

1st STOP CHECKLIST: PETROLEUM & FUEL PRODUCT SALES

REQUIREMENTS & REGULATIONS

- [] Contact the **State Fire Marshal** at (614) 752-8200 (on-line at <http://www.com.ohio.gov/fire/>) and the **Ohio Environmental Protection Agency (EPA)** at (614) 644-3020 for **General Inquiries** or (800) 329-7518 for the **Small Business Hotline** (on-line at www.epa.state.oh.us) for specific information about rules governing the equipment, operation and maintenance of petroleum and fuel product manufacturing and storing. ****Remember to check local government agencies****

- [] Motor vehicle fuel dealers must pay a tax on motor vehicle fuel. You need a *motor fuel dealer's license* from the **OHIO DEPARTMENT OF TAXATION**. Contact the **Motor Fuel Tax Section** at (614) 466-3503. Information is also available on-line at http://tax.ohio.gov/divisions/excise/motor_fuel/index.stm ****Remember to check local government agencies****

- [] Retail sales of fuel products are taxable. You will 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>.

- [] 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****

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.