

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/liqr/>. **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.