*Benton A&P Delinquency Policy*

*Revised June 25, 2018*

Based on the definitions from the Rules and Regulations:

“Due Date” means the last day of the month following the month the tax is imposed on gross receipts. (i.e.: August collected receipts, payment due on Sept. 30th).

“Delinquency Date” means that A&P tax is delinquent on the first day of the month following the month it was due.

"Subject to Penalty" means that penalty will be assessed on the second day of the month following the month it was due.

"Collection Procedures" for collection of the tax when no return is filed or if a return is filed with insufficient payment of the tax. Collection procedures are as follows:

1. First notice is served to delinquent account no later than the 10th day of the month following the month it was due. First notice includes:
2. Past Due Letter

b. Gross Receipts Form

\*\*At this time, the name of delinquent accounts in this status will have its business name published in *The Saline Courier* and on social media. Also, if a delinquent account has an alcohol permit from the Department of Finance & Administration-Alcoholic Beverage and Control Board (ABC), the ABC will notified of its delinquent status.

1. Second notice is served to delinquent accounts no later than the 10th day of the month following the month of the first notice. Second notice includes:
2. Notice of Intent to Revoke A & P Tax Permit
3. Notice of Proposed Assessment (average of previous 3 months or industry average based upon like businesses that operate in Benton)

After 10 days, send

-----Notice of Hearing Date (if requested)

If Hearing Is Held

-----Hearing Officer Finding

-----Final Notice of Intent to Revoke A&P Tax Permit

NOTE: Commission votes to revoke permit

1. Third notice is served to delinquent accounts no later than the 10th day of the month following the month of the second notice. Third notice includes:
2. Notice of Revocation
3. Hearing Officer Finding, if any
4. Notice of Final Assessment and Demand for Payment

NOTE: Commission votes to issue Certificate of Indebtedness

1. Fourth and Final Notice is served to delinquent accounts no later than the 10th day of the month following the third notice. Fourth Notice includes:

a. Certificate of Indebtedness

NOTE: All notifications shall be sent by regular U.S. mail or certified U.S. mail/return receipt, at the discretion of the City Finance Director. Those under $10 will be sent by regular mail; those above $10 will be sent by certified U.S. mail.