

**WAC 296-17A-6306 Classification 6306. (~~6306-00 Stores: Furniture -- Wholesale or retail~~**

**~~Stores: Billiard or pool table -- Wholesale or retail~~**

~~Applies to establishments engaged in the wholesale or retail sale of new, used, or antique household furniture. This classification also includes the sale of related items such as, but not limited to, lamps, bedding, pillows, floor and window coverings, framed pictures, art pieces and sculptures when sold in connection with a furniture store operation. This classification includes the delivery and the incidental repair of merchandise sold. Incidental repair in this classification is limited to such activities as the repair or cleaning of upholstery or fixing a small scratch on a table. The installation of carpet and window coverings may be included in this classification if such merchandise is part of the store's inventory and is readily available for sale and delivery to the customer. The contract installation of any merchandise which must be ordered from a factory or distributor to fulfill the terms of contract is to be reported separately in the classification applicable to the work being performed. For example, a furniture store could bid on a job to carpet all units of an apartment complex. If the carpet is ordered from the factory as opposed to carpet carried at the store and in the store's inventory, then the installation is to be reported separately in classification 0502. This classification also applies to stores that sell billiard or pool tables.~~

~~**Special note:** Care should be exercised when considering this classification for antique or used furniture stores since such establishments may actually be a furniture refinishing business or an upholstery shop which are to be reported separately in the appropriate classification. Repair work covered by this classification (6306) is limited to such activities as fixing a small scratch on a table, replacing a piece of glass or mirror in a china or curio cabinet, sewing on a button or adjusting a reclining chair mechanism. Classification 6306 should not be assigned to an establishment that is engaged in furniture refinishing, or upholstery work which are to be reported separately in the applicable service or repair 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.~~

**6306-01 Stores: Furniture and durable medical equipment -- Rental**

Applies to establishments engaged in the rental of new, used, or antique household furniture. This classification also includes the sales of related items such as, but not limited to, lamps, bedding, pillows, framed pictures, art pieces and sculptures when sold in connection with a furniture rental store operation. This classification includes the delivery and the incidental repair of merchandise rented. Incidental repair in this classification is limited to such activities as the repair or cleaning of upholstery or fixing a small scratch on a table. This classification also applies to establishments that provide rent to own purchasing options, and to establishments engaged in the sale or rental of hospital beds, motorized wheelchairs and similar patient appliances.

**Special note:** Care should be exercised when considering this classification for an antique or used furniture store since such establishments may actually be a furniture refinishing business or an upholstery shop which are to be reported separately in the appropriate classification. Repair work covered by this classification (6306) is limited to such activities as fixing a small scratch on a table, replacing a piece of glass or mirror in a china or curio cabinet, sewing on a button or adjusting a reclining chair mechanism. Classification 6306 should not be assigned to an establishment that is engaged in furniture refinishing, or upholstery work which are to be reported separately in the applicable service or repair 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.

### **6306-02 Stores: Appliance - Wholesale or retail**

Applies to establishments engaged in the wholesale or retail sale of gas, electric, or propane household appliances. Household appliances include, but are not limited to, refrigerators, freezers, stoves, range tops, trash compactors, washing machines, clothes dryers, television consoles, big screen televisions, and television antennas or satellite dish receiving units. Appliance stores will routinely carry smaller appliances which are generally referred to as counter top units which include, but are not limited to, mixers, blenders, microwave ovens, toasters and espresso machines and are included in this classification when sold in connection with the appliance store operation. This classification covers the sale of primarily new appliances although establishments subject to this classification accept trade-ins and sell some used appliances. Also included is the incidental repair of appliances sold by the appliance store, parts departments employees, and the delivery of products sold. The contract installation of any merchandise which must be ordered from a factory or distributor to fulfill the terms of contract is to be reported separately in the classification applicable to the work being performed. For example, an appliance store could bid on a job to supply appliances for all units of an apartment complex. If the appliances are ordered from the factory as opposed to items carried at the store and in the store's inventory then the installation is to be reported separately in classification 0607. Establishments engaged in the sale of commercial appliances may be assigned to this classification provided such establishments operate a bona fide store operation. Generally, however, commercial appliances such as those used to equip bakeries and restaurants are factory ordered items which are made to a customer's specifications from a manufacturer's representative.

**Special note:** Care should be taken when considering this classification for an antique or used appliance store since such establishments are primarily engaged in reconditioning appliances (service and repair) for resale and are to be reported separately in classification 0607.

**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.

### **6306-03 Stores: Piano or organ - Wholesale or retail**

Applies to establishments engaged in the wholesale or retail sale of new pianos and organs. This classification includes all operations associated with the store including service, repair, and delivery. It is common for stores subject to this classification to carry other mu-

sical instruments such as, but not limited to, guitars, drums and wind instruments as well as provide instructions on the use of instruments.

This classification excludes establishments engaged exclusively in piano tuning which are to be reported separately in classification 4107; stores that sell musical instruments other than pianos or organs which are to be reported separately in classification 6406; and establishments engaged in the reconditioning of organs and pianos accompanied by the related sales of reconditioned pianos and organs which are to be reported separately in classification 2906.

**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.

#### **6306-06 Stores: Office furniture - Wholesale or retail**

Applies to establishments engaged in the wholesale or retail sale of new, used, or antique office furniture. This classification also includes the sales of related items such as, but not limited to, lamps, floor and window coverings, framed pictures, art pieces and sculptures when sold in connection with an office furniture store operation. This classification includes the delivery of furniture and related items, and the incidental repair of office furniture items sold by the office furniture store such as upholstery repair and cleaning. The installation of carpet and window coverings may be included in this classification if such merchandise is part of the store's inventory and readily available for sale and delivery to the customer. The contract installation of any merchandise that must be ordered from a factory or distributor to fulfill the terms of contract is to be reported separately in the classification applicable to the work being performed. For example, an office furniture store could bid on a job to supply modular desk units for a large office complex. If the desk units are ordered from the factory as opposed to units carried at the store and in the store's inventory, then the installation is to be reported separately in classification 2002.

**Special note:** Care should be exercised when considering this classification for an antique or used office furniture store since such establishments may actually be a furniture refinishing business or an upholstery shop which are to be reported separately in the appropriate classification. Repair work covered by this classification (6306) is limited to such activities as fixing a small scratch on a table, replacing a piece of glass or mirror in a china or curio cabinet, sewing on a button or adjusting a reclining chair mechanism. Classification 6306 should not be assigned to an establishment that is engaged in furniture refinishing or upholstery work.

**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.

#### **6306-07 Audio/visual equipment rental and event services**

Applies to businesses engaged in renting audio/visual equipment and providing temporary setup or "staging" services at hotels, theaters, events, or businesses. Services may include, but are not limited to, the design, cost estimate, rental, and setup of audio/visual equipment such as projectors, cameras, videos, screens, microphones, sound systems, mixers, lights, or grip equipment. These businesses usually store the equipment in their warehouse, stage it in a loading area, load and transport it in a van or truck, or the customer may pick it up. Employees may be stationed at a customer's site, such as a hotel, and equipment may be stored at the customer's site for daily

setup. Services provided are usually scheduling and coordination, delivery, equipment setup, testing, cleaning, and repair. Employees may operate equipment during an event or help troubleshoot problems, or return at the end of the event to disassemble the equipment and return it to the warehouse. Businesses in this classification may also offer sales of accessories or other new and used equipment. Repair is usually limited to the businesses' own equipment, but minimal repair services for customers are included in this classification.

~~This classification excludes:~~

~~• Contractors with a limited energy electrical license providing low voltage wiring with installation of audio/visual equipment, who are to be reported in classification 0608;~~

~~• Retail stereo component or camera stores which also rent, but provide no staging services, who are to be reported in classification 6406;~~

~~• Firms providing equipment setup or repair only, who are to be reported in classification 0607;~~

~~• Musicians and their own employees performing stage setup, who are to be reported in classification 6605;~~

~~• Sponsors of exhibitions or shows who are to be reported in classification 6208.~~

**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.) Classification 6306 applies to retail and wholesale sales, rental, and rent-to-own of new, used, or refurbished:

• Furniture for home and office;

• Billiard or pool tables;

• Household appliances such as refrigerators, freezers, stoves, range tops, trash compactors, washing machines, and clothes dryers;

• Pianos and organs;

• Audio visual equipment for indoor or outdoor events such as a seminar or concert including microphones, projectors, screens, sound systems, lights, and other incidental items;

• Large home entertainment systems and big screen televisions;

• Outside television antennas and/or satellite dish receiving units;

• Medical durable goods such as, hospital beds, wheelchairs, lift chairs, and similar patient appliances;

• Motorized exercise equipment; weight sets.

Stores that primarily sell items listed above often also sell or rent other goods such as:

• Lamps;

• Bedding and pillows;

• Floor and window coverings;

• Framed pictures;

• Art pieces and sculptures;

• Counter top appliances, such as mixers, blenders, microwave ovens, toasters and espresso machines.

**Employee duties include:**

• Cashiering;

• Fitting and demonstration;

**6306;**

• Most simple setup and installation and assembly work, such as connecting stereo components together, installing software, assembling a furniture kit for in-store display, or plugging in appliances;

- Incidental repair of furniture and equipment sold or rented by the store;
- Incidental repair and/or tuning of instruments sold by the store;
- Inventorying;
- Merchandising and stocking of store;
- Piano tuning;
- Packaging, addressing, and mailing articles for shipment;
- Receiving and shipping merchandise at store's loading ramp;
- Sales work inside store;
- Store security and surveillance.

**Excluded activities requiring additional classifications:** See **WAC 296-17-31017** Multiple classifications, for reporting and recordkeeping requirements. Classification **6306** excludes the following activities or operations:

- Worker hours engaged in out-of-store appliance or equipment repair, which are reported separately in classification 0607.
- Worker hours engaged in carpet installation, which are reported separately in classification 0502.
- Worker hours engaged in installation requiring low voltage wiring, which are reported separately in classification 0608.
- Worker hours engaged in installation requiring electrical wiring within buildings, which are reported separately in classification 0601.
- Worker hours engaged in installation requiring plumbing licenses, which are reported separately in classification 0306.
- Worker hours engaged in pharmacy activities, which are reported separately in classification 6406.
- Worker hours engaged in installation and assembly of modular office furniture and cubicle dividers, which are reported separately in classification 2002.

**Excluded operations:** Classification **6306** excludes:

- Stores selling any type of motorized boats or vehicles (other than durable medical goods), which are assigned to the applicable classification.
- Stores selling tires or parts for motorized vehicles, which are assigned to the applicable classification.
- Stores primarily selling merchandise included in classification 6406, but also selling some merchandise belonging in classification 6306, which are classified in 6309.
- Stores primarily selling merchandise belonging in a higher rated classification, which are assigned the applicable classification.
- Firms whose principal operations are installing low voltage electrical wiring for audio visual equipment or home theaters, which are classified in 0608 (even if they also sell the equipment or maintain a minimal inventory).
- Firms engaged in furniture refurbishing and subsequent sales, which are classified in 3603 and 3808.
- Firms engaged in medical oxygen tank rental and delivery, which are classified in 6406 and 1101.
- Piano tuning businesses not also engaged in the sale of pianos, which are classified in 4107.
- Stores renting a variety of equipment, party goods, inflatable tents, games, or other party supplies, which are classified in 1106.
- Stores that sell wind, string, brass, and percussion musical instruments and no pianos or organs, which are classified in 6411.

• Firms engaged in reconditioning of organs and pianos and subsequent sales, which are classified in 2906.

For administrative purposes, classification 6306 is divided into the following subclassification(s):

6306-00 Furniture stores

6306-01 Rental and rent-to-own furniture stores, and durable medical stores

6306-02 Household appliance stores

6306-03 Piano and organ stores

6306-04 Office furniture stores

6306-05 Entertainment and home theater systems, big screen television stores

6306-07 Audio/visual equipment rental and services

AMENDATORY SECTION (Amending WSR 17-05-095, filed 2/14/17, effective 1/1/18)

**WAC 296-17A-6309 Classification 6309.** Wholesale or retail store operations primarily providing any combination of the following merchandise, supplies, or services:

- Antiques (variety);
- 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.)

6309-24 Antique variety stores

Antique variety stores sell a wide range of antiques. Antique stores that sell a specialized type of antique merchandise, are classified according to the type of merchandise that is sold.

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

**WAC 296-17A-6504 Classification 6504. (~~6504-00 Stores: Charitable or welfare~~**

~~Applies to those employees of a charitable or welfare organization who are engaged in operating a store. Stores of this type usually deal in used merchandise such as, but not limited to, clothing, household appliances, toys, housewares, furniture, and garden tools that has been donated to the organization. Work contemplated by this classification includes, but is not limited to, the collection of donated items from locations away from the store, conditioning donated items, stocking and cleaning the store, and cashiering. Conditioning is limited to cleaning, reupholstery work, and minor repairs; it does not include major mechanical repairs or refinishing furniture.~~

~~This classification excludes establishments engaged in repairing and selling used appliances which are to be reported separately in classification 0607; and all other employees of the charitable or welfare organization not employed in the store who are to be reported separately in the classification applicable to the work 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.)) Classification 6504 applies to stores primarily selling used merchandise that has been donated. Items for sale include:~~

- ~~• Clothing;~~
- ~~• Household appliances;~~
- ~~• Toys;~~
- ~~• Housewares;~~
- ~~• Furniture;~~
- ~~• Tools.~~

~~Work contemplated by this classification includes, but is not limited to:~~

- ~~• Collection of items from locations away from the store;~~
- ~~• Conditioning used merchandise (conditioning is limited to cleaning, reupholstery work, and minor repairs; it does not include major mechanical repairs or refinishing furniture);~~
- ~~• Stocking and cleaning the store;~~
- ~~• Cashiering.~~

~~**Excluded activities requiring additional classifications. See WAC 296-17-31017 Multiple classifications, for reporting and recordkeeping requirements. Classification 6504 excludes the following activities or operations:**~~

~~• Nonstore employees of a charitable organization, are classified according to the overall nature and operations of the organization.~~

~~**Excluded operations:** Classification 6504 excludes:~~



- Firms engaged in repairing and selling used appliances, which are classified in 0607;
  - Stores selling antiques, which are classified in 6309.
- For administrative purposes, this classification is divided into the following subclassifications:
- 6504-00 Thrift stores operated by charitable or other not-for-profit organizations**
  - 6504-01 For-profit thrift stores**

REPEALER

The following section of the Washington Administrative Code is repealed:

WAC 296-17A-6304      Classification 6304.