

# HORSE RACING / RIDING STABLES

## Checklist

- Horse racing and horse racetracks are regulated by the Ohio State Racing Commission ([www.racing.ohio.gov](http://www.racing.ohio.gov)). Contact the commission at (614) 466-2757.
- Information on the federal Horse Protection Act can be obtained from the U.S. Department of Agriculture's (USDA) Animal and Plant Health Inspection Service (APHIS) at (919) 716-5618. The APHIS is on-line at [www.aphis.usda.gov](http://www.aphis.usda.gov).
- Ohio's laws regarding animal abuse can be found in Ohio Revised Code (ORC) Section 959. The ORC can be found in your local library or on-line at <http://codes.ohio.gov/orc>.
- If food will be served, you must have a food service operation license. Contact your local health department for license and inspection information.
- If alcoholic beverages will be served, you must have the appropriate permits. Contact the Ohio Department of Commerce, Division of Liquor Control at (614) 644-2360 for more information. Information is also on-line at <http://www.com.ohio.gov/liqr/>.
- You must charge sales tax on food eaten on the premises of your business, beverages and retail sales. You need a VENDOR'S LICENSE. 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>.
- If you will feature recorded or live music, you must have permission from the owner of the copyrighted material. You can do this by contacting ASCAP or BMI. For more information, contact ASCAP at (212) 621-6000 or BMI at (212) 586-2000 at [www.bmi.com](http://www.bmi.com).
- Contact the Ohio Environmental Protection Agency (EPA) for information about the proper disposal of animal 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).

NAICS 711219/26

*For more help, contact your local Small Business Development Center (SBDC) at [www.ohiosbdc.net](http://www.ohiosbdc.net)  
Also, remember to check Federal, State and local government agencies. This checklist is about state requirements.  
Funded in part through a grant with the U.S. Small Business Administration.*



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