

## **RESOLUTION NO. 2011-635**

Adopted by the Sacramento City Council

November 29, 2011

### **AUTHORIZING THE CITY ATTORNEY TO ISSUE A SUBPOENA TO T-MOBILE USA, INC. REQUIRING THE PRODUCTION OF RECORDS OR WITNESSES NECESSARY FOR A CITY COMMUNICATIONS USER TAX COMPLIANCE AUDIT**

#### **BACKGROUND**

- A. The Sacramento City Code imposes a Communications User Tax on users of certain communication services, including mobile telecommunications services.
- B. The City Code requires Communication Service Suppliers to collect the Communications User Tax and remit the collected tax to the City. T-Mobile USA, Inc. ("T-Mobile") is a Communication Service Supplier.
- C. As a Communication Service Supplier, T-Mobile is required under the City Code to keep and preserve, for a period of three years, all records as may be necessary to determine the amount of Communication User Tax it may have been required to collect and remit to the City.
- D. The City, through the revenue division of the Department of Finance and its designated agents, desires to perform a Communications User Tax compliance audit of records maintained by T-Mobile.
- E. California Government Code, section 37104, empowers the City Council to authorize the issuance of a subpoena requiring the attendance of witnesses or production of documents in connection with a City Communication User Tax compliance audit.

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

- Section 1. The City Council authorizes the City Attorney, or her designee, to issue a subpoena to T-Mobile USA, Inc. requiring the production of witnesses or records necessary for the City to perform a Communications User Tax compliance audit.

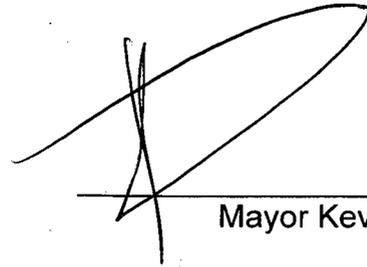
Adopted by the City of Sacramento City Council on November 29, 2011 by the following vote:

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  
Shirley Concolino, City Clerk