REQUIREMENTS & REGULATIONS

For more information, consult the Ohio Revised Code (ORC) Section 3794 Ohio Administrative Code (OAC) 3701:5201 through 3701:5209. The ORC can be found at your local library or on-line at http://codes.ohio.gov/orc. *Remember to check local government agencies.*

If you have questions about a smoking ban exemption, contact the Ohio Department of Health, the Indoor Environments Section Information is also on-line at http://www.ohionosmokelaw.gov/. *Remember to check local government agencies.*

Every Ohio retailer (vendor) making taxable retail sales must obtain a vendor's license, collect the proper amount of sales tax, file tax returns with payment of tax collected, and maintain complete records of transactions for the establishment. For registration contact YOUR COUNTY AUDITOR or the Ohio Business Gateway at http://business.ohio.gov. *Remember to check local government agencies.*

If you have questions about sales tax or Cigarettes and Other Tobacco Products tax information, 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://www.tax.ohio.gov/ohio_taxes.aspx or http://business.ohio.gov. *Remember to check local government agencies.*

Cigarettes and Other Tobacco Products must be purchased from a licensed distributor. All invoices should be kept for your records and/or for future inventory audits. *Remember to check local government agencies.*

If you will sell food or beverages, contact your local health department for licensing and inspection information. *Remember to check local government agencies.*

If you will sell alcohol, 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/. *Remember to check local government agencies.*

Weighing and measuring devices must be inspected. Contact YOUR COUNTY AUDITOR. *Remember to check local government agencies.*

Also governed by the U.S. Department of the Treasury, Alcohol and Tobacco Tax and Trade Bureau (TTB) for federal information, contact the office in your area. The TTB is on-line at http://www.ttb.gov/tobacco/index.shtml (877) 882-3277 or the regional office (513)-684-3334. *Remember to check local government agencies.*
If you will feature recorded 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.