

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.

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