

**RESOLUTION NO. \_\_\_\_\_**

**Resolution Of The City Council Of The City Of Emeryville Authorizing The City Manager To Execute A Three-Year Contract With An Option For Two One-Year Extensions With MuniServices, LLC For Sales And Use Tax Audit (SUTA) And Utilities User Tax (UUT) Franchise Administration And Compliance Consultant Services For A Total Amount Not To Exceed \$160,000 For Five Years Effective January 1, 2025**

**WHEREAS**, on January 12, 1990, the City of Emeryville entered into a contract with MuniServices, LLC to perform Sales and Use Tax report and audit services with an annual fixed fee for Sales and Use Tax report services of \$2,500; and

**WHEREAS**, the contract did not provide a total not to exceed amount for the Sales and Use Tax audit services, and had no termination or expiration date; and

**WHEREAS**, on January 22, 1996, the City entered into a First Amendment with Municipal Resource Consultants which has enacted business under the names of MuniServices, LLC, and the contract amendment added business license, revenue enhancement audit, and geo-based revenue information services; and

**WHEREAS**, on April 16, 2020, the City entered into a Second Amendment with MuniServices, LLC and added the revenue from a one-quarter-cent sales tax increase from Measure F to the contract; and

**WHEREAS**, on December 19, 2023, the City entered into a Third Amendment to the Contract with MuniServices, LLC to add a termination date of December 31, 2024, increase the Annual Fixed Fee with a total not to exceed amount of \$2,625 for Sales and Use Tax report services, and add a total not to exceed amount of \$20,000 for Sales and Use Tax audit services as the fees for the SUTA services had not changed since 1990, and staff intended to issue a Request for Proposal (RFP) for these services; and

**WHEREAS**, on October 24, 2001, the City of Emeryville entered into a contract with MuniServices, LLC to perform UUT Franchise Compliance Services with the Total Annual Fixed Fee set at either greater of \$10,000 or 0.5% of the total UUT revenues received from the prior fiscal year, and a not to exceed amount of \$50,000 for a 5-year term, but no termination or expiration date; and

**WHEREAS**, on October 20, 2015, the City entered into a First Amendment to the UUT Franchise Compliance Services Contract and added additional authorizations to the Contractor to examine certain Board of Equalization documents relating to the collection of the City's UUT on prepaid wireless services; and

**WHEREAS**, UUT revenues have gradually increased over the past 23 years from \$2 million in Fiscal Year (FY) 2001 to \$4 million in FY 2023, and the fee structure of the UUT Franchise Compliance Services Contract has not changed since 2001, and the Contractor has requested to increase the contract amount by \$28,000 from \$50,000 to an amount not to exceed \$78,000 which will be offset by increased UUT revenues; and

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**WHEREAS**, on April 3, 2013, the City entered into a contract with MuniServices, LLC for UUT Administration Services to manage UUT filings, payments, and collection activities with a monthly administration fee based on \$2.95 per UUT filing transaction without a total not to exceed amount or termination date; and

**WHEREAS**, on December 19, 2023, the City entered into a First Amendment to the Contract with MuniServices, LLC to add a termination date of December 31, 2024 and increase the total compensation amount from the current rate of \$2.95 per transaction to \$3.10 per transaction with a total not to exceed amount of \$9,500 for UUT Administration Services, and staff intended to issue a Request for Proposal (RFP) for these services; and

**WHEREAS**, since both SUTA and UUT Franchise Administration and Compliance consultant services contracts have a termination date of December 31, 2024, the City issued a Request for Proposal (RFP) on September 3, 2024, and two companies responded to the RFP and made presentations on October 17, 2024 for their services and costs; and

**WHEREAS**, a team of three City staff evaluated the services and costs and determined that MuniServices, LLC was more suitable to provide these services;

**RESOLVED**, that the City Council of the City of Emeryville hereby authorizes the City Manager to execute a three-year contract with MuniServices, LLC for both SUTA and UUT Franchise Administration and Compliance consultant services with an option for two one-year extensions for a total amount not to exceed \$160,000 effective January 1, 2025.

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**ADOPTED**, by the City Council of the City of Emeryville at a regular meeting held Tuesday, November 19, 2024, by the following vote:

AYES: \_\_\_\_\_  
NOES: \_\_\_\_\_  
ABSTAIN: \_\_\_\_\_  
ABSENT: \_\_\_\_\_

\_\_\_\_\_  
MAYOR

ATTEST:

APPROVED AS TO FORM:

DocuSigned by:  
*John Kennedy*  
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\_\_\_\_\_  
CITY CLERK

\_\_\_\_\_  
CITY ATTORNEY

**ATTACHMENTS**

- Exhibit A – MuniServices, LLC Professional Services Contract