

RESOLUTION NO. 2002-121

A RESOLUTION OF THE LODI CITY COUNCIL
AUTHORIZING EXAMINATION OF SALES
AND USE TAX RECORDS

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WHEREAS, pursuant to Resolution No. 91-39, the City of Lodi entered into a contract with the State Board of Equalization to perform all functions incident to the administration and collection of local sales and use taxes; and

WHEREAS, the City Council of the City of Lodi 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, §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 Lodi hereby resolves 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 State Board of Equalization (hereinafter referred to as Board), is 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. That the City Manager or other officer or employee of the City designated in writing by the City Manager to the Board, is 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) Sales Tax

(b) Use taxes

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

Section 3. That Hinderliter, de Llamas & Associates 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 1 (*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).

Section 4. That this Resolution supercedes all prior Resolutions of the City Council of the City of Lodi, adopted pursuant to subdivision (b) of Revenue and Taxation Code §7056.

Dated: June 5, 2002

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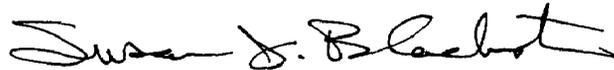
I hereby certify that Resolution No. 2002-121 was passed and adopted by the Lodi City Council in a regular meeting held June 5, 2002 by the following vote:

AYES: COUNCIL MEMBERS – Hitchcock, Howard, Land, Nakanishi, and Mayor Pennino

NOES: COUNCIL MEMBERS – None

ABSENT: COUNCIL MEMBERS – None

ABSTAIN: COUNCIL MEMBERS – None



SUSAN J. BLACKSTON
City Clerk