

RESOLUTION NO. _____

RESOLUTION OF THE COUNCIL OF THE CITY OF
FRESNO, CALIFORNIA, AUTHORIZING A RECIPROCAL
DATA EXCHANGE AGREEMENT WITH THE CALIFORNIA
FRANCHISE TAX BOARD FOR THE CITY/COUNTY
BUSINESS TAX PROGRAM TO EXCHANGE OF BUSINESS
LICENSE TAX DATA

WHEREAS, California Revenue & Taxation Code Sections 19551.1 and 19551.5 authorize a reciprocal agreement for the exchange of city or county business tax and confidential information between city or county and the California Franchise Tax Board (FTB) for the purpose of improving compliance and administration of local business tax programs; and

WHEREAS, the FTB administers a City/County Business Tax (CCBT) Program, a voluntary data sharing program under which participating local jurisdictions provide their local business license data to the FTB and, in exchange, receive data from FTB records identifying businesses conducting business activity within the city or county; and

WHEREAS, participation in the CCBT Program provides significant mutual benefits: it assists the City of Fresno (City) in identifying unlicensed or unregistered businesses operating within City limits, supports the City's enforcement efforts to promote compliance with local business tax requirements, and assists the FTB in identifying self-employed individuals or businesses that are not filing required state income tax returns, at no cost to either party when a reciprocal agreement is established; and

WHEREAS, the FTB has prepared a Data Exchange Standard Agreement, including Exhibits A through G, which outlines responsibilities, confidentiality

requirements, data security obligations, and record layout specifications for both parties;
and

WHEREAS, the FTB requires the City to enter into a Standard Agreement (Agreement) that includes a Scope of Work, General Terms and Conditions, Special Terms and Conditions, Record Format Specifications, and a Confidentiality Agreement;
and

WHEREAS, under Exhibit A, Item 10 of the Agreement, the FTB further requires the City to provide a resolution, order, or minutes reflecting passage of a motion or ordinance that authorizes the execution of this specific Agreement before the FTB may transmit any tax data to the City; and

WHEREAS, participation in the CCBT Program will improve the City's ability to identify unregistered businesses, ensure proper compliance with City business tax requirements, and increase fairness and accuracy in tax administration; and

WHEREAS, it is in the best interest of the City to enter into this Agreement for the purpose of receiving authorized FTB data and fulfilling reciprocal data-sharing obligations.

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

1. The City Council hereby approves and authorizes the City of Fresno to enter the Data Exchange Standard Agreement between the City of Fresno and the California Franchise Tax Board for participation in the City/County Business Tax Program, pursuant to California Revenue and Taxation Code Sections 19551.1 and 19551.5

2. The City appoints and authorizes the City Manager, Finance Director or their respective designee(s), and each of them, as authorized agent(s) of the City to

conduct all negotiations, execute and submit all documents required for participation in the CCBT Program, including but not limited to the Standard Agreement and its Exhibits A through G, and any future amendments thereto, subject to approval as to form by the City Attorney's Office.

3. The City's Finance Director, or his/her designee(s), is further authorized to carry out all ongoing City obligations under the Agreement, including secure transmission of required business tax data, completion of the Security Questionnaire, administration of confidentiality statements for City employees handling FTB data, ensuring completion of annual FTB Disclosure Training by all such employees; and timely destruction of FTB data in accordance with the retention requirements.

4. A certified copy of this Resolution shall be transmitted to the California Franchise Tax Board, City/County Business Tax Program, MS A181, P.O. Box 2966, Rancho Cordova, CA 95741-2966, in conjunction with the City's application to participate in the CCBT Program.

5. This Resolution shall be effective upon final approval.

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

I, AMY K. ALLER, Interim 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 _____ 2026.

AYES :
NOES :
ABSENT :
ABSTAIN :

AMY K. ALLER
Interim City Clerk

By: _____ Date
Deputy

APPROVED AS TO FORM:
ANDREW JANZ
City Attorney

By: _____ Date
Sukhman S. Sekhon
Deputy City Attorney