

1st STOP CHECKLIST: VENDING MACHINE OPERATIONS

REQUIREMENTS & REGULATIONS

- [] For more information, consult the **Ohio Revised Code (ORC) Section 3717**. The ORC can be found at your local library or on-line at <http://codes.ohio.gov/orc>. ****Remember to check local government agencies****

- [] More information about **cigarette vending machine** restrictions can be found in **Ohio Revised Code (ORC) Section 2927.02**. The ORC can be found in your local library or on-line at <http://codes.ohio.gov/orc>. ****Remember to check local government agencies****

- [] Vending machine owners must pay tax on all taxable vending machine items sold. Taxable items include gum, soda, cigarettes and other non-food items (excluding newspapers, which are not taxable). ****Remember to check local government agencies****

- [] You must have a **TRANSIENT VENDOR'S LICENSE** to report your sales for each county in which you have a vending machine that sells taxable goods. Contact the **OHIO DEPARTMENT OF TAXATION** Contact the Ohio Department of Taxation for additional information. ****Remember to check local government agencies****

- [] There are many restrictions on **cigarette vending machines**. If you will be selling any **tobacco products**, contact **YOUR COUNTY AUDITOR** 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****

- [] If you will sell upholstered or stuffed items, contact the **Ohio Department of Commerce's Division of Industrial Compliance, Bedding and Upholstered Furniture Section** for licensing information. They can be reached at **(614) 644-2236**. The Ohio Department of Commerce is on-line at www.com.state.oh.us/dico. ****Remember to check local government agencies****

- [] ****Remember to check local government agencies****
If you will sell food, contact your local health department for licensing 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.