



CITY OF POMONA

COUNCIL REPORT

December 2, 2024

To: Honorable Mayor and Members of the City Council

From: Anita D. Scott, City Manager

Submitted By: Staff Member Name, Staff Member Title

SUBJECT: ADOPTION OF A RESOLUTION AUTHORIZING THE EXAMINATION OF SALES OR TRANSACTIONS AND USE TAX RELATED RECORDS WITH THE CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION (CDTFA)

RECOMMENDATION:

It is recommended that the City Council adopt the following resolution:

RESOLUTION NO. 2024-195 – A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF POMONA, CALIFORNIA, AUTHORIZING EXAMINATION OF SALES OR TRANSACTIONS AND USE TAXES RECORDS

EXECUTIVE SUMMARY:

The above-mentioned resolution, Resolution No. 2024-195, will repeal and replace Resolution No. 2024-129 that was approved on September 9, 2024. The CDTFA has requested some updates to the resolution verbiage. Resolution No. 2024-195, authorizing processing of and access to Sales and Use Tax records, has been updated and meets the requirements set forth by the CDTFA.

PREVIOUS RELATED ACTION:

On December 3, 2018, the City Council adopted Ordinance 4253 (Attachment No. 2) amending the City Code to add Article X1 (Transactions and Use Tax) to chapter 50 of the Pomona Municipal Code establishing a three quarters of one percent (0.75%) Transactions and Use Tax following voter approval on November 6, 2018. On March 5, 2024, the voters passed Measure P in the Primary Municipal Election. Measure P continued the Transactions and Use Tax at the three quarters of one percent (0.75%) but removed the March 31, 2029 expiration date. On April 15, 2024, the City Council adopted ordinance 2024-63, which adopted and ratified the election results for Measure P. On May 20, 2024, the City Council adopted Ordinance 2024-4343 adopting the update to the City Code removing the sunset language. On September 9, 2024, Resolutions 2024-

130 and 2024-129, were adopted authorizing the City to enter into updated agreements with the CDTFA and updating the authorized list of those allowed to examine the sales and use tax data received from the CDTFA.

DISCUSSION:

In November of 2018, the City of Pomona voters passed Measure PG, establishing the 0.75% local TUT with a 10-year sunset. In March of 2024, the City of Pomona voters passed Measure P, keeping the 0.75% TUT and removing the sunset requirement.

An update to Resolution No. 2024-129, which was approved by City Council in September 2024, has been requested by the CDTFA. The attached resolution, Resolution No. 2024-195, authorizing processing of and access to Sales and Use Tax records has been updated and meets the requirements set forth by the CDTFA.

The attached resolution is a standard requirement of the CDTFA when a City passes a local TUT. The resolution will authorize specified City Officials, listed below, and Hinderliter, de Llamas & Associates to examine records relating to Sales and Use Tax collected by the CDTFA. The resolution will also allow the City Manager to designate additional City Officials or make any changes in writing to the CDTFA without having to get additional approvals from City Council.

- City Manager
- Assistant City Manager
- City Attorney
- Finance Director
- Deputy Finance Director
- Accounting Supervisor
- Budget Officer
- Revenue Operations Manager
- Revenue Operations Supervisor

COUNCIL PRIORITIES & GOALS:

This item supports the 2021-2022 City Council Priority 1: Fiscal and Operational Responsibility – Goal C: Obtain additional grant funding and other revenues to help achieve City goals.

Prepared by:

Shar Perez
Revenue Operations Manager

ATTACHMENT(S):

Attachment No. 1 – Resolution No. 2024-195
Attachment No. 2 – Resolution No. 2024-129