

RESOLUTION NO. _____

BOARD OF SUPERVISORS, COUNTY OF SAN MATEO, STATE OF CALIFORNIA

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RESOLUTION AUTHORIZING MUNISERVICES TO EXAMINE THE STATE BOARD OF EQUALIZATION'S SALES AND TRANSACTIONS AND USE TAX RECORDS REGARDING THE COUNTY PURSUANT TO REVENUE AND TAXATION CODE SECTION 7056

RESOLVED, by the Board of Supervisors of the County of San Mateo, State of California, that

WHEREAS, the County desires to enter into a no-fee agreement with MuniServices for the term of July 1, 2012, through December 31, 2014, for the purpose of MuniServices providing the County with quarterly economic reports in exchange for the authorization to review the County's confidential sales and transactions and use tax records of the State Board of Equalization ("SBE") pertaining to sales and transactions and use taxes collected by the SBE for the County; and

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

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

WHEREAS, in connection with the Agreement, the Board of Supervisors deems

it desirable and necessary for MuniServices to be an authorized representative of the County pursuant to Revenue & Taxation Code section 7056 for the purposes of examining confidential sales and transactions and use tax records of the SBE pertaining to sales and transactions and use taxes collected by the SBE for the County.

NOW THEREFORE, IT IS HEREBY DETERMINED AND ORDERED that MuniServices is hereby designated as an authorized representative of the County to examine the sales and transactions and use tax records collected for the County by the SBE, and that MuniServices meets all of the following conditions:

- a) MuniServices has an existing contract with the County to examine sales or transactions and use tax records; and
- b) MuniServices is required by that contract to disclose information contained in, or derived from, those sales or transactions and use tax records only to the officer or employee of the County who is authorized by resolution to examine the information; and
- c) MuniServices is prohibited by that contract from performing consulting services for a retailer during the term of the Agreement; and
- d) MuniServices is prohibited by that contract from retaining the information contained in, or derived from, those sales or transactions and use tax records after that contract has expired.

BE IT FURTHER RESOLVED that the information obtained by examination of SBE records shall be used only for purposes related to the collection of County sales or transactions and use taxes, or for other governmental functions of the County, pursuant

to the contract between the County and the State Board of Equalization.

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