

WATER DELIVERY SERVICE

Checklist

- 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>.
- Water delivery services are regulated by the county health department where the business is based.
- 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>.
- 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.
- 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.

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*For more help, contact your local Small Business Development Center (SBDC) at www.ohiosbdc.net
Also, remember to check Federal, State and local government agencies. This checklist is about state requirements.
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