1st STOP CHECKLIST: ART GALLERY/MUSEUM

REQUIREMENTS & REGULATIONS

[ ] 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. *Remember to check local government agencies*

[ ] 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/ *Remember to check local government agencies*

[ ] 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. *Remember to check local government agencies*

[ ] 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. *Remember to check local government agencies*

[ ] 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). *Remember to check local government agencies*

For more help, contact your local Small Business Development Center (SBDC).

www.ohiosbdc.ohio.gov

REMEMBER TO CHECK LOCAL GOVERNMENT AGENCIES

THIS CHECKLIST IS ABOUT STATE REQUIREMENTS.