



BENTON ADVERTISING & PROMOTION

PO Box 607
Benton, AR 72018-0607
(501) 776-5900



To: A&P Businesses in Benton

Subject: Information and forms that pertain to the A&P Tax (*hamburger tax)

Enclosed:

- Advertising & Promotion Tax Permit Application
- Blank form and Instructions for filling out the monthly form with your tax payment
- Tax Amounts for the City of Benton / Saline County
- A copy of the Rules and Regulations concerning the tax

Questions and Submission of Documents:

- If you have questions concerning the tax or filling out any of the requested forms, please call Mandy Spicer at the City of Benton, 501-776-5900.
- The Application form for A&P should be submitted, along with a copy of your Health Department Permit and State of Arkansas Sales tax Permit, to the City Clerk at 410 River Street, Benton, AR 72015 or PO Box 607, Benton, AR 72018.
- Monthly A&P Tax payments are to be submitted to Administrative Services at 410 River Street, Benton, AR 72015 or PO Box 607, Benton, AR 72018.
- We are also accepting payments online at <https://ar.accessgov.com/city-of-benton>. Each transaction will be subject to a convenience fee of 3% plus \$1.00, which will apply to the total charge.

Benton

Advertising & Promotion Commission

A&P TAX PERMIT APPLICATION

Date _____

Name of Business _____

Corporate Name (if different from operating name) _____

EIN # _____

Is this Business a Food Truck: Yes No

City Event(s) You Plan on Attending: _____

Address of Business:

(Please Include Street Address, City, State, Zip)

Business Phone _____ Home/Cell Phone _____

Business Started Month _____ Year _____

Owner's Name (Please Print) _____

Home Address _____
(Please Include Street Address, City, State, Zip)

E-Mail Address _____

Mailing address (if different than business location)

(Please Include Street Address, City, State, Zip)

Signature of owner or owner representative: _____

Documents required to be submitted with the application:

- 1) City privilege license
- 2) Sales tax permit from State of Arkansas
- 3) Health Department permit

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Office Use Only

Permit #: _____

Date Issued: _____

TAX AMOUNTS
City of Benton / Saline County

Dear Owner / Manager,

This is a notice for collecting the “hamburger tax” also known as the A&P tax. The beginning date for the collection is the first day you are in operation (1.500%). The first remittance date to the Commission will be on or before the last day of the month following the end of the first month you are in operation. Example: Business opens 2-14-25, so your February taxes are due by March 31st without being delinquent.

REMINDER:

Please check the following chart for correct amount to be collecting.

For items with prepared food & beverage, a breakdown is as follows:

State of Arkansas	6.500 %
Benton (city of)	2.500 %
Benton (hamburger tax)	1.500 %
Total	10.500 % (from the sale of prepared food & beverage)

For items with no prepared food & beverage, a breakdown is as follows:

State of Arkansas	6.500 %
Benton (city of)	2.500 %
Total	9.000 % (no prepared food or beverage)

For hotels:

State of Arkansas	6.500 %
Benton (city of)	2.500 %
Benton (hamburger tax)	1.500 %
Tourism Tax	<u>2.000%</u>
Total	12.500% (from the sale of prepared food & beverage)

1st month delinquent=5% late fee; 2nd month delinquent=10% late fee+\$50 penalty; 3rd month delinquent=15% late fee+\$50 penalty; 4th month delinquent=20% late fee+\$50 penalty; 5th month delinquent=25% late fee+\$50 penalty; 6th month delinquent=30% late fee+\$50 penalty; 7th month and on delinquent=35% late fee+\$50 penalty.

Thanks,

Benton Advertising and Promotion Commission

**BENTON ADVERTISING & PROMOTION
PO BOX 607
BENTON, AR 72018-0607
(501)776-5900
REVISED**

**Must be postmarked by the last day of the month for the preceding calendar month
BENTON ADVERTISING / GROSS RECEIPTS TAX MONTHLY REPORT**

Required by Benton Ordinance Number 46 of 2005 (Revised June 25, 2018)

RETURN THIS COPY ONLY FOR PROPER CREDIT

PERMIT-ACCOUNT NO. _____

For the Month of: _____
Business Name: _____
Business Address: _____
Business Phone: _____
E-Mail address: _____

<p>NOTICE Make Check Payable to: <u>City of Benton Advertising & Promotion Commission</u></p> <p>Mail To: City of Benton Finance Office A&P Commission P. O. Box 607 Benton, AR 72018-0607</p>

- Gross Receipts _____ \$
(Total of cash receipts and credit sales) See reverse side, INSTRUCTIONS No. 1
Deduct:
- Returned Sales or Refunds, if any _____ \$
- Other Deductions Authorized by Law (SEE INSTRUCTIONS No. 8) _____ \$

ATTACH REMITTANCE HERE	NOTICE
	Total Taxable Receipts Shown On this Report Must Agree With Total Amount Reported To State Revenue Commissioner
	Amount Reported to State Revenue Commissioner \$ _____
	Attach Remittance (Check, Draft or Money Order) Secure Before Mailing DO NOT MAIL CASH OR STAMPS

Total Deductions (#2 & #3)	\$ _____
Taxable Receipts	\$ _____
Tax Due (1.5% on Taxable Receipts)	\$ _____
Less 2% if Received by 20 th	\$ _____
Penalty (See INSTRUCTIONS No. 6)	\$ _____

**NOTE: REMITTANCE MUST BE BY
SEPARATE CHECK.**

This Remittance _____ \$ _____

"I hereby state, avow and affirm that the statements contained herein are full, true, and correct, as required by provisions of Ark. Code Ann. § 26-18-201 *et. seq.*"

Date this report prepared _____

(Name of Business)

OFFICE USE ONLY
Acct. # _____
Receipt # _____
Date Rec. _____

Must be signed by owner, officer or authorized agent

ATTACHMENT NO. 5 to the Benton Advertising & Promotion
Commission Rules & Regulations Adopted January 12, 2006
Revised June 25, 2018

INSTRUCTIONS FOR PAYMENT ON THE BACK OF THIS FORM

Benton

Advertising & Promotion Commission

INSTRUCTIONS FOR PAYMENT OF TAX

1. All information supplied in this report should be on the basis of actual records and all records, including books of account, invoices, credit memoranda, refund slips and all other evidence of every kind which will substantiate and prove the accuracy of the return on this form are required to be kept for three (3) years, and open to the examination of the Benton Advertising and Promotion Commission.
2. Unless otherwise specially instructed the total receipts to be reported in this return for the purpose of computation of tax due are the gross receipts of such business, including both CASH RECEIPTS AND CREDIT SALES. (Item 1 of return.)
3. **DUE DATE** – It is the duty of the Taxpayer to deliver the return on this form and payment to the Benton Advertising and Promotion Commission on or before the last day of each month for the preceding calendar month. (For example, August collected receipts are due on September 30.)
4. **DELINQUENCY DATE**-- The A & P Tax is deemed delinquent on the first day of the month following the month it was due. It is subject to penalty on the second day of the month following the date it was due.
5. **DISCOUNT** – If the A & P Tax is delivered to the Benton Advertising and Promotion Commission on or before the 20th day of the month in which it is due, a 2% discount can be claimed on the Tax Due. (For example, if there is a \$100.00 tax due for the month of January, the taxpayer is allowed a \$2.00 discount if the tax is paid on or before February 20th, or if the envelope is postmarked on or before February 20th.)
6. **PENALTIES** -- If the tax is not paid by the delinquency date (the first day of the month after the month in which the tax is due), a 5% penalty per month delinquency fee will be charged for each month or fraction of a month during which the failure continues, not to exceed thirty-five (35%) in aggregate. Also, a fifty-dollar (\$50) penalty will be assessed for each return which is not filed within thirty (30) days of notification under Section 3(b), and for each return which is not corrected within thirty (30) days of the notice of the return being non-compliant.
7. Acceptance by the Benton Advertising and Promotion Commission of tax remitted with any return shall not be conclusive as to the correctness of the matters set forth by the taxpayer in the return and shall not be finally determinative of the amount of tax liability.
8. Total "OTHER DEDUCTIONS" claimed in Item 3 of this return must be itemized, with each item identified and shown in separate amounts in the space provided below. Other deductions to include are all sales excluding those received for prepared foods & for rental leasing of hotel, motel, or condominiums.

_____	_____
_____	_____
_____	_____

Benton A&P Delinquency Policy
Revised June 25, 2018

Based on the definitions from the Rules and Regulations:

“Due Date” means the last day of the month following the month the tax is imposed on gross receipts. (i.e.: August collected receipts, payment due on Sept. 30th).

“Delinquency Date” means that A&P tax is delinquent on the first day of the month following the month it was due.

"Subject to Penalty" means that penalty will be assessed on the second day of the month following the month it was due.

"Collection Procedures" for collection of the tax when no return is filed or if a return is filed with insufficient payment of the tax. Collection procedures are as follows:

1. First notice is served to delinquent account no later than the 10th day of the month following the month it was due. First notice includes:
 - a. Past Due Letter
 - b. Gross Receipts Form**At this time, the name of delinquent accounts in this status will have its business name published in *The Saline Courier* and on social media. Also, if a delinquent account has an alcohol permit from the Department of Finance & Administration-Alcoholic Beverage and Control Board (ABC), the ABC will notified of its delinquent status.
2. Second notice is served to delinquent accounts no later than the 10th day of the month following the month of the first notice. Second notice includes:
 - a. Notice of Intent to Revoke A & P Tax Permit
 - b. Notice of Proposed Assessment (average of previous 3 months or industry average based upon like businesses that operate in Benton)After 10 days, send
-----Notice of Hearing Date (if requested)
If Hearing Is Held
-----Hearing Officer Finding
-----Final Notice of Intent to Revoke A&P Tax Permit

NOTE: Commission votes to revoke permit

3. Third notice is served to delinquent accounts no later than the 10th day of the month following the month of the second notice. Third notice includes:
 - a. Notice of Revocation
 - b. Hearing Officer Finding, if any
 - c. Notice of Final Assessment and Demand for Payment

NOTE: Commission votes to issue Certificate of Indebtedness

4. Fourth and Final Notice is served to delinquent accounts no later than the 10th day of the month following the third notice. Fourth Notice includes:
 - a. Certificate of Indebtedness

NOTE: All notifications shall be sent by regular U.S. mail or certified U.S. mail/return receipt, at the discretion of the City Finance Director. Those under \$10 will be sent by regular mail; those above \$10 will be sent by certified U.S. mail.