



Helena Advertising and Promotion Commission

Dear Business Owner,

We are very excited that you have chosen to operate, or are considering operating, your business in the city of Helena. We want to see all our businesses thrive and succeed here in Helena-West Helena.

In order to help grow our city and better serve the businesses herein, the city council of Helena-West Helena chose in 2006 to create the Advertising and Promotions Commission ("A&P") by Ordinance 5 pursuant to the provisions of A.C.A 26-75-605 and to administer the Advertising and Promotion Fund as allowed under Arkansas State Law.

Ordinance No. 5-2006 levies a 2% Tourism Tax that is added to all revenues generated from the sale of prepared food and beverages for on or off-premises consumption (this is commonly known as the Hamburger Tax) as well as a 2% room tax for hotels, motels, airbnbs, and revenue generating overnight accommodations.

The tax is collected by your business and you are required under Arkansas State Law and the City of Helena-West Helena to remit the tax directly to the Advertising and Promotion Commission.

We have prepared this packet specifically for owners/managers of hotels/motels/prepared food establishments to ensure you have the information necessary to help with the success of your business and to meet your responsibility as a business owner in complying with this city ordinance and state law.

The purpose of the Helena Advertising and Promotion Commission is to develop tourism assets that promote tourism in the city and produce a positive economic impact on the businesses of the City of Helena. We hope the work of our organization generates more revenue for your business as well.

If you have any questions, please feel free to contact Executive Director Helen Halbert at (870)406-6128 to discuss your status. You may also contact Sandi Ramsey, HWH City Clerk, at (870) 817-7400.

Sincerely,

Helen Halbert, Executive Director
Helena-West Helena Advertising and Promotions Commission



Helena Advertising and Promotion Commission

Information Packet Prepared Especially for
Hotel / Motel / Prepared Food Establishments

Welcome

We are excited that you have chosen to operate, or are considering operating, your business in the city of Helena. We have prepared this packet specifically for owners/managers of hotels/motels/prepared food establishments to ensure you have the information necessary to help with the success of your business.

Who We Are

The Advertising and Promotion Commission was created in 2006 by Ordinance 5 pursuant to the provisions of A.C.A 26-75-605, by the City Council to administer the Advertising and Promotion Fund. Two percent of all revenues generated by the local Hotel, Motel, and Restaurant (HMR) Tax are credited to the A&P Fund and made available for purposes determined by the A&P Commission. The Advertising and Promotion Commission is made up of two city council members, 4 tourism industry members, and one at large member. Members are approved by the City Council according to Arkansas Advertising and Promotion Act. The Commission is charged with the management of funds generated by the city's three cent hotel/motel tax.

What We Do

The purpose of the Helena Advertising and Promotion Commission is to develop tourism assets that promote tourism in the city and produce a positive economic impact on the businesses of the City of Helena.

What You Need To Know

Pursuant to Ordinance No. 5-2006, the Advertising and Promotion Commission levies a 2% Tourism Tax that is added to all food purchases made from the sale of prepared food and beverages for on or off-premises consumption (this is commonly known as the Hamburger Tax). The tax is collected by the prepared food establishment and remitted directly to the Advertising and Promotion Commission. In addition, the Advertising and Promotion Commission levies a 2% room tax for hotels, motels, etc.

For the complete ordinance or for more information on the taxes handled by the A&P Commission, please visit www.VisitHelenaAR.com or call 870.406.6128.

Failure to Comply

Failure to report and pay an accurate amount of sales taxes and penalties within 30 days of the due date will result in an assessment of tax, penalties and interest. A certificate of indebtedness will be filed with the Circuit Clerk which will result in a judgment and execution of a lien against the real and personal properties of the business, its owner(s) and the officers of the corporation as individuals.

HELENA ADVERTISING & PROMOTION COMMISSION LODGING & PREPARED FOOD GROSS RECEIPTS TAX ("A&P TAX") MONTHLY A&P TAX RETURN

PERMIT NO.:

REQUIRED BY HELENA CITY CODE

PERMIT NO.:

OFFICIAL USE ONLY

Name of Permittee:

DATE OF DELIVERY OR

Permittee Address:

POSTMARK:

Permittee Phone:

Fax:

CHECK No.:

Name of Accountant/Preparer:

Deposited:

Accountant/Preparer Phone:

Accountant/Preparer Email Address:

Has the establishment listed above changed ownership since the last tax return was filed?

Yes

No

If yes, provide the legal name and billing address of the new owner. Legal Name:

Billing Address:

TAXABLE PERIOD:

(month)

(year)

Check here if filed as a supplement to a previously filed return for this period. If filed as an amendment, attach a copy of the previously filed return for this period. For payment of tax previously report, please use the tax return supplemental form.

Important: This tax return is due on the first day of the month immediately following the Taxable Period ("Due Date") and is delinquent on the first day of the month immediately following the Due Date ("Delinquency Date") (e.g., A tax return for June is due July 1 and delinquent on August 1).

ROUND ALL FIGURES TO WHOLE DOLLARS

1. GROSS RECEIPTS (Total prepared food & <u>non-alcoholic</u> beverage sales this period)	\$.00	
2. GROSS RECEIPTS (Total lodging services sales this period)	\$.00	
3. TAX DUE (2% of Taxable Gross Receipts entered on Line 1 <u>plus</u> 2% of Taxable Gross Receipts entered on Line 2 if applicable)	2% of Line 1	\$.00
	2% of Line 2	\$.00
4. LESS ALLOWED DISCOUNT (2% of Tax Due entered on Line 3 – Apply <u>only</u> if return is postmarked or delivered to the Commission, together with full payment of calculated A&P Tax due, <u>on or before the 20th of the month immediately following the Taxable Period.</u>)			(\$.00)
5. NET TAX DUE (Subtract Line 4 from Line 3)		\$	
6. PLUS PENALTY DUE (5% of Tax Due (entered on Line 3) per month, or fraction of month if paid on or after Delinquency Date, not to exceed 35% of Tax Due)	+\$.00	
7. PLUS INTEREST DUE – a. 10% of Tax Due (see Line 3) per annum if paid on or after the Delinquency Date. b. Enter date through which you calculated daily interest. c. Total Lines 6 & 7a. and enter on Line 7c.	a. +\$.00	c.
	b. / /		+
8. PLUS FINE – <u>Applicable only to recipients of gross receipts from Lodging Services as defined in Rule GR-1.3</u> (\$50.00 per day for each day tax is not remitted after its Delinquency Date)			+
9. LESS CREDIT (Subtract any current credit balance resulting from overpayment of tax for prior period(s)). <u>Attach</u> Notice of Credit to tax return.			(.00)
10. TOTAL REMITTANCE DUE (Total Lines 5 thru 9)		\$	

Please write your permit number on your check or money order and make payable to:

Helena Advertising and Promotion Commission (Helena A&P Comm)

Mail tax return and payment to:

Helena A & P Commission Attn:
P.O. Box 256
Helena, AR 72342

I declare under penalty of perjury that this tax return (including any accompanying schedules) has been examined by me and, to the best of my knowledge and belief, is a true, correct and complete report and accounting of the gross receipts for the location noted in the A&P Tax Permit for the permit number noted above for the taxable period noted above.

X

Title:

Date:

(Must be signed by Owner or Authorized Agent of Permittee)