

## AMENDMENT TO AGREEMENT DATED DECEMBER 13, 2011

This Amendment to Agreement between HINDERLITER, DE LLAMAS AND ASSOCIATES, hereinafter called "CONTRACTOR", and the County of San Mateo hereinafter called "COUNTY" (collectively the "Parties"), is entered into this \_\_\_\_ day of \_\_\_\_\_, 2012.

WHEREAS, the Parties previously entered into an Agreement dated December 13, 2011, which was approved by the County Board of Supervisors by Resolution No. 071740 on that same date, pursuant to which Contractor agreed to perform certain sales and use tax analyses, as well as sales and use tax recovery and consulting services for an amount not to exceed \$500,000; and

WHEREAS, following execution of the Agreement, the Parties were informed by the State Board of Equalization that said Agreement was required to include the provisions of California Revenue & Taxation Code section 7056; and

WHEREAS, prior Agreements between the Parties had not previously been rejected by the State Board of Equalization; and

WHEREAS, Contractor is already a party authorized by Resolution No. 066528 (adopted March 2, 2004) to access confidential sales or transactions and use tax records from the State Board of Equalization for the County's behalf; and

WHEREAS, the Parties now desire to amend their Agreement in order to incorporate the confidentiality requirements of California Revenue & Taxation Code section 7056 into their Agreement;

NOW, THEREFORE, IT IS HEREBY AGREED BY THE PARTIES HERETO AS FOLLOWS:

1. Section 10 ("Compliance with laws; payment of Permits/License") is hereby amended and restated in its entirety as follows:

**"10. Compliance with laws; payment of Permits/Licenses**

All services to be performed by Contractor pursuant to this Agreement shall be performed in accordance with all applicable Federal, State, County, and municipal laws, ordinances and regulations, including, but not limited to, the Health Insurance Portability and Accountability Act of 1996 (HIPAA), and the Federal Regulations promulgated thereunder, as amended, and will comply with the Business Associate

requirements set forth in Attachment "H," and the Americans with Disabilities Act of 1990, as amended, and Section 504 of the Rehabilitation Act of 1973, as amended and attached hereto and incorporated by reference herein as Attachment "I," which prohibits discrimination on the basis of handicap in programs and activities receiving any Federal or County financial assistance. Such services shall also be performed in accordance with all applicable ordinances and regulations, including, but not limited to, appropriate licensure, certification regulations, provisions pertaining to confidentiality of records, and applicable quality assurance regulations. Further, Contractor certifies that the Contractor and all of its subcontractors will adhere to all applicable provisions of Chapter 4.106 of the San Mateo County Ordinance Code, which regulates the use of disposable food service ware.

In the event of a conflict between the terms of this Agreement and State, Federal, County, or municipal law or regulations, the requirements of the applicable law will take precedence over the requirements set forth in this Agreement.

Contractor will timely and accurately complete, sign, and submit all necessary documentation of compliance.

The parties further agree and acknowledge that Contractor shall comply with the provisions of California Revenue & Taxation Code section 7056 which limits the disclosure of confidential taxpayer information contained in the records of the State Board of Equalization. The following conditions specified in Section 7056(b)(1) of the Revenue and Taxation Code are hereby made part of this agreement:

- a. Contractor is authorized by this Agreement to examine sales or transactions and use tax records of the Board of Equalization provided to County pursuant to contract under the Bradley-Burns Uniform Sales and Use Tax Law.
- b. Contractor is required to disclose information contained in, or derived from, those sales or transactions and use tax records only to an officer or employee of the County who is authorized by resolution to examine the information.
- c. Contractor is prohibited from performing consulting services for a retailer, as defined in California Revenue & Taxation Code Section 6015, during the term of this Agreement.
- d. Contractor is prohibited from retaining the information contained in, or derived from those sales or transactions and use tax records, after this Agreement has expired.
- e. Contractor agrees that information obtained by examination of Board of Equalization records shall be used only for purposes related to collection of local sales or transactions and use tax or for other governmental functions of the County as set forth by resolution adopted pursuant to Section 7056 (b) of the Revenue and Taxation Code.

f. The Parties agree and acknowledge that Contractor is already a party authorized by Resolution No. 066528 (adopted March 2, 2004) to access confidential sales or transactions and use tax records from the State Board of Equalization for the County's behalf

2. All other terms and conditions of the Agreement dated December 13, 2011, shall remain in full force and effect.

3. This Amendment constitutes the entire understanding of the parties hereto with respect to the amendment to the Parties' December 13, 2011 Agreement and correctly states the rights, duties, and obligations of each party as of this document's date. Any understandings, promises, negotiations, or representations between the Parties not expressly stated in this document are not binding. All subsequent modifications shall not be effective unless set forth in a writing and executed by both parties.

IN WITNESS WHEREOF, the parties hereto, by their duly authorized representatives, have affixed their hands.

COUNTY OF SAN MATEO

By: \_\_\_\_\_  
John L. Maltbie, County Manager

Date: \_\_\_\_\_

HINDERLITER, DE LLAMAS & ASSOCIATES

By:  \_\_\_\_\_  
President, Hinderliter, De Llamas & Associates

Date: APR 24 2012