WAC 296-17A-6306 Classification 6306. 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;
- Delivery and setup of merchandise described by classification
 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.
- ullet 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 appliances, entertainment and home theater systems,

big screen television stores

6306-03 Piano and organ stores

6306-06 Office furniture stores

6306-07 Audio/visual equipment rental and services

[Statutory Authority: RCW 51.04.020 and 51.16.035. WSR 22-21-117, § 296-17A-6306, filed 10/18/22, effective 1/1/23. Statutory Authority: RCW 51.16.035. WSR 18-05-080, § 296-17A-6306, filed 2/20/18, effective 1/1/19. Statutory Authority: RCW 51.04.020 and 51.16.035. WSR 14-17-085, § 296-17A-6306, filed 8/19/14, effective 9/19/14. Statutory Authority: RCW 51.16.035, 51.16.100, and Title 51 RCW. WSR 09-20-039, § 296-17A-6306, filed 9/30/09, effective 1/1/10. WSR 07-01-014, recodified as § 296-17A-6306, filed 12/8/06, effective 12/8/06. Statutory Authority: RCW 51.16.035, 51.16.100. WSR 06-12-075, § 296-17-701,

filed 6/6/06, effective 7/7/06; WSR 05-12-031, § 296-17-701, filed 5/24/05, effective 7/1/05. Statutory Authority: RCW 51.16.035. WSR 98-18-042, § 296-17-701, filed 8/28/98, effective 10/1/98; WSR 96-12-039, § 296-17-701, filed 5/31/96, effective 7/1/96; WSR 85-24-032 (Order 85-33), § 296-17-701, filed 11/27/85, effective 1/1/86; WSR 85-06-026 (Order 85-7), § 296-17-701, filed 2/28/85, effective 4/1/85; WSR 83-24-017 (Order 83-36), § 296-17-701, filed 11/30/83, effective 1/1/84; Order 76-36, § 296-17-701, filed 11/30/76; Order 75-38, § 296-17-701, filed 11/24/75, effective 1/1/76; Order 73-22, § 296-17-701, filed 11/9/73, effective 1/1/74.]