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OAKLAND

2010 APR 29 PM 7:54

OAKLAND CITY COUNCIL


City Attorney

RESOLUTION NO. 82762 C.M.S.

Introduced by Councilmember _____

ADOPT A RESOLUTION AMENDING RESOLUTION NO. 65866 C.M.S., AUTHORIZING AND TO UPDATE AND EXPAND THE LIST OF DESIGNATED CITY OFFICIALS TO INCLUDE THE CITY ADMINISTRATOR, DIRECTOR OF COMMUNITY AND ECONOMIC DEVELOPMENT AGENCY, BUDGET DIRECTOR, PRINCIPAL FINANCIAL ANALYST, FINANCIAL ANALYST, FINANCE DIRECTOR, REVENUE AND TAX ADMINISTRATOR, CITY ADMINISTRATOR ANALYST, REVENUE AUDIT SUPERVISOR, REVENUE OPERATIONS SUPERVISOR, REVENUE COLLECTION SUPERVISOR, TAX AUDITOR III, TAX AUDITOR II, TAX ENFORCEMENT OFFICER II, TAX REPRESENTATIVE II, COLLECTION OFFICER, AND REVENUE ASSISTANT AND A CONSULTANT AUTHORITY TO EXAMINE SALE AND USE TAX RECORDS FOR THE CITY OF OAKLAND FROM THE BOARD OF EQUALIZATION PURSUANT TO GOVERNMENT CODE SECTION 7056

WHEREAS, pursuant to Oakland Municipal Code Title 5, Chapter 5.04, Section 5.04.150, the City of Oakland entered into a contract with the State Board of Equalization 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 State Board of Equalization pertaining to sales and use taxes collected by the Board 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 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 finds, determines, declares and resolves as follows:

Section 1. The City Administrator, Director of Community and Economic Development Agency, Budget Director, Principal Financial Analyst, Financial Analyst, Finance Director, Revenue and Tax Administrator, City Administrator Analyst, Revenue Audit Supervisor, Revenue Operations Supervisor, Revenue Collection Supervisor, Tax Auditor III, Tax Auditor II, Tax Enforcement Officer II, Tax Representative II, Collection Officer, Revenue Assistant (all authorized position titles) of the City designated in writing by the Finance Director (position title allowed to designate) to the State Board of Equalization (hereafter referred to as Board), is/are hereby appointed to represent the City with authority to examine sales and use tax records of the Board pertaining to sales and use taxes collected for the City by the Board pursuant to the

contract between the City and the Board. 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 that contract.

Section 2. The City Administrator, Director of Community and Economic Development Agency, Budget Director, Principal Financial Analyst, Financial Analyst, Finance Director, Revenue and Tax Administrator, City Administrator Analyst, Revenue Audit Supervisor, Revenue Operations Supervisor, Revenue Collection Supervisor, Tax Auditor III, Tax Auditor II, Tax Enforcement Officer II, Tax Representative II, Collection Officer, and Revenue Assistant (all authorized position titles) or other officer or employee of the City designated in writing by the Finance Director to the Board, is/are hereby appointed to represent the City with authority to examine those sales and use tax records of the Board, for purposes related to the following governmental functions of the City:

- (a) Revenue audits and compliance review
- (b) Economic development programs
- (c) Budget forecasting
- (d) And other sales and use tax related issues

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

Section 3. The HDL Companies is hereby designated to examine the sales and use tax records of the Board pertaining to sales and use taxes collected for the City by the Board. 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 sales and use tax records;
- b) is required by that contract to disclose information contained in, or derived from, those sales and use tax records only to the officer or employee authorized under Section I (*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 use tax records, after that 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 City Council of the City adopted pursuant to subdivision (b) of Revenue and Taxation Code December 13, 1988 Section 7056; and be it

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

IN COUNCIL, OAKLAND, CALIFORNIA, MAY 18 2010, 20

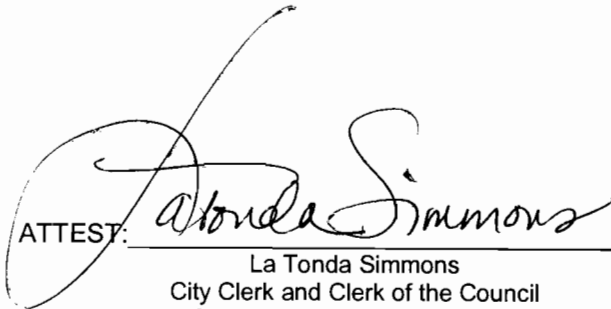
PASSED BY THE FOLLOWING VOTE:

AYES - BROOKS, DE LA FUENTE, KAPLAN, KERNIGHAN, NADEL, QUAN, REID, and PRESIDENT BRUNNER - 8

NOES - 0

ABSENT - 0

ABSENTENTION - 0

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