



**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

.....  
*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 31<sup>st</sup> 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 %
<b>Benton (hamburger tax)</b>	<b>1.500 %</b>
<b>Total</b>	<b>10.500 % (from the sale of prepared food &amp; beverage)</b>

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

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

**For hotels:**

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

---

1<sup>st</sup> month delinquent=5% late fee; 2<sup>nd</sup> month delinquent=10% late fee+\$50 penalty; 3<sup>rd</sup> month delinquent=15% late fee+\$50 penalty; 4<sup>th</sup> month delinquent=20% late fee+\$50 penalty; 5<sup>th</sup> month delinquent=25% late fee+\$50 penalty; 6<sup>th</sup> month delinquent=30% late fee+\$50 penalty; 7<sup>th</sup> 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><b>NOTICE</b> <b>Make Check Payable to:</b> <u>City of Benton Advertising &amp; Promotion Commission</u></p> <p><b>Mail To:</b> City of Benton Finance Office A&amp;P Commission P. O. Box 607 Benton, AR 72018-0607</p>
---

- |  |       |          |
|--|-------|----------|
| 1. <u>Gross Receipts</u>   | _____ | \$ _____ |
| (Total of cash receipts and credit sales) See reverse side, INSTRUCTIONS No. 1 |       |          |
| Deduct:  |       |          |
| 2. <u>Returned Sales or Refunds, if any</u>                                    | _____ | \$ _____ |
| 3. <u>Other Deductions Authorized by Law (SEE INSTRUCTIONS No. 8)</u>          | _____ | \$ _____ |

<b>ATTACH REMITTANCE HERE</b>	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 <b>DO NOT MAIL CASH OR STAMPS</b>

Total Deductions (#2 & #3)	_____	\$ _____
Taxable Receipts	_____	\$ _____
Tax Due (1.5% on Taxable Receipts)	_____	\$ _____
Less 2% if Received by 20 <sup>th</sup>	_____	\$ _____
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)

<b>OFFICE USE ONLY</b>
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 20<sup>th</sup> 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 20<sup>th</sup>, or if the envelope is postmarked on or before February 20<sup>th</sup>.)
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 10<sup>th</sup> 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 10<sup>th</sup> 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 10<sup>th</sup> 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

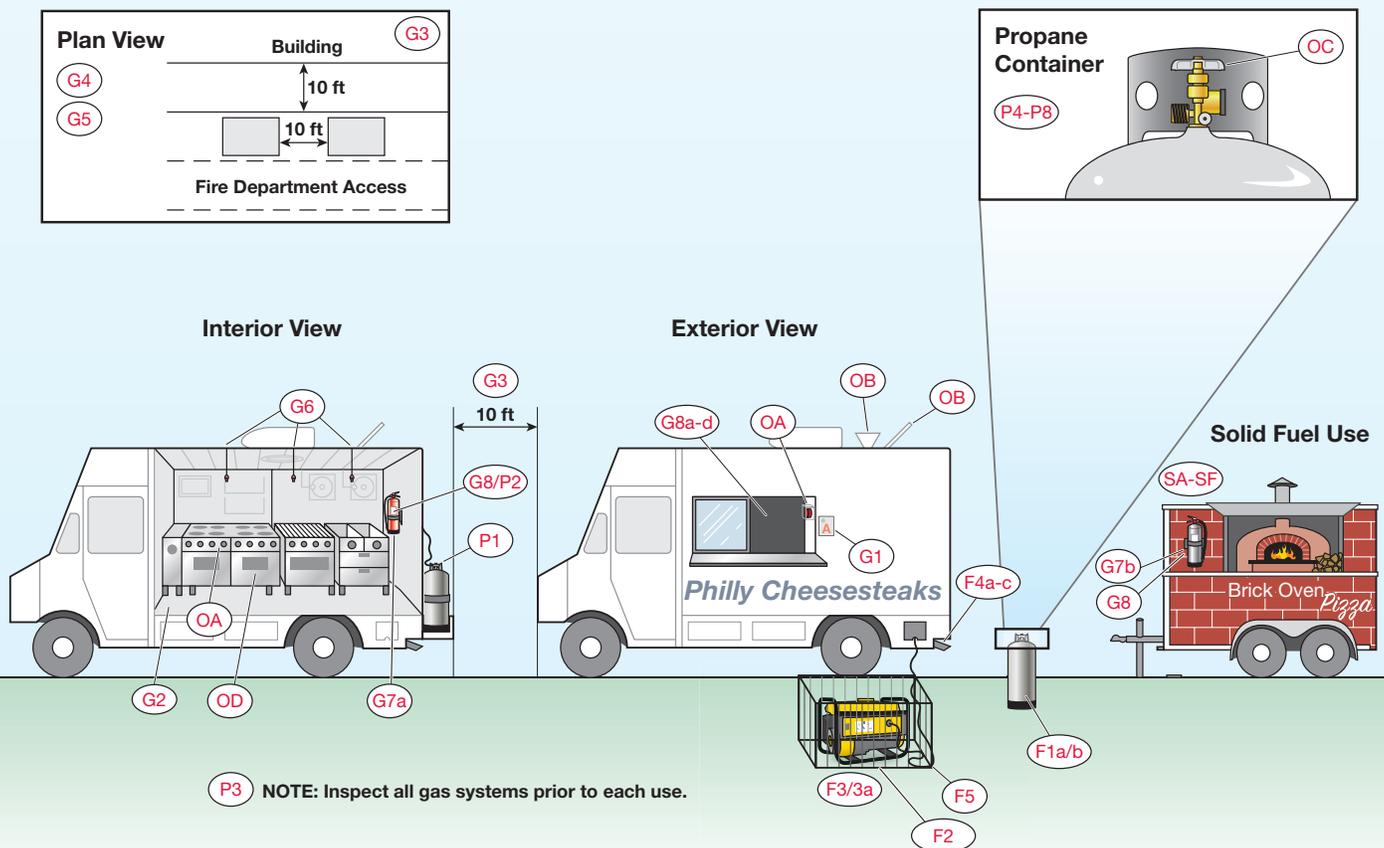
NOTE: Commission votes to issue Certificate of Indebtedness

4. Fourth and Final Notice is served to delinquent accounts no later than the 10<sup>th</sup> 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.



## FOOD TRUCK SAFETY



NFPA code references are provided at the end of each item. The red keys correspond to the NFPA food truck safety diagram. For more detailed information, see NFPA 1, Chapter 17 in NFPA 96, and Chapter 16 in NFPA 58.

### General Safety Checklist

- Obtain license or permits from the local authorities. [1:1.13.8] **G1**
- Ensure there is no public seating within the mobile food truck. [1:50.8.3.2] **G2**
- Check that there is a clearance of at least 10 ft away from buildings, structures, vehicles, and any combustible materials or as prescribed by the AHJ. [96:17.2] **G3**
- Verify fire department vehicular access is provided for fire lanes and access roads. [1:18.2.4] **G4**
- Ensure clearance is provided for the fire department to access fire hydrants and access fire department connections. [1:13.1.4; 1:13.1.5] **G5**
- Check that appliances that produce grease-laden vapors and that might be a source of grease in the hood, grease removal device, or duct are protected by fire-extinguishing equipment. [96:10.1.2] **G6**
- Verify portable fire extinguishers have been selected and installed in kitchen cooking areas in accordance with NFPA 10. [96:10.9] **G7a**
- Where cooking appliances that use solid fuel, such as charcoal or wood, produce grease-laden vapors, make sure the appliances are protected by listed fire-extinguishing equipment. [96:15.7.1] **G7b**
- Ensure that workers are trained in the following: [96:17.11]: **G8**
  - Proper use of portable fire extinguishers and extinguishing systems [96:17.11.1(1)] **G8a**
  - Proper method of shutting off fuel sources [96:17.11.1(2)] **G8b**
  - Proper procedure for notifying the local fire department [96:17.11.1(3)] **G8c**
  - Proper procedure for how to perform simple leak test on LP-Gas connections [96:17.11.1(5)] **G8d**



# FOOD TRUCK SAFETY CONTINUED

## Fuel & Power Sources Checklist

- ❑ Verify that fuel tanks are filled to the capacity needed for uninterrupted operation during normal operating hours. [1:10.14.11.1 for carnivals only] **F1a**
- ❑ Ensure that refueling is conducted only during non-operating hours. [96:17.8.3] [1:10.14.11.2 for carnivals only] **F1b**
- ❑ Check that any engine-driven source of power is separated from the public by barriers, such as physical guards, fencing, or enclosures. [96:17.6.2.2] **F2**
- ❑ Ensure that any engine-driven source of power is shut down prior to refueling from a portable container. [1:10.15.4] **F3**
- ❑ Check that surfaces of engine-driven source of power are cool to the touch prior to refueling from a portable container. **F3a**
- ❑ Make sure that exhaust from engine-driven source of power complies with the following: **F4**
  - ❑ At least 12 ft in all directions from openings, air intakes, and means of egress [96:17.6.2.3(1)] **F4a**
  - ❑ Directed away from all buildings [96:17.6.2.3(2)] **F4b**
  - ❑ Directed away from any mobile or temporary cooking operations [96:17.6.2.3(3)] **F4c**
- ❑ Ensure that all electrical appliances, fixtures, equipment, and wiring complies with the NFPA 70® [96:17.9.1] **F5**

## Propane System Integrity Checklist

- ❑ The main shutoff valves on a container for liquid and vapor are either accessible without the use of tools, or other equipment is provided to shut off the container valve. [58:16.3.4] **P1**
- ❑ Ensure that during cooking operations at least one person is trained in emergency response procedures and knows how to shut off fuel sources, change out LP-Gas containers, and the properties of LP-Gas. [58:16.8.1] **P2**
- ❑ Visually inspect LP-Gas systems daily for damage and proper operation prior to each use. [96:17.8.2.3] **P3**
- ❑ Perform pressure testing on all new or modified piping systems. [58:16.6.10] **P4**
- ❑ Perform leak testing on cylinder connections with a noncorrosive leak-detecting fluid or other approved leak detection method each time a cylinder(s) is replaced. [58:16.11.5] **P5**
- ❑ Document leak testing and keep documentation in the mobile food facility. [58:16.11.3, 16.11.3.1] **P6**
- ❑ Ensure that on gas system piping, a flexible connector is installed between the regulator outlet and the fixed piping system. [58:16.6.8.1] **P7**
- ❑ Where a gas detection system is installed, ensure that it is tested monthly. [96:17.8.2.2] **P8**

## Operational Safety Checklist

- ❑ Do not leave cooking equipment unattended while it is still hot. (This is the leading cause of home structure fires and home fire injuries.) **OA**
- ❑ Operate cooking equipment only when exhaust systems are on. [96:12.1.1] **OB**
- ❑ Close LP-Gas container valves when system is not in use. [58:6.26.8.3] **OC**
- ❑ Keep cooking equipment, including the cooking ventilation system, clean by regularly removing grease. [96:12.4] **OD**

## Solid Fuel Safety Checklist (Where Wood, Charcoal, Or Other Solid Fuel Is Used)

- ❑ Fuel is not stored above any heat-producing appliance or vent. [96:15.9.2.2] **SA**
- ❑ Fuel is not stored closer than 3 ft to any cooking appliance. [96:15.9.2.2] **SB**
- ❑ Fuel is not stored near any combustible flammable liquids, ignition sources, chemicals, and food supplies and packaged goods. [96:15.9.2.7] **SC**
- ❑ Fuel is not stored in the path of the ash removal or near removed ashes. [96:15.9.2.4] **SD**
- ❑ Ash, cinders, and other fire debris should be removed from the firebox at regular intervals and at least once a day. [96:15.9.3.6.1, 15.9.3.6.2] **SE**
- ❑ Removed ashes, cinders, and other removed fire debris should be placed in a closed, metal container. [96:15.9.3.8.1] **SF**

### Learn More

- ▶ Get free digital access to NFPA codes and standards at: [nfpa.org/docinfo](https://nfpa.org/docinfo)
- ▶ Read the latest news and updates at: [nfpa.org/foodtrucksafety](https://nfpa.org/foodtrucksafety)
- ▶ Review the following and other NFPA resources at: [nfpa.org](https://nfpa.org)
  - NFPA 1, *Fire Code*, 2024 Edition
  - *NFPA 1 Fire Code Handbook*, 2021 Edition
  - NFPA 10, *Standard for Portable Fire Extinguishers*, 2022 Edition
  - NFPA 58, *Liquefied Petroleum Gas Code*, 2024 Edition
  - *LP-Gas Code Handbook*, 2024 Edition
  - NFPA 70®, *National Electrical Code®*, 2023 Edition
  - *National Electrical Code® Handbook*, 2023 Edition
  - NFPA 96, *Standard for Ventilation Control and Fire Protection of Commercial Cooking Operations*, 2024 Edition
  - NFPA 96, *Standard for Ventilation Control and Fire Protection of Commercial Cooking Operations Handbook*, 2017 Edition

