

1st STOP CHECKLIST: SKATING RINK/SKI AREA

REQUIREMENTS & REGULATIONS

- [] 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 (www.ascap.com)** or **BMI** at **(212) 220-3000 at (www.bmi.com)**. **Remember to check local government agencies**

For more help, contact your local Small Business Development Center (SBDC).

www.ohiosbdc.ohio.gov

REMEMBER TO CHECK LOCAL GOVERNMENT AGENCIES

THIS CHECKLIST IS ABOUT STATE REQUIREMENTS.