(10)
Recessed M.H. fixture for canopy	NT		72 P.S. § 7201(pp)(2); 72 P.S. § 7204(10)
Semi recessed wall wash	NT		72 P.S. § 7201(pp)(2); 72 P.S. § 7204(10)
Shower Lite with drop opal lens	NT		72 P.S. § 7201(pp)(2); 72 P.S. § 7204(10)
Single face exit	NT		72 P.S. § 7201(pp)(2); 72 P.S. § 7204(10)
Single face nite lite 7" x 4 3/8"	NT		72 P.S. § 7201(pp)(2); 72 P.S. § 7204(10)
Stairwell light	NT		72 P.S. § 7201(pp)(2); 72 P.S. § 7204(10)
Under cabinet lite	NT		72 P.S. § 7201(pp)(2); 72 P.S. § 7204(10)

**Lighting Control:**

3 way switches	NT		72 P.S. § 7201(pp)(2); 72 P.S. § 7204(10)
3/4" EMT w / # 12	T	EMT = electrical metallic tubing (conduit)	72 P.S. § 7202(a); 72 P.S. § 7201(pp)
Photocell (mounted on roof) tork # 2101	NT		72 P.S. § 7201(pp)(2); 72 P.S. § 7204(10)
Single pole fluor. dimmer	NT		72 P.S. § 7201(pp)(2); 72 P.S. § 7204(10)
Single pole switches	NT		72 P.S. § 7201(pp)(2); 72 P.S. § 7204(10)
Time clock york # T920L	NT		72 P.S. § 7201(pp)(2); 72 P.S. § 7204(10)



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Materials Needed	T/NT	Comments	Cite(s)
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**Lockers:**

Metal lockers	NT		72 P.S. § 7201(pp)(10); 72 P.S. § 7204(10)
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**Louvers:**

Aluminum sill	T		72 P.S. § 7202(a)
Bird screen	T		72 P.S. § 7202(a)
Louvers in interior doors (public toilet rooms)	T		72 P.S. § 7202(a)

**Masonry - Brick:**

3/16" galv. horiz. reinf. rod attached to ties	T		72 P.S. § 7202(a)
4" CMU veneer exposed	T		72 P.S. § 7202(a)
Adjustable masonry ties @ 16" o.c. horiz & vert - DW-10-HS X series	T		72 P.S. § 7202(a)
Adjusto-Flex-Trussmesh w/ 3/16 galv wire ties and 9 ga wire longitudinal reinforcing	T		72 P.S. § 7202(a)
Architectural CMU	T		72 P.S. § 7202(a)
Brick Veneer	T	Non-taxable as air conditioning or ventilation.D/R- Not an integral covering or listed type of equipment.	72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Cast stone accent band, 6" d x 5" h	T		72 P.S. § 7202(a)
Cast stone column accents, 4" d x 5" h	T		72 P.S. § 7202(a)
Cast stone column bases, 4" d x 3' h	T		72 P.S. § 7202(a)
Cast stone column caps, 1' d x 5" h	T		72 P.S. § 7202(a)
Cast stone coping, 1'-3" d x 5 1/3" h	T		72 P.S. § 7202(a)
Cast stone lintel, 6" d x 8" h	T		72 P.S. § 7202(a)
Cast Stone Sill	T	Non-taxable as air conditioning or ventilation. D/R - Not an integral covering or listed type of equipment.	72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Cast stone water table, 2'-8" d x 5" h	T		72 P.S. § 7202(a)
Cast stone window sills, 6" d x 5" h	T		72 P.S. § 7202(a)
Cement and lime - not mortar cement	T		72 P.S. § 7202(a)
Colored mortar	T		72 P.S. § 7202(a)
Compressible filler at relieving angles and expansion joints	T		72 P.S. § 7202(a)
DRY-BLOCK integral water repellent admixture	T		72 P.S. § 7202(a)
Expansion joint stabilizer, H and V style	T		72 P.S. § 7202(a)
Exterior wall	T		72 P.S. § 7202(a)
Interior partitions	T		72 P.S. § 7202(a)

**Act 45 - Contractors' Purchases for Exempt Entities (For Guidance Only)**

Materials Needed	T/NT	Comments	Cite(s)
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**Masonry - Brick (cont.):**

Mortar screen	T		72 P.S. § 7202(a)
Stair tower wall	T	D/R - Not an integral covering or listed type of equipment.	72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)

**Master Clock:**

Boxes & supports	T	D/R - Boxes are taxable unless integral enclosure. Supports are not exempt BME.	72 P.S. § 7201(pp)(4); 72 P.S. § 7204(10)
Cable	T		72 P.S. § 7202(a); 72 P.S. § 7201(pp)
Clock outlets	NT		72 P.S. § 7201(pp)(4); 72 P.S. § 7204(10)
Conduit	T		72 P.S. § 7202(a); 72 P.S. § 7201(pp)
Elapsed timer & master control	NT		72 P.S. § 7201(pp)(4); 72 P.S. § 7204(10)

**Mechanical Equipment Connections:**

40 Ton dry cool chiller pump 5.4 FLA	NT		72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Cabinet heaters	NT		72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Chill water pump 5.4FLA	NT		72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Clinical sink & bedpan washer	NT		72 P.S. § 7201(pp)(7), (8); 72 P.S. § 7204(10)
Domestic hot water heater (2 fractional hp circulators)	NT		72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Door air curtains	NT		72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Duplex sump pumps in elevator pits	NT		72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Duplex vacuum pumps	NT		72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Electric water cooler	NT		72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Elevators 80hp	T		72 P.S. § 7202(a)

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Materials Needed	T/NT	Comments	Cite(s)
<b>Mechanica Equipment Connections (cont.)</b>			
Glycol injection system 120V	NT		72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
HVAC pump 60hp	NT		72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
MRI shield cooler 3.5KW	NT		72 P.S. § 7201(pp)(7); 72 P.S. § 7204(10)
Neutralization tank & instruments (PH )	NT		72 P.S. § 7201(pp)(7), (8); 72 P.S. § 7204(10)
Sensor operated faucet (138 ea.)	NT		72 P.S. § 7201(pp)(7), (8); 72 P.S. § 7204(10)
Triplex medical grade air compressor 15hp	NT		72 P.S. § 7201(pp)(7), (8); 72 P.S. § 7204(10)
Unit heaters	NT		72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
VFD for AHU supplied by mechanical	NT		72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)

**Mechanical Equipment:**

692KW Chiller # 101	NT		72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
ATC Panel, compressor & air dryer	NT		72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Cooling tower fan 75hp #102	NT		72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Cooling tower heaters	NT		72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Duplex sewage ejectors (5hp ea.)	NT		72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Electric unit heaters 3KW	NT		72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Electric water cooler	NT		72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Exhaust fans 1 & 3	NT		72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)

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**Mechanical Equipment (cont.)**

Fancoil units 3KW	NT		72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Hot water heater	NT		72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Overhead door	T		72 P.S. § 7202(a); 72 P.S. § 7201(pp)
Pump 116, 250hp	NT		72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Roof top unit 15hp	NT		72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)

**MRI Magnetic Shielding (Hospital):**

De-mountable magnet entry hatch	NT	Integral part of diagnosis and treatment equipment	72 P.S. § 7201(pp)(7); 72 P.S. § 7204(10)
Magnetic shield	NT	Integral part of diagnosis and treatment equipment	72 P.S. § 7201(pp)(7); 72 P.S. § 7204(10)
MRI magnetic and RF shielding, furnished and installed	NT	Integral part of diagnosis and treatment equipment	72 P.S. § 7201(pp)(7); 72 P.S. § 7204(10)
Support structure for magnetic shield	T	Integral part of diagnosis and treatment equipment. BME does not include foundations.	72 P.S. § 7201(pp)(7); 72 P.S. § 7204(10)

**Metal Fabrications:**

1" dia. Galv. steel railing w/ 1.5" dia. guardrail cap @ egress stair	T		72 P.S. § 7202(a)
1.5" dia. alum. tube wall mount rail	T		72 P.S. § 7202(a)
4"x3"x8" angles @ 4' o.c top of cmu wall	T		72 P.S. § 7202(a)
6" dia. Pipe bollard ( concrete filled )	T		72 P.S. § 7202(a)
Access ladder to atrium ceiling mech space	T		72 P.S. § 7202(a)
Bar stock steel handrail at chillers	T	D/R - Not an integral covering or listed type of equipment.	72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Bollards	T	D/R - bollard is similar to guardrail post rather than a rail.	72 P.S. § 7201(pp)(6); 72 P.S. § 7204(10)
Cath lab equipment	NT		72 P.S. § 7201(pp)(7), (8); 72 P.S. § 7204(10)
Catwalk in atrium mech space	T		72 P.S. § 7202(a)
Catwalk railings in atrium mech space	T		72 P.S. § 7202(a)

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Materials Needed	T/NT	Comments	Cite(s)
<b>Metal Fabrications (cont.):</b>			
Chain link fence at oxygen tank pad	T	D/R - Not one of the listed equipment types.	72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Cont. galv.steel angle 5"x3"x 3/8" w/ 1/2" dia. Ss exp bolts	T		72 P.S. § 7202(a)
Elevator hoist beams	T		72 P.S. § 7202(a)
Elevator pit ladders	T		72 P.S. § 7202(a)
Elevator sill angles	T		72 P.S. § 7202(a)
Elevator sump drain grate and frame	T		72 P.S. § 7202(a)
Expan. bolt 3/8"x8"x8" plate @ 4' o.c top of cmu wall	T		72 P.S. § 7202(a)
Fabricated metal supports for fixtures and equipment	T		72 P.S. § 7202(a)
Galv.handrail @ egress stair	T		72 P.S. § 7202(a)
Guardrail	NT/T	D/R - NT - if for roadways or in parking lot.	72 P.S. § 7201(pp)(6); 72 P.S. § 7204(10)
Guardrail Post	T		72 P.S. § 7202(a); 72 P.S. § 7201(pp)
Hangers for cubicle curtain track	T		72 P.S. § 7202(a)
Heavy duty curtain track support	T		72 P.S. § 7202(a)
Landings	T	D/R - Not one of the listed equipment types.	72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Loose lintels	T		72 P.S. § 7202(a)
Misc clips, angles and metals	T		72 P.S. § 7202(a)
Nurse station equipment	NT	Steel support brackets required to install file cabinets or other heavy equipment used at the Nurse's desk.	72 P.S. § 7201(pp)(10); 72 P.S. § 7204(10)
Pipe bollards	T	D/R - Control system limited to traffic, parking lot and building access. D/R - bollard is similar to guardrail post rather than a rail.	72 P.S. § 7201(pp)(6); 72 P.S. § 7204(10)
Roof ladder	T	D/R - Not one of the listed equipment types.	72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Stair pans	T	D/R - Not one of the listed equipment types.	72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Steel pipe handrails	T	D/R - Not one of the listed equipment types.	72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Steel plate covers ( assume 1/4" thick )	T		72 P.S. § 7202(a)
Support steel	T		72 P.S. § 7202(a)

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**Metal Fabrications (cont.):**

Truck gates	T	D/R - Not one of the listed equipment types.	72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
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**Nurses Call Station:**

Code blue station	NT		72 P.S. § 7201(pp)(7); 72 P.S. § 7204(10)
Dome lights ceiling mount	NT		72 P.S. § 7201(pp)(7); 72 P.S. § 7204(10)
Intercom outlet	NT		72 P.S. § 7201(pp)(7); 72 P.S. § 7204(10)
Nurse call addressable module	NT		72 P.S. § 7201(pp)(7); 72 P.S. § 7204(10)
Nurse call audible & visual bed station	NT		72 P.S. § 7201(pp)(7); 72 P.S. § 7204(10)
Nurse call backbone	NT		72 P.S. § 7201(pp)(7); 72 P.S. § 7204(10)
Nurse call corridor lite ceiling mount	NT		72 P.S. § 7201(pp)(7); 72 P.S. § 7204(10)
Nurse call corridor lite wall mount	NT		72 P.S. § 7201(pp)(7); 72 P.S. § 7204(10)
Nurse call duty station	NT		72 P.S. § 7201(pp)(7); 72 P.S. § 7204(10)
Nurse call equipment cabinet	NT		72 P.S. § 7201(pp)(7); 72 P.S. § 7204(10)
Nurse call IU	NT		72 P.S. § 7201(pp)(7); 72 P.S. § 7204(10)
Nurse call lite toilet	NT		72 P.S. § 7201(pp)(7); 72 P.S. § 7204(10)
Nurse call locator	NT		72 P.S. § 7201(pp)(7); 72 P.S. § 7204(10)
Nurse call master station	NT		72 P.S. § 7201(pp)(7); 72 P.S. § 7204(10)
Nurse call toilet	NT		72 P.S. § 7201(pp)(7); 72 P.S. § 7204(10)

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**Nurse Call Station (cont.):**

Shower stations ceiling mount	NT		72 P.S. § 7201(pp)(7); 72 P.S. § 7204(10)
Single bed station with wall speaker & patient control	NT		72 P.S. § 7201(pp)(7); 72 P.S. § 7204(10)
Toilet room stations w / pullcord	NT		72 P.S. § 7201(pp)(7); 72 P.S. § 7204(10)

**Oxygen Distribution:**

12" PVC casing	T	Taxable as pipe covering	72 P.S. § 7202(a); 72 P.S. § 7201(pp)
Handholes	T	Not one of the types of equipment.	72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Oxygen pipe	T	Taxable as pipes	72 P.S. § 7202(a); 72 P.S. § 7201(pp)
Valves	T	Taxable as valves	72 P.S. § 7202(a); 72 P.S. § 7201(pp)

**Painting:**

Paint	T		72 P.S. § 7202(a)
Paint ( Epoxy )	T		72 P.S. § 7202(a)

**Panels - Fabric Wrapped:**

Fabric wrapped acoustic core panels, concealed mounting system	T		72 P.S. § 7202(a)
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**Panels - Metal (Exterior System):**

Canopy panels and soffit	T		72 P.S. § 7202(a)
Canopy trim	T		72 P.S. § 7202(a)
Framing to support MP-1	T		72 P.S. § 7202(a)
Metal blocking/strapping in exterior framing for MP-1 channels	T		72 P.S. § 7202(a)
Metal siding	T		72 P.S. § 7202(a)
Metal substructure, fastening devices, anchors	T		72 P.S. § 7202(a)
Metal trim	T		72 P.S. § 7202(a)
MP-1 Copings	T		72 P.S. § 7202(a)
MP-1 Wall panels	T		72 P.S. § 7202(a)

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Materials Needed	T/NT	Comments	Cite(s)
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**Partitions - Operable:**

Operable partition	T	Folding door used to subdivide two adjacent spaces	72 P.S. § 7202(a)
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**Partitions - Toilet (Metal):**

Accessible stalls	T		72 P.S. § 7202(a)
Standard stalls	T		72 P.S. § 7202(a)
Toilet partitions	T		72 P.S. § 7202(a)
Urinal screens	T		72 P.S. § 7202(a)

**Partitions - Toilet(Floor Mounted, Baked Enamel):**

Regular	T		72 P.S. § 7202(a)
Handicap	T		72 P.S. § 7202(a)

**Partitions - Toilet:**

Floor mounted, stainless steel, partitions and screens	T	Integral part of plumbing system. D/R - Not one of listed equipment types or integral covering. Similar to a wall.	72 P.S. § 7201(pp)(3); 72 P.S. § 7204(10)
Shower stalls	NT	Integral part of plumbing system	72 P.S. § 7201(pp)(3); 72 P.S. § 7204(10)
Standard toilet compartments	T	Integral part of plumbing system. D/R - Not one of listed equipment types or integral covering/enclosure. Similar to wall	72 P.S. § 7201(pp)(3); 72 P.S. § 7204(10)
Urinal screens	T	D/R - Not one of listed equipment types or integral covering/enclosure.	72 P.S. § 7201(pp)(3); 72 P.S. § 7204(10)

**Pavement Markings:**

Traffic control signage (stop, one way, etc.)	T	D/R - real estate structure includes traffic signs 72 P.S. § 7201 (qq)	72 P.S. § 7201(o)(17); 72 P.S. § 7201(qq)
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**Plumbing:**

2" SWCI	T	2" diameter cast iron pipe	72 P.S. § 7202(a); 72 P.S. § 7201(pp)
3" Copper piping	T		72 P.S. § 7202(a); 72 P.S. § 7201(pp)
Cast iron storm pipes	T		72 P.S. § 7202(a); 72 P.S. § 7201(pp)



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Materials Needed	T/NT	Comments	Cite(s)
<b>Plumbing (cont.):</b>			
Clean-outs	T	D/R - Not one of the listed equipment types.	72 P.S. § 7201(pp)(3); 72 P.S. § 7204(10)
Clinical sinks & bedpan washers CSS-1	NT		72 P.S. § 7201(pp)(3); 72 P.S. § 7204(10)
Copper water pipes	T		72 P.S. § 7202(a); 72 P.S. § 7201(pp)
Dom. water pipe insulation	T		72 P.S. § 7202(a); 72 P.S. § 7201(pp)
Domestic hot water heater, steam fires	NT		72 P.S. § 7201(pp)(3); 72 P.S. § 7204(10)
Domestic water booster	NT		72 P.S. § 7201(pp)(3); 72 P.S. § 7204(10)
Domestic water pipe insulation	T		72 P.S. § 7202(a); 72 P.S. § 7201(pp)
Domestic water rough-ins	T	D/R - Not one of exempt equipment types - generation, storage, conditioning, distribution or termination	72 P.S. § 7201(pp)(3); 72 P.S. § 7204(10)
Duplex sewage ejectors	NT		72 P.S. § 7201(pp)(3); 72 P.S. § 7204(10)
Duplex sump pumps in elevator pits (fractional HP)	NT		72 P.S. § 7201(pp)(3); 72 P.S. § 7204(10)
Duplex Vacuum pumps	NT		72 P.S. § 7201(pp)(3); 72 P.S. § 7204(10)
Electric water cooler	NT		72 P.S. § 7201(pp)(3); 72 P.S. § 7204(10)
Emergency eyewash	NT		72 P.S. § 7201(pp)(3); 72 P.S. § 7204(10)
Emergency eyewash system - copper	NT		72 P.S. § 7201(pp)(3); 72 P.S. § 7204(10)
EWC-1 Electric. water cooler, Recessed Compressor, ADA	NT		72 P.S. § 7201(pp)(3); 72 P.S. § 7204(10)
Floor drains	T	D/R - Taxable if part of storm drainage; nontaxable if ties into sanitary drainage system.	72 P.S. § 7201(pp)(3); 72 P.S. § 7204(10)
Freeze-proof hose-bibbs	T	Taxable as pipe fittings	72 P.S. § 7202(a); 72 P.S. § 7201(pp)

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Materials Needed	T/NT	Comments	Cite(s)
<b>Plumbing (cont.):</b>			
Intake and exhaust piping	T		72 P.S. § 7202(a); 72 P.S. § 7201(pp)
Interior hose-bibbs	T	Taxable as pipe fittings	72 P.S. § 7202(a); 72 P.S. § 7201(pp)
Janitors closet	T		72 P.S. § 7202(a)
L-2 Wall hung, 21" x 18", gooseneck faucet	NT		72 P.S. § 7201(pp)(3); 72 P.S. § 7204(10)
L-4 Self-rimming, ADA compliant, electronic faucet	NT		72 P.S. § 7201(pp)(3); 72 P.S. § 7204(10)
L-5 Wall hung, ADA compliant, 20" x 18", electronic faucet	NT		72 P.S. § 7201(pp)(3); 72 P.S. § 7204(10)
Local alarm panels and associated wiring	NT,T	D/R - Panels - NT, Wire - T	72 P.S. 7202(a); 72 P.S. § 7201(pp)(2); 72 P.S. § 7204(10)
Medical gas outlets (oxygen)	NT		72 P.S. § 7201(pp)(7); 72 P.S. § 7204(10)
Medical gas valve boxes	NT		72 P.S. § 7201(pp)(7); 72 P.S. § 7204(10)
Misc.drains, vents, shock absorbers	NT		72 P.S. § 7201(pp)(3); 72 P.S. § 7204(10)
Neutralization tanks, level alarm, PH probe, monitor	NT		72 P.S. § 7201(pp)(3); 72 P.S. § 7204(10)
Pipe insulation 1" thick	T		72 P.S. § 7202(a); 72 P.S. § 7201(pp)
Roof drains	T	D/R - Taxable if part of storm drainage; nontaxable if ties into sanitary drainage system.	72 P.S. § 7201(pp)(3); 72 P.S. § 7204(10)
S-1 Sink: SS, single compartment, countertop, 25" x 22" x 8"	NT		72 P.S. § 7201(pp)(3); 72 P.S. § 7204(10)
Sanitary & vent rough-ins	T	D/R - Not one of exempt equipment types - generation, storage, conditioning, distribution or termination	72 P.S. § 7201(pp)(3); 72 P.S. § 7204(10)
Showers SH-1, staff locker showers	NT		72 P.S. § 7201(pp)(3); 72 P.S. § 7204(10)
Sink (wall mounted, manual faucet)	NT		72 P.S. § 7201(pp)(3); 72 P.S. § 7204(10)
Sink L-2 (toilet room) wall mounted, manual faucet	NT		72 P.S. § 7201(pp)(3); 72 P.S. § 7204(10)

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Materials Needed	T/NT	Comments	Cite(s)
<b>Plumbing (cont.):</b>			
Sink SK-1 countertop sink, manual faucet	NT		72 P.S. § 7201(pp)(3); 72 P.S. § 7204(10)
Sink SK-4 wall hung sink, sensor operated faucet	NT		72 P.S. § 7201(pp)(3); 72 P.S. § 7204(10)
SSS-1 Surgical scrub sink	NT		72 P.S. § 7201(pp)(3); 72 P.S. § 7204(10)
Storm pipes	T		72 P.S. § 7202(a); 72 P.S. § 7201(pp)
Swivettes	NT	Patient room toilet mounted in a cabinet.	72 P.S. § 7201(pp)(3); 72 P.S. § 7204(10)
Trap primers	T	Device used to allow water into a drain trap to prevent sewer gas from entering a room. D/R - Not one of the listed equipment types.	72 P.S. § 7201(pp)(3); 72 P.S. § 7204(10)
Tubing for trap primers	T	Small diameter pipe to supply water to a trap primer. D/R - Not one of listed equipment types; Piping is taxable.	72 P.S. § 7202(a); 72 P.S. § 7201(pp)
Tubs	NT	Integral part of plumbing system	72 P.S. § 7201(pp)(3); 72 P.S. § 7204(10)
Urinals w/ manual flush.	NT	Integral part of plumbing system	72 P.S. § 7201(pp)(3); 72 P.S. § 7204(10)
Valves	T		72 P.S. § 7202(a); 72 P.S. § 7201(pp)
Valves at fixtures	T		72 P.S. § 7202(a); 72 P.S. § 7201(pp)
Waste and vent piping	T		72 P.S. § 7202(a); 72 P.S. § 7201(pp)
Water closet WC-1 wall mtd., w/ manual flush.	NT	Integral part of plumbing system	72 P.S. § 7201(pp)(3); 72 P.S. § 7204(10)
WC-2 Wall hung, flush valve, ADA compliant	T		72 P.S. § 7202(a); 72 P.S. § 7201(pp)
WC-3 Floor mounted, flush tank	NT		72 P.S. § 7201(pp)(3); 72 P.S. § 7204(10)
WC-4 Wall hung, electronic flush valve	T		72 P.S. § 7202(a); 72 P.S. § 7201(pp)
Wiring back to master alarm panel	T		72 P.S. § 7202(a); 72 P.S. § 7201(pp)

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**Plumbing (cont.):**

WMB-1 Washing machine box	NT		72 P.S. § 7201(pp)(3); 72 P.S. § 7204(10)
Medical air outlet 1/2"	NT	Wall mounted connection to provide oxygen in a patient care area	72 P.S. § 7201(pp)(7); 72 P.S. § 7204(10)
Medical gas alarm panel	NT	Electronic panel used to monitor medical gas supply	72 P.S. § 7201(pp)(7); 72 P.S. § 7204(10)
Medical vacuum outlet 3/4"	NT	Wall mounted connection to provide vacuum in a patient care area	72 P.S. § 7201(pp)(7); 72 P.S. § 7204(10)
Oxygen gas outlet 1/2"	NT	Wall mounted connection to provide oxygen in a patient care area	72 P.S. § 7201(pp)(7); 72 P.S. § 7204(10)
Valve slide	T	Wall mounted bracket to support gas connections. D/R - support not covering or enclosure.	72 P.S. § 7201(pp)(7); 72 P.S. § 7204(10)
Zone valve boxes ( Ox 1/2", MA 1/2", MV 3/4')	NT	Metal box used to contain all medical gas valves	72 P.S. § 7201(pp)(7); 72 P.S. § 7204(10)

**Pneumatic Tube System:**

Pneumatic tube system, two stations per floor	T	D/R - Limited to diagnosis and treatment equipment, medical gas, nurse call and doctor paging. Tube system is not in one of these categories	72 P.S. § 7201(pp)(7); 72 P.S. § 7204(10)
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**Projection Screens:**

Motor operated projection screen 8'-0"x8'-0"(1048mu)	NT		72 P.S. § 7201(pp)(4); 72 P.S. § 7204(10)
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**Radio Frequency Shielding:**

4'-0"x4'-0" RF control window w/ tempered safety glass	NT	Integral part of diagnosis and treatment equipment	72 P.S. § 7201(pp)(7); 72 P.S. § 7204(10)
4'-0"x7'-0" RF door with hardware	NT	Integral part of diagnosis and treatment equipment	72 P.S. § 7201(pp)(7); 72 P.S. § 7204(10)
Ceiling grid & mechanical hangers	T	Integral part of diagnosis and treatment equipment. D/R If ceiling grid specialized for RF shielding - NT; Hangars - taxable	72 P.S. § 7201(pp)(7); 72 P.S. § 7204(10)
Dual skin galvanized RF enclosure	NT	Integral part of diagnosis and treatment equipment	72 P.S. § 7201(pp)(7); 72 P.S. § 7204(10)
Mechanical & electrical penetrations	NT	Integral part of diagnosis and treatment equipment	72 P.S. § 7201(pp)(7); 72 P.S. § 7204(10)

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Materials Needed	T/NT	Comments	Cite(s)
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**Radio Frequency Shielding:**

RF filters for electrical and communications	NT	Integral part of diagnosis and treatment equipment	72 P.S. § 7201(pp)(7); 72 P.S. § 7204(10)
Wave guide type RF air vents	NT	Integral part of diagnosis and treatment equipment	72 P.S. § 7201(pp)(7); 72 P.S. § 7204(10)

**Rails - Bumper:**

Crashrail	T		72 P.S. § 7202(a)
Handrail	T		72 P.S. § 7202(a)

**Rails - Crash (Vinyl/Acrylic):**

Vinyl / Acrylic Chair/Crash Rails	T	A plastic railing used to protect a drywall partition	72 P.S. § 7202(a)
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**Rails and Handrails:**

Atrium bridge handrail	T		72 P.S. § 7202(a)
Guardrail	T/NT	D/R - control system limited to energy management, traffic and parking lot and building access. Handrailing in tower - T [not one listed systems]. If guardrail is in parking lot or for traffic control, it is exempt.	72 P.S. § 7201(pp)(6); 72 P.S. § 7204(10)
Post mounted pipe railing	T		72 P.S. § 7202(a)
Second floor cross-over ramp, post mounted rail	T		72 P.S. § 7202(a)
Second floor cross-over ramp, wall mounted rail	T		72 P.S. § 7202(a)

**Roof Hatches:**

Elevator machine rooms and stairs	T		72 P.S. § 7202(a)
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**Roofing - Adhered Membrane System:**

0.60" Thick EPDM membrane fully adhered	T	Not one of the listed equipment types.	72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Base flashings	T		72 P.S. § 7202(a)
Blocking at parapets	T		72 P.S. § 7202(a)
Copings and gravel stop	T	D/R - Not one of the listed equipment types.	72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
EPDM	T		72 P.S. § 7202(a)

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**Roofing - Adhered Membrane System (cont.):**

Oriented strand board sheathing	T		72 P.S. § 7202(a)
Recovery board	T	D/R - Not one of the listed equipment types.	72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Roof insulation	T		72 P.S. § 7202(a)
Scuppers	T		72 P.S. § 7202(a)
Tapered roof insulation	T	D/R - Not one of the listed equipment types.	72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Walk pads	T	D/R - Not one of the listed equipment types.	72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)

**Roofing - Batten Seam Metal:**

Batten seam metal roofing:	T		72 P.S. § 7202(a)
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**Sealants and Caulking:**

Exterior caulking	T		72 P.S. § 7202(a)
Exterior sealants	T		72 P.S. § 7202(a)

**Security System:**

Card reader	NT		72 P.S. § 7201(pp)(6); 72 P.S. § 7204(10)
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**Sewer System - Sanitary:**

12" PVC	T	Pipe	72 P.S. § 7202(a); 72 P.S. § 7201(pp)
4" PVC	T		72 P.S. § 7202(a)
Backfill	T		72 P.S. § 7202(a)
Sump pit for ejector pump	NT		72 P.S. § 7201(pp)(3); 72 P.S. § 7204(10)
Temp roadway plates	T	D/R- Used by construction contractor - no transfer	72 P.S. § 7201(o)(17)
Traffic barriers	T	Control system limited to traffic access. D/R- Not one of listed equipment types or guardrail or medial device.	72 P.S. § 7201(pp)(6); 72 P.S. § 7204(10)

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**Sewer System - Site (Storm):**

10" PVC	T	Pipe	72 P.S. § 7202(a); 72 P.S. § 7201(pp)
15" SLCPP	T	Underground pipe to remove surface water	72 P.S. § 7202(a); 72 P.S. § 7201(pp)
18" RCP	T	Underground pipe to remove surface water	72 P.S. § 7202(a); 72 P.S. § 7201(pp)
8" PVC, roof drain	T		72 P.S. § 7202(a)
Backfill	T		72 P.S. § 7202(a)
Inlets	T	D/R - storm sewage not part of plumbing system	72 P.S. § 7201(pp)(3); 72 P.S. § 7204(10)
Manholes	T	D/R - storm sewage not part of plumbing system	72 P.S. § 7201(pp)(3); 72 P.S. § 7204(10)

**Signs:**

Room signs	T		72 P.S. § 7202(a)
Exterior signage (directional, building ID, etc.)	T	D/R - Not one of equipment types or specifically listed items. Outdoor signage - real estate structure.	72 P.S. § 7201(o)(17); 72 P.S. § 7201(qq)

**Skylights - Metal Framed:**

Counter flashings	T		72 P.S. § 7202(a)
Exterior structural glass assemblies	T		72 P.S. § 7202(a)
Metal framed skylights	T		72 P.S. § 7202(a)

**Stairs - Metal:**

Landings	T		72 P.S. § 7202(a)
Metal pan stairs w/ wall & center rails	T		72 P.S. § 7202(a)
Monumental atrium stairs	T		72 P.S. § 7202(a)
Risers	T		72 P.S. § 7202(a)

**Stairs - Rubber Tile Treads and Risers:**

18" x 18" rubber tile at stair landings w/ rubber base	T		72 P.S. § 7202(a)
One piece, rubber nosing, tread and riser	T		72 P.S. § 7202(a)

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Materials Needed	T/NT	Comments	Cite(s)
<b>Structural Steel, Joists:</b>			
Angle, plates	T		72 P.S. § 7202(a)
Columns, base plates, bars	T		72 P.S. § 7202(a)
Galvanized steel	T		72 P.S. § 7202(a)
<b>Structural Steel:</b>			
4- 5/8" Exp. bolts	T		72 P.S. § 7202(a)
Anchor bolts	T	D/R - Not an integral covering or listed type of equipment.	72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Base plates and leveling plates	T	D/R - Not an integral covering or listed type of equipment.	72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Beams and girders	T	D/R - Not an integral covering or listed type of equipment.	72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Columns	T		72 P.S. § 7202(a)
Dunnage framing for cooling towers (HDG)	T	D/R - Not an integral covering or listed type of equipment.	72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Expansion bolt clips and channels to existing structure	T		72 P.S. § 7202(a)
Floor and roof framing	T		72 P.S. § 7202(a)
Furnish anchor bolts	T		72 P.S. § 7202(a)
Gang ladders	T		72 P.S. § 7202(a)
Grout base plates	T	Not an integral covering or listed type of equipment.	72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Lateral bracing - tube steel	T	D/R - Not an integral covering or listed type of equipment.	73 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Metal decking	T	D/R - Not an integral covering or listed type of equipment.	72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Misc. channels and angles	T	D/R - Not an integral covering or listed type of equipment.	72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Monorail beams above pumps and chillers	T	D/R - Not an integral covering or listed type of equipment.	72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Perimeter edge detail / relieving angles	T		72 P.S. § 7202(a)
Perimeter protection cable	T		72 P.S. § 7202(a)
Pipe, standard and extra strong	T		72 P.S. § 7202(a)
Shear studs	T	D/R - Not an integral covering or listed type of equipment.	72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)



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**Structural Steel (cont.):**

Structural tube steel framing ( 5 pieces )	T		72 P.S. § 7202(a)
Tube steel	T		72 P.S. § 7202(a)

**Telecommunication System:**

3/4" x 4' x 8' exterior plywood	T	D/R - Not one of the listed equipment types; nor an integral covering or enclosure.	72 P.S. § 7201(pp)(4); 72 P.S. § 7204(10)
Combo. telephone / data	NT		72 P.S. § 7201(pp)(4); 72 P.S. § 7204(10)
Conduit	T	Integral part of communications system; D/R -D12conduit is not BME	72 P.S. § 7202(a); 72 P.S. § 7201(pp)
Data outlet in wall	NT		72 P.S. § 7201(pp)(4); 72 P.S. § 7204(10)
Ground wire	T		72 P.S. § 7202(a); 72 P.S. § 7201(pp)
Network outlet	NT		72 P.S. § 7201(pp)(4); 72 P.S. § 7204(10)
Public telephone outlets	NT		72 P.S. § 7201(pp)(4); 72 P.S. § 7204(10)
Telephone outlets	NT		72 P.S. § 7201(pp)(4); 72 P.S. § 7204(10)
Telephone wall mount	NT		72 P.S. § 7201(pp)(4); 72 P.S. § 7204(10)
Telephone wall outlet	NT		72 P.S. § 7201(pp)(4); 72 P.S. § 7204(10)
TV outlet	NT		72 P.S. § 7201(pp)(4); 72 P.S. § 7204(10)

**Terrazzo:**

3/8" epoxy terrazzo w/ brass dividers	T		72 P.S. § 7202(a)
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**Tile - Ceramic:**

Ceramic floor, wall and base	T		72 P.S. § 7202(a)
Cove base	T		72 P.S. § 7202(a)
Marble thresholds	T		72 P.S. § 7202(a)
No cut tile	T		72 P.S. § 7202(a)
Stone base ( 4" high )	T		72 P.S. § 7202(a)

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Materials Needed	T/NT	Comments	Cite(s)
<b>Tile - Ceramic (cont.):</b>			
Stone tile floor (12' x 12' )	T		72 P.S. § 7202(a)
Unglazed porcelain ceramic mosaic tile - floor and	T		72 P.S. § 7202(a)
Waterproof Membrane	T		72 P.S. § 7202(a)
<b>Toilet Accessories:</b>			
42" Stainless steel grab bar	T		72 P.S. § 7202(a)
Combo towel / soap dispenser	T		72 P.S. § 7202(a)
Custom Mirror	T		72 P.S. § 7202(a)
Feminine napkin/tampon vending machine	T		72 P.S. § 7202(a)
Framed mirror, 18" x 30"	T		72 P.S. § 7202(a)
Frameless mirror	T		72 P.S. § 7202(a)
Grab bars @ toilet & shower	T		72 P.S. § 7202(a)
Janitor closet	T		72 P.S. § 7202(a)
Janitors utility unit (2 per janitors closet)	NT	Cabinetry	72 P.S. § 7201(pp)(10); 72 P.S. § 7204(10)
Medicine cabinet	NT		72 P.S. § 7201(pp)(10); 72 P.S. § 7204(10)
Mirror units	T		72 P.S. § 7202(a)
Mop broom holder	T		72 P.S. § 7202(a)
Mop rack & shelf	NT		72 P.S. § 7201(pp)(10); 72 P.S. § 7204(10)
Paper towel dispenser	T		72 P.S. § 7202(a)
Recessed double roll toilet tissue dispenser	T		72 P.S. § 7202(a)
Recessed paper towel dispenser & waste receptacle	T		72 P.S. § 7202(a)
Robe hooks	T		72 P.S. § 7202(a)
S.S. framed mirror	T		72 P.S. § 7202(a)
Semi-recessed waste receptacle	T		72 P.S. § 7202(a)
Shelf	NT		72 P.S. § 7201(pp)(10); 72 P.S. § 7204(10)
Shower curtain rod & curtain	T		72 P.S. § 7202(a)
Soap dispenser	T		72 P.S. § 7202(a)

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**Toilet Accessories (cont.):**

Stainless steel grab bar	T		72 P.S. § 7202(a)
Stainless steel shelf	NT		72 P.S. § 7201(pp)(10); 72 P.S. § 7204(10)
Surface mounted paper towel dispenser	T		72 P.S. § 7202(a)
Surface mounted soap dispenser	T		72 P.S. § 7202(a)
Toilet tissue dispenser	T		72 P.S. § 7202(a)
Toilet tissue dispenser	T		72 P.S. § 7202(a)
Toilet tissue holder	T		72 P.S. § 7202(a)
Utility shelf	NT		72 P.S. § 7201(pp)(10); 72 P.S. § 7204(10)

**Wall Coverings:**

Acoustical wall covering	T		72 P.S. § 7202(a)
Acoustical wall paneling	T		72 P.S. § 7202(a)
Vinyl wall covering and surface preparation	T		72 P.S. § 7202(a)

**Wall Coverings - Acoustical Panel:**

Fabric wrapped acoustic panels ( auditorium only )	T		72 P.S. § 7202(a)
Fabric wrapped panels ( display cases )	T		72 P.S. § 7202(a)

**Wall Coverings - Flexible Wood:**

Maple and Beach faux wood column cover	T		72 P.S. § 7202(a)
Metal reveals	T		72 P.S. § 7202(a)
Maple corner and edge trim	T		72 P.S. § 7202(a)

**Wall Protection System:**

Vinyl / acrylic corner guards	T		72 P.S. § 7202(a)
Vinyl / acrylic crashrail w/ continuous retainer	T		72 P.S. § 7202(a)
Vinyl / acrylic handrail w/ continuous retainer	T		72 P.S. § 7202(a)

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Materials Needed	T/NT	Comments	Cite(s)
<b>Wallboard System - Gypsum:</b>			
1/2 Foil backed Gypsum and exterior 1/2 Gypsum	T	D/R - Not one of the listed equipment types.	72 P.S. § 7201(pp)(1); 72 P.S. §
2" 22 ga. strap at third points of stud (one face or two	T		72 P.S. § 7202(a)
6" 16 ga. metal studs @ 16" o.c.	T		72 P.S. § 7202(a)
8" and 3-5/8 structural studs, batt insulation	T	D/R - Not one of the listed equipment types.	72 P.S. § 7201(pp)(1); 72 P.S. §
Batt insulation in exterior walls	T		72 P.S. § 7202(a)
Bulkheads	T		72 P.S. § 7202(a)
Caulking	T		72 P.S. § 7202(a)
Chase wall	T	D/R - Not one of the listed equipment types.	72 P.S. § 7201(pp)(1); 72 P.S. §
Compressible filler at expansion joints	T		72 P.S. § 7202(a)
Densglass exterior gypsum sheathing	T		72 P.S. § 7202(a)
Doors	T	D/R - Not one of the listed equipment types.	72 P.S. § 7201(pp)(1); 72 P.S. §
Exterior GWB soffit	T		72 P.S. § 7202(a)
Exterior wall framing	T		72 P.S. § 7202(a)
f.s.s - Fire safing sealant	T		72 P.S. § 7202(a)
Fascia / Soffits	T		72 P.S. § 7202(a)
Frame parapet, 3' h	T		72 P.S. § 7202(a)
Frame pilasters, 13.5'	T		72 P.S. § 7202(a)
Frame soffit, 1'	T		72 P.S. § 7202(a)
Frame window openings	T		72 P.S. § 7202(a)
Framing at door/window/louver openings	T		72 P.S. § 7202(a)
Framing at interior of exterior walls	T		72 P.S. § 7202(a)
GWB Ceiling	T		72 P.S. § 7202(a)
Gypsum Wall Board	T		72 P.S. § 7202(a)
GWB on inside face of exterior walls, finished	T		72 P.S. § 7202(a)
Hollow metal door frame w/ sidelite	T		72 P.S. § 7202(a)
Insulated partitions 3-5/8 10 high	T	D/R - Not one of the listed equipment types.	72 P.S. § 7201(pp)(1); 72 P.S. §
Interior partitions - 3 5/8" studs	T		72 P.S. § 7202(a)
Light coves	NT/T	D/R - Lighting fixture - NT; Ceiling/soffit framework - T	72 P.S. § 7202(a)
Metal Studs	T		72 P.S. § 7202(a)
Metal blocking/strapping in exterior framing for MP-1	T		72 P.S. § 7202(a)
MP 1 beam and column wrap at atrium interior	T		72 P.S. § 7202(a)
MP 1 coping	T		72 P.S. § 7202(a)
MP 1 cornice	T		72 P.S. § 7202(a)
MP 1 Lantern Surround	T		72 P.S. § 7202(a)
MP 1 penthouse pilasters	T		72 P.S. § 7202(a)

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**Wallboard System - Gypsum (cont.):**

Sound atten. blanket	T		72 P.S. § 7202(a)
Soffit below brick bays (undefined)	T		72 P.S. § 7202(a)
Soffits	T		72 P.S. § 7202(a)
Suspended perforated metal panel assembly at	T		72 P.S. § 7202(a)
Suspended perforated metal panel assembly, sloped	T		72 P.S. § 7202(a)
Temporary hollow metal frame and door w/ hardware	T		72 P.S. § 7202(a)
Temporary partitions	T		72 P.S. § 7202(a)
Un-insulated partitions 6" studs full height	T	D/R - Not one of the listed equipment types.	72 P.S. § 7201(pp)(1); 72 P.S. §
Wood blocking	T		72 P.S. § 7202(a)
Wood door frame w/ sidelite	T		72 P.S. § 7202(a)

**Water Lines:**

Concrete thrust blocks	T		72 P.S. § 7202(a)
Piping	T		72 P.S. § 7202(a); 72 P.S. § 7201(pp)
Valves	T		72 P.S. § 7202(a); 72 P.S. § 7201(pp)

**Water Lines - Site:**

3" pipe	T	Taxable as pipes	72 P.S. § 7202(a); 72 P.S. § 7201(pp)
Backfill	T	D/R - Item is not in one of equipment categories or furniture, cabinetry and kitchen equipment.	72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Concrete encase sleeve at roads and parking	T	D/R - Item is not in one of equipment categories or furniture, cabinetry and kitchen equipment.	72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Concrete thrust blocks	T	D/R - Item is not in one of equipment categories or furniture, cabinetry and kitchen equipment.	72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
Piping	T		72 P.S. § 7202(a); 72 P.S. § 7201(pp)
Valves	T	Taxable as valves	72 P.S. § 7202(a); 72 P.S. § 7201(pp)

**Waterproofing - Sheet Membrane:**

Concrete foundation walls	T	D/R - Not one of the listed equipment types.	72 P.S. § 7201(pp)(1); 72 P.S. § 7204(10)
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**Waterproofing - Sheet Membrane (cont.):**

Drainage board	T	1/4" to 1/2" thick styrofoam board used to protect the rubber waterproofing membrane	72 P.S. § 7202(a)
Elevated slab	T		72 P.S. § 7202(a)
Foundation wall	T		72 P.S. § 7202(a)
Retaining wall	T		72 P.S. § 7202(a)
Self adhered rubberized asphalt sheet waterproofing w/ protection board	T		72 P.S. § 7202(a)
Styrofoam fill	T		72 P.S. § 7202(a)

**Window Washing Equipment:**

Window washing life line anchor system	T		72 P.S. § 7202(a)
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**Windows - Aluminum:**

Extended mullion caps where indicated	T		72 P.S. § 7202(a)
Fixed, 1" insulating glass, tinted, 2.5" frames	T		72 P.S. § 7202(a)
Fixed, 1/4" clear, 3.5" frames, interior	T		72 P.S. § 7202(a)
Spandrel glass premium	T		72 P.S. § 7202(a)
Sunscreen	T		72 P.S. § 7202(a)

**Woodwork - Architectural:**

Security Desk - Base cabinets and counter	NT		72 P.S. § 7201(pp)(10); 72 P.S. § 7204(10)
Reception Area - Countertops	NT		72 P.S. § 7201(pp)(10); 72 P.S. § 7204(10)
Reception Area - Base cabinets and counter	NT		72 P.S. § 7201(pp)(10); 72 P.S. § 7204(10)
Snack Bar - Base cabinets and counter	NT		72 P.S. § 7201(pp)(10); 72 P.S. § 7204(10)
Restrooms - Vanity top	NT		72 P.S. § 7201(pp)(10); 72 P.S. § 7204(10)
Wood base	T/NT	Notaxable if wood base is part of a finished case or cabinet. Taxable if it is used on a wall or as paneling.	72 P.S. § 7201(pp)(10); 72 P.S. § 7204(10)
Wood paneling	T		72 P.S. § 7201(pp)(10); 72 P.S. § 7204(10)
Staff Station - Front cabinets and counter	NT		72 P.S. § 7201(pp)(10); 72 P.S. § 7204(10)