

DRY CLEANING

Checklist

- A permit-to-install is required before any air contaminant source (anything that releases pollution into the air, such as a vent) is installed. Once the source is installed, a permit-to-operate is necessary. For more information about this and hazardous waste disposal, contact the Ohio Environmental Protection Agency (EPA) at (614) 644-3020 for General Inquiries or (800) 329-7518 for the Small Business Hotline.** Information is also on-line at www.epa.ohio.gov
- Dry cleaning and retail sales are taxable. You need a **VENDOR'S LICENSE** from **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://tax.ohio.gov>.
- For information about your rights when clothing, wearing apparel or household goods are left at your business and never picked up, please read **Ohio Revised Code (ORC) Section 1333.22.** The ORC is available at your local library or on-line at <http://codes.ohio.gov/orc>

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*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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