



SMALL TOWN, BIG BEACH

**PETITION FOR REFUND OF OVERPAYMENT OF  
GULF SHORES MUNICIPAL BUSINESS LICENSE TAX**

Any taxpayer may file a petition for refund with the City for any overpayment of business license tax erroneously paid to the City. If a final assessment for the tax has been entered by the City, a petition for refund of all or a portion of the tax may be filed only if the final assessment has been paid in full prior to or simultaneously with the filing of the petition for refund.

The limitations period for refund of municipal business license tax erroneously paid is fixed by Ala. Code Section 11-51-191(g)(2):

A petition for refund shall be filed with the taxing jurisdiction within a. three years from the date that the business license form was filed, or b. two years from the date of payment of the business license tax which is the subject of the petition, whichever is later, or if no form was timely filed, two years from the date of payment of the business license tax.

Name and Current Mailing Address of Business License Taxpayer:

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City Business License Taxpayer Number: \_\_\_\_\_

Physical Address of Taxpayer: \_\_\_\_\_

Date(s) and Amount(s) of Overpayment: \_\_\_\_\_

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Explain Basis for Claim of Erroneous Payment:

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Attach documentation of proof and date of payment, including copies of cancelled checks or other proof of payment, license issuance or renewal applications submitted in connection with the payment, and business license report or remittance forms filed in connection with the payment.

The City shall either grant or deny a petition for refund within six (6) months from the date the petition is filed, unless the period is extended by written agreement of the taxpayer and the City. The taxpayer shall be notified of the City's decision concerning the petition for refund by first class U.S. mail or by certified U. S. mail, return receipt requested, sent to the taxpayer's address as indicated above. If the City fails to grant a full refund within the time provided herein, the refund petition shall be deemed to be denied. A taxpayer may appeal from the denial in whole or in part of a petition for refund by filing a notice of appeal with the clerk of the Circuit Court of Baldwin County. Said notice of appeal must be filed within two (2) years from the date the petition was denied. The circuit court shall hear the appeal according to its own rules and procedures and shall determine the correct amount of refund due, if any. If an appeal is not filed with the Baldwin County Circuit Court within two (2) years of the date the petition was denied, then the appeal shall be dismissed for lack of jurisdiction.

Dated: \_\_\_\_\_

Business License Taxpayer

\_\_\_\_\_  
Print or Type Name: \_\_\_\_\_

OR

\_\_\_\_\_  
By: \_\_\_\_\_  
Print or Type Name: \_\_\_\_\_  
Its \_\_\_\_\_

Sworn to and subscribed before me this  
\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

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Notary Public

The completed and executed Petition with required notarization and documentation should be filed with the City Revenue Division at City Hall in person or transmitted by mail to City of Gulf Shores Revenue Division, P.O. Box 4089, Gulf Shores, Al 36547-4089. The date of filing shall be the date of receipt by the Revenue Division.