

**WAC 296-17A-6908 Classification 6908.**

**6908-02 Lightweight paper products, N.O.C.: Manufacturing**

**Applies to:**

- Businesses manufacturing lightweight paper products not otherwise classified (N.O.C.).

- Businesses engaged as paper rewinders or paper converters. Businesses that purchase large rolls of premanufactured paper from outside sources, then cut, rewind, or "remanufacture" them into smaller or narrower rolls. They sometimes refer to themselves as "paper wholesalers," but they are performing more "manufacturing" work than what is allowed in classification 6407 for wholesale stores. The machinery used for this type of cutting and rewinding is the same as that used by manufacturers of lightweight paper products, who also cut, wind, and rewind paper from large rolls onto smaller rolls.

**Products manufactured include, but are not limited to:**

- Blueprint paper;
- Calculation tape;
- Carbon paper;
- Computer paper;
- Crepe paper;
- Envelopes;
- File folders;
- Note pads;
- Stationery;
- Typewriter ribbon.

**Materials used include, but are not limited to:**

- File folder or stationery-weight paper;
- Clasps;
- Coating liquids and ink;
- Glue;
- String.

**Machinery used include, but are not limited to:**

- Balers;
- Die cutters and other cutting equipment;
- Embossers;
- Folding, punching, and drilling machines;
- Forklifts;
- Glue applicators;
- Packing machinery;
- Printing presses;
- Shredders;
- Sheeters;
- Slitters;
- Trimmers;
- Winders/rewinders.

**Exclusion:**

- Paper manufacturing is classified in 2401.

**6908-03 Paper bag, movers packing pads, and wallpaper: Manufacturing**

**Applies to:**

Businesses manufacturing paper bags of all sizes, movers packing pads, wrapping paper, and wallpaper.

**Materials used include, but are not limited to:**

- Bubble wrap;
- Foam;
- Glue;
- Ink;
- Paper;
- Plastic wrap;
- String;
- Tape.

**Machinery used include, but are not limited to:**

- Bag making machines;
- Balers;
- Die cutters or other cutting machinery;
- Embossing machines;
- Forklifts;
- Glue applicators;
- Packing machines;
- Perforating or embossing machines;
- Printing presses;
- Sewing machines;
- Shredders;
- Slitters;
- Winders/rewinders.

**Exclusions:**

- Manufacture of paper, pulp or wood fiber, corrugated boxes, or other heavy-grade paper products is classified in 2401;
- Corrugating, laminating, oiling, or coating of paper is classified in 2401;
- Manufacture of plastic bags is classified in 3510;
- Manufacture of abrasive cloth or paper (emery cloth/sandpaper) and textile bags or sacks, are classified in 3708 or 3802 as applicable.

**6908-05 Paper box - Noncorrugated: Manufacturing**

**Applies to:**

Businesses manufacturing boxes, or partitions for boxes, from lightweight, noncorrugated cardboard.

**Boxes or box partitions manufactured to package products that include, but are not limited to:**

- Cigars;
- Clothing or other soft goods;
- Games;
- Prepared foods;
- Stationery;
- Wine.

**Materials used include, but are not limited to:**

- Cardboard (chipboard);
- Glue;
- Ink;
- Plastic film;
- Resin;
- Staples;
- Tape.

**Machinery used include, but are not limited to:**

- Balers;

- Box-making machines;
- Bundlers;
- Cutting machines;
- Forklifts;
- Laminators;
- Printing presses;
- Sheeters;
- Shredders;
- Slitters;
- Slotters;
- Unitizers;
- Winders and rewinders.

**Exclusions:**

- Manufacture of paper, pulp or wood fiber, corrugated boxes, or other heavy-grade paper products is classified in 2401;
- Corrugating, laminating, oiling, or coating paper is classified in 2401.

**6908-06 Single or double-ply paper products: Manufacturing**

**Applies to:**

Businesses manufacturing single or double-ply paper products.

**Products manufactured include, but are not limited to:**

- Florist papers;
- Handmade items;
- Napkins;
- Shredded or crimped packaging material;
- Surgical gowns;
- Table or shelf covers;
- Tissue;
- Towels.

**Materials used include, but are not limited to:**

- Glue;
- Plastic or cellophane lining;
- Single or double-ply paper;
- Tape.

**Machinery used include, but are not limited to:**

- Cutting tables;
- Folding machines;
- Forklifts;
- Gluing machines;
- Paper crimping machinery;
- Winders and rewinders.

**Exclusion:**

- Paper manufacturing is classified in 2401.

[Statutory Authority: RCW 51.04.020 and 51.16.035. WSR 23-23-155, § 296-17A-6908, filed 11/21/23, effective 1/1/24. WSR 07-01-014, recodified as § 296-17A-6908, filed 12/8/06, effective 12/8/06. Statutory Authority: RCW 51.16.035. WSR 98-18-042, § 296-17-753, filed 8/28/98, effective 10/1/98; WSR 96-12-039, § 296-17-753, filed 5/31/96, effective 7/1/96. Statutory Authority: RCW 51.04.020(1) and 51.16.035. WSR 91-12-014, § 296-17-753, filed 5/31/91, effective 7/1/91. Statutory Authority: RCW 51.16.035. WSR 85-24-032 (Order 85-33), § 296-17-753, filed 11/27/85, effective 1/1/86; WSR 85-06-026 (Order 85-7), §

296-17-753, filed 2/28/85, effective 4/1/85. Statutory Authority: RCW 51.04.030 and 51.16.035. WSR 79-12-086 (Order 79-18), § 296-17-753, filed 11/30/79, effective 1/1/80; Order 77-27, § 296-17-753, filed 11/30/77, effective 1/1/78.]