

WAC 296-17A-2009 Classification 2009.

2009-00 Building material dealers and lumber yards

Applies to establishments engaged as building material dealers or lumber yards. For purposes of this classification the term "building materials" includes, but is not limited to, such items as wallboard, roofing, insulation, sheet metal, bricks, blocks, windows, fixtures, cabinets, doors, linoleum, tile, paneling, interior wood and plastic trim and molding, concrete mix, pipe, plumbing, and electrical supplies. In addition, such establishments often carry a variety of paints and accessories, garden tools and accessories, and hardware items such as nails, nuts and bolts, tools, hinges, doorknobs, locks, and more. It is not uncommon for a building material dealer to specialize and sell only one of the above types of items. Establishments engaged as lumber yards carry a diverse line of wood and lumber products and usually with sufficient quantity to build an entire wood structure. This line of wood and lumber products could include beams, planks, boards, plywood, an array of dimensional lumber (1x2, 2x4, 2x12, etc.), fence posts, railroad ties, shakes and shingles, siding, wood paneling, as well as interior wood trim and molding. Such establishments often carry a variety of other building materials such as electrical supplies, pipe and plumbing supplies, fixtures, cabinets, doors, windows, wallboard, insulation, linoleum, tile, paneling, bricks, blocks, concrete mix, roofing materials, sheet metal and more. These establishments often utilize one or more covered sheds to protect less durable materials from the outside climate, and will also utilize an uncovered open yard type of environment for storage of more durable wood, lumber, and building materials. In addition, such establishments could also have an inside store operation to include a variety of items such as hand and power tools, table saws, paints and varnishes, caulking, and a variety of hardware type items such as nails, nuts and bolts, hinges, doorknobs, locks, and more. This classification also includes retail/wholesale fence material dealers. This classification includes all store and yard operations and the transfer of materials or inventory between related stores.

This classification excludes delivery drivers (other than those involved in transferring materials or inventory between related stores) who are to be reported separately in classification 1101; non-delivery activities conducted away from the store or yard; hardware stores with building materials or lumber which are to be reported separately in classification 2009-03; and warehouse centers which are to be reported separately in classification 2009-05.

2009-01 Electrical supply dealers

Applies to establishments engaged as electrical hardware and supply dealers who primarily sell electrical hardware and supplies in bulk to the contractor trades, such as electrical and construction, although sales also may be made to individuals for their own use. Supplies are typically received in bulk quantity and may include, but are not limited to, spools of electrical wiring and cable, wiring harnesses, plastic and flex hosing, panel boxes, brackets, electrical outlet boxes, fuses, switches, plates, and residential and commercial canisters and light fixtures. This classification includes all store and yard operations and the transfer of materials or inventory between related stores.

This classification excludes delivery drivers (other than those involved in transferring materials or inventory between related stores) who are to be reported separately in classification 1101; non-

delivery activities conducted away from the store or yard; all service or repair work which is to be reported separately in the applicable classification whether it is conducted at the store or a customer's location; retail lighting fixture stores which demonstrate lights and fixtures to walk-in customers which are to be reported separately in classification 6406; and establishments engaged as wholesale lighting fixture and light bulb dealers who buy direct from manufacturers and who sell wholesale to retail lighting fixture stores or other such stores or institutions who are to be reported separately in classification 6407.

2009-02 Farm supply stores

Applies to establishments primarily engaged in operating farm supply or farm cooperative stores. These establishments carry a diverse line of farm feeds, products, and accessories. Typical items may include, but are not limited to, bulk quantities of mixed and unmixed feeds, seeds, oats and grains; bales of alfalfa or hay; bag feed for dogs, cats, chickens, birds, and other animals; bulk and bag fertilizers; pesticides and other garden items including peat moss and bark; animal grooming and care accessories; horse tack; specialty clothing; feed and water bins; metal fencing and grates for livestock; fence posts; barbed wire; pumps and piping; hardware and tools; automotive and tractor parts and accessories; and miscellaneous homeowner or yard equipment such as mowers, rototillers, and a variety of small tractors and accessories. This classification includes all store and yard operations and the transfer of materials or inventory between related stores.

This classification excludes delivery drivers (other than those involved in transferring materials or inventory between related stores) who are to be reported separately in classification 1101; all other nondelivery activities conducted away from the store or yard; all service or repair work which is to be reported separately in the applicable classification whether it is conducted at the store or a customer's location; and establishments primarily engaged in the sale, service and/or repair of farm machinery and implements which are to be reported separately in classification 6408.

Special note: Farm supply or farm cooperative stores may conduct additional operations which are to be reported separately. These activities may occur at a single location operated by the business or at separate locations and may include an oil or gas dealership which is to be reported separately in classification 3407; self-service gas or diesel stations which are to be reported separately in classification 3409; or agricultural fertilizer dealers (not including the manufacture of raw materials) which are to be reported separately in classification 2106.

2009-03 Hardware stores with lumber or building material supplies

Applies to establishments engaged in operating hardware stores that also sell building material supplies. For purposes of this classification the term "building materials" includes, but is not limited to, such items as wallboard, roofing, insulation, sheet metal, bricks, blocks, and windows, cabinets, doors, windows, sheet metal, roofing materials, concrete mix, boards, plywood, dimensional lumber (1x2, 2x4, 2x12, etc.), fence posts, railroad ties, siding, and wood paneling, as well as interior wood trim and molding. The merchandise carried will vary from store to store. For the purposes of this classification, hardware includes items such as, but not limited to, nails, nuts, bolts, screws, door fixtures, hinges, locks, power and hand

tools, garden tools and accessories, electrical and plumbing supplies, and paint and automobile supplies. Depending on their location and customer base, hardware stores may also sell a limited selection of giftware, housewares, sporting goods, athletic equipment, games or similar items. Other services provided could include making keys, threading pipe, mixing paint, and the sale of fishing or hunting licenses. This classification includes all store and yard operations and the transfer of materials or inventory between related stores.

This classification excludes delivery drivers (other than those involved in transferring materials or inventory between related stores) who are to be reported separately in classification 1101; all other nondelivery activities conducted away from the store or yard operation; and all service or repair work which is to be reported separately in the applicable classification whether it is conducted at the store or a customer's location.

Special note: Hardware stores with lumber or building material supplies are smaller and offer a smaller product selection than warehouse centers which are reported separately in classification 2009-05. Establishments primarily engaged as building material dealers and lumber yards are to be reported separately in classification 2009-00.

2009-04 Pump, plumbing, irrigation, and pipe supply dealers

Applies to establishments engaged as pump, plumbing, irrigation, and pipe supply dealers. Merchandise includes, but is not limited to, pumps, above and below ground irrigation systems and supplies, pipe, fittings, elbows, adapters, connectors, hoses, valves, water softeners, filters, disposals, hot water tanks, heaters, sinks, tubs, toilets, and shower units. Merchandise is typically received in bulk quantity by the pallet, sling, crate or box. Merchandise is sold primarily to plumbing and irrigation contractors. This classification includes all store and yard operations, including showrooms or display areas and in-shop services such as the rebuilding or repair of pumps, and cutting and threading pipe. Also included in this classification is the transfer of product or material inventory between related stores.

This classification excludes delivery drivers (other than those involved in transferring materials or inventory between related stores) who are to be reported separately in classification 1101; all other nondelivery activities conducted away from the store or yard; and all service or repair work not described above which is to be reported separately in the applicable classification whether it is conducted at the store or a customer's location.

2009-05 Warehouse centers

Applies to establishments engaged in operating warehouse centers with lumber or building material supplies. For purposes of this classification a warehouse center is an enclosed building or structure which serves to protect the majority of the items or products contained within the warehouse environment. Warehouse centers are larger than traditional hardware stores and offer a wider product selection. A dominant characteristic of a warehouse center is that excess stock is stacked up to 25 feet high throughout the building. The term "building materials" as used in this classification includes, but is not limited to, such items as wallboard, roofing, insulation, sheet metal, bricks, blocks, and windows. Merchandise carried by warehouse centers may include hardware, variety items, building materials, as well as wood or lumber. Hardware items may include such items as nails, nuts, bolts, door fixtures, hinges, locks, hand or power tools,

garden tools, garden supplies and accessories, lawn mowers, electrical supplies, plumbing supplies, paint, and auto supplies. Variety items may include giftware, housewares, sporting goods, athletic equipment, games, rugs, and lawn chairs. Wood and lumber products may include beams, planks, boards, plywood, dimensional lumber (1x2, 2x4, 2x12, etc.), fence posts, railroad ties, shakes and shingles, siding, and wood paneling. This classification includes all store and yard operations and the transfer of materials or inventory between related stores.

This classification excludes delivery drivers (other than those involved in transferring materials or inventory between related stores) who are to be reported separately in classification 1101; all other nondelivery activities conducted away from the store or yard; and all service or repair work which is to be reported separately in the applicable classification whether it is conducted at the store or a customer's location.

Special note: Hardware stores with lumber or building material supplies are smaller and offer a smaller product selection than warehouse centers and are reported separately in classification 2009-03. Establishments primarily engaged as building material dealers and lumber yards are to be reported separately in classification 2009-00.

2009-06 HVAC supply dealers

Applies to establishments engaged as heating, ventilation, and air conditioning product and supply dealers. Merchandise includes, but is not limited to, furnace units, gas fireplaces, air conditioning and heater units, hot water tanks, thermostats, vents, venting duct and pipe, vent collars and reels, registers, fittings, adapters, galvanized pipe, insulation wrap, preformed or bent duct portions, flat sheets of metal, concrete pads and gas logs. Merchandise is typically received in bulk quantity by the pallet, sling, crate or box. Merchandise is primarily sold to heating and ventilation contractors, furnace contractors and sheet metal contractors. This classification includes all store and yard operations and the transfer of product or material inventory between related stores.

This classification excludes sheet metal fabrication shops which are to be reported separately in classification 3404; delivery drivers (other than those involved in transferring materials or inventory between related stores) who are to be reported separately in classification 1101; all other nondelivery activities conducted away from the store or yard; and all service or repair work which is to be reported separately in the applicable classification whether it is conducted at the store or a customer's location.

[Statutory Authority: RCW 51.04.020 and 51.16.035. WSR 19-11-109, § 296-17A-2009, filed 5/21/19, effective 7/1/19. WSR 07-01-014, recodified as § 296-17A-2009, filed 12/8/06, effective 12/8/06. Statutory Authority: RCW 51.16.035. WSR 98-18-042, § 296-17-56101, filed 8/28/98, effective 10/1/98; WSR 96-12-039, § 296-17-56101, filed 5/31/96, effective 7/1/96. Statutory Authority: RCW 51.04.020(1) and 51.16.035. WSR 94-12-063, § 296-17-56101, filed 5/30/94, effective 6/30/94; WSR 93-12-093, § 296-17-56101, filed 5/31/93, effective 7/1/93.]