All retail sales and rentals are taxable (unless they are declared tax exempt by the Ohio Department of Taxation). All retailers must have a VENDOR’S LICENSE, collect sales tax, file tax returns, and keep complete records of transactions. *Remember to check local government agencies*

If you have questions 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 sell upholstered or stuffed items, contact the Ohio Department of Commerce’s Division of Industrial Compliance, Bedding and Upholstered Furniture Section for licensing information. They can be reached at (614) 644-2223. The Ohio Department of Commerce is on-line at www.com.state.oh.us/dico. *Remember to check local government agencies*

Tailors or dressmakers must comply with the Federal Trade Commission’s (FTC) care labeling rules. *Remember to check local government agencies*

Depending on the type of product you will make, there may be additional state-level labeling requirements. Check the Ohio Revised Code (ORC) and Ohio Administrative Code (OAC) for more information. Both the ORC and OAC can be found in your local library and are on-line at http://codes.ohio.gov/orc. *Remember to check local government agencies*

The State of Ohio does not require a specific license for wedding planning or consulting. *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.