

US EPA ARCHIVE DOCUMENT

Small Entity Compliance Guide for Fabricators and Laminated Product Producers

Formaldehyde Emissions Standards for
Composite Wood Products

Title VI of the Toxic Substances Control Act



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This guide was prepared pursuant to section 212 of the Small Business Regulatory Enforcement Fairness Act of 1996, Pub. L. 104-121 as amended by Pub. L. Number 110-28. THIS DOCUMENT IS NOT INTENDED, NOR CAN IT BE RELIED UPON, TO CREATE ANY RIGHTS ENFORCEABLE BY ANY PARTY IN LITIGATION WITH THE UNITED STATES. The statements in this document are intended solely as guidance to aid you in complying with the formaldehyde emissions standards for composite wood products in Title VI of the Toxic Substances Control Act (TSCA) and the implementing regulations in 40 CFR part 770. EPA may decide to revise this guide without public notice to reflect changes in EPA's approach to implementing TSCA Title VI or to clarify information and update text.

To determine whether EPA has revised this guide and/or to obtain copies, contact EPA's Small Business Ombudsman Hotline at (800) 368-5888 or (202) 566-1970 in DC, or consult the EPA's website at <http://www.epa.gov/formaldehyde>. The full texts of TSCA Title VI and the implementing regulations are also available at this website.

Introduction

This document is published by EPA as the official compliance guide for small entities, as required by the Small Business Regulatory Enforcement Fairness Act of 1996. Before you begin using the guide you should know that the information in this guide was compiled based on the Formaldehyde Emission Standards for Composite Wood Products regulation published on December 12, 2016. EPA is continually improving and upgrading its rules, policies, compliance programs, and outreach efforts. You can determine whether EPA has revised or supplemented the information in this guide by consulting EPA's formaldehyde website at <http://www.epa.gov/formaldehyde>.

Contents

This guide is organized as follows:

- Introduction
- Regulation Summary and Compliance Timetable
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Terminology

Throughout this guide, when the term “composite wood product” is used, it refers to the three composite wood products regulated by TSCA Title VI—hardwood plywood, medium-density fiberboard (MDF) and particleboard.

Other key terminology is defined in the Appendix: Glossary of Environmental Terms.

OTHER GUIDES TO CONSIDER: *There are other separate small entity compliance guides available for different entities along the value chain, including:*

1. *Importers, Distributors and Retailers;*
2. *Accreditation Bodies (ABs) and Third-Party Certifiers (TPCs), and*
3. *Mills (Panel Producers).*

Each of these guides can be found at <https://www.epa.gov/formaldehyde/small-entity-compliance-guides-formaldehyde-emission-standards-composite-wood-products>.

Who Should Use this Guide?

This guide is intended to be used by small businesses that are fabricators, which includes laminated product producers (e.g., laminators) of component parts or finished goods that contain regulated composite wood products. Fabricators can be any person, or entity, who incorporates regulated composite wood products into component parts or the assembly of finished goods. Note that, in addition to being a fabricator, any manufacturing plant or other facility manufacturing laminated products on the premises is considered a laminated product producer.

The following types of businesses are likely to be covered under by this regulation:

- Manufactured home (mobile home) manufacturing (NAICS code 321991);
- Prefabricated wood building manufacturing (NAICS code 321992);
- Motor home manufacturing (NAICS code 336213)
- Travel trailer and camper manufacturing (NAICS code 336214); and
- Furniture and related product manufacturing (NAICS code 337).

Although you may find that your business does not fit into one of these NAICS codes, it is still possible to be a fabricator or laminated product producer under TSCA Title VI based on the product(s) you are manufacturing or producing. Please note that persons and entities in the construction trades who are renovating or remodeling buildings are not fabricators according to this rule – those persons or entities in the business of constructing premanufactured houses, modular home fabrication, and the like, however, would be

included under the rule as fabricators.

Figure 1 outlines the structure of the TSCA Title VI program and shows the relationships between EPA and the various groups involved in implementation of the regulation. Fabricators are identified in blue with their relationship to the remainder of the TSCA Title VI program.

What Does This Guide Cover?

This guide covers the requirements under the Formaldehyde Emission Standards for Composite Wood Products Rule (TSCA Title VI) for fabricators, including laminated product producers and the related implementing regulations. Note that there are other entities covered under the rule, including panel producers, whose responsibilities are covered in the other compliance guides mentioned at the beginning of this document.

This compliance guide is limited to federal compliance obligations with respect to the formaldehyde regulations under TSCA Title VI. There may be other state or local requirements which apply to you which are different from, or more stringent than, the federal requirements. For more assistance in this area, contact your EPA regional office or state

environmental agency.

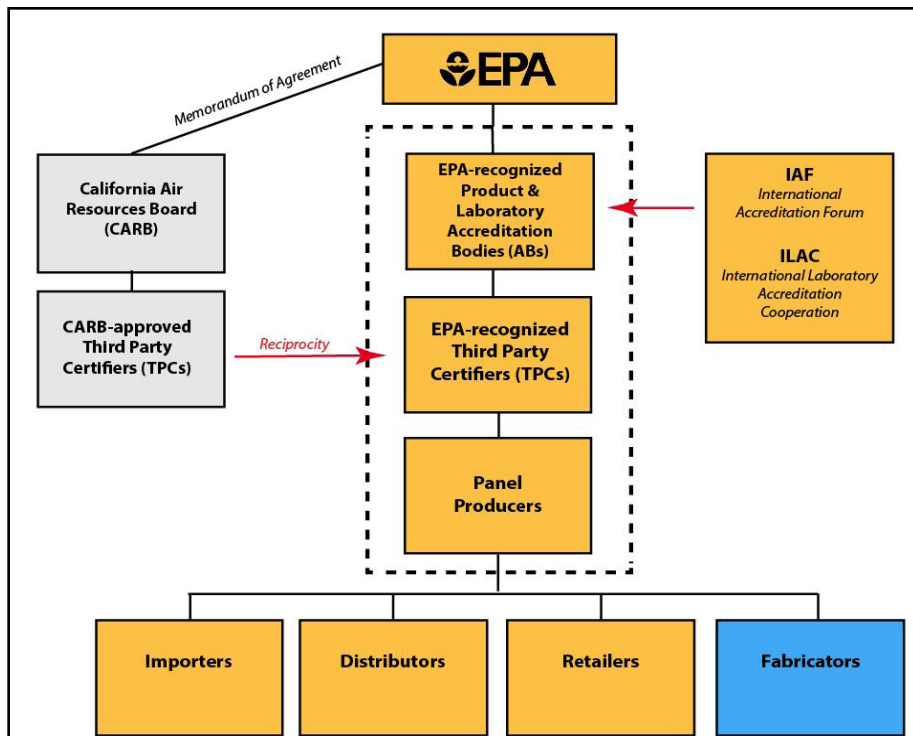
NOTE: *If you are fabricating component parts or finished goods that contain composite wood products in California, or offer them for sale in California, you must also comply with the California Air Resource Board's Airborne Toxic Control Measure (CARB ATCM) to control formaldehyde emissions from composite wood products. More information on the CARB ATCM can be found online at <http://www.arb.ca.gov/toxics/compwood/compwood.htm>.*

How Do I Obtain a Copy of the Rule?

A complete copy of the final rule and supporting documents can be found in Federal Register (Vol. 81, No. 81, p. 89674) at <https://www.regulations.gov/document?D=EPA-HQ-OPPT-2016-0461-0001>.

A copy of the final rule can also be found at <https://www.epa.gov/formaldehyde/resources-guidance-materials-formaldehyde-emission-standards-composite-wood-products>. See section entitled "For More Information" of this compliance guide for additional information resources.

FIGURE 1 - TSCA TITLE VI PROGRAM



Regulation Summary and Compliance Timetable

Regulation Summary

The purpose of the regulation is to reduce formaldehyde emissions from regulated composite wood products, which will reduce exposures to formaldehyde, resulting in benefits for human health. TSCA Title VI establishes formaldehyde emission standards for three types of composite wood products: hardwood plywood, MDF (including thin MDF), and particleboard. The required formaldehyde emissions standards are as follows:

- Hardwood Plywood (made with a veneer core or a composite core) = 0.05 parts per million (ppm);
- Particleboard = 0.09 ppm;
- MDF = 0.11 ppm; and
- Thin MDF = 0.13 ppm.

These formaldehyde emission standards are identical to the emission standards currently in place in California under the California Air Resources Board Air Toxics Control Measure for formaldehyde (CARB ATCM).

The regulation requires that regulated composite wood products be tested and certified by an EPA-recognized third-party certifier (TPC) to ensure compliance with the formaldehyde emission standards. EPA maintains a listing of recognized TPCs on its publicly available formaldehyde webpage. Please visit <https://www.epa.gov/formaldehyde/formaldehyde-emission-standards-composite-wood-products> for a complete listing of the TPCs EPA is currently recognizing. Fabricators and laminated product producers are required to purchase and use compliant composite wood products and component parts and can only sell compliant component parts and finished goods that contain such products. In addition to the fabricator category, the regulation establishes two types of laminated product producers:

- *Non-Exempt*: Producers of laminated products that are not exempt from the definition of hardwood plywood because their products use a resin other than phenol formaldehyde (PF) or no added-formaldehyde (NAF) to attach a veneer to a compliant platform; and
- *Exempt*: Producers of laminated products that are exempt from the definition of hardwood plywood because their

products are made using a PF or NAF resin to attach a veneer to a compliant platform or because their products were exempt by rulemaking as described at 40 CFR §770.4.

The regulation also contains recordkeeping, reporting, and labeling requirements for fabricators and laminated product producers.

Compliance Timetable

The TSCA Title VI rule is effective March 21, 2017. EPA established a manufactured-by date (i.e., compliance date) for composite wood products of December 12, 2017, and a manufactured-by date for laminated products of December 12, 2023. From December 12, 2017 to December 12, 2023, fabricators and laminated product producers are considered essentially the same and both must comply with the general requirements for fabricators (i.e., they must use compliant cores or platforms, they must keep fabricator records, and they must follow the labeling requirements for fabricators). After December 12, 2023, laminated product producers making laminated products exempted from the definition of hardwood plywood also must, as a condition of the exemption, maintain records demonstrating that products made after the manufactured-by date for laminated products are eligible for the exemption. After December 12, 2023, producers of non-exempt laminated products must comply with the testing, certification, and recordkeeping requirements for hardwood plywood composite wood product producers in addition to the requirements for fabricators.

Table 1 provides a summary of the regulatory requirements and compliance dates. The “How to Comply” section of this guide provides more detail on the rule requirements for fabricators and laminated product producers and what they must do to document compliance with the regulation.

Table 1. Summary Requirement and Compliance Dates

Requirement	Compliance Date
<i>Fabricators (other than Laminated Product Producers)</i>	
Bills of lading, invoices, or comparable documents must be obtained and maintained for 3 years. (40 CFR §§ 770.30, 770.40)	December 12, 2017
Finished goods must be labeled with the producer’s name, the date the good was produced, and a statement of TSCA Title VI compliance. (40 CFR §770.45)	December 12, 2017
<i>Producers of Laminated Products That Are Not Exempt from the Definition of Hardwood Plywood</i>	
Bills of lading, invoices, or comparable documents must be obtained and maintained for 3 years. (40 CFR §§770.30, 770.40)	December 12, 2017
Finished goods must be labeled with the producer’s name, the date the good was produced, and a statement of TSCA Title VI compliance. (40 CFR section 770.45)	December 12, 2017
Laminated products must comply with the hardwood plywood emission standard of 0.05 ppm, and the testing, certification, and recordkeeping requirements for composite wood products. (40 CFR §§ 770.10, 770.15, 770.20, 770.40)	December 12, 2023
<i>Producers of Laminated Products That Are Exempt from the Definition of Hardwood Plywood</i>	
Bills of lading, invoices, or comparable documents must be obtained and maintained for 3 years. (40 CFR §§ 770.30, 770.40)	December 12, 2017
Finished goods must be labeled with the producer’s name, the date the good was produced, and a statement of TSCA Title VI compliance. (40 CFR §770.45)	December 12, 2017
Records demonstrating purchase/use of compliant platforms and NAF or PF resins. (40 CFR §770.40)	December 12, 2023

Who Must Comply

How Can I Tell If I Am Subject to This Rule?

You are subject to 40 CFR part 770 if you are a fabricator or laminator of component parts or finished goods that contain hardwood plywood, MDF or particleboard. If you fabricate component parts or finished goods that contain only exempt products, the rule does not apply to you. The following products are exempt:

- Hardboard;
- Structural plywood;
- Structural panels;
- Structural composite lumber;
- Military-specified plywood;
- Curved plywood;
- Oriented strand board;
- Glued laminated lumber;
- Prefabricated wood I-joists;
- Finger-jointed lumber;
- Wood packaging (pallets, crates, spools, dunnage);
- Composite wood products used inside a new vehicle, other than a recreational vehicle, including rail cars, boats, and aircraft;
- Windows that contain composite wood products, if the windows contain less than 5 percent composite wood product by volume;
- Exterior doors and garage doors that contain composite wood products, if:
 - i. The doors are made from composite wood products manufactured with NAF resins or ultra low-emitting formaldehyde (ULEF) resins; or
 - ii. The doors contain less than 3 percent composite wood product by volume.

How to Comply

What Must I Do to Comply?

General Requirements for Fabricators and Laminated Product Producers

The following discusses the requirements for fabricators. Also recall that after the manufactured-by date for composite wood products, which is December 12, 2017, all laminated product producers must comply with the general requirements for fabricators. After the manufactured-by date of December 12, 2023 for laminated products, laminated product producers making exempt laminated products also must, as a condition of the exemption, maintain records demonstrating that exempt products made after the manufactured-by date for laminated products are eligible for the exemption. After December 12, 2023, producers of non-exempt laminated products must comply with the testing, certification, and recordkeeping requirements for hardwood plywood, in addition to the requirements for fabricators.

Recordkeeping

As a fabricator you do not need to conduct formaldehyde emissions testing or comply with third-party certification requirements; however, you must ensure that you purchase only compliant composite wood products after December 12, 2017, whether they are unfinished panels or incorporated into component parts or finished goods, and you must keep records to demonstrate that you have done so for three years from the date of import or purchase of the composite wood product. These records would include bills of lading, invoices, or a comparable document with a written statement certifying that the purchased composite wood product is Title VI compliant.

If you purchase directly from a composite wood product mill, you are entitled to request a copy of the quarterly formaldehyde emissions test results that represent the panels you are purchasing and that document whether or not the panels are in compliance with the required emissions standard. The test results are solely for your information; you are not required to keep them as part of your recordkeeping obligations under the rule. You are also not required to pass them along to your downstream purchasers.

Non-compliant Lots

If you are notified by your supplier that composite wood product panels that you purchased belong to a non-complying lot, which means that a sample taken from the lot to which they belong failed either a quarterly or quality control formaldehyde emissions test, you must not supply component parts or finished goods made with those panels to your customers. The rule requires your panel producer supplier to notify you within 72 hours of them receiving a notice of a failing test result. Your supplier must either recall the non-compliant panels for treatment and retesting, treat and retest the panels while they remain in your possession, or work with you to dispose of the panels. As the fabricator, after receiving notification that you have been given a non-compliant lot, you are responsible for notifying any of your purchasers of composite wood product belonging to the non-compliant lot (as applicable) within 72 hours of being notified of the non-compliant lot and provide your purchasers with:

- Panel producer name, contact information, and date of notice;
- A description of the products to assist in identifying the product;
- The nature of the failed test;
- A statement that the non-compliant lot must be isolated and cannot be further distributed in commerce; and
- A description of the steps the panel producer intends to take to either recall the composite wood products belonging to the non-compliant lot or to treat and retest the products and certify the lot.

Labeling

Fabricators of finished goods containing composite wood products must label every finished good they produce or every box or bundle containing finished goods. If a finished good (including component parts sold separately to end users) is not individually labeled by the fabricator, the importer, distributor, or retailer must retain a copy of the label, be able to identify the products associated with that label provided by the fabricator, and make the label

information available to potential customers upon request.

Finished goods, including component parts sold separately to end users, containing only a de minimis amount of regulated composite wood product are exempted from the labeling requirements. A finished good, including component parts sold directly to consumers, contains a de minimis amount of regulated composite wood product if its regulated composite wood product content does not exceed 144 square inches, based on the surface area of its largest face. The labeling exception does not apply to finished goods or component parts that are designed to be used in combination or in multiples to create larger surfaces, finished goods, or component parts.

Labels may be stamps, tags, or stickers and are required to include the fabricators name, date the finished good was produced (month/year format), and a statement that the goods are Title VI compliant, in legible English.

The rule also allows fabricators to substitute their name with that of the downstream fabricator, importer, distributor, or retailer on the label so long as they obtain and maintain written consent from the downstream entity. In addition, finished goods fabricated from composite wood panels made with ULEF or NAF resins may be labeled as being made with these resins or as being made with a combination of compliant composite wood, NAF, and ULEF, if that is accurate.

Stockpiling

You are not permitted to sell any composite wood products, component parts, or finished goods containing composite wood products which you have stockpiled. Stockpiled products are products that, in an annual year between July 7, 2010 and June 12, 2017 you have purchased or fabricated at an annual rate at least 20 percent greater than your average rate of purchase or fabrication during the 2009 calendar year for the purpose of circumventing the emission standards and the other requirements of this rule. EPA recognizes that there may be valid reasons for purchasing or fabricating products at a higher rate, including an actual increase in demand or sales, a reasonably-anticipated increase in demand due to an event like a natural disaster, or a planned business expansion. Products are “stockpiled”

only if they were purchased or fabricated for the purpose of circumventing the emission standards.

Records

You must take reasonable precautions to ensure that you purchase only composite wood products, or component parts containing composite wood products, that have been produced in compliance with TSCA Title VI. This means that you must specify TSCA Title VI compliant products when ordering or purchasing from suppliers.

There are specific recordkeeping requirements for laminated product producers who make products that are not exempt from the definition of hardwood plywood, and for those who make products that are exempt. See sections below.

Petitioning for Exemption

Under 40 CFR §770.4(b), any person may petition the agency to initiate a rulemaking to expand the exemption for laminated products from the definition of the term “hardwood plywood” using additional resin systems outside of the PF and NAF categories. Each petitioner should provide in their application all available and relevant information explicitly compiled to support the requested exemption, including:

- Basic business information;
- Studies conducted on exemption request;
- Data on the cost and benefit of reduction in emissions data, as available;
- Formaldehyde emissions data directly related to exemption request; and
- Resin chemistry related to exemption request.

EPA views the formaldehyde emission potential and benefits in reduction information as the most important considerations in the decision making process. As such, EPA is requesting the submitted information package be comprehensive in order to enable the Agency to make a reasoned determination on the exemption request. EPA will provide the petitioner with an acknowledgement of receipt of the petition package, via letter, within 15 calendar days.

EPA will follow up with another letter once the Agency decides to initiate a rulemaking or deny the request. Note that the petition and any accompanying data including EPA correspondence and final decision letter would be placed in a public docket regardless of initiation of a rulemaking effort or rejection of the petition.

Should the Agency decide to initiate a rulemaking based on the petition, a proposed rule will be published in the Federal Register with a public comment period of generally 30 days. After the public comment period closes and any public comments are reviewed, the Agency will take final action on the proposal.

If exemptions are made for additional resin formulations, laminated product producers will still be required to meet the requirements as “fabricators” using an exempted resin system as it currently exists for PF and NAF resins in the TSCA Title VI rule. Petition packages must be sent to:

*Director, National Program Chemicals Division
Office of Pollution Prevention and Toxics (MC7404T)
U.S. Environmental Protection Agency
1200 Pennsylvania Avenue, NW
Washington, DC 20460-001*

Requirements for Laminated Product Producers Making Products Exempt from the Definition of Hardwood Plywood

Like fabricators, laminated product producers making products exempt from the definition of hardwood plywood (i.e., products made with PF resins, products made from resins formulated with no-added formaldehyde as part of the resin cross-linking structure, or products made with resins that have been exempted by rulemaking via a petition process) will be required after December 12, 2017 to maintain for 3 years from date of purchase/shipment/import noted on the record bills of lading, invoices, or comparable documents with a written statement from your supplier that the composite wood product panels or component parts are TSCA Title VI compliant. These records must be kept

for three years from the date of purchase/shipment/import noted on the record.

After December 12, 2023, additional records must be maintained for exempt products for a minimum of three years from the date the products are produced, including:

1. For PF or NAF resins that you purchased, purchase records, resin trade name, resin manufacturer contact information, and resin supplier contact information;
2. For resins produced in-house, records demonstrating the production of NAF or PF resins;
3. For composite wood product panels that you purchased, purchase records and panel producer contact information; and
4. For composite wood product panels produced in-house, records demonstrating that the panels have been certified by an EPA TSCA Title VI Third-party Certifier (TPC) or were produced under a limited TPC exemption under 40 CFR §770.17 or 40 CFR § 770.18 for panels made with NAF resins or ULEF resins.

Requirements for Laminated Product Producers Making Products That Are Not Exempt from the Definition of Hardwood Plywood

After December 12, 2023, laminated product producers whose products are not exempt from the definition of hardwood plywood must follow all of the requirements for hardwood plywood producers as discussed in the “Small Entity Compliance Guide for Mills” at <https://www.epa.gov/formaldehyde/small-entity-compliance-guides-formaldehyde-emission-standards-composite-wood-products>. This includes testing and third-party certification, recordkeeping, and labelling requirements for hardwood plywood panels.

How Is My Compliance Determined, and What Happens if the Agency Discovers a Violation?

To maximize compliance, EPA implements a balanced program of compliance assistance, compliance incentives, and traditional law enforcement. EPA knows that small businesses that must comply with complicated new statutes or rules want to do the right thing, but may lack the requisite knowledge, resources, or skills. Compliance assistance information and technical advice helps small businesses to understand and meet their environmental obligations. Compliance incentives, such as EPA's Small Business Policy, apply to businesses with 100 or fewer employees and encourage persons to voluntarily discover, disclose, and correct violations before they are identified by the government (more information about EPA's Small Business Policy is available at <https://www.epa.gov/enforcement/small-businesses-and-enforcement>). EPA's enforcement program is aimed at protecting the public by targeting persons or entities who neither comply nor cooperate to address their legal obligations.

EPA uses a variety of methods to determine whether businesses are complying, including facility inspections, reviewing records and reports, coordinating with U.S. Customs and Border Protection on importing, and responding to citizen tips and complaints. Under TSCA, EPA may file an enforcement action against violators seeking penalties of up to \$37,500 per violation, per day. The proposed penalty in a given case will depend on many factors, including the number, length, and severity of the violations, the economic benefit obtained by the violator, and its ability to pay. EPA has policies in place to ensure penalties are calculated fairly. These policies are available to the public. In addition, any company charged with a violation has the right to contest EPA's allegations and proposed penalty before an impartial judge or jury.

EPA encourages small businesses to work with the Agency to discover, disclose, and correct violations. The Agency has developed self-disclosure, small business, and

small community policies to modify penalties for small and large entities that cooperate with EPA to address compliance problems. For more information on compliance assistance and other EPA programs for small businesses, please contact EPA's Small Business Ombudsman at (202) 566-2075.

For More Information

Get additional information at <http://www.epa.gov/formaldehyde>.

The regulations can be found in the Federal Register (Vol. 81, No. 81, p. 89674) at <https://www.regulations.gov/document?D=EPA-HQ-OPPT-2016-0461-0001>.

Where Can I Go If I Have Questions or Need Further Assistance?

Please contact EPA's TSCA Hotline with questions by telephone at (202) 554-1404, by fax at (585) 232-3111, or by email at tsc-hotline@epa.gov.

Appendix

Acronym List

ATCM	Airborne Toxic Control Measure
CARB	California Air Resources Board
FR	Federal Register
MDF	Medium-Density Fiberboard
NAF	No-Added Formaldehyde
PF	Phenol-Formaldehyde
TPC	Third-Party Certifier
TSCA	Toxic Substances Control Act
ULEF	Ultra Low-Emitting Formaldehyde

Glossary of Environmental Terms

Bundle means more than one composite wood product, component part, or finished good fastened together for transportation or sale.

Component part means an object other than a panel that contains one or more composite wood products and is used in the construction or assembly of finished goods. Component parts that are sold directly to consumers are considered finished goods.

Fabricator means a person or entity who incorporates composite wood products into component parts or into finished goods. This includes laminated product producers, but persons or entities in the construction trades are not fabricators by renovating or remodeling buildings.

Finished good means any good or product, other than a panel, that contains hardwood plywood (with a veneer or composite core), particleboard, or MDF and that is not a component part or other part used in the assembly of a finished good. Site-built buildings or other site-built real property improvements are not considered finished goods.

Hardwood plywood means a hardwood or decorative panel that is intended for interior use and composed of (as determined under ANSI/HPVA HP-1-2009 (incorporated by reference, see 40 CFR §770.99)) an assembly of layers or plies of veneer, joined by an adhesive with a lumber core, a particleboard core, a MDF core, a hardboard core, a veneer core, or any other special core or special back material. Hardwood plywood does not include military-specified plywood, curved plywood, or any plywood specified in PS-1-07, Voluntary Product Standard—Structural Plywood (incorporated by reference, see 40 CFR §770.99), or PS-2-04, Voluntary Product Standard—Performance Standard for Wood-Based Structural-Use Panels (incorporated by reference, see 40 CFR §770.99). In addition, hardwood plywood includes laminated products except as provided at 40 CFR §770.4.

Laminated product means a product in which a wood or woody grass veneer is affixed to a particleboard core or platform, a MDF core or platform, or a veneer core or platform. A laminated product is a component part used in the construction or assembly of a finished good. In addition, a laminated product is produced by either the fabricator of the finished good in which the product is incorporated or a fabricator who uses the laminated product in the further construction or assembly of a component part.

Laminated product producer means a manufacturing plant or other facility that manufactures (excluding facilities that solely import products) laminated products on the premises. Laminated product producers are fabricators and, after December 12, 2023, laminated product producers are also hardwood plywood panel producers except as provided at 40 CFR §770.4.

No-added formaldehyde-based or NAF resin means a resin formulated with no added formaldehyde as part of the resin crosslinking structure in a composite wood product that meets the emission standards in 40 CFR §770.17(c).

Panel means a thin (usually less than two inches thick), flat, usually rectangular piece of particleboard, hardwood plywood or MDF. Embossing or imparting of an irregular surface on the composite wood products by the original panel producer during pressing does not remove the product from this definition. Cutting a panel into smaller pieces, without additional fabrication, does not make the panel into a component part or finished good. This does not include items made for the purpose of research and development, provided such items are not sold, supplied, or offered for sale.

Panel producer means a manufacturing plant or other facility that manufactures (excluding facilities that solely import products) composite wood products on the premises.

Phenol-formaldehyde or **PF resin** means a resin that consists primarily of phenol and formaldehyde and does not contain urea-formaldehyde.

Purchaser means any panel producer, importer, fabricator, distributor, or retailer that acquires composite wood products, component parts, or finished goods for purposes of resale in exchange for money or its equivalent.

Resin system means type of resin used, including but not limited to urea-formaldehyde, soy, phenol-formaldehyde, or melamine-urea-formaldehyde.

Veneer means a sheet of wood or woody grass with a maximum thickness of 6.4 millimeters (1/4 inch) that is rotary cut, sliced, or sawed from a log, bolt, flitch, block, or culm; including engineered veneer.

Veneer core means a platform for making hardwood plywood or laminated products that consists of veneer.

Woody grass means a plant of the family Poaceae (formerly Gramineae) with hard lignified tissues or woody parts.