1st STOP CHECKLIST: EQUIPMENT RENTAL & LEASING

REQUIREMENTS & REGULATIONS

[] You must have a **VENDOR’S LICENSE** to collect sales tax on leased or rented items. Contact **YOUR COUNTY AUDITOR** or the **OHIO DEPARTMENT OF TAXATION**.

[] 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](http://www.tax.ohio.gov). *Remember to check local government agencies.*

[] If you will rent furniture, bedding, upholstered or stuffed items, you must contact the **Ohio Department of Commerce, Division of Industrial Compliance, Bedding and Upholstered Furniture and Stuffed Toys Section** at (614) 644-2223 for licensing information. Information is also on-line at [www.com.state.oh.us/dico](http://www.com.state.oh.us/dico). *Remember to check local government agencies.*

For more help, contact your local **Small Business Development Center (SBDC)**.

[www.ohiosbdc.ohio.gov](http://www.ohiosbdc.ohio.gov)

*REMEMBER TO CHECK LOCAL GOVERNMENT AGENCIES*

THIS CHECKLIST IS ABOUT STATE REQUIREMENTS.