

1st STOP CHECKLIST: COMMERCIAL FEED/PET FOOD PRODUCTION

(Except Cat & Dog Food)

REQUIREMENTS & REGULATIONS

- [] Commercial feed and pet food manufacturers and distributors are regulated by the **Ohio Department of Agriculture, Plant of Health Division**. Contact the division at **(614) 728-6270**. Information is also on-line at www.ohioagriculture.gov. **Remember to check local government agencies.**
- [] If the feed being sold will be fed to animals that *will be sold*, the feed is exempt from sales tax.
- [] If the feed being sold will be fed to animals that *will not be sold*, sales tax must be charged. You'll need a vendor's license from **YOUR COUNTY AUDITOR**.
- [] 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>. **Remember to check local government agencies.**
- [] Ohio's Food, Drug, Cosmetic and Device law can be found in **Ohio Revised Code (ORC) Section 3715**.
- [] Ohio's food labeling and retail food safety rules can be found in **Ohio Administrative Code (OAC) 901:3 and 901:6-3-01 through 901:6-3-12**.
- [] The **ORC** and **OAC** can be found in your local library or on-line at <http://codes.ohio.gov/orc>.

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.