

RESOLUTION NO. 21-93

Resolution Of The City Council Of The City Of Emeryville Authorizing Examination Of Sales And Use Tax Records By the City Manager and MuniServices, LLC

WHEREAS, pursuant to Ordinance Number 20-003, and Section 7270 of the Revenue and Taxation Code, the City of Emeryville (City) entered a contract with the California Department of Tax and Fee Administration (Department) to perform all functions incident to the administration and collection of sales and use taxes; and

WHEREAS, the City deems it desirable and necessary for authorized representatives of the City to examine confidential sales or transactions and use tax records of the Department pertaining to sales and use taxes collected by the Department 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 Department records, and Section 7056.5 of the California Revenue and Taxation Code establishes criminal penalties for the unlawful disclosure of information contained in, or derived from, the sales or transactions and use tax records of the Department;

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

Section 1. That the City Manager or other officer or employee of the City designated in writing by the City Manager to the California Department of Tax and Fee Administration, is hereby appointed to represent the City with authority to examine sales or transactions and use tax records of the Department pertaining to sales and use taxes collected for the City by the Department pursuant to the contract between the City and the Department; and

Section 2. The information obtained by examination of Department records shall be used only for purposes related to the collection of City sales and use taxes by the Department pursuant to the contract, and for the purposes related to the following governmental functions of the City:

- a. City Administration,
- b. Revenue Management and Budgeting,
- c. Tracking of economic data,
- d. Forecasting and budget-related functions,
- e. Detection of misallocations and deficiencies,
- f. Community and Economic Development, and
- g. Business License tax administration.

Other City officers and employees who are authorized to examine sales and transaction and use tax records include the City Manager, City Attorney, City Clerk, Economic Development Manager and Finance Director. The information obtained by examination of District records shall be used only for those governmental functions of the City listed above.

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Section 3. The MuniServices, LLC is hereby designated to examine the sales or transactions and use tax records of the Department pertaining to sales and use taxes collected for the City by the Department. The person or entity designated by this section meets all of the following conditions, which are also included in the contract between the City and MuniServices, LLC:

- a. has an existing contract with the City to examine those sales or transactions and use tax records;
- b. is required by that contract to disclose information contained in, or derived from, those sales or transactions and use tax records only to the officer or employee authorized under Section 1 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;
- d. is prohibited by that contract from retaining the information contained in, or derived from those sales or transactions and use tax records, after that contract has expired

Section 4. That this resolution supersedes all prior resolutions of the City Council of the City of Emeryville adopted pursuant to subdivision (b) of Revenue and Taxation Code section 7056.

ADOPTED, by the City Council of the City of Emeryville at a regular meeting held Monday, September 13, 2021, by the following vote:

AYES:	<u>4</u>	Mayor Martinez, Vice Mayor Donahue, and Council Members Bauters and Medina
NOES:	<u>0</u>	
ABSTAIN:	<u>0</u>	
ABSENT:	<u>0</u>	

DocuSigned by:

Marlene Martinez

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MAYOR

ATTEST:

DocuSigned by:

Sheri Hartz

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CITY CLERK

APPROVED AS TO FORM:

DocuSigned by:

Andrea Visveshwara

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INTERIM CITY ATTORNEY