

WAC 296-17A-3708 Classification 3708.

3708-14 Hide or leather dealers; Coating, impregnating, laminating or waterproofing textiles; Fabric embossing; Pelting; Taxidermists; and linoleum, oil cloth and imitation leather: Manufacturing

Applies to:

Businesses engaged in:

- Selling dressed animal hides, reptile skins and tanned leather;
- Manufacturing linoleum, oil cloth, imitation leather, and similar waterproofed or laminated fabrics;
- Coating, impregnating, laminating, embossing, or waterproofing crude fabrics not covered by another classification, N.O.C.;
- Animal hide pelting, which includes the initial cleaning and drying of animal skins or hides; and
- Taxidermy, which is the preparation, stuffing, and mounting of skins, and includes all incidental operations, such as tanning of hides and making animal forms, when performed by employees of the employer.

Work process/activities include, but are not limited to:

- Receiving raw hides from others, sorting/grading/salting;
- Shipping hides and leathers to tanneries for additional processing;
- Grading, measuring, trimming hides/leathers by hand or machine;
- Treating textiles or fabrics with coatings or finishes such as, but not limited to, oils, varnishes, lacquers, or plastic and rubber finishes;
- Coating woven or felt cloth using spreading devices, rollers, or by dipping into solvents, draining to allow solvents to evaporate, and curing in drying ovens;
- Placing fabrics in vacuum tanks with solutions of rubber or lacquer and solvents to subject fabrics to various pressures. Fabrics are then removed, dried, and baked in curing ovens and rough spots removed;
- Laminating and cementing fabric and coating materials together. Running through heated pressure rollers, and curing in drying ovens;
- Removal of fat and tissue with fleshing machines or by hand;
- Tumbling hides with cornmeal or sawdust to remove excess moisture, dirt, and oils;
- Washing skins in solutions of sodas, borax or alum to further clean, soften, and preserve them;
- Stretching cleaned pelts on drying boards and placing in drying rooms;
- Selling pelts to tanneries or furriers;
- Hand sewing holes or tears in skins; and
- Soaking antlers in brine to remove blood and other waste.

Machinery and equipment used include, but are not limited to:

- Curing ovens;
- Drying boards;
- Drying ovens;
- Fleshing machines;
- Freezers;
- Hand tools (used for cutting, scraping, and sculpturing);
- Pressure rollers;
- Saws;
- Sewing machines;
- Tumblers and drums/shakers;

- Vacuum tanks;

Exclusions:

- Processing raw hides, skins, and fur into tanned leather, or dressed fur is classified in 4301.
- Bleaching, dyeing, or finishing of textiles is classified in 3708-26.
- Coating or other finishing operations performed by employees of manufactures of textile. Goods are included in the applicable manufacturing classification.
- Raising fur bearing animals is classified in 4804.

Special note: Pelting of fur bearing animals, when performed by the animal raiser is considered incidental to the raising and are included within the scope of classification 4804. Businesses raising fur bearing animals are entitled to classification 3708-14 only if their hide pelting operation involves the pelting of animals, which have been raised by others.

3708-26 Net, thread, webbing, yarn, cordage, rope, twine, plush, velvet, felt, batting, wadding or waste, carpet or rug, or bag or sack-industrial size, N.O.C.: Manufacturing; Bleaching, dyeing or finishing textiles: N.O.C., spinning or weaving, or wool combing or scouring N.O.C.

Applies to:

Businesses engaged in:

- Manufacturing webbing, thread, or yarn, by spinning, weaving or knitting processes from natural or synthetic fibers, such as, but not limited to: Cotton, rayon, silk, or wool;
- Manufacturing nets, which are woven from cording or twine;
- Bleaching, dyeing, or mercerizing of crude fabric whose operations are not covered by another classification (N.O.C.);
- Manufacturing cord or cordage, rope, twine, or string from both natural and synthetic fibers, such as, but not limited to: Cotton, manila, sisal, flax, jute, hemp, and rayon;
- Spinning or weaving operations to manufacture woven or nonwoven fabrics, and which are not covered under another classification (N.O.C.) using natural or synthetic fibers, such as, but not limited to: Cotton, wool, rayon, acetate, or spun fiberglass;
- Tufting carpets or weaving carpets and rugs;
- Manufacturing batting, wadding or waste which is sold to distributors or other manufacturers;
- Manufacturing industrial size bags or sacks which are not covered by another classification (N.O.C.);
- Extrusion of polyethylene or similar pellets to form fibers when done by manufacturers in this class for use in their own products;
- Wool combing or scouring;
- Manufacturing plush, velvet, or felt; and
- Treating and twisting of animal hair for upholsters' use.

Products manufactured include, but are not limited to:

- Awning cords;
- Bags (industrial type used in packaging items such as flour, sugar, salt, meat products, fruits, vegetables, fertilizer, building supplies, etc.);
- Batting (wadding);
- Carpets/rugs/mats;

- Climbing ropes;
- Cotton goods;
- Fish lines;
- Nets (batting nets, hoop nets for sports, nets used for commercial purposes such as fishing and marine);
- Nonwoven fabric (also called spun bonded, used in inner lining of diapers, surgical/medical masks, hand wipes, mattress pads, pillow coverings);
- Rayon fabric;
- Rigging ropes;
- Silk fabric;
- Spun fiberglass;
- Wool fabric;
- Woven cloth.

Work process/activities include, but are not limited to:

- Removing debris from fibers by picking, untangling, straightening, and stretching of fibers by carding;
- Combing to separate long fibers from shorter ones and forming them into thick strands (referred to as slivers);
- Placing slivers on creels and feeding into spinning machines to be further stretched, spun and twisted onto bobbins (also called packages);
- Rinsing threads in vats of hot water to set ply, adding dyes to the rinse;
- Spinning threads dry and placing in dehydrators until all moisture is removed;
- Packaging yarn/thread and selling to fabric weavers;
- Weaving elastic or nonelastic webbing from yarns or threads on narrow-shuttle looms or knitting machines;
- Coating, laminating, or dyeing yarns and threads prior to winding onto skeins or spools for sale to others;
- Dyeing cordage, rope or twine;
- Coating with latex to prevent deterioration;
- Steaming and drying;
- Spinning yarn prior to weaving into cloth;
- Washing, drying, bleaching, mercerizing, dyeing, singeing the edges, and calendaring cloth;
- Extruding polyethylene pellets into continuous threads with the use of suction, electricity, cold air, and blowing of air;
- Putting threads through machinery at high speeds where air guns or nozzles suction several threads into one strand. Strands are blown onto a wire conveyor of a sheet making machine where the fibers are criss-crossed to form a nonwoven mass. Mass passes through the machines large rollers as heat is applied. The heat and pressure of rollers bonds the webbed mass into the nonwoven fabric. The fabric passes through more rollers and winders, is wound onto paper cores, cut, and packaged for shipment;
- Coloring, embossing, printing, brushing, shearing and inspecting;
- Pressing raw materials, such as wool, cotton, nylon, textile scraps, into desired dimensions for felt;
- Tufting carpets by sewing pile yarn to prewoven jute backing using a high speed machine with hundreds of needles;
- Applying liquid latex to backing of carpet to secure tufting, then putting through a dryer, and sewing on bindings;

- Receiving raw materials such as cotton, wool, and synthetic fibers and treating with processes that include shredding, willowing, picking, dusting, carding, blending, rolling, drying and curing;
- Feeding fibers into garneting machines where they are picked, pressure-blown and blended, then blown out into a long flat surface that rotates as the fibers build up to a specified thickness;
- Processing rags or textile mill waste into fibers;
- Sorting, classifying, carbonizing, baking, dusting, washing, drying, batching, picking, garneting, and bailing for waste manufacturing;
- Separating wool, which includes soaking rags in diluted sulfuric acid or carbonizing to remove cotton and other foreign matter. Rags are then dried and processed to remove dust and washed in alkali to neutralize the remaining acid;
- Processing wool in dusters, which remove dirt, then passing to scouring tanks. Wool is rinsed and dried, then bagged or baled for sale;
- Treating and twisting of animal hair;
- Opening baled fabric on baler machinery, sewing into continuous lengths, and winding onto cores on a roll-up machine. Fabric is fed through a winder which pulls it straight, then may be run through print presses where logos, brand names, or designs applied; and
- Cutting bags to desired length, sewing sides and bottoms together, and applying drawstrings.

Machinery and equipment used include, but are not limited to:

- Bale breaking machines;
- Breakers;
- Calendars (pressing the cloth through heavy rollers to smooth and gloss fabric);
- Carders or carding machines;
- Choppers;
- Conveyors;
- Cutting knives;
- Electric dryers;
- Hardening machines;
- Knitting machines;
- Looms;
- Sewing machines;
- Shredders;
- Spinning machines;
- Tufting machines;
- Vats;
- Weaving machines;
- Winches and winders.

Exclusions:

- Coating, impregnating, laminating or waterproofing textiles is classified in 3708-14.
- Washing, drying, or dyeing of individual garments for others is classified in 2201.
- Coating or other finishing operations performed by employees of manufacturers of textiles or textile goods are included in the manufacturing classification, which is applicable to the work performed.
- Manufacturing hand carved or inlaid carpets or rugs from pre-manufactured carpeting is classified in 3802.
- Manufacturing small bags, picnic bags or others generally carried on the person is classified in 3802.

- Manufacturing plastic bags is classified in 3510.
- Manufacturing paper bags is classified in 6908.

3708-29 Mattress or box springs: Manufacturing

Applies to:

Businesses manufacturing stuffed mattresses, spring mattresses, or box springs. The manufacture of batting, wadding, and waste are included in this classification when performed by employees of employers engaged in manufacturing mattresses.

Raw materials include, but not limited to:

- Fabric;
- Foam;
- Glue;
- Sewing notions;
- Upholsterer tape;
- Wire coils/springs;
- Wire grid racks;
- Wood frames;
- Wool or cotton stuffing material.

Work process/activities include, but are not limited to:

- Cutting mattress pieces;
- Quilting on quilting machines;
- Gluing and stapling batting, foam padding or other cushioning (mattresses may be placed on rotating guerneys so that workers do not move and the mattress is worked on all sides);
- Applying ticking;
- Sewing borders;
- Sewing the final build-up (assembly) of the mattress; and
- Vacuuming the final product, package in either plastic or cardboard, and ship.

Machinery and equipment used include, but are not limited to:

- Band saws;
- Eyelet punches;
- Glue spray guns;
- Hand tools;
- Nail guns;
- Quilting machines;
- Sewing machines;
- Staple guns;
- Tape edgers.

Exclusions:

- Manufacturing wire springs is classified in 3402.
- Manufacturing batting, wadding, or waste is classified in 3708-26.

3708-39 Textile goods: Manufacturing N.O.C., Broom or brush: Manufacturing or assembly, N.O.C.

Applies to:

Businesses manufacturing a variety of textile goods or manufacturing or assembly of all types of household and industrial brooms, brushes, and mops not covered by another classification (N.O.C.).

Products manufactured include, but are not limited to:

- Abrasive clothes;
- Absorbent booms or sheets;

- Brushes for vacuum cleaners, street sweeping or other rotary machines;
- Bug screens for automobiles;
- Conveyor belts;
- Fishing rod wrappings;
- Hard sided luggage or carrying cases (video cameras, computers, telescopes);
- Hot tub covers;
- Insulating products;
- Office divider panels;
- Paint brushes and rollers;
- Rigging for boats (rope ladders, slings);
- Scrub mops, dust mops;
- Whisk brooms.

Raw materials include, but not limited to:

- Adhesive tape;
- Animal hair;
- Cork;
- Grains or minerals such as flint, emery, crocus, garnet, aluminum oxide or silicone carbide;
- Dust attracting additives;
- Edging strips;
- Epoxy;
- Glue;
- Metal or plastic rods;
- Metal springs/wire;
- Nuts/bolts;
- Synthetic fibers;
- Various hardware (handles, rivets);
- Yarn.

Work process/activities include, but are not limited to:

- Winding materials around rollers;
- Twisting onto spools;
- Winding fibers onto bobbins;
- Spinning, braiding or weaving the materials on machines;
- Machines set thicknesses, weft, warp, and weave for flexibility, strength, and tension;
- Machines test to determine breaking points or melting points;
- Machines cut to length or size;
- Contouring materials using shapers;
- Drilling holes may be drilled;
- Inserting or stapling bristles; and
- Final product cleaned, packed, and shipped.

Machinery and equipment used include, but are not limited to:

- Balers;
- Band saws;
- Brush making machinery;
- Die cutters;
- Rotary press cutters;
- Hand tools;
- Hot wire cutters;
- Laminators;
- Manual/computerized brush making machinery;
- Punch presses;
- Reciprocating blade cutters;

- Riveters;
- Sewing machines;
- Shredding machinery;
- Slitters;
- Thermoweld presses.

Exclusions:

- Manufacturing miscellaneous textile soft goods is classified in 3802.
- Molding and mixing of rubber, plastic or graphite goods is classified in the classification applicable to the work performed.
- Manufacturing metal, wood or plastic handles or backings is classified in the classification applicable to the manufacturing process.
- Businesses that make only mop heads by sewing yarn or other strands to a cloth base are classified in 3802.
- Businesses that make fishing poles and also apply the wrappings are classified in the classification applicable to the manufacture of the poles.

[Statutory Authority: RCW 51.04.020 and 51.16.035. WSR 22-21-117, § 296-17A-3708, filed 10/18/22, effective 1/1/23. WSR 07-01-014, recodified as § 296-17A-3708, filed 12/8/06, effective 12/8/06. Statutory Authority: RCW 51.16.035. WSR 98-18-042, § 296-17-604, filed 8/28/98, effective 10/1/98; WSR 96-12-039, § 296-17-604, filed 5/31/96, effective 7/1/96. Statutory Authority: RCW 51.04.020(1) and 51.16.035. WSR 93-12-093, § 296-17-604, filed 5/31/93, effective 7/1/93; WSR 91-12-014, § 296-17-604, filed 5/31/91, effective 7/1/91. Statutory Authority: RCW 51.16.035. WSR 87-24-060 (Order 87-26), § 296-17-604, filed 12/1/87, effective 1/1/88; WSR 85-24-032 (Order 85-33), § 296-17-604, filed 11/27/85, effective 1/1/86; WSR 83-24-017 (Order 83-36), § 296-17-604, filed 11/30/83, effective 1/1/84; WSR 82-24-047 (Order 82-38), § 296-17-604, filed 11/29/82, effective 1/1/83; Order 73-22, § 296-17-604, filed 11/9/73, effective 1/1/74.]