

1st STOP CHECKLIST:

CARPET & FLOOR COVERING SALES/INSTALLATION

This checklist is for businesses that install, maintain or repair floor tile, carpet, linoleum, and wood or resilient flooring.

Checklist

- The sale and installation of carpet and floor covering are taxable. You must have a **VENDOR'S LICENSE**. Contact [YOUR COUNTY AUDITOR](#).
- Contact the Ohio Environmental Protection Agency (EPA) for information about the proper disposal of hazardous and solid waste. The EPA can be reached at (614) 644-3020 for General Inquiries. (800) 329-7518 or (614) 644-3469 for the [Office of Compliance Assistance and Pollution Prevention](#). The Ohio EPA is also on-line at <http://epa.ohio.gov/ocapp>.
- Ohio's Flooring Contractors laws can be found in **Ohio Revised Code (ORC) Section 4722**.
- The [ORC](#) and [OAC](#) can be found in your local library or on-line <http://codes.ohio.gov/>.
- 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>.
- NACIS 238330/16

THIS IS A CHECKLIST FOR STATE REQUIREMENTS. *REMEMBER TO CHECK LOCAL GOVERNMENT AGENCIES*

*The information contained in this site is for general guidance on matters of interest only and reflects solely the information about the requirements of the State of Ohio. Note, there may be additional local and federal requirements. Accordingly, the information on this site is provided with the understanding that ODSA is not herein engaged in rendering legal, accounting, tax, or other professional advice and services. Before making any decision or taking any action, consult a professional. For more help, contact your local **Small Business Development Center (SBDC)** at www.ohiosbdc.ohio.gov Also, remember to check local government agencies. This checklist is about state requirements. Funded in part through a grant with the U.S. Small Business Administration.