

# CEMETERY/ PET CEMETERY

## Checklist

- Cemeteries are regulated by the **Ohio Department of Commerce**. Contact the **Division of Real Estate and Professional Licensing** at **(614) 466-4100**. Information is also available on-line at [www.com.ohio.gov/real](http://www.com.ohio.gov/real)
- The services of cemeteries are not subject to sales tax. However, the sale of anything tangible, such as a headstone, is subject to sales tax. You need a **VENDOR'S LICENSE** from **YOUR COUNTY AUDITOR** if you will make sales of tangible goods.
- If you have questions about what or when food and beverage sales are taxable, 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>
- 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 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)
- There is no state level licenses required for pet cemeteries.
- However, pet cemeteries must register with the county recorder where the pet cemetery will be located. Also contact the local zoning, licensing, and health departments.
- The sale of tangible goods, such as headstones, is taxable. You need a **VENDOR'S LICENSE**. Contact **YOUR COUNTY AUDITOR**.
- Ohio's Cemetery laws can be found in **Ohio Revised Code (ORC) Section 1721** and in **Ohio Administrative Code (OAC) Section 1301**.
- The **ORC** and **OAC** can be found in your local library or on-line at <http://codes.ohio.gov/orc>

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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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