

RESTAURANT / MOBILE FOOD VENDOR

Checklist

- For more information, consult the Ohio Revised Code (ORC) Section 3717. The ORC can be found at your local library or on-line at <http://codes.ohio.gov/orc>. Remember to check local government agencies.
- For more information, consult the Ohio Administration Code (OAC) Section 3701-21. The OAC can be found at your local library or on-line at <http://codes.ohio.gov/oac>. Remember to check local government agencies.
- Restaurants and mobile food vendors must have a food service operation license. Contact your local health department for license and inspection information.
- If you will serve alcoholic beverages, you must have the appropriate permit. Contact the Ohio Department of Liquor Control at (614) 644-2360 for more information.
- You must charge sales tax on food eaten on the premises of your business, beverages and retail sales (excluding newspapers). You need a VENDOR'S LICENSE. Contact YOUR COUNTY AUDITOR.
- If you have questions about what or when food and beverage sales are taxable, contact the OHIO DEPARTMENT OF TAXATION at (888) 405-4039; (888) 405-4089; or (800) 282-1782.
- Contact the Ohio Environmental Protection Agency (EPA) for information about the proper disposal of hazardous and solid waste at (614) 644-3020 or (800) 329-7518. Remember to check local government agencies.
- If you will sell any tobacco products, contact YOUR COUNTY AUDITOR'S OFFICE and the OHIO DEPARTMENT OF TAXATION.
- If you will sell lottery tickets, contact your regional Lottery Commission Office.
- If you will feature recorded or live music, you must have permission from the owner of the copyrighted material. Contact ASCAP at (800) 505-4052 or BMI at (212) 220-3000.

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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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