

1st STOP CHECKLIST: STORAGE GARAGES (SELF-SERVICE STORAGE)

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

REQUIREMENTS & REGULATIONS

- [] 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>. **Remember to check local government agencies.**
- [] 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> **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.**
- [] Don't forget to check with your local fire authority and building department for local requirements.

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.