

CITY OF ALAMEDA RESOLUTION NO. _____

AUTHORIZING THE EXAMINATION OF PREPAID MOBILE
TELEPHONY SERVICES SURCHARGE AND LOCAL CHARGE
RECORDS BY CITY STAFF

WHEREAS, pursuant to Ordinance No. 2691 of the City of Alameda and the Local Prepaid Mobile Telephony Services Collection Act, the City of Alameda, hereinafter called the Local Jurisdiction, entered into a contract with the State Board of Equalization, hereafter referred to as the Board, to perform all functions incident to the administration and collection of the prepaid mobile telephony services surcharge and local charges (Rev. & Tax. Code, § 42101.5); and

WHEREAS, the Local Jurisdiction deems it desirable and necessary for authorized representatives of the Local Jurisdiction to examine confidential prepaid mobile telephony services surcharge and local charge records pertaining to the prepaid mobile telephony services surcharge and local charges collected by the Board for the Local Jurisdiction pursuant to that contract; and

WHEREAS, the Board will make available to the Local Jurisdiction any information that is reasonably available to the Board regarding the proper collection and remittance of a local charge of the Local Jurisdiction by a seller, including a direct seller, subject to the confidentiality requirements of Sections 7284.6, 7284.7 and 19542 of the Revenue and Taxation Code; and

WHEREAS, Sections 42110 and 42103 of the Revenue and Taxation Code sets forth certain requirements and conditions for the disclosure of Board of Equalization records and establishes criminal penalties for the unlawful disclosure of information contained in or derived from the prepaid mobile telephony services surcharge and local charge records of the Board.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Alameda:

Section 1. That the City Manager, Finance Director or other officer or employee of the Local Jurisdiction designated in writing by the City Manager or Finance Director to the Board is hereby appointed to represent the Local Jurisdiction with authority to examine prepaid mobile telephony services surcharge and local charge records of the Board pertaining to prepaid mobile telephony services surcharge and local charges collected for the Local Jurisdiction by the Board pursuant to the contract between the Local Jurisdiction and the Board. The information obtained by examination of Board records shall be used only for purposes related to the collection of the Local Jurisdiction's prepaid mobile telephony services surcharge and local charges by the Board pursuant to the contract.

Section 2. That the City Manager, Finance Director or other officer or employee of the Local Jurisdiction designated in writing by the City Manager or the Finance Director to the Board is hereby appointed to represent the Local Jurisdiction with authority to examine those prepaid mobile telephony services surcharge and local charge records of the Board for purposes related to the following governmental functions of the Local Jurisdiction:

- a) Compliance and enforcement of the utility users tax of 7.5%
- b) Administrative functions set out in the Local Jurisdiction's Utility Users Tax Ordinance No.2691
- c) Legal interpretation and enforcement of Utility Users Tax Ordinance, including but not limited to refunds and defense of claims against Ordinance No.2691

The information obtained by examination of Board records shall be used only for those governmental functions of the Local Jurisdiction listed above.

BE IT FURTHER RESOLVED THAT the information obtained by examination of the Board records shall only be used for purposes related to the collection of the Local Jurisdiction's prepaid mobile telephony services surcharge and local charges by the Board pursuant to the contract between the Local Jurisdiction and Board, or for purposes related to other governmental functions of the Local Jurisdiction, as identified above in section 2.

I, the undersigned, hereby certify that the foregoing Resolution was duly and regularly adopted and passed by the Council of the City of Alameda in a regular meeting assembled on the 17th day of November 2015, by the following vote to wit:

AYES:

NOES:

ABSENT:

ABSTENTIONS:

IN WITNESS, WHEREOF, I have hereunto set my hand and affixed the seal of said City this 18th of November 2015.

Lara Weisiger, City Clerk
City of Alameda

APPROVE AS TO FORM:

Janet C. Kern, City Attorney
City of Alameda