

WAC 296-17A-6309 Classification 6309. (~~6309-02 Stores: Gun -- Wholesale or retail~~)

Applies to establishments engaged in the wholesale or retail sale of hand guns and rifles. Gun stores subject to this classification will routinely sell related goods such as, but not limited to, knives, archery supplies, ammunition, cleaning kits, targets, target launchers, ammunition belts and specialty clothing. It is common for gun stores to repair guns for their customers. This generally consists of replacing worn or malfunctioning parts that they have in inventory, or that are special ordered from the manufacturer. Gun stores are not generally involved in machining operations although some light machine work is contemplated by this classification. Gun stores in this classification can also make custom ordered guns. This term may be misleading in that a custom gun made by a gun store is simply the assembly of various components to produce the desired gun. Depending on the size and location of the store a related shooting range may be found on the premise. Whether the shooting range is operated in connection with the store operation or by an independent business unrelated to the gun store, it is to be reported separately in classification 6208. Establishments in classification 6309-02 are distinguishable from operations covered in classification 3402, in that gun stores subject to classification 6309 are not engaged in the manufacture of guns, which includes such operations as machining barrels, fabricating triggers, springs, bolts, levers, clips and handles, or in the mass assembly of gun components into finished goods.

Special note: Clerical office and outside sales employees may be reported separately provided all the conditions of the general reporting rules covering standard exception employees have been met.

6309-03 Stores: Bicycle -- Wholesale or retail

Applies to establishments engaged in the wholesale or retail sale of all types of bicycles. Bicycle stores subject to this classification will sell related goods such as, but not limited to, helmets, pumps, carrier racks, water bottles, shoes, trailers, child carriers, and specialty clothing. It is common for bicycle stores to assemble new bicycles as well as tune and repair bicycles for their customers. This generally consists of replacing worn or malfunctioning parts that they have in inventory or that are special ordered from the manufacturer. Bicycle stores subject to this classification will occasionally make a custom bicycle. This term may be misleading in that a custom bicycle may be nothing more than the assembly of various components to produce the desired bicycle, or it could be the actual cutting, bending, and welding of tube metal, or the cutting, rolling and heating of graphite reinforced plastic material. Only those custom bicycles that are assembled from components manufactured by others are to be reported in classification 6309 and only if such custom work is incidental to the primary sales of off the rack bicycles manufactured by others.

This classification excludes machining operations, frame welding, and establishments engaged in custom manufacturing or mass producing bicycles from nonfinished goods which are to be reported separately in the classification applicable to the bicycle frame material and process used to manufacture the finished units.

Special note: Clerical office and outside sales employees may be reported separately provided all the conditions of the general reporting rules covering standard exception employees have been met.

6309-06 Stores: Garden supply -- Wholesale or retail

Applies to establishments engaged in the wholesale or retail sale of homeowner type yard and garden tools, equipment, and supplies. Establishments subject to this classification will carry in their inventory and have available for immediate sale various garden tools and gloves, equipment, and supplies such as, but not limited to, rakes, shovels, post hole diggers (nonpower), hoes, wheel barrows, garden carts, edgers, weed wackers, lawn sprinklers, garden hose, lawn mowers, and chain saws. On a seasonal basis these establishments will routinely stock bags of various types of lawn, shrub and plant fertilizer, lawn seed, bags of potting soil, bags of beauty bark, flower bulbs, vegetable and flower seeds, and some bedding plants and small shrubs. This classification is distinguishable from nurseries in that nurseries sell plants, shrubs and trees that they have purchased from others or raised from seeds or cuttings, most of which are available for sale all year round. Nurseries typically sell soils and bark in bulk, but seldom sell lawn mowers, lawn tractors, edgers and similar items. Nurseries are further distinguishable from garden supply stores in that garden supply stores have a limited outside yard and are primarily composed of a store operation. Nurseries, on the other hand, have limited store operations and extensive yards where plants, shrubs, and trees are displayed and cared for, as well as extensive greenhouse operations. This classification also includes merchants who are engaged in the sale and/or hand packaging of agricultural seeds that have been processed by others.

This classification excludes the repair of tools and equipment sold which is to be reported separately in the classification applicable to the work being performed.

Special note: Clerical office and outside sales employees may be reported separately provided all the conditions of the general reporting rules covering standard exception employees have been met.

6309-07 Locksmiths

Applies to establishments engaged in servicing or repairing locksets. Establishments subject to this classification will have a small retail store where they sell new door locksets, repair customer locksets, rekey locksets, make duplicate keys, and sell home security items such as safes and alarm systems. In addition to store operations, this classification includes locksmith field work such as unlocking a car, removing a broken key from an ignition or door, and installing a replacement lockset in a door.

This classification excludes the installation of safes, new locksets, or dead bolt locks which is to be reported separately in classification 0607 and the installation of home security systems which is to be reported separately in classification 0608.

Special note: Clerical office and outside sales employees may be reported separately provided all the conditions of the general reporting rules covering standard exception employees have been met.

6309-08 Stores: Automobile, truck, motorcycle, or aircraft accessories or replacement parts -- Wholesale or retail

Applies to establishments engaged in the wholesale or retail sale of automobile, truck, motorcycle, or aircraft accessories or replacement parts. Most establishments subject to this classification carry a

full line of parts ranging from batteries, wiper blades, ignition components, to engines, tires, and transmissions. However, this classification also applies to establishments that sell specialized product lines such as, but not limited to, batteries, electrical systems, or transmission parts. This classification covers only the store operation. Any vehicle, tire, or machine shop service is to be reported separately in the applicable repair or service classification. Care should be exercised when considering the assignment of this classification to an establishment engaged in vehicle service or repair as parts departments may be included in the service or repair classification. Only those vehicle service or repair establishments that have "full line" replacement parts stores are to be assigned to this classification and only when the classification that governs the repair or service permits, the parts department to be reported separately.

Special note: Clerical office and outside sales employees may be reported separately provided all the conditions of the general reporting rules covering standard exception employees have been met.

6309-09 Stores: Architectural and surveyor supplies -- Wholesale or retail

Applies to establishments engaged in the wholesale or retail sale of professional and technical measurement equipment used primarily by architects and surveyors. Products sold by establishments subject to this classification include, but are not limited to, plan holders, plotters, lettering systems, engineering software, CAD supplies, copiers and computer paper and films. This classification includes the *in shop* servicing or repair of products sold, such as replacing or adjusting parts.

Special note: Clerical office and outside sales employees may be reported separately provided all the conditions of the general reporting rules covering standard exception employees have been met.

6309-11 Stores: Stained art glass -- Wholesale or retail

Applies to establishments engaged in the wholesale or retail sale of stained art glass supplies. Operations contemplated by this classification include the receipt of merchandise purchased from unrelated businesses, dealers, or manufacturers, warehousing, stocking of shelves, cashiering, offering craft classes to customers, and delivery of merchandise to customers. Items sold by establishments subject to this classification include, but are not limited to, lead and leaded glass, crafts, light fixtures, terrarium parts, lamp shade parts, kits for picture frames, mirrors, books on stained glass, small grinders, glass cutters and other tools for making stained glass items.

This classification excludes the manufacture of stained glass and the fabrication and assembly of stained art goods which is to be reported separately in classification 3503 and stores that sell craft-making goods or hobby supplies which are to be reported separately in classification 6309-21.

Special note: Clerical office and outside sales employees may be reported separately provided all the conditions of the general reporting rules covering standard exception employees have been met.

6309-12 Stores: Wood stove and accessories -- Wholesale or retail

Applies to establishments engaged in the wholesale or retail sale of wood stoves, pellet stoves, fireplace inserts, and accessories. The majority of stoves today are produced from cast iron or steel plate and may be finished with enamel or paint. Stove stores subject to this classification will sell related accessories such as, but not limited

to, noncombustible hearths and irons, wood holders, pellet scoops, stovepipes, metal chimneys, decorative brass legs and brass handles and bags of pellets. Some wood stove dealers may sell both stoves and spas as their main product lines. Stores that sell both are to be reported separately in classification 6309 14. This classification includes the set up of wood stoves and heaters which can be operated as part of a display area or showroom in the store when performed by employees of this business.

This classification excludes the installation and repair of wood stoves, furnaces, air conditioning units and vacuum cleaner systems which is to be reported separately in classification 0307; masonry work which is to be reported separately in classification 0302; and chimney cleaning which is to be reported separately in classification 4910.

Special note: Clerical office and outside sales employees may be reported separately provided all the conditions of the general reporting rules covering standard exception employees have been met.

6309-13 Stores: Hardware variety, N.O.C., specialty hardware or marine hardware -- Wholesale or retail

Applies to establishments engaged in the wholesale or retail sale of hardware related items. Operations contemplated by this classification include the receipt of merchandise purchased from unrelated business dealers or manufacturers, warehousing of inventory, stocking of shelves, cashiering, customer load out, assistance and delivery. Establishments subject to this classification cater to homeowners and, therefore, do not carry contractor quantities of products for sale. Hardware variety stores applicable to this classification are generally small retail stores (3,000 square feet or less). Hardware variety stores will have a wide assortment of products for sale ranging from paint and painting supplies, electrical and plumbing supplies, to hand or power tools, garden supplies, housewares, and hardware. For purposes of this classification the term "hardware" applies to nails, screws, bolts, hinges, staples, chain, and similar items. Classification 6309 13 is distinguishable from classification 2009 in that the quantity of products sold by hardware variety stores subject to classification 6309 13 is limited to homeowner quantities, the selection of product is limited, and they carry only a limited selection of lumber, if at all. Hardware variety stores may also carry seasonal plants. This classification also applies to specialty hardware or marine hardware stores.

This classification excludes hardware stores that sell lumber or building materials which are to be reported separately in classification 2009.

Special notes: Care should be exercised when assigning classification 6309 13 to a business. All other store and nursery classifications are to be considered before this classification is assigned. It is common for a nursery to have a substantial inventory of hardware and tools, just as it is common for farm supply stores to sell similar products, yet these types of businesses are covered in alternative classifications.

Special note: Clerical office and outside sales employees may be reported separately provided all the conditions of the general reporting rules covering standard exception employees have been met.

6309-14 Stores: Hot tub or spa -- Wholesale or retail

Applies to establishments engaged in the wholesale or retail sale of hot tubs and spas. Most dealers subject to this classification have

small store operations where a limited supply of spas and hot tubs are displayed. Some may have distribution centers where spas are shipped from the manufacturer and stored until delivered to a showroom or directly to a customer. The majority of spa units are portable and self-contained, which means the plumbing, pump, wiring, and controls are already in place and enclosed in the siding surrounding the tub. They are ready to use once the electricity is hooked up at the customer's site. The other type of spas are referred to as "shells," which are usually set in place in the ground, then the pump, plumbing, electrical wiring, and any surrounding rockery or structures built around it. Stores that sell spas and hot tubs also stock related items such as, but not limited to, spa or swimming pool chemicals and cleaners, brushes, replacement pumps and parts, filters, and spa accessories such as fragrances. Some may also sell other product lines such as swimming pool shells, wood or pellet stoves and related items such as, but not limited to, lawn furniture, barbecues, or water sports equipment. Operations contemplated by this classification include the receipt of tubs, spas, pools, pool liners, chemicals and other products from manufacturers or unrelated companies, stocking shelves, setting up displays, cashiering, delivery of products to customer locations, instruction on testing and maintaining pool waters, and incidental pump repair in the store; it does not contemplate the repair or service of pumps or pools at customer's location. Establishments that sell both wood stoves and spas are to be reported in this classification. This classification also applies to establishments that rent hot tubs and deliver them to, and pick them up from, the customer's location.

This classification excludes establishments that sell only accessories for tubs or pools which are to be reported separately in classification 6406; establishments engaged in the sale of wood or pellet stoves, but do not sell spas, which are to be reported separately in classification 6309-12; and establishments engaged in the manufacture or installation of hot tubs which are to be reported separately in the classification applicable to the work being performed.

Special notes: Spa and hot tub dealers may be licensed contractors who build swimming or wading pools, in addition to the spas and hot tubs sold. Except for the in-store pump repair, all other electrical or plumbing installation or repair work, pump repair, landscaping, building of structures, pouring of concrete, and servicing of the pool waters are excluded from this classification and are to be reported separately in the classification applicable to the work being performed.

Special note: Clerical office and outside sales employees may be reported separately provided all the conditions of the general reporting rules covering standard exception employees have been met.

6309-15 Stores: Floor covering - Wholesale or retail

Applies to establishments engaged in the wholesale or retail sale of floor coverings. Establishments subject to this classification sell a variety of floor coverings and related items such as, but not limited to, sheet vinyl, floor tile, ceramic wall or countertop tile, wood parquet, floor or area rugs, carpeting, window coverings, bathroom and kitchen accessories, and supplies to install products. Other stores may specialize in only one or a few of these products. Floor covering stores generally consist of a store operation where samples of all product types are displayed. Merchandise is usually ordered from the factory or distributor per customer specifications; however some goods are kept in stock and are available for immediate sale. Operations

contemplated by this classification include the receipt of merchandise purchased from unrelated businesses and manufacturers, stocking shelves, cashiering, estimating floor covering needs from plans, blue prints and customer measurements, ordering special floor coverings from distributors or manufacturers, and delivering the product to customers.

This classification excludes all installation work and the manufacture of any product sold by floor covering stores, which is to be reported separately in the applicable construction, installation, or manufacturing classification.

Special note: Clerical office and outside sales employees may be reported separately provided all the conditions of the general reporting rules covering standard exception employees have been met.

6309-16 Pawn shops

Applies to establishments engaged in loaning money to others in exchange for collateral of new or used merchandise such as, but not limited to, jewelry, video equipment, and computers. It is common for pawn shops to sell new and used merchandise they have taken as collateral for defaulted loans. Operations contemplated by this classification include receiving merchandise from others, stocking of shelves, and cashiering.

Special note: Clerical office and outside sales employees may be reported separately provided all the conditions of the general reporting rules covering standard exception employees have been met.

6309-17 Stores: Sporting goods - Wholesale or retail

Applies to establishments engaged in the wholesale or retail sale of a variety of sporting goods. Operations contemplated by this classification include the receipt of merchandise purchased from other unrelated businesses, dealers, or manufacturers, warehousing, stocking of shelves, cashiering, and delivery. For purposes of this classification the term "sporting goods" includes, but is not limited to, baseball gloves, bats, balls, fishing poles, tackle, reels, tennis racquets, bicycle helmets, exercise equipment, and specialty clothing and shoes. A store may carry equipment and related items for a number of sports, or specialize in a particular sport such as skiing or fishing.

This classification excludes stores that specialize in selling bicycles and related items such as tire pumps, water bottles, locks, shoes and clothing, which are to be reported separately in classification 6309-03, and stores that specialize in selling guns and related items such as ammunition, hunting supplies, archery equipment, targets, knives, and clothing which are to be reported separately in classification 6309-02.

Special note: Clerical office and outside sales employees may be reported separately provided all the conditions of the general reporting rules covering standard exception employees have been met.

6309-18 Stores: Paint and wallpaper - Wholesale or retail

Applies to establishments engaged in the wholesale or retail sale of paint and wallpaper supplies. Operations contemplated by this classification include the receipt of merchandise purchased from other unrelated businesses, dealers, or manufacturers, mixing paints and stains, warehousing, stocking of shelves, cashiering, and delivery of merchandise to customers. Establishments subject to this classification routinely offer pressure washer and spray units, and ladders for rent or sale which is included in this classification when such sales and rentals are conducted in connection with a paint and wallpaper

store. This classification excludes establishments engaged in the rental of spray paint and pressure washer units which are to be reported separately in classification 1106.

Special note: Clerical office and outside sales employees may be reported separately provided all the conditions of the general reporting rules covering standard exception employees have been met.

6309-19 Stores: Sewing machines or vacuum cleaners -- Wholesale or retail

Applies to establishments engaged in the wholesale or retail sale of new or reconditioned sewing machines or vacuum cleaners. Operations contemplated by this classification include the receipt of merchandise purchased from other unrelated businesses, dealers, or manufacturers, warehousing, stocking of shelves, cashiering, demonstrating merchandise, providing instructions or sewing classes to customers, and in-store repair. This classification includes delivery of merchandise to customers and door to door sales personnel employed by the store. Sewing machine repair is generally limited and consists mainly of adjusting thread and stitch tensioners, aligning components (needle and foot), replacing electrical motor, lights and belts. Types of sewing machines include sergers, button holers, embroidery machines, and commercial machines such as those used by a tailor or an upholstery shop, but does not include industrial machines such as those used in feed and carpet mills.

This classification excludes fabric stores that may also sell sewing machines which are to be reported separately in classification 6406; and establishments engaged in the repair of industrial sewing machines which are to be reported separately in classification 3402 for shop operations and classification 0603 for field repairs. This classification excludes firms who employ only door to door sales personnel in this state which are to be reported in classification 6309-22.

Special note: Clerical office and outside sales employees may be reported separately provided all the conditions of the general reporting rules covering standard exception employees have been met.

6309-20 Stores: Custom framed art or U-frame -- Wholesale or retail; Art galleries

Applies to establishments engaged in the wholesale or retail sale of custom framed art such as, but not limited to, posters and pictures. Operations contemplated by this classification include the receipt of merchandise purchased from other unrelated businesses, dealers, or manufacturers, warehousing, stocking of shelves, cashiering, cutting matte board, glass and frame material, assembling frames, mounting art, posters or pictures into custom made or premade frames and delivery of merchandise to customers. Custom frame manufacturing covered by this classification is distinguishable from other frame manufacturing covered in classifications 3404, 2909, and 3512 in that custom frame making contemplated in classification 6309-20 consists of cutting frame material purchased from others with a specialized saw and fastening the pieces together with a small air nailer or finish screws. Frame manufacturing operations in other classifications consist of extruding metal or plastic through dies to produce the desired frame material, or planing and molding the dimensional lumber to the desired appearance, cutting material in mass quantities, fastening frames together (mass production oriented) and boxing for shipment. U-frame operations consist of selling the various components such as, but not limited to, premade frames or precut unassembled frame kits,

matte board, glass and prints to customers for customer assembly. This classification also includes establishments that operate art galleries, as the framing activities are similar.

Special note: Clerical office and outside sales employees may be reported separately provided all the conditions of the general reporting rules covering standard exception employees have been met.

6309-21 Stores: Hobby and craft - Wholesale or retail

Applies to establishments engaged in the wholesale or retail sale of hobby and craft supplies. Operations contemplated by this classification include the receipt of merchandise purchased from other unrelated businesses, dealers, or manufacturers, warehousing, stocking of shelves, cashiering, offering craft classes to customers, and delivery of merchandise to customers. Items sold by establishments subject to this classification include, but are not limited to, floral arrangement supplies, pottery supplies, art glass supplies, doll making supplies, jewelry components such as beads and wire, and artist supplies. It is common for establishments subject to this classification to also be involved in custom picture framing in connection with hobby or craft store operation.

This classification excludes the manufacture of hobby and craft goods which is to be reported separately in the classification applicable to the materials and processes and stores that specialize in the sale of stained art goods which are to be reported separately in classification 6309-11.

Special note: Clerical office and outside sales employees may be reported separately provided all the conditions of the general reporting rules covering standard exception employees have been met.

6309-22 Sales personnel: Door-to-door

Applies to sales personnel engaged in door to door sales of merchandise. Typically these sales are done in the homes of the customer, often by individual appointment or at a party given by the host in the home. Types of merchandise include, but are not limited to, coffee, tea, or other grocery items, mops, brushes, carpets or other household furnishings, candles, vacuum cleaners, books and magazines. Duties contemplated by this classification include showing samples or brochures describing items for sale, demonstrating merchandise, completing paperwork for orders, and driving. Sales persons usually have the products shipped directly from a distributor to the consumer. This classification also contemplates door to door sales employees who may deliver the sold products or who sell directly from stock kept in their vehicle. Door to door sales personnel are considered workers of the company employing them unless they meet the criteria as specified in RCW 51.08.195.

This classification excludes establishments engaged in motor route distribution of telephone books, periodicals, or newspapers which are to be reported separately in classification 1101-14.

Special note: Clerical and office employees may be reported separately provided all the conditions of the general reporting rules covering standard exception employees have been met.) Wholesale or retail store operations primarily providing any combination of the following merchandise, supplies, or services:

- Art galleries;
- Bicycles;
- Door to door sales;
- Floor and countertop covering materials;
- Furniture kits, boxed;

- Guns;
- Hardware stores;
- Hot tubs and spas;
- Lawn and garden supplies, such as:
 - Bags of potting soil, bark, compost;
 - Hand tools;
 - Powered and nonpowered mowers, edgers, aerators, weeders, and tillers;
 - Seeds, bulbs, bedding plants, and small shrubs and trees;
 - Specialized clothing;
 - Hoses and sprinkler attachments;
 - Wheelbarrows.
- Locksmiths dealing in products and services such as:
 - Alarm systems;
 - Duplicating keys;
 - Field work such as unlocking cars, removing broken keys, and replacing lock sets;
 - Locksets;
 - Safes.
- Paint and wallpaper supplies;
- Parts for automobiles, trucks, motorcycles, and aircraft;
- Pawnshops (loan money in exchange for collateral; if loans are defaulted on, the collateral is stores' merchandise);
- Picture framing and u-frame shops;
- Sewing machines;
- Vacuum cleaners;
- Woodstoves;
- Stores primarily selling merchandise described by a store classification rated lower than 6309, but also sell merchandise described by a store classification higher rated than 6309;
- Stores otherwise entitled to classifications 6411 or 6406 that cannot, or do not, track and report worker hours for delivery, assembling merchandise, or in-store repair work separately.

Store operations include:

- Assembly of store merchandise at store location;
- Cashiering;
- Delivery;
- In store repair and adjustment of items sold in classification 6309, except for power tools and machinery specific to lawn and shop work, or motorized vehicles;
- Instructional classes;
- Inventory work by store employees;
- Merchandising and stocking of store;
- Parts and batteries for products included in class 6309;
- Receiving and returning merchandise at store's loading ramp;
- Renting items normally sold in classification 6309;
- All sales work inside store;
- Store security and surveillance.

Classification 6309 excludes:

- Manufacturing, fabrication, welding, and machining operations;
- Repair of powered tools, machinery, or equipment;
- Stores primarily selling merchandise described by a classification higher rated than 6309, which are assigned the classification that best represents their inventory;
- Outside repair work, other than by locksmiths;
- Outside installation work, other than replacement lock kits;

- Target or shooting ranges which are to be reported separately in classification 6208;
 - Stores that also sell lumber and other building structure materials such as sheet rock, sheet metal, roofing material, insulation, or concrete, which are to be reported in classification 2009;
 - Stores primarily selling:
 - Electrical supplies;
 - Farm supplies;
 - Plumbing, irrigation, HVAC, or piping supplies
- which are classified in 2009.
- Stores primarily selling plants, shrubs, and trees - See classifications 4805-00, Nurseries, N.O.C., and 4809, Greenhouses;
 - Stores primarily selling glass or window products, which are classified in 1108.

For administrative purposes, classification 6309 is divided into the following subclassification(s):

- 6309-03 Bicycle or gun stores
- 6309-06 Yard and garden supply stores
- 6309-07 Locksmiths
- 6309-08 Parts stores for automobiles, trucks, motorcycles, or aircraft
- 6309-13 Hardware stores
- 6309-14 Hot tubs, spas, and woodstove stores
- 6309-15 Floor covering materials and supplies stores
- 6309-16 Pawn shops
- 6309-18 Paint and wallpaper and supplies stores
- 6309-19 Sewing machine and vacuum cleaner stores
- 6309-20 Art galleries, custom picture framing, and u-frame shops
- 6309-22 Door to door sales
- 6309-23 Stores included in 6309, but not described by another subclassification (N.O.C)

AMENDATORY SECTION (Amending WSR 13-08-063, filed 4/1/13, effective 1/1/14)

WAC 296-17A-6406 Classification 6406. ((This classification applies to specialty retail store operations engaged primarily in the sale of a wide variety of products ranging from collectibles such as stamps, coins, sports cards, and dolls to table top appliances such as portable televisions, blenders, mixers and toasters. This classification is comprised of subclassifications that cover a specific type of retail store operation. One of the subclassifications applies to the sale of products which are not covered by another classification. Although the products sold by establishments subject to this classification will vary by each subclassification, the overall operational activities are similar. Each business covered by this classification will generally employ cashiers and merchandise stockers, as well as other occupations of workers.

Special note: This classification excludes all repair operations unless it is specifically included in the classification, delivery service, outside installation work, and lunch counters and restaurants which are to be reported separately in the classification applicable to the work or service being performed.

Clerical office and outside sales employees may be reported separately provided all the conditions of the general reporting rules covering standard exception employees have been met.

6406-00 Retail stores, N.O.C.

Applies to establishments engaged in the retail sale of merchandise or services not covered by another classification (N.O.C.). Merchandise includes, but is not limited to, greeting cards, costume jewelry, scarves, tropical fish and birds and related fish or bird supplies, table top appliances such as mixers, blenders, microwave ovens, or table top satellite receiving units, copy or fax services and related specialty items or services. This classification also applies to establishments that provide inventory services for other businesses.

This classification excludes pet stores that sell dogs or cats and establishments engaged in pet grooming services which are to be reported separately in classification 7308; pet food stores which are to be reported separately in classification 6403; and offset, cold press and similar printing operations which are to be reported separately in classification 4101.

Special note: Refer to classification 6406 general description at the beginning of this rule for operations excluded from this classification.

6406-01 Stores: Camera or photography supply -- Retail

Applies to establishments engaged in the retail sale of cameras and photography and dark room supplies such as, but not limited to, batteries, film, processing trays, chemicals, print paper, enlargers, and timers. It is common for these establishments to offer film developing services which may be either a one hour service or an overnight process. Both types of film developing services are included in this classification when conducted in connection with a camera and photography supply store. This classification is distinguishable from classification 6506 in that establishments covered in classification 6506 are not engaged in the sale of cameras or photo developing equipment.

Special note: Refer to classification 6406 general description at the beginning of this rule for operations excluded from this classification.

6406-03 News and magazine stands -- Retail

Applies to establishments engaged in the retail sale of newspapers and magazines. Establishments subject to this classification may sell newspapers or magazines from various locations such as, but not limited to, stands at public markets, store operations in malls, or from a street corner.

Special note: Refer to classification 6406 general description at the beginning of this rule for operations excluded from this classification.

6406-09 Arcades: Coin or token operated

Applies to establishments engaged in operating coin or token operated arcades. This classification covers attendants, change makers, and security personnel who monitor the game rooms and make change. Attendants may remove tokens and money from machines and may perform minor adjustments such as resetting a jarred machine.

This classification excludes the installation, removal or repair of machines which is to be reported separately in classification 0606.

Special note: Refer to classification 6406 general description at the beginning of this rule for operations excluded from this classification.

6406-11 Stores: Office stationery and machinery -- Retail

Applies to establishments engaged in the retail sale of office stationery, supplies, and/or machinery. For purposes of this classification "office stationery and supplies" includes, but is not limited to, paper, writing tablets, computer software, pens, pencils, markers, staples, staplers, scissors, paper clips, and binders. "Office machinery or business machinery" includes, but is not limited to, calculators, typewriters, various types of copy machines, fax machines, and desk top and lap top computers.

This classification excludes service and repair of office/business machines which is to be reported separately in classification 4107 and establishments engaged in sale of office furniture which are to be reported separately in classification 6306.

Special note: Refer to classification 6406 general description at the beginning of this rule for operations excluded from this classification.

6406-12 Stores: Fabric, yardage, yarn and needlework supplies -- Retail

Applies to establishments engaged in the retail sale of fabric, yardage, yarn and needlework supplies. It is common for establishments subject to this classification to have a small inventory of noncommercial/industrial sewing machines and sergers for sale in addition to fabric, sewing notions, patterns, and related supplies. Fabric and yarn stores may also offer sewing and craft classes which are included in this classification when taught by employees of an employer subject to this classification. This classification is distinguishable from sewing machine stores in classification 6309 in that the principle products sold in classification 6406 are fabric and sewing notions while sewing machine stores are not engaged in the sale of fabric or yardage.

Special note: Refer to classification 6406 general description at the beginning of this rule for operations excluded from this classification.

6406-14 Stores: Wind or string musical instruments -- Retail

Applies to establishments engaged in the retail sale of musical instruments such as, but not limited to, drums, wind instruments, guitars, and banjos. This classification includes music lessons when provided by employees of an employer subject to this classification and includes minor adjustment services such as replacing a drum skin or a broken string on a guitar.

This classification excludes the repair of wind and string musical instruments which is to be reported separately in the applicable repair classification; establishments engaged in the repair of pianos which are to be reported separately in classification 2906; and establishments engaged in the sale of pianos and organs which are to be reported separately in classification 6306.

Special notes: Classification 6406 does not apply to any establishments that sell pianos or organs in addition to wind or string instruments. Refer to classification 6406 general description at the beginning of this rule for operations excluded from this classification.

6406-16 Stores: Drug -- Retail

Applies to establishments engaged in the retail sale of prescription and nonprescription drugs and/or nutritional supplements such as, but not limited to, vitamins, herbal compounds, and energy bars. Drug stores subject to this classification may also carry a variety of per-

sonal care and grooming products and may rent crutches, canes, wheel chairs, and walkers.

This classification excludes establishments engaged in the sale and/or rental of hospital beds, motorized wheel chairs, and other patient appliances which are to be reported separately in classification 6306, and establishments engaged in the sale/rental and service (repair) of motorized mobility aids such as wheelchairs and 3-wheel scooters which are to be reported separately in classification 3309.

Special note: Refer to classification 6406 general description at the beginning of this rule for operations excluded from this classification.

6406-17 Stores: Variety -- Retail

Applies to establishments engaged in the retail sale of a variety of consumer goods such as, but not limited to, housewares, linens, clothing, toys, and candy. In earlier years establishments subject to this classification were often referred to as "5 and 10 cent stores." Although these stores carry much of the same merchandise as a department store, they are distinguishable in that variety stores are not comprised of specialized departments and do not generally carry the quantity/assortment of products that department stores do.

Special note: Refer to classification 6406 general description at the beginning of this rule for operations excluded from this classification.

6406-18 Private mail box; safety deposit box; computer tape storage facilities -- Rent or lease

Applies to establishments engaged in renting or leasing private mail boxes, safety deposit boxes, or computer and financial record storage facilities. Establishments subject to this classification will operate a secured facility where they receive and sort their customers' mail, parcels and packages from the U.S. Post Office or other parcel/package delivery companies, and package articles for shipment for their customers. They also provide a secured storage facility equipped with safety deposit boxes which they rent out on a short or long term basis. It is common for these establishments to offer additional services such as fax, and copying services.

Special note: Refer to classification 6406 general description at the beginning of this rule for operations excluded from this classification.

6406-19 Stores: Coins, stamps, baseball cards, and comic books -- Retail

Applies to establishments engaged in the retail sale of coins, stamps, baseball cards, comic books, and similar collectibles. Establishments subject to this classification may be engaged exclusively in mail order sales, sell from browse tables at collectible or trade shows, through specialty auctions, or may sell from a store location. Coin and stamp stores routinely sell magazines, periodicals, and supplies that cater to collections or hobbies. Card shops routinely sell other sports memorabilia such as autographed baseballs, footballs and basketballs, framed pictures, POGS and buttons.

Special note: Refer to classification 6406 general description at the beginning of this rule for operations excluded from this classification.

6406-20 Stores: Book, record, cassette, compact disc, and video -- Retail

Applies to establishments engaged in the retail sale or rental of new or used books, records, cassettes, compact discs or videos. Establishments subject to this classification may be engaged exclusively in mail order sales, sell from browse tables or trade shows, through specialty auctions or may sell from a store location.

Special note: Refer to classification 6406 general description at the beginning of this rule for operations excluded from this classification.

6406-23 Stores: Candy -- Retail

Applies to establishments engaged in the retail sale of packaged and unpackaged candy they have purchased from others.

This classification excludes establishments engaged in the on-premise manufacture of candy and the subsequent retail sale of these products which are to be reported separately in classification 3905; and establishments engaged in the manufacture of candy or confections for wholesale to retail establishments or distributors which are to be reported separately in classification 3906.

Special note: Refer to classification 6406 general description at the beginning of this rule for operations excluded from this classification.

6406-24 Stores: Cigarette and tobacco -- Retail

Applies to establishments engaged in the retail sale of cigarettes, tobacco, and related products such as, but not limited to, pipes, pipe cleaning supplies, rolling machines, cigarette papers, lighters, lighter fluid, and cigarette cases.

Special note: Refer to classification 6406 general description at the beginning of this rule for operations excluded from this classification.

6406-25 Stores: Telephones -- Retail

Applies to establishments engaged in the retail sale of telephones, pagers, and cell phones. Establishments subject to this classification are not a utility company in that they do not operate telephone exchanges and are not regulated by the utilities and transportation commission of Washington. Their operations are limited to the sale of communication hardware. Stores subject to this classification may arrange activation and service for their customer, or the customer may contact the service provider directly.

Special note: Refer to classification 6406 general description at the beginning of this rule for operations excluded from this classification.

6406-27 Stores: Stereo components -- Retail

Applies to establishments engaged in the retail sale of stereo components. Establishments subject to this classification will sell a variety of audio and video appliances such as, but not limited to, video players, stereos and portable televisions. These establishments may also sell and install automobile stereo speaker systems and car phone systems; however, the installation is not covered in classification 6406-27.

This classification excludes the installation, service or repair of home or car stereos and car phone systems which are to be reported separately in classification 0607, and establishments engaged in the sale of stereo and television console sets, big screen televisions, or other major appliances which are to be reported separately in classification 6306.

~~**Special note:** Classification 6306 applies to any establishment that sells TV console sets or big screen TVs, even if the majority of their inventory is stereo components and/or portable TVs. Refer to classification 6406 general description at the beginning of this rule for operations excluded from this classification.~~

~~**6406-29 Stores: Toys -- Retail**~~

~~Applies to establishments engaged in the retail sale of a variety of toys, games, and related items for persons of all ages. Merchandise includes, but is not limited to, video games, tricycles or bicycles, books, dolls and stuffed animals, outdoor play equipment, and specialty clothing.~~

~~This classification excludes establishments engaged in the retail sale of sporting goods and bicycles which are to be reported separately in classification 6309. This classification is distinguishable from businesses in classification 6309 in that the principle products of stores subject to classification 6406 are toys and games, as compared to stores in classification 6309 which are primarily engaged in the sales of sporting goods and bicycles.~~

~~**Special note:** Refer to classification 6406 general description at the beginning of this rule for operations excluded from this classification.~~

~~**6406-30 Stores: Cosmetics -- Retail**~~

~~Applies to establishments engaged in the retail sale of cosmetics and fragrances. Related services usually offered by these types of stores include consultations with clients regarding make up techniques, styles, and colors.~~

~~This classification excludes hair and nail salons which are to be reported separately in classification 6501.~~

~~**Special note:** Refer to classification 6406 general description at the beginning of this rule for operations excluded from this classification.~~

~~**6406-31 Stores: Housewares -- Retail**~~

~~Applies to establishments engaged in the retail sale of housewares such as, but not limited to, pots and pans, flatware, dishes, towels, canister sets, soap dishes, towel bars, waste baskets, plant stands, and curtains or draperies.~~

~~**Special note:** Refer to classification 6406 general description at the beginning of this rule for operations excluded from this classification.~~

~~**6406-33 Stores: Gift shops, N.O.C. -- Retail**~~

~~Applies to establishments engaged in the retail sale of gift items not covered by another classification (N.O.C.) such as, but not limited to, crystal and silver serving pieces, china, cut glass, picture frames, wedding and shower books and invitations, special occasion cards, decorative statues, boxed candy, and ornaments. This merchandise tends to be of a finer selection than the everyday wares common in variety shops.~~

~~**Special note:** Refer to classification 6406 general description at the beginning of this rule for operations excluded from this classification.~~

~~**6406-40 Retail product demonstrators**~~

~~Applies to workers who show and explain, but do not sell, specific products in a retail setting. Product demonstrators can work in a variety of locations, such as stores, fairs, and exhibition sites. The~~

classification includes associated administrative duties, set up and break down of a demonstration display space, preparing and setting out products to demonstrate, providing samples without charge, and cleaning up. This classification allows the use of kitchen appliances and utensils to prepare food samples, and the use of nonpowered hand tools and battery powered screwdrivers to assemble and disassemble displays and products packaged for end user assembly. Workers reported in this classification can have no duties during their work shift other than those permitted for product demonstrators.

This classification excludes:

- Stocking shelves;
- Selling;
- Setting up product displays intended to remain after the product demonstration;

- Delivery;
- Demonstrating machinery or equipment;

Special note: This is a special exception classification that is only applicable to manufacturers, wholesalers, and businesses specializing in providing product demonstrators and their services to others.

• Product demonstrators employed by a retail store, are to be reported under the store's basic classification;

• Product demonstrators employed by a temporary help service, are to be reported in classification 7106.) Retail store operations primarily providing any combination of the following merchandise, supplies, or services:

- Architect and surveyor supplies;
- Athletic outfits, team uniforms and other specialty clothing;
- Blenders, food processors, juicers, microwaves, toasters, portable ovens, and other countertop appliances;

- Candy stores;
- Cleaning supplies;
- Copy services;
- Desktop computers;
- Game arcades;
- Hobby and craft supplies;
- Inventory services;
- Luggage;
- Mail and safety deposit box services;
- Office and school supplies;
- Office equipment, including:

- Copy machines;
- Fax machines;
- Printers.

- Pets (other than cats and dogs) and pet supplies;
- Picture frames;
- Pots, pans, bowls, dishes, eating utensils, and all other kitchenware products;

- Prescription and nonprescription drugs;
- Souvenirs, knickknacks, candles, ornaments, and novelties;
- Sporting goods, including:
- All types of sports equipment;
- Archery supplies;
- Bicycles and accessories;
- Camping supplies;
- Children's pools;
- Fishing gear;
- Guns, ammunition, and accessories;

- Knives;
- Motorized toy vehicles meant to carry a child.
- Stained glass supplies;
- Unfinished fabric, thread, and yarn, and other sewing supplies;
- Store demonstrator services.

Notes: Stores selling a combination of merchandise and/or services found in store classifications 6406 and 6411 are classified 6406. Stores primarily selling merchandise included in classifications 6406 and 6411, but also selling groceries and/or merchandise normally found in classification 6309, are classified 6406. Stores primarily selling merchandise included in classification 6406, but also selling goods described by a store classification rated higher than classification 6309, are classified 6309.

Classification 6406 includes:

• Assembling merchandise from prepackaged kits for display and/or sale;

- Cashiering;
- Classes for customers;
- Cleaning and maintenance of store, storage areas, and associated business offices;

• Inventory work by store employees;

• Parts and batteries for products included in classification

6406;

- Packaging, addressing, and mailing articles for shipment;
- Receiving and returning merchandise at store's loading ramp;
- Renting items normally sold in classification 6406;
- Sales work inside store;
- Store security and surveillance;
- Stocking.

Classification 6406 excludes:

• Workers assembling products for sale, when these products are not purchased and sold as a kit. Assembling goods from component parts that do not come as a kit, is reported separately in the applicable manufacturing classification;

• Delivery drivers who are to be reported separately in classification 1101;

• Door to door sales, reported separately in subclassification 6309-22;

• Stores primarily selling merchandise described by a higher rated store classification, which are assigned the classification that best represents their inventory;

• Stores primarily selling merchandise included in classification 6406, but also merchandise described by a store classification higher rated than 6309, such as:

- Large appliances;
- Automobiles or boats;
- Antique variety;
- Furniture;
- Tires;
- Motorized exercise equipment or machines;
- Meat cutting/packaging;
- Pianos and/or organs;
- Large entertainment systems and televisions;
- Secondhand or used variety store type merchandise.

Note: Stores primarily selling merchandise included in classification 6406, but also selling goods described by a classification rated higher than classification 6309 are classified 6309.

• Stand-alone distribution centers or warehouses which are reported in classification 6407;

• Any repair or installation work;

• Workers installing, servicing, and/or stocking vending equipment, which are reported separately in 0606;

• Coffee, snack, lunch counters or any on-site food preparation which are reported separately in classification 3905;

• Stores with wholesale operations, reported in classification 6407.

High volume warehouse and distribution facilities which are reported separately in classification 6407.

For administrative purposes, classification 6406 is divided into the following subclassification(s):

6406-00 Retail sales and inventory services, N.O.C

This subclassification differs from 6406-17 in that the stores in this subclassification will be specialized and have inventories around themes such as "pet supplies," "sporting goods," or "gifts."

Excludes:

• Stores selling cats or dogs, reported in classification 7308;

• Stores that specialize in selling bicycles or guns, which are reported in classification 6309;

• Pet grooming, reported separately in classification 7308;

• Pet food stores, which are reported in classification 6403;

• Installation, removal, or repair of arcade equipment, reported separately in classification 0606.

6406-11 Desktop computers, school and office supplies and equipment stores

Excludes:

• Worker hours repairing computers and other office equipment, which is to be reported separately in classification 4107;

• Stores selling office furniture, which are reported separately in classification 6306.

6406-12 Crafts, hobbies, fabric, yarn, and sewing supplies stores

Excludes:

• Worker hours for custom framing, which are reported separately in subclassification 6309-20;

• Stores primarily selling sewing machines and vacuum cleaners, which are reported in 6309-19.

6406-16 Pharmacies, supplements and drug stores

Excludes:

Sale and/or rental of hospital beds, motorized wheel chairs or mobility aids, and other patient appliances, which are reported separately in classification 6306.

6406-17 Variety and general stores

This subclassification differs from 6406-00 in that the stores in this subclassification tend to be larger and less specialized.

6406-18 Private mail, safe deposit box, and copy services

6406-23 Candy stores

Excludes:

- Manufacturing and retail sales of candy or confection at store site, which is classified in 3905;
- Manufacturing candy or confection away from the store site, which is reported separately in classification 3906.

6406-29 Toy stores

Excludes:

Small specialty toy stores with inventory limited to smaller items, such as playing cards, puzzles, games, blocks, small dolls, and other hand toys, which is classified 6411.

6406-40 Retail product demonstrator services

This special exception classification applies only to manufacturers, wholesalers, and businesses specializing in providing product demonstrators and their services to others. Workers reported in this classification can have no duties during their work shift other than those permitted for product demonstrators.

The classification includes:

- Set up and break down of a demonstration display space;
- Providing samples without charge;
- Use of kitchen appliances and utensils to prepare food samples;
- Use of nonpowered hand tools and battery-powered screwdrivers to assemble and disassemble displays.

This classification excludes:

- Stocking shelves;
- Selling;
- Setting up product displays intended to remain after the product demonstration;
- Delivery;
- Demonstrating machinery or equipment.

Product demonstrators employed by a retail store are to be reported under the store's basic classification; product demonstrators employed by a temporary help service are to be reported in classification 7106.

AMENDATORY SECTION (Amending WSR 07-01-014, filed 12/8/06, effective 12/8/06)

WAC 296-17A-6407 Classification 6407.

6407-00 Wholesale stores, N.O.C. - Including combined wholesale and retail store operations

Applies to establishments engaged in the wholesale, or combined wholesale and retail sales of merchandise that is not covered by another classification (N.O.C.). Establishments subject to classification 6407 usually own the merchandise they sell, but may also be marketing goods on consignment, in which case classification 6407 still applies because the exposure and processes are the same. This classification is primarily the wholesale counterpart (supplier) for establishments assigned to retail store classification 6304, 6305 ((and)), 6406, and 6411.

Classification 6407 also applies to retail stores with high volume warehouse and distribution facilities without the normal exposures associated with a retail store.

Work contemplated by classification 6407 includes, but is not limited to, maintaining warehouse inventories, sorting and grading goods, and breaking down bulk quantities to repack into smaller lots. Equipment typically used includes, but is not limited to((τ)):

- Balers to bind merchandise into bundles((τ));
- Strapping equipment to secure palletized goods((τ));
- Forklifts((τ)); and
- Hand tools.

This classification excludes:

• Delivery which is to be reported separately in classification 1101;

• Large high volume sales operations where retail customers select and carry out the goods they purchase, which are reported in the classification applicable to the merchandise sold.

Special notes: When assigning classification 6407, care must be exercised to look beyond the words "wholesale" or "retail." The manufacturer of a product will also "wholesale" their merchandise (or a combination of their own merchandise and finished products bought from other manufacturers) to a customer. These sales are an integral part of the manufacturing/marketing process and is an inclusion in the manufacturing classification. Establishments that buy goods, such as clothing or cloth goods, in wholesale quantities, then screen print or embroider them for resale are performing manufacturing operations and are to be reported separately in the appropriate manufacturing classification.

Warehouse operations in classification 2102, with the exception of grocery dealers, do not own the product they are warehousing and are not in the business of selling the goods they store. Businesses in classification 6407 may operate a warehouse, but only as an integral part of the wholesaling/distribution process, which is included in classification 6407.

NEW SECTION

WAC 296-17A-6411 Classification 6411. Retail store operations limited to providing any combination of the following merchandise, supplies, or services:

- All types of phones;
- Beads;
- Books, newspapers, magazines, and comic books;
- Cameras;
- Cards (greeting, post, and sports);
- Cosmetics and fragrances;
- Laptops, electronic notebooks and pads, and other small electronic devices;
- Musical instruments (string, wood, brass, wind, and percussion);
- Photography and darkroom supplies;
- Records, music discs, tapes, videos, video games, and software disks;
- Small or portable entertainment players (or parts of player), radios, for homes, offices, or automobiles;
- Smoking accessories and tobacco products;
- Vaporizers and e-liquids;

- Other smaller items, such as playing cards, cups, calendars, puzzles, games, costume jewelry, cosmetics, pencils, pens, notebooks, etc.

Note: Stores in classification **6411** may also carry inventory listed in the scopes language of lower rated store risk classifications, along with the goods listed below, as long as the majority of the merchandise is described by the above list.

Classification 6411 includes:

- Cashiering;
- Cleaning and maintenance of store, storage areas, and associated business offices when performed by store employees;
- Inventory work by store employees;
- Sales of already-prepared snacks, and beverages (for off-site consumption), and/or promotional clothing;
- Parts and batteries for products included in classification **6411**;
- Receiving and returning merchandise at store's loading area;
- Renting items normally sold in classification **6411**;
- Sales work inside store;
- Store security and surveillance;
- Stocking.

Classification 6411 excludes:

- Stores selling merchandise described by a higher rated store classification;
- Delivery drivers who are reported separately in classification **1101**;
- Door to door sales, which are reported separately in subclassification **6309-22**;
- Stores using pallet jacks, fork lifts, conveyors, or other mechanized means of moving merchandise into and within store premises, which are classified in **6406** when merchandise is described by classification **6411** and/or classification **6406**;
- Stand-alone distribution centers or warehouses which are to be reported separately in classification **6407**;
- Repair or installation work, which must be reported separately;
- Sales of pets; see classifications **6406** and **7308**;
- Working at coffee stands, lunch counters, or any on-site food preparation or manufacturing of candy, where employees hours are to be reported separately in classification **3905**;
- Employees doing custom framing; see classifications **6406** and **6309**;
- Product demonstration services which are to be reported in subclassification **6406-40**;
- Businesses providing inventory services which are to be reported in subclassification **6406-00**;
- Wholesales, reported in classification **6407**;
- High volume warehouse and distribution facilities which are reported separately in classification **6407**.

For administrative purposes, classification **6411** is divided into the following retail store subclassification(s):

6411-00 Stores meeting the criteria for classification 6411, but not specifically described in any other subclassification. N.O.C.

6411-14 Wind, string, brass, and percussion musical instruments

Includes hand held keyboards and music instruction.

Excludes:

- Stores selling pianos and organs, see classifications **6406**, **6309**, and **6306**;
- Repair of instruments, which is reported separately in classification **2906** or **3602**; (if more than one is applicable, assign only the highest rated classification for all repair).

6411-19 Coin, stamp, rare metals, and collectible cards

6411-20 Book, videos, electronic games, newspapers, magazines, and comic books

Excludes establishments with coin or token arcades, to be reported in subclassification **6406-00**.

6411-24 Tobacco and marijuana products, vaporizers and liquids, and smoking accessories

Excludes:

- Medicinal marijuana dispensaries; see classification **6406**;
- Retail stores primarily selling marijuana infused grocery items or marijuana, see classification **6304**;
- Retail bakeries selling a variety of baked goods infused with marijuana; see subclassification **3901-00**.

6411-25 Phones, cameras, electronic tablets, laptops, and notebooks, GPS displays, small stereo components and other small portable electronic devices, N.O.C.

Includes stores and kiosks selling and/or arranging DSL, cable, or dish services for phones, computers, televisions and other devices.

Excludes:

- Stores selling office or school supplies, reported in subclassification **6406-11**;
- Stores selling furniture or furniture kits; see classification **6406**, **6309**, or **6306**;
- Stores providing photo development and printing, see classification **6406** or **6506**;
- Workers performing repair work, which is to be reported separately in classification **3602**.