

Agenda Report

January 28, 2019

TO: Honorable Mayor and City Council
FROM: Finance Department
SUBJECT: RESOLUTION AUTHORIZING EXAMINATION OF TRANSACTIONS AND USE TAX RECORDS

RECOMMENDATION:

It is recommended that the City Council:

1. Find that the action proposed is exempt from the California Environmental Quality Act ("CEQA") pursuant to State CEQA Guidelines Section 15061(b)(3) as it will not have a potentially significant environmental effect and, therefore, falls under the General Rule exemption; and
2. Adopt a resolution authorizing the examination of transactions (sales) and use tax records.

BACKGROUND:

The Transactions and Use Tax ordinance (Measure I) approved by Pasadena voters on November, 6, 2018, will be implemented and administered by the California Department of Tax and Fee Administration (CDTFA).

On December 17, 2018, the City Council adopted two resolutions to allow the tax to be implemented by CDTFA. One of the resolutions presented to the City Council last month did not include certain language required by the CDTFA, authorizing the City's consultant, Hinderliter, de Llamas and Associates to review confidential transactions and use tax information, mirroring the authorization currently in place for the regular sales tax remittance. The resolution attached to this Agenda Report now includes that language.

COUNCIL POLICY CONSIDERATION:

The proposed action is consistent with the City Council's strategic planning goal to maintain fiscal responsibility and stability.

ENVIRONMENTAL ANALYSIS:

The action proposed herein is exempt from the California Environmental Quality Act (CEQA), pursuant to State CEQA Guidelines Section 15061 (b)(3), the "General Rule" provision of CEQA which applies to projects which may have the potential for causing a significant effect on the environment.

FISCAL IMPACT:

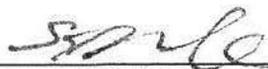
Sufficient funds have been appropriated for these services in the Fiscal Year 2019 Adopted Operating Budget.

Respectfully submitted,



MATTHEW E. HAWKESWORTH
Director of Finance

Approved by:



STEVE MERMELL
City Manager