

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

Adopted this Resolution on 12/08/2020 by the following vote:

		<b>John Gioia</b>
		<b>Candace Andersen</b>
<b>AYE:</b>	<input type="text" value="5"/>	<b>Diane Burgis</b>
		<b>Karen Mitchoff</b>
		<b>Federal D. Glover</b>
<b>NO:</b>	<input type="text"/>	
<b>ABSENT:</b>	<input type="text"/>	
<b>ABSTAIN:</b>	<input type="text"/>	
<b>RECUSE:</b>	<input type="text"/>	



**Resolution No. 2020/333**

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

**WHEREAS**, pursuant to Board Order (Agenda Item No. C.111, December 8, 2020), the County authorized a contract with the California Department of Tax and Fee Administration (the "CDTFA") to perform all functions incident to the administration and collection of transactions and use taxes; and

**WHEREAS**, the County deems it desirable and necessary for authorized representatives of the County to examine all confidential sales, use and transactions tax records of the CDTFA pertaining to sales, use and transactions taxes collected by the CDTFA for the County; and

**WHEREAS**, Section 7056 of the California Revenue and Taxation Code sets forth certain requirements and conditions for the disclosure of CDTFA 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 CDTFA.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Supervisors of the County of Contra Costa:

Section 1. That the County Administrator, or other officer or employee of the County designated in writing by the County Administrator to the CDTFA, is hereby appointed to represent the County with authority to examine sales, use and transactions tax records of the CDTFA pertaining to sales, use and transactions taxes collected for the County by the CDTFA pursuant to the contract between the County and the CDTFA. The information obtained by examination of CDTFA records shall be used only for purposes related to the collection of County sales, use and transactions taxes by the CDTFA pursuant to that contract.

Section 2. That the County Administrator, or other officer or employee of the County designated in writing by the County Administrator to the CDTFA, is hereby appointed to represent the County with authority to examine those sales, use and transactions tax records of the CDTFA, 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 CDTFA 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 CDTFA pertaining to sales, use and transactions taxes collected for the County by the CDTFA. 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 CDTFA records shall be used only for purposes related to the collection of County sales, use and transactions taxes by the CDTFA pursuant to the contract between the County and the CDTFA 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: Timothy M. Ewell, (925) 655-2043**

**ATTESTED: December 8, 2020**

David J. Twa, County Administrator and Clerk of the Board of Supervisors

By: June McHuen, Deputy

**cc:**