Martial arts studios must comply with the Prepaid Entertainment Contract Act. For more information, contact the Ohio Attorney General's Office at (877)-244-0515 the office is also on-line at http://www.ohioattorneygeneral.gov/. *Remember to check local government agencies.*

Depending on the curriculum and degrees you will offer, your business may need to be registered with the Ohio State Board of Career Colleges and School’s Board of Proprietary School Registration. The Board of Proprietary School Registration can be reached at (877) 275-4219 or (614) 466-2752. Information is also on-line at http://scr.ohio.gov. *Remember to check local government agencies.*

Supervised training, instruction, or activities of children in specific areas, including, but not limited to: art; drama; dance; music; gymnastics, swimming, or another athletic skill or sport; computers; or an educational subject conducted on an organized or periodic basis no more than one day a week and for no more than six hours duration, are regulated by the Ohio Department of Job and Family Services. For information about requirements and licensing, contact the Ohio Department of Jobs and Family Services District Office nearest to you. Information is also on-line at http://www.jfs.ohio.gov or call (614) 466-2100. *Remember to check local government agencies.*

Sales tax is charged on the membership fees. 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://www.tax.ohio.gov. *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.