AMU-AR

ARKANSAS DEPARTMENT OF FINANCE AND ADMINISTRATION

Amusement - Additional Request

Print Form

Clear Form

SECTION A: OWNERSHIP INFORMATION

Legal Name (Enter full legal name of business): _____

Amusement Account ID: _____ -AMU

SECTION B: OPTION AND DECAL SELECTION

License Type (check the appropriate box)			Rate	Amount Due
☐ Distributor Salesman	Additional Licenses:		$5.00	
☐ Operator Status Change	1 - 3 machines to 4 or more machines		$500.00	
☐ Special Event Operator with 1 - 3 machines	Additional number of months*:		$75.00	
☐ Special Event Operator with 4 or more machines	Additional number of months*:		$150.00	

Decal Request			Rate	Amount Due
Operator: purchased before Jan 1, 2017	Additional decals requested:		$5.00	
Operator: purchased on or after Jan 1, 2017	Additional decals requested:		$2.50	
Special Event Operator	Additional decals requested:		$5.00	
			Total Amount Due:	

*Special Event permits are issued in 30 day increments and cannot exceed 3 per calendar year.

SECTION C: DISTRIBUTOR SALESMEN DETAILS

Salesman's Name	Address	City	State	Zip

SECTION D: BOND INFORMATION**

Bonding Company	Address	City	State	Zip	Bond#	Bond Amount

**IMPORTANT: A current $6,000.00 Operator bond or $1,000.00 Distributor bond must be on file with the Miscellaneous Tax Section in order to process this request. No bond is required for a Special Event Operator.

I declare this form (including any accompanying schedules) has been examined by me, and to the best of my knowledge, and belief is true, correct, and complete.

_____ (Signature of Owner, Partner or Corporate Officer)

_____ Date

_____ (Print Name)

_____ Phone Number

AMUSEMENT DEFINITIONS

A. **Amusement Device** means any coin-operated machine, device, or apparatus which provides amusement, diversion, or entertainment and includes, but is not Limited to such games as: radio rifles, bumper pool, shooting galleries, pool tables, shuffleboard, pinball tables, cranes, video games, claw machines, novelty arcade machines, juke boxes, or other musical devices for entertainment.

B. **Special Events** are defined as carnivals and county, district, and state fairs that operate for a period not exceeding 3 months in any 1 calendar year.

C. **Bond** is any corporate surety bond, certificate of deposit or letter of credit given for the purpose of guaranteeing payment.

IMPORTANT INFORMATION

A. Amusement license applicants must be 21 years or older and a resident of the State of Arkansas for at least 1 continuous year prior to date of application. No license will be issued to any convicted felon, any person of known criminal tendencies, or to a former licensee whose license has been revoked, until 2 years after the date of such revocation. The residency requirements do not apply to Special Event Operators.

B. Each amusement device shall be subject to an annual privilege tax of $5.00 per fiscal year. Any annual privilege tax paid during the last 6 months of the fiscal year shall be ½ of the annual privilege tax. A fiscal year begins July 1 and ends June 30. Special Event decals are not subject to proration.

C. Every amusement license must have an active sales and use tax permit.

D. Upon approval of the amusement license, the Department will issue a decal, which must be attached to the amusement device before it is placed in operation. The decal will state the fiscal year the amusement game may operate. The Operator must also display on the device a decal or card showing the licensee's amusement account ID, name, and address.

E. Special Event Operators must pay their license fee at least 30 days prior to the opening of any event in which they will be operating amusement devices.

F. Every amusement device on which the $5.00 privilege tax has not been paid is declared to be a public nuisance and may be seized by an authorized agent of the Department of Finance and Administration and sold by the Director on an order of the Pulaski County Chancery Court. The Operator of the device shall have the privilege of redeeming the amusement device within 10 days by paying the tax due and costs.

G. Additional information on the licensing and regulation of amusement devices can be found at §26-57-401 et seq.

BOND INFORMATION

A. Prior to the issuance or renewal of an amusement license, the **Operator** is required to submit a suitable bond in the amount of $6,000.00 to insure the faithful and prompt payment of all sales taxes, use taxes, or privilege taxes which may become due in connection with the operation of the licensed business.

B. Prior to the issuance or renewal of an amusement license, the **Distributor** is required to submit a suitable bond in the amount of $1,000.00 to insure the faithful and prompt payment of all sales taxes, use taxes, or privilege taxes which may become due in connection with the operation of the licensed business.

C. No bond is required by a **Special Event Operator**.

PENALTY INFORMATION

A. Operating amusement devices without a license is subject to a $1,000.00 penalty. If the offender applies for a license within 30 days subsequent to the payment of the penalty, $500.00 shall be credited toward the first annual license fee in the event the license is granted.

C. Operating an amusement device without a operator ID decal/card is subject to $10.00 per machine penalty.

MAIL-TO AND PHYSICAL ADDRESS INFORMATION

If the AMU-AR form is mailed, please mail to: Miscellaneous Tax Section, PO Box 8042, Little Rock, AR 72203-8042

If the AMU-AR form is delivered in person, our offices are located at: Joel Y. Ledbetter Building, 1816 W. 7th Street, Room 2340, Little Rock AR 72201