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.*


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.