1st STOP CHECKLIST: FOOD EQUIPMENT
SALES/REPAIR

REQUIREMENTS & REGULATIONS

[] The Ohio Department of Agriculture’s Division of Food Safety sets standards for food processing equipment. Contact the division at (614) 728-6250 or more information online at www.agri.ohio.gov. *Remember to check local government agencies.*

[] Equipment used directly in preparing or preserving food is not subject to sales tax when sold to a licensed food service operation. *Remember to check local government agencies.*

[] 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. *Remember to check local government agencies.*

[] If you are repairing food equipment, you must comply with Ohio’s Repairs and Services Rule. If you have questions, contact the Ohio Attorney General’s Office at (877)‐244‐0515. Information is also available on-line at http://www.ohioattorneygeneral.gov/. *Remember to check local government agencies.*

[] Contact the Ohio Environmental Protection Agency (EPA) for information about the proper disposal of hazardous and solid waste. The EPA can be reached at (614) 644‐3020 for General Inquiries or (800) 329‐7518 for Office of Compliance Assistance and Pollution Prevention. The Ohio EPA is also on-line at www.epa.state.oh.us. *Remember to check local government agencies.*

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

www.ohiosbdc.ohio.gov

*REMEMBER TO CHECK LOCAL GOVERNMENT AGENCIES*

THIS CHECKLIST IS ABOUT STATE REQUIREMENTS.