

BOWLING ALLEY

Checklist

- Bowling alleys are regulated by local (city or municipality) authorities.
- If you will be selling food, contact **your local health department** for food service licensing information.
- 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**.
- 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>.
- 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/>.
- If you will sell any tobacco products, contact YOUR COUNTY AUDITOR'S OFFICE and the OHIO DEPARTMENT OF TAXATION.
- If you will sell **lottery tickets**, contact your regional Lottery Commission Office. Information is available on-line at www.ohiolottery.com.
- 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) 220-3000** at (www.bmi.com).

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*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.
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