

DISTRIBUTION/WHOLESALE

This checklist is for businesses that sell goods to be **resold** to an end user.

Checklist

- Distributors and Wholesalers DO NOT** collect sales tax and **DO NOT** need a vendor's license Because distributors **do not** sell goods to an **end user**.
- If you will distribute **tobacco products**, contact **YOUR COUNTY AUDITOR** and the **OHIO DEPARTMENT OF TAXATION** for permit and regulation information.
- If you will distribute **tobacco products**, contact the **Ohio Department of Taxation** for permit and regulation information. For **federal information**, contact the **Bureau of Alcohol, Tobacco and Firearms (ATF)** at **(800) 398-2282**. The ATF is on-line at www.atf.gov.
- If you will distribute **firearms**, contact the **Bureau of Alcohol, Tobacco and Firearms (ATF)** at **(404) 417-2750**. The ATF is on-line at www.atf.gov.
- If you will distribute alcoholic beverages, contact the **Ohio Department of Liquor Control** at **(614) 644-2360** for permit information. Information is on-line at www.com.state.oh.us/liqr/.
- If you will distribute furniture, bedding, upholstered or stuffed items, contact the **Ohio Department of Commerce's Division of Industrial Compliance, Bedding and Upholstered Furniture Section** for licensing and inspection information. They can be reached at **(614) 644-2223**. The **Ohio Department of Commerce** is on-line at www.com.state.oh.us/dico/
- If you will distribute **plants, animals or food**, contact the **Ohio Department of Agriculture** for permit information. They can be reached at **(614) 728-6200** or **toll free at (800) 282-1955**. Information can be found at www.ohioagriculture.gov.
- If you will distribute **motor fuel**, contact the **Ohio Department of Taxation** for licensing and regulation information. Information can be found at www.tax.ohio.gov.
- Fabric products** must comply with the **Federal Trade Commission's** labeling requirements. Information can be found at www.ftc.gov.
- If you will distribute **ceramic, pottery or glass** for decoration or use (such as mugs, plates, etc.) the **U.S. Consumer Product Safety Commission** (on-line at www.cpsc.gov) and the **U.S. Food and Drug Administration** (on-line at www.fda.gov) has information about lead content regulations.
- If you will distribute **bait**, you may need a permit from the **Ohio Department of Natural Resources' Division of Wildlife**. Contact the division at **(614) 265-6300** or **(800) 945-**

*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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3543 or visit their web site at

<http://www.dnr.state.oh.us/Home/tabid/4414/Default.aspx>

- If you will distribute **gold, silver, platinum**, or any kind of **precious metals or jewels**, you may need a precious metal dealer's license. For more information, contact the **Ohio Department of Commerce's Division of Financial Institutions** at **(614) 644-9572**. Information and forms are also on-line at www.com.state.oh.us/fiin/
- If you will distribute **cosmetics**, 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 distribute **motor vehicles**, contact the **Ohio Bureau of Motor Vehicles' Dealer Licensing Division** at **(614) 752-7500** for licensing information. The Bureau of Motor Vehicles is on-line at www.bmv.ohio.gov/.
- If you have questions about sales tax, contact the **OHIO DEPARTMENT OF TAXATION** can be reached at **(888) 405-4039** or **(800) 282-1782**. Information is also on-line at www.tax.ohio.gov.

NAICS 221/26(Distribution), NAICS 423/26(WHOLESALE)

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