STORAGE GARAGES

(SELF-SERVICE STORAGE)

A self-service storage garage is a facility designed and used for renting or leasing individual storage space.

Checklist

- ☐ Information about your rights as a storage garage owner can be found in Ohio Revised Code (ORC) Section 5322. ORC can be found in your local library or on-line at http://codes.ohio.gov/orc.

- ☐ Storage garage rental is taxable. You must have a VENDOR'S LICENSE and collect sales tax. Contact YOUR COUNTY AUDITOR. Information is also on-line at http://business.ohio.gov.

- ☐ 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.

NAICS 531130/26

Funded in part through a grant with the U.S. Small Business Administration.