

WAC 296-17A-6603 Classification 6603.

6603-00 Auction sales: Industrial or commercial equipment or machinery

Applies to establishments engaged in auction sales of industrial or commercial plant equipment or machinery such as, but not limited to, tractors, farm implements, backhoes, cranes, booms, asphalt pavers, trailers, conveyors, stone crushers, lifts, bulldozers, forklifts, dump trucks, and logging equipment. Auctions are held at the auctioneer's permanent location or at the client's place of business. Work contemplated by this classification includes, but is not limited to, picking up merchandise from clients, advertising, preparing catalog listings of items for auction, preparing the auction site, demonstrating equipment at preauction inspections, estimating values, ensuring that there is title for the goods, numbering and tagging items into lots, conducting the auction, and receiving payment from buyers and paying the consignor. This classification includes clerical office and outside sales personnel, snack bars, concession stands, and lunch counters when operated by employees of the auction company.

This classification also applies to auctions performed online via the internet.

This classification excludes establishments engaged as equipment or machinery dealers which are to be reported separately as applicable.

6603-01 Auction or estate sales: Antiques or general household furnishings

Applies to establishments engaged in auction or estate sales of collectibles and antiques or of general household furnishings such as, but not limited to, furniture, pictures, vases, dishes, musical instruments, books, clothing, or lawn and garden furniture, ornaments, tools and equipment. Auctions are held at the auctioneer's permanent location or at the client's location. Work contemplated by this classification includes, but is not limited to, picking up merchandise from clients, advertising, preparing catalog listings of items for auction, preparing the auction site, opening boxes with razor blades and knives, moving merchandise with the use of hand carts, estimating values, ensuring that there is title for the goods, numbering and tagging items into lots, conducting the auction, and receiving payment from buyers and paying the consignor. This classification includes clerical office and outside sales personnel, snack bars, concession stands, and lunch counters when operated by employees of the auction company.

This classification also applies to auctions performed online via the internet.

This classification excludes establishments engaged as antique variety stores which are to be reported separately in classification 6309.

6603-02 Auction sales: Specialty merchandise, N.O.C.

Applies to establishments engaged in auction sales of specialty merchandise such as, but not limited to, fine art, furs, collectibles, cars and trucks. Auctions are held at the auctioneer's permanent location or at the client's place of business. Depending on the value of items, these types of auctions may operate on a wholesale only basis, or for dealers or qualified buyers only. Work contemplated by this classification includes, but is not limited to, picking up merchandise from clients, advertising, preparing catalog listings of items for auction, preparing the auction site, opening boxes with razor blades

and knives, moving merchandise with the use of hand carts, estimating values, ensuring that there is title for the goods, numbering and tagging items into "lots," conducting the auction, and receiving payment from buyers and paying the consignor. This classification includes clerical office and outside sales personnel, snack bars, concession stands, and lunch counters when operated by employees of the auction company. This classification excludes livestock auctions, which are to be reported in classification 4304.

This classification also applies to auctions performed online via the internet.

This classification excludes establishments engaged as stores or dealers which are to be reported separately as applicable.

[Statutory Authority: RCW 51.04.020 and 51.16.035. WSR 19-11-109, § 296-17A-6603, filed 5/21/19, effective 7/1/19. Statutory Authority: RCW 51.16.035, 51.16.100, 2008 c 70, and Title 51 RCW. WSR 08-15-132, § 296-17A-6603, filed 7/22/08, effective 10/1/08. WSR 07-01-014, reclassified as § 296-17A-6603, filed 12/8/06, effective 12/8/06. Statutory Authority: RCW 51.16.035. WSR 98-18-042, § 296-17-725, filed 8/28/98, effective 10/1/98; WSR 85-24-032 (Order 85-33), § 296-17-725, filed 11/27/85, effective 1/1/86; WSR 85-06-026 (Order 85-7), § 296-17-725, filed 2/28/85, effective 4/1/85; WSR 83-24-017 (Order 83-36), § 296-17-725, filed 11/30/83, effective 1/1/84; Order 73-22, § 296-17-725, filed 11/9/73, effective 1/1/74.]