

RESOLUTION NO. 2635**A RESOLUTION OF THE CITY COUNCIL OF
THE CITY OF SOLEDAD AUTHORIZING
EXAMINATION OF SALES AND
USE TAX RECORDS**

WHEREAS, pursuant to ordinance, the City of Soledad 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 Soledad 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 SOLEDAD
HEREBY RESOLVES AS FOLLOWS:**

Section 1: That the City Manager, or other officer or employee of the City designated in writing by the City Manager 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 the City Manager, or other officer or employee of the City designated in writing by the City Manager to the Board, is hereby appointed to represent the City with authority to examine those sales and use tax records of the Board, for purposes related to the following governmental functions of the City:

- a) Allocation of sales tax revenues;
- b) Collection of sales tax revenues (POS), etc.

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

Section 3: That the City Manager and the City's consultant Applied Development Economics are 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:

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- 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 (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; 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.

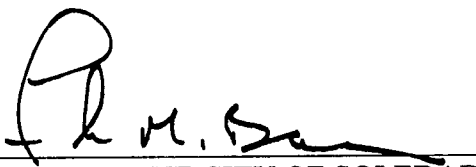
The information obtained by examination of Board records shall be used only for purposes related to the collection of City sales and use taxes by the Board pursuant to the contract between the City and the Board (and for purposes relating to the governmental functions of the City listed in Section 2 of this resolution).

PASSED AND ADOPTED by the City Council of the City of Soledad at a regular meeting duly held on the 1st day of October, 1997, by the following vote:

AYES, and in favor thereof, Councilmembers: Ben Jimenez, Jr., Fred Ledesma, Richard Ortiz, Mayor Pro Tem Gary Gerbrandt, Mayor Fabian Barrera.

NOES, Councilmembers: None

ABSENT, Councilmembers: None



 MAYOR OF THE CITY OF SOLEDAD

ATTEST:



 CITY CLERK OF THE CITY OF SOLEDAD