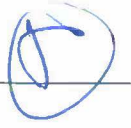


DRAFT 10/1/19



RESOLUTION NO. _____

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY
OF SUNNYVALE AUTHORIZING ACCESS TO SALES AND
USE TAX RECORDS PURSUANT TO SECTION 7056 OF
THE REVENUE AND TAXATION CODE**

WHEREAS, California Revenue and Taxation Code Section 7056, subsection (b), provides that the California Department of Tax and Fee Administration (CDTFA) (previously known as the State Board of Equalization) may, when requested by resolution of the legislative body of any county, city and county, or city, permit any duly authorized officer or employee of said entity, or other person designated by that resolution, to examine all sales and use tax records of the CDTFA pertaining to sales and use taxes collected by the CDTFA for said entity pursuant to contract entered into between the CDTFA and the entity under the Bradley Burns Uniform Local Sales and Use Tax Law; and

WHEREAS, said Section 7056, subsection (b), further provides that the resolution shall certify that any person, other than an officer or employee designated in the resolution; has an existing contract with the entity to examine the sales and use tax records; is required by the contract to disclose information contained in, or derived from, the sales and use tax records only to an officer or employee of the entity who is authorized by the resolution to receive the information; is prohibited by the contract from performing consulting services for a retailer during the term of the contract; and is prohibited by the contract from retaining the information contained in, or derived from, the sales and use tax records after the contract expired; and

WHEREAS, the City of Sunnyvale requires access to the sales and use tax records of the CDTFA in order to perform tax discovery for the purposes of identifying taxpayers who could report their sales and/or use tax in a way which would increase revenue to the City; and

WHEREAS, the City of Sunnyvale desires that the CDTFA permit City Officers and employees, and other persons duly authorized by the City, to examine all sales and use tax records of the CDTFA pertaining to sales and use taxes collected for the City pursuant to the Bradley-Burns Uniform Local Sales and Use Tax Law;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SUNNYVALE THAT:

1. The City of Sunnyvale hereby rescinds all prior resolutions and hereby appoints or designates the following employees and independent contractor with the authority to examine, on behalf of the City of Sunnyvale, sales and use tax records of the CDTFA pertaining to sales and use taxes collected for the City of Sunnyvale by the CDTFA pursuant to the contract between the City and the CDTFA. The information obtained by the examination of CDTFA records shall be used only for purposes related to the collection of City of Sunnyvale sales and use taxes by the CDTFA

pursuant to the contract between the City of Sunnyvale and the CDTFA; identification and correction of misallocations of sales or use tax by the CDTFA; and to facilitate the City's tax discovery program conducted for the purpose of identifying taxpayers who could report their sales and/or use tax in a way which would increase revenue to the City.

- a. The City Manager, Director of Finance, Assistant Director of Finance, Assistant to the City Manager/Economic Development Manager, and Budget Manager, and any other officer or employee of the City of Sunnyvale designated in writing by the City Manager or Director of Finance.
 - b. Hinderliter, de Llamas & Associates, independent contractor for the City of Sunnyvale.
2. The City of Sunnyvale certifies that Hinderliter, de Llamas & Associates:
- A. Has a current confidentiality contract with the City to receive sales and use tax records; and
 - B. Is required by the contract to disclose information contained in, or derived from, those sales and use tax records only to an officer or employee of the City who is authorized by this resolution to examine the information; and
 - C. Is prohibited by that contract from performing consulting services for a retailer during the term of the contract; and
 - D. Is prohibited by that contract from retaining the information contained in, or derived from those sales tax records, after that contract has expired.
3. The City Clerk shall certify to the adoption of this resolution and send forward a certified copy to:

California Department of Tax and Fee Administration
450 N Street
P.O. Box 942879
Sacramento, CA 94279
Attention: Local Tax Administrator

Adopted by the City Council of the City of Sunnyvale at a regular meeting held on _____, 2019, by the following vote:

AYES:
NOES:
ABSTAIN:
ABSENT:
RECUSAL:

ATTEST:

APPROVED:

City Clerk
(SEAL)

Mayor

APPROVED AS TO FORM:

City Attorney