

1st STOP CHECKLIST: SPORTS & MARTIAL ARTS RECREATION INSTRUCTION

REQUIREMENTS & REGULATIONS

- [] Depending on the curriculum and degrees you will offer, your business may need to be registered with the Ohio Department of Education's **Board of Proprietary School Registration**. The Board of Proprietary School Registration can be reached at **(877) 275-4219** or **(614) 466-2752**. Information is also on-line at <http://scr.ohio.gov>.
- [] Martial arts studios must comply with the *Prepaid Entertainment Contract Act*. For more information, contact the **Ohio Attorney General's Office** at **(877)-244-0515** the office is also on-line at <http://www.ohioattorneygeneral.gov/>. ****Remember to check local government agencies.****
- [] Supervised training, instruction, or activities of children in specific areas, including, but not limited to: *art; drama; dance; music; gymnastics, swimming, or another athletic skill or sport; computers; or an educational subject* conducted on an organized or periodic basis no more than one day a week and for no more than six hours duration, are regulated by the **Ohio Department of Job and Family Services**. For information about requirements and licensing, contact the Ohio Department of Jobs and Family Services District Office nearest to you. Information is also on-line at <http://www.jfs.ohio.gov>, or call **(614) 466-2100**. ****Remember to check local government agencies.****
- [] Sales tax is charged on the membership fees. 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://www.tax.ohio.gov> or at <http://business.ohio.gov>. ****Remember to check local government agencies.****
- [] Ohio's Prepaid Entertainment Contract Act laws can be found in **Ohio Revised Code (ORC) Section 1345.41** or on-line at <http://codes.ohio.gov/orc>.
- [] The **ORC** and **OAC** can be found in your local library or on-line at <http://codes.ohio.gov/>.

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.