

CITY OF ALAMEDA RESOLUTION NO. _____

AUTHORIZING HINDERLITER DE LLAMAS ASSOCIATES (HDL)
ACCESS TO THE CITY'S SALES AND TRANSACTIONS AND USE
TAX RECORDS

WHEREAS, pursuant to Ordinance No. 3231 of the City of Alameda and Section 7270 of the Revenue and Taxation Code, the City of Alameda entered into a contract with the California Department of Tax and Fee Administration (hereafter referred to as the CDTFA) to perform all functions incident to the administration and collection of the local sales and transactions and use taxes; and

WHEREAS, the City deems it desirable and necessary for authorized representatives of the City to examine confidential sales and transactions and use tax records of the California Department of Tax and Fee Administration pertaining to sales and transactions and use taxes collected by the CDTFA for the City pursuant to that contract; and

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

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

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

Section 2. That the Interim City Manager, or other officer or employee of the City designated in writing by the Interim City Manager to the CDTFA, is hereby appointed to represent the City with authority to examine those sales and transactions and use tax records of the CDTFA, for purposes related to the following governmental functions of the City:

- a) community and economic development;
- b) revenue management, forecasting and budgeting;
- c) detection of misallocations and deficiencies; and
- d) business license tax administration

The information obtained by examination of CDTFA records shall be used only for those governmental functions of the City listed above.

Section 3. That Hinderliter, de Llamas & Associates is hereby designated to examine the sales and transactions and use tax records of the CDTFA pertaining to sales and transactions and use taxes collected for the City by the CDTFA. 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 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 and 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; and
- 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; and

BE IT FURTHER RESOLVED that the information obtained by examination of CDTFA records shall be used only for purposes related to the collection of City's sales and transactions and use taxes by the CDTFA pursuant to the contracts between the City and CDTFA and for purposes relating to the governmental functions of the City listed in Section 2 of this Resolution.

Section 4. That this resolution supersedes all prior sales and transactions and use tax resolutions of the City adopted pursuant to subdivision (b) of Revenue and Taxation Section 7056.

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 15th day of January, 2019 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 16th day of January, 2018.

Lara Weisiger, City Clerk
City of Alameda

APPROVED AS TO FORM:

Michael Roush, Interim City Attorney
City of Alameda