

RESOLUTION NO. _____

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

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**RESOLUTION AUTHORIZING THE COUNTY MANAGER TO EXECUTE AN
AMENDMENT TO THE AGREEMENT WITH HINDERLITER, DE LLAMAS AND
ASSOCIATES, IN ORDER TO INCORPORATE THE PROVISIONS OF CALIFORNIA
REVENUE AND TAXATION CODE SECTION 7056 INTO SAID AGREEMENT**

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

WHEREAS, pursuant to San Mateo County Board Resolution 066528, adopted March 2, 2004, the County of San Mateo entered into a contract with the State Board of Equalization ("Board") to perform all functions incident to the administration and collection of local sales or transactions and use taxes and designated Hinderliter, de Llamas and Associates as a representative of the County authorized to examine confidential sales or transactions and use tax records of the State Board of Equalization provided to County pursuant to contract under the Bradley-Burns Uniform Sales and Use Tax Law and California Revenue & Taxation Code applicable to sales or transactions and use taxes; and

WHEREAS, pursuant to San Mateo County Board Resolution 071740, adopted December 13, 2011, the County of San Mateo entered into an agreement with Hinderliter, de Llamas and Associates for the provision of Sales and Use Tax Auditing and Consulting Services, for the term January 1, 2012 through December 31, 2014; 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 sales or transactions and use tax records of the Board; and

WHEREAS, among other requirements, Section 7056 of the California Revenue and Taxation Code requires that any person designated by the County to examine the County's sales or transactions and use tax records, other than an officer or employee of the County, shall have a contract to examine such sales or transactions and use tax records, and that such contract specifically provide that said contractor:

- a) has an existing contract with the County to examine sales or transactions and use tax records; and
- b) 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) is prohibited by that contract from performing consulting services for a retailer during the term of the Agreement; and
- d) 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; and

WHEREAS, this Board has been presented with a form of amendment to the December 13, 2011 Agreement with Hinderliter, de Llamas and Associates, incorporating the above-reference provisions required by the California Revenue and

Taxation Code section 7056 into said Agreement and has examined and approved it as to both form and content and desires to enter into the Amendment.

NOW THEREFORE, IT IS HEREBY DETERMINED AND ORDERED that the Amendment to the December 13, 2011 Agreement with Hinderliter, de Llamas and Associates is hereby approved, and the County Manager or his designee is hereby authorized to execute said Amendment;

BE IT FURTHER RESOLVED that this Resolution is not intended to, and does not, supersede Resolution 066528 which previously authorized Hinderliter, de Llamas and Associates, as a representative of the County, to examine confidential sales or transactions and use tax records of the Board of Equalization for the County.

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