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.

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