

**AMENDMENT TO CONTRACT BETWEEN
CITY OF FRESNO, CA AND MUNISERVICES, LLC**

THIS CONTRACT AMENDMENT No. 2 (the Amendment) is entered into between City of Fresno, a municipal corporation (City) and MuniServices, LLC., a California corporation (MuniServices), (collectively the Parties).

The City and MuniServices agree as follows:

WHEREAS, the City and MuniServices, entered into a Consulting Services Agreement, with an effective date of April 28, 1993 (Agreement) to perform, among other things, Sales and Use Tax Audit Services;

WHEREAS, the City adopted the *Fresno Clean and Safe Neighborhood Parks Tax - Measure P (.375% transaction and use tax) to support the City's Clean and Safe Neighborhood Parks Account*, which became effective on or about July 1, 2021 (District Tax);

WHEREAS, the State Board of Equalization or its successor agency the California Department of Tax and Fee Administration (collectively, or in the alternative, the Agency) has taken the position that general references to "sales and use tax" are insufficient to allow access to information relating the collection of the District Tax by the Agency;

WHEREAS, the City and MuniServices, without conceding the correctness of the Agency's interpretation, deem it prudent to comply with the interpretation by amending the Agreement to specifically refer to the District Tax;

WHEREAS, section 7056 of the California Revenue and Taxation Code imposes conditions on the access to information related to the collection of sales, transaction, and use tax by the Agency;

NOW THEREFORE, in order to satisfy the requirements of section 7056, the parties hereby amend the Agreement as follows:

1. The following language is incorporated into the Professional Services Agreement as if set forth therein.

Transaction and Use Tax

*"MuniServices qualifies under Section 7056 of the Revenue and Taxation Code to review (Bradley-Burns) confidential taxpayer information and documentation before the State Board of Equalization (BOE) or its successor agency, the California Department of Tax and Fee Administration (collectively, or in the alternative, the Agency). MuniServices is hereby authorized by this Agreement to examine transaction tax, sales tax and use tax records of the Agency, including but not limited to the transaction and use tax that becomes effective on or about **July 1, 2021** known as the **Fresno Clean and Safe Neighborhood Parks Tax - Measure P (.375% transaction and use tax)** pertaining to the ascertainment of those sales or transactions and use taxes to be collected for the City.*

MuniServices is required to disclose information contained in, or derived from, those transaction, sales and use tax records only to an officer or

employee of the City who is authorized by resolution to examine the information.

MuniServices is prohibited from performing consulting services for a retailer during the term of this Agreement.

MuniServices is prohibited from retaining the information contained in, or derived from, those transaction, sales and use tax records, after this Agreement has expired.”

2. The City and MuniServices agree that although the scope of work generically refers to “sales and use tax” those references are meant to include “sales, transaction, and use tax” as part of the scope of work, including but not limited to any transaction and use taxes adopted after the effective date of the Agreement.

3. The Parties agree that Agreement is applicable to all Sales, Transaction and Use Tax Ordinances currently enacted in the City and which may become enacted while the Agreement is in effect.

4. The Parties agree that the City will adopt an updated resolution in substantially the same form as the template provided as Exhibit A to this Amendment.

5. Except as herein modified, all other provisions of the Agreement, including any exhibits and subsequent amendments thereto, shall remain in full force and effect.

6. In case of a conflict between the terms of this Amendment and the terms of the Contract, the terms of this Amendment shall strictly prevail.

[SIGNATURES FOLLOW ON THE NEXT PAGE.]

IN WITNESS WHEREOF, the Parties have caused this Amendment to be executed by their duly authorized representatives as of the date set forth below.

DATED: _____

CITY OF FRESNO,
A California municipal corporation

MUNISERVICES, LLC.,
A California corporation

By: _____
[Name]
[Title]

By: _____

Name: _____

Title: _____
(If corporation or LLC., Board Chair,
Pres. or Vice Pres.)

APPROVED AS TO FORM:
CITY ATTORNEY'S OFFICE
City Attorney

By: _____

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

Name: _____

Title: _____
(If corporation or LLC., CFO, Treasurer,
Secretary or Assistant Secretary)

ATTEST:
TODD STERMER, CMC
City Clerk

REVIEWED BY:

By: _____
Deputy Date

Addresses:
CITY:
City of Fresno
Attention: Michael Lima
Controller
2600 Fresno Street
Fresno, CA 93721-3622
Phone: (559) 621-7006
E-mail: Michael.Lima@Fresno.gov

MUNISERVICES, LLC:
Carl Kumpf
Attention: Carl Kumpf
Chief Financial Officer
5860 Trinity Parkway
Centerville, VA 20120
Phone: (800) 927-5125
E-mail: Carl.Kumpf@Avenulnsights.com