



County of San Mateo

Inter-Departmental Correspondence

Department: COUNTY MANAGER

File #: 18-279

Board Meeting Date: 4/10/2018

Special Notice / Hearing: None
Vote Required: Majority

To: Honorable Board of Supervisors

From: John L. Maltbie, County Manager

Subject: Authorization of MuniServices, LLC to Examine the /California Department of Tax and Fee Administration's Sales and Transactions and Use Tax Records of the County

RECOMMENDATION:

Adopt a 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.

BACKGROUND:

The County has had a "no-fee" agreement with MuniServices, LLC (MuniServices) since July 1, 2012. In exchange for access to the County's sales tax information, the County receives quarterly cash receipts analysis, multi-year sales tax forecasts, sales tax capture and gap analysis, economic updates of current sales tax related events, and an executive summary which highlights economic changes, historical performance, and related news.

DISCUSSION:

Both parties wish to continue the "no-fee" relationship. The Resolution before this Board will allow MuniServices to access the County's sales and transactions and use tax records at the California Department of Tax and Fee Administration (formally the State Board of Equalization).

County Counsel has reviewed and approved the resolution as to form.

Approval of this resolution contributes to the Shared Vision 2025 outcome of a Collaborative Community by maximizing sales and transaction and use tax revenues and ensuring that sound practices are used to project sales and transaction and use taxes for budgeting purposes. Sales and transactions 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.