1st STOP CHECKLIST: MASSAGE

REQUIREMENTS & REGULATIONS

Medical massage, also known as massage therapy, is done for purposes other than relaxation. If you will offer massage therapy, you must be licensed as a massage therapist by the State of Ohio Medical Board. Contact Ohio’s State Medical Board at (614) 466-3934 or http://www.med.ohio.gov/mt_about_massage_therapy.htm.

Non-medical massage is simply for relaxation. Non-medical massage does not require state licensing. However, it is often regulated locally. Contact your local city or municipal officials.

If you have questions about the difference between medical and non-medical massage, contact the State Medical Board.

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.*

Massage (unless ordered by a licensed physician or chiropractor) and retail sales are taxable. You must have a VENDOR’S LICENSE and collect sales tax. 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 and also on-line at http://business.ohio.gov. *Remember to check local government agencies.*

For more information, consult the Ohio Revised Code (ORC) Section 4731.15. The ORC can be found at your local library or on-line at http://codes.ohio.gov/orc.

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.