1st STOP CHECKLIST: NEWS SHOP/TOBACCO SHOP

REQUIREMENTS & REGULATIONS

[] The sale of newspapers is not taxable. The sale of other publications such as magazines and books are taxable.

[] If you will sell food or beverages, contact your local health department for licensing and inspection information.

[] If you will sell lottery tickets, contact your regional Lottery Commission Office. Information is available on-line at www.ohiolottery.com.

[] Weighing and measuring devices must be inspected. Contact YOUR COUNTY AUDITOR.

[] If you will sell any tobacco products, contact YOUR COUNTY AUDITOR’S OFFICE and the OHIO DEPARTMENT OF TAXATION.

[] Retail sales, including the sale of tobacco and beverages, are taxable. All retailers must have a VENDOR’S LICENSE, collect sales tax, file tax returns, and keep complete records of transactions. Contact YOUR COUNTY AUDITOR. Information is also on-line at http://business.ohio.gov.

[] If you have questions about what or when food and beverage sales are taxable, 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. *Remember to check local government agencies.*

[] If you will sell alcohol, you must have the appropriate permit. Contact the Ohio Department of Commerce’s Division of Liquor Control at (614) 644-2360 for more information. Information is also on-line at http://www.com.ohio.gov/ligr/. *Remember to check local government agencies.*

[] If you will sell upholstered or stuffed items, contact the Ohio Department of Commerce’s Division of Industrial Compliance, Bedding and Upholstered Furniture Section for licensing information. They can be reached at (614) 644-2236. The Ohio Department of Commerce is on-line at www.com.state.oh.us/dico. *Remember to check local government agencies.*

[] 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, or www.bmi.com.

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.