

1st STOP CHECKLIST: FUNERAL HOME/ EMBALMING FACILITY/CREMATORIUM/ TRANSPORTATION OF DECEASED

REQUIREMENTS & REGULATIONS

- [] Funeral homes, crematories and embalming facilities are regulated and licensed by the **State Board of Embalmers and Funeral Directors**. Contact the board via website <http://www.funeral.ohio.gov>; or telephone (614) 466-4252. **Remember to check local government agencies.**

- [] Information is also in **Ohio Revised Code (ORC) Sections 905 and 921**. The ORC can be found in your local library or on-line at <http://codes.ohio.gov/orc>

- [] 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.**

- [] Services of funeral homes are not subject to sales tax. However, sales of tangible goods, such as caskets, are subject to sales tax. You need a vendor's license if you will make sales of tangible goods. Contact **YOUR COUNTY AUDITOR**. **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.**

- [] There is no state requirement for transportation of the deceased to the coroner or to a funeral home. However, your business vehicle should be properly insured. Make sure you tell your vehicle insurer that you will be transporting dead bodies. **Remember to check local government agencies.**

- [] Most businesses that transport dead bodies work as subcontractors for a funeral home or the county coroner. **Remember to check local government agencies.**

- [] Follow the **Occupational Health and Safety Administration (OHSA)** regulations for blood borne pathogens which can be found at: http://www.osha.gov/pls/oshaweb/owadisp.show_document?p_table=STANDARDS&p_id=10051. **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.