

PETROLEUM & FUEL PRODUCT SALES

Checklist

- 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.
- 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
- 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.

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