



## **Advertising & Promotion Commission**

**January 2024**

Cities that are successful in self-promotion highlight their high quality of living, recreational amenities, attractive and desirable location, clean environment, and low crime rate. Cherokee Village has all of these and more.

The Cherokee Village Advertising and Promotion (A&P) tax was levied and the A&P Commission was formed in 2013 to utilize these funds to promote the community in an effort to attract visitors here including through tourism, relocation and retirement marketing.

Cherokee Village is an attractive destination for tourists, golfers, nature lovers, families, remote workers, brides-to-be, retirees and relocators of all ages.

### **Background**

The Cherokee Village City Council passed two ordinances in March 2013 to levy a 2% Advertising and Promotion Tax and to create a Commission to oversee tax collection and allocation.

The City's authority to levy the tax and establish the Commission both come from Arkansas state law ACA § 26-75-605 *et seq.* The Commission draws its authority both from City Ordinance (2013-03 and 2013-04) and state law that govern everything from commission members, responsibilities, tax collection and use of funds.

The 2% tax is levied on the gross receipts or gross proceeds from both of the following:

1. from renting, leasing, or otherwise furnishing hotel, motel, house, cabin, bed and breakfast, campground, condominium, or other similar rental accommodations for sleeping, meeting, or party room facilities for profit and for 30 days or less.
2. from restaurants, cafes, cafeterias, delicatessens, drive-in restaurants, carry-out restaurants, concession stands, convenience stores, grocery store restaurants, or similar businesses from the sale of prepared food and beverages for on-premises or off-premises consumption unless such business qualifies as a 501(c)(3) organization.

Businesses operating within the Cherokee Village city limits that fall into any of the above described categories are required to register with the City of Cherokee Village for a business license and are required to charge and collect the 2% A&P Tax per the described activities.

The business (Tax Collector) charges and collects the tax and pays it on a monthly basis to the City of Cherokee Village (see CVA&P Tax Monthly Tax Collection Form).

### **About the Commission**

The Commission meets at Cherokee Village City Hall the fourth Thursday of each month at 3:00 pm. Commission meetings are open to the public.

### **Commission Members**

Julie Decker – *Treasurer/Bookkeeper*

Jonathan Rhodes - *Chair*

Pamela Rowland

Robert Smith

Patrick Steen

Eileen Walton

### **Tourism & Marketing Consultant**

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