

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 %
County (Saline)	<u>0.375 %</u>
Total	<u>10.875 % (from the sale of prepared food & beverage)</u>

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

State of Arkansas	6.500 %
Benton (city of)	2.500 %
County (Saline)	<u>0.375 %</u>
Total	<u>9.375 % (no prepared food or beverage)</u>

For hotels:

State of Arkansas	6.500 %
Benton (city of)	2.500 %
Benton (hamburger tax)	1.500 %
County (Saline)	0.375 %
Tourism Tax	<u>2.000 %</u>
Total	<u>12.875 % (from the sale of prepared food & beverage)</u>

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