

RESOLUTION NO. _____

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

WHEREAS, the City of Pasadena has entered into a contract with the State Board of Equalization 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 Pasadena deems it desirable and necessary for authorized representatives of the City to examine confidential sales, use and transactions tax records of the State Board of Equalization pertaining to sales, use and transactions taxes collected by the Board 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 Board of Equalization 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 Board.

NOW, THEREFORE, by the City Council of the City of Pasadena 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 State Board of Equalization (hereafter referred to as Board), is hereby appointed to represent the City of Pasadena with authority to examine sales, use and transactions tax records of the Board pertaining to sales, use and transactions taxes collected for the City by the Board pursuant to the contract between the City and the Board. The information obtained by examination of Board records shall be used only for purposes related to

the collection of City sales, use and transactions taxes by the Board 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 Board, is hereby appointed to represent the City with authority to examine those sales, use and transactions tax records of the Board, 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

The information obtained by examination of Board 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 Board pertaining to sales, use and transactions taxes collected for the City by the Board. The person or entity designated by this section meets all of 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.

Adopted at the regular meeting of the City Council on the ___ day of January, 2017 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Mark Jomsky, CMC
City Clerk

APPROVED AS TO FORM:



Javan N. Rad
Chief Assistant City Attorney