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Green Acres Contracting Company, Inc. v. Commonwealth

Commonwealth Court of Pennsylvania - June 13, 2017 - A.3d - 2017 WL 2544298

Taxpayer sought judicial review of decision of the Board of Finance and Revenue (BFR) that rejected taxpayer's challenges to an assessment of state use taxes on certain items purchased and used by taxpayer in its business.

The Commonwealth Court affirmed in part and reversed in part. Taxpayer filed exceptions.

The Commonwealth Court held that nuts, bolts, washers, and guardrail blocks were guardrails exempt from sales and use taxes as building machinery and equipment (BME).

Term "guardrails" referred to the entire guardrail system, with the exception of guardrail posts, which were specifically excluded, and, as such, nuts, bolts, washers, and guardrail blocks, which were necessary for the construction of the guardrails, constituted building machinery and equipment (BME) exempt from sales and use taxes. Definitions and common usage of the term "guardrails" referred to more than the horizontal elements and included the entire guardrail system as it was constructed and installed along a road and/or highway.

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