

RESOLUTION 2023-0225

Adopted by the Sacramento City Council

June 27, 2023

Resolution Authorizing the City Attorney to Issue a Subpoena To AT&T Requiring the Production of Records Necessary for a City Communications User Tax Compliance Audit

BACKGROUND

- A. The Sacramento City Code imposes a Utility User Tax (UUT) on users of certain communication services, including telecommunications services.
- B. The City Code requires Communication Service Suppliers to collect the Communications User Tax and remit the collected tax to the City. AT&T is a Communication Service Supplier.
- C. As a Communication Service Supplier, AT&T is required under the City Code to keep and preserve, for a period of three years, all records as may be necessary to determine the amount of UUT it may have been required to collect and remit to the City.
- D. The City, through the Revenue Division of the Department of Finance and its designated agents, desires to perform a UUT compliance audit of records maintained by AT&T.
- E. California Government Code, section 37104, empowers the City Council to authorize the issuance of a subpoena requiring the attendance of witnesses or production of documents in connection with a City UUT compliance audit.

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

SECTION 1.

The City Council authorizes the City Attorney, or designee, to issue a subpoena to AT&T requiring the production of witnesses or records necessary for the City to perform a UUT compliance audit.

Adopted by the City of Sacramento City Council on June 27, 2023, by the following vote:

Ayes: Members Guerra, Jennings, Kaplan, Maple, Loloee, Talamantes, Valenzuela, Vang, and Mayor Steinberg

Noes: None

Abstain: None

Absent: None

Attest:  07/01/2023
Mindy Cuppy, City Clerk

The presence of an electronic signature certifies that the foregoing is a true and correct copy as approved by the Sacramento City Council.