

Benton

Advertising & Promotion Commission

To: Food Truck Businesses in Benton

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

Enclosed:

- Request for Application Form
- Advertising & Promotion Tax Permit Application
- Instructions for filling out the monthly form
- Blank form to be filled out monthly with your tax payment
- 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 ext. 104
- 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 114 South East St, Benton, AR 72015 or PO Box 607, Benton, AR 72018
- Monthly A&P Tax payments are to be submitted to Administrative Services at 114 South East Street, Benton, AR 72015 or PO Box 607, Benton, AR 72018

REQUEST FOR APPLICATION FORM

Dear Owner / Manager,

This is a reminder notice for collecting the "hamburger tax". The beginning date for the collection is the first day you are in operation (additional 1.500%) The first remittance date to the commission will be on or before the 20th day of the month following the end of the first month you are in operation.

Also, your application for is currently due in order for us to issue you a permit number.

REMINDER:

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

State of Arkansas	6.500%
Benton (city of)	2.500%
Benton (hamburger tax)	1.500%
County (Saline)	<u>0.375%</u>
<u>Total</u>	<u>10.875% (from the sale of prepared food and 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>
<u>Total</u>	<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>
<u>Total</u>	<u>12.875% (from the sale of prepared food & beverage)</u>

Thanks,

Benton Advertising and Promotion Commission

Enclosures: Application
 Gross Tax Monthly Report
 Instructions (keep for future use in preparing tax report each month)

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 ☐

Address of Business

Street Address (or P. O. Box) _____

City _____ State _____ Zip Code _____

Business Telephone Number _____

Business Started Month _____ Year _____

Owner's Name (Please Print) _____

Home Phone _____ Cell Phone _____

Home Address _____

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

E-Mail Address _____

Mailing address (if different than business location)

Street Address (or P. O. Box) _____

City _____ State _____ Zip Code _____

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: _____

BENTON ADVERTISING & PROMOTION**PO BOX 607****BENTON, AR 72018-0607****(501) 776-5900 FAX (501) 776-5912**This Report Must Be Received / Postmarked On or before the 20th day of Each Month**BENTON ADVERTISING / GROSS RECEIPTS TAX MONTHLY REPORT**

Required by Benton Ordinance Number 46 of 2005

RETURN THIS COPY ONLY FOR PROPER CREDIT

PERMIT-ACCOUNT NO. _____

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

NOTICE
Make Check Payable to:
City of Benton Advertising & Promotion Commission

Mail to:
City of Benton Finance Office
A&P Commission
PO Box 607
Benton, AR 72018-0607

Gross Receipts _____ \$ _____

(Total of cash receipts and credit sales) See Instruction for payment of tax #1 & #2

Deduct:

Returned Sales or Refunds, If any _____ \$ _____Other Deductions Authorized by Law _____ \$ _____

(See instruction No. 7)

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) DO NOT MAIL CASH OR STAMPS

Total Deductions _____ \$ _____Taxable Receipts _____ \$ _____Tax Due (1.5% on Taxable Receipts) _____ \$ _____Less 2% if Received by 20th _____ \$ _____Penalty _____ \$ _____

(Instruction No. 5)

Total INTEREST _____ \$ _____Memorandum Credit (Attached) _____ \$ _____This Remittance _____ \$ _____

Hereby state, avow and affirm that the statement contained herein are full, true, and correct, as required by provisions of Ark. Code Ann. 26-18-201 et. seq. and Ann. 26-18-203 et. seq.

Date this report prepared _____

Name of Business _____

Signature of owner, officer or authorized agent

OFFICE USE ONLY

Acct. # _____

Receipt # _____

Date Rec # _____

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, refunds 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 20th day of each month for the preceding calendar month.** The A&P Tax is due and payable as of the first day of each calendar month and shall be deemed delinquent if not paid on or before the first day of the next calendar month. (For example the A&P Tax for January is due on the first day of February; however, it is not delinquent until the second day of March)
4. **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)
5. **PENALTIES & TAX** – If the tax is not paid by the delinquency date (the second day of the month after the month in which the tax is due), a 5% penalty will be charged for each month past due up to 35% in aggregate; in addition to the penalty, assessed simple interest on any unpaid A&P tax be assessed at the rate of 10% per annum from the delinquency date.
6. 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.
7. 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.

_____	_____
_____	_____
_____	_____
_____	_____

Benton A&P Delinquency Policy

Revised June 25th, 2018

Based on the definitions from the Rules and Regulations:

Due Date - 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 - the A&P tax is delinquent on the first day of the month following the month it was due.

Subject to Penalty - 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 filled or if a return is filled with insufficient payment of the tax. Collection procedures are as follows:

1. First notice is served to the delinquent account no later than the 10th day of the month following the month it was due. First notice included:
 - a. Past Due Letter
 - b. Gross Receipts Form
 - ** At this time, the name of delinquent accounts in the 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 be 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 business 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 Findings, if any
 - c. Notice of Final Assessment and Demand for Payment

NOTE: Commission voted 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.

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. [1:10.14.10.1 for carnivals only] **F1a**
- ☐ Ensure that refueling is conducted only during non-operating hours. [96:B.18.3] **F1b**
- ☐ Check that any engine-driven source of power is separated from the public by barriers, such as physical guards, fencing, or enclosures. [96:B.16.2.2] **F2**
- ☐ Ensure that any engine-driven source of power is shut down prior to refueling from a portable container. [1:11.7.2.1.2] **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 10 ft in all directions from openings and air intakes [96:B.13] **F4a**
 - ☐ At least 10 ft from every means of egress [96:B.13] **F4b**
 - ☐ Directed away from all buildings [1:11.7.2.2] **F4c**
 - ☐ Directed away from all other cooking vehicles and operations [1:11.7.2.2] **F4d**
- ☐ Ensure that all electrical appliances, fixtures, equipment, and wiring complies with the NFPA 70® [96:B.18] **F5**

Propane System Integrity Checklist

- ☐ Check that the main shutoff valve on all gas containers is readily accessible. [58:6.26.4.1(3)] **P1**
- ☐ Ensure that portable gas containers are in the upright position and secured to prevent tipping over. [58:6.26.3.4] **P2**
- ☐ Inspect gas systems prior to each use. [96:B.19.2.3] **P3**
- ☐ Perform leak testing on all new gas connections of the gas system. [58:6.16; 58:6.17] **P4**
- ☐ Perform leak testing on all gas connections affected by replacement of an exchangeable container. [58:6.16; 58:6.17] **P5**
- ☐ Document leak testing and make documentation available for review by the authorized official. [58:6.26.5.1(M)] **P6**
- ☐ Ensure that on gas system piping, a flexible connector is installed between the regulator outlet and the fixed piping system. [58:6.26.5.1(B)] **P7**
- ☐ Where a gas detection system is installed, ensure that it has been tested in accordance with the manufacturer's instructions. [96:B.19.2.1] **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 all windows, service hatches, and ventilation sources are fully opened. [96:14.2.2; 96:14.2.3] **OB**
- ☐ Close gas supply piping valves and gas container valves when equipment is not in use. [58:6.26.8.3] **OC**
- ☐ Keep cooking equipment, including the cooking ventilation system, clean by regularly removing grease. [96:11.4] **OD**

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

- ☐ Fuel is not stored above any heat-producing appliance or vent. [96:14.9.2.2] **SA**
- ☐ Fuel is not stored closer than 3 ft to any cooking appliance. [96:14.9.2.2] **SB**
- ☐ Fuel is not stored near any combustible flammable liquids, ignition sources, chemicals, and food supplies and packaged goods. [96:14.9.2.7] **SC**
- ☐ Fuel is not stored in the path of the ash removal or near removed ashes. [96:14.9.2.4] **SD**
- ☐ Ash, cinders, and other fire debris should be removed from the firebox at regular intervals and at least once a day. [96:14.9.3.6.1] **SE**
- ☐ Removed ashes, cinders, and other removed fire debris should be placed in a closed, metal container located at least 3 ft from any cooking appliance. [96:14.9.3.8] **SF**

NFPA RESOURCES

NFPA 1, *Fire Code*, 2018 EditionNFPA 1 *Fire Code Handbook*, 2018 EditionNFPA 58, *Liquefied Petroleum Gas Code*, 2017 EditionLP-Gas *Code Handbook*, 2017 EditionNFPA 70®, *National Electrical Code*®, 2017 Edition*National Electrical Code*® *Handbook*, 2017 EditionNFPA 96, *Standard for Ventilation Control and Fire Protection of Commercial Cooking Operations*, 2017 EditionNFPA 96: *Standard for Ventilation Control and Fire Protection of Commercial Cooking Operations Handbook*, 2017 Edition

➤ **BECOME AN NFPA MEMBER**
FOR MORE OF THESE RESOURCES

NOTE: This information is provided to help advance safety of mobile and temporary cooking operations. It is not intended to be a comprehensive list of requirements for mobile and temporary cooking operations. Check with the local jurisdiction for specific requirements. This safety sheet does not represent the official position of the NFPA or its Technical Committees. The NFPA disclaims liability for any personal injury, property, or other damages of any nature whatsoever resulting from the use of this information. For more information, go to nfpa.org/foodtrucksafety.

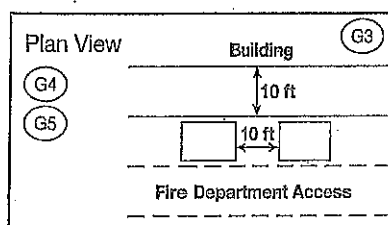
© 2018 National Fire Protection Association / August 2018



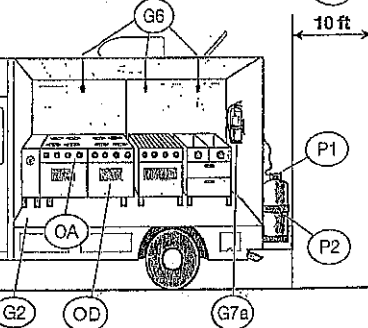
IT'S A BIG WORLD.
LET'S PROTECT IT TOGETHER.



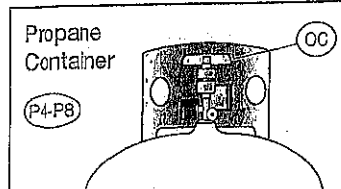
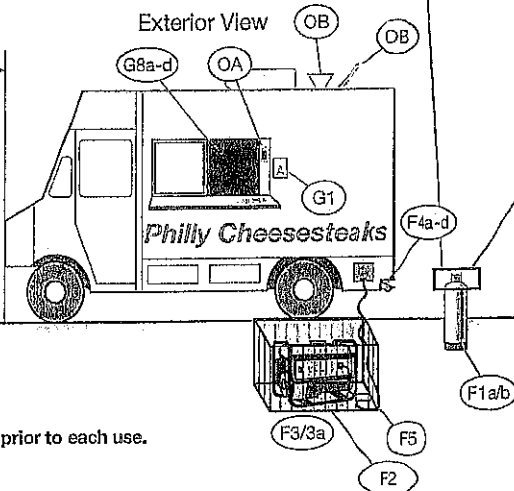
FOOD TRUCK SAFETY



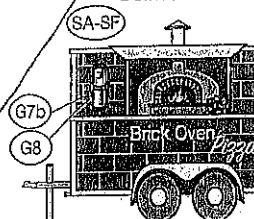
Interior View



Exterior View



Solid Fuel Use



(P3) NOTE: Inspect all gas systems prior to each use.

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 and Annex B in NFPA 96.

General Safety Checklist

- ☐ Obtain license or permits from the local authorities. [1:12.8(a)] G1
- ☐ Ensure there is no public seating within the mobile food truck. [1:50.7.1.6.3] G2
- ☐ Check that there is a clearance of at least 10 ft away from buildings, structures, vehicles, and any combustible materials. [96:7.8.2; 96:7.8.3 for carnivals only] 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. [1:13.1.3; 1:13.1.4; 1:13.1.5] G5
- ☐ Check that appliances using combustible media are protected by an approved fire extinguishing system. [96:10.1.2] G6

- ☐ Verify portable fire extinguishers have been selected and installed in kitchen cooking areas in accordance with NFPA 10. [96:10.9.3] G7a
- ☐ Where solid fuel cooking appliances produce grease-laden vapors, make sure the appliances are protected by listed fire-extinguishing equipment. [96:14.7.1] G7b
- ☐ Ensure that workers are trained in the following: [96:B.15.1]: G8
 - ☐ Proper use of portable fire extinguishers and extinguishing systems [10:1.2] G8a
 - ☐ Proper method of shutting off fuel sources [96:10.4.1] G8b
 - ☐ Proper procedure for notifying the local fire department [1:10.14.9 for carnivals only] G8c
 - ☐ Proper procedure for how to perform simple leak test on gas connections [58:6.16, 58:6.17] G8d