

**WAC 296-17A-2903 Classification 2903.**

**2903-00 Manufacturing wood chips, hog fuel, bark, bark flour, fire logs or laths**

**Applies to:**

Businesses that manufacture wood products primarily made from log by-products.

In addition to operations taking place in a permanent yard or shop, this classification includes operating portable chipping or debarking mills close to the wood source.

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

- Wood chips - Small pieces of wood, generally uniform in size and larger and coarser than sawdust, commonly used to make pulp, particleboard, stuffing for products such as animal bedding, and as smoker/barbecue fuel;
- Hog fuel - Made by grinding waste wood in a hog machine. The bits are larger and coarser than wood chips. Hog fuel can be used to fire boilers or furnaces;
- Bark - The outermost covering of a tree which is chopped into pieces of varying sizes, and is commonly used for landscaping;
- Bark flour - Finely ground bark used as a filler or extender in adhesives;
- Fire logs - Made by forming sawdust into a log about 15 inches long and used for fuel;
- Lath - A narrow strip of wood commonly used to support shingle, slate or tile roofing, and as a fencing material;
- Excelsior - The curled shreds of wood used as a packing and stuffing material, or as a raw material in making various board products; and
- Particleboard - A panel made from discrete particles of wood which are mixed with resins and formed into a solid board under heat and pressure.

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

- Bark;
- Chips;
- Glue;
- Logs;
- Sawdust; and
- Other mill waste.

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

- Chippers;
- Conveyance equipment: Forklifts, loaders, overhead cranes, pallet jacks, and trolley systems;
- Debarkers;
- Delivery trucks;
- Dryers;
- Kilns;
- Loaders;
- Mills;
- Molders;
- Presses;
- Saws; and
- Sorting screens.

**Exclusions:**

- Worker hours cutting, cultivating, or gathering wood from forestland or tree farms are reported separately in the applicable classifications.

- Worker hours cutting raw logs and other sawmill activities are reported separately in classifications 1002 and 5001.

**Notes:**

- For rules on assigning and reporting in more than one basic classification, see WAC 296-17-31017 Multiple classifications.

**2903-08 Manufacturing or assembly of wood doors, jambs, windows, sashes, stairs, molding or other miscellaneous millwork**

**Applies to:**

Businesses that manufacture and assemble wood doors, jambs, windows, sashes, stairs, molding and other millwork.

**Products manufactured include:**

- Doors - This includes wood doors of all sizes and shapes, for commercial or residential uses;
  - Door/window components and grilles;
  - Jambs;
  - Mantels;
- Moldings - This includes all types of wood molding: Picture rails, chair rails, baseboards, and other architectural molding;
  - Pillars;
  - Sashes;
  - Shutters;
  - Skylights;
- Stairs and component parts for stairs - Risers, tread, balusters, hand rails, and posts;
  - Turnings;
  - Wainscot; and
  - Windows.

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

- Cardboard;
- Dimensional lumber;
- Glass;
- Glue;
- Hardware;
- Metal;
- Oils;
- Paints;
- Particle board;
- Plastic laminates;
- Plywood;
- Stains; and
- Veneer.

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

- Air compressors and brushes;
- Boring machines;
- Chippers;
- Chisels;
- Conveyance equipment: Forklifts, loaders, overhead cranes, pallet jacks, and trolley systems;
- Delivery trucks;
- Drills;
- Dryers;

- Jointers;
- Kilns;
- Lathes;
- Mills;
- Molders;
- Planers;
- Pneumatic nail guns;
- Presses;
- Routers;
- Sanders and blasters;
- Saws;
- Sprayers, coaters, and spreaders; and
- Staple and screw guns.

**Exclusions:**

- Manufacturing wood furniture or caskets is classified in 2905.
- Manufacturing wood cabinets, countertops, and fixtures is classified in 2907.
- Worker hours manufacturing metal doors, jambs, windows and sashes are reported separately in classification 3402.
- Worker hours repairing or installing products manufactured or assembled in this class away from the business's premises are reported separately in the applicable installation or repair classification.
- Worker hours cutting, cultivating, or gathering wood from forestland or tree farms are reported separately in the applicable classifications.
- Worker hours cutting raw logs and other sawmill activities are reported separately in classifications 1002 and 5001.

**Notes:**

- For rules on assigning and reporting in more than one basic classification, see WAC 296-17-31017 Multiple classifications.
- Lumber yards and building materials centers subject to classification 2009 that prehang doors are assigned classification 2903-08 in addition to their basic classification.

**2903-10 Manufacturing, assembly, or repair of wood containers or pallets; wood pallet dealer or recycle operations: Including repairs of pallets**

**Applies to:**

- Businesses that manufacture, assemble, and repair wood pallets and all other types of wood containers.
- Businesses that repair, recondition, or rebuild wood pallets or containers at the business's facilities or at the customer's location.

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

- Bins;
- Boxes;
- Crates;
- Shipping containers;
- Shooks (a shook is a set of unassembled wood components for assembling a packing box or barrel); and
- Storage containers.

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

- Glue;
- Lumber;
- Nails;
- Paint;

- Plywood;
- Screws; and
- Staples.

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

- Air compressors and brushes;
- Chippers;
- Conveyance equipment: Forklifts, loaders, overhead cranes, pallet jacks, and trolley systems;
- Delivery trucks;
- Drills;
- Dryers;
- Jointers;
- Kilns;
- Mills;
- Planers;
- Pneumatic nail guns;
- Routers;
- Sanders and blasters;
- Saws;
- Sprayers, coaters, and spreaders; and
- Staple and screw guns.

**Exclusions:**

- Worker hours cutting, cultivating, or gathering wood from forestland or tree farms are reported separately in the applicable classifications.
- Worker hours cutting raw logs and other sawmill activities are reported separately in classifications 1002 and 5001.

**Notes:**

- For rules on assigning and reporting in more than one basic classification, see WAC 296-17-31017 Multiple classifications.

**2903-12 Manufacturing or assembly of wood products not otherwise classified (N.O.C.)**

**Applies to:**

Businesses that manufacture or assemble miscellaneous wood products that are not described by or included in another classification. Items manufactured are a variety of sizes and require varying degrees of manufacturing and assembly by machine or hand.

**Products manufactured include:**

- Attic vents;
- Barricades;
- Beams;
- Cable spools;
- Cross arms;
- Docks;
- Ends for paper rolls;
- Floats;
- Gazebos;
- Ladders;
- Lattice panels;
- Log home shells from dimensional-log lumber;
- Playground equipment;
- Remanufactured lumber - Lumber remanufacturing is the process of converting green wood (unseasoned wood), rough-cut cants (large

slabs of wood cut from logs), plywood, or lumber into a more specialized or higher grade product;

- Ridge cap shingles or shims;
- Saunas;
- Signs;
- Slugs;
- Solariums;
- Utility poles;

• Veneered products - Veneered products are made by gluing veneer to cores made of plywood, other lower quality wood, or nonwood based material and are generally sold as a lumber substitute;

- Wall panels; and

• Wood furniture stock - Wood furniture stock is sold to other manufacturers as unfinished and unassembled pieces of lumber used to make finished furniture.

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

- Acrylic;
- Hardware;
- Lacquers;
- Laths;
- Lumber;
- Nails;
- Oils;
- Paints;
- Particle board;
- Plastic laminates;
- Plywood;
- Screws;
- Stains;
- Staples; and
- Wood veneer.

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

- Air compressors and brushes;
- Boring machines;
- Chippers;
- Chisels;
- Conveyance equipment: Forklifts, loaders, overhead cranes, pallet jacks, and trolley systems;
- Delivery trucks;
- Drills;
- Dryers;
- Jointers;
- Kilns;
- Lathes;
- Mills;
- Molders;
- Planers;
- Pneumatic nail guns;
- Presses;
- Routers;
- Sanders and blasters;
- Saws;
- Sprayers, coaters, and spreaders; and
- Staple and screw guns.

**Exclusions:**

- Manufacturing log home shells in a permanent yard using the traditional method of peeling the logs, using chainsaws to notch logs, and assembling the logs together is classified in 1003.
- Worker hours engaged in sawmill operations are reported separately in classification 1002.
- Worker hours building log homes on-site are reported separately in the applicable construction classifications.
- Manufacturing wood household or sporting goods is classified in 2909.
- Manufacturing wood furniture or caskets is classified in 2905.
- Manufacturing wood cabinets, countertops, and fixtures is classified in 2907.
- Manufacturing wood veneer or plywood is classified in 2904.
- Worker hours installing or removing signs outside of buildings are reported separately in classification 0403.
- Worker hours installing or removing signs inside of buildings are reported separately in classification 0513.
- Worker hours painting or lettering signs on the inside of buildings or painting on or applying lettering to sign "backings" that are manufactured by others are reported separately in classification 4109.
- Worker hours manufacturing metal or plastic signs are reported separately in the classification applicable to the manufacturing process.
- Businesses only kiln drying and/or treating lumber with preservatives, fire retardants, or insecticides are classified in 1003.
- Worker hours repairing or installing products manufactured or assembled in this class away from the business's premises are reported separately in the applicable installation or repair classification.
- Worker hours cutting, cultivating, or gathering wood from forestland or tree farms are reported separately in the applicable classifications.
- Worker hours cutting raw logs and other sawmill activities are reported separately in classifications 1002 and 5001.

**Notes:**

- For rules on assigning and reporting in more than one basic classification, see WAC 296-17-31017 Multiple classifications.
- Classification 2903 can only be assigned for ridge cap shingles or shims after a site visit. If a classification must be assigned prior to the site visit, the business will be assigned classification 1005-02. Businesses manufacturing shakes or shingles in addition to ridge caps report the manufacture of ridge caps in classification 1002 or 1005, depending on the processes.

**2903-21 Manufacturing wooden roof trusses**

**Applies to:**

Businesses that manufacture wooden roof trusses, ceiling joists, or floor joists from wood or wood products.

**Products manufactured include:**

- Ceiling joists;
- Floor joists; and
- Roof trusses.

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

- Dimensional lumber (usually 2" x 4", 2" x 6", and 2" x 8");
- Hardware;

- Plywood; and
- Various fasteners.

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

- Air compressors and brushes;
- Assembly tables;
- Conveyance equipment: Forklifts, loaders, overhead cranes, pallet jacks, and trolley systems;
- Delivery trucks;
- Mills;
- Planers;
- Pneumatic nail guns;
- Roller presses;
- Saws; and
- Staple and screw guns.

**Exclusions:**

- Worker hours repairing or installing products manufactured or assembled in this class away from the business's premises are reported separately in the applicable installation or repair classification.
- Worker hours cutting, cultivating, or gathering wood from forestland or tree farms are reported separately in the applicable classifications.
- Worker hours cutting raw logs and other sawmill activities are reported separately in classifications 1002 and 5001.

**Notes:**

- For rules on assigning and reporting in more than one basic classification, see WAC 296-17-31017 Multiple classifications.

**2903-28 Manufacturing, repairing, or refinishing wooden boats**

**Applies to:**

Businesses that manufacture, repair, or refinish wooden boats.

**Products manufactured include:**

- Wooden boats.

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

- Dimensional lumber;
- Glue;
- Hardware;
- Lacquers;
- Oils;
- Paints;
- Plywood; and
- Stains.

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

- Drills;
- Jointers;
- Lathes;
- Planers;
- Sanders; and
- Saws.

**Exclusions:**

- Worker hours manufacturing fiberglass boats are reported separately in classification 3511.
- Worker hours manufacturing or repairing metal boats are reported separately in the applicable metal manufacturing classification.

- Businesses that do not manufacture boats but do mechanical, engine, electrical, vinyl or glass work on boats, install boat accessories, or detail all types of boats are classified in 3414.

- Worker hours cutting, cultivating, or gathering wood from forestland or tree farms are reported separately in the applicable classifications.

- Worker hours cutting raw logs and other sawmill activities are reported separately in classifications 1002 and 5001.

**Notes:**

- For rules on assigning and reporting in more than one basic classification, see WAC 296-17-31017 Multiple classifications.

[Statutory Authority: RCW 51.04.020 and 51.16.035. WSR 23-23-155, § 296-17A-2903, filed 11/21/23, effective 1/1/24; WSR 20-20-108, § 296-17A-2903, filed 10/6/20, effective 1/1/21; WSR 16-14-085, § 296-17A-2903, filed 7/5/16, effective 1/1/17. Statutory Authority: RCW 51.16.035 and 51.16.100. WSR 07-12-047, § 296-17A-2903, filed 5/31/07, effective 7/1/07. WSR 07-01-014, recodified as § 296-17A-2903, filed 12/8/06, effective 12/8/06. Statutory Authority: RCW 51.16.035, 51.16.100. WSR 06-12-075, § 296-17-568, filed 6/6/06, effective 1/1/07; WSR 05-12-031, § 296-17-568, filed 5/24/05, effective 7/1/05. Statutory Authority: RCW 51.16.035. WSR 98-18-042, § 296-17-568, filed 8/28/98, effective 10/1/98; WSR 96-12-039, § 296-17-568, filed 5/31/96, effective 7/1/96. Statutory Authority: RCW 51.04.020(1) and 51.16.035. WSR 93-12-093, § 296-17-568, filed 5/31/93, effective 7/1/93. Statutory Authority: RCW 51.16.035. WSR 87-12-032 (Order 87-12), § 296-17-568, filed 5/29/87, effective 7/1/87; WSR 85-24-032 (Order 85-33), § 296-17-568, filed 11/27/85, effective 1/1/86; WSR 85-06-026 (Order 85-7), § 296-17-568, filed 2/28/85, effective 4/1/85; WSR 83-24-017 (Order 83-36), § 296-17-568, filed 11/30/83, effective 1/1/84; WSR 82-24-047 (Order 82-38), § 296-17-568, filed 11/29/82, effective 1/1/83; WSR 81-24-042 (Order 81-30), § 296-17-568, filed 11/30/81, effective 1/1/82; Order 76-36, § 296-17-568, filed 11/30/76; Order 75-38, § 296-17-568, filed 11/24/75, effective 1/1/76; Order 75-28, § 296-17-568, filed 8/29/75, effective 10/1/75; Order 73-22, § 296-17-568, filed 11/9/73, effective 1/1/74.]