



Legislation Details (With Text)

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Title: RESOLUTION Designating a City Consultant as the Authorized City Representative to Examine Transactions and Use Tax Records

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3/2/2015	1	City Council	Adopted	Pass

RESOLUTION Designating a City Consultant as the Authorized City Representative to Examine Transactions and Use Tax Records

WHEREAS, pursuant to California Revenue and Taxation Code Sections 7200, et seq., and 7215, et seq., the City of San Leandro has adopted a sales, use, and transactions tax ordinance which meets the requirements of those code sections; and

WHEREAS, pursuant to California Revenue and Taxation Code Section 7056, the City of San Leandro, by resolution, may designate any officer, employee or any other person to examine all of the sales, transactions, and use tax records of the Board pertaining to sales and use taxes collected for the City; and

WHEREAS, the City of San Leandro has entered into an agreement for sales tax audit and information services with the firm MuniServices, LLC to designate MuniServices, LLC as the authorized Consultant to examine such tax records maintained by the Board on behalf of the City of San Leandro; and

WHEREAS, all legal prerequisites prior to the adoption of this Resolution have occurred.

NOW, THEREFORE, the City Council of the City of San Leandro does RESOLVE as follows:

1. That the City Manager and Finance Director, or other officer or employee of the City designated in writing by the City Manager to the State Board of Equalization (hereafter referred to as Board), is hereby appointed to represent the City with authority to examine sales, transactions, and use tax records of the Board pertaining to sales, transactions and use taxes collected for the City by the Board pursuant to the contract between the City and the Board. The information obtained by examination of Board records shall be used only for purposed related to the collection of City sales, transactions, and use taxes by the Board pursuant to that contract.

2. That the City Manager and Finance Director or other officer or employee of the City designated in writing by the City Manager to the Board, is hereby appointed to represent the City with authority to examine those sales, transactions, and use tax records of the Board, for purposes related to the governmental functions of the City.

3. In all respects as set forth above, the City Council of the City of San Leandro hereby certifies to the State Board of Equalization that MuniServices, LLC is the designated representative of the City of San Leandro to examine all the sales, transactions, and use tax records of the Board pertaining to sales and use taxes collected by the Board on behalf of the City of San Leandro.

4. Pursuant to *California Revenue and Taxation Code Section 7056(b)*, the City Council of the City of San Leandro certifies that MuniServices, LLC (the "Consultant") meets all of the following conditions:

- a. Consultant has an existing contract with the City to examine sales tax records;
- b. Consultant is required by that contract to disclose information contained in, or derived from, those sales tax records only to an officer or employee of the City who is authorized by resolution to examine the information;
- c. Consultant is prohibited by the contract from performing consulting services for a retailer during the term of the contract; and
- d. Consultant is prohibited from retaining the information contained in, or derived from, those sales tax records after the contract has expired.