REQUIREMENTS & REGULATIONS
This checklist is for businesses that provide communication equipment and services such as cellular phones, pagers, antennae, cable systems, etc.


- The Ohio Public Utilities Commission (PUCO), Telecommunications Division regulates telecommunications at a state level. Contact the Telecommunications Division at (800) 686-7826. The PUCO is on-line at www.puco.ohio.gov. *Remember to check local government agencies.*

- The sale and installation of computer cabling (the installation of other communication lines, such as telephone lines, are not taxable), retail sales and contract sales are taxable. You need a VENDORS LICENSE. Contact your County Auditor.

- Satellite broadcasting services are taxable. You need a VENDOR’S LICENSE from the Ohio Department of Taxation.

- 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.*

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.