

RESOLUTION NO. 3917

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF COALINGA AUTHORIZING EXAMINATION OF SALES, USE AND TRANSACTIONS TAX RECORDS

WHEREAS, pursuant to Ordinance 815, the City of Coalinga entered into a contract with the Department of Tax and Fee Administration to perform all functions incident to the administration and collection of local sales, use and transactions taxes; and

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

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

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF COALINGA HEREBY RESOLVES AS FOLLOWS:

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

Section 2. That the City Manager, or other officer or employee of the City designated in writing by the City Manager to the Department, is hereby appointed to represent the City with authority to examine those sales, use and transactions tax records of the Department, for purposes related to the following governmental functions of the City:

- (a) City administration
- (b) Revenue management and budgeting
- (c) Community and economic development
- (d) Business license tax administration

(a) through (d) are governmental functions that often involve use of sales tax data. Please select from this list or add categories as needed to reflect local usage of sales tax data.

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

Section 3. That Hinderliter, de Llamas & Associates is hereby designated to examine the sales, use and transactions tax records of the Department pertaining to sales, use and transactions taxes collected for the City by the Department. The person or entity designated by this section meets all the following conditions:

- (a) has an existing contract with the City to examine those sales, use and transactions tax records;
- (b) is required by that contract to disclose information contained in, or derived from, those sales, use and transactions tax records only to the officer or employee authorized under Sections 1 or 2 of this resolution to examine the information.
- (c) is prohibited by that contract from performing consulting services for a retailer during the term of that contract; and
- (d) is prohibited by that contract from retaining the information contained in, or derived from those sales, use and transactions tax records, after that contract has expired.

The information obtained by examination of Department records shall be used only for purposes related to the collection of City sales, use and transactions taxes by the Department pursuant to the contract between the City and the Department and for purposes relating to the governmental functions of the City listed in section 2 of this resolution.

PASSED AND ADOPTED this **10th of October, 2019**, at a regular meeting of the City Council of the City of Coalinga by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

APPROVED:

Ron Lander, Mayor

ATTEST:

Shannon Jensen, City Clerk