

# CARPET & FLOOR COVERING/INSTALLATION/UPHOLSTERY CLEANING SERVICES

*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**.
- Carpet and upholstery cleaning services is taxable. You must have a **VENDOR'S LICENSE**. Contact the **OHIO DEPARTMENT OF TAXATION**.
- 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>.
- There are rules about the disposal of wastewater from cleaning carpets and upholstery. Please read the attached fact sheet about carpet cleaning. If you have questions, contact the **Ohio Environmental Protection Agency (EPA at (614) 644-3020 for General Inquiries or (800) 329-7518 for Office of Compliance Assistance and Pollution Prevention**. The Ohio EPA is also on-line at [epa.ohio.gov](http://epa.ohio.gov).
- Ohio's Flooring Contractors laws can be found in **Ohio Revised Code (ORC) Section 4722**. <http://codes.ohio.gov/orc/4722>
- Ohio's Carpet and Upholstery Cleaning laws and regulations can be found in **Ohio Administrative Code (OAC) 5123:2-3-18**.
- 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/>.
- The **ORC** and **OAC** can be found in your local library or on-line <http://codes.ohio.gov/>.

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*For more help, contact your local Small Business Development Center (SBDC) at [www.ohiosbdc.net](http://www.ohiosbdc.net)  
Also, remember to check Federal, State and local government agencies. This checklist is about state requirements.  
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