



# GROSS RECEIPTS TAX MONTHLY REPORT

Required by City Ordinances 364 and 15-736

RETURN THIS COPY ONLY FOR PROPER CREDIT

FOR THE MONTH  
OR MONTHS OF \_\_\_\_\_, 20\_\_\_\_\_

BUSINESS NAME \_\_\_\_\_

OWNER'S NAME \_\_\_\_\_

ADDRESS \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_

TYPE OF BUSINESS       Restaurant       Lodging

- 1.      Gross Receipts..... \$ \_\_\_\_\_  
          (Total of cash and credit sales) See Provision of Ordinances in  
          instruction #1 on reverse side
- 2.      Deductions allowed by State Acts..... \$ \_\_\_\_\_  
          See reverse side, instruction #5

- Taxable Receipts..... \$ \_\_\_\_\_
- Tax Due Motels ..... \$ \_\_\_\_\_  
(2% of Taxable Receipts)
- Tax Due Restaurants/Prepared Foods..... \$ \_\_\_\_\_  
(1% of Taxable Receipts)
- Penalty..... \$ \_\_\_\_\_  
(See reverse side, Instruction #3)
- Total Tax and Penalty..... \$ \_\_\_\_\_
- Memorandum Credit Attached..... \$ \_\_\_\_\_
- This Remittance..... \$ \_\_\_\_\_

**NOTICE**

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Make Check Payable to  
City Advertising and Promotion  
Fund  
Mail to:  
City Clerk  
205 Walnut Street  
Clarksville, AR 72830

**Notice**

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**Total Gross and taxable receipts  
shown on this report must agree  
with total amount reported to State  
Revenue Commissioner**

\$ \_\_\_\_\_  
**Gross Receipts**  
\$ \_\_\_\_\_  
**Taxable Receipts**

I hereby state, and affirm that the statements contained herein are full, true and correct as required by City Ordinances 364 and 15-736 and provisions of Arkansas Gross Receipts Tax Law (Act 386 of 1941 and Act 185 of 1965), which establishes rules and regulations for assessment, administration, collection, and enforcement of the tax.

\_\_\_\_\_ Date this report prepared \_\_\_\_\_, 20\_\_\_\_\_

Must be signed by owner or authorized agent

## Instructions

1. Ordinance No. 364 provides  
Section One

(A) There is hereby levied, effective June 1, 1997, a tax of one 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 for consumption on the premises of such establishment in the city.

Ordinance No. 15-736 provides  
Section One

(A) An additional tax of one percent (1%) is hereby levied, effective March 1, 2015, on the portion of the gross receipts or gross proceeds received from renting leasing or otherwise furnishing hotel, motel, house, cabin, bed and breakfast, campground, condominiums, or other similar rental accommodations for sleeping, meeting, or party facilities for profit in the City of Clarksville, Arkansas, but such accommodations shall not include the rental or lease of such accommodations for periods of thirty (30) days or more.

(B) This tax shall be in addition to the one percent (1%) tax heretofore levied under Ordinance No. 364 of the City of Clarksville, Arkansas.

(C) 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 furnishing such accommodations (the "taxpayer"), and the taxpayer shall remit to the city of Clarksville on or before the twentieth (20<sup>th</sup>) of each month all collections of the tax for the preceding month, accompanied by the reports on forms furnished by the City/ and or the Advertising and Promotion Commission.

(D) As provided in Act No. 185, the provisions of Act No. 386 of 1941, as amended, together with the rules and regulations there under, 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 Clarksville.

3. (A) The return on this form is required to be mailed or delivered to the City Clerk's office on or before the 20<sup>th</sup> day of each month and is for the preceding calendar month. Upon failure to make and deliver the return by the 20<sup>th</sup> of the month, a penalty equal to five percent (5%) of the unpaid tax amount per month not to exceed a total assessment of thirty five percent (35%) of the unpaid taxes shall be assessed at the rate of ten percent (10%) per annum.

(B) In addition to any civil penalties provided or imposed by statute or ordinance, any person or entity liable for payment of said tax which fails to file the said report or which fails to pay the said tax for a period of sixty (60) days or more after the end of any month for which a report or payment of tax is due, shall be guilty of a violation and shall be fined in a sum not to exceed one hundred dollars (\$100.00) for each additional thirty (30) day period said violation continues.

4. Acceptance by the City Clerk of the 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.

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

Item	Amount	Item	Amount
Total		Total	