

WAC 296-17A-6908 Classification 6908.

6908-02 Lightweight paper products, N.O.C.: Manufacturing

Applies to establishments engaged in the manufacture of lightweight paper products not otherwise classified (N.O.C.), such as, but not limited to, carbon paper, crepe paper, blue print paper, computer paper, calculation tape, note pad, file folder, envelope, stationery, and typewriter ribbon. Materials include, but are not limited to, file folder or stationery-weight paper, glue, string, clasps, coating liquids and ink. Machinery includes, but is not limited to, sheeters, slitters, die cutters or other cutting equipment, printing presses, folding, punching and drilling machines, glue applicators, trimmers, winders/rewinders, embossers, packaging machinery, balers, shredders and forklifts.

This classification excludes establishments engaged in the manufacture of paper, which are to be reported separately in classification 2401.

Special note: This classification includes establishments engaged as "paper rewinders or paper converters." These businesses purchase large rolls of premanufactured paper from outside sources, then cut, rewind, or "remanufacture" them into smaller or narrower rolls. They sometimes refer to themselves as "paper wholesalers," but they are performing more "manufacturing" work than what is allowed in classification 6407 for wholesale stores. The machinery used for this type of cutting and rewinding is the same as that used by manufacturers of the types of goods mentioned above, who also cut, wind and rewind paper from large rolls onto smaller rolls.

6908-03 Paper bag, movers packing pads, and wallpaper: Manufacturing

Applies to establishments engaged in the manufacture of paper products such as, but not limited to, paper bags of all sizes, movers packing pads, wrapping paper and wallpaper. Raw materials include, but are not limited to, paper, glue, string, ink, foam or bubble plastic, plastic wrap and tape. Machinery includes, but is not limited to, bag making machines, slitters, die cutters or other cutting machinery, perforating or embossing machines, glue applicators, printing presses, winders/rewinders, packaging machines, shredders, balers, forklifts and sewing machines which are used to sew tape across the tops of bags that package bulk goods.

This classification excludes establishments engaged in the manufacture of paper, pulp or wood fiber, corrugated boxes or other heavy-grade paper products, or corrugating, laminating, oiling or coating paper, which are to be reported separately in classification 2401; establishments engaged in the manufacture of plastic bags which are to be reported separately in classification 3510 and establishments engaged in the manufacture of abrasive cloth or paper (emery cloth/sandpaper) and textile bags or sacks, which are to be reported separately in classifications 3708 or 3802 as applicable.

6908-05 Paper box - Noncorrugated: Manufacturing

Applies to establishments engaged in the manufacture of boxes, or partitions for boxes, from lightweight, noncorrugated cardboard. Boxes contemplated by classification package goods such as, but not limited to, clothing or other soft goods, prepared foods, wine, cigars, stationery and games. Materials include, but are not limited to, cardboard (chipboard), glue, staples, tape, resins, ink and plastic film. Machinery includes, but is not limited to, box-making machines, sheeters, slitters, slotters, winders and rewinders, printing presses,

cutting machines, laminators, bundlers, unitizers, balers, shredders and forklifts.

This classification excludes establishments engaged in the manufacture of paper, pulp or wood fiber, corrugated boxes or other heavy-grade paper products, or corrugating, laminating, oiling or coating paper, which are to be reported separately in classification 2401.

6908-06 Single or double-ply paper products: Manufacturing

Applies to establishments engaged in the manufacture of single or double-ply paper products such as, but not limited to, surgical gowns, towels, napkins, table or shelf covers, florist papers, tissue and shredded or crimped packing material. Some of the items made in this classification are primarily hand-made. Raw materials include, but are not limited to, single or double-ply paper, tape, glue, plastic or cellophane lining. Machinery includes, but is not limited to, winders and rewinders, folding machines, cutting tables, paper-crimping machinery, gluing machines and forklifts.

This classification excludes establishments engaged in the manufacture of paper, which are to be reported separately in classification 2401.

[WSR 07-01-014, recodified as § 296-17A-6908, filed 12/8/06, effective 12/8/06. Statutory Authority: RCW 51.16.035. WSR 98-18-042, § 296-17-753, filed 8/28/98, effective 10/1/98; WSR 96-12-039, § 296-17-753, filed 5/31/96, effective 7/1/96. Statutory Authority: RCW 51.04.020(1) and 51.16.035. WSR 91-12-014, § 296-17-753, filed 5/31/91, effective 7/1/91. Statutory Authority: RCW 51.16.035. WSR 85-24-032 (Order 85-33), § 296-17-753, filed 11/27/85, effective 1/1/86; WSR 85-06-026 (Order 85-7), § 296-17-753, filed 2/28/85, effective 4/1/85. Statutory Authority: RCW 51.04.030 and 51.16.035. WSR 79-12-086 (Order 79-18), § 296-17-753, filed 11/30/79, effective 1/1/80; Order 77-27, § 296-17-753, filed 11/30/77, effective 1/1/78.]