

**Bentonville Advertising & Promotion Commission**  
**104 E. Central Avenue · Bentonville, Arkansas**  
**(479) 271-9153 · (800) 410-2535 · [www.visitbentonville.com](http://www.visitbentonville.com)**

**Advertising and Promotion Tax Collection Procedures**

1. Taxes are due the month following the one in which they are collected. (Bentonville Municipal Code Chapter 3.16.03.c) For example, taxes collected during February are due in March. You must return the form even if you did not collect any tax. **It is two misdemeanor offenses to not report and remit the A&P tax collected by your establishment.**
2. If taxes are paid on or before the 20<sup>th</sup> of the month they are due, the Advertising & Promotion Tax Collectors can take a discount equal to 2% of the tax due. (Ark. Code Ann. § 26-52-503)
3. Tax payments are considered late on the 30<sup>th</sup> day of the month in which they are due. A penalty equal to 5% of the tax due will be assessed on the 3<sup>rd</sup> of the following month and every month that follows until the tax is paid. Total assessment of penalties will not exceed 35% of the unpaid tax. (City Ord. 99-62 Sec.1) Unpaid taxes will also accrue interest at the rate of 10% per year simple interest.
4. Statements are sent out by the 5<sup>th</sup> of every month on overdue taxes. (*30 days past due*)  
If the Advertising & Promotion Tax Collector has failed to submit tax reports, the amounts shown on these statements will be estimates. These estimates will be based on data available on previous gross earnings reported. These are sent by regular mail.
5. A courtesy call will be made to the Advertising & Promotion Tax Collectors by the 15<sup>th</sup> of the same month if no payment has been received. (*45 days past due*)
6. A second notice will be sent out the following month. (*60 days past due*)  
This will include computation of the penalties and interest which have accrued at that time. A notice on the statement will state that additional interest and penalties will accrue until the tax is paid. At this time the City Attorney and the Bentonville Police Department, who are responsible for prosecuting misdemeanor charges, will be notified.
7. Once 90 days past due, a letter will be sent out by regular mail. This letter will:
  - A. Explain the basis for the proposed assessment of tax, penalty and interest.
  - B. If applicable include the statement “Final assessment shall be made on this estimate unless you submit information showing otherwise.”
  - C. Serve as notification that a certificate of indebtedness will be filed with the Benton County Circuit Court on the 5<sup>th</sup> of the following month.
8. An Advertising & Promotion Tax Collector has two options at this point:
  - A. Pay taxes in full.
  - B. Ask for administrative relief. There are two ways to obtain administrative relief:
    1. Submit written document asking for relief
    2. Ask for a hearing to present information in written documents.
9. If the tax remains unpaid, the certificate of indebtedness will be filed and a copy of the document will be sent by certified mail to the Advertising & Promotion Tax Collector as a notice of final assessment.
10. The Advertising & Promotion Tax Collector will then receive a Certificate of Indebtedness from the Deeds and Mortgages records of Benton County. Thirty days following this, we will file a Writ of Execution with the Benton County Sheriff’s office. The Sheriff’s department will then serve this Writ to you and be able to take into their possession from the delinquent taxpayer any and all such personal property located at your establishment or residence that belongs to the delinquent taxpayer. If the foregoing property is not to be found, then the Sheriff’s office shall take into possession the monetary amounts owed to the Bentonville Advertising and Promotion Commission. The \$150 legal fee charged by the Sheriff’s office for serving the Writ of Execution will also be charged to your account.