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

**REQUIREMENTS & REGULATIONS**

[] Beauty salons are licensed by the Ohio State Board of Cosmetology. The salon may not open until it is approved by the Ohio State Board of Cosmetology Inspector.  
   *Remember to check local government agencies*

[] A Beauty Salon Application is required. It should be returned to the Ohio State Board of Cosmetology. It will take about 30 days to process.  
   *Remember to check local government agencies*

[] If you have questions, contact the Ohio State Board of Cosmetology at (614) 466-3834. Information and forms are also on-line at http://cos.ohio.gov.  
   *Remember to check local government agencies*

[] 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.  
   *Remember to check local government agencies*

[] 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
   - 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.  
   *Remember to check local government agencies*
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 *Remember to check local government agencies*

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). *Remember to check local government agencies*

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.

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