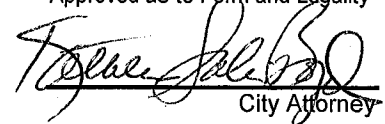


2015 MAR 12 PM 10:00

OAKLAND CITY COUNCIL

Approved as to Form and Legality


City Attorney

RESOLUTION No. 85 476 C.M.S.

Introduced by Councilmember _____

ADOPT A RESOLUTION AUTHORIZING THE CITY ADMINISTRATOR TO UPDATE AND EXPAND THE LIST OF DESIGNATED CITY OFFICIALS WHO ARE PERMITTED TO VIEW AND USE CITY OF OAKLAND SALES AND USE TAX INFORMATION TO (1) INCLUDE ASSISTANT CITY ADMINISTRATOR, DIRECTOR OF FINANCE, REVENUE AND TAX ADMINISTRATOR, BUDGET DIRECTOR, DIRECTOR OF ECONOMIC AND WORKFORCE DEVELOPMENT, CITY ADMINISTRATOR ANALYST, ASSISTANT TO THE CITY ADMINISTRATOR, CITY ATTORNEY, DEPUTY CITY ATTORNEY IV, DEPUTY CITY ATTORNEY III, PRINCIPAL REVENUE ANALYST, PRINCIPAL FINANCIAL ANALYST, TAX AUDITOR III, TAX AUDITOR II, ACCOUNTANT II, TAX ENFORCEMENT OFFICER II, REVENUE ASSISTANT, COLLECTIONS OFFICER, TAX REPRESENTATIVE II, AND (2) REMOVE FROM THE EXISTING LIST REVENUE COLLECTIONS SUPERVISOR, REVENUE AUDIT SUPERVISOR, AND FINANCE MANAGER; AND (3) ADD A CONSULTANT AUTHORITY TO EXAMINE SALES AND USE TAX RECORDS FOR THE CITY OF OAKLAND FROM THE BOARD OF EQUALIZATION PURSUANT TO CALIFORNIA REVENUE AND TAXATION CODE SECTION 7056(B).

WHEREAS, pursuant to Oakland Municipal Code Title 5; Chapter 5.04, Section 5.04.140 "Disclosure of Business Taxpayers, etc. Limitation on Rule," the City of Oakland entered into a contract with the State Board of Equalization (hereafter referred to as Board) to perform all functions related to the administration and collection of local sales and use taxes; and

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

WHEREAS, California Revenue and Taxation Code Section 7056(b) sets forth requirements and conditions for the disclosure of Board records, and establishes criminal penalties for the unlawful disclosure of information contained in, or derived from, the sales and use tax records of the Board; now, therefore, be it

RESOLVED, that the City Council of the City of Oakland hereby appoints the Assistant City Administrator, Director of Finance, Revenue and Tax Administrator, Budget Director, Director of Economic and Workforce Development, City Administrator Analyst, Assistant to the City Administrator, City Attorney, Deputy City Attorney IV, Deputy City Attorney III, Principal Revenue Analyst, Principal Financial Analyst, Tax Auditor III, Tax Auditor II, Accountant II,

Tax Enforcement Officer II, Revenue Assistant, Collections Officer, Tax Representative II, of the City and designated in writing by the Revenue and Tax Administrator (position title allowed to designate) as designated City Representatives with authority to examine sales and use taxes collected by the Board on behalf of the City; and be it

FURTHER RESOLVED, that the information obtained by the designated representatives of the City through the examination of Board records shall be used only for purposes related to the collection of City sales and use taxes by the Board and governmental functions such as:

- a) Revenue Audits and Compliance Review;
- b) Economic Development Programs;
- c) Budget Forecasting; and,
- d) And other sales and use tax related issues as authorized by the Revenue and Tax Administrator; and be it

FURTHER RESOLVED, that pursuant to California Revenue and Taxation Section 7056(b), the City Council of the City of Oakland designates Hinderliter, de Llamas and Associates, (hereinafter referred to as "Consultant") as a representative of the City of Oakland to examine all of the sales and use tax records of the Board pertaining to sales and use taxes collected by the Board on behalf of the City of Oakland and certifies that the Contractor meets all of the following conditions:

- a. Consultant has an existing contract with the City to represent the City in a matter requiring examination of sales tax records;
- b. Consultant is required by that contract to disclose information contained in, or derived from, those sales tax records only to an officer or employee of the City who is authorized by resolution to examine the information;
- c. Consultant is prohibited by the contract from performing consulting services for a retailer during the term of the contract; and

Consultant is prohibited from retaining the information contained in, or derived from, those sales tax records, after the contract has expired.

The information obtained by examination of Board records shall be used only for purposes related to the collection of City sales and use taxes by the Board pursuant to the contract between the City and the Board and for purposes relating to the governmental functions of the City listed in Section 2 of this resolution; and be it

FURTHER RESOLVED, that this resolution supersedes all prior resolutions of the Oakland City Council adopted pursuant to subdivision (b) of California Revenue and Taxation Code Section 7056, except Council Resolution No. 84663 designating and authorizing Christopher Kee as a City representative authorized to examine sales and use tax records shall remain in effect; and be it

FURTHER RESOLVED, that this Resolution shall take effect immediately upon passage.

IN COUNCIL, OAKLAND, CALIFORNIA, MAR 31 2015

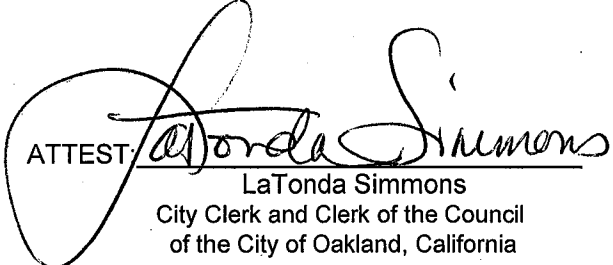
PASSED BY THE FOLLOWING VOTE:

AYES - BROOKS, GALLO, GUILLEN, KALB, KAPLAN, REID, WASHINGTON, and PRESIDENT GIBSON
MCELHANEY - 8

NOES - 0

ABSENT - 0

ABSTENTION - 0

ATTEST: 
LaTonda Simmons
City Clerk and Clerk of the Council
of the City of Oakland, California