CONSTRUCTION EQUIPMENT & MATERIAL

Checklist

- ☐ If you will sell building and construction material, you need a **VENDOR'S LICENSE**. Contact your **COUNTY AUDITOR**

- ☐ Sales tax is not collected when the material will be used to build structures for the federal, state or local government, or religious or nonprofit organizations.

- ☐ 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**

- ☐ The **Board of Building Standards** has established certain standards for building and construction material. If you have questions, contact the **Ohio Department of Commerce, Bureau of Building Code Compliance** at **(614) 644-2223**. Information is also available on-line at **https://com.ohio.gov/dico/ocilb.aspx**.

- ☐ 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 **https://epa.ohio.gov/.**

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