



COUNTY COMMISSION

BALDWIN COUNTY
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ANU GARY
Records Manager
MONICA E. TAYLOR
Assistant Records Manager

October 2, 2013

Ms. Merceria Ludgood
President
Mobile County Commission
Post Office Box 1443
Mobile, Alabama 36633

RE: Reciprocal Agreement Between Baldwin County, Alabama and Mobile County, Alabama to Exchange Tax Information

Dear President Ludgood:

Enclosed is a **fully executed copy** of the *Reciprocal Agreement* approved during the September 17, 2013, Baldwin County Commission meeting between Baldwin County, Alabama and Mobile County, Alabama for the exchange of tax information. This *Agreement* became effective on October 1, 2013, is not limited to periods of time or years, and it will be considered in effect until terminated.

If you have any questions or need further assistance, please do not hesitate to contact Kim Creech, Clerk/Treasurer, at (251) 937-0303.

Sincerely,


ANU GARY, Records Manager
Baldwin County Commission

AG/met Item BH5

cc: Kim Creech
Debbie West
Heather Gwynn

ENCLOSURE

RECIPROCAL AGREEMENT BETWEEN
BALDWIN COUNTY, ALABAMA, AND
MOBILE COUNTY, ALABAMA,
PROVIDING FOR THE EXCHANGE OF TAX RETURNS AND INFORMATION

I. AUTHORITY

This agreement is made between Baldwin County, Alabama, by and through the Baldwin County Commission and Mobile County, Alabama, by and through the Mobile County Commission, pursuant to Section 40-2A-10 of the Code of Alabama, 1975.

II. PURPOSE

The parties agree to exchange tax returns and/or return information and further agree to return the data, under the terms and conditions described herein. It is understood and agreed that all information in any form whatsoever exchanged shall be employed solely by the parties for the purposes of tax administration. It is understood that tax administration purposes are limited to those uses necessary for the assessment, collection and enforcement, including proceedings in a court of competent jurisdiction, of the respective tax laws of the parties hereto.

III. DEFINITIONS

Party: Baldwin County, Alabama, or Mobile County, Alabama.

Return: Any tax application, or tax information return or report, declaration of estimated tax, claim or petition for refund or credit or petition for reassessment or protest that is required by, or provided for, or permitted, under the provisions of the tax laws.

Return Information: A taxpayer's identity, the nature, source or amount of income, gains, losses, formulary apportionment factors, payments, receipts, deductions, exemptions, credits, assets, liabilities, net worth, tax liability, deficiencies, over assessments, or tax payments, whether the taxpayer's return was, is being, or will be, examined or subject to other investigation for processing; or any other data received, recorded by, prepared by, furnished to, or collected by the agency with respect to a tax return or with respect to the determination of the existence, or possible existence of liability (or the amount thereof), or by any person under the laws of either party for administration, collection or enforcement of the tax laws of each party's respective governmental unit, including additions to tax, penalty, interest, fine, or other imposition, or offense; "Return Information" does not include, however, data in a form which cannot be associated with, or otherwise identify, directly or indirectly, a particular taxpayer.

For the purposes of sales and use tax, "return information" shall also include whether the taxpayer is authorized to use a direct pay permit and any information related thereto; and the names of the customers and any other relevant information related to specific sales and use tax transactions.

RECEIVED
SEP 27 2013
BY: CFC

IV. SCOPE OF INFORMATION SUBJECT TO REQUEST

This agreement shall apply to all tax returns and/or return information received or collected by either party, except for income tax returns and/or return information. Also, this agreement expressly does not include any information received from the Internal Revenue Service, pursuant to the Internal Revenue Code, Section 6103(d); and no return or return information received from any other governmental unit shall be exchanged pursuant to this agreement.

Neither party will be required to audit a taxpayer at the request of the other party.

Each party agrees not to charge each other for the costs of routine reproduction of returns and information which is mutually exchanged. The providing party may charge a reasonable fee for furnishing tax returns and/or information in magnetic tape format or under other non-routine circumstances. Such costs shall be agreed upon before such costs are incurred. For purposes of this agreement, Baldwin County, Alabama designates its Baldwin County Clerk/Treasurer and Mobile County, Alabama designates its License Commissioner to agree to any such costs.

Either party may withhold or refuse to exchange tax information if the party believes the disclosure of such information would be detrimental to the administration or enforcement of its tax laws.

V. CONFIDENTIALITY OF EXCHANGED INFORMATION

Each party agrees that no tax return and/or return information obtained pursuant to this agreement shall be disclosed in any manner other than as is authorized by the state of Alabama's laws concerning confidentiality of tax information.

Nothing herein shall be construed so as to prohibit disclosure of any information obtained by virtue of this agreement by either party to its proper legal representatives for use in administrative, civil or criminal proceedings concerning tax administration purposes.

VI. PROCEDURE

Tax returns and/or return information may be exchanged upon request or voluntarily transmitted where the providing party believes that such information will be useful to the other party for tax administration purposes.

(A) Requests for information shall be in writing or by verifiable electronic means and must indicate the tax administration reason for the exchange.

(B) Each request shall also specify, to the extent such information is known and available, the following:

(1) the name and address of each taxpayer for whom tax returns and/or return information is requested;

(2) the taxable period or periods for which information is desired and requested;

(3) the taxpayer's social security number and/or federal identification number, if available; and

(4) any other information which may help facilitate the exchange.

(C) Each party agrees to furnish the other a list showing the names and official titles of all personnel authorized to request, receive, and/or disclose information under the agreement and to periodically update for current information.

VII. DESTRUCTION OF RETURNS AND/OR RETURN INFORMATION

Upon completion of the use of exchanged tax returns and/or return information, the recipient agrees to destroy such returns and/or information by shredding.

VIII. COMMENCEMENT/TERMINATION OF AGREEMENT

This agreement shall become effective on the day it is executed by both parties. This agreement is not limited to periods of time or years, and it will be considered in effect until terminated.

Additions and changes in the provisions of this agreement may be made by mutual written consent of the proper officials of the parties and shall become an attachment to this agreement.

Both parties acknowledge that this agreement is subject to statutory alterations. Both parties agree to promptly inform each other of any proposed changes in their respective tax confidentiality laws. In the event that the laws of either party which relate to this agreement are repealed or substantially amended, the other party may suspend or terminate this agreement upon written notice.

Any unauthorized use or disclosure of information obtained by virtue of this agreement shall constitute grounds for either party to terminate this agreement immediately upon the mailing of written notice to the other party. In any event, either party may terminate this agreement, with or without cause or reason, upon thirty (30) days' written notice to the other party.

This Agreement is executed as of the dates specified below.

Baldwin County, Alabama, Commission

Mobile County, Alabama, Commission



[Signature] 1/10/13
Baker Dorsey, Chairman Date

[Signature] 4/28/13
Merceria Ludgood, President Date

ATTEST:

ATTEST:

[Signature]
David A.Z. Brewer, County Administrator

[Signature]
John Pafenbach, County Administrator