

## **RESOLUTION NO. 3884**

### **A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF COALINGA ("THE CITY") AUTHORIZING THE EXAMINATION OF TRANSACTIONS (SALES) AND USE TAX RECORDS**

**WHEREAS**, pursuant to Ordinance No. 815 of the City of Coalinga hereinafter called City and Section 7270 of the Revenue and Taxation Code, the City entered into a contract with the California Department of Tax and Fee Administration (CDTFA) to perform all functions incident to the administration and operation of the Transactions and Use Tax Ordinance; and

**WHEREAS**, the City deems it desirable and necessary for authorized representatives of the City to examine confidential transactions and use tax records of the California Department of Tax and Fee Administration pertaining to transactions and use taxes collected by the Board for the City pursuant to that contract; and

**WHEREAS**, Section 7056 of the Revenue and Taxation Code sets forth certain requirements and conditions for the disclosure of California Department of Tax and Fee Administration records and establishes criminal penalties for the unlawful disclosure of information contained in or derived from, the transactions and use tax records of the Board;

#### **NOW, THEREFORE IT IS RESOLVED AND ORDERED AS FOLLOWS:**

Section 1. That the Financial Services Director or other officer or employee of the City designated in writing by the City Manager to the California Dept. of Tax and Fee Administration (hereafter referred to as the CDTFA) is hereby appointed to represent the City with authority to examine transactions and use tax records of the CDTFA pertaining to transactions and use taxes collected for the City by the CDTFA pursuant to the contract between the City and the CDTFA. The information obtained by examination of CDTFA records shall be used only for purposes related to the collection of the City's transactions and use taxes by the CDTFA pursuant to the contract.

Section 2. That the Financial Services Director or other officer or employee of the City designated in writing by the City Manager to the California Dept. of Tax and Fee Administration is hereby appointed to represent the City with authority to examine those transactions and use tax records of the Board for purposes related to the following governmental functions of the City:

- a) Budgeting;
- b) Auditing; and
- c) Providing Services to the City.

The information obtained by examination of Board records shall be used only for those governmental functions of the City listed above.

**BE IT FURTHER RESOLVED** that the information obtained by examination of Board records shall be used only for purposes related to the collection of City's transactions and use taxes by the Board pursuant to the contracts between the City and Board.

**PASSED AND ADOPTED** by the City Council of the City of Coalinga, State of California, this **3rd day of January 2019**, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

**APPROVED:**

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Mayor

**ATTEST:**

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City Clerk/Deputy City Clerk