

# 1<sup>st</sup> STOP CHECKLIST: PET FOOD BAKERY

## REQUIREMENTS & REGULATIONS

- [] Contact **your local health department** for license and inspection information.
- [] Pet food manufacturers and distributors are regulated by the **Ohio Department of Agriculture's Division of Plant Industry**. Contact the division at **(614) 728-6270**. Information is also on-line at [www.ohioagriculture.gov/plant](http://www.ohioagriculture.gov/plant).
- [] The US Food and Drug Administration (FDA) has a complete manual available online to guide you with proper labeling:  
<http://www.fda.gov/downloads/Food/GuidanceRegulation/UCM265446.pdf>
- [] Ohio's Bakery Laws and Sanitary Regulations can be found in **Ohio Revised Code (ORC) Section 911** and **Ohio Administrative Code (OAC) 901:3-1-01 through 901:3-01-05**. *\*Remember to check local government agencies\**
- [] Ohio's food labeling and retail food safety rules can be found in **OAC 901:3 and 901:6-3-01 through 901:6-3-12**. *\*Remember to check local government agencies\**
- [] Ohio's Food, Drug, Cosmetic and Device law can be found in **ORC Section 3715**. *\*Remember to check local government agencies\**
- [] Detailed requirements for specific food and beverage production can also be found in **OAC 901**. *\*Remember to check local government agencies\**
- [] The **ORC** and **OAC** can be found in your local library or on-line at <http://codes.ohio.gov> . *\*Remember to check local government agencies\**
- [] Weighing and measuring devices must be inspected. Contact the **Ohio Department of Agriculture's Division of Weights and Measures** at **(614) 728-6290** or **YOUR COUNTY AUDITOR**. *\*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/](http://www.com.state.oh.us/dico/) *\*Remember to check local government agencies\**
- [] Contact the **Ohio Environmental Protection Agency (EPA)** for information about the proper disposal of hazardous and solid waste. The Ohio EPA can be reached at **(614) 644-3020 for General Inquiries** or **(800) 329-7518 for the Small Business Hotline**. Information is also on-line at [www.epa.state.oh.us](http://www.epa.state.oh.us). *\*Remember to check local government agencies\**
- [] You must collect sales tax on all retail sales. You need a **VENDOR'S LICENSE**. Contact **YOUR COUNTY AUDITOR**. Information is also on-line at <http://business.ohio.gov>

- [] If you have questions about sales tax, contact the **OHIO DEPARTMENT OF TAXATION** can be reached 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>.

**For more help, contact your local Small Business Development Center (SBDC).**

[www.ohiosbdc.ohio.gov](http://www.ohiosbdc.ohio.gov)

**\*REMEMBER TO CHECK LOCAL GOVERNMENT AGENCIES\***

**THIS CHECKLIST IS ABOUT STATE REQUIREMENTS.**

NAICS 311119/16

## “Food”: The New Definition

*On and after July 1, 2004, “food” means substances, whether in liquid, concentrated, solid, frozen, dried or dehydrated form, that are sold for ingestion or chewing by humans and are consumed for their taste or nutritional value.*

*“Food” does not include alcoholic beverages, dietary supplements, soft drinks or tobacco.*

### The Big Changes

- ▶ **Bottled, unsweetened water and ice\*** are now foods.
- ▶ **Fruit or vegetable juice** with 50% or more juice content is food.
- ▶ **Chewing gum and breath mints** are food.
- ▶ **“Soft drink”** is now determined by whether a beverage is sweetened, not whether it is carbonated. A soft drink is not food.
- ▶ **Sweetened beverages that contain milk**, a milk product, or milk substitute are food.

\* See Food/Non-Food table for examples.

### Not Changed

- ▶ **Food consumed off premises** remains tax free. Food consumed on premises is still taxable.
- ▶ **Purchases using food stamps** are still not taxable.

*Visit the ODT web site at **tax.ohio.gov** (see SSTP link for a more detailed Information Release)*

*Questions? Call toll-free **1-800-304-3211\*** or Taxpayer Services **1-888-405-4039***

*E-Mail Us your questions. Go to the ODT web site. (see SSTP link)*

*Visit any ODT Taxpayer Service Center (see web site for locations)*

\*Through June 30, 2006



## NEW DEFINITION OF “FOOD”

Effective July 1, 2004

Ohio law and its definition of “food” has changed as a result of the state’s participation in the Streamlined Sales Tax Project, a multi-state effort to simplify and modernize sales and use tax collection and administration. What constitutes food is important because food consumed off premises is not taxable.



## Not Food

▶ **Alcoholic beverages** (beer, wine, liquor, at or above 0.5% alcohol) *except* items containing alcohol that are not used as beverages, such as vanilla extract and cooking wines.

▶ **Dietary supplements** are generally identified by the inclusion of a “Supplement Facts” box on the label.

▶ **Soft drinks** are non-alcoholic beverages that include natural or artificial sweetener.

▶ **Tobacco**, meaning any item containing tobacco.

## Nutritional Products/ Diet Foods

▶ Nutritional products and diet foods (such as Ensure® or SlimFast®) are food. Generally, these products are identified by having a “Nutrition Facts” box on the label.

## Coffee & Tea

▶ Plain coffee or tea is food.

▶ Coffee or tea with sweetener is not food and is taxable.

▶ Coffee or tea with flavoring, but no sweetener, is food.

▶ Coffee or tea with sweetener and milk product/substitute is food.

## Soft Drinks

▶ Generally, any beverage containing a sweetener, natural or artificial.

▶ Any beverage containing a sweetener *and* milk, milk product or substitute is a food and not a soft drink.

▶ Any fruit or vegetable drink or beverage with *less than 50%* juice content is a soft drink and is taxable.

F o o d (Not Taxed if consumed off premises)	N o n - F o o d (Taxable)
Bottled water (including carbonated, distilled, and mineral)	Water-Sweetened (including artificially)
Tea-Unsweetened	Tea-Sweetened (including artificially)
Coffee-Unsweetened	Coffee-Sweetened (including artificially)
Coffee (with milk or milk product)	Soda pop
Fruit juice (50% juice content or more)	Fruit juice- <i>Less than 50%</i> juice content
Vegetable juice (50% juice content or more)	Vegetable juice- <i>Less than 50%</i> juice content
Ice (sold at grocery, convenience or similar stores)	Ice (bulk ice purchased for use as a refrigerant)
Milk and milk products (including ice cream)	Sweetened beverages without milk or milk substitutes
Non-alcoholic beer (less than 0.5% alcohol content per volume)	Alcoholic beverages (with 0.5% or more alcohol per volume)
Soy products	Sports/Energy drinks (e.g. Gatorade®, Powerade®, etc.)
Bakery items (e.g. cake, cookies, pastry, etc.)	Vitamins
Chips and other snacks	Pet food
Cocoa, tea bags, coffee beans	Cough drops
Nuts (all types)	Cod liver oil
Popcorn	Antacids
Pudding/gelatin	Over-the-counter drugs
Condiments (ketchup, mustard, etc.)	Nicotine gum
Baking ingredients	Gelatin capsules
Cereals and cereal products	Diet drugs and supplements
Sugar and sugar substitutes	Mineral oil
Popsicles/Sno-Cones	Powdered drinks (Tang®, Kool-Aid®, etc.)
Cooking oils (vegetable, canola, olive, etc.)	Lemonade
Extracts (vanilla, peppermint, almond, etc.)	Protein drinks (with Supplemental Facts box)
Candy, chewing gum, breath mints	Toothpaste and mouthwash

901:3-20-01      **Criteria and definitions for cottage food operations.**

(A) Pursuant to section 3715.025(B) of the Revised Code, cottage food production operations shall comply with the provisions of Chapter 901:3-20 of the Administrative Code.

(B) Definitions:

As used in Chapter 901:3-20 of the Administrative Code:

- (1) "Adulterated" has the meaning stated in section 3715.59 of the Revised Code.
- (2) CFR means Code of Federal Regulations.
- (3) "Director" means the director of the Ohio department of agriculture.
- (4) "Misbranded" has the meaning stated in section 3715.60 of the Revised Code.
- (5) "Reduced oxygen packaging" means the reduction of the amount of oxygen in a package by removing oxygen; displacing oxygen and replacing it with another gas or combination of gases; or otherwise controlling the oxygen content to a level below that normally found in the surrounding atmosphere, which is approximately twenty-four per cent at sea level. It includes:
  - (a) Vacuum packaging, in which air is removed from a package of food and the package is hermetically sealed so that a vacuum remains inside the package; and
  - (b) Modified atmosphere packaging, in which the atmosphere of a package is modified so that its composition is different from air but the atmosphere may change over time due to the permeability of the packaging material or the respiration of the food. Modified atmosphere packaging includes: reduction in the proportion of oxygen, total replacement of oxygen, or an increase in the proportion of other gases such as carbon dioxide or nitrogen.
- (6) All other technical definitions are the same as those found section 3715.01 of the Revised Code.

901:3-20-02      **Labeling.**

(A) A cottage food production operation shall label each food product and include on the label The information mandated by section 3715.023 of the Revised Code, in addition to the requirements of 21 CFR Part 101 Food Labeling.

(B) Food products identified and labeled in accordance with division (A) of this section are acceptable food products that a retail food establishment or food service operation licensed under Chapter 3717 of the Revised Code may offer for sale or use in preparing and serving food.

901:3-20-03      **Cottage food products sampling.**

All food products, including those produced and packaged by a cottage food production operation are subject to food sampling conducted by the director of agriculture, or representative the director authorizes, to determine if a food product is misbranded or adulterated. A component of the food sampling conducted under this section may include the performance of sample analyses in accordance with section 3715 of the Revised Code.

901:3-20-04      **Cottage food products allowed.**

(A) The food items listed below are approved as cottage food products:

- (1) Non-potentially hazardous bakery products;
- (2) Jams;
- (3) Jellies;
- (4) Candy;
- (5) Fruit butters;
- (6) Granola, granola bars, granola bars dipped in candy;
- (7) Popcorn, flavored popcorn, kettle corn, popcorn balls, caramel corn;
- (8) Unfilled, baked donuts;
- (9) Waffle cones
- (10) Pizzelles;
- (11) Dry cereal and nut snack mixes with seasonings;
- (12) Roasted coffee, whole beans or ground;
- (13) Dry baking mixes in a jar, including cookie mix in a jar;
- (14) Dry herbs and herb blends;
- (15) Dry seasoning blends; and
- (16) Dry tea blends.

(B) Cottage food products may not be packed using reduced oxygen packaging.

901:3-20-05 **Prohibitions.**

A cottage food operation may not:

- (A) Process potentially hazardous foods;
- (B) Process acidified and low acid canned food;
- (C) Offer for sale adulterated or misbranded food;
- (D) Refuse the taking of samples as authorized by section 901:3-20-03;
- (E) Produce food items not expressly listed in section 901:3-20-04(A);
- (F) Be sold outside the state of Ohio.

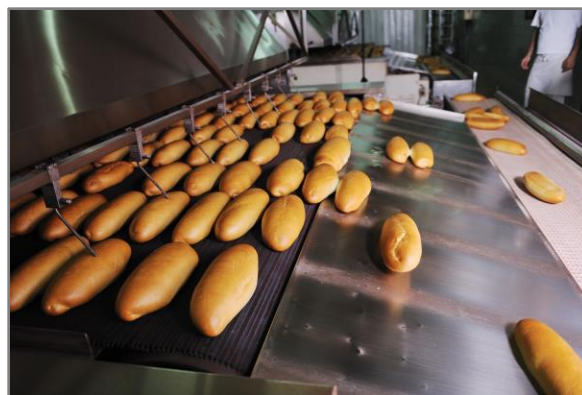


## Air Pollution Requirements for Bakeries

### What type of air pollution is emitted from bakeries?

A bakery can have air pollution emissions from several different processes (including gas combustion). The primary emission source at a bakery is the oven, which produces major contaminants of concern known as volatile organic compounds (VOCs). The main VOC emitted from bakery operations is ethanol.

In yeast-leavened breads, the yeast metabolizes sugar and produces carbon dioxide gas bubbles in the dough which causes the bread to rise. The ethanol produced by yeast metabolism is generally a liquid at temperatures below 77°C (170°F), and is not emitted in large amounts until the dough is exposed to high temperatures around 240°C (464°F). Therefore, the bakery oven is the main source of ethanol. Ethanol and other VOCs combine in the atmosphere to form smog.



### Do I need a permit?

Bakery ovens are considered air pollution sources. Ohio EPA requires air pollution permits for some ovens located at commercial bakeries.

An air permit is required for a bakery oven if all of the following conditions are true:

- The oven is located at a commercial bakery;
- The oven bakes yeast-type products; and
- The total maximum production rate of yeast dough, bread, buns and rolls exceeds one thousand pounds per hour.

A commercial bakery is an establishment that primarily manufactures fresh or frozen bread, bread-type rolls and “dry” bakery products (e.g., biscuits, crackers and cookies). This does not include bakeries that produce products primarily for direct sale on the premises to household consumers.

Air permits are not required for bakery ovens that bake:

- chemically-leavened products (such as those used in “quick” breads, cakes, etc.);
- yeast dough products that are not located at a commercial bakery;
- biscuits, crackers, cookies and other similar nonleavened products.

### How do I get my permit?

If you determine a permit is required, you must complete a permit application and submit it to Ohio EPA’s district office or local air agency covering your area. See the map in this fact sheet to determine your local contacts. You can get permit applications from your Ohio EPA district office or local air agency, or through the Division of Air Pollution Control (DAPC) website at

#### **IMPORTANT**

If you are already operating your business and discover that you need an air permit, you must still complete and submit permit applications.



## Air Pollution Requirements for Bakeries

[epa.ohio.gov/dapc/permits/permits.aspx](http://epa.ohio.gov/dapc/permits/permits.aspx). Air permits will be issued for each source and will usually include emission limits, monitoring, record keeping, and reporting requirements. **Once you get the permit(s), it is very important that you read and understand the terms and conditions.**

### What information is required in the permit application?

The permit-to-install and operate (PTIO) application requires information that is simple (company name and address) and more complex (VOC emission rates). The VOC emissions from the oven can be estimated for each yeast-leavened product by using the following equation:

#### Bakery Oven Emission Estimating Equation

$$\text{VOC}_{\text{ton/year}} = \text{VOC}_{\text{EF}} \times \text{BP} \times (1-F) \times 0.0005$$

where:

$\text{VOC}_{\text{ton/year}}$  = VOC emissions in tons per year;

$\text{VOC}_{\text{EF}}$  = emission factor in pounds of uncontrolled VOC emissions per ton of bread, or other yeast-leavened products, produced (*see calculation below*);

BP = bread or other yeast leavened product production, in tons per year; and

F = fraction of VOC emissions being reduced by a control device (e.g. a 98 percent efficient control device for VOC has an F value of 0.98). For no control device, F=0.

*The value of  $\text{VOC}_{\text{EF}}$  can be estimated for each yeast-leavened product by the following equation:*

$$\text{VOC}_{\text{EF}} = 0.95Y_i + 0.195t_i - 0.51S - 0.86t_s + 1.90$$

where:

$Y_i$  = initial baker's percent of yeast to the nearest tenth of a percent;

$t_i$  = total yeast action time (fermentation time) of the initial yeast in hours to the nearest tenth of an hour;

S = final (spiking) baker's percent of yeast to the nearest tenth of a percent; and

$t_s$  = spiking yeast action time in hours to the nearest tenth of an hour.

The emissions resulting from fuel combustion (gas or oil) can also be calculated once the annual fuel consumption is known. Fuel usage data is needed for permit applications.

If the application is not complete, it will take you longer to get your permit. Make sure you have submitted a complete permit application.

### Where do I send my permit application?

Ohio EPA has district and local offices throughout the state that handle the permitting process for the businesses in their jurisdiction. To find the office that handles air permitting for your area, refer to the map and contact information at the end of this fact sheet or call Ohio EPA, DAPC at (614) 644-2270.

# Air Pollution Requirements for Bakeries

## How long does it take to get a permit?

In general, a PTIO takes anywhere from two to six months to process depending on the complexity of the air pollution source and workloads of the district and central offices. General permits can be processed within 45 days. When submitting your permit application, discuss processing time with your local district office permitting staff.

It is a good idea to arrange a pre-application meeting with your district office to discuss your project. They can ensure you complete the proper forms and can address any concerns you have with construction/installation deadlines.

## How much will my permit cost?

There are no permit application fees. When you receive your PTIO, a one-time fee is charged. You must also pay an annual emissions fee based on the total amount of air pollution emitted by the facility. For a current listing of fees, ask your district office or visit [epa.ohio.gov/dapc/permits/permits.aspx](http://epa.ohio.gov/dapc/permits/permits.aspx) and click on the “Fees” tab.

## Where can I get help?

Ohio EPA’s Office of Compliance Assistance and Pollution Prevention (OCAPP) is a non-regulatory office with a goal to help small businesses comply with air pollution regulations and permitting requirements. If you are operating a small business with fewer than 100 employees and your business is not subject to Title V permitting, we can help you!

We can come to your business to determine exactly what you need to do to comply with air permitting regulations. We can calculate emissions and help you document any permit exemptions for which you may qualify. We can help you complete air permit application forms.

Ohio EPA recommends that all businesses investigate ways to reduce pollution and conserve energy. This can save you money and may reduce the regulations you are required to comply with. Contact OCAPP for help in identifying pollution prevention (P2) strategies for your business.

All information and services are free. OCAPP does not share information with Ohio EPA inspection and enforcement staff and all air permitting-related information is confidential. For more information, contact OCAPP at 800-329-7518, or visit our website at [epa.ohio.gov/ocapp](http://epa.ohio.gov/ocapp).

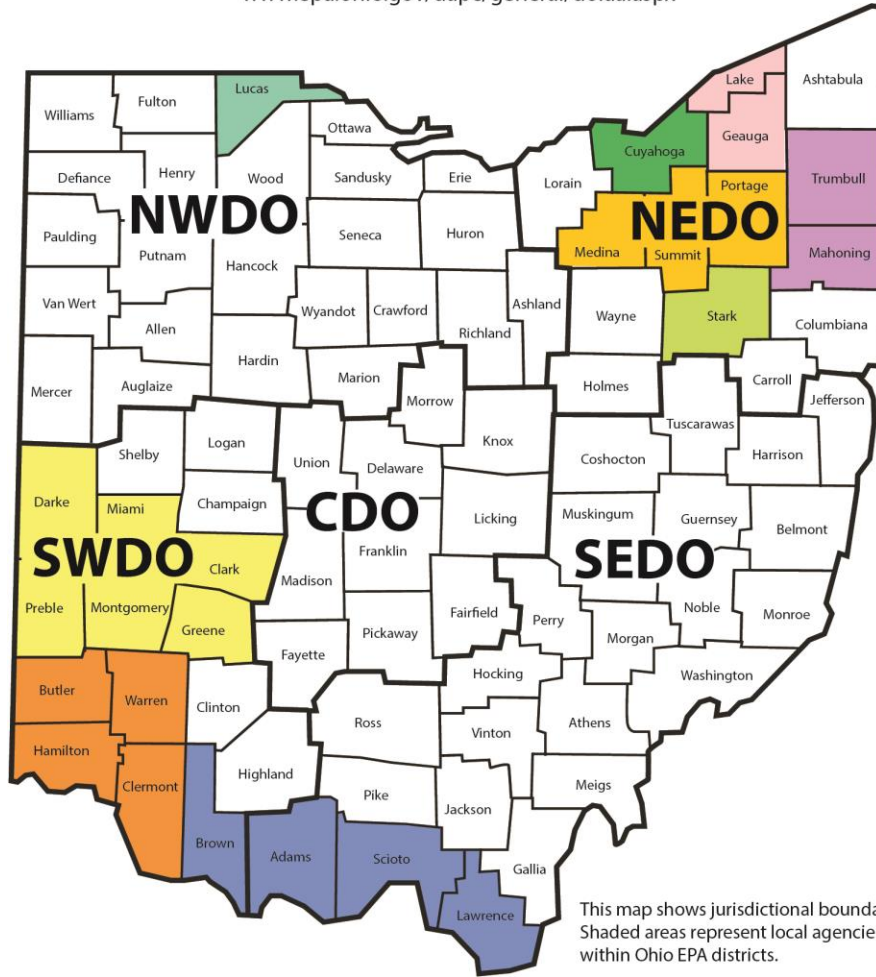
## Need More Help?

You can also contact your local Ohio EPA district office that oversees the county in which your business is located. A district office map and contact information is available at the end of this factsheet.

# Air Pollution Requirements for Bakeries

## Local Air Pollution Control Agencies

Division of Air Pollution Control  
Ohio EPA, Central Office  
(614) 644-2270  
[www.epa.ohio.gov/dapc/general/dolaa.aspx](http://www.epa.ohio.gov/dapc/general/dolaa.aspx)



This map shows jurisdictional boundaries. Shaded areas represent local agencies within Ohio EPA districts.



- CDO** Central District Office  
01 50 West Town Street, Suite 700  
Columbus, OH 43215  
(614) 728-3778 FAX (614) 728-3898  
[www.epa.ohio.gov/cdo/](http://www.epa.ohio.gov/cdo/)
- SEDO** Southeast District Office  
06 2195 Front St.  
Logan, OH 43138  
(740) 385-8501 FAX (740) 385-6490  
[www.epa.ohio.gov/sedo/](http://www.epa.ohio.gov/sedo/)
- NEDO** Northeast District Office  
02 2110 E. Aurora Rd,  
Twinsburg, OH 44087  
(330) 963-1161 FAX (330) 487-0769  
[www.epa.ohio.gov/nedo/](http://www.epa.ohio.gov/nedo/)
- NWDO** Northwest District Office  
03 347 North Dunbridge Rd.  
Bowling Green, OH 43402  
(419) 352-8461 FAX (419) 352-8468  
[www.epa.ohio.gov/nwdo/](http://www.epa.ohio.gov/nwdo/)
- SWDO** Southwest District Office  
05 401 E. Fifth St.  
Dayton, OH 45402-2911  
(937) 285-6357 FAX (937) 285-6249  
[www.epa.ohio.gov/swdo/](http://www.epa.ohio.gov/swdo/)

**16** Akron Regional Air Quality Management District  
Fairway Center, 1867 W Market St  
Akron, OH 44313  
(330) 375-2480 FAX (330) 375-2402  
[www.araqmd.org/](http://www.araqmd.org/)

**13** Cleveland Dept. of Public Health  
Division of Air Quality  
75 Erieview Plaza, 2nd Floor  
Cleveland, OH 44114  
(216) 664-2297 FAX (216) 420-8047  
[www.clevelandhealth.org/](http://www.clevelandhealth.org/)

**07** Portsmouth Local Air Agency  
605 Washington St., Third Floor  
Portsmouth, OH 45662  
(740) 353-5156 FAX (740) 353-3638  
[www.portsmouthoh.org/health/air-division](http://www.portsmouthoh.org/health/air-division)

**15** Air Pollution Control Division  
Canton City Health Dept.  
420 Market Ave., North  
Canton, OH 44702-1544  
(330) 489-3385 FAX (330) 489-3335  
[www.cantonhealth.org/](http://www.cantonhealth.org/)

**08** Regional Air Pollution Control Agency  
Public Health Dayton & Montgomery Cnty.  
117 South Main St.  
Dayton, OH 45422-1280  
(937) 225-4435 FAX (937) 225-3486  
[www.rapca.org/](http://www.rapca.org/)

**04** City of Toledo  
Division of Environmental Services  
348 South Erie Street  
Toledo, OH 43604  
(419) 936-3015 FAX (419) 936-3959  
[www.toledo.oh.gov/services/public-utilities/environmental-services/](http://www.toledo.oh.gov/services/public-utilities/environmental-services/)

**14** Southwest Ohio Air Quality Agency  
250 William Howard Taft Road  
Cincinnati, OH 45219-2660  
(513) 946-7777 FAX (513) 946-7778  
[www.southwestohioair.org/](http://www.southwestohioair.org/)

**20** Lake County General Health District  
Air Pollution Control \*  
33 Mill Street  
Painesville, OH 44077  
(440) 350-2543 FAX (440) 350-2548  
[www.lcghd.org](http://www.lcghd.org)

**21** Mahoning-Trumbull APC Agency \*  
345 Oak Hill Ave., Suite 200  
Youngstown, OH 44502  
(330) 743-3333 FAX (330) 744-1928  
[www.ychd.com/services/airpollution.aspx](http://www.ychd.com/services/airpollution.aspx)

\*Facilities located within these jurisdictions should file air permit applications with Ohio EPA's Northeast District Office (NEDO).