



Hardy Advertising & Promotion Gross Receipts Tax Monthly Report

A REPORT MUST BE FILED FOR ALL MONTHS OF THE YEAR, REGARDLESS OF ACTIVITY

IF NO ACTIVITY, YOU MUST STILL REPORT "NO ACTIVITY" IF NOT IN OPERATION FOR MONTH

Report Month: _____ Report Year: _____

(For 2% discount, pay on or before the 20th of each month, following the report month.)

Business Name: _____
Physical Address: _____
Mailing Address: _____
Phone Number: _____
E-Mail Address: _____
Type of Business: _____

(please round to nearest whole dollar, i.e. drop .49 & under; round up .50 & over)

1) Gross Receipts	\$ _____
2) Deductions	\$ _____
3) Net Taxable Receipts	\$ _____
4) Tax Due (<u>3%</u> of Net Taxable Receipts)	\$ _____
5) Discount (<u>2%</u> of <i>Tax Due</i> if paid on or before 20 th)	\$ _____
6) Penalty (if paid after the 20 th of month)	\$ _____
7) Total Tax Due	\$ _____
8) This Remittance	\$ _____

I hereby state and affirm that the statements contained herein are full, true, and correct as required by City of Hardy Ordinances 2001-15, 2017-4, & 2023-3, and provisions of Arkansas State Gross Tax Receipts Tax Law which establishes rules and regulations for assessments, collection, and enforcement of the law.

Form Prepared By: _____ Date: _____
(Must be signed by business owner or authorized agent)

Form Received By: _____ Date: _____

MAKE CHECKS PAYABLE TO: *HARDY ADVERTISING & PROMOTION COMMISSION*
MAIL TO: *P. O. BOX 5, HARDY, AR 72542*
870-856-3811

THANK YOU FOR BEING A VALUED BUSINESS IN OUR COMMUNITY! WE APPRECIATE YOU & YOUR BUSINESS!

Date Prepared: May 30, 2023

BY AUTHORITY OF ORDINANCE NO. 2001-15, 2017-4, & 2023-3 OF THE CITY OF HARDY, ARKANSAS:

1. A tax of 3.0% is levied upon the gross receipts from the renting, leasing or otherwise furnishing of hotel or motel, or short term rental accommodations for the profit in the City and upon the gross receipts of restaurants, cafes, cafeterias, delis, drive-in restaurants, carry-out restaurants, permanent concession stands, convenience stores, grocery store-restaurants, and similar business, from the sale of prepared food and beverages for on-premise and off-premise consumption.
2. The provisions of Act 386, Acts of Arkansas 1941, as amended, together with the rules and regulation there under, shall so far as practicable, apply to the administration, collection, assessment and enforcement of the tax.
3. 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 accommodations (the "taxpayer"). The tax for the proceeding calendar month is due on the first day of the month. The taxpayer shall remit to the Hardy Advertising & Promotions on or before the twentieth (20th) day of each month all collections of the tax for the preceding month, accompanied with the report prescribed by the City of Hardy.
4. All information supplied in the 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 report as made on this form are required to be kept for six (6) years, and open to the examination and audit by the City of Hardy.
5. The report is required to be delivered to the City of Hardy, City Hall on or before the twentieth (20th) day of each month and is for the preceding calendar month. Reports may be mailed to PO Box 5, Hardy, AR 72542 or hand delivered to 124 Woodland Hills Rd., Hardy, AR. The taxpayer's failure to file any report at all or failure to properly document the taxable gross receipts, subjects the taxpayer to an arbitrary assessment of the tax by the City. The taxpayer will have the burden of refuting such assessment.
6. As a result of the taxpayers failure to file a report with the City on or before the twentieth (20th) day of each month, unless it is shown that the failure is due to reasonable cause and not willful neglect, there shall be added to the amount required to be shown as tax on the report, five percent (5%) for each additional month or fraction thereof, during which the failure continues, not exceeding thirty-five percent (35%) in the aggregate.
7. The tax owed should be remitted with the report and, if the report and tax are sent as to be received by the City before the twentieth (20th) day of each month; two percent (2%) of the amount of the tax may be taken as a discount. Failure to remit the tax owed or deliver the report by the twentieth (20th) day of each month or the filling of uncollectible remittance (check or otherwise) precludes the two percent (2%) discount and, also require the addition of ten percent (10%) of the amount of the tax as a penalty.
8. As a result of the taxpayer's failure to pay this amount shown as tax on or before the twentieth (20th) day of each month, unless it is shown the failure to pay is due to reasonable cause and not willful neglect, there shall be added to the amount to be shown as tax on the report five percent (5%) of the amount of the tax if the failure is for not more than one (1) month, with an additional five percent (5%) for each additional month or fraction thereof, during which the failure continues, not exceeding thirty five percent (35%) in the aggregate.
9. Acceptance by the City of Hardy on behalf of this Hardy Advertising and Tourist Promotion Fund of tax remitted with any report shall not be conclusive as to the correctness of the matters set forth by the taxpayer in the report and shall not be a final determination of the amount of tax liability. No cause for the failure to make and deliver the report and/or to remit the tax within the time required shall be considered unless any applicable penalty is remitted. If such penalty is remitted, the taxpayer may state cause for the failure to make such report 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 for delay on space at the end of the instructions or attach extra pages if necessary.