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.

Attest:

Mayor Kevin Johnson

Shirley Concolino, City Clerk