



Legislation Details (With Text)

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Title:	Staff Report for Resolutions Authorizing the City Manager (or His Designee) to Execute Agreements with the State Board of Equalization Regarding Implementation and Examination of Local Transactions and Use Tax Records				
Sponsors:	David Baum Finance Director				
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Staff Report for Resolutions Authorizing the City Manager (or His Designee) to Execute Agreements with the State Board of Equalization Regarding Implementation and Examination of Local Transactions and Use Tax Records

SUMMARY AND RECOMMENDATIONS

Staff recommends City Council approval of the agreements with the State Board of Equalization regarding the implementation of the local transactions and use tax, and designating the City Consultant, MuniServices, LLC as the authorized City representative to examine transactions and use tax records in accordance with the California Revenue and Taxation Code, Section 7056.

BACKGROUND

On November 4, 2014, the voters of the City of San Leandro approved Measure HH - San Leandro ½ Cent Transactions and Use (Sales) Tax Measure, as certified by the Registrar of Voters of Alameda County. On December 1, 2014, Resolution No. 2014-128 was adopted by City Council of the City of San Leandro approving Measure HH, imposing a Transactions and Use Tax that can be administered by the State Board of Equalization. With the passage and adoption of the Transactions and Use Tax, the California State Board of Equalization requires resolutions that designate City officials and City Consultants who are authorized to have access to City related confidential transactions and use tax information in accordance with Section 7056 of the California Revenue and Taxation Code.

Analysis

City Council action is a California State Board of Equalization requirement.

Previous Actions

On December 1, 2014, the City Council adopted Resolution 2014-128 declaring the 2014 election results.

Fiscal Impacts

The examination of the State Board of Equalization records may generate additional revenue; however, the magnitude of this effort is unknown at this time.

ATTACHMENTS

Attachments to Resolution

- Exhibit A - Agreement for Preparation to Administer and Operate City's Transactions and Use Tax Ordinance
- Exhibit B - Agreement for State Administration of City Transactions and Use Taxes

PREPARED BY: David Baum, Finance Director