There are many restrictions on the processing, packaging and selling of tobacco and tobacco products. These laws can be found in Ohio Revised Code (ORC) Sections 2927 and 1346. The ORC can be found in your local library and on-line at http://codes.ohio.gov/orc. *Remember to check local government agencies*

If you have questions, contact YOUR COUNTY AUDITOR’S OFFICE and the OHIO DEPARTMENT OF TAXATION. Information is also on-line at http://business.ohio.gov. *Remember to check local government agencies*

The OHIO DEPARTMENT OF TAXATION can be reached 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*

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 (513)-684-3334. *Remember to check local government agencies*

Contact the Ohio Environmental Protection Agency (EPA) for information about the proper disposal of hazardous and solid waste. The EPA can be reached at (614) 644-3020 for General Inquiries or (800) 329-7518 for Office of Compliance Assistance and Pollution Prevention. The Ohio EPA is also on-line at www.epa.state.oh.us. *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.