

# 1<sup>st</sup> STOP CHECKLIST: AUCTIONEER/AUCTION HOUSE

## REQUIREMENTS & REGULATIONS

- [] Auctions must be conducted by licensed auctioneers. Auctioneers are licensed by the **Ohio Department of Agriculture**. Contact the **Auctioneer Program (614) 728-6240**. Forms are also available at <http://www.agri.ohio.gov/divs/auctioneer/auctioneer.aspx>  
*\*Remember to check local government agencies\**
- [] For in-depth information about auctions/auctioneer regulations, please see **Ohio Revised Code (ORC) Section 4707**. The ORC can be found at your local library or on-line at <http://codes.ohio.gov/orc>.
- [] One time auctions can be conducted by anyone who is a non resident who is not licensed in a reciprocal state who wishes to conduct an auction in Ohio for one auction only, must have a license issued from the Ohio Department of Agriculture for the date of the sale only. Fee is \$500. [www.agri.ohio.gov](http://www.agri.ohio.gov)
- [] If you will auction **furniture, bedding, upholstered or stuffed** items, contact the **Ohio Department of Commerce's Division of Industrial Compliance, Bedding and Upholstered Furniture Section** for licensing information. They can be reached at **(614) 644-2223**. The Ohio Department of Commerce is on-line at [www.com.ohio.gov/dico](http://www.com.ohio.gov/dico). *\*Remember to check local government agencies\**
- [] Auctioneers need a **VENDOR'S LICENSE** for each permanent place of business. In this case, a permanent place of business is "any location where the auctioneer has conducted more than two auctions during a twelve month period" (Ohio Department of Taxation). Contact the **county auditor** in the county of the permanent place of business.  
*\*Remember to check local government agencies\**
- [] There are some cases where the auctioneer is not responsible for collecting and remitting 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://business.ohio.gov>.

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

[www.ohiosbdc.ohio.gov](http://www.ohiosbdc.ohio.gov)

**\*REMEMBER TO CHECK LOCAL GOVERNMENT AGENCIES\***

**THIS CHECKLIST IS ABOUT STATE REQUIREMENTS.**