

RESOLUTION NO. 12-81

A RESOLUTION AUTHORIZING THE EXAMINATION OF SALES OR TRANSACTIONS AND USE TAX RECORDS

WHEREAS, pursuant to Ordinance No. 3-3.103 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 transactions and use taxes; and

WHEREAS, the City Council of the City of Ridgecrest deems it necessary for authorized representative of the City to examine confidential sales and transactions and use tax records of the State Board of Equalization pertaining to sales and transactions and use taxes collected by the Board for the City; 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 of information contained in, or derived from sales or transactions and use tax records of the Board; and

WHEREAS, Section 7056 of the California Revenue and Taxation Code requires that any person designated by the City shall have an existing contract to examine the City's sales and transactions and use tax records.

NOW, THEREFORE IT IS RESOLVED AND ORDERED AS FOLLOWS:

Section 1. That the City Manager, Finance Director, Administrative Service Director or other (List all authorized positions) officer(s) or employee(s) of the City designated in writing by the City Manager, Finance Director, Administrative Services Director to the State Board of Equalization (hereafter referred to as Board) is (position(s) authorized to Designate) hereby appointed to represent the City with authority to examine all of the sales or transactions and use tax records of the Board pertaining to sales or transactions and use taxes collected for the City by the Board of Equalization pursuant to the contract between the City and the Board under the Bradley-Burns Uniform Local Sales and Use Tax Law or the Transactions and Use Tax Law. The information obtained by examination of Board records shall be used only for purposes related to the collection of City sales or transactions and use taxes by the Board pursuant to the contract.

Section 2. That the City Manager, Finance Director, Administrative Service Director or other (List all authorized positions) officer(s) or employee(s) of the City designated in writing by the City Manager, Finance Director, Administrative Services Director to the Board is hereby appointed to represent the City with (position(s) authorized to Designate) authority to examine those sales and transactions and use tax records of the Board for purposes related to the following governmental functions of the City:

- a) for administration, collection and registration
- b) for budgeting and sales tax forecasting
- c) for auditing and examination to ensure accurate allocation

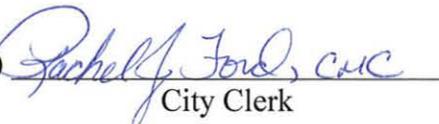
Section 3. That MuniServices LLC is hereby designated to examine the sales and transactions and use tax records of the Board pertaining to sales and transactions and use taxes collected for the City by the Board. The person or entity designated by this section meets all of the following conditions:

- a) has an existing contract with the City to examine sales and transactions and use tax records;
- b) is required by that contract to disclose information contained in, or derived from those sales and transactions and use tax records only to the officer or employee authorized under Section 1 (or Section 2) of this resolution to examine the information;
- c) is prohibited by that contract from performing consulting services for a retailer during the term of that contract;
- d) is prohibited by that contract from retaining the information contained in, or derived from those sales and transactions and use tax records after that contract has expired.

Section 3. That this resolution supersedes all prior sales and transactions and use tax resolutions of the City of Ridgecrest adopted pursuant to subdivision (b) of Revenue and Taxation Section 7056.

BE IT FURTHER RESOLVED that the information obtained by examination of Board records shall be used only for purposes related to the collection of City's sales and transactions and use taxes by the Board pursuant to the contracts between the City and the Board of Equalization.

Introduced, approved and adopted this 8th day of November, 2012

ATTEST: (s) 
City Clerk

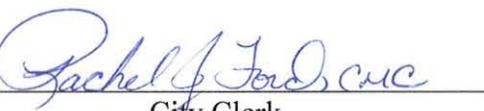
(s) 
Mayor

I, Rachel Ford, City Clerk of the City of Ridgecrest, California, DO HEREBY CERTIFY that the foregoing resolution was duly introduced, approved and adopted by the City Council of the City of Ridgecrest, at a regular meeting of said Council held on the 8th day of November, 2012, by the following roll call vote:

Ayes: Mayor Ronald H. Carter; Vice-Mayor Jerry D. Taylor; Council Member Steven P. Morgan; and Council Member Jason Patin

Noes: None

Absent: Council Member Marshall 'Chip' Holloway

(s) 
City Clerk