

RESOLUTION NO. 23-135

A RESOLUTION AUTHORIZING EXECUTION OF A  
RECIPROCAL AGREEMENT TO EXCHANGE TAX INFORMATION  
WITH BALDWIN COUNTY

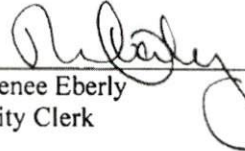
FINDINGS:

1. Baldwin County, a political subdivision of the State of Alabama, has submitted a reciprocal agreement to exchange confidential tax information.
2. After having reviewed the agreement (attached Exhibit A), the City Council has determined that the provisions are in the best interest of the City of Orange Beach, Alabama.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF ORANGE BEACH, ALABAMA, AS FOLLOWS:

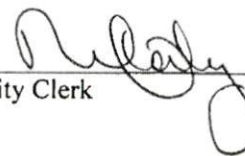
1. That the Mayor is hereby authorized to execute the agreement in substantially the form and of substantially the content now before the Council between the City of Orange Beach and Baldwin County as an act for and on behalf of the City of Orange Beach subject to final approval by the City Attorney; and
2. That this Resolution shall become effective immediately upon its adoption.

ADOPTED THIS 11<sup>th</sup> DAY OF JULY, 2023.

  
\_\_\_\_\_  
Renee Eberly  
City Clerk

CERTIFICATE

I, Renee Eberly, City Clerk of the City of Orange Beach, Alabama, do hereby certify that the foregoing is a true and correct copy of Resolution No. 23-135, which was duly and legally adopted at a regular meeting of the City Council on July 11, 2023.

  
\_\_\_\_\_  
City Clerk



**RECIPROCAL AGREEMENT BETWEEN BALDWIN COUNTY, ALABAMA, AND  
THE CITY OF ORANGE BEACH, 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 Orange Beach, 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 Orange Beach

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**

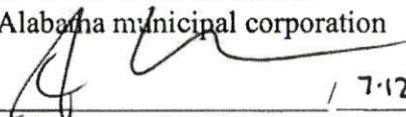
This Agreement shall become effective on the day it is executed by both parties and shall be in effect for a period of three (3) years. Upon the expiration of the initial term, this Agreement shall automatically renew for one-year terms on an annual basis, unless and until one of the parties elects to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

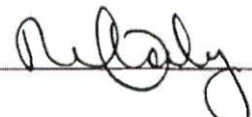
Both parties acknowledge that this Agreement is subject to statutory amendments. Both parties agree to promptly inform each other of any proposed changes in their respective tax confidentiality laws. In the event that the laws of either party which relate to this Agreement are repealed or substantially 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 ORANGE BEACH  
an Alabama municipal corporation  
  
\_\_\_\_\_/ 7.12.23  
Tony Kennon, Mayor                      Date

BALDWIN COUNTY COMMISSION  
  
\_\_\_\_\_/ \_\_\_\_\_  
Charles F. Gruber, Chairman              Date

ATTEST:  
  
\_\_\_\_\_

ATTEST:  
\_\_\_\_\_  
Roger H. Rendleman, County Administrator

STATE OF ALABAMA

COUNTY OF BALDWIN

I \_\_\_\_\_, a Notary Public, in and for said County in said State, hereby certify that CHARLES F. GRUBER, as Chairman of the Baldwin County Commission, and ROGER H. RENDLEMAN, 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 \_\_\_\_\_ day of \_\_\_\_\_, 2023.

\_\_\_\_\_  
Notary Public, Baldwin County, Alabama  
My Commission expires: \_\_\_\_\_

STATE OF ALABAMA

COUNTY OF BALDWIN

I Holly Oliver Bryant, a Notary Public, in and for said County in said State, hereby certify that Tony Kennon, as Mayor of the City of Orange Beach, Alabama, an Alabama municipal corporation, and Renee Eberly, as City Clerk of the City of Orange Beach, 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 Orange Beach, and with full authority, executed the same voluntarily on the day the same bears date for and as an act of said City of Orange Beach.

Given under my hand and seal this the 12<sup>th</sup> day of July, 2023.

Holly Oliver Bryant  
\_\_\_\_\_  
Notary Public, Baldwin County, Alabama  
My Commission expires: May 7, 2024



**Attachment to the Agreement Between the Alabama Department of Revenue and Baldwin County, Alabama Providing for the Exchange of Tax Returns and Information As of May 22, 2023**

**Baldwin County Commission**

312 Courthouse Square, Suite 12  
Bay Minette, AL 36507

Honorable Jeb Ball  
Honorable Billie Jo Underwood  
Honorable Charles F. Gruber  
Honorable Matthew McKenzie  
Roger Rendleman, County Administrator

**Budget Department**

Beth Hodges, Budget Director

**Finance and Accounting Department**

Cian Harrison, Clerk/Treasurer  
Eva Custinger, Chief Compliance Officer

**Sales & Use Tax/License Department**

P O Box 189  
Robertsdale, AL 36567

Heather Gwynn, Sales & Use Tax Coordinator  
Sharon Hunt, Deputy License Inspector  
Jerry Green, Senior Audit Compliance Officer  
Susan McCaw, Senior Revenue Clerk  
Terrie Watson, Senior Revenue Clerk  
Susanne Davis Spears, License Inspector II  
Ebony Yelding, License Inspector II  
Samulyn Parker, Audit Compliance Officer  
Beverly Moon, Audit Compliance  
Shelby Middleton, Audit Compliance Officer  
Crystal Rice, Audit Compliance Officer  
Latoya Woodyard, Revenue Clerk II  
Susan Vipperman, Revenue Clerk I

**Office of Judge of Probate**

P.O. Box 459  
Bay Minette, AL 36507

Honorable Harry D'Olive, Probate Judge  
Edward (Dean) Mott, Chief Clerk  
Sara Peden, Deputy Chief Clerk