

TAX EXEMPT ITEMS

“Building machinery and equipment.” Generation equipment, storage equipment, conditioning equipment, distribution equipment and termination equipment which shall be limited to the following:

- (1) air conditioning limited to heating, cooling, purification, humidification, dehumidification and ventilation;
- (2) electrical;
- (3) plumbing;
- (4) communications limited to voice, video, data, sound, master clock and noise abatement;
- (5) alarms limited to fire, security, and detection;
- (6) control system limited to energy management, traffic and parking lot and building access;
- (7) medical system limited to diagnosis and treatment equipment, medical gas, nurse call and doctor paging;
- (8) laboratory system;
- (9) cathodic protection system; or
- (10) furniture, cabinetry and kitchen equipment;

the term shall include boilers, chillers, air cleaners, humidifiers, fans, switchgear, pumps, telephones, speakers, horns, motion detectors, dampers, actuators, grills, registers, traffic signals, sensors, card access devices, guardrails, medial devices, floor troughs and grates, and laundry equipment, together with integral coverings and enclosures, whether or not the item constitutes a fixture or is otherwise affixed to the real estate; whether or not damage would be done to the item or its surroundings upon removal; or whether or not the item is physically located within a real estate structure. The term “building machinery and equipment” shall not include guardrails posts, pipes, fittings, pipe supports and hangers, valves, underground tanks, wire, conduit, receptacle and junction boxes, insulation, ductwork and coverings thereof.

(As added by Act of April 23, 1998, No. 45, effective July 1, 1998, not applicable to fixed price construction contracts entered into under the obligation of an unalterable, formal written bid issued prior to July 1, 1998.)