BEFORE THE BOARD OF SUPERVISORS OF THE

COUNTY OF FRESNO, STATE OF CALIFORNIA

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 NO. 20-182

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 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, or other officer or employee of the County designated in writing by the Board of Supervisors 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 the contract between the County and the CDTFA. The information obtained by examination of CDTFA records shall be used only for purposes related to the collection of County sales and use taxes by the CDTFA pursuant to that contract.

Section 2. That the County Administrative Officer, or other officer or employee of the County designated in writing by the Board of Supervisors to the CDTFA, is hereby appointed to represent the County with authority to examine those sales and use tax records of the CDTFA, for purposes related to the following governmental functions of the County, including but not limited to:

- a) County administration
- b) revenue management
- c) economic analysis

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

Section 3. That Hinderliter, de Llamas and Associates is hereby designated to examine the sales and use tax records of the CDTFA pertaining to sales and use taxes collected for the County by the CDTFA. The person or entity designated by this section meets all of the following conditions:

- a) Has an existing contract with the County to examine those sales and use tax records;
- 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 1 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 and use tax records. after that contract has expired.

The information obtained by examination of CDTFA records shall be used only for purposes related to the collection of County sales and use taxes by the CDTFA pursuant to the contract between the County and the CDTFA, and for purposes

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1	relating to the governmental functions of the County listed in section 2 of this
2	resolution.
3	Section 4. That this resolution supersedes all prior resolutions of the Board of
4	Supervisors of the County of Fresno adopted pursuant to subdivision (b) of Revenue
5	and Taxation Code Section 7056.
6	Introduced, approved and adopted this <u>26th</u> day of <u>May</u> , 20 <u>20</u> .
7	
8	I, Bernice E. Seidel, Clerk of the Board of the County of Fresno, California, DO HEREBY
9	CERTIFY that the foregoing resolution was duly introduced, approved and adopted by the Board of
10	Supervisors of the County of Fresno, at a regular meeting of said Board held on the
11	, 2020 by the following roll-call vote:
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13	AYES: Supervisors Brandau, Magsig, Mendes, Pacheco, Quintero
14	NOES: None
15	ABSENT: None
16	ABSTAINED: None
17	Ent Bul I mile
18	Ernest Buddy Mendes, Chairman of the Board of Supervisors of the County of Fresno
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20	ATTEST: Bernice E. Seidel
21	Clerk of the Board of Supervisors County of Fresno State of California
22	By: Susan Bishop
23	Deputy
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