



Advertising & Promotion Commission
Resolution No. 15-1

A RESOLUTION MEMORIALIZING, CLARIFYING AND REFINING THE STANDARD PROCESS FOR COLLECTION OF A&P TAXES AND ENFORCEMENT OF STATE LAWS AND CITY ORDINANCES APPLYING TO SAME, INCLUDING A PROCESS FOR REVOCATION OF A&P TAX PERMITS

WHEREAS, the Advertising and Promotion Commission of Conway, Arkansas (hereinafter "Commission") has recognized a need to document a standard process for handling delinquencies in remitting Advertising & Promotion taxes (hereinafter "A&P tax") collected, and other violations of city ordinances or state laws applicable to the assessment and collection of same; and

WHEREAS, Conway's Municipal Code Chapter 3.24 and Arkansas Code Annotated § 26-75-601 *et. seq.* authorizes establishes and authorizes the Commission to promulgate rules and policies to regulate the enforcement and collection of the A&P tax; and

WHEREAS, the Commission wishes to establish a standard process by which to address non-compliance with state laws and city ordinances governing the assessment and collection of A&P taxes, but which process shall not abrogate the Commission's ability to use its discretion in individual cases to determine the most appropriate method by which to ensure compliance

NOW, THEREFORE, BE IT RESOLVED BY THE ADVERTISING & PROMOTION COMMISSION OF THE CITY OF CONWAY, ARKANSAS THAT:

SECTION 1: The following standard process will be observed in cases of delinquencies in remitting A&P taxes collected, unless the Commission elects in individual cases to use its discretion to deviate from same, within the bounds of applicable law and ordinance:

- A. Thirty (30) days delinquent: When an A&P Tax Permit Holder is thirty (30) days delinquent in payment of any A&P Tax due, the Permit Holder will receive Notice of Delinquency and Proposed Assessment and Notice of Intent to Revoke A&P Permit. These notices will inform the Permit Holder of the proposed assessment of delinquent A&P tax. These notices will also inform the Permit Holder that a hearing will be held by the Commission at a specific date, time and place, at which the Commission will make a final assessment of the A&P tax due for the affected period and a decision whether to revoke the Permit Holder's A&P Tax Permit for delinquency or other failure to comply.
- B. Sixty (60) days delinquent: When an A&P Tax Permit Holder is approximately sixty (60) days delinquent in payment of any A&P Tax due, and for which delinquency the Permit Holder has received the notices described in Subsection A, above, the Commission will have a hearing at its next regularly scheduled meeting, at which a final assessment shall be made of the amount delinquent for the affected period, and a determination made whether to revoke the Permit Holder's A&P Permit. If a final assessment is approved, a Notice of Final Assessment will be executed and sent to the Permit Holder as soon as practicable after the meeting. If the Permit Holder's A&P Permit is revoked by vote of the Commission, then a Notice of Permit Revocation and Cease & Desist Letter, ordering the Permit Holder to cease transacting business in the City of Conway, will be executed and served on the Permit Holder as soon as practicable after the meeting.

- C. Ninety (90) days delinquent: When an A&P Tax Permit Holder is ninety (90) days delinquent in payment of any A&P Tax due, a Certificate of Indebtedness shall be filed in the amount of the final assessment determined by the Commission. The Commission will also vote, at its next regularly scheduled meeting, on whether to authorize the City Attorney to take appropriate legal action if the Permit Holder's A&P Tax Permit has previously been revoked and the Permit Holder's business is still in operation.
- D. One hundred twenty (120) delinquent: When an A&P Tax Permit Holder is one hundred twenty (120) days delinquent in payment of any A&P Tax due, the City Attorney's Office will take such further legal action against the Permit Holder as may be approved by the Commission.

SECTION 2: All notices, summons or other documents will be sent in a manner to provide legally sufficient service, which includes notices sent via mail to most recent address provided by the Permit Holder and, to the extent practical and/or required, served by Conway Code Enforcement. These documents will originate from the Commission or the Commission's authorized designee.

SECTION 3: The Commission will continue to make use of other efforts available to it to enforce City ordinances and State laws, including but not limited to, directing Code Enforcement to issue citations and audit procedures on each situation of delinquency and/or noncompliance.

PASSED this 10th day of November, 2015.

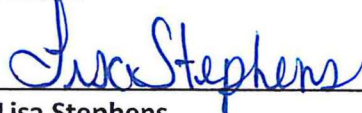
Approved:



Reggie Rose

President, A&P Commission

Attest:



Lisa Stephens

Witness

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K. Francis

