



**Contra
Costa
County**

To: Board of Supervisors
From: David Twa, County Administrator
Date: December 8, 2020

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

RECOMMENDATION(S):

1. ADOPT Resolution No. 2020/333 authorizing the examination of certain sales, use and transactions use tax records.
2. APPROVE and AUTHORIZE the County Administrator, or designee, to execute a contract amendment with Hinderliter, de Llamas & Associates for sales tax consulting services to include the County's Measure X transactions and use tax increasing the payment limit by \$300,000 to new payment limit of \$1,000,000 with no change to the contract term.

FISCAL IMPACT:

No fiscal impact.

BACKGROUND:

Section 7056 of the Revenue and Taxation Code provides that any county, city or district wishing to examine the California Department of Tax and Fee Administration (CDTFA) records to verify that transactions subject to sales or transactions and use tax have been reported properly, must adopt a resolution authorizing one (or more) of its officials, employees, or other designated persons to examine the appropriate sales or transactions and

☒ APPROVE

☐ OTHER

☒ RECOMMENDATION OF CNTY
ADMINISTRATOR

☐ RECOMMENDATION OF BOARD
COMMITTEE

Action of Board On: **12/08/2020** ☒ APPROVED AS RECOMMENDED ☐ OTHER

Clerks Notes:

VOTE OF SUPERVISORS

AYE: John Gioia, District I Supervisor
Candace Andersen, District II Supervisor
Diane Burgis, District III Supervisor
Karen Mitchoff, District IV Supervisor
Federal D. Glover, District V Supervisor

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.

ATTESTED: December 8, 2020

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

Contact: Timothy M. Ewell,
(925) 655-2043

By: June McHuen, Deputy

cc:

use tax records of the Board.

BACKGROUND: (CONT'D)

The County last updated this authorization on May 14, 2019 (Agenda Item No. C.60) as Resolution No. 2019/173. The CDTFA has requested that this authorization be updated and reaffirmed as part of implementation of the new Measure X, 0.5% transactions and use tax authorized by the electorate on November 3, 2020, which will commence on April 1, 2021. All previous authorizations are superceded by today's action.

In addition, today's action authorizes a contract amendment with the County's sales tax consultant, Hinderliter, de Llamas & Associates to include the new Measure X transactions and use tax into the scope of services provided to the County. And, increasing the payment limit by \$300,000, from \$700,000 to \$1,000,000 with no change in the contract termination date of June 30, 2023.

CONSEQUENCE OF NEGATIVE ACTION:

The authorization of certain County officials to review CDTFA records will not be updated and the scope of the current sales tax consultant agreement will not be updated to reflect Measure X.

CHILDREN'S IMPACT STATEMENT:

No impact.

CLERK'S ADDENDUM

The Board clarified that the Fiscal Impact information section of the Board order should note that the additional \$300,000 of General Fund monies is for the additional work related to Measure X sales tax.

ATTACHMENTS

Resolution 2020/333