

1st STOP CHECKLIST:

NAIL SALON

A nail salon deals only with manicuring nails and/or applying and sculpting artificial nails. If you will provide a service such as hairdressing, you must have a beauty salon license.

Checklist

- Nail salons are licensed by the [Ohio State Board of Cosmetology](#). The salon may not open until it is approved by the Ohio State Board of Cosmetology Inspector.
- If you have questions, contact the **Ohio State Board of Cosmetology** at **(614) 466-3834**. Information and forms are also on-line at www.cos.ohio.gov.
- Retail sales and some salon services are taxable. These services include:
 - Skin care, including facials and exfoliation
 - Cosmetics application
 - Application of false eyelashes
 - Manicures, including application of polish
 - Application of artificial nails
 - Pedicures
 - Hair removal by any means, including electrolysis, plucking or the application of depilatory products
 - Body piercing and branding
 - Tattooing, including permanent and temporary tattoos
 - Massage
 - Tanning, whether done using light or chemical means
- You must have a **VENDOR'S LICENSE** and collect sales tax. 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://tax.ohio.gov> or <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://www.tax.ohio.gov>.
- If you will feature recorded or live **music**, you must have permission from the owner of the copyrighted material. You can do this by contacting **The American Society of Composers, Authors and Publishers (ASCAP), or Broadcast Music, Incorporated**

The information contained in this site is for general guidance on matters of interest only and reflects solely the information about the requirements of the State of Ohio. Note, there may be additional local and federal requirements. Accordingly, the information on this site is provided with the understanding that ODSA is not herein engaged in rendering legal, accounting, tax, or other professional advice and services. Before making any decision or taking any action, consult a professional. For more help, contact your local **Small Business Development Center (SBDC) at www.ohiosbdc.ohio.gov Also, remember to check local government agencies. This checklist is about state requirements. Funded in part through a grant with the U.S. Small Business Administration.*

(BMI). For more information, contact **ASCAP** at **(800) 505-4052**, or **BMI** at **(212) 220-3000**. Information is also on-line at www.ascap.com, or www.bmi.com.

- For more information about nail salon regulations, see **Ohio Revised Code (ORC) Section 4713**. The ORC can be found at your local library or on-line at <http://codes.ohio.gov/orc/4713>
- NAICS 812113/17

THIS CHECKLIST IS ABOUT STATE REQUIREMENTS. *REMEMBER TO CHECK LOCAL GOVERNMENT AGENCIES*

The information contained in this site is for general guidance on matters of interest only and reflects solely the information about the requirements of the State of Ohio. Note, there may be additional local and federal requirements. Accordingly, the information on this site is provided with the understanding that ODSA is not herein engaged in rendering legal, accounting, tax, or other professional advice and services. Before making any decision or taking any action, consult a professional. For more help, contact your local **Small Business Development Center (SBDC) at www.ohiosbdc.ohio.gov Also, remember to check local government agencies. This checklist is about state requirements. Funded in part through a grant with the U.S. Small Business Administration.*