

# AUCTIONEER/AUCTION HOUSE

## Checklist

- 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>
- 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 nonresident 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. [www.agri.ohio.gov](http://www.agri.ohio.gov)
- If you sell 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 [com.ohio.gov](http://com.ohio.gov).
- 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.
- 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>.

NACIS 561990/26

*For more help, contact your local Small Business Development Center (SBDC) at [www.ohiosbdc.net](http://www.ohiosbdc.net)  
Also, remember to check Federal, State and local government agencies. This checklist is about state requirements.  
Funded in part through a grant with the U.S. Small Business Administration.*



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