

DANCE STUDIO/MARTIAL ARTS

Checklist

- Dance and martial arts studios must comply with the *Prepaid Entertainment Contract Act*. For more information, contact the **Ohio Attorney General's Office** at **(877)-244-0515** the office is also on-line at <http://www.ohioattorneygeneral.gov/>.
- Depending on the curriculum and degrees you will offer, your business may need to be registered with the Ohio Department of Education's **Board of Proprietary School Registration**. The Board of Proprietary School Registration can be reached at **(877) 275-4219 or (614) 466-2752**. Information is also on-line at <http://scr.ohio.gov>.
- A person, firm, institution, organization, or agency operating any of the following programs is exempt from the requirements of this chapter:

Supervised training, instruction, or activities of children in specific areas, including, but not limited to: art; drama; dance; music; gymnastics, swimming, or another athletic skill or sport; computers; or an educational subject conducted on an organized or periodic basis no more than one day a week and for no more than six hours duration; are regulated by the **Ohio Department of Job and Family Services**. For information about requirements and licensing, contact the Ohio Department of Jobs and Family Services District Office nearest to you. Information is also on-line at <http://www.jfs.ohio.gov> or call **(614) 466-2100**.
- Sales tax is charged on the membership fees. You need a **VENDOR'S LICENSE**. Contact **YOUR COUNTY AUDITOR**. If you have questions about sales tax, 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>.
- Ohio's Prepaid Entertainment Contract Act laws can be found in **Ohio Revised Code (ORC) Section 1345.41** or on-line at <http://codes.ohio.gov/orc>.

NAICS 611610/26(Dance Studio), NACIS 611620/26(Martial Arts)

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