



COUNTY COMMISSION

BALDWIN COUNTY
312 Courthouse Square, Suite 12
BAY MINETTE, ALABAMA 36507
(251) 937-0264
Fax (251) 580-2500
www.baldwincountyal.gov

MEMBERS
DISTRICT 1. JAMES E. BALL
2. JOE DAVIS, III
3. BILLIE JO UNDERWOOD
4. CHARLES F. GRUBER

August 18, 2020

The Honorable Robert Craft
Mayor
City of Gulf Shores
Post Office Box 299
Gulf Shores, Alabama 36547

**RE: Reciprocal Agreement between Baldwin County Commission and Cities and Towns
in Baldwin County to Exchange Tax Information**

Dear Mayor Craft:

The Baldwin County Commission, during its regularly scheduled meeting held on August 18, 2020, approved the *Reciprocal Agreement* between the Baldwin County Commission and the following municipality within Baldwin County, related to the cooperative exchange of tax information:

City of Gulf Shores

The *Agreement* shall become effective August 18, 2020, for a period of three (3) years and automatically renew annually thereafter. Either party (municipality or county) may terminate the *Agreement*, with or without cause or reason, by giving thirty (30) days written notice of such termination to the other party.

Enclosed is a **fully executed copy** of the *Reciprocal Agreement* for your file.

If you have any questions or need further assistance, please do not hesitate to contact me at (251) 972-8515 or Ron Cink, Budget Director, at (251) 580-1646.

Sincerely,

BILLIE JO UNDERWOOD, Chairman
Baldwin County Commission

BJU/me Item BE9

cc: Ron Cink
Debbie West
Shelby Middleton

ENCLOSURE(S)

**RECIPROCAL AGREEMENT BETWEEN BALDWIN COUNTY, ALABAMA, AND
THE CITY OF GULF SHORES, ALABAMA,
PROVIDING FOR THE EXCHANGE OF TAX RETURNS AND INFORMATION**

I. AUTHORITY

This Reciprocal Agreement Providing for the Exchange of Tax Returns and Information (the "Agreement") is made between Baldwin County, Alabama, a political subdivision of the State of Alabama, by and through the Baldwin County Commission, and the City of Gulf Shores, Alabama, an Alabama municipal corporation, by and through their duly authorized representatives, pursuant to the Code of Alabama 1975 § 40-2A-10, as amended.

II. PURPOSE

The parties agree to exchange tax returns and/or information under the terms and conditions described herein, subject to all applicable laws, rules and regulations, as the same may be amended from time to time. 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 the City of Gulf Shores

Return: Any tax application, tax or information return or report, declaration of estimated tax, claim or petition of 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 with physical and mailing addresses, FEIN or Social Security Number, the nature, source or amount of income, gains, losses, formulary apportionments facts, 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 parties 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, with 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.

IV. SCOPE OF INFORMATION SUBJECT TO REQUEST

This Agreement shall apply to all tax applications, tax returns and/or return information received or collected by either party.

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

Each party agrees not to charge the 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 return information in electronic file transmittal or other nonroutine circumstances. Such costs shall be agreed upon by both parties before such costs are incurred.

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 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 the party's 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 this Agreement and to keep the list current by periodic updates.

VII. COMMENCEMENT/TERMINATION OF AGREEMENT

This Agreement shall become effective on the day it is executed by both parties and shall be in effect for a period of three (3) years. Upon the expiration of the initial term, this Agreement shall automatically renew for one-year terms on an annual basis, unless and until one of the parties elects to terminate the Agreement as set forth below.

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 amendments. 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. Notwithstanding the foregoing, either party may terminate this agreement, with or without cause or reason, by giving thirty (30) days written notice of such termination to the other party.

APPROVED:

CITY OF GULF SHORES
an Alabama municipal corporation

Robert Cefl / 5/12/2020
_____, Mayor Date

BALDWIN COUNTY COMMISSION

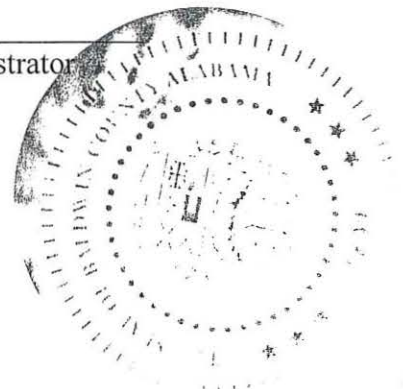
Billie Jo Underwood / 8/18/2020
_____, Chairman Date

ATTEST:

Karla Larris

ATTEST:

Wayne Dyess
_____, County Administrator



STATE OF ALABAMA

COUNTY OF BALDWIN

I Monica English, a Notary Public, in and for said County in said State, hereby certify that BILLIE JO UNDERWOOD, as Chairman of the Baldwin County Commission, and WAYNE DYESS, as County Administrator of the Baldwin County Commission, whose names are signed to the foregoing instrument and who are known to me, acknowledged before me and on this day that, being informed of the contents of said instrument, they, as such Chairman and County Administrator of the Baldwin County Commission, and with full authority, executed the same voluntarily on the day the same bears date for and as an act of said Baldwin County Commission.

Given under my hand and seal this the 18th day of August, 2020.

Monica English
Notary Public, Baldwin County, Alabama
My Commission expires: _____

**My Commission Expires:
May 5, 2024**

STATE OF ALABAMA

COUNTY OF BALDWIN

I Tobi Waters, a Notary Public, in and for said County in said State, hereby certify that Robert Croft, as Mayor of the City of Gulf Shores, Alabama, an Alabama municipal corporation, and Wanda Parri's, as City Clerk of the City of Gulf Shores, AL, whose names are signed to the foregoing instrument and who are known to me, acknowledged before me and on this day that, being informed of the contents of said instrument, they, as such Mayor and City Clerk of the City of Gulf Shores, and with full authority, executed the same voluntarily on the day the same bears date for and as an act of said City of Gulf Shores.

Given under my hand and seal this the 12th day of May, 2020.

Tobi Waters
Notary Public, Baldwin County, Alabama
My Commission expires: _____

TOBI WATERS
Notary Public, Alabama State At Large
My Commission Expires Aug. 16, 2020