1st STOP CHECKLIST:

RESTAURANT

Checklist

☐ Restaurants and mobile food vendors must have a **food service operation license**. Contact your local health department for license and inspection information.

☐ 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/3717](http://codes.ohio.gov/orc/3717)

☐ 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/3701-21](http://codes.ohio.gov/oac/3701-21)

☐ 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. Information is also on-line at [http://www.com.ohio.gov/liqr/](http://www.com.ohio.gov/liqr/)

☐ 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. Information is also on-line at [http://business.ohio.gov](http://business.ohio.gov)

☐ If you have questions about what or when food and beverage sales are taxable, 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](http://tax.ohio.gov).

☐ Contact the **Ohio Environmental Protection Agency (EPA)** for information about the proper disposal of hazardous and solid waste. The EPA can be reached at (614) 644-3020 for General Inquiries or (800) 329-7518 for Office of Compliance Assistance and Pollution Prevention. The Ohio EPA is also on-line at [www.epa.state.oh.us](http://www.epa.state.oh.us).

☐ 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. Information is available on-line at [www.ohiolottery.com](http://www.ohiolottery.com).**

☐ If you will feature recorded or live **music**, you must have permission from the owner of the copyrighted material. You can do this by contacting The American Society of

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*The information contained in this site is for general guidance on matters of interest only and reflects solely the information about the requirements of the State of Ohio. Note, there may be additional local and federal requirements. Accordingly, the information on this site is provided with the understanding that ODSA is not herein engaged in rendering legal, accounting, tax, or other professional advice and services. Before making any decision or taking any action, consult a professional. For more help, contact your local Small Business Development Center (SBDC) at [www.ohiosbdc.ohio.gov](http://www.ohiosbdc.ohio.gov) Also, remember to check 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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Composers, Authors and Publishers (ASCAP), or Broadcast Music, Incorporated (BMI). For more information, contact ASCAP at (800) 505-4052, or BMI at (212) 220-3000. Information is also on-line at www.ascap.com, or www.bmi.com.

☐ NAICS 722330/17

THIS CHECKLIST IS ABOUT STATE REQUIREMENTS. *REMEMBER TO CHECK LOCAL GOVERNMENT AGENCIES*