

**SUBJECT 10**

**Re:** Linoleum, Plastic or Vinyl Flooring

**Staff Contact:** William F. Mascaro Telephone — (703) 838-1834 mascaro@nmfta.org

**Proponent:** Carrier members present at the Classification Panel meeting on February 5, 2007

**Present Classification Provisions**

Item	Description	Class
	<b>FLOOR COVERINGS OR RELATED ARTICLES:</b> subject to item 70500	
71080	<b>Wall Coverings; or Facings;</b> cork; felt paper based, plain or decorated, or linoleum, with or without cellular or expanded plastic or rubber backing of not more than 1/8 inch thickness; or plastic or rubber, NOI; in packages.....	70

**Proposed Classification Provisions**

Item	Description	Class
	<b>FLOOR COVERINGS OR RELATED ARTICLES:</b> subject to item 70500	
71080	<b>Wall Coverings; or Facings ⇒or Flooring;</b> cork; felt paper based, plain or decorated, or linoleum, with or without cellular or expanded plastic or rubber backing of not more than 1/8 inch thickness; or plastic or rubber, NOI; ⇒other than tile or molding, see Note, item NEW, in packages.....	No Change
⇒NEW	NOTE—For provisions applicable to plastic or rubber tile or molding, see item 182600 or item 182635 when made of cork, felt-paper based, or linoleum.	

**Analysis**

This proposal is based on a report considered by the Panel that met in February, 2007 indicating some interpretation difficulties involving linoleum, plastic or vinyl flooring. Since the establishment of item 71080 in Supplement 6 to NMF 100-AF, with an effective date of October 28, 2006, the staff has received several interpretation requests regarding the applicable classification for linoleum or vinyl flooring. These requests have centered on whether item 71080 applies on linoleum or vinyl flooring or if some other provision applies.

Subject 12 of Docket 2006-3 (August 2006) was a proposal that sought, among other changes, to cancel the provisions of item 70915, naming "Carpets, Carpeting, Mats, Matting or Rugs, floor, other than carpet or rug cushions, cushioning, lining, pads or padding; Wall Coverings; or Facings," with reference to three different items, including item 71080, as shown above, which applies on wall coverings or facings that are made from cork, or are felt paper based, or linoleum, or plastic or rubber. A review of the record reveals that the reference to linoleum or plastic flooring, which was provided for in item 70915, was intended to be included in item 71080 as a type of "facing."

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The report also noted that while item 71080 applies on flooring, as well as facings and wall coverings, it does not apply on tile or molding. Provisions for plastic or rubber tile or molding are found in item 182600, naming "Tile or Molding, composition, NOI," while cork, felt-based or linoleum tile or molding are provided for in item 182635, naming "Tile or Molding; cork; felt-base, asphalted, decorated, painted or plain; or linoleum."

**Relationship to NCC Policies and Guidelines**

NCC policy calls for provisions to be as clear as possible to help preclude interpretation difficulties. Information of record indicates that the provisions of item 71080 are the source of such disputes. These disputes have revolved primarily around whether the reference to "facings" incorporates "flooring" or if some other provision applies. This proposal would amend item 71080 to include a reference to "flooring" in addition to the current reference to "facings." In addition, restricting the application of item 71080 to "other than tile or molding" and adding a Note directing the *Classification* user to items 182600 and 182635 for provisions applicable to tile or molding, as proposed, is also in keeping with NCC clarification policy and precedent.

While the proposed Note would address the identified interpretation issue and is consistent with NCC policy and precedent, it could be made clearer through a modification to further describe the referenced provisions of item 182600 and 182635. Such a modification is shown below:

Item	Description	Class
71080	<p><b>FLOOR COVERINGS OR RELATED ARTICLES:</b> subject to item 70500</p> <p><b>Wall Coverings; or Facings ⇌or Flooring;</b> cork; felt paper based, plain or decorated, or linoleum, with or without cellular or expanded plastic or rubber backing of not more than 1/8 inch thickness; or plastic or rubber, NOI; ⇌other than tile or molding, see Note, item NEW, in packages.....</p>	No Change
⇌NEW	<p>NOTE—For provisions applicable to plastic or rubber tile or molding, see item 182600, 'Tile or Molding, composition, NOI, other than expanded, cellular or foam.' For provisions applicable to cork, felt paper-based or linoleum tile or molding, see item 182635, 'Tile or Molding, cork, felt-base or linoleum.'</p>	