

29 C.F.R. § 779.355

Classification of lumber and building materials sales.

- (a) *General.* In determining, for purposes of the section 13(a)(2) and (4) exemptions, whether 75 percent of the annual dollar volume of the establishment's sales which are not for resale and are recognized as retail in the industry, such sales will be considered to include all sales of lumber and building materials by the establishment which meet all the requirements for such classification as previously explained in this subpart, but will not be considered to include the transactions noted in paragraphs (b) and (c) of this section, which do not meet the statutory tests:
- (b) Transactions not recognized as retail sales. (See §§ 779.314 through 779.329.) Dollar volume derived from the following is not made from sales or services which are recognized as retail in the industry:

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