

1st STOP CHECKLIST: WHOLESALE

This checklist is for businesses that sell goods to be **resold** to an end user.

REQUIREMENTS & REGULATIONS

- [] **Wholesalers DO NOT** collect sales tax and **DO NOT** need a vendor's license, because wholesalers **do not** sell goods to an **end user**. ****Remember to check local government agencies****

- [] If you will distribute **tobacco products**, contact **YOUR COUNTY AUDITOR** and the **OHIO DEPARTMENT OF TAXATION** for permit and regulation information. ****Remember to check local government agencies****

- [] If you will distribute **tobacco products**, contact the **Ohio Department of Taxation** for permit and regulation information. For **federal information**, contact the **Bureau of Alcohol, Tobacco and Firearms (ATF)** at **(800) 398-2282**. The ATF is on-line at www.atf.gov. ****Remember to check local government agencies****

- [] If you will distribute **firearms**, contact the **Bureau of Alcohol, Tobacco and Firearms (ATF)** at **(404) 417-2750**. The ATF is on-line at www.atf.gov.

- [] If you will distribute alcoholic beverages, contact the **Ohio Department of Liquor Control** at (614) 644-2360 for permit information. Information is on-line at www.com.state.oh.us/liqr/ ****Remember to check local government agencies****

- [] If you will distribute furniture, bedding, upholstered or stuffed items, contact the Ohio Department of Commerce's Division of Industrial Compliance, Bedding and Upholstered Furniture Section for licensing and inspection information. They can be reached at (614) 644-2223. The Ohio Department of Commerce is on-line at www.com.state.oh.us/dico/ ****Remember to check local government agencies****

- [] If you will distribute **plants, animals or food**, contact the **Ohio Department of Agriculture** for permit information. They can be reached at **(614) 728-6200** or toll free at **(800) 282-1955**. Information can be found at www.ohioagriculture.gov. ****Remember to check local government agencies****

- [] If you will distribute **motor fuel**, contact the **Ohio Department of Taxation** for licensing and regulation information. Information can be found at www.tax.ohio.gov. ****Remember to check local government agencies****

- [] **Fabric products** must comply with the **Federal Trade Commission's** labeling requirements. Information can be found at www.ftc.gov. ****Remember to check local government agencies****

WHOLESALE CONTINUED

- [] If you will distribute **ceramic, pottery or glass** for decoration or use (such as mugs, plates, etc.) the **U.S. Consumer Product Safety Commission** (on-line at www.cpsc.gov) and the **U.S. Food and Drug Administration** (on-line at www.fda.gov) has information about lead content regulations. **Remember to check local government agencies**

- [] If you will distribute **bait**, you may need a permit from the **Ohio Department of Natural Resources' Division of Wildlife**. Contact the division at (614) 265-6300 or (800) 945-3543 or visit their web site at <http://www.dnr.state.oh.us/Home/tabid/4414/Default.aspx> **Remember to check local government agencies**

- [] If you will distribute **gold, silver, platinum**, or any kind of **precious metals or jewels**, you may need a precious metal dealer's license. For more information, contact the **Ohio Department of Commerce's Division of Financial Institutions** at (614) 644-9572. Information and forms are also on-line at www.com.state.oh.us/fiin/ **Remember to check local government agencies**

- [] If you will distribute **cosmetics**, you must comply with the **Ohio Pure Food and Drug Law** found in the **Ohio Revised Code (ORC) Section 3715**. The ORC can be found at your local library or on-line at <http://codes.ohio.gov/orc>.

- [] Questions about federal cosmetic laws should be directed to the **U.S. Food and Drug Administration** at (888) 463-6332. Detailed information about federal labeling requirements is on-line at www.fda.gov.

- [] If you will distribute **motor vehicles**, contact the **Ohio Bureau of Motor Vehicles' Dealer Licensing Division** at (614) 752-7500 for licensing information. The Bureau of Motor Vehicles is on-line at www.bmv.ohio.gov/. **Remember to check local government agencies**

- [] If you have questions about sales tax, contact the **OHIO DEPARTMENT OF TAXATION** can be reached at (888) 405-4039 or (800) 282-1782. Information is also on-line at www.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.