

MOTOR VEHICLE PARTS & EQUIPMENT STORE

Checklist

- You must charge sales tax on the sale of motor vehicle parts and equipment. If you have a storefront, or mobile or on-site vehicle repair, you need a VENDOR'S LICENSE from YOUR COUNTY AUDITOR or information is also on-line at <http://business.ohio.gov>.
- If you will sell tires, contact the OHIO DEPARTMENT OF TAXATION for information about tire fees.
- 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 provide motor vehicle collision repair, you must register with the Ohio Board of Motor Vehicle Collision Repair. Contact the board at (614) 995-0714. Information and registration forms are also available on-line at www.collisionboard.ohio.gov/.
- Auto repairs are also regulated by Ohio's Auto Repairs and Services Law. If you have questions, contact the Ohio Attorney General's Office at (800) 282-0515 or (614) 466-4320. The office is also on-line at <http://www.ohioattorneygeneral.gov/>.
- 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.
- The Ohio Revised Code and the Ohio Administrative Code can be found in your local library or on-line at <http://codes.ohio.gov>.

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*For more help, contact your local Small Business Development Center (SBDC) at www.ohiosbdc.net
Also, remember to check Federal, State and local government agencies. This checklist is about state requirements.
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