

**CITY OF ALBANY
CITY COUNCIL AGENDA
STAFF REPORT**

Agenda Date: May 5, 2025
Reviewed by: NA

SUBJECT: Authorization for the Examination of the City of Albany Sales or Transactions and Use Tax Records

REPORT BY: Reina J. Schwartz, Finance Director

SUMMARY

The City Council recently approved an agreement between the City and Hinderliter de Llamas (HdL) to provide consulting services related to sales and transactions and use tax within the City. State law requires that the City Council provide specific authorization to allow HdL as the City's consultant access to confidential sales tax data.

STAFF RECOMMENDATION

That the City Council adopt Resolution No. 2025-24, authorizing Hinderliter de Llamas (HdL) to examine sales and transactions and use tax records held by the California Department of Tax and Fee Administration (CDTFA) on behalf of the City of Albany.

DISCUSSION

The City Council recently approved an agreement with HdL for various consulting services related to confidential sales and transactions and use tax data. California Revenue and Taxation Code Section 7056 requires that the City Council specifically authorize HdL access to these confidential records on the City's behalf.

FINANCIAL CONSIDERATIONS

The City's agreement with HdL involves a number of services related to collection of sales and transactions and use tax within the City to ensure that the City is receiving all sales tax revenue it is due. Further, HdL will be providing analysis of economic and sales tax data assisting the City in projecting potential changes in sales tax revenue in the future. There are no additional costs associated with adoption of this resolution; all costs were already approved with the HdL agreement.

Attachment

1. Resolution No. 2025-24