

**WAC 296-17A-6305 Classification 6305.**

**6305-00 Stores: Clothing - Retail**

Applies to establishments engaged in the retail sale of new or used clothing. Merchandise varies, but generally includes shoes, jewelry, giftware, or accessories in addition to wearing apparel. Some establishments will specialize in certain types of clothing such as, but not limited to, athletic wear, T-shirts, coats, socks, or vintage clothing. This classification also applies to stores that rent clothing such as, but not limited to, costumes, tuxedos, or wedding apparel. This classification includes all store employees including specialty services such as alterations personnel and delivery drivers.

This classification is distinguishable from retail variety stores in classification 6406 in the limited number of specialized departments and the variety of nonclothing or giftware merchandise for sale.

**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.

**6305-01 Stores: Dry goods - Retail**

Applies to establishments engaged in the retail sale of a variety of new or used dry goods. For purposes of this classification dry goods include, but are not limited to, fabric, embroideries, veiling, laces, textile trimmings, curtains, draperies, blankets, bedspreads, sheets, pillowcases, tablecloths, napkins, and towels. This classification includes all store employees.

This classification is distinguishable from retail fabric stores in classification 6406 in that dry good stores will carry primarily finished piece goods for sale while fabric stores will carry primarily fabric, sewing notions and a limited supply of 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.

**6305-02 Stores: Shoe - Retail**

**Shoe shine stands**

Applies to establishments engaged in the retail sale of new or used shoes. Establishments may sell a full line of shoes or they may specialize in certain types such as athletic shoes, safety shoes, work boots, women's, men's, or children's shoes. It is customary for shoe stores to sell some related products such as, but not limited to, handbags, socks, belts, or shoe care products. This classification includes all store employees. This classification also applies to shoe shine stands.

This classification excludes establishments engaged in the manufacture or repair of shoes or boots which are to be reported separately in classification 3802.

**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.

**6305-04 Stores: Western wear, including tack - Retail**

Applies to establishments engaged in the retail sale of new or used western style clothing. Merchandise varies, but may also include western style shoes and boots, jewelry, giftware, or horse tack. This classification includes all store employees including specialty services such as alterations personnel and delivery drivers.

This classification excludes establishments engaged exclusively in the sale of horse tack and related animal grooming and care prod-

ucts which are to be reported separately in classification 2009 "farm supply stores."

**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.

#### **6305-05 Stores: Wig or hat - Retail**

Applies to establishments engaged in the retail sale of new or used wigs or hats. Merchandise varies, but generally these establishments will also sell related hair care products, hat pins, brooches or similar accessory items. This classification includes all store employees.

**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.

#### **6305-06 Custom dressmaking, tailoring, alterations**

Applies to establishments who provide custom dressmaking, tailoring, or alterations services to others. Activities include the showing of sketches and fabrics, modeling samples, taking individual orders and measurements, cutting, basting and fitting. Employees use sewing machines, but much of the work is hand sewing, steaming or pressing. Materials include fabrics, buttons, zippers, and sewing notions. Tools and machinery include, but are not limited to, scissors, steam presses and irons, dress forms, and sewing machines with attachments to perform a variety of sewing functions. Custom dressmakers and tailors may sell fabrics and sewing notions, or limited supply ready-made apparel. The sale of these items by establishments engaged in custom dressmaking or tailoring is included in this classification. This classification is distinguishable from clothing manufacturers in classification 3802 in that establishments subject to classification 6305 make custom clothing for individuals rather than making garments on a quantity basis. However, customers of a 6305 business may order several items of a kind such as for a wedding party or small theater group.

This classification excludes the mass production of wearing apparel which is to be reported separately in classification 3802.

**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.

[Statutory Authority: RCW 51.04.020 and 51.16.035. WSR 19-11-109, § 296-17A-6305, filed 5/21/19, effective 7/1/19; WSR 14-17-085, § 296-17A-6305, filed 8/19/14, effective 9/19/14. WSR 07-01-014, recodified as § 296-17A-6305, filed 12/8/06, effective 12/8/06. Statutory Authority: RCW 51.16.035. WSR 99-18-068, § 296-17-700, filed 8/31/99, effective 10/1/99; WSR 98-18-042, § 296-17-700, filed 8/28/98, effective 10/1/98; WSR 96-12-039, § 296-17-700, filed 5/31/96, effective 7/1/96. Statutory Authority: RCW 51.04.020(1) and 51.16.035. WSR 93-12-093, § 296-17-700, filed 5/31/93, effective 7/1/93. Statutory Authority: RCW 51.16.035. WSR 85-24-032 (Order 85-33), § 296-17-700, filed 11/27/85, effective 1/1/86; WSR 85-06-026 (Order 85-7), § 296-17-700, filed 2/28/85, effective 4/1/85; WSR 83-24-017 (Order 83-36), § 296-17-700, filed 11/30/83, effective 1/1/84; WSR 81-24-042 (Order 81-30), § 296-17-700, filed 11/30/81, effective 1/1/82; Order 73-22, § 296-17-700, filed 11/9/73, effective 1/1/74.]