

**WAC 296-17A-6408 Classification 6408.**

**6408-03 Dealers: Farm machinery/implement**

Applies to establishments engaged in the sale, lease, and/or rental, of new or used farm machinery and implements. This classification also applies to the service, repair and/or demonstration of those items by the dealer either on their premises or at the customer's site. For purposes of this classification the term farm machinery refers to engine-powered machinery such as, but not limited to:

- Tractors, combines, and swathers;
- Riding mowers;
- Sprayers;
- Pumps; and
- Generators.

Implements include, but are not limited to:

- Plows;
- Discs;
- Balers; or
- Rakes which are attached to and/or powered by farm machinery.

The variety of merchandise varies with the needs of the geographical area and may be displayed in inside showrooms and/or outside yards. In addition to parts for the machinery or implements, establishments in this classification may carry some automobile parts, hardware items, and supplies such as oil, filters, and belts. This classification includes:

- Lot sales and lot personnel;
- Service managers and employees;
- Parts department employees who have exposure to the service/repair shop or duties related to the sale of farm machinery or implements;
- Towing service for in-shop repairs;
- Delivery of merchandise to the customer; and
- Regional sales and/or service representatives who provide factory service or training to local dealers and other customers.

Parts department employees who are not exposed to any hazards of the service/repair shop or have no duties related to the sale of farm machinery or implements may be reported separately in classification 6309. Sales employees with no exposure to machinery and who meet the criteria of WAC 296-17-31018 Exception classifications, may be reported in 6303.

This classification excludes:

- Establishments that repair and/or service farm type tractors, *but that are not involved in the sale of them*, which are to be reported separately in classification 6409;
- Store operations of dairy equipment and supply dealers which are to be reported separately in classification 6407;
- The installation, service, or repair of dairy machinery or equipment which is to be reported separately in classification 0603;
- All field installation, service, or repair work of wind machine dealers which is to be reported separately in classification 0603; and
- The manufacture or structural repair of heavy machinery or equipment which is to be reported separately in classification 3402.

**Special note:** Care needs to be taken when considering the assignment of classification 6309 for the sale of parts. Most businesses assigned to classification 6408-03 have an inventory of parts or accessories which they use in the service or repair of farm machinery or implements, or maintain as a convenience to their customers. *Only*

those businesses that maintain a complete line of replacement parts that is physically separated from the service/repair shop should be considered for classification 6309.

[Statutory Authority: RCW 51.04.020 and 51.16.035. WSR 16-11-082, § 296-17A-6408, filed 5/17/16, effective 7/1/16. WSR 07-01-014, recodified as § 296-17A-6408, filed 12/8/06, effective 12/8/06. Statutory Authority: RCW 51.16.035, 51.16.100. WSR 06-12-075, § 296-17-712, filed 6/6/06, effective 7/7/06. Statutory Authority: RCW 51.16.035, 51.04.020. WSR 00-14-052, § 296-17-712, filed 7/1/00, effective 7/1/00. Statutory Authority: RCW 51.16.035. WSR 99-18-068, § 296-17-712, filed 8/31/99, effective 10/1/99; WSR 98-18-042, § 296-17-712, filed 8/28/98, effective 10/1/98; WSR 96-12-039, § 296-17-712, filed 5/31/96, effective 7/1/96; WSR 85-24-032 (Order 85-33), § 296-17-712, filed 11/27/85, effective 1/1/86; WSR 83-24-017 (Order 83-36), § 296-17-712, filed 11/30/83, effective 1/1/84; Order 74-40, § 296-17-712, filed 11/27/74, effective 1/1/75; Order 73-22, § 296-17-712, filed 11/9/73, effective 1/1/74.]