

## **RESOLUTION NO. 3555-2012**

### **RESOLUTION OF THE FORT BRAGG CITY COUNCIL AUTHORIZING THE EXAMINATION OF TRANSACTIONS (SALES) AND USE TAX RECORDS**

**WHEREAS**, pursuant to Ordinance No. 902-2012 of the City of Fort Bragg, hereinafter called District, and Section 7270 of the Revenue and Taxation Code, the District entered into a contract with the State Board of Equalization (hereinafter referred to as Board) to perform all functions incident to the administration and operation of the Transactions and Use Tax Ordinance; and

**WHEREAS**, the District deems it desirable and necessary for authorized representatives of the District to examine confidential transactions and use tax records of the Board pertaining to transactions and use taxes collected by the Board for the District pursuant to that contract; and

**WHEREAS**, Section 7056 of the 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 transactions and use tax records of the Board.

#### **NOW, THEREFORE, BE IT RESOLVED AND ORDERED AS FOLLOWS:**

**Section 1.** That the City Manager and Finance Director or other officer or employee of the District designated in writing by the City Manager to the Board is hereby appointed to represent the District with authority to examine transactions and use tax records of the Board pertaining to transactions and use taxes collected for the District by the Board pursuant to the contract between the District and the Board. The information obtained by examination of Board records shall be used only for purposes related to the collection of the District's transactions and use taxes by the Board pursuant to the contract.

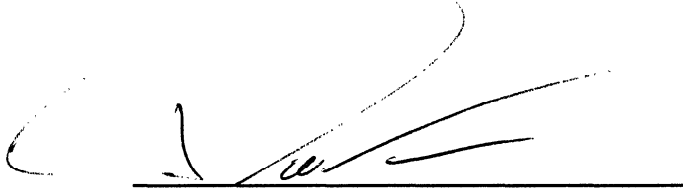
**Section 2.** Muniservices LLP is hereby designated to examine the transactions and use tax records of the Board of Equalization pertaining to transactions and use taxes collected for the District by the Board. The person or entity designated by this section meets all of the following conditions:

- a) has an existing contract with the District to examine those transactions and use tax records;
- b) is required by that contract to disclose information contained in, or derived from those transactions 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;
- d) is prohibited by that contract from retaining the information contained in, or derived from those transactions and use tax records after that contract has expired.

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

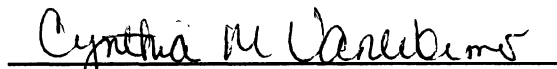
**The above and foregoing Resolution was introduced by Councilmember Courtney, seconded by Councilmember Hammerstrom, and passed and adopted at a regular meeting of the City Council of the City of Fort Bragg held on the 25<sup>th</sup> day of June, 2012, by the following vote:**

- AYES:** Councilmembers Courtney, Deitz, Gjerde, Hammerstrom, and Mayor Turner.
- NOES:** None.
- ABSENT:** None.
- ABSTAIN:** None.



**DAVE TURNER,**  
Mayor

**ATTEST:**

  
**Cynthia M. VanWormer, CMC**  
City Clerk