



**COUNTY OF SAN MATEO**  
Inter-Departmental Correspondence  
County Manager's Office



**Date:** November 10, 2014

**Board Meeting Date:** November 18, 2014

**Special Notice / Hearing:** None

**Vote Required:** Majority

**To:** Honorable Board of Supervisors

**From:** John L. Maltbie, County Manager

**Subject:** Authorization of Snodgrass & Micheli LLC to Review Sales and Transaction and Use Tax Records Regarding the County

**RECOMMENDATION:**

Adopt a Resolution authorizing the County's tax issue advocacy service provider, Snodgrass & Micheli LLC ("Snodgrass & Micheli"), to examine the State Board of Equalization's confidential sales and transactions and use tax records regarding the County pursuant to California Revenue and Taxation Code Section 7056.

**BACKGROUND AND DISCUSSION:**

The State Board of Equalization (the "Board of Equalization") is restricted by statute from releasing confidential sales or transaction and use tax information to any persons except those officers, employees and contractors designated by County Board resolution. Snodgrass & Micheli, in its capacity as the County's tax issue advocacy service provider, is assisting efforts related to certain taxation matters before the Board of Equalization.

In order to pursue these efforts, the County's agreement with Snodgrass & Micheli must comply with Revenue and Taxation Code Section 7056 and your Board must adopt a resolution certifying that the County's agreement with Snodgrass & Micheli complies with Revenue and Taxation Code Section 7056. The agreement with Snodgrass and Micheli has been executed and complies with Section 7056. At this time, it is in the County's best interest to provide a resolution to the Board of Equalization certifying that the agreement complies with Section 7056 and authorizing Snodgrass & Micheli to examine sales or transaction and use tax information pertaining to taxes collected for the County by the Board of Equalization. Adopting such a resolution and providing it to the Board of Equalization will allow Snodgrass & Micheli to review information relevant to taxation matters before the State Board of Equalization.

County Counsel has reviewed the Resolution as to form.

Approval of this Agreement contributes to the Shared Vision 2025 outcome of a Collaborative Community by maximizing sales or transaction and use tax revenues. Sales and use tax revenue is a significant general purpose funding source that can be used at the Board's discretion to provide services that achieve the County's vision.

**FISCAL IMPACT:**

None.