PHARMACY / MEDICAL SUPPLY

Checklist

- ☐ Any business that sells prescription drugs must be licensed by the Ohio State Board of Pharmacy. For more information, contact the Ohio State Board of Pharmacy at (614) 466-4143. Information is also on-line at http://pharmacy.ohio.gov.

- ☐ Ohio's Food, Drug, Cosmetic and Device law can be found in Ohio Revised Code (ORC) Section 3715. The ORC can be found in your local library or on-line at http://codes.ohio.gov/orc.

- ☐ Prescription drugs and some medical supplies/devices are NOT subject to sales tax.

- ☐ Nonprescription drugs ARE subject to sales tax.

- ☐ If your business sells nonprescription drugs or makes retail sales, you must have a VENDOR'S LICENSE. Contact YOUR COUNTY AUDITOR or the OHIO DEPARTMENT OF TAXATION. Information is also on-line at http://tax.ohio.gov and also at http://business.ohio.gov.

- ☐ 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.

- ☐ Contact your local health department for additional licensing and inspection information.

- ☐ 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.

- ☐ If you will sell furniture, bedding, upholstered or stuffed items, you must contact the Ohio Department of Commerce's Division of Industrial Compliance, Bedding and Upholstered Furniture Section at (614) 466-3636 for licensing information. The Ohio Department of Commerce is on-line at www.com.state.oh.us/dico.

- ☐ If you will sell any tobacco products, contact YOUR COUNTY AUDITOR'S OFFICE and the OHIO DEPARTMENT OF TAXATION. Information is also on-line at http://tax.ohio.gov and also at http://business.ohio.gov.

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

- ☐ If you will feature recorded music, you must have permission from the owner of the copyrighted material. You can do this by contacting ASCAP or BMI. For more information, contact ASCAP at (212) 621-6000 (www.ascap.com) or BMI at (212) 220-3000 (www.bmi.com).

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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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