



Board Agenda Item 24

DATE: January 6, 2026

TO: Board of Supervisors

SUBMITTED BY: Paul Nerland, County Administrative Officer

SUBJECT: Resolution Authorizing Official Positions to View CDTFA Records

RECOMMENDED ACTION(S):

Adopt a Resolution authorizing Hinderliter, de Llamas and Associates (HdL), the County Administrative Officer (CAO), Chief Operating Officer, County Budget Director, or other officer or employee of the County as designated by the CAO, to access and examine confidential sales and use tax records of the California Department of Tax and Fee Administration (CDTFA) pertaining to sales and use taxes collected by the CDTFA for the County of Fresno pursuant to Revenue and Taxation Code 7056.

Approval of the recommended action will supersede Resolution No. 20-182 and will expand authorization to view records of the CDTFA to additional staff of the CAO's office and designate authority to authorize other officers or employees not named specifically in the resolution to view CDTFA records to the CAO. This item is countywide.

ALTERNATIVE ACTION(S):

If the recommended action is not approved, the County would have to return to your Board every time an additional officer or employee of the County needs authorization to view records of the CDTFA.

FISCAL IMPACT:

There is no Net County Cost associated with the Recommended Action. Expanding authority to view CDTFA records allows for increased efficiency in budgetary planning.

DISCUSSION:

The County entered into Purchasing Agreement P-25-578 with HdL to provide, in addition to other services, sales tax reporting and forecasting. HdL uses historical sales, use and transactions tax data, and business-specific performance data. With this information, HdL provides a forecasting model that is consolidated into major economic categories, including retail, transportation, construction and business-to-business, which can be culled by major industry groups. Consideration is given for macroeconomic trends, microeconomic trends, sales tax anomalies, future developments, threatened businesses, and legislative actions. These reports are to be provided to the County on a quarterly basis and are used to help project sales tax revenues.

The current Resolution No. 20-182, adopted on May 26, 2020, authorizes HdL to view CDTFA records but allows only the CAO or other officer or employee of the County designated in writing by the Board of Supervisors to the CDTFA to view sales and use tax records. Allowing additional staff to access CDTFA

records as reported by HdL improves efficiency in budgetary planning.

REFERENCE MATERIAL

BAI #32, May 26, 2020

ATTACHMENTS INCLUDED AND/OR ON FILE:

On file with Clerk - Resolution

CAO ANALYST:

Paige Benavides