

RESOLUTION NO. \_\_\_\_\_

A RESOLUTION OF THE COUNTY OF SAN MATEO  
AUTHORIZING EXAMINATION OF TRANSACTIONS AND USE TAX RECORDS

WHEREAS, pursuant to Resolution No. 072348, dated January 29, 2013, the County of San Mateo entered into a contract with the State Board of Equalization to perform all functions incident to the administration and collection of local transactions and use taxes; and

WHEREAS, the County Manager of the County of San Mateo deems it necessary for authorized representatives of the County to examine confidential transactions and use tax records of the State Board of Equalization pertaining to transactions and use taxes collected by the Board for the County pursuant to that contract; and

WHEREAS, Section 7056 of the California Revenue and Taxation Code sets forth certain requirements and conditions for the disclosure of Board records and establishes criminal penalties for the unlawful disclosure of information contained in, or derived from the transactions and use tax records of the Board; and

WHEREAS, Section 7056 of the California Revenue and Taxation Code requires that any person designated by the County shall have an existing contract to examine the County's sales and use tax records.

NOW THEREFORE, THE BOARD OF SUPERVISORS OF THE COUNTY OF SAN MATEO HEREBY RESOLVES AS FOLLOWS:

Section 1. That the County Manager or other officer(s) or employee(s) of the County (hereafter referred to as "County") designated in writing by the County Manager to the State Board of Equalization (hereafter referred to as "Board"), is hereby appointed to represent the County with authority to examine transactions and use tax records of the Board pertaining to transactions and use taxes collected for the County by the Board pursuant to the contract between the County and the Board. The information obtained by examination of Board records shall be used only for purposes related to the collection of County transactions and use taxes by the Board pursuant to the contract.

Section 2. That the County's existing contract with Hinderliter, de Llamas and Associates is hereby amended to add thereto the examination of the transactions and use tax records of the County pertaining to transactions and use taxes collected for the County by the Board. The County Manager is hereby authorized to execute said amendment, titled "SECOND AMENDMENT TO AGREEMENT DATED DECEMBER 13, 2011."

Section 3. That Hinderliter, de Llamas and Associates is hereby designated to examine the transactions and use tax records of the County pertaining to transactions and use taxes collected for the County by the Board. The entity designated by this section meets all of the following conditions:

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

The information obtained by examination of Board records shall be used only for purposes related to the collection of County transactions and use taxes by the Board pursuant to the contract between the County and the Board.

Section 4. The Clerk of the Board of the County is hereby directed to certify adoption of this Resolution and to send a copy to:

State Board of Equalization  
Local Tax Section MIC:27  
P O Box 942879  
Sacramento, CA 94279-0001

PASSED AND ADOPTED by the County of \_\_\_\_\_ on \_\_\_\_\_ (date).

\_\_\_\_\_  
President of the Board of Supervisors

ATTEST: \_\_\_\_\_  
Clerk of the Board

I Rebecca Romero, Clerk of the Board of the County of San Mateo, California, DO HEREBY CERTIFY that the foregoing resolution was duly introduced, approved and adopted by the Board of Supervisors of the County of San Mateo at a regular meeting of the Board of Supervisors held on the \_\_\_\_\_ (date), by the following vote:

AYES:

NOES:

ABSENT:

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(DESIGNATED CLERK)