

BOARDING HOUSE

Checklist

- Contact your local building department for local regulations about boarding houses.
- You may need a Single Room Occupancy License from the **Division of State Fire Marshal's Bureau of Licensing and Certification**. Contact the bureau at **(614) 752-8200**. The license application is on-line at <http://www.com.ohio.gov/fire>.
- If your establishment will have five or more rooms, you must collect sales tax on the total amount charged. You need a **VENDOR'S LICENSE**. Contact the **YOUR COUNTY AUDITOR** or the **OHIO DEPARTMENT OF TAXATION** for more information.
- Municipalities, counties and townships may also levy an excise tax on room charges.
- The **OHIO DEPARTMENT OF TAXATION** can be reached 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 will serve food, contact your **local health department** for food service licensing information.
- The state's **antidiscrimination laws** are enforced by the **Ohio Civil Rights Commission**. The commission can be reached at **(888) 278-7101**. Information is also available on-line at <http://crc.ohio.gov>.
- Information about health requirements can be found in **Ohio Revised Code (ORC) Section 3731**.
- Information about landlord and tenant rights can be found in **ORC Section 5321**.
- The **ORC** can be found in your local library or on-line at <http://codes.ohio.gov/orc>.

NAICS 721310/26

*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.
Funded in part through a grant with the U.S. Small Business Administration.*



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