

## **RESOLUTION NO. 2006-545**

Adopted by the Sacramento City Council

July 25, 2006

### **DESIGNATING A CITY CONSULTANT AS THE AUTHORIZED CITY REPRESENTATIVE TO EXAMINE SALES AND USE TAX RECORDS**

#### **BACKGROUND**

- A. Whereas, pursuant to California Revenue and Taxation Code Section 7200, et. seq., the City of Sacramento has adopted a sales and use tax ordinance, Sacramento City Code Chapter 3.24, which imposes a tax and provides a measure therefore that can be administered and collected by the State Board of Equalization along the same and existing statutory and administrative procedures followed by the State Board of Equalization in administering and collecting the California State Sales and Use Taxes; and
- B. Whereas, pursuant to California Revenue and Taxation Code Section 7056, the City of Sacramento, by resolution, may designate any officer, employee or any other person to examine all of the sales and use tax records of the Board pertaining to sales and use taxes collected for the City; and
- C. Whereas, the City of Sacramento has entered into an agreement for sales tax audit and information services with the firm of MBIA MuniServices Company, the City Council desires to designate MBIA MuniServices Company as the authorized Consultant to examine such sales tax records maintained by the Board on behalf of the City of Sacramento; and
- D. Whereas, all legal prerequisites prior to the adoption of this Resolution have occurred.
- E. The City Council is fully advised in this matter.

#### **BASED ON THE FACTS SET FORTH IN THE BACKGROUND, THE CITY COUNCIL RESOLVES AS FOLLOWS:**

- Section 1. The City Council finds and determines that the Background Statements A through E are true and correct.
- Section 2. In all respects as set forth above, the City Council of the City of Sacramento hereby certifies to the State Board of Equalization that MBIA MuniServices Company (hereinafter "Consultant") is the designated representative of the City of Sacramento 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 Sacramento.
- Section 3. Pursuant to California Revenue and Taxation Section 7056(b), the City

Council of the City of Sacramento certifies that Consultant meets all of the following conditions:

- a. Consultant has an existing contract with the City to examine 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 sales tax records after the contract has expired.

Adopted by the City of Sacramento City Council on July 25, 2006 by the following vote:

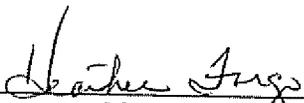
Ayes: Councilmembers Cohn, Fong, Hammond, McCarty, Pannell, Sheedy, Tretheway, Waters, and Mayor Fargo

Noes: None.

Abstain: None.

Absent: None.

Attest:

  
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Mayor, Heather Fargo

  
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Shirley Concolino, City Clerk