

RESOLUTION NO. _____

A RESOLUTION OF THE COUNCIL OF THE CITY OF
FRESNO, CALIFORNIA, TO AUTHORIZE THE
EXAMINATION OF SALES OR TRANSACTIONS AND USE
TAX RECORDS BY FRESNO CITY COUNCILMEMBERS

WHEREAS, the City of Fresno deems it necessary for authorized representatives of the City to examine confidential sales and transactions and use tax records of the Board of Equalization 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(b) of the Revenue and Taxation Code (RTC) allows authorized officers, employees, and designated persons of jurisdictions imposing taxes under the Uniform Local Sales and Use Tax Law (RTC section 7200, et seq.) to view the confidential records of the Agency pertaining to the ascertainment of those local or district taxes to be collected for the jurisdictions they represent; and

WHEREAS, for an authorized officer, employee, or designated person to gain such access to Agency's confidential records, the legislative body of the jurisdiction must adopt a resolution designating the representative as a person authorized to view such confidential records on the jurisdiction's behalf; and

WHEREAS, Section 7056 of the RTC 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

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Date Adopted:

Date Approved:

Effective Date:

City Attorney Approval: BC

Resolution No.

WHEREAS, Section 7056(b)(2) further provides that information obtained by examination of Agency's records may be used by City Councilmembers for purposes related to governmental functions of the jurisdiction; and

WHEREAS, the Council previously adopted Resolution No. 2022-200 authorizing certain officers, employees and contractors to examine confidential sales and transactions and use tax records of the Agency; and

WHEREAS, the Council now wishes to additionally designate City Councilmembers as authorized officers to view Agency's confidential records.

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

1. That City Councilmembers are designated to examine those sales and transactions and use taxes of the Agency for the purpose related only to the governmental function of forecasting and budget related functions. The information obtained by examination of the Agency records shall only be used for the governmental functions of City listed above.
2. The City of Fresno Administration shall provide the sales and transactions and use taxes of the Agency to the City Councilmembers upon request and at the start of the budget consideration process, including midyear and the proposed budget.
3. 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 _____ 2023.

AYES :
NOES :
ABSENT :
ABSTAIN :

Mayor Approval: _____, 2023
Mayor Approval/No Return: _____, 2023
Mayor Veto: _____, 2023
Council Override Vote: _____, 2023

TODD STERMER, CMC
City Clerk

By: _____ Date
Deputy

APPROVED AS TO FORM:
ANDREW JANZ
City Attorney

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