

RESOLUTION NO. 2011-345

Adopted by the Sacramento City Council

June 14, 2011

DESIGNATING A CITY CONSULTANT AS THE AUTHORIZED CITY REPRESENTATIVE TO EXAMINE SALES AND USE TAX RECORDS

BACKGROUND

- A. Pursuant to California Revenue and Taxation Code Sections 7200, et seq., and 7215, et seq., the City of Sacramento has adopted a sales, use, and transaction tax ordinance (or ordinances) which meet the requirements of those code sections; and
- B. Pursuant to California Revenue and Taxation Code Section 7056, the City of Sacramento, by resolution, may designate any officer, employee or any other person to examine all of the sales, transaction, and use tax records of the State Board of Equalization pertaining to sales and use taxes collected for the City; and
- C. The City of Sacramento has entered into an agreement for sales tax audit and information services with the firm of MuniServices, LLC, to designate MuniServices, LLC as the authorized Consultant to examine such tax records maintained by the Board on behalf of the City of Sacramento, and
- D. All legal prerequisites prior to the adoption of this Resolution have occurred.

BASED ON THE FACTS SET FORTH IN THE BACKGROUND, THE CITY COUNCIL RESOLVES AS FOLLOWS:

- Section 1. That the Revenue Manager, or other officer or employee of the City or any other person designated in writing by the Finance Director to the State Board of Equalization (hereafter referred to as Board), is hereby appointed to represent the City with authority to examine sales, transaction, and use tax records of the Board pertaining to sales, transaction, and use 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, transaction, and use taxes by the Board pursuant to that contract.
- Section 2. That the Revenue Manager, or other officer or employee of the City or any other person designated in writing by the Finance Director to the Board, is hereby appointed to represent the City with authority to examine those sales, transaction, and use tax records of the Board, for purposes related to the governmental functions of the City.
- Section 3. In all respects as set forth above, the City Council of the City of Sacramento

hereby certifies to the State Board of Equalization that MuniServices, LLC is the designated representative of the City of Sacramento to examine all of the sales, transaction, and use tax records of the Board pertaining to sales and use taxes collected by the Board on behalf of the City of Sacramento.

- Section 4. Pursuant to California Revenue and Taxation Section 7056(b), the City Council of the City of Sacramento certifies that MuniServices, LLC (the "Consultant") meets all of the following conditions:
- a. Consultant has an existing contract with the City to examine sales tax records;
 - b. Consultant is required by that contract to disclose information contained in, or derived from, those sales tax records only to an officer or employee of the City who is authorized by resolution to examine the information;
 - c. Consultant is prohibited by the contract from performing consulting services for a retailer during the term of the contract; and
 - d. Consultant is prohibited from retaining the information contained in, or derived from, those sales tax records after the contract has expired.

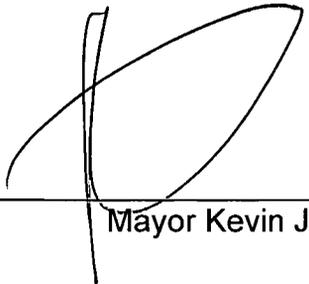
Adopted by the City of Sacramento City Council on June 14,2011 by the following vote:

Ayes: Councilmembers Ashby, Cohn, D Fong, R Fong, McCarty, Pannell, Schenirer, Sheedy, and Mayor Johnson.

Noes: None.

Abstain: None.

Absent: None.



Mayor Kevin Johnson

Attest:



Shirley Concolino, City Clerk