

1st STOP CHECKLIST: BEAUTY SALON

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**

BEAUTY SALON CONTINUED

- [] 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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