

## VENDOR'S LICENSES. & REGISTRATIONS FOR THE STATE OF OHIO

A new Regular Vendor's license is required if a business moves out of the county in which it is located, however, if a business relocates within the same county where the Regular Vendor license is issued, the license is transferable. A transfer application (Form ST-3TL) must be submitted to the Department of Taxation. There is no fee for transferring a Regular Vendor's license.

Any change in ownership (sole proprietor, change of partners in a partnership, partnership to corporation, corporation to sole proprietor, partnership to sole proprietor, etc.) requires a new license. Vendor's holding an active class C or D liquor permit must continue to operate under the permit holders Vendor's license until the permit transfers to the new owner.

### REGULAR VENDOR'S LICENSE

Vendors must obtain one for each fixed place of business in Ohio.

**Where:** County Auditors Office  
**Cost:** \$25  
**Filing:** Monthly / Semi-annually  
**Due:** 23rd of the following month -  
**Discount:** .75% (.0075) - when return is timely filed & tax paid  
**Additional Charges:** May be 10% of tax liability or \$50, whichever is greater  
**Assessment Penalty:** May be 50% of tax collected

### TRANSIENT VENDOR'S LICENSE

A transient vendor is any person who leases titled motor vehicles, titled watercraft, or titled outboard motors, or in the usual course of business transports inventory; a stock of goods, or similar tangible personal property to a temporary place of business for the purpose of making retail sales of such property.

**Where:** Department of Taxation  
**Cost:** \$25  
**Filing:** Monthly / Semi-annually  
**Due:** 23rd of the following month  
**Discount:** .75% (.0075) - when return is timely filed & tax paid  
**Additional Charges:** May be 10% of tax liability or \$50, whichever is greater  
**Assessment Penalty:** May be 50% of tax collected

## SERVICE VENDOR'S LICENSE

Those providing automatic data processing and computer services, taxable telecommunications service, landscaping and lawncare service, private investigation and security service, information service (1-900 telephone calls), building maintenance and janitorial service, exterminating service, employment service or employment placement service. These sales are presumed to occur at the location of the consumer where the service is performed or received.

<b>Where:</b>	Department of Taxation
<b>Cost:</b>	\$25
<b>Filing:</b>	Monthly
<b>Due:</b>	23rd of the following month
<b>Discount:</b>	.75% (.0075) - when return is timely filed & tax paid
<b>Additional Charges:</b>	May be 1 0% of tax liability or \$50, whichever is greater
<b>Assessment Penalty:</b>	May be 50% of tax collected

## DELIVERY VENDOR'S LICENSE

Required for vendors who make retail sales but do not maintain a store, showroom, or similar fixed place of business or other location where merchandise regularly is offered for sale or displayed or shown in catalogs for selection or pick-up by customers, or where customers bring goods for repair or other service, including renting or leasing tangible personal property, except titled-motor vehicles, watercraft, and outboard motors. Sales by the "delivery vendor" are consummated at the point of delivery, where the leased or rented property is used, or where the service is performed or received. The tax rate in effect at the point where the sale is consummated applies.

<b>Where:</b>	Department of Taxation
<b>Cost:</b>	\$25
<b>Filing:</b>	Monthly
<b>Due:</b>	231 of the following month
<b>Discount:</b>	.75% (.0075) - when return is timely filed & tax paid
<b>Additional Charges:</b>	May be 1 0% of tax liability or \$50., whichever is greater
<b>Assessment Penalty:</b>	May be 50% of tax collected

## SERVICES SUBJECT TO SALES TAX IN OHIO

### Services covered by a Service Vendor's License (issued by the Department of Taxation):

- o Taxable telecommunication services.
- o Automatic data processing, computer and electronic information services provided for use in business.
  - Landscaping and lawn care service (if annual sales equal or exceed \$5,000).
  - Provision of private investigation or security service.
  - Provision of information service (1-900 telephone calls).
  - Provision of exterminating service.
- 1s Building maintenance and janitorial services (if annual sales equal or exceed \$5,000).
  - Provision of employment service.
  - Provision of employment placement service.

### Services covered by a Regular Vendor's License (issued by the county auditor):

- Rental of hotel rooms or similar sleeping accommodations for less than 30 days by establishments with 5 or more sleeping rooms.
- Provision of physical fitness facility service.
- o Provision of recreation and sport club service.
- Repair of tangible personal property (except repair of property which is exempt from sales tax). \*\*
- Installation of tangible personal property (except installation of property exempt from sales tax). \*\*
- Washing (except coin-operated), cleaning, waxing, polishing or painting of motor vehicles. \*\*
- Cleaning towels, linen, or clothing used in a trade or business.

[\*\* These services may be covered instead by a Delivery Vendor's License issued by the Department of Taxation to vendors who make sales based on delivery of goods and certain services at the consumer's location. Vendors should check with the Department before obtaining a license.]