

RESOLUTION NO. 2018-**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF POMONA, CALIFORNIA, SUPERSEDING RESOLUTION NO. 2018-103 AND AUTHORIZING EXAMINATION OF SALES, USE AND TRANSACTION TAX RECORDS**

WHEREAS, Hinderliter, de Llamas and Associates (HdL), as the City's contracted consultant for sales tax reporting, audit, and analysis, will require complete access to the Department of Tax and Fee Administration records pursuant to contract under the Bradley-Burns Uniform Sales and Use Tax Law; and

WHEREAS, the City Council of the City of Pomona deems it desirable and necessary for authorized representatives of the City to examine confidential sales, use and transactions tax records of the Department of Tax and Fee Administration pertaining to sales, use and transactions 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 of Tax and Fee Administration 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 Department; and

WHEREAS, That Avenu (previously MuniServices) shall be removed for examination of all sales, use and transactions tax and that Hinderliter, de Llamas and Associates is hereby designated to examine the sales, use and transactions tax records of the Department pertaining to sales, use and transactions taxes collected for the City by the Department of Tax and Fee Administration. The resolution shall designate HdL as a person authorized to examine sales and use tax records and certify that this agreement meets the requirements set forth above and in Section 7056(b), (1) of the Revenue and Taxation Code.

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

SECTION 1. That HdL in their capacity as a contracted consultant to the City of Pomona, is hereby authorized to receive any and all relevant data from the Department of Tax and Fee Administration regarding the local collection of Sales, Use, and Transactions Taxes pursuant to contract under the Bradley-Burns Uniform Sales and Use Tax Law. HdL is required to disclose information contained in, or derived from, those sales, use or transactions and use tax records only to an officer or employee of the CITY who is authorized by resolution to examine the information.

SECTION 2. That HdL is prohibited from performing consulting services for a retailer, as defined in California Revenue & Taxation Code Section 6015, during the term of this Agreement.

SECTION 3. That HdL is prohibited from retaining the information contained in, or derived from those sales or transactions and use tax records, after this Agreement has expired. Information obtained by examination of Department of Tax and Fee Administration records shall be used only for purposes related to collection of local sales and use tax or for other governmental functions of the City of Pomona as set forth by resolution adopted pursuant to Section 7056 (b) of the Revenue and Taxation Code. The resolution shall designate HdL as a person authorized to examine sales and use tax records and certify that this agreement meets the requirements set forth above and in Section 7056(b), (1) of the Revenue and Taxation Code.

SECTION 4. That the City Council finds and determines that the following City Officials and employees of the City of Pomona are hereby authorized receive and review Sales, Use and Transactions Taxes

information for the City of Pomona from the Department of Tax and Fee Administration and the City's contracted consultant.

City Manager
Finance Director
City Attorney
Deputy City Manager
Finance Manager
Budget Officer
Revenue Operations Supervisor

SECTION 5. That Avenu (previously MuniServices) shall be removed for examination of all sales, use and transactions tax.

SECTION 6. The City Clerk shall certify to the passage and adoption of this resolution, and it shall thereupon take effect and be in force.

APPROVED AND ADOPTED THIS 10TH DAY OF September 2018.

ATTEST:

CITY OF POMONA:

Marie Macias, MMC, Interim City Clerk

Tim Sandoval, Mayor

APPROVED AS TO FORM:

Arnold Alvarez-Glasman, City Attorney

STATE OF CALIFORNIA
COUNTY OF LOS ANGELES
CITY OF POMONA

I, MARIE MACIAS, CITY CLERK of the City of Pomona do hereby certify that the foregoing Resolution was adopted at a regular meeting of the City Council of the City of Pomona held on the 10th day of September 2018 by the following vote:

AYES: COUNCILMEMBERS:
NOES: COUNCILMEMBERS:
ABSENT: COUNCILMEMBERS:
ABSTAIN: COUNCILMEMBERS:

Marie Macias, Interim City Clerk