

RESOLUTION NO. 59/2018

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF CORTE MADERA
AUTHORIZING EXAMINATION OF SALES, USE AND TRANSACTIONS TAX
RECORDS**

WHEREAS, pursuant to Ordinance No. 975, the Town of Corte Madera entered into a contract with the Department of Tax and Fee Administration to perform all functions incident to the administration and collection of local sales, use and transactions taxes; and

WHEREAS, the Town Council of the Town of Corte Madera deems it desirable and necessary for authorized representatives of the Town to examine confidential sales, use and transactions tax records of the Department of Tax and Fee Administration pertaining to sales, use and transactions taxes collected by the Department for the Town 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 of Tax and Fee Administration records, and establishes criminal penalties for the unlawful disclosure of information contained in, or derived from, the sales, use and transactions tax records of the Department.

NOW, THEREFORE, THE TOWN COUNCIL OF THE TOWN OF CORTE MADERA HEREBY RESOLVES AS FOLLOWS:

Section 1. That the Town Manager, or other officer or employee of the Town designated in writing by the Town Manager to the Department of Tax and Fee Administration (hereafter referred to as Department), is hereby appointed to represent the Town of Corte Madera with authority to examine sales, use and transactions tax records of the Department pertaining to sales, use and transactions taxes collected for the Town by the Department pursuant to the contract between the Town and the Department. The information obtained by examination of Department records shall be used only for purposes related to the collection of Town sales, use and transactions taxes by the Department pursuant to that contract.

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

- (a) Town administration
- (b) Revenue management and budgeting
- (c) Community and economic development
- (d) Business license tax administration

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

Section 3. That Hinderliter, de Llamas & Associates (HdL) is hereby designated to examine the sales, use and transactions tax records of the Department pertaining to sales, use and transactions taxes collected for the Town by the Department. The person or entity designated by this section meets all of the following conditions:

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

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

Section 4. That the Town Council finds and determines that the following Town Officials and employees of the Town of Corte Madera are hereby authorized to receive and review Sales, Use and Transactions Tax information for the Town of Corte Madera from the Department of Tax and Fee Administration and the Town's contracted consultant:

Town Manager
Finance Director
Town Attorney

* * *

The foregoing resolution was introduced and adopted at a regular meeting of the Town Council of the Town of Corte Madera held on October 16, 2018, by the following vote, to-wit:

AYES: Councilmembers: Andrews, Bailey, Beckman, Kunhardt, and Ravasio
NOES: - None -
ABSENT: - None -
ABSTAIN: - None -

ATTEST: (s) _____

Rebecca Vaughn, Town Clerk

(s) _____

Bob Ravasio, Mayor