

1st STOP CHECKLIST: BED & BREAKFAST

REQUIREMENTS & REGULATIONS

- [] You will need a Hotel/Motel License from the **State Fire Marshal's Office Bureau of Testing and Registration**. Contact the bureau at **(614) 752-7126**. The information and forms are also on-line at <http://www.com.ohio.gov/fire/fmtrMain.aspx>
Remember to check local government agencies
- [] Information about health requirements can be found in **Ohio Revised Code (ORC) Section 3731**.
- [] Information about innkeeper responsibilities can be found in **ORC Section 4721**.
- [] The **ORC** can be found in your local library or on-line at <http://codes.ohio.gov/orc>.
- [] If your establishment will have five or more rooms, you must collect sales tax on the total amount charged. You need a **VENDOR'S LICENSE**, please contact **YOUR COUNTY AUDITOR**.
Remember to check local government agencies
- [] Municipalities, counties and townships may also levy an excise tax on room charges.
Remember to check local government agencies
- [] If food will be served, you must have a **food service operation license**. Contact **your local health department** for license and inspection information.
Remember to check local government agencies
- [] If alcoholic beverages will be served, you must have the appropriate permits. Contact the **Ohio Department of Liquor Control** at **(614) 644-2360** for more information. Information is also on-line at www.com.ohio.gov/liqr .
Remember to check local government agencies
- [] If you will sell any **tobacco products**, contact **YOUR COUNTY AUDITOR'S OFFICE** and the **OHIO DEPARTMENT OF TAXATION**.
Remember to check local government agencies
- [] If you will sell **lottery tickets**, contact your regional Lottery Commission Office. Information is available on-line at www.ohiolottery.com.
Remember to check local government agencies

HOTEL/MOTEL/BED & BREAKFAST CONTINUED

- [] You must charge sales tax on food eaten on the premises of your business, beverages, tobacco and retail sales. You will need a **VENDOR'S LICENSE**, please contact **YOUR COUNTY AUDITOR**.
- [] 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>.
- [] The **OHIO DEVELOPMENT SERVICES AGENCIES, Ohio Tourism Industry Office website, <http://industry.discoverohio.com>**, has free advertising and marketing opportunities.
- [] If you will feature recorded or live **music**, you must have permission from the owner of the copyrighted material. You can do this by contacting **ASCAP or BMI**. For more information, contact **ASCAP** at **(212) 621-6000 (www.ascap.com)** or **BMI** at **(212) 220-3000** at (www.bmi.com).

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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