



CITY ATTORNEY'S OFFICE

OAKLAND CITY COUNCIL

RESOLUTION NO. _____ C.M.S.

**RESOLUTION SUPERSEDING RESOLUTION NO. 87552 C.M.S. AND
AUTHORIZING THE EXAMINATION OF SALES AND USE TAX
RECORDS AND TRANSACTIONS AND USE TAX RECORDS FOR THE
CITY OF OAKLAND FROM THE CALIFORNIA DEPARTMENT OF TAX
AND FEE ADMINISTRATION**

WHEREAS, the California Department of Tax and Fee Administration ("Department currently performs all functions incident to the administration and collection of sales and use taxes; and

WHEREAS, pursuant to Oakland Municipal Code Chapter 4.26, Resolution No. 90740 C.M.S., and Revenue and Taxation Code section 7270, the City entered into a contract with the Department to perform all functions incident to the administration and collection of City's transactions and use taxes; and

WHEREAS, the City Council of the City deems it desirable and necessary for authorized officers, employees and representatives of the City to examine confidential sales or transactions and use tax records of the Department pertaining to sales or transactions and use taxes collected by the Department for the City 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 Department records, and Section 7056.5 of the California Revenue and Taxation Code establishes criminal penalties for the unlawful disclosure of information contained in, or derived from, the sales or transactions and use tax records of the Department; now, therefore, be it

RESOLVED: That the following employees and officers are hereby appointed to represent the City with authority to examine sales or transactions and use tax records of the Department pertaining to sales or transactions and use taxes collected for the City by the Department pursuant to the contract between the City and the Department: City Administrator, Assistant City Administrator, Finance Director, Revenue and Tax Administrator, Assistant Revenue and Tax Administrator, Revenue Operations Supervisor, Budget Administrator, Assistant Budget Administrator, Finance Manager, Principal Budget & Management Analyst, Director of Economic and Workforce Development, Deputy Director Economic and Workforce Development, Urban Economic Analyst IV, Urban Economic Analyst III, Urban Economic Analyst II, Principal Revenue Analyst, Principal Financial Analyst, Revenue Analyst, Account Clerk II assigned to the Revenue Bureau, Account Clerk III assigned to the Revenue Bureau, Tax Auditor I, Tax Auditor

II, Tax Auditor III, Accountant II assigned to the Revenue Bureau, Business Analyst I assigned to the Revenue Bureau, Business Analyst II assigned to the Revenue Bureau, Tax Enforcement Officer II, Collections Officer, Revenue Assistant, City Attorney, Chief Assistant City Attorney, Deputy City Attorney V, Deputy City Attorney IV, Deputy City Attorney III, Deputy City Attorney II, or other officer or employee or contractor of the City designated in writing by the City Administrator; and be it

FURTHER RESOLVED: That the information obtained by examination of Department records shall be used only for purposes related to the collection of City sales or transactions and use taxes by the Department pursuant to that contract, and for purposes related to the following governmental functions of the City:

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

The information obtained by examination of Department records shall be used only for those governmental functions of the City listed above, and be it

FURTHER RESOLVED: That City consultant Hinderliter de Llamas and Associates, (hereafter referred to as "Consultant") is hereby designated as a representative of the City to examine all of the sales or transactions and use tax records of the Department pertaining to sales or transactions and use taxes collected for the City by the Department and the Consultant meets all of the following conditions, which are also included in the contract between the City and the Consultant:

- a. Consultant has an existing contract with the City to examine those sales or transactions and use tax records;
- b. Consultant is required by that contract to disclose information contained in, or derived from, those sales or transactions and use tax records only to the officer or employee authorized under Section 1 of this resolution to examine the information.
- c. Consultant is prohibited by that contract from performing consulting services for a retailer during the term of that contract;
- d. Consultant is prohibited by that contract from retaining the information contained in, or derived from those sales or transactions and use tax records, after that contract has expired; and be it

FURTHER RESOLVED: That that the information obtained by examination of Department records shall be used only for purposes related to the collection of City sales or transactions and use taxes by the Department pursuant to the contract between the City and the

Department and for those purposes relating to the governmental functions of the City listed in this resolution; and be it

FURTHER RESOLVED: That this resolution supersedes all prior resolutions of the City Council adopted pursuant to subdivision (b) of the California Revenue and Taxation Code section 7056, including Resolution No. 87552 C.M.S.

IN COUNCIL, OAKLAND, CALIFORNIA,

PASSED BY THE FOLLOWING VOTE:

AYES - BROWN, FIFE, GALLO, HOUSTON, RAMACHANDRAN, UNGER, WANG, AND
PRESIDENT JENKINS

NOES –

ABSENT –

ABSTENTION –

ATTEST: _____
ASHA REED
City Clerk and Clerk of the Council of the
City of Oakland, California

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