

## **FIRST AMENDMENT TO AGREEMENT**

This FIRST AMENDMENT TO THE AGREEMENT for Consultant Services (First Amendment) is made and entered into, effective April 4, 2024, by and between the CITY OF FRESNO, a California municipal corporation (City), and Hinderliter de Llamas and Associates, dba HdL Companies, a California corporation (Consultant). The City and Consultant are collectively referred to as the Parties in this Amendment.

### **RECITALS**

The Parties entered into an Agreement for Consultant Services dated February 1st, 2024 (Agreement), for Sales and Use Tax auditing, database information, quarterly Sales Tax reporting, and revenue projection analysis services for the Bradley Burns 1% local Sales and Use Tax, as well as the Fresno Clean and Safe Neighborhood Parks Transactions and Use Tax, also known as Measure P (Project).

The Parties now desire to amend the Agreement to incorporate a confidentiality of information clause.

### **AGREEMENT**

NOW, THEREFORE, in consideration of the foregoing, it is mutually agreed that this First Amendment shall revise the Agreement as follows:

1. Section 31 shall be added to the Agreement as follows:

#### **31. Confidentiality Information**

Section 7056 of the State of California Revenue and Taxation Code (R&T Code) specifically limits the disclosure of confidential taxpayer information contained in the records of the CDTFA. Section 7056 specifies the conditions under which a city, county or district may authorize persons other than such city, county or district's officers and employees to examine state sales and use tax records.

The following conditions specified in Section 7056-(b)(1) of the State of California R&T Code are hereby made part of this Agreement:

(a.) Consultant is authorized by this Agreement to examine sales, use or transactions and use tax records of the CDTFA provided to City pursuant to contract under the Bradley-Burns Uniform Local Sales and Use Tax Law R&T Code Section 7200 et.seq.

(b.) Consultant is required to disclose information contained in, or derived from, those sales or transactions and use tax records only to an officer or employee of City who is authorized by City resolution provided to the CDTFA to examine the information.

(c.) Consultant is prohibited from performing consulting services for a retailer (as defined in R&T Code Section 6015), during the term of this agreement.

(d.) Consultant is prohibited from retaining the information contained in or derived from those sales, use or transactions and use tax records after this agreement has expired.

Information obtained by examination of the CDTFa records shall be used only for purposes related to collection of local sales and use tax or for other governmental functions of the City as set forth by resolution adopted pursuant to Section 7056 (b) of the Revenue and Taxation Code. The resolution shall designate the Consultant as a person authorized to examine sales and use tax records and certify that this agreement meets the requirements set forth above and in Section 7056 (b), (1) of the Revenue and Taxation Code.

Remaining Provisions of Agreement. Except as otherwise specifically set forth in this First Amendment, the remaining provisions of the Agreement shall remain in full force and effect.

[Signatures follow on the next page.]

IN WITNESS WHEREOF, the parties have executed this First Amendment to Agreement at Fresno, California, the day and year first above written.

CITY OF FRESNO,  
a California municipal corporation

By: \_\_\_\_\_  
Georgeanne A. White,  
City Manager

APPROVED AS TO FORM:  
ANDREW JANZ

City Attorney  
DocuSigned by:  
By: Brandon Collet 3/11/2024  
1CFC5444CAA64DB...  
Brandon M. Collet Date  
Assistant City Attorney

ATTEST:  
TODD STERMER, CMC  
City Clerk

By: \_\_\_\_\_  
Deputy

CITY:  
City of Fresno  
Attention: Henry J. Fierro Budget Director  
2600 Fresno Street  
Fresno, CA 93721  
E-mail: [henry.fierro@fresno.gov](mailto:henry.fierro@fresno.gov)

Hinderliter de Llamas and Associates,  
a California Corporation

DocuSigned by:  
By: Andrew Nickerson  
2A8393594812482...  
Name: Andrew Nickerson \_\_\_\_\_

Title: President/CEO \_\_\_\_\_  
(If corporation or LLC., Board Chair, Pres.  
or Vice Pres.)

DocuSigned by:  
By: Richard Park  
4DD130EE7C2A4A2...  
Name: Richard Park \_\_\_\_\_

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

Any Applicable Professional License:  
Number: \_\_\_\_\_  
Name: \_\_\_\_\_  
Date of Issuance: \_\_\_\_\_

CONSULTANT:  
Hinderliter de Llamas and Associates  
Attention: Maria Soto-Sanchez, Contracts  
Manager  
120 S. State College Blvd., STE 200  
Brea, CA 92821  
Phone: 714-879-5000  
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