SKATING RINK / SKI AREA

Checklist

- ☐ For more information, consult the Ohio Revised Code (ORC) Section 4171. The ORC can be found at your local library or on-line at http://codes.ohio.gov/orc. Remember to check local government agencies.

- ☐ Skating rinks and ski areas are regulated by the Ohio Department of Commerce's Division of Industrial Compliance. Contact the division at (614) 644-2223. Information is also on-line at www.com.state.oh.us/dico. Remember to check local government agencies.

- ☐ If food will be served, you must have a food service operation license. Contact your local health department for license and inspection information.

- ☐ If alcoholic beverages will be served, you must have the appropriate permits. 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/. Remember to check local government agencies.

- ☐ You must charge sales tax on food eaten on the premises of your business, beverages and retail sales. You need a VENDOR'S LICENSE. Contact YOUR COUNTY AUDITOR. Remember to check local government agencies.

- ☐ 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. Remember to check local government agencies.

- ☐ 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 ASCAP or BMI. For more information, contact ASCAP at (212) 621-6000 or BMI at (212) 220-3000. Information is also on-line at www.bmi.com. Remember to check local government agencies.

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