

# NAIL SALON

## 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.
- A NAIL SALON APPLICATION is attached. It should be returned to the Ohio State Board of Cosmetology. It will take about 30 days to process.
- 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](http://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 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 (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](http://www.ascap.com), or [www.bmi.com](http://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>.

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