

RESOLUTION NO. 2019-**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF POMONA, CALIFORNIA, AUTHORIZING EXAMINATION OF SALES, USE AND TRANSACTION TAX RECORDS**

WHEREAS, Pursuant to Ordinance 1408, the City of Pomona entered into a contract with the Department of Tax and Fee Administration to perform all functions incident to the administration and collection of local sales, use and transactions taxes; 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

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

SECTION 1. That the City Manager, or other officer or employee of the City designated in writing by the City Manager to the Department of Tax and Fee Administration (hereinafter referred to as Department), is hereby appointed to represent the City of Pomona with authority to examine sales, use and transactions tax records of the Department pertaining to sales, use and transactions taxes collected for the City by the Department pursuant to the contract between the City and the Department. The information obtained by examination of Department records shall be used only for purposes related to the collection of City sales, use and transactions taxes by the Department pursuant to that contract.

SECTION 2. That the City Manager, or other officer or employee of the City designated in writing by the City Manager to the Department, is hereby appointed to represent the City with authority to examine those sales, use and transactions tax records of the Department, 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 of the City listed above.

SECTION 3. That Hinderliter de Llamas & Associates is hereby designated to examine the sales, use and transactions 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, 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 records, after that contract 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 Hinderliter, de Llamas & Associates 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. 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 7TH DAY OF January 2019.

ATTEST:

CITY OF POMONA:

Rosalia Butler, City Clerk

Tim Sandoval, Mayor

APPROVED AS TO FORM:

City Attorney

STATE OF CALIFORNIA
COUNTY OF LOS ANGELES
CITY OF POMONA

I, Rosalia Butler, the 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 7th day of January 2019 by the following vote:

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

Rosalia Butler, City Clerk