

**Hot Springs Advertising Promotion Commission  
Hotel/Motel Restaurant Tax**

**MONTHLY REPORT FORM**

**Account #**

**Business Name**

**Business Address**

Report for the month of \_\_\_\_\_ 20 \_\_\_\_\_

**Taxable Gross Receipts**

**Amount of Tax** (3% of Gross)

**Less 2%** (If Paid On or Before  
the 20th of the month)

*Add 5% Per Month Penalty for  
Each Month Past Due If Paid  
Late*

**Total Tax Due**

I hereby state, avow and affirm that the statement herein is full, true and correct as required by provisions of Gross Receipts Tax Law, Act 626 of 1989 and Ordinance 5021, and such regulations promulgated there under by the Hot Springs Advertising & Promotion Commission.

\_\_\_\_\_  
**Date Prepared**

\_\_\_\_\_  
**Signature (Please sign before mailing)**

**INSTRUCTIONS FOR FILING**  
**(Instructions continue on the reverse)**

1. Use this official reporting form for filing remittance. Please use one form for each month. Submit form monthly even if no gross sales were made for a particular reporting month.
2. The deadline for submitting this report with payment is the last day of the month following the month in which the taxes are collected. Reports and payments received after deadline are subject to a penalty of 5% per month for each month past due – not to exceed a penalty of 35%.

*Instructions continued on the reverse side.*

**For any questions concerning collection or remittance of the tax, or questions concerning the city ordinance establishing the tax, please contact the Tax Collection Department at 501-321-4378**

**Hot Springs Advertising Promotion Commission**  
**Hotel/Motel Restaurant Tax**

3. The 3% tax shall be calculated based on the following guidelines:
- a) The 3% tax shall be added to the price of renting, leasing or otherwise furnishing of hotel, motel or short tem (less than 30 days) condominium rental or accommodations for sleeping, for profit within the city limits.
  - b) Restaurants, cafes, cafeterias, delis, drive-in restaurants, carry-out restaurants, concession stands, convenience stores, grocery store restaurants, catering services and similar businesses shall add the 3% tax to the sale price of all food and beverages (*except beer, wine and other alcoholic drinks*) prepared on the premises.

**Prepared shall mean:** bring to a state or condition of completion or readiness for consumption by cooking, heating, cooling, freezing, mixing, seasoning, laboring, cutting, slicing, assembling, combining, dipping, selecting, opening, pouring, trimming, wrapping, unwrapping or any other activity that entails more than just placing the item(s) in a carrying container.

Any alteration of an item or its container shall be considered an act of preparing, thus making the item subject to the tax.

All grocery store items are excluded, except for food and beverages prepared on the premises, sold by grocery store restaurants.

- c) Collectors of this tax are eligible for a discount equal to 2% of the amount of tax collected if payment and this report are **postmarked no later than the 20<sup>th</sup> day** of the month in which the tax is actually due.
4. Questions concerning taxable items are addressed on a case-by-case basis. Please contact the *tax collection department hotline* at **(501) 321-4378** for assistance.
5. This tax is authorized by Act 626 of 1989 and City Ordinance 5021 and is to be collected in the same manner and at the same time as the tax levied by the Arkansas Gross Receipts Act (A.C.A. 26-52-101, ET,SEQ).

**Instructions for Mailing:**

Make checks payable to: **Hot Springs A&P Commission**

Mail original form and payment to:

**Hot Springs Advertising & Promotion Commission**

**Tax Collection Department**

**PO Box 6000**

**Hot Springs, AR 71902**

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