

RESOLUTION NO. RES-2021-038

RESOLUTION OF THE COUNCIL OF THE CITY OF SANTA ROSA AUTHORIZING DESIGNATED CITY OFFICIALS AND MUNISERVICES, LLC, TO EXAMINE TRANSACTIONS (SALES) AND USE TAX RECORDS OF THE CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

WHEREAS, pursuant to Ordinance No. ORD-2020-018-A of the City of Santa Rosa hereinafter called “City” and Section 7270 of the Revenue and Taxation Code, the City entered into a contract with the California Department of Tax and Fee Administration (CDTFA) to perform all functions incident to the administration and operation of the Transactions and Use Tax Ordinance; and

WHEREAS, the City deems it desirable and necessary for authorized representatives of the City to examine confidential transactions and use tax records of the CDTFA pertaining to transactions and use taxes collected by the CDTFA for the City pursuant to that contract; and

WHEREAS, Section 7056 of the 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 transactions and use tax records of the CDTFA.

NOW, THEREFORE, BE IT RESOLVED that the Council of the City of Santa Rosa orders as follows:

Section 1. That the City Manager, the City Attorney, the City’s Chief Financial Officer, Revenue Manager, Revenue Operations Supervisor, or other officer or employee of the City designated in writing by the Chief Financial Officer to the CDTFA are hereby appointed to represent the City with authority to examine transactions and use tax records of the CDTFA pertaining to transactions and use taxes collected for the City by the CDTFA pursuant to the contract between the City and the CDTFA. The information obtained by examination of CDTFA records shall be used only for purposes related to the collection of the City’s transactions and use taxes by the CDTFA pursuant to the contract.

Section 2. That the City’s Deputy Director Finance, Principal Financial Analyst, Economic Development Manager, Economic Development Program Specialist I and II, Field Collections Representative or other officer or employee of the City designated in writing by the Chief Financial Officer to the CDTFA are hereby appointed to represent the City with authority to examine those transactions and use tax records of the CDTFA for purposes related to the following governmental functions of the City:

- a) Financial planning functions;
- b) Economic development functions;
- c) Business Tax and Cannabis Tax compliance functions.

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

Section 3. That MuniServices LLC, doing business as Avenu MuniServices LLC (the “Consultant”) is hereby designated to examine the transactions and use tax records of the CDTFA pertaining to transactions and use taxes collected for the City by the CDTFA. The person or entity designated by this section meets all of the following conditions:

- a) Has an existing contract with the City to examine those transactions and use tax records;
- b) Is required by that contract to disclose information contained in, or derived from those transactions and use tax records only to the 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;
- d) Is prohibited by that contract from retaining the information contained in, or derived from, those transactions and use tax records after that contract has expired.

BE IT FURTHER RESOLVED that the information obtained by examination of CDTFA records shall be used only for purposes related to the collection of the City’s transactions and use taxes by the CDTFA pursuant to the contracts between the City and CDTFA.

IN COUNCIL DULY PASSED this 16th day of March, 2021.

AYES: (7) Mayor C. Rogers, Vice Mayor N. Rogers, Council Members Alvarez, Fleming, Sawyer, Schwedhelm, Tibbetts

NOES: (0)

ABSENT: (0)

ABSTAIN: (0)

ATTEST: _____ APPROVED: _____
City Clerk Mayor

APPROVED AS TO FORM: _____
City Attorney