

FILED  
OFFICE OF THE CITY CLERK  
OAKLAND

2019 FEB -7 PM 2:30

**OAKLAND CITY COUNCIL**

**87552**

**RESOLUTION No. \_\_\_\_\_ C.M.S.**

Introduced by Councilmember \_\_\_\_\_

Approved as to Form and Legality

*Amacmlay*  
City Attorney

**RESOLUTION AMENDING RESOLUTION NO. 85476 C.M.S. AND AUTHORIZING THE CITY ADMINISTRATOR TO UPDATE AND EXPAND THE LIST OF DESIGNATED CITY OFFICIALS AUTHORIZED TO EXAMINE SALES AND USE TAX RECORDS FOR THE CITY OF OAKLAND FROM THE STATE BOARD OF EQUALIZATION PURSUANT TO CALIFORNIA REVENUE AND TAXATION CODE SECTION 7056(B) TO: (1) INCLUDE THE 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 ANALYST, DIRECTOR OF ECONOMIC AND WORKFORCE DEVELOPMENT, DEPUTY DIRECTOR ECONOMIC AND WORKFORCE DEVELOPMENT, URBAN ECONOMIC ANALYST III, PRINCIPAL REVENUE ANALYST, PRINCIPAL FINANCIAL ANALYST, REVENUE ANALYST, ACCOUNT CLERK II ASSIGNED TO THE REVENUE BUREAU, TAX AUDITOR II, TAX AUDITOR III, ACCOUNTANT 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, SPECIAL COUNSEL AND CONSULTANT HINDERLITER DE LLAMAS AND ASSOCIATES; AND (2) REMOVE BUDGET DIRECTOR, CITY ADMINISTRATOR ANALYST, AND TAX REPRESENTATIVE II.**

**WHEREAS**, pursuant to Oakland Municipal Code Section 5.04.150 "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 (City) 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 Boards records, and provides that when requested by

resolution of the legislative body the Board shall permit the authorized officers or employees designated by that resolution to examine all sales and use tax records of the Board pertaining to those sales and use taxes collected by the Board pursuant to contract; now, therefore, be it

**RESOLVED:** That the City Council of the City of Oakland hereby authorizes the City Administrator to update the list of designated City officials authorized to examine sales and use tax records for the City of Oakland from the Board pursuant to California Revenue and Taxation Code section 7056(b) to: (1) include the 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 Analyst, Director of Economic and Workforce Development, Deputy Director Economic and Workforce Development, Urban Economic Analyst III, Principal Revenue Analyst, Principal Financial Analyst, Revenue Analyst, Account Clerk II assigned to the Revenue Bureau, Tax Auditor II, Tax Auditor III, Accountant 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, and Deputy City Attorney III, and Special Counsel and (2) remove the positions of Budget Director, City Administrator Analyst, and Tax Representative II; 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 and 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 Code Section 7056(b), the City Council of the City of Oakland designates Hinderliter de Llamas and Associates, (hereafter 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 Consultant meets all of the following conditions:

- a. Consultant has an existing contract with the City to represent the City in matters 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

- d. Consultant is prohibited from retaining the information contained in, or derived from, those sale tax records, after the contract has expired; and 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 sales and use taxes by the Board pursuant to the contract between the City and the Board and the purposes related to the governmental functions of the City listed in this resolution; and be it

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

IN COUNCIL, OAKLAND, CALIFORNIA,

PASSED BY THE FOLLOWING VOTE: **FEB 26 2019**

AYES - FORTUNATO BAS, GALLO, GIBSON MCELHANEY, KALB, , TAYLOR, THAO  
AND PRESIDENT KAPLAN **-7**

NOES - **0**

ABSENT - **0**

ABSTENTION - **0**

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ATTEST:



LATONDA SIMMONS  
City Clerk and Clerk of the Council of the City  
of Oakland, California