1106-00 Rental stores, N.O.C.; Truck canopy sales

Applies to establishments engaged in the rental of items, not covered by another classification (N.O.C.), such as hand tools, air compressors, automotive tools, baby equipment, convalescent equipment, exercise equipment, floor care equipment, pressure washers, party and banquet equipment, light construction tools or equipment such as saws, drills, and sanders, and lawn and garden equipment, as opposed to machinery or larger commercial or industrial equipment. The tools and equipment are generally rented to homeowners for use on their property. Rental stores within this classification rent a variety of tools and equipment unlike specialty rental stores that specialize in one type of product. This classification includes clerical office personnel, sales personnel, as well as the maintenance and repair of rented goods when performed by employees of the rental store. This classification also applies to establishments engaged in the sale and installation of truck canopies and related accessories, but who do not sell other types of vehicles or trailers.

This classification excludes establishments engaged in the rental of commercial or industrial equipment and/or machinery such as, but not limited to, bulldozers, tractors, and backhoes which are to be reported separately in classification 6409; establishments engaged in the rental of farm machinery equipment which are to be reported separately in classification 6408; establishments engaged in the rental of vehicles which are to be reported separately in the applicable classification; establishments engaged in the rental of sporting goods which are to be reported separately in classification 6406; establishments engaged in the rental of clothing or costumes which are to be reported separately in classification 6305; and establishments engaged in the rental of furniture which are to be reported separately in classification 6306.

[Statutory Authority: RCW 51.04.020 and 51.16.035. WSR 18-11-113, § 296-17A-1106, filed 5/22/18, effective 7/1/18. WSR 07-01-014, recodified as § 296-17A-1106, filed 12/8/06, effective 12/8/06; WSR 00-14-052, § 296-17-53803, filed 7/1/00, effective 7/1/00. Statutory Authority: RCW 51.16.035. WSR 98-18-042, § 296-17-53803, filed 8/28/98, effective 10/1/98; WSR 85-24-026 (Order 85-33), § 296-17-53803, filed 11/27/85, effective 1/1/86; WSR 85-24-017 (Order 83-36), § 296-17-53803, filed 11/30/83, effective 1/1/84; WSR 82-24-047 (Order 82-38), § 296-17-53803, filed 11/29/82, effective 1/1/83.]