

RESOLUTION NO. _____

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

WHEREAS, the City of Fresno entered into a contract with the State Board of Equalization 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; and

WHEREAS, City deems it necessary for authorized representatives of City to examine confidential sales and transactions and use tax records of the Board or its successor agency, the California Department of Tax and Fee Administration, (collectively, or in the alternative, the "Agency") pertaining to sales and transactions and use taxes collected for City by the Agency; and

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

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

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

1. That the Controller, or other officer or employee of City designated in writing by the Controller to the Agency, is hereby appointed to represent City with authority to

Date Adopted:

Date Approved:

Effective Date:

City Attorney Approval: 

Resolution No.

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

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

- a) tracking and economic development;
- b) forecasting and budget related functions;
- c) detection of misallocations and deficiencies.

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

3. That MuniServices, LLC is hereby designated and authorized to examine all of the sales and transactions and use tax records of the Agency pertaining to all sales and use taxes collected for City and any transaction and use taxes collected for City under the following Transactions and Use Tax Ordinances and any future Transactions and Use Tax Ordinances that may be enacted in the City:

Fresno Clean and Safe Neighborhood Parks Tax - Measure P .375% transactions and use tax effective July 1, 2021

The person or entity designated by this section meets all of the following conditions:

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

b) 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;

c) is prohibited by that contract from performing consulting services for a retailer during the term of that contract;

d) 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 Agency records shall be used only for purposes related to the collection of City's sales and transactions and use taxes by the Agency pursuant to the contracts between City and the Agency and for purposes relating to the governmental functions of City listed in Section 2 of this resolution.

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

5. This resolution shall be effective upon final approval.

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

I, TODD STERMER, 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 _____ 2022.

AYES :
NOES :
ABSENT :
ABSTAIN :

Mayor Approval: _____, 2022
Mayor Approval/No Return: _____, 2022
Mayor Veto: _____, 2022
Council Override Vote: _____, 2022

TODD STERMER, CMC
City Clerk

By: _____ Date
Deputy

APPROVED AS TO FORM:
RINA M. GONZALES
Interim City Attorney

By: _____ Date
Brandon M. Collet
Supervising Deputy City Attorney