



Thank you for choosing the City of Bentonville for your establishment. This letter is a brief summary of the responsibilities for reporting and paying the City of Bentonville's Tax on Alcoholic Beverages according to City of Bentonville Ordinance 714 of 1978:

1. A City permit is required for all private clubs selling alcoholic beverages and that permit is renewed every January 1st for \$250.00.
2. A renewed permit will be issued after fee is paid each year.
3. A 5% tax is charged "upon the gross proceeds or gross receipts derived by such private club from the charges to members for the serving of mixed drinks, or for the cooling and serving of beer and wine for consumption only on the premises where served."
4. Both the tax payment and a completed Monthly Report (see attached) must be mailed to the City no later than the 20th day of the following month.

Attached please find the required Monthly Report, a Copy of City of Bentonville Ordinance 714 of 1978 and your City of Bentonville Alcoholic Beverage Permit.

If you have any questions please feel free to contact us @ 479-271-3106

Sincerely,

City of Bentonville Accounting Staff

**CITY OF BENTONVILLE
MONTHLY REPORT –
ON PREMISE ALCOHOLIC BEVERAGE SALES/CONSUMPTION AND RELATED
TAX**

Supplemental alcoholic beverage taxes are due (postmarked) by
the 20th of the month following the reporting month.

FOR THE MONTH OF: _____ YEAR: 20 _____

Business Name: _____

Address: _____

Prepared by (please print): _____

Contact Phone Number: _____

- | | |
|---|----------|
| 1) GROSS RECEIPTS (from alcoholic beverage sales) | \$ _____ |
| 2) TAX (5% of line 1) | \$ _____ |
| 3) PENALTY AFTER THE 20 TH (12.5% of line 2) | \$ _____ |
| 4) CREDIT MEMO | \$ _____ |
| 5) TOTAL REMITTANCE | \$ _____ |

I DECLARE UNDER PENALTY OF PERJURY, THAT THIS RETURN HAS BEEN EXAMINED BY ME
AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IS A TRUE, CORRECT & COMPLETE FORM

DATE: _____ SIGNATURE: _____

SEND PAYMENT AND REPORT TO:

**CITY OF BENTONVILLE
ATTENTION: ACCOUNTING
117 WEST CENTRAL, BENTONVILLE, AR 72712**

1st reading 11-11-78
2nd " 11-28-78
3rd reading 12-12-78

ORDINANCE NO. 714

AN ORDINANCE, LEVYING A PERMIT TAX AND GROSS RECEIPTS TAX ON PRIVATE CLUBS IN WHICH ALCOHOLIC BEVERAGES MAY BE SERVED; PROVIDING A PENALTY FOR NON-PAYMENT OF PERMIT TAX OR GROSS RECEIPTS TAX; PROVIDING PENALTY FOR VIOLATIONS OF THIS ORDINANCE.

WHEREAS, Section 10, Act 132, Acts of Arkansas, 1969, codified as Arkansas Statute 48-1410, empowers cities, incorporated towns and counties to levy a permit fee and supplemental gross receipts tax in accordance with said Act 132; and

WHEREAS, the City of Bentonville, Arkansas desires to levy a permit fee and a supplemental gross proceeds or gross receipts tax in accordance with said Act 132; now, therefore,

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BENTONVILLE, ARKANSAS:

Section 1: Any private club which applies for and receives a permit from the Alcoholic Beverage Control Board of the State of Arkansas in accordance with Section 10, Act 132 of the Acts of Arkansas, 1969, shall pay to the City of Bentonville, Arkansas an annual permit fee of Two Hundred Fifty (\$250.00) Dollars on a calendar year basis. An annual renewal fee in the same amount shall be paid to the City Clerk of the City of Bentonville, Arkansas on or before January 1 of each year. The fee for permits applied for and received after January 1 of any year shall be pro-rated on a monthly basis for that particular year by the City Clerk of the City of Bentonville, Arkansas.

Section 2: In addition, to said permit fee, there is hereby levied a supplemental tax of Five (5%) Per Cent upon the gross proceeds or gross receipts derived by such private club from the charges to members for the serving of mixed drinks, or for the cooling and serving of beer and wine for consumption only on the premises where served. Said supplemental tax upon the gross proceeds or gross receipts of private clubs shall be reported and paid to the City Clerk of the City of Bentonville, Arkansas in the same manner and at the same time as reported and paid to the Commissioner of Revenues, State of Arkansas, as set forth in Section 10, Act 132, Acts of Arkansas, 1969.

Section 3: If any permittee shall fail to remit the supplemental tax on gross receipts or gross proceeds within the time provided by said Act 132, a penalty of Twenty Five (25%) Per Cent thereof shall become due and payable to the City Clerk of the City of Bentonville, Arkansas, and, if such supplemental tax on gross receipts or gross proceeds plus penalties not be paid within thirty (30) days, the City Clerk of the City of Bentonville, Arkansas shall revoke the permit of the permittee.

Section 4: PENALTIES. Any person, firm or corporation who shall violate any provision of this Ordinance shall be guilty of a misdemeanor; and upon conviction thereof, may be fined not more than \$100.00 for each offense. Each violation hereof shall constitute a separate offense.

Section 5: If any provision of this Ordinance or any word, phrase or paragraph hereof is held invalid, such invalidity shall in no way affect other provisions of this Ordinance, and to this end, the provisions of this Ordinance are declared to be severable.

Section 6: All Ordinances and parts of Ordinance in conflict herewith are hereby repealed; provided, however, that nothing herein shall be construed as repealing or amending the existing Privilege Tax Ordinance of the City of Bentonville, Arkansas.

Section 7: WHEREAS, various businesses and private clubs have been authorized by the State of Arkansas to serve alcoholic beverages for on-premises consumption upon the payment of permit fees and gross receipts or gross proceeds taxes as levied by the State of Arkansas and cities, incorporated towns and counties so affected, and,

WHEREAS, certain businesses or private clubs in the City of Bentonville, Arkansas have been issued a permit for such purposes, and it is desirable that the City of Bentonville, Arkansas have its tax and permit fee measure herein contained become effective and shall be in force 30 days after its passage.

PASSED this 26 day of DECEMBER, 1978.

APPROVED:

Mayor

ATTEST:

Brandt Ward
City Clerk

[Signature]
Mayor

1st Reading
2nd Reading
3rd Reading
Emergency
1-22-85

ORDINANCE NO. 85-5

AN ORDINANCE AMENDING ORDINANCE 714 OF 1978, DECREASING THE PENALTY PROVIDED THEREIN AND DECLARING AN EMERGENCY.

NOW, THEREFORE, be it ordained by the City Council of the City of Bentonville, Arkansas:

Section 1: That Section 3 of Ordinance 714 of 1978 be amended to read as follows:

"Section 3: If any permittee shall fail to remit the supplemental tax on gross receipts or gross proceeds within the time provided by said Act 132, a penalty of twelve and one-half percent (12½%) thereof shall become due and payable to the City Clerk of the City of Bentonville, Arkansas, and if said supplemental tax on gross receipts or gross proceeds plus penalties not be paid within thirty (30) days to the City Clerk of the City of Bentonville, Arkansas shall revoke the permit of the permittee."

Section 2: This Ordinance being necessary for the immediate health, safety and welfare of the citizens of Bentonville, Arkansas, an emergency is declared to exist and this Ordinance shall be in full force and effect from and after the date of its passage.

PASSED and APPROVED this 22nd day of January, 1985.

Richard L. Hester
Mayor

ATTEST:
Thomas A. Lister
City Clerk