

**WAC 296-17A-2105 Classification 2105.**

**2105-00 Beer, ale, wine and soft drink importers, exporters and distributors - Wholesale or combined wholesale and retail**

Applies to establishments engaged in wholesale, or combined wholesale and retail, distribution of beer, ale, wine and soft drinks. These establishments carry a wide selection of soft drinks, domestic and import beers, ales, and wine, as well as beer pumps and ice. Product stock is received directly from the breweries, wineries, manufacturers or larger distributors, and stored in warehouses or refrigerated storerooms on pallets, in crates, boxes, cases, cartons, kegs or canisters. Stock is then distributed to customers such as, but not limited to, restaurants, lounges and bars, hotels, grocery stores, or other commercial businesses. This classification includes route drivers and driver's assistants.

This classification excludes establishments engaged in the installation, service and repair of vending machines which are to be reported separately in classification 0606, and breweries, wineries, and beverage bottlers, N.O.C. which are to be reported separately in classification 3702.

**Special notes:** Classifications 2105 and 3702 shall not be assigned to the same account unless each operation is conducted as a separate and distinct business and the conditions set forth in the general reporting rule covering the operation of a secondary business have been met.

**2105-01 Beer, ale and wine importers, exporters and distributors - Wholesale or combined wholesale and retail**

Applies to establishments engaged in wholesale, or combined wholesale and retail, distribution of beer, ale and wine, but not in soft drink beverages. These establishments carry a wide selection of domestic and import beers, ales or wines, as well as beer pumps and ice. Product stock is received directly from the breweries, wineries, manufacturers, or larger distributors and stored in warehouses or refrigerated storerooms on pallets, in crates, boxes, cases, cartons, kegs or canisters. Stock is then distributed to customers such as, but not limited to, restaurants, lounges and bars, hotels, grocery stores, or other commercial businesses. This classification includes route drivers and driver's assistants.

This classification excludes establishments engaged in the installation, service and repair of vending machines which are to be reported separately in classification 0606, and breweries, wineries and beverage bottlers, N.O.C. which are to be reported separately in classification 3702.

**Special notes:** Classifications 2105 and 3702 shall not be assigned to the same account unless each operation is conducted as a separate and distinct business and the conditions set forth in the general reporting rule covering the operation of a secondary business have been met.

**2105-02 Soft drink importers, exporters and distributors - Wholesale or combined wholesale and retail**

Applies to establishments engaged in wholesale, or combined wholesale and retail, distribution of soft drink beverages but not alcoholic beverages. Product stock is received directly from the manufacturers or larger distributors and stored in warehouses or refrigerated storerooms on pallets, in crates, boxes, cases, cartons, or canisters. Stock is then distributed to customers such as, but not limited to,

ted to, restaurants, lounges and bars, hotels, grocery stores, or other commercial beverages. This classification includes route drivers and driver's assistants.

This classification excludes establishments engaged in the installation, service and repair of vending machines which are to be reported separately in classification 0606, and establishments that bottle beverages which are to be reported separately in classification 3702.

**Special note:** Classifications 2105 and 3702 shall not be assigned to the same account unless each operation is conducted as a separate and distinct business and the conditions set forth in the general reporting rule covering the operation of a secondary business have been met.

[WSR 07-01-014, recodified as § 296-17A-2105, filed 12/8/06, effective 12/8/06. Statutory Authority: RCW 51.16.035. WSR 98-18-042, § 296-17-56401, filed 8/28/98, effective 10/1/98; WSR 96-12-039, § 296-17-56401, filed 5/31/96, effective 7/1/96; WSR 85-24-032 (Order 85-33), § 296-17-56401, filed 11/27/85, effective 1/1/86; WSR 85-06-026 (Order 85-7), § 296-17-56401, filed 2/28/85, effective 4/1/85; WSR 81-24-042 (Order 81-30), § 296-17-56401, filed 11/30/81, effective 1/1/82.]