

BEFORE THE BOARD OF SUPERVISORS
OF THE
COUNTY OF FRESNO, STATE OF CALIFORNIA

A RESOLUTION OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF FRESNO AUTHORIZING
EXAMINATION OF SALES AND USE TAX RECORDS
PURSUANT TO REVENUE AND TAXATION CODE 7056

RESOLUTION

WHEREAS, pursuant to Chapter 4.16 of the Ordinance of Fresno County, the County of Fresno entered into a contract with the California Department of Tax and Fee Administration ("CDTFA") to perform all functions incident to the administration and collection of local sales and use taxes:

WHEREAS, the Board of Supervisors of the County of Fresno deems it desirable and necessary for authorized representatives of the County to examine confidential sales and use tax records of the CDTFA pertaining to sales and use taxes collected by the CDTFA for the County 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 CDTFA 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 and use tax records of the CDTFA.

**NOW, THEREFORE, THE BOARD OF SUPERVISORS OF THE COUNTY OF
FRESNO HEREBY RESOLVES AS FOLLOWS:**

Section 1. That the County Administrative Officer, Chief Operating Officer, County Budget Director, or other officer or employee of the County designated in writing by the County Administrative Officer to the CDTFA, is hereby appointed to represent the County of Fresno with authority to examine sales and use tax records of the CDTFA pertaining to sales and use taxes collected for the County by the CDTFA pursuant to

1 the contract between the County and the CDTFA.

2 Section 2. The information obtained by examination of CDTFA records shall be used
3 only for purposes related to the collection of County sales and use taxes by the CDTFA
4 pursuant to that contract, and for purposes related to the following governmental
5 functions of the County, including but not limited to:

- 6 a) County administration
- 7 b) revenue management
- 8 c) economic analysis

9 The information obtained by examination of CDTFA records shall be used only for
10 those governmental functions of the County listed above.

11
12 Section 3. That Hinderliter, de Llamas and Associates is hereby designated to
13 examine the sales and use tax records of the CDTFA pertaining to sales and use
14 taxes collected for the County by the CDTFA. The person or entity designated by
15 This section meets all of the following conditions, which are also included in the contract
16 between the County and the Hinderliter, de Llamas and Associates:

- 17 a) Has an existing contract with the County to examine those sales and use tax
records;
- 18 b) Is required by that contract to disclose information contained in, or derived from,
those sales and use tax records only to the officer or employee authorized under Section
19 1 of this resolution to examine the information.
- 20 c) Is prohibited by that contract from performing consulting services for a retailer during
the term of that contract; and
- 21 d) Is prohibited by that contract from retaining the information contained in, or derived
from those sales and use tax records after that contract has expired.

22
23 **BE IT FURTHER RESOLVED** The information obtained by examination of CDTFA
24 records shall be used only for purposes related to the collection of County sales and use
25

1 taxes by the CDTFA pursuant to the contract between the County and the CDTFA, and
2 for purposes relating to the governmental functions of the County listed in section 2 of
3 this resolution.

5 Section 4. That this resolution supersedes all prior resolutions of the Board of
6 Supervisors of the County of Fresno adopted pursuant to subdivision (b) of Revenue
7 and Taxation Code Section 7056.

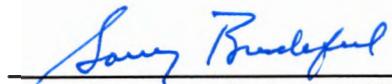
9 **THE FOREGOING** was passed and adopted by the following vote of the Board of
10 Supervisors of the County of Fresno this 6th day of January, 2026, to wit:

12 AYES: Supervisors Bredefeld, Chavez, Magsig, Mendes, Pacheco

13 NOES: None

14 ABSENT: None

15 ABSTAINED: None

17 
18 Garry Bredefeld, Chairman of the Board of
19 Supervisors of the County of Fresno

21 **ATTEST:**

22 Bernice E. Seidel
23 Clerk of the Board of Supervisors
24 County of Fresno, State of California

25 By: 

26 Deputy