

**CITY COUNCIL RESOLUTION NO. 30-16**

**RESOLUTION OF THE COUNCIL OF THE CITY OF RICHMOND, CALIFORNIA,  
AUTHORIZING THE EXAMINATION OF SALES AND TRANSACTIONS AND USE  
RECORDS**

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**WHEREAS**, pursuant to Ordinance No. 18-14a N.S. the City of Richmond entered into a contract with the State Board of Equalization to perform all functions incident to the administration and collection of the Transactions and Use Tax Ordinances and the local sales and use taxes; and

**WHEREAS**, City deems it necessary for authorized representatives of City to examine confidential sales and transactions and use tax records of the Board pertaining to sales and transactions and use taxes collected by the Board for City; and

**WHEREAS**, Section 7056 of the California Revenue and Taxation Code sets forth certain requirements and conditions for the disclosure of Board records and establishes criminal penalties for the unlawful disclosure of information contained in, or derived from sales or transactions and use tax records of the Board; and

**WHEREAS**, Section 7056 of the California Revenue and Taxation Code requires that any person designated by City shall have an existing contract to examine City's sales and transactions and use tax records.

**NOW, THEREFORE IT IS RESOLVED AND ORDERED AS FOLLOWS:**

**Section 1.** That the Finance Director/Treasurer, or other officer or employee of City designated in writing by the Finance Director/Treasurer to the State Board of Equalization (hereafter referred to as Board) is hereby appointed to represent City with authority to examine all of the sales and transactions and use tax records of the Board pertaining to sales and transactions and use taxes collected for City by the Board of Equalization pursuant to the contract between City and the Board. The information obtained by examination of Board records shall be used for purposes related to the collection of City's sales and transactions and use taxes by the Board pursuant to the contract.

**Section 2.** That the Finance Director/Treasurer, or other officer or employee of City designated in writing by the Finance Director/Treasurer to the Board, is also hereby appointed to represent City with the authority to examine those sales and transactions and use tax records of the Board for purposes related to the following governmental functions of City:

- a) Tracking and economic development
- b) Forecasting and budget related functions
- c) Detection of misallocations and deficiencies

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

**Section 3.** That MuniServices, LLC is hereby designated and authorized to examine all of the sales and transactions and use tax records of the Board pertaining to all sales and use taxes collected for City and any transaction and use taxes collected for City under the following Transactions and Use Tax Ordinances and any future Transactions and Use Tax Ordinances that may be enacted in the City:

City of Richmond 2014 Transactions and Use Tax (RHMG); effective on 04/1/2015.  
City of Richmond Transaction and Use Tax (RMGT); effective on 04/1/2005.

**Section 4.** That the person or entity designated by Section 3, above, this section meets all of the following conditions:

- a) Has an existing contract with City to examine sales and transactions and use tax records;
- b) Is required by that contract to disclose information contained in, or derived from those sales and transactions and use tax records only to an officer or employee authorized under Section 1 (or Section 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 and transactions and use tax records after that contract has expired.

**BE IT FURTHER RESOLVED** that the information obtained by examination of Board records shall be used only for purposes related to the collection of City's sales and transactions and use taxes by the Board pursuant to the contracts between City and the Board of Equalization and for purposes relating to the governmental functions of City listed in Section 2 of this resolution.

**BE IT FURTHER RESOLVED** that this resolution supersedes all prior sales and transactions and use tax resolutions of City adopted pursuant to subdivision (b) of Revenue and Taxation Code Section 7056.

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I certify that the foregoing resolution was passed and adopted by the Council of the City of Richmond at a regular meeting thereof held April 5, 2016, by the following vote:

AYES: Councilmembers Bates, Beckles, McLaughlin, Myrick, Pimplé, Vice Mayor Martinez, and Mayor Butt.

NOES: None.

ABSTENTIONS: None.

ABSENT: None.

PAMELA CHRISTIAN  
CLERK OF THE CITY OF RICHMOND  
(SEAL)

Approved:

TOM BUTT  
Mayor

Approved as to form:

BRUCE GOODMILLER  
City Attorney

State of California            }  
County of Contra Costa        } : ss.  
City of Richmond               }

I certify that the foregoing is a true copy of **Resolution No. 30-16**, finally passed and adopted by the Council of the City of Richmond at a regular meeting held on April 5, 2016.

  
Pamela Christian, Clerk of the City of Richmond