

# 1<sup>st</sup> 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 on-line at [www.agri.ohio.gov](http://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](http://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](http://www.ohiosbdc.ohio.gov)

**\*REMEMBER TO CHECK LOCAL GOVERNMENT AGENCIES\***

**THIS CHECKLIST IS ABOUT STATE REQUIREMENTS.**