

1st STOP CHECKLIST: BILLIARD ROOM

REQUIREMENTS & REGULATIONS

- [] Billiard rooms are regulated by local (city or municipality) authorities. ** Remember to check local government agencies**
- [] If you will sell food, contact your **local health department** for food service licensing information. ** Remember to check local government agencies**
- [] You must charge sales tax on **food eaten on the premises of your business, beverages and retail sales**. You need a **VENDOR'S LICENSE**. Contact **YOUR COUNTY AUDITOR** or the **OHIO DEPARTMENT OF TAXATION**. ** Remember to check local government agencies**
- [] If you have questions about what or when food and beverage sales are taxable, 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 sell alcoholic beverages, you must have the appropriate permit. Contact the **Ohio Department of Liquor Control** at **(614) 644-2360** for more information. Information is also on-line at <http://www.com.ohio.gov/liqr/> ** Remember to check local government agencies**
- [] If you will sell any **tobacco products**, contact **YOUR COUNTY AUDITOR'S OFFICE** and the **OHIO DEPARTMENT OF TAXATION**. ** Remember to check local government agencies**
- [] If you will sell **lottery tickets**, contact your regional Lottery Commission Office. Information is available on-line at www.ohiolottery.com. ** Remember to check local government agencies**
- [] If you will feature recorded or live **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) 22-3000** 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.