

THE BOARD OF SUPERVISORS OF CONTRA COSTA COUNTY, CALIFORNIA
and for Special Districts, Agencies and Authorities Governed by the Board

Adopted this Resolution on 05/14/2019 by the following vote:

AYE: ☐
NO: ☐
ABSENT: ☐
ABSTAIN: ☐
RECUSE: ☐



Resolution No. 2019/173

RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF CONTRA COSTA AUTHORIZING EXAMINATION OF SALES, USE AND TRANSACTIONS TAX RECORDS

WHEREAS, the County of Contra Costa entered into a contract with the State Board of Equalization to perform all functions incident to the administration and collection of local sales, use and transactions taxes;

WHEREAS, the County Administrator of the County of Contra Costa deems it desirable and necessary for authorized representatives of the County to examine confidential sales, use and transactions tax records of the State Board of Equalization pertaining to sales, use and transactions taxes collected by the Board for the County 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 Board of Equalization 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 Board.

NOW, THEREFORE, THE BOARD OF SUPERVISORS OF THE COUNTY OF CONTRA COSTA HEREBY RESOLVES AS FOLLOWS:

Section 1. That the Members of the Board of Supervisors, County Administrator, County Finance Director, Chief Assistant County Administrators, Economic Development Manager, Senior Deputy County Administrators, Assistant County Assessor, Assistant County Tax Collector and Senior Management Analysts, or other officer or employee of the County designated in writing by the Board of Supervisors to the State Board of Equalization (hereafter referred to as Board), are hereby appointed to represent the County of Contra Costa with authority to examine sales, use and transactions tax records of the Board pertaining to sales, use and transactions taxes collected for the County by the Board pursuant to the contract between the County and the Board. The information obtained by examination of Board records shall be used only for purposes related to the collection of County sales, use and transactions taxes by the Board pursuant to that contract.

Section 2. That the officers listed above, or other officers or employees of the County designated in writing by the Board of Supervisors to the Board, are hereby appointed to represent the County with authority to examine those sales, use and transactions tax records of the Board, for purposes related to the following governmental functions of the County:

- a. County administration
- b. Revenue management and budgeting
- c. Community and economic development
- d. Business license tax administration

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

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

- a. has an existing contract with the County 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 Board records shall be used only for purposes related to the collection of County sales, use and transactions taxes by the Board pursuant to the contract between the County and the Board and for purposes relating to the governmental functions of the County listed in section 2 of this resolution.

I hereby certify that this is a true and correct copy of an action taken and entered on the minutes of the Board of Supervisors on the date shown.

Contact: **ATTESTED: May 14, 2019**
, County Administrator and Clerk of the Board of Supervisors

By: , Deputy

cc: County Finance Director, Treasurer-Tax Collector, Asst Tax Collector, HdL (Mary Hubbell)