

- 1
- 2
- 3
- 4
- 5
- 6
- 7
- 8
- 9
- 0
- 1
- 2
- 3
- 4
- 5
- 6
- 7
- 8
- 9
- 0
- 1
- 2
- 3
- 4
- 5
- 6
- 7
- 8
- 9
- 0

**WHEREAS**, pursuant to Ordinance No. 2012-03, the City of Albany (City) entered into a contract with the California Department of Tax and Fee Administration (Department) to perform all functions incident to the administration and collection of sales and use taxes; and

**WHEREAS**, pursuant to Revenue and Taxation Code section 7270, the City entered into a contract with the Department to perform all functions incident to the administration and collection of transactions and use taxes; and

**WHEREAS**, the City Council of the City of Albany deems it desirable and necessary for authorized officers, employees and representatives of the City to examine confidential sales or transactions and use tax records of the Department pertaining to sales or transactions and use taxes collected by the Department for the City pursuant to that contract; and

**WHEREAS**, Section 7506 of the California Revenue and Taxation Code sets forth certain requirements and conditions for the disclosure of Department records, and Section 7056.5 of the California Revenue and Taxation Code establishes criminal penalties for the unlawful disclosure of information contained in or derived from the sales or transactions and use tax records of the Department.

**NOW, THEREFORE, BE IT RESOLVED**, that the Albany City Council hereby resolves as follows:

**Section 1.** That the City Manager, Finance Director/Treasurer, or other officer or employee of the City designated in writing by the City Manager to the California Department of Tax and Fee Administration is hereby appointed to represent the City with authority to examine sales or transactions and use tax records of the Department pertaining to sales or

1 transactions and use taxes collected for the City by the Department pursuant to the contract  
2 between the City and the Department.

3 **Section 2.** The information obtained by examination of Department records shall be  
4 used only for purposes related to the collection of City sales or transactions and use taxes by  
5 the Department pursuant to that contract.

6 The information obtained by examination of Department records shall be used only for  
7 those governmental functions of the City listed above.

8 **Section 3.** That Hinderliter de Llamas and Associates (HdL) is here by designated to  
9 examine the sales or transactions and use tax records of the Department pertaining to sales or  
10 transactions and use taxes collected for the City by the Department. The person or entity  
11 designated by this section meets all of the following conditions, which are also included in the  
12 contract between the City and HdL:

- 13 a) Has an existing contract with the City to examine those sales or transactions  
14 and use tax records;
- 15 b) Is required by that contract to disclose information contained in, or derived  
16 from, those sales or transactions and use tax records only to an officer or  
17 employee authorized under Section 1 of this resolution to examine the  
18 information.
- 19 c) Is prohibited by that contract from performing consulting services for a retailer  
20 during the term of that contract; and
- 21 d) Is prohibited by that contract from retaining information contained in or derived  
22 from those sales or transactions and use tax records, after that contract has  
23 expired.

24  
25 **BE IT FURTHER RESOLVED,** that the information obtained by examination of  
26 Department records shall be used only for purposes related to the collection of City sales or  
27 transactions and use taxes by the Department pursuant to the contract between the City and the  
28 Department.

29

**Section 4.** That HdL is hereby designated to examine the sales or transactions and use tax records of the department pertaining to any petition or appeal for the reallocation/redistribution of sales or transactions and use taxes that was filed by HdL on behalf of the City pursuant to the contract between HdL and the City. The person or entity designated by this section meets all of the following conditions, which are also included in the contract between the City and HdL:

- a) Has an existing contract with the City to examine those sales or transactions and use tax records;
- b) Is required by that contract to disclose information contained in, or derived from, those sales or transactions and use tax records only to an officer or employee authorized under Section 1 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 information contained in, or derived from those sales or transactions and use tax records, after that contract has expired.

**Section 5.** That this resolution supersedes all prior resolutions of the City Council of the City of Albany adopted pursuant to subdivision (b) of Revenue and Taxation Code section 7056.