

**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**

**WHEREAS**, pursuant to Ordinance Number 1408, the City of Pomona (City) entered into a contract with the California Department of Tax and Fee Administration (Department) to perform all functions incident to the administration and collection of sales and use taxes; and

**WHEREAS**, pursuant to Ordinance Number 4253 and 4343, Revenue and Taxation Code section 7270, the City entered into a contract with the California Department of Tax and Fee Administration (Department) to perform all functions incident to the administration and collection of transactions and use taxes;

**WHEREAS**, the City Council deems it desirable and necessary for authorized officers, employees and representatives of the City to examine confidential sales or transactions and use tax records of the Department pertaining to transactions and use taxes collected by the Department for the City 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 Department records, and Section 7056.5 of the California Revenue and Taxation Code establishes criminal penalties for the unlawful disclosure of information contained in, or derived from, the sales or transactions and use tax records of the Department;

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of Pomona as follows:

**SECTION 1.** That the City Manager, Assistant City Manager, Finance Director, Deputy Finance Director, Revenue Operations Manager, Revenue Operations Supervisor, or other officer or employee of the City as designated in writing by the City of Pomona's City Manager to the California Department of Tax and Fee Administration is hereby appointed to represent the City with authority to examine sales or transactions and use tax records of the Department pertaining to transactions and use taxes collected for the City by the Department pursuant to the contract between the City and the Department.

**SECTION 2.** The information obtained by examination of Department records shall be used only for purposes related to the collection of City's transactions and use taxes by the Department pursuant to that contract, and for purposes related to the following governmental functions of the City:

- (a) City Administration
- (b) Revenue Management and Budgeting
- (c) Community and Economic Development
- (d) Business License Tax Administration

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

**SECTION 3.** That Hinderliter de Llamas & Associates is hereby designated to examine the sales or transactions and use taxes collected for the City by the Department. The person or entity designated by this section meets all of the following conditions:

- (a) Has an existing contract with the City to examine those sales or transactions and use tax records.
- (b) Is required by that contract to disclose information contained in, or derived from, those sales or transactions and use tax records only to the officer or employee authorized under Section 1 of this resolution to examine the information.
- (c) Is prohibited by contract from performing consulting services for a retailer in the City during the term of that contract; and
- (d) Is prohibited by contract from retaining the information contained in, or derived from those sales or transactions and use tax records, after that contract has expired.

**SECTION 4.** That this resolution supercedes all prior resolutions of the City Council of the City of Pomona adopted pursuant to subdivision (b) of Revenue and Taxation Code section 7056.

**SECTION 5.** The City Clerk shall attest and certify to the passage and adoption of this Resolution, and it shall become effective immediately upon its approval.

**PASSED, APPROVED AND ADOPTED** this 2nd day of December, 2024.

**CITY OF POMONA:**

\_\_\_\_\_  
Tim Sandoval  
Mayor

**APPROVED AS TO FORM:**

**ATTEST:**

\_\_\_\_\_  
Sonia Carvalho  
City Attorney

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Rosalia A. Butler, MMC  
City Clerk

I, HEREBY CERTIFY that the foregoing resolution was duly adopted by the City Council of the City of Pomona at a regular meeting thereof held on December 2, 2024 by the following vote of the Council:

AYES:  
NOES:  
ABSTAIN:

ABSENT:

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Rosalia A. Butler, MMC  
City Clerk