

**RESOLUTION NO. 00-112**

**A RESOLUTION OF THE RIDGECREST CITY COUNCIL AUTHORIZING EXAMINATION OF SALES AND USE TAX RECORDS**

**WHEREAS**, pursuant to Ridgecrest Municipal Code Chapter 3 Article 3, the City of Ridgecrest entered into a contract with the State Board of Equalization to perform all functions incident to the administration and collection of local sales and use taxes; and

**WHEREAS**, the City Council of the City of Ridgecrest deems it desirable and necessary for authorized representatives of the City to examine confidential sales and use tax records of the State Board of Equalization pertaining to sales and use taxes collected by the Board of the City pursuant to that contract; and

**WHEREAS**, Section 7056 of the California Revenue and Taxation Code sets forth certain requirements and conditions for the disclosure of Board records, and establishes criminal penalties for the unlawful disclosure for information contained in, or derived from, the sales and use tax records of the Board.

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of Ridgecrest hereby resolves as follows:

That MBIA/MuniServices Company (MMC) is hereby designated to examine the sales and use tax records of the Board pertaining to sales and use taxes collected for the City by the Board. The person or entity designated by this section meets all of the following conditions:

- a.) Has an existing contract with the City to examine those sales and use tax records;
- b.) Is required by that contract to disclose information contained in, or derived from, those sales and use tax records only to an officer or employee of the City who is authorized under Section 7056 of the California Revenue and Taxation Code to examine the information.
- c.) Is prohibited by that contract from performing consulting services for a retailer during the term of the contract; and
- d.) Is prohibited by that contract from obtaining and retaining the information contained in, or derived from those sales and use tax records, after that contract has expired.

The information obtained by examination of Board records shall be used only for purposes related to the collection of City sales and use taxes by the Board pursuant to the contract between the City and the Board and for purposes relating to the governmental functions of the City.

**APPROVED AND ADOPTED** this 18<sup>th</sup> day of October, 2000, by the following vote:

**AYES:** Mayor Darnell, Council Members Carter, Holloway, and Morgan

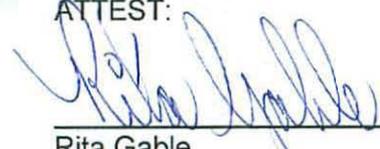
**NOES:** None

**ABSTAIN:** None

**ABSENT:** Council Member Rollins

  
Donna Darnell, Mayor

**ATTEST:**

  
\_\_\_\_\_  
Rita Gable  
Deputy City Clerk