

Benton

Advertising & Promotion Commission

To: Hospitality 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
- A Copy of the current A&P Commission Delinquency Policy

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

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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 _____

NOTICEMake Check Payable to:
City of Benton Advertising & Promotion CommissionMail to:
City of Benton Finance Office
A&P Commission
PO Box 607
Benton, AR 72018-0607Gross 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.