

## **WAC 296-17A-3901 Classification 3901.**

### **3901-00 Bakeries - Retail**

Applies to establishments engaged in the baking of assorted goods for retail sales, such as, but not limited to:

- Breads;
- Cakes;
- Pies;
- Pastries.

This classification includes "deli" sections in retail bakeries where bakery products, and items such as soups, salads, sandwiches and beverages are available for on-premises consumption.

Some retail bakeries also wholesale a portion of their product locally to coffee shops, grocery stores and other retailers. If a bakery's principal business remains retail, this is allowed under subclassification 3901-00.

This classification excludes:

- Larger commercial wholesale bakeries that bake products for sale to trade customers such as supermarkets, restaurants, and distributors which are to be reported separately in classification 3906; and
- Specialty bake shops that produce single product lines such as cookies and donuts, which are to be reported separately in classification 3901-01.

### **3901-01 Bakeries - Retail - Specialty shops**

Applies to establishments engaged in operating specialty bake shops where products are sold to retail customers. A specialty bake shop is an establishment that makes and sells to customers a single product line for consumption on or away from the premises, such as:

- Bagels;
- Cookies;
- Doughnuts;
- Pies.

This classification includes related sales of beverages.

Some retail bakeries also wholesale a portion of their product locally to coffee shops, grocery stores and other retailers. If a bakery's principal business remains that of a retail specialty bakery, this is allowed under subclassification 3901-01.

[Statutory Authority: RCW 51.04.020 and 51.16.035. WSR 14-17-085, § 296-17A-3901, filed 8/19/14, effective 9/19/14. WSR 07-01-014, recodified as § 296-17A-3901, filed 12/8/06, effective 12/8/06. Statutory Authority: RCW 51.16.035, 51.16.100. WSR 05-23-161, § 296-17-614, filed 11/22/05, effective 1/1/06. Statutory Authority: RCW 51.16.035. WSR 98-18-042, § 296-17-614, filed 8/28/98, effective 10/1/98; WSR 85-24-032 (Order 85-33), § 296-17-614, filed 11/27/85, effective 1/1/86; WSR 85-06-026 (Order 85-7), § 296-17-614, filed 2/28/85, effective 4/1/85; WSR 83-24-017 (Order 83-36), § 296-17-614, filed 11/30/83, effective 1/1/84. Statutory Authority: RCW 51.04.030 and 51.16.035. WSR 79-12-086 (Order 79-18), § 296-17-614, filed 11/30/79, effective 1/1/80; Order 73-22, § 296-17-614, filed 11/9/73, effective 1/1/74.]