

RESOLUTION NO. .

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

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**RESOLUTION AUTHORIZING MUNISERVICES, LLC TO EXAMINE SALES AND
TRANSACTIONS AND USE TAX RECORDS OF THE COUNTY PURSUANT TO
CALIFORNIA REVENUE AND TAXATION CODE SECTION 7056**

WHEREAS, pursuant to Resolution No. 72348, the County of San Mateo (County) entered into a contract with the California Department of Tax and Fee Administration (formerly State Board of Equalization) (CDTFA) to perform all functions incident to the administration and collection of the Transactions and Use Tax Ordinances and the local sales and use taxes; and

WHEREAS, County deems it necessary for authorized representatives of County to examine confidential sales and transactions and use tax records of the CDTFA pertaining to sales and transactions and use taxes collected by the CDTFA for County; and

WHEREAS, Section 7056 of the California Revenue and Taxation Code sets forth certain requirements and conditions for the disclosure of CDTFA 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 CDTFA; and

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

NOW, THEREFORE IT IS RESOLVED AND ORDERED AS FOLLOWS:

Section 1. That the County Manager, or other officer or employee of County designated in writing by the County Manager to the CDTFA is hereby appointed to represent County with

authority to examine all of the sales and transactions and use tax records of the CDTFA pertaining to sales and transactions and use taxes collected for County by the CDTFA pursuant to the contract between County and the CDTFA. The information obtained by examination of CDTFA records shall be used for purposes related to the collection of County's sales and transactions and use taxes by the CDTFA pursuant to the contract.

Section 2. That the County Manager or other officer or employee of County designated in writing by the County Manager to the CDTFA, is also hereby appointed to represent County with the authority to examine those sales and transactions and use tax records of the CDTFA for purposes related to the following governmental functions of County:

- a) tracking and economic development
- b) forecasting and budget related functions

The information obtained by examination of CDTFA records shall be used only for those governmental functions of County listed above.

Section 3. That MuniServices, LLC (MuniServices) is hereby designated and authorized to examine all of the sales and transactions and use tax records of the CDTFA pertaining to all sales and use taxes collected for County and any transaction and use taxes collected for County and any future Transactions and Use Tax Ordinances that may be enacted in the County and that MuniServices meets all of the following conditions:

- a) MuniServices has an existing contract with County to examine sales and transactions and use tax records; and

- b) MuniServices is required by that contract to disclose information contained in, or derived from those sales and transactions and use tax records only to an officer or employee authorized under Section 1 (or Section 2) of this resolution to examine the information; and
- c) MuniServices is prohibited by that contract from performing consulting services for a retailer during the term of that contract; and
- d) MuniServices is prohibited by that contract from retaining the information contained in, or derived from those sales and transactions and use tax records after that contract has expired.

BE IT FURTHER RESOLVED that the information obtained by examination of CDTFA records shall be used only for purposes related to the collection of County's sales and transactions and use taxes by the CDTFA pursuant to the contracts between County and the California Department of Tax and Fee Administration and for purposes relating to the governmental functions of County listed in Section 2 of this resolution.

Section 4. This resolution supersedes all prior sales and transactions and use tax resolutions of County adopted pursuant to subdivision (b) of Revenue and Taxation Code Section 7056.

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