

MOTOR VEHICLE RENTAL

Checklist

- There are no state-level licenses for motor vehicle rental agencies. However, if the vehicle is rented for more than 30 days, it is considered leased, and there are licensing requirements for motor vehicle leasing dealers. For complete information, contact the Ohio Bureau of Motor Vehicles' Dealer Licensing Division at (614) 752-7636. The Bureau of Motor Vehicles is on-line at www.bmv.ohio.gov/.
- You must charge sales tax on the rental of motor vehicles. You need a VENDOR'S LICENSE. Information is also on-line at <http://business.ohio.gov>.
- 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>.
- 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.
- Ohio's car rental laws and regulations can be found in Ohio Administrative Code (OAC) -109:4-3-02 www.codes.ohio.gov.

NAICS 532111/26

*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.
Funded in part through a grant with the U.S. Small Business Administration.*



Department of
Development

Small Business
Development Centers



U.S. Small Business
Administration