



**OHIO SALES TAX GUIDELINES FOR EXHIBITORS**  
rev 10/23/2013

**ATTENTION ALL EXHIBITORS:**

- If you are selling FOOD, packaged or not packaged, you are required to have a Temporary Food Vendor License from the City of Cleveland's Department of Public Health. That application along with guidelines and cost can be found on-line at:  
<http://www.thefamilyunityinthepark.com/City%20of%20Cleve%20Food%20Vendor%20Guidelinesf.pdf>
- If you are selling ITEMS OTHER THAN FOOD, you are required to have a Vendor License or a Transient Vendor License from the State of Ohio. See below.
- If you are selling FOOD, packaged or not packaged, and ITEMS OTHER THAN FOOD you are required to have both a Temporary Food Vendor License City from the City of Cleveland's Department of Public Health and a Vendor License or Transient Vendor License from the State of Ohio.

<b>Taxpayer</b>	<b>Cost of License</b>	<b>Description</b>	<b>Type of Application</b>
Vendor	\$25	Each person with a fixed place of business in Ohio from which taxable sales are made. Vendors must have one license for each fixed place of business. License is issued by the County Auditor via the Ohio Department of Taxation.	ST-1
Transient Vendor	\$25	Retailer who transports stock(s) of goods to temporary places of business in order to make sales. The license is issued by the Ohio Department of Taxation and valid throughout the state.	ST1-T

**YOUR RESPONSIBILITY:**

It is the responsibility of each vendor/exhibitor to review and ensure compliance with all codes, ordinances, and statutes, both existing and future, as defined by all applicable city, county, state, and federal governmental authorities. The I-X Center is located in the City of Cleveland, County of Cuyahoga, and State of Ohio.

**OUR RESPONSIBILITY:**

The I-X Center is responsible, by Ohio Revised Code, 5739.17 Vendor's License (F), to keep a comprehensive record of all such vendors, listing the vendor's name, permanent address, vendor's license number, and the type of goods sold. Such records shall be kept for four years and shall be open to inspection by the commissioner.

**OHIO DEPARTMENT OF TAXATION:**

In accordance with H.B. 562, effective January 2009, the Ohio Department of Taxation began mandatory electronically filing of sales tax returns. It states that each person who has or is required to have a vendor's license shall make and file a return using electronic means. As vendors are required to file returns electronically, the Ohio Department of Taxation strongly recommends that you apply for the vendor account electronically through the Ohio Business gateway (OBG). This will prepare you for filing by having the OBG registration process completed, and filing of the return will be limited to a log-in and completion of the return.

**To access the gateway go to:**

**<https://ohiobusinessgateway.ohio.gov/OBG/Membership/Security.mvc/Login?ReturnUrl=%2fOBG%2fMembership%2fHome.mvc%2fIndex#MainContainer>**

If you are unable to complete the application online you must complete a ST 1 or ST1-T. \*Note: The processing of a paper application may take up to six weeks. If you wish to complete the application through the mail, please use the link below to obtain a copy of the paper application for the appropriate account type:

To access the ST-1 application: [http://www.tax.ohio.gov/portals/0/forms/sales\\_and\\_use/Applications-2010/ST\\_ST1.pdf](http://www.tax.ohio.gov/portals/0/forms/sales_and_use/Applications-2010/ST_ST1.pdf)

To access the ST1-T application: [http://www.tax.ohio.gov/portals/0/forms/sales\\_and\\_use/Applications-2009/ST\\_ST1T\\_FI.pdf](http://www.tax.ohio.gov/portals/0/forms/sales_and_use/Applications-2009/ST_ST1T_FI.pdf)