



Lowell Advertising & Promotion Commission
MONTHLY FOOD AND LODGING REPORT

Business Name: _____

Business Address: _____

Owner's Name: _____

For the Month of: _____ Year: _____

(Each month must be reported separately. Report must be filed even if no tax is due.)

Taxable Gross Lodging Receipts: \$ _____ **A**

Taxable Gross Food & Beverage Receipts \$ _____ **B**

Total (lines A & B combined) \$ _____

Tax Due (2% of Total gross receipts) \$ _____

5% Penalty of payable tax (over 30 days) \$ _____

Total Tax Due: \$ _____

Make check payable to and mail form with payment to:

Lowell Advertising & Promotion Commission
216 North Lincoln Street
Lowell, AR 72745

I hereby state, avow and affirm that the statements herein are full, true, and correct as required by provisions of the Arkansas Gross Receipts Tax Law, Act 626 of 1989 and City Ordinance No. 1005, and such regulations promulgated thereunder by the Lowell Advertising & Promotion Commission.

Preparer's Name: _____ Preparer's Signature: _____

Date Prepared: _____ Preparer's Phone Number: _____

Lowell Advertising & Promotion Commission

Monthly Food and Lodging Report Instructions

1. Use only this official reporting form. Copies of this form are acceptable.
2. Total applicable taxable gross receipts, covering the complete calendar month's sales, are due by the twenty (20th) day of the following month.
3. (A) A tax of two percent (2%) is due each month on the portion of the gross receipts or gross proceeds received from the renting, leasing or otherwise furnishing of hotel, motel or short-term condominium rental accommodations of sleeping, meeting or party room facilities for profit in the City of Lowell, Arkansas, but such accommodations shall not include the rental or lease of such accommodations for periods of thirty (30) days or more.

(B) A tax of two percent (2%) is due each month on the portion of the gross receipts or gross proceeds received from the proceeds received by restaurants, cafes, cafeterias, delicatessens, drive-in restaurants, carry-out restaurants, concession stands, convenience stores, grocery store restaurants, mobile food vendors, and similar businesses from the sale of prepared food and beverages for on or off premises consumption for profit in the City of Lowell, Arkansas.

(C) Questions concerning taxable items will be addressed on a case – by – case basis. Please contact the A & P Commission at 216 N. Lincoln Street, Lowell, AR 72745, or by phone at (479) 347 – 7148 with your questions or for additional forms.
4. This tax is authorized by Act 636 of 1989 and City Ordinance No. 1005, and is to be collected in the same manner and at the same time as the tax levied by the Arkansas Gross Receipts Act.
5. The **Monthly Food and Lodging Report** is due and payable by the 20th of the month following the sale and must be received by the Commission before the 30th of the month following the sale. Payments received after the deadline date will be assessed a five percent (5%) penalty as instructed on the form.
6. Any person, firm or corporation who fails to pay the gross receipts or gross proceeds tax under the provision of City Ordinance No. 1005 shall be guilty of a Class C misdemeanor and shall be fined in an amount not to exceed \$500.
7. The two percent (2%) tax upon the gross proceeds of food, beverage and lodging accommodations in the City of Lowell **shall be collected beginning May 1, 2018.**