

BARBER SHOP/ BEAUTY SALON

This checklist is for businesses that provide services from barbers, hairdressers, cosmetologists, natural hair stylists (braiding, weaving, extending), cosmeticians, manicurists and/or aestheticians

Checklist

- Barber shops Beauty Salons are regulated by the Ohio State Cosmetology and Barber Board. Before opening a shop/salon, contact the Ohio State Barber Board for information about licensing requirements
- For more information about beauty salon regulations, see **Ohio Revised Code (ORC) Section 4713**. The ORC can be found at your local library or on-line at <http://codes.ohio.gov/orc>
- Hair cutting, styling and coloring are not taxable services.
- Retail sales and some beauty salon services are taxable. These services include:
 - Skin care, including facials and exfoliation
 - Cosmetics application
 - Facials
 - Application of false eyelashes
 - Manicures, including application of polish
 - Application of artificial nails
 - Pedicures
 - Hair removal by any means, including electrolysis, plucking or the application of depilatory products
 - Body piercing and branding
 - Tattooing, including permanent and temporary tattoos
 - Massage
 - Tanning, whether done using light or chemical means
- You must have a **VENDOR'S LICENSE** and collect sales tax. Contact **YOUR COUNTY AUDITOR**.
- If you have questions about sales tax, contact the OHIO DEPARTMENT OF TAXATION at (888) 405-4039 for Business Tax Assistance; 888-405-4089 for Tax Registration; or (800) 282-1782 for the Forms Request Line. Information is also on-line at <http://www.tax.ohio.gov>
- If you will feature recorded **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) 220-3000 at (www.bmi.com).

NAICS 812111, 812112/26

*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.
Funded in part through a grant with the U.S. Small Business Administration.*



Department of
Development

Small Business
Development Centers



U.S. Small Business
Administration