

POOL CLEANING

Checklist

- If you will use chemicals (pesticides) to kill vegetation such as algae, you must be licensed by the Ohio Department of Agriculture. Contact the Division of Plant Industry at (614) 728-6270. Information is also on-line at www.ohioagriculture.gov/plant.
- 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.
- Sales tax is not collected on pool cleaning services.
- 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 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>.

NAICS 561790/26

*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.
Funded in part through a grant with the U.S. Small Business Administration.*



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