

RESOLUTION NO. 20-187

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CARSON,
CALIFORNIA, AUTHORIZING EXAMINATION OF TRANSACTIONS
(SALES) AND USE TAX RECORDS.**

WHEREAS, pursuant to City of Carson Municipal Code 20-2009 and California Revenue and Taxation Code Section 7270, the City of Carson (the "City"), California entered into a contract with the California Department of Tax and Fee Administration ("CDTFA") to perform all functions incident to the administration and operation of the Transactions and Use Tax Ordinance; and

WHEREAS, the City deems it desirable and necessary for authorized representatives of the City to examine confidential transactions and use tax records of the CDTFA pertaining to transactions and use taxes collected by the CDTFA for the City pursuant to that contract; and

WHEREAS, California Revenue and Taxation Code Section 7056 sets forth certain requirements and conditions to the disclosure of CDTFA records and establishes criminal penalties for the unlawful disclosure of information contained in or derived from the transactions and use tax records of the CDTFA;

NOW, THEREFORE, the City Council of the City of Carson, California, DOES HEREBY RESOLVE as follows:

Section 1. That the City Manager or other officer or employee of the City designated in writing by the City Manager to the CDTFA is hereby appointed to represent the City with authority to examine transactions and use tax records of the CDTFA pertaining to transactions and use taxes collected for the District by the CDTFA pursuant to the contract between the City and the CDTFA. The information obtained by examination of CDTFA records shall be used only for purposes related to the collection of the City's transactions and use taxes by the CDTFA pursuant to the contract.

Section 2. That the City Manager or other officer or employee of the City designated in writing by the City Manager to the CDTFA is hereby appointed to represent the City with authority to examine those transactions and use tax records of the Department for purposes related to the following governmental functions of the City:

- a) City Administration;
- b) Revenue Management and Budgeting;
- c) Community and Economic Development;
- d) Business License Tax Administration.

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

Section 3. The City is undergoing review of RFPs related to the selection of consultant to perform Sales tax Audit designated to examine the transactions and use tax records of the California Department of Tax and Fee Administration pertaining to transactions and use taxes collected for the City by the Department. Once a consultant is selected, the City will modify the resolution to reflect the consultant name early 2021.

BE IT FURTHER RESOLVED that the information obtained by examination of CDTFA records shall be used only for purposes related to the collection of City's transactions and use taxes by the CDTFA pursuant to the contracts between the City and CDTFA.

PASSED, APPROVED, AND ADOPTED this 15th day of December, 2020.

Albert Robles, Mayor

ATTEST:

Donesia Gause-Aldana

City Clerk APPROVED

AS TO FORM:

City Attorney
STATE OF CALIFORNIA)
COUNTY OF LOS ANGELES) ss.
CITY OF CARSON)

I, Donesia Gause, City Clerk of the City of Carson, California, hereby attest to and certify that the foregoing resolution, being Resolution No. 20-187, adopted by the City of Carson City Council at its meeting held on December 15th, 2020, by the following vote:

AYES: COUNCIL MEMBERS:

NOES: COUNCIL MEMBERS:

ABSTAIN: COUNCIL MEMBERS:

ABSENT: COUNCIL MEMBERS:

City Clerk Donesia Gause