

**Bentonville Advertising & Promotion Commission**  
**104 E. Central Avenue · Bentonville, Arkansas**  
**(479) 271-9153 · (800) 410-2535 · [www.visitbentonville.com](http://www.visitbentonville.com)**

***WHAT IS THE ‘A&P TAX’?***

The Advertising & Promotion tax (referred to as the ‘hospitality’ tax), was established by Bentonville City Ordinance October 10, 1995 and levied a –

**2 percent (2%) tax 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 for sleeping, meeting, or party room facilities for profit in the City of Bentonville, Arkansas, but such accommodations shall not include the rental or lease of such accommodations for periods of thirty (30) days or more.**

**1 percent (1%) tax on prepared food and non-alcoholic beverages sold by restaurants, cafes, cafeterias, delis, drive-in restaurants, carry-out restaurants, concession stands, convenience stores, grocery store delis, and all other establishments in Bentonville engaged in the selling of prepared food and non-alcoholic beverages for on or off premises consumption. This tax does not apply to items sold by fraternal organizations qualified under Section 501 C, 3, Internal Revenue Code.**

Prepared food is any food item that is cooked on the premises by the establishment for sale to a customer or altered by quantity or content:

- a fountain drink would be subject to the tax, whereby a can of soft drink would not;
- meat or cheese sliced by the establishment for customer sale would be taxed, whereas, prepackaged meat or cheese sold to customer as purchased by the establishment from a vendor would not be taxed;
- a pre-packaged bag of nacho chips/potato chips would not be taxed, however, an on-premises prepared serving of nachos (cheese and nacho chips) would be, etc.

Payment of the tax is made directly to the Bentonville Convention and Visitors Bureau which is governed by the Bentonville Advertising and Promotion Commission. Expenditures of the funds collected must be approved by the Commissioners. Although this is a city tax, state laws govern the makeup of A&P Commissions and set forth guidelines for expenditure of the funds collected.

***WHO ARE THE COMMISSIONERS?***

The Commission consists of seven commissioners: two City Council representatives, four from the restaurant, hotel and tourism industry, and one at large position. The initial terms of the Commissioners were staggered 1, 2, 3 and 4 year terms, with re-appointment terms of four years. All commissioners must live within the Bentonville city limits.

***WHEN AND WHERE ARE THE MEETINGS?***

The regular meetings are held the fourth Thursday of each month at 4:00 p.m. at the Advertising and Promotion Commission Conference Room, 104 East Central Avenue. These meetings are open to the public and we encourage you to attend.

### ***WHY WAS THE A&P ESTABLISHED?***

The tourist industry is one of Arkansas's greatest assets, with many business travelers and vacationers finding their way to the Northwest Arkansas area. When arriving to our area, the tourist decides if he or she will spend their money in Fayetteville, Springdale, Rogers, or Bentonville. Realizing that Bentonville has to compete for a share of the tourist dollar, the A&P was established to provide funding for promotional materials and event recruitment activities that will encourage people to make Bentonville their vacation and convention headquarters. Brochures, tourist information packets, advertising in major magazines and newspapers, and participation in tradeshow are some of the ways Bentonville is presented. Without the monies collected through the tax, no funding would be available for the promotion of the City.

### ***HOW DO I GET INVOLVED WITH THE A&P COMMISSION?***

- Attend the monthly meetings. The A&P Commission meets on the fourth Thursday of each month at 4:00 p.m. at our offices at 104 East Central Avenue.
- Read all correspondence mailed to your business from our office. Reporting forms as well as regular newsletters are sent out to keep you informed.
- Be a partner with us in special promotions or events by participating. Occasionally host an event in which we need someone to give door prizes or items for goody bags – in return your business name is listed as a sponsor in breaks, radio and newspaper ads.
- Keep our office updated on any changes that take place within your business such as a change of management/ownership, address, phone or fax numbers, email and website. Up-to-date information is very important as it is used in brochures, maps, etc.
- Notify our office if you would be willing to hold a position on the Commission as vacancies occur.
- Forward any comment or suggestions to our office personnel.
- Do not hesitate to call upon us if you have any questions or if we can be of any assistance to your business.