1st 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

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.

*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

*REMEMBER TO CHECK LOCAL GOVERNMENT AGENCIES*

THIS CHECKLIST IS ABOUT STATE REQUIREMENTS.