

## RESOLUTION NO. 10-26

### A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF RIDGECREST AUTHORIZING EXAMINATION OF SALES 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 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 for 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 of information contained in, or derived from, the sales and use tax records of the Board;

### **NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF RIDGECREST HEREBY RESOLVES AS FOLLOWS:**

Section 1. That the City Manager and Finance Director, or other officer or employee of the City designated in writing by the Finance Director to the State Board of Equalization (hereafter referred to as Board), is hereby appointed to represent the City with authority to examine sales and use tax records of the Board pertaining to sales and use taxes collected for the City by the Board pursuant to the contract between the City and the Board. 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 that contract.

Section 2. That MuniServices, LLC 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 the officer or employee authorized under Section 1 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; and
- d) is prohibited by that contract from 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.

Section 3. That this resolution supercedes all prior resolutions of the City Council of the City of Ridgecrest adopted pursuant to subdivision (b) of Revenue and Taxation Code Section 7056.

INTRODUCED, APPROVED AND ADOPTED this 7th day of April, 2010.

ATTEST: (s) *Rachel Ford* City Clerk (s) *Steven P. Morgan* 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 7th day of April, 2010, by the following roll call vote:

Ayes: Mayor Morgan, Council Members Carter, Wiknich, and Holloway

Noes: None

Absent: Council Member Taylor

(s) *Rachel Ford*  
City Clerk