

ART GALLERY/MUSEUM

Checklist

- If you will accept or sell items on consignment, please see **Ohio Revised Code (ORC) Sections 1339.71-1339.76**. It is also highly suggested you talk with an attorney to develop a contract that will protect you as the consignor or consignee. The ORC can be found at your local library or on-line at <http://codes.ohio.gov/orc>.
- If food will be served, you must have a **food service operation license**. Contact **your local health department** for license and inspection information.
- If you will serve **alcoholic beverages**, you must have the appropriate permit. Contact the **Ohio Department of Liquor Control** at **(614) 644-2360** for more information. Information is also on-line at <http://www.com.ohio.gov/liqr/>
- You must charge sales tax on retail sales, food sold and eaten on the premises of your business and beverages. You need a **VENDOR'S LICENSE**. Contact **YOUR COUNTY AUDITOR** or the **OHIO DEPARTMENT OF TAXATION**.
- If you have questions about sales tax, contact the **OHIO DEPARTMENT OF TAXATION** at **(888) 405-4039 for Business Taxpayer Assistance; (800) 282-1782 for the Forms Request Line; or (888) 405-4089 for Tax Registration**. Information is also on-line at <http://tax.ohio.gov>.
- If you will feature recorded or live **music**, you must have permission from the owner of the copyrighted material. You can do this by contacting **ASCAP** or **BMI**. For more information, contact **ASCAP** at **(212) 621-6000 (www.ascap.com)** or **BMI** at **(212) 586-2000 at (www.bmi.com)**.

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*For more help, contact your local Small Business Development Center (SBDC) at www.ohiosbdc.net
Also, remember to check Federal, State and local government agencies. This checklist is about state requirements.
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