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RESOLUTION NO. 2021-39

**A RESOLUTION OF THE ALBANY CITY COUNCIL AUTHORIZING
EXAMINATION OF SALES OR TRANSACTIONS AND USE TAX RECORDS**

WHEREAS, pursuant to Ordinance No. 2012-03, the City of Albany (City) entered into a contract with the California Department of Tax and Fee Administration (Department) to perform all functions incident to the administration and collection of sales and use taxes; and

WHEREAS, pursuant to Revenue and Taxation Code section 7270, the City entered into a contract with the California Department of Tax and Fee Administration (Department) to perform all functions incident to the administration and collection of transactions and use taxes; and

WHEREAS, the City Council of the City of Albany deems it desirable and necessary for authorized officers, employees and representatives of the City to examine confidential sales or transactions and use tax records of the Department pertaining to sales or transactions and use taxes collected by the Department for the City pursuant to that contract; and

WHEREAS, Section 7056 of the California Revenue and Taxation Code sets forth certain requirements and conditions for the disclosure of Department records, and Section 7056.5 of the California Revenue and Taxation Code establishes criminal penalties for the unlawful disclosure of information contained in, or derived from, the sales or transactions and use tax records of the Department;

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF ALBANY
HEREBY RESOLVES AS FOLLOWS:**

1 **Section 1.** That the City Manager, Finance Director and City Treasurer, or other officer or
2 employee of the City designated in writing by the City Manager to the California Department
3 of Tax and Fee Administration is hereby appointed to represent the City with authority to
4 examine sales or transactions and use tax records of the Department pertaining to sales or
5 transactions and use taxes collected for the City by the Department pursuant to the contract
6 between the City and the Department.

7
8 **Section 2.** The information obtained by examination of Department records shall be used only
9 for purposes related to the collection of City sales or transactions and use taxes by the
10 Department pursuant to that contract.

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

13
14 **Section 3.** That MuniServices, LLC. is hereby designated to examine the sales or transactions
15 and use tax records of the Department pertaining to sales or transactions and use taxes collected
16 for the City by the Department. The person or entity designated by this section meets all of the
17 following conditions, which are also included in the contract between the City and the
18 MuniServices, LLC.:

- 19
20 a) has an existing contract with the City to examine those sales or transactions and use tax
21 records;
- 22 b) is required by that contract to disclose information contained in, or derived from, those
23 sales or transactions and use tax records only to the officer or employee authorized under
24 Section 1 of this resolution to examine the information.
- 25 c) is prohibited by that contract from performing consulting services for a retailer during the
26 term of that contract;
- 27
28 d) is prohibited by that contract from retaining the information contained in, or derived from
29 those sales or transactions and use tax records, after that contract has expired.

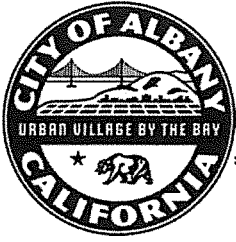
1 **BE IT FURTHER RESOLVED**, that the information obtained by examination of
2 Department records shall be used only for purposes related to the collection of City [sales or
3 transactions and use taxes] by the Department pursuant to the contract between the City and
4 the Department.

5
6 **Section 4.** That MuniServices, LLC is hereby designated to examine the sales or transactions
7 and use tax records of the Department pertaining to any petition or appeal for the
8 reallocation/redistribution of sales or transactions and use taxes that was filed by
9 MuniServices, LLC on behalf of the City pursuant to the contract between the MuniServices,
10 LLC and City. The person or entity designated by this section meets all of the following
11 conditions, which are also included in the contract between the City and the MuniServices,
12 LLC:

- 13
14 a) has an existing contract with the City to examine those sales or transactions and use tax
15 records;
16 b) is required by that contract to disclose information contained in, or derived from, those
17 sales or transactions and use tax records only to the officer or employee authorized under
18 Section 1 of this resolution to examine the information.
19 c) is prohibited by that contract from performing consulting services for a retailer during the
20 term of that contract;
21 d) is prohibited by that contract from retaining the information contained in, or derived from
22 those sales or transactions and use tax records, after that contract has expired.

23
24 **Section 5.** That this resolution supersedes all prior resolutions of the City Council of the City
25 of Albany adopted pursuant to subdivision (b) of Revenue and Taxation Code section 7056.

26
27 
28 _____
29 GE'NELL GARY, MAYOR



City of Albany

1000 San Pablo Avenue • Albany, California 94706
(510) 528-5710 • www.albanyca.org

RESOLUTION NO. 2021-39

PASSED AND APPROVED BY THE COUNCIL OF THE CITY OF ALBANY,

The 3rd day of May, 2021, by the following votes:

AYES: Council Members Jordan, McQuaid, Nason, Tiedemann and Mayor Gary

NOES: none

ABSENT: none

ABSTAINED: none

RECUSED: none

WITNESS MY HAND AND THE SEAL OF THE CITY OF ALBANY, this 4th
day of May, 2021.

Anne Hsu
CITY CLERK