

BEAUTY SALON/ DAY SPA

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

Checklist

- If you offer beauty salon services, nail salon services, tanning salon services, or esthetic salon services, you must be licensed by the Ohio State Board of Cosmetology.
- Applications should be returned to the Ohio State Board of Cosmetology. It will take about 30 days to process.
- If you have questions, contact the **Ohio State Board of Cosmetology at (614) 466-3834**. Information and forms are also on-line at www.cos.ohio.gov
- 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>
- If you offer massage, cosmetic therapy, or acupuncture or electrolysis services, contact Ohio's State Medical Board at (614) 466-3934. Information is also on-line at <http://med.ohio.gov>
- Retail sales and some beauty salon services are taxable. These services include:
 - Skin care, including facials and exfoliation
 - Cosmetics application
 - 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

*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.
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- 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 are manufacturing cosmetics, soaps, bath oils, etc., you must comply with the Ohio Pure Food and Drug Law found in the **Ohio Revised Code (ORC) Section 3715**. The ORC can be found at your local library or on-line at <http://codes.ohio.gov/orc>
- Questions about federal cosmetic laws should be directed to the **U.S. Food and Drug Administration** at **(888) 463-6332**. Detailed information about federal labeling requirements is on-line at www.fda.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).
- The **ORC** and **OAC** can be found in your local library or on-line at <http://codes.ohio.gov/orc>

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