For more information, consult the Ohio Revised Code (ORC) Section 4741. The ORC can be found at your local library or on-line at http://codes.ohio.gov/orc. *Remember to check local government agencies*

Ohio's laws regarding animal abuse can be found in Ohio Revised Code (ORC) Section 959. The ORC can be found in your local library or on-line at http://codes.ohio.gov/orc. *Remember to check local government agencies*

Veterinarians must be licensed by the Ohio Veterinary Medical Licensing Board. Contact the board at (614) 644-5281. Information and forms can also be found on-line at www.ovmlb.ohio.gov. *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*

You must collect sales tax on retail sales (such as leashes, shampoo, animal food, etc.). You need a VENDOR’S LICENSE. For more information, contact YOUR COUNTY AUDITOR or the OHIO DEPARTMENT OF TAXATION. 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*

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.

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