

AD INSTRUCTIONS ON REVERSE SIDE

This report must be received by the City Clerk on or before the 20th day of the month (otherwise add **10% PENALTY** as instructed on reverse side of this form.)

CITY OF HOPE, ARKANSAS
GROSS RECEIPTS TAX MONTHLY REPORT

(City Ordinance No. 937)

FOR THE MONTH
OR MONTHS OF _____

BUSINESS NAME _____

OWNER'S NAME _____

ADDRESS _____

TYPE OF BUSINESS _____

NOTICE
MAKE CHECK PAYABLE TO
HOPE TOURIST PROMOTION FUND

MAIL TO
CITY CLERK
P. O. BOX 667
HOPE, AR 71802-0667

1. Gross Receipts _____ \$ _____
(Total of cash and credit sales) See Provisions of Ordinance
No. 937 in instruction No. 1 Reverse side

2. DEDUCTIONS Allowed by State Acts _____ \$ _____
See reverse side instruction #7

Taxable Receipts _____ \$ _____

Tax Due (2% of Taxable
Receipts) _____ \$ _____

Less 2% of Amount of Tax
Only if Tax is Received
on or before 20th of month _____ \$ _____

Penalty (See Reverse Side
Instruction #5) _____ \$ _____

Total Tax and Penalty _____ \$ _____

Memorandum Credit Attached _____ \$ _____

This Remittance _____ \$ _____

NOTICE

Total Gross and Taxable Receipts
shown on this report must agree
with total Amount Reported to
State Revenue
Commissioner _____ \$ _____
Gross Receipts

\$ _____
Taxable Receipts

(If this is a final report, indicate reason _____
and last date tax was collected _____)

I hereby state and affirm that the statements contained herein are full, true and correct as required by City Ordinance No. 937 and provisions of Arkansas Gross Receipts Tax Law (Act 386 of 1941 & Act 185 of 1965) which established rules and regulations for assessment, administration, collection and enforcement of the tax.

(Must be signed by Owner or Authorized Agent) Date this report prepared _____

INSTRUCTIONS

1. Ordinance No. 937 provides

Section 1A. There is hereby levied, effective February 1, 2016, a tax of two per cent (the "tax") upon the gross receipts from the renting, leasing or otherwise furnishing of hotel or motel accommodations for profit in the City and upon the gross receipts of restaurants, cafes, cafeterias and all other establishments engaged in the business of selling prepared food.

B. The tax shall be collected from the purchaser or user of the food or accommodations by the person, firm, corporation, association, trust or estate (or other entity of whatever nature) selling such food or furnishing such accommodations (the "taxpayer"), and the taxpayer shall remit to the City on the fifteenth day of each month all collections of the tax for the preceding month, accompanied by reports on forms to be prescribed by the City.

C. As provided in Act No. 185, the provisions of Act No. 386 of 1941, as amended, together with the rules and regulations thereunder, shall, so far as practicable, apply to the administration, collection, assessment and enforcement of the tax.

2. All information supplied in this report should be on the basis of actual records and all records, including books of account, invoices, credit memoranda, refund slips and all other evidence of every kind which will substantiate and prove the accuracy of the return as made on this form are required to be kept for three (3) years, and open to the examination and audit by the City of Hope.

3. The return on this form is required to be delivered to the City Clerk on or before the 15th day of each month and is for the preceding calendar month. Upon failure to make and deliver the return by the 20th of the month, a penalty of 10 per cent of the tax must be added. Failure to file any return at all subjects one to an arbitrary assessment of the tax by the City and 25 per cent of the tax shall be added as a penalty after notice and hearing.

4. The tax should be remitted with this return and if return is made and tax remitted so as to be received by the City Clerk before the 20th day of each month, two (2) per cent of the amount of the tax may be taken as a discount. Failure to remit tax by the 20th of each month, or the filing of an uncollectible remittance (check or otherwise), precludes the deduction of the two (2) per cent discount and also requires the addition of ten (10) per cent of the amount of the tax as a penalty.

5. No cause for the failure to make and deliver this return and/or to remit the tax within the time required shall be considered unless the penalty of ten (10) per cent of the tax is remitted. If such penalty is remitted the taxpayer may state cause for the failure to make such return and/or remit the tax within the time required, and if such cause is a reasonable one, credit will be given for the amount of such penalty on subsequent taxes collected. State any cause below.

6. Acceptance by the City Clerk 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. Where the amount paid is less than should be paid the deficiency, regardless of the cause thereof, bears interest at the rate of 1/2 per cent per month from the time tax was due (first day of each month); and if the deficiency is due to neglect or intentional disregard of the Act, or rules and regulations of the Commission, a penalty of ten (10) per cent of the deficiency shall be added; and if the deficiency is due to a fraudulent attempt to evade the tax, a penalty of fifty (50) per cent of the deficiency plus one (1) per cent per month shall be added until the tax is paid, as required in Act No. 386 of 1941 Sections 5 through 9.

7. Total "OTHER DEDUCTIONS" claimed in Item 2 of this return must be itemized, with each item identified and show in separate amounts in the space provided below.

ITEM	AMT.	ITEM	AMT.
TOTAL		TOTAL	