

RESOLUTION NO. _____

A RESOLUTION OF THE COUNCIL OF THE CITY OF
FRESNO, CALIFORNIA, AUTHORIZING EXAMINATION
OF SALES OR TRANSACTIONS AND USE TAXES
RECORDS

WHEREAS, pursuant to Ordinance Number 2021-005 of the City of Fresno (City), and Revenue and Taxation Code section 7270, the City entered into a contract with the California Department of Tax and Fee Administration (Department) to perform all functions incident to the administration and collection of transactions and use taxes; and

WHEREAS, the City Council of the City deems it desirable and necessary for authorized officers, employees and representatives of the City to examine confidential sales or transactions and use tax records of the Department pertaining to transactions and use taxes collected by the Department for the City pursuant to that contract; and

WHEREAS, Section 7056 of the California Revenue and Taxation Code sets forth certain requirements and conditions for the disclosure of Department records, and Section 7056.5 of the California Revenue and Taxation Code establishes criminal penalties for the unlawful disclosure of information contained in, or derived from, the sales or transactions and use tax records of the Department;

NOW, THEREFORE, BE IT RESOLVED by the Council of the City of Fresno as follows:

1. That the City Manager, the Controller, the Assistant Controller, the Treasury Officer, the Principal Internal Auditor, and Internal Auditor or other officer or employee of the City designated in writing by the City Manager of the City to the

Date Adopted:
Date Approved:
Effective Date:
City Attorney Approval: _____

Resolution No.

California Department of Tax and Fee Administration are hereby appointed to represent the City with authority to examine sales or transactions and use tax records of the Department pertaining to transactions and use taxes collected for the City by the Department pursuant to the contract between the City and the Department.

2. The information obtained by examination of Department records shall be used only for purposes related to the collection of City transactions and use taxes by the Department pursuant to that contract, and for purposes related to the following governmental functions of the City:

- (a) City administration;
- (b) Revenue management and budgeting;
- (c) Tracking of economic data;
- (d) Forecasting of budget related functions;
- (e) Detection of misallocations and deficiencies; and
- (f) Community and economic development.

The information obtained by examination of Department records shall be used only for those governmental functions of the City listed above.

3. To the extent applicable to Ordinance Number 2021-005, this resolution supersedes all prior resolutions of the City Council of the City adopted pursuant to subdivision (b) of Revenue and Taxation Code section 7056.

4. City staff and the City Attorney shall take all necessary further actions consistent with this resolution to implement Ordinance Number 2021-005, including, but not limited to, making technical amendments to this Resolution as may be required by

the California Department of Tax and Fee Administration, so that the tax shall begin to be collected at the earliest legal opportunity.

5. This resolution shall be effective immediately upon passage.

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STATE OF CALIFORNIA)
COUNTY OF FRESNO) ss.
CITY OF FRESNO)

I, YVONNE SPENCE, City Clerk of the City of Fresno, certify that the foregoing resolution was adopted by the Council of the City of Fresno, at a regular meeting held on the _____ day of _____ 2021.

AYES :
NOES :
ABSENT :
ABSTAIN :

YVONNE SPENCE, MMC CRM
City Clerk

By: _____
Deputy Date

APPROVED AS TO FORM:
DOUGLAS T. SLOAN
City Attorney

By: _____
Raj Singh Badhesha Date
Supervising Deputy City Attorney