



SMALL TOWN, BIG BEACH

City of Gulf Shores
Revenue Division
Petition for Refund of Taxes Paid to Seller

The undersigned hereby makes application for refund of _____ dollars, for
_____ tax paid to said seller who remitted the tax to the
City of Gulf Shores for the period(s) of _____ which amount was erroneously
paid, paid in excess of the amount due, or was paid through mistake of fact or law.

Explain in detail the reasons for refund claim (attach additional pages as necessary):

Five horizontal lines for explaining the reasons for the refund claim.

SELLER'S LEGAL NAME

PETITIONER'S LEGAL NAME (CONSUMER/PURCHASER)

SELLER'S ACCOUNT NUMBER

ACCOUNT NUMBER (IF ANY)

PETITIONER'S SIGNATURE/TITLE **SEE NOTE BELOW

MAILING ADDRESS

CITY/STATE/ZIP

**NOTE: Must be signed by an officer, Member, Owner, Partner or Legal Representative.



SMALL TOWN, BIG BEACH

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.

In the case of a petition for refund of sales, use, or transient occupancy tax, a petition may be filed by the consumer/purchaser who paid the tax directly to the taxpayer that collected the tax, or by the taxpayer if the taxpayer remitted in excess of the tax due, however never collected the tax from the consumer/purchaser, or by the taxpayer if the consumer/purchaser paid the tax directly to the taxpayer, provided that a refund shall not be paid to the taxpayer until after the tax has been credited or repaid to the consumer/purchaser by the taxpayer.

Filing the Proper Petition:

Petition for Refund of Taxes Paid to Seller – Taxes paid by a consumer to the seller.

Direct Petition for Refund – Taxes paid directly to The City of Gulf Shores by the taxpayer (including through MAT) and taxes were never collected from the consumer/purchaser, or a refund has already been provided to the consumer/purchaser and is fully documented here.

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.

Documentation: The petition must be documented. The petitioner must attach invoices, receipts and other documentation sufficient to justify the issuance of a refund. No refunds will be issued without proper documentation.

Mail the Completed Petition To:

City of Gulf Shores
Revenue Division
PO Box 4089
Gulf Shores, AL 36547

Telephone: (251) 968-2425
Email: revenuedivision@gulfshoresal.gov