

Resolution No.

STOCKTON CITY COUNCIL

RESOLUTION AUTHORIZING EXAMINATION OF SALES AND USE TAX AND TRANSACTIONS AND USE TAX RECORDS

California Revenue and Taxation Code section 7056, subsection (b), provides that the California Department of Tax and Fee Administration (CDTFA) may, when requested by resolution of the legislative body of any county, city and county, or city (entity), permit any duly authorized officer or employee of said entity, or other person designated by that resolution to examine all sales and use tax records of the CDTFA pertaining to sales or transaction and use taxes collected by the CDTFA for said entity pursuant to contract entered into between the CDTFA and the entity under the Bradley-Burns Uniform Local Sales and Use Tax Law; and

Pursuant to Ordinance Nos. 038-04 C.S. (Measure W), 2013-07-09-1601 (Measure A), and 2016-06-07-1212 (Measure M). the City of Stockton (City) entered into contracts with the CDTFA to perform all functions incident to the administration and collection of local transactions and use taxes; and

The City Council of the City of Stockton deems it necessary for authorized representatives of the City to examine confidential sales and use tax and transactions and use tax records of the CDTFA pertaining to sales and use tax and transactions and use taxes collected by the CDTFA for the City pursuant to those contracts; and

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

Section 7056 of the California Revenue and Taxation Code requires that any person designated by the City shall have an existing contract to examine the City's sales or transaction and use tax records; now, therefore,

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF STOCKTON AS FOLLOWS:

Section 1. The City Manager or other officer(s) or employee(s) of the City designated in writing by the City Manager to the CDTFA, is hereby appointed to represent the City with authority to examine sales and use tax and transactions and use tax records of the CDTFA pertaining to sales and use tax and transactions and use taxes collected for the City by the CDTFA pursuant to the contracts 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 City sales and use tax and transactions and use taxes by the CDTFA pursuant to the contract.

Section 2. Hinderliter de Llamas & Associates (HdL) is hereby designated to examine the sales and use tax and transactions and use tax records of the City of Stockton pertaining to sales and use tax and transactions and use taxes collected for the City by the CDTFA. The entity designated by this section meets all of the following conditions:

- (a) Has an existing contract with the City to examine those sales and use tax and transactions and use tax records;
- (b) Is required by that contract to disclose information contained in, or derived from, those sales and use tax and transactions and use tax records only to the officer(s) or employee(s) authorized under Section 1 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 and use tax and transactions and tax records, after that contract has expired.

The information obtained by examination of CDTFA records shall be used only for purposes related to the collection of City sales and use tax and transactions and use taxes by the CDTFA pursuant to the contracts between the City and the CDTFA.

Section 3. The City Clerk of the City is hereby directed to certify adoption of this Resolution and to send a copy to:

California Department of Tax and Fee Administration
Local Tax Section MIC:27
P O Box 942879
Sacramento, CA 94279-0001

PASSED, APPROVED AND ADOPTED June 5, 2018.

MICHAEL D. TUBBS
Mayor of the City of Stockton

ATTEST: _____
BRET HUNTER, CMC
City Clerk of the City of Stockton