

DAY SPA

Checklist

- If you will offer beauty salon services, nail salon services, tanning salon services, or esthetic salon services, you must be licensed by the Ohio State Board of Cosmetology.
- Applications should be returned to the Ohio State Board of Cosmetology.
- If you have questions, contact the Ohio State Board of Cosmetology at (614) 466-3834. Information and forms are also on-line at www.cos.ohio.gov
- For more information about beauty salon regulations, see **Ohio Revised Code (ORC) Section 4713**. The ORC can be found at your local library or on-line at <http://codes.ohio.gov/orc>.
- If you will offer massage, cosmetic therapy, or acupuncture or electrolysis services, contact Ohio's State Medical Board at (614) 466-3934. Information is also on-line at <http://med.ohio.gov>.
 - Retail sales and some salon services are taxable. These services include:
 - Skin care, including facials and exfoliation
 - Cosmetics application
 - Application of false eyelashes
 - Manicures, including application of polish
 - Application of artificial nails
 - Pedicures
 - Hair removal by any means, including electrolysis, plucking or the application of depilatory products
 - Body piercing and branding
 - Tattooing, including permanent and temporary tattoos
 - Massage
 - Tanning, whether done using light or chemical means

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. Funded in part through a grant with the U.S. Small Business Administration.



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You must have a **VENDOR'S LICENSE** and collect sales tax. 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>.
- If you are manufacturing cosmetics, soaps, bath oils, etc., you must comply with the Ohio Pure Food and Drug Law found in the **Ohio Revised Code (ORC) Section 3715**. The ORC can be found at your local library or on-line at <http://codes.ohio.gov/orc>
- Questions about federal cosmetic laws should be directed to the **U.S. Food and Drug Administration** at **(888) 463-6332**. Detailed information about federal labeling requirements is on-line at www.fda.gov.
- If you will feature recorded **music**, you must have permission from the owner of the copyrighted material. You can do this by contacting **ASCAP** or **BMI**. For more information, contact **ASCAP** at **(212) 621-6000** (www.ascap.com) or **BMI** at **(212) 220-3000** at (www.bmi.com).

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