FUNERAL HOME / EMBALMING FACILITY/CREMATORIUM / TRANSPORTATION OF DECEASED

Checklist

- ☐ 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**.

- ☐ 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.ohio.gov.

- ☐ 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**.

- ☐ 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**.

- ☐ 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.

- ☐ Most businesses that transport dead bodies work as subcontractors for a funeral home or the county coroner.

- ☐ 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** .

NAICS 8122/26

Funded in part through a grant with the U.S. Small Business Administration.

Ohio Department of Development | Small Business Development Centers
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