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RESOLUTION NO. 2017-7

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**A RESOLUTION OF THE ALBANY CITY COUNCIL AUTHORIZING
CITY CONSULTANT AMALIA CUNNINGHAM TO EXAMINE ALL
SALES OR TRANSACTIONS AND USE TAX RECORDS OF THE
CALIFORNIA STATE BOARD OF EQUALIZATION ON BEHALF OF
THE CITY OF ALBANY IN ORDER TO CONDUCT FISCAL ANALYSIS
FOR THE PREPARATION OF AN ECONOMIC DEVELOPMENT
STRATEGIC PLAN FOR THE CITY OF ALBANY**

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WHEREAS, sales or transactions and use taxes are a major source of General Fund revenue for the City of Albany (“City”), and analysis of tax data is a critical component of the fiscal analysis to be conducted as part of the preparation of a City Economic Development Strategic Plan; and

WHEREAS, the City contracts with MuniServices for the collection and administration of the City's sales or transactions and use taxes; and

WHEREAS, Sections 7056 and 7056.5 of the California Revenue and Taxation Code specify requirements and conditions for the disclosure of State Board of Equalization (“Board”) records to a City consultant, which include, among other requirements, formal City Council authorization of the consultant to examine the Board’s confidential sales or transactions and use tax records, and also establish criminal penalties for the unauthorized inspection or unwarranted disclosure or use of information contained in or derived from the sales or transactions and use tax records; and

WHEREAS, analysis of changes or shifts in local industry sectors over time as a basis for projecting future growth and overall economic development is a fundamental component of the City’s Economic Development Strategic Plan; and

1 **WHEREAS**, the City has entered into a consultant services agreement with Amalia
2 Cunningham, AICP (“Consultant”) to prepare an Economic Development Strategic Plan
3 for the City; and
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5 **WHEREAS**, the City desires to amend the agreement with Consultant to add
6 confidentiality provisions meeting the strict requirements of Revenue and Taxation Code
7 Section 7056 and to designate Consultant as a representative of the City to examine all
8 records of the Board pertaining to the sales or transactions and use taxes to be collected
9 for the City.
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11 **NOW, THEREFORE, BE IT RESOLVED**, that the Albany City Council hereby
12 takes the following actions:

13 1. Following execution of an amendment to her agreement with the City, Consultant
14 is hereby authorized to examine all sales or transactions and use tax records of the
15 California State Board of Equalization (“Board”) on behalf of the City of Albany for the
16 preparation of the fiscal analysis for the City of Albany Economic Development Strategic
17 Plan.

18 2. The City Manager is authorized to prepare and execute an amendment to
19 the agreement between Consultant and City to require as follows:

20 a. Expressly authorize Consultant to examine records of sales or transactions and
21 use taxes collected by the Board on behalf of the City; and

22 b. Requires Consultant to disclose information contained in, or derived from, those
23 sales or transactions and use tax records only to an officer or employee of City who is
24 authorized by this Council Resolution or who has been designated in writing by the City
25 Manager to the Board as authorized by this Council Resolution to examine that
26 information; and


27 c. Prohibits Consultant from performing consulting services for a retailer during the
28 term of the agreement; and
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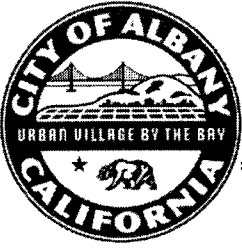
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d. Prohibits Consultant from retaining the information contained in, or derived from, those sales or transactions and use tax records, after the agreement has expired.

3. The City Manager is further authorized to designate officers or employees of City who are permitted to examine sales or transactions and use tax information solely for the purpose of facilitating completion of the Economic Development Strategic Plan.

4. The City Manager is further authorized to take such further actions as may be necessary to carry out the purposes of this Resolution.


PEGGY MCQUAID, MAYOR



City of Albany

1000 San Pablo Avenue • Albany, California 94706
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RESOLUTION NO. 2017-7

PASSED AND APPROVED BY THE COUNCIL OF THE CITY OF ALBANY,
the 6th day of February, 2017, by the following votes:

AYES: Council Members Barnes, Maass, Nason, Pilch and Mayor McQuaid

NOES: none

ABSENT: none

ABSTAINED: none

RECUSED: none

WITNESS MY HAND AND THE SEAL OF THE CITY OF ALBANY, this
7th day of February, 2017.

Eileen Harrington

Eileen Harrington
DEPUTY CITY CLERK