

**WAC 296-17A-3512 Classification 3512.**

**3512-02 Plastic goods: Manufacturing - Cutting, milling or bending**

Applies to establishments engaged in the manufacture of a variety of plastic goods from premanufactured components such as sheets, rods, or tubes by cutting, milling, or bending. Products include, but are not limited to, display stands, racks, dispensers for snack food items, vinyl windows and sashes, fiberglass panels used for aircraft or recreational vehicle interiors, and signs. Essentially anything that can be done with wood can be done with plastic, so shops in this classification usually resemble a cabinet or woodworking shop. They use the same type of tools such as, but not limited to, saws, routers, planers, and grinders, to cut or mill the plastic goods. To bend plastic material, it is first heated in an oven or with a torch, then bent to shape. Buffers are used for polishing, or the pieces may be flame polished (heated with a gas torch). Products may be formed by joining pieces with glue, hardware or other fasteners.

This classification excludes establishments engaged in the manufacture of plastic items by blow molding, extrusion, vacuum forming, foam, rotary, or liquid molding, or injection molding, and establishments engaged in the manufacture of artificial marble items or graphite composite goods, which are to be reported separately in classification 3510; establishments engaged in the manufacture of fiberglass goods which are to be reported separately in classification 3511; and sign manufacturers that purchase precut plastic backings from others, then paint lettering or designs or attach vinyl lettering to them in their own shops which are to be reported separately in classification 4109.

**Special note:** The cutting, milling, or bending of plastic goods incidental to the manufacturing process for products made from wood, metal or other materials is included in the classification applicable to those manufacturing processes.

[Statutory Authority: RCW 51.16.035, 51.16.100, and 2007 c 324. WSR 07-24-045, § 296-17A-3512, filed 12/1/07, effective 1/1/08. WSR 07-01-014, recodified as § 296-17A-3512, filed 12/8/06, effective 12/8/06. Statutory Authority: RCW 51.16.035. WSR 98-18-042, § 296-17-59204, filed 8/28/98, effective 10/1/98. Statutory Authority: RCW 51.04.020(1) and 51.16.035. WSR 91-12-014, § 296-17-59204, filed 5/31/91, effective 7/1/91.]