



City of Emeryville

CALIFORNIA

MEMORANDUM

DATE: September 13, 2021
TO: Christine Daniel, City Manager
FROM: Brad Farmer, Finance Director
SUBJECT: **Resolution of the City Council of the City of Emeryville Authorizing Examination of Sales and Use Tax Records by MuniServices LLC By the City Manager and MuniServices, LLC**

RECOMMENDATION

Staff recommends the City Council adopt the above-entitled resolution authorizing examination of sales and use tax records by MuniServices LLC on behalf of the city.

BACKGROUND

Pursuant to Revenue and Taxation Code Section 7270, the City Council of the City of Emeryville passed Ordinance 20-003, authorizing a contract with the California Department of Tax and Fee Administration (CDTFA) to perform all functions incident to the administration and collection of transactions, sales and use taxes. The City entered into a contract with Municipal Resources Consultant (MRC) on January 12, 1989, to provide consulting on the sales and use tax records. Subsequently MRC, through multiple ownership changes, changed its legal name to MuniServices LLC, while doing business as Avenu MuniServices LLC in the State of California.

DISCUSSION

The CDTFA is now requiring MuniServices LLC to obtain resolutions from all cities for which they perform the sales and use tax record reviews, to update the previously submitted authorizations. CDTFA requires the resolution to specifically name MuniServices LLC as the City's representative to continue to receive access to the records on behalf of the city.

FISCAL IMPACT

This change is an administrative issue and does not have a financial impact.

STAFF COMMUNICATION WITH THE PUBLIC

There has been no public outreach concerning this item.

CONFLICT OF INTEREST

No known conflict of interest.

CONCLUSION

Staff recommends that the City Council adopt the attached resolution authorizing MuniServices LLC to act on behalf of the City and examine the sales and use tax records from the CDTFA. pursuant to the contract between the City and MuniServices LLC.

PREPARED BY: Brad Farmer, Finance Director

APPROVED AND FORWARDED TO THE CITY COUNCIL OF THE CITY OF EMERYVILLE:



Christine Daniel, City Manager

ATTACHMENTS:

- Draft Resolution