

Michael O. Garrett
Clerk-Treasurer
cityclerk@cityofconway.org



City of Conway
1201 Oak Street
Conway, Arkansas 72032
501-450-6100
501-450-6109 FAX

Operating a Restaurant or Private Club Serving Alcohol in Conway

Restaurants: An A & P Permit is required by the City for businesses that sell prepared foods; the A & P Tax (AKA Hamburger Tax) levies an additional (two) 2% "City Tax" on the sale of prepared foods. For further details and forms visit www.cityofconway.org > Departments > City Clerk.

Permit Requirements:

- **A & P Permit Application:** Submit completed application to the City Clerk's office via hand delivery, mail, fax, or email to cityclerk@cityofconway.org.
- **A & P Permit Fee:** No charge.
- **Renewal:** The permit is not renewable; the A & P Permit shall expire at the time of cessation of the business of the taxpayer at the location designated on the permit; if you move your business to a new address, you must apply for a new A & P Permit number. A separate A & P Permit must be obtained for each location.

Other Information:

- No business license required; letter of verification is available upon request.
- Applications and payment forms can be picked up or printed from our website at www.cityofconway.org > Departments > City Clerk.
- Total tax to be collected on prepared foods is 10.75%; sales tax break down attached.
- Contact the Arkansas Sales & Use Tax Dept. at 501-682-7104 to obtain a Sales & Use tax number.
- Contact the Faulkner County Health Dept. at 501-450-4941 to obtain State requirements.

A & P Prepared Food Tax (AKA HAMBURGER TAX) Ordinances:

Ordinance No. O-05-142: Pursuant to Act 185 of 1965, and as subsequently amended, the City of Conway has adopted ordinances levying taxes upon the gross receipts from the renting, leasing, or otherwise furnishing of hotel, motel, or short term rental accommodations for sleeping, meeting, or party room for profit in the City and upon the gross receipts of restaurant, cafes, cafeterias, delicatessens, drive-in restaurants and similar businesses as defined by the levying ordinance from the sale of prepared food for consumption on and off the premises of such establishment in the City of providing for other matters;

And the City desires to establish procedures for the collection and enforcement of said taxes that have been levied and administered by the City with the adoption of Ordinance No. O-00-01, Ordinance O-05-97, Ordinance no. O-05-98, and Ordinance No. O-05-131 pursuant to Act 185 of 1965, and as subsequently amended. Ordinances are available upon request or may be found at www.cityofconway.org.

Private Clubs: Once your Private Club has been approved by the Arkansas State Beverage Control Board (ABC) a Supplemental Beverage permit is required by the city for Private Clubs. A (five) **5.0%** tax shall be collected and reported separately from your state taxes; for further details and forms visit www.cityofconway.org > Departments > City Clerk.

Permits Requirements:

- **Permit Application:** Submit completed application to the City Clerk's office via hand delivery, mail, fax, or email to cityclerk@cityofconway.org.
- **Initial Permit Fee:** "Initial" fee is \$50.00 per year and \$25.00 if obtained after July 1st.
- **Renewal Fee:** \$50.00 annually; renewal application and payment must be received by December 1st.
- **Expiration:** The permit expires December 31st of each year.
- A copy of your State of Arkansas ABC Permit must be submitted with the application and payment before the permit will be issued.

Other Information

- No business license required; letter of verification is available upon request.
- Hand deliver, mail, fax, or email application to cityclerk@cityofconway.org; fax to 501-450-6109.
- Contact the Faulkner County Health Dept. at 501-450-4941 to obtain State requirements.
- Sales tax rate is attached.

Supplemental Beverage Ordinances:

Ordinance No. O-10-18: Established a permitting process and privilege permit for selling or dispensing any controlled beverage within the City of Conway, by businesses licensed by the State to sell Alcoholic beverages, and levied a city supplemental tax. **Effective date April 1, 2010.**

Ordinance No. O-11-54: Amending Ordinance No. O-10-18 increasing the supplemental tax levied to (five) **5%**. **Effective date August 1, 2011.** Ordinances are available by request or may be found at www.cityofconway.org.

****For questions regarding Arkansas State taxes imposed on the sale of alcohol to a private club located in a dry county, contact the Arkansas Beverage Control office at 501-682-1105.**

Sales Tax Rate:

State – 6.50% (effective 7/1/13)
City – 1.75%
County - .50%
Total – 8.75%

A&P – 2.00% (applies to prepared foods)
Total – 10.75%

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WHAT IS PREPARED FOODS AND THE A&P TAX?

The City of Conway enacted ordinances in 2005 which levies a two percent sales tax on the gross receipts of the sale of prepared food and beverages in the city, this is known as the A&P Tax. By state law, under this levy the tax is applied to restaurants, cafes, cafeterias, delicatessens, drive-in restaurants, carry out restaurants, concession stands, convenience stores, grocery store, restaurants and similar businesses who sell prepared food or beverages for on or off premise consumption. This tax became effective November 1, 2005 and a businesses who engaged in the selling of prepared food will be required to collect the tax. This tax levy does not affect the sale of foods or beverages not deemed prepared, nor does the tax levy apply to those operations that are classified in the federal tax code as being a 501 (c) 3 tax exempt organization.

To facilitate the administration of this tax, the city adopted Ordinance O-05-142 setting regulations for the collection and enforcement of this tax. A copy of this ordinance can be found on the city's website at <http://www.cityofconway.org/media/government/city-clerk-treasurers-office/Ordinance%2005-142.pdf> and is subject to periodic change by city council action.

Businesses which are required to charge this tax shall be required to apply for a free but mandatory Advertising and Promotions Tax Permit. The A&P permit will allow the city to maintain more accurate records on the businesses collecting the tax, their location, the owners, mailing address, etc. Permits will be issued through the Office of the City Clerk upon the submittal of an application. Tax proceeds will be required to be remitted to the city every month, as well as monthly statements of gross receipts on the sale of prepared food and beverages at each business. Permit application forms and monthly tax statement forms are available through the Office of the City Clerk at City Hall, 1201 Oak Street in Downtown Conway or may be downloaded from the city web site below:

For restaurants & private clubs:

http://www.cityofconway.org/media/government/city-clerk-treasurers-office/Operating_a_Private_Club_in_Conway.pdf

For mobile vendors:

http://www.cityofconway.org/media/government/city-clerk-treasurers-office/Operating_a_Mobile_Food_Vendor_in_Conway.pdf

Taxes must be remitted by the twentieth (20th) day of the month following the collection month or be subject to penalties and interest. The Commission or its agent reserves the right to audit the business to insure proper payment of the tax. Enforcement for non-payment or improper payment could result in the legal action being pursued against the business. There is a two percent (2%) discount available to businesses that remit tax payments on or before the twentieth (20th) day of the month following

collection. Procedures for the disputation of tax liability are also included in the collection and enforcement ordinance cited above.

While state law does allow for the collection of this tax, it does not offer clear definitions of what constitutes “prepared food and beverages”. These definitions are left to the local jurisdictions to define and apply. The City of Conway will make every effort to reasonably apply a uniform standard in its definition of what items should be taxed. Lacking clear legal definitions from the state, the city recognizes that legitimate questions of applicability could arise and that many items must be determined on a case by case basis. The Commission will gladly hear appeals from businesses as to the application of the tax to various items. However, appeals will not be allowed to delay the application of the tax for items to which the tax should reasonably be applied.

In general, the tax will be applicable to all restaurants and mobile food vendors and all products served in restaurants and mobile food vendors. Grocery, supermarket, or convenience store products are taxable only to the extent they are restaurant-style products. Beyond that generalization, a couple of guidelines can be used as rules of thumb:

- If a food or beverage is prepared on site, it is taxable.
- If it is served on site, it is taxable.
- If it is prepared off site in packages ready for retail sale, it is not taxable unless it is served.
- If it is prepared off-site but not prepackaged for retail sale, it is taxable.
- A can soda from a cooler in a convenience store is not taxable. A can soda served to a diner in a restaurant is taxable; a fountain soda is taxable either way.
- Pizzas delivered to homes or served in restaurants are taxable, but purchased pre-packaged in a grocery store are not taxable.
- Pre-packaged foods such as pizzas or burritos heated in a convenience store microwave are not taxable but the same type items not pre-packaged and selected out from under a heat lamp by the clerk at the same convenience store is taxable.
- Cheese dip served to restaurant diners is taxable as is cheese dip sold for take home. Cheese dip sold in retail ready packages at the cashier of the same restaurant is not taxable.
- Donuts boxed and packaged for retail are not taxable; unpackaged donuts served by wait staff or self-served individually are taxable.
- Potato chips sold in prepackaged retail ready lunch sizes are not taxable; the same package served with a meal is taxable, but the same package purchased in addition to a meal is not.

Any questions should be directed to the Business Agent for the Advertising and Promotion Commission:

Lisa Stephens, CPA
715 Front Street
Conway, Arkansas, 72032
501-327-2834

Or:

City Clerk Michael O. Garrett/Conway City Hall
1201 Oak Street
Conway, Arkansas, 72032
501-450-6100

CONWAY ADVERTISING & PROMOTION COMMISSION
2% HOTEL & RESTAURANT GROSS RECEIPTS TAX ("A&P TAX")
APPLICATION FOR A&P TAX PERMIT

PLEASE TYPE OR PRINT

1. NAME OF ESTABLISHMENT for which an A&P Tax Permit is sought (As "doing business as" to the public):

PHYSICAL STREET ADDRESS OF ESTABLISHMENT (No P.O. Box):

CITY: Conway STATE: AR ZIP: _____

PHONE AT ESTABLISHMENT: (____) _____ FAX AT ESTABLISHMENT: (____) _____

WEBSITE FOR ESTABLISHMENT: _____

CONTACT PERSON LOCATED AT ESTABLISHMENT: _____

CONTACT PERSON'S TITLE: _____

CONTACT PERSON'S PHONE AT ESTABLISHMENT: (____) _____

CONTACT PERSON'S MOBILE PHONE: (____) _____

CONTACT PERSON'S EMAIL: _____

DATE BUSINESS WILL OPEN _____

2. FULL LEGAL NAME OF BUSINESS that owns the establishment for which an A&P Tax Permit is sought:

CHECK ONE - _____ SOLE PROPRIETORSHIP
_____ CORPORATION (INC.)
_____ LIMITED LIABILITY COMPANY (LLC)
_____ GENERAL PARTNERSHIP (G.P.)
_____ LIMITED PARTNERSHIP (LTD.)
_____ LIMITED LIABILITY PARTNERSHIP (LLP)
_____ OTHER (please detail nature of business) _____

BUSINESS BILLING ADDRESS: _____

CITY: _____ STATE: _____ ZIP: _____

PHONE: (____) _____ FAX: (____) _____ EMAIL: _____

BUSINESS BILLING CONTACT: _____ TITLE: _____

3. SOLE PROPRIETORSHIP INFORMATION (complete only if applicable):

PROPRIETOR'S FULL LEGAL NAME: _____

PROPRIETOR'S SOCIAL SECURITY NUMBER: _____

PROPRIETOR'S EMPLOYER ID NUMBER (EIN): _____

PROPRIETOR'S DATE OF BIRTH: _____

PROPRIETOR'S PLACE OF BIRTH: _____

PROPRIETOR'S HOME ADDRESS: _____

CITY: _____ STATE: _____ ZIP: _____ COUNTY: _____

PROPRIETOR'S HOME PHONE: (____) _____ PROPRIETOR'S FAX: (____) _____

PROPRIETOR'S MOBILE PHONE: (____) _____

PROPRIETOR'S EMAIL: _____

4. ENTITY INFORMATION (INC., LLC, G.P., LTD., LLP, OTHER) (complete only if applicable):

HEADQUARTERS ADDRESS: _____

CITY: _____ STATE: _____ ZIP: _____

STATE OF INCORPORATION, FORMATION, OR ORGANIZATION: _____

YEAR OF INCORPORATION, FORMATION, OR ORGANIZATION: _____

HEADQUARTERS PHONE: (____) _____ HEADQUARTERS FAX: (____) _____

EMPLOYER ID NUMBER (EIN): _____

NAME AND TITLE OF EACH OFFICER OF ENTITY: _____

SHAREHOLDER / MEMBER / GENERAL PARTNER INFORMATION: Identify below all shareholders, members, or general partners having a 10% or greater equity ownership interest in the applying entity:

FULL LEGAL NAME of shareholder/member/general partner: _____

CHECK ONE: Shareholder Member General Partner

- CHECK ONE: _____ NATURAL PERSON
_____ CORPORATION (INC.)
_____ LIMITED LIABILITY COMPANY (LLC)
_____ GENERAL PARTNERSHIP (G.P.)
_____ LIMITED PARTNERSHIP (LTD.)
_____ LIMITED LIABILITY PARTNERSHIP (LLP)
_____ OTHER (please detail nature of owner) _____
-
-

SOCIAL SECURITY NUMBER (only if natural person): _____

DATE OF BIRTH (only if natural person): _____

EMPLOYER ID NUMBER (EIN): _____

ADDRESS: _____ CITY: _____ STATE: _____ ZIP: _____

PHONE: (____) _____ FAX: (____) _____ EMAIL: _____

FULL LEGAL NAME of shareholder/member/general partner: _____

CHECK ONE: Shareholder Member General Partner

- CHECK ONE: _____ NATURAL PERSON
_____ CORPORATION (INC.)
_____ LIMITED LIABILITY COMPANY (LLC)
_____ GENERAL PARTNERSHIP (G.P.)
_____ LIMITED PARTNERSHIP (LTD.)
_____ LIMITED LIABILITY PARTNERSHIP (LLP)
_____ OTHER (please detail nature of owner) _____
-
-

SOCIAL SECURITY NUMBER (only if natural person): _____

DATE OF BIRTH (only if natural person): _____

EMPLOYER ID NUMBER (EIN): _____

ADDRESS: _____ CITY: _____ STATE: _____ ZIP: _____

PHONE: (____) _____ FAX: (____) _____ EMAIL: _____

FULL LEGAL NAME of shareholder/member/general partner: _____

CHECK ONE: Shareholder Member General Partner

CHECK ONE: _____ NATURAL PERSON
_____ CORPORATION (INC.)
_____ LIMITED LIABILITY COMPANY (LLC)
_____ GENERAL PARTNERSHIP (G.P.)
_____ LIMITED PARTNERSHIP (LTD.)
_____ LIMITED LIABILITY PARTNERSHIP (LLP)
_____ OTHER (please detail nature of owner) _____

SOCIAL SECURITY NUMBER (only if natural person): _____

DATE OF BIRTH (only if natural person): _____

EMPLOYER ID NUMBER (EIN): _____

ADDRESS: _____ CITY: _____ STATE: _____ ZIP: _____

PHONE: (____) _____ FAX: (____) _____ EMAIL: _____

If space is needed to identify additional shareholders / members / general partners, please attach additional sheets as necessary.

5. TYPE OF ESTABLISHMENT (check only one):

A. Lodging Services

Type of Lodging Services facility (check one or more):

Hotel Motel Bed & Breakfast Historic Inn Extended Stay Hostel

Number of guest rooms available to public: _____

Name and seating capacity of each establishment of a type listed in this section five (5) located in facility:

Please attach current or to-be-used menu with prices for each such establishment located in facility.

- | | | |
|--|------------------------|---|
| B. <input type="checkbox"/> Restaurant or Café | Seating Capacity _____ | Please attach current or to-be-used menu with prices. |
| C. <input type="checkbox"/> Cafeteria | Seating Capacity _____ | Please attach current or to-be-used menu with prices. |
| D. <input type="checkbox"/> Delicatessen | Seating Capacity _____ | Please attach current or to-be-used menu with prices. |
| E. <input type="checkbox"/> Concession Stand | Seating Capacity _____ | Please attach current or to-be-used menu with prices. |
| F. <input type="checkbox"/> Convenience Store | Seating Capacity _____ | Please attach current or to-be-used menu with prices. |
| G. <input type="checkbox"/> Grocery Store Restaurant | Seating Capacity _____ | Please attach current or to-be-used menu with prices. |
| H. <input type="checkbox"/> Private Club | Seating Capacity _____ | Please attach current or to-be-used menu with prices. |

6. STANDARD DAYS AND HOURS OF OPERATION (check all that apply):

- Monday - hours of operation _____
- Tuesday - hours of operation _____
- Wednesday - hours of operation _____
- Thursday - hours of operation _____
- Friday - hours of operation _____
- Saturday - hours of operation _____
- Sunday - hours of operation _____
- Seven days a week - 24 hours a day

7. Are or will alcoholic beverages be served at the physical address identified in section one (1) above? YES NO

If YES, please furnish the **Alcohol Beverage Control (ABC)** number or numbers under which the establishment is operating:

____ Beer; ABC number _____
____ Wine; ABC number _____
____ Mixed Drinks; ABC number _____
____ Private Club; ABC number _____

8. If the applicant is either a Restaurant, Café, Cafeteria, Delicatessen, Concession Stand, Convenience Store, Grocery Store Restaurant, or Private Club, please identify the name, address, and phone number of its three (3) top food suppliers based on amount of purchases: _____

9. Does the business identified in section two (2) operate any of the types of establishments listed in section five (5) at any location within the City of Conway other than the physical address identified in section one (1)? YES NO

If YES, please list all locations, names, addresses and A&P Tax Permit numbers on a separate schedule.

10. Is the establishment identified in section one (1) the result of a purchase or assumption of the operations of an existing establishment? YES NO

If YES, provide the name and A&P Tax Permit number of the former establishment and contact Lisa Stephens CPA at 501-327-2834 to determine if any delinquent A & P taxes are due. Permit will not be issued until this information is verified.

Former Establishment Name

Former Establishment A&P Tax Permit Number

11. I DECLARE UNDER PENALTY OF PERJURY THAT THIS APPLICATION (INCLUDING ANY ACCOMPANYING SCHEDULES) HAS BEEN EXAMINED BY ME AND, TO THE BEST OF MY KNOWLEDGE AND BELIEF, IS TRUE, ACCURATE, AND COMPLETE.

Original Signature of Shareholder/ Member/Partner/Officer

Printed Name and Title

Date

QUESTIONS ABOUT PAYMENT OF TAX OR DELINQUENT ACCOUNTS:

Lisa Stephens Certified Public Accountant, PLC
715 Front Street
Conway, AR 72032
PH – 501.327.2834 / FAX – 501.327.6663

RETURN COMPLETED FORM TO:

CONWAY ADVERTISING & PROMOTION COMMISSION C/O
Michael O. Garrett, Conway City Clerk
1201 Oak Street
Conway, AR 72032
PH - 501.450.6100 / FAX - 501.450.6109

OFFICIAL USE ONLY

Application ____ Approved ____ Denied

Permit # _____

Date opened on system ____/____/____

Date notice of denial sent ____/____/____

Previous owner's permit # _____

Date previous owner's permit closed on system ____/____/____

Conway Advertising & Promotion Commission Gross Receipts Tax Monthly Report

Read Enclosed Instructions

This report must be received by Conway A & P Commission on/
or before the 20th day of the month (otherwise add penalty as instructed)

A & P Tax Permit No.

Issued by City: _____

Business Name: _____

Owner's Name: _____

Address: _____

City

State

Zip

Payment for the month of _____, Year _____

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

Taxable Gross Receipts \$ _____

Tax (2% of gross) \$ _____

Less 2% of tax
(If paid by the 20th of the month) \$ _____

Total \$ _____

Penalty (5% after the 30th day of the month) \$ _____

Total Tax Due \$ _____

Make checks payable to Conway A & P Commission and mail or hand deliver to:

By Mail:

**Conway A & P Commission
PO Box 1404
Conway, AR 72033-1404**

OR

In Person:

**Centennial Bank – Main Office
620 Chestnut
Conway, AR 72032**

I hereby state, avow, and affirm that the statements here are full, true, and correct as required by provisions of Ark. Code Ann. 26-75-601 and City Ordinance No. O-05-142, such regulations promulgated thereunder by the Conway Advertising & Promotion Commission.

Date Prepared

Signature of Owner, Officer, or Authorized Agent

COMMENTS OR QUESTIONS PLEASE CONTACT:

Lisa Stephens Certified Public Accountant, PLC
715 Front Street
Conway, AR 72032
(501) 327-2834

OR

Michael O. Garrett, Conway City Clerk
Conway City Hall
(501) 450-6100

INSTRUCTIONS

1. 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 substantiate and prove the accuracy of the return as made on this form are required to be kept for (3) three years, and open to examination of Conway Advertising & Promotion Commission, or agent.
2. Unless otherwise specially instructed the total receipts to be reported in this return for the purpose of computation of tax due are the gross receipts from prepared food and drink.
3. Due Date – It is the duty of the Taxpayer to deliver the return on this form and payment to the Conway A & P Commission on or before the 20th day of each month for the preceding calendar month. The A & P Tax is due and payable as of the first day of each calendar month and shall be deemed delinquent if not paid on or before the first day of the next calendar month. (For example; the A & P Tax for January is due the first day of February; however, it is not delinquent until the second day of March.)
4. Discount – If the A & P Tax is delivered to the Conway A&P Commission on or before the 20th day of the month in which it is due, a 2% discount can be claimed on the tax due. (For example; if there is a \$100.00 tax due for the month of January, the taxpayer is allowed a \$2.00 discount if the tax is paid on or before February 20th, or if envelope is postmarked on or before February 20th.)
5. Penalties & Tax – If the tax is not paid by the delinquency date (the second day of the month after the month in which the tax is due), a 5% penalty will be charged for each month past due up to 35% in aggregate; in addition to the penalty assessed simple interest on any unpaid A & P tax shall be assessed at the rate of 10% per annum from the delinquency date.
6. Acceptance by the Conway A & P Commission 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.
7. A report **must** be filed even if there is no tax due.

COMMENTS OR QUESTIONS PLEASE CONTACT:

Lisa Stephens Certified Public Accountant, PLC
715 Front Street
Conway, AR 72032
(501) 327-2834

OR

Michael O. Garrett, Conway City Clerk
Conway City Hall
(501) 450-6100

City of Conway Arkansas

Supplemental Beverage Monthly Reporting Form PRIVATE CLUBS - ON PREMISES CONSUMPTION 5% Supplemental Beverage Tax

Reporting Month/Year:
Name:
Address:
City/State/Zip:
ABC Permit type/Permit number/s:

**DUE BY THE 20TH OF EACH MONTH
FOR THE PRECEEDING MONTH**

1. Total Gross Receipts on ALL alcoholic beverages	\$
2. Tax (5% of gross)	\$
3. Penalty = 10% of Line 2 **Penalty is due if paid after the 2nd day of the following month.	\$
4. Total Remittance	\$

****Make checks payable to the CITY OF CONWAY****

Note: Must attach a copy of State supplemental tax return for the same reporting period

I declare, under penalty of perjury, that this return has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

Signature : _____ Date: _____

Make checks payable to the CITY OF CONWAY

Include with payment, this report, and a copy of your State supplemental tax return. For questions regarding preparation, please call Lisa Stephens CPA at (501) 327-2834

Hand Deliver:

Centennial Bank – Main Office
620 Chestnut
Conway, AR 72032

Mail to:

City of Conway-Beverage
Tax PO Box 2441
Conway, AR 72033

Food and Alcohol Taxes in Conway, Arkansas

State	6.50%
City	1.75%
County	.5%
Total Base Tax	8.75%

Faulkner County is a “dry” county; restaurants in Conway are only allowed to sell alcohol once they have obtained a Private Club Permit from the Arkansas Alcohol Beverage Control Board.

Mixed Drinks/Liquor (holders of private club permits)

State Sales Tax -	6.50%
City Tax –	1.75%
Faulkner County Tax -	.50%
State Mixed Drink Tax –	10.00%
State Add'l Mixed Drink Tax -	4.00%
Conway Beverage Tax –	5.00%
Total =	27.75%

Beer (*without a beer permit)

State Sales Tax –	6.50%
City Sales Tax -	1.75%
Faulkner County Tax -	.50%
State Mixed Drink Tax –	10.00%
Conway Beverage Tax –	5.00%
Total =	23.75%

Wine

State Sales Tax –	6.50%
City Sales Tax -	1.75%
Faulkner County Tax -	.50%
State Mixed Drink Tax –	10.00%
Conway Beverage Tax –	5.00%
Total =	23.75%

Prepared Food

State Sales Tax –	6.50%
City Sales Tax -	1.75%
Faulkner County Tax -	.50%
Conway A&P Prepared Food Tax –	2.00%
Total =	10.75%

**For a private club to have a beer permit, they must be located in a wet city/county. Mixed Drink is ANY sale of alcohol that is not beer or wine.*