

1st STOP CHECKLIST: WATER DELIVERY SERVICE

REQUIREMENTS & REGULATIONS

- [] For more information, consult the **Ohio Revised Code (ORC) Section 164**. The ORC can be found at your local library or on-line at <http://codes.ohio.gov/orc>. **Remember to check local government agencies**
- [] Water delivery services are regulated by the county health department where the business is based. **Remember to check local government agencies**
- [] The retail sale of water is taxable. 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**
- [] Depending on the type and size of the vehicle used to deliver the water, you may need to register with the **Public Utilities Commission of Ohio's (PUCO) Motor Carrier Division**. Contact the PUCO at **(800) 686-7826 or (614) 466-3392**. Information and registration forms can also be found on-line at www.puco.ohio.gov. **Remember to check local government agencies**
- [] You may need a **commercial driver's license**, contact the **Ohio Bureau of Motor Vehicles' (BMV)** at **(614) 752-7500** for more information. The BMV is also available on-line at www.bmv.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.