



SMALL TOWN, BIG BEACH

PETITION FOR REFUND OF OVERPAYMENT OF  
GULF SHORES MUNICIPAL SALES, USE, LODGING, RENTAL, OR  
BEER EXCISE TAX

Any taxpayer may file a petition for refund with the Gulf Shores Revenue Division for any overpayment of sales, use, lodging, rental, or beer excise tax or other amount erroneously paid to the Revenue Division. If a final assessment for the tax has been entered by the Revenue Division, a petition for refund of all or a portion of the tax may be filed only if the final assessment plus applicable interest has been paid in full prior to or with the filing of the petition for refund. **The petition must be filed jointly by the taxpayer who collected and paid over the tax to the Revenue Division and the consumer/purchaser who paid the tax to the taxpayer. A direct petition may be filed by the taxpayer if the taxpayer never collected the tax from the consumer/purchaser, or if the tax has been credited or repaid to the consumer/purchaser by the taxpayer.**

A petition for refund shall be filed with the Revenue Division within (i) three (3) years from the date that the return was filed, or (ii) two (2) years from the date of payment of the tax, whichever is later, or, if no return was timely filed, two (2) years from the date of payment of the tax.

**A SEPARATE PETITION MUST BE FILED WITH RESPECT TO EACH RETURN FILED**

**(EXCEPTION: A TAXPAYER PETITIONING FOR A REFUND OF LODGING TAXES PAID BY IDENTIFIED REPETITIVE RENTERS WITH RESPECT TO PROPERTY ON THE FORT MORGAN PENINSULA OWNED DIRECTLY BY THE TAXPAYER MAY FILE A SINGLE COMPOSITE PETITION IN WHICH ALL SUCH RENTERS JOIN. THE TAXES PAID BY EACH RENTER MUST BE ITEMIZED SEPARATELY FOR EACH MONTH COVERED BY THE PETITION.**

Name and Current Mailing Address of Taxpayer:

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Post Office Box 4089  
Gulf Shores, AL 36547



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City Taxpayer ID Number: \_\_\_\_\_

Physical Location Associated With Sales, Use, Lodging, or Rental On Which Tax Was Paid  
: \_\_\_\_\_

Date Return Filed and Period Covered by Return:

\_\_\_\_\_

Date of Payment of the Tax and Amount(s) of Claimed Overpayment:

\_\_\_\_\_

Name and Current Mailing Address of Consumer(s)/Purchaser(s) Who Paid Tax to Taxpayer:

\_\_\_\_\_

\_\_\_\_\_

If Taxpayer Never Collected Tax from the Consumer(s)/Purchaser(s), Explain Circumstances Under Which No Collection Occurred and Attach Substantiating Documentation:

\_\_\_\_\_

\_\_\_\_\_

If the Tax Has Been Credited or Repaid to the Consumer(s)/Purchaser(s) By the Taxpayer, Explain Circumstances Under Which Such Credit or Repayment Occurred and Attach Substantiating Documentation:

\_\_\_\_\_

\_\_\_\_\_

Explain Basis for Claim of Erroneous Payment:

\_\_\_\_\_

\_\_\_\_\_

Attach documentation of proof and date of return and payment, including copies of return and cancelled checks or other proof of payment to City by Taxpayer and by Consumer(s)/Purchasers(s) to Taxpayer.

The Revenue Division 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 Revenue Division. The taxpayer shall be notified of the Division's decisions concerning the petition

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for refund by first class United States mail or by certified mail, return receipt requested, sent to the taxpayer's address indicated above. If the Division fails to grant a refund within the time provided herein, the petition for refund 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 City's administrative law division within two (2) years from the date the petition is denied, and the appeal, if timely filed, shall proceed as hereinafter provided for appeals to the administrative law division. . In lieu of appealing to the administrative law division, the taxpayer may appeal from the denial of a petition for refund by filing a notice of appeal with the circuit court of Baldwin County, Alabama, by filing the notice of appeal within two (2) years from the date the petition is 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 administrative law division or the circuit court within two (2) years of the date the petition is denied, then the appeal shall be dismissed for lack of jurisdiction.

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

Taxpayer

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

OR

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

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

\_\_\_\_\_  
Notary Public

**UNLESS THE TAXPAYER NEVER COLLECTED THE TAX FROM THE CONSUMER/PURCHASER OR THE TAX HAS BEEN CREDITED OR REPAID TO THE CONSUMER/PURCHASER BY THE TAXPAYER, THE**



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**CONSUMER/TAXPAYER MUST JOIN IN THE PETITION. IF THE REFUND CLAIMED FOR THE RETURN PERIOD IS WITH RESPECT TO TAXES PAID BY MULTIPLE CONSUMERS/PURCHASERS EACH CONSUMER/TAXPAYER MUST JOIN IN THE PETITION. ATTACH ADDITIONAL JOINDER EXECUTION PAGES AS NECESSARY:**

Consumer/Purchaser

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

OR

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

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

\_\_\_\_\_

The completed and executed Petition with required notarizations 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.