

## 1<sup>st</sup> STOP CHECKLIST: BOWLING ALLEY

### REQUIREMENTS & REGULATIONS

- [] Bowling alleys are regulated by local (city or municipality) authorities. ***\*Remember to check local government agencies\****
  
- [] If you will be selling 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 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 serve **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](http://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](http://www.ascap.com)) or **BMI** at **(212) 220-3000** at ([www.bmi.com](http://www.bmi.com)). ***\*Remember to check local government agencies\****

**For more help, contact your local Small Business Development Center (SBDC).**

**[www.ohiosbdc.ohio.gov](http://www.ohiosbdc.ohio.gov)**

**\*REMEMBER TO CHECK LOCAL GOVERNMENT AGENCIES\***

**THIS CHECKLIST IS ABOUT STATE REQUIREMENTS.**