

RESOLUTION NO. 2024-06

A RESOLUTION OF THE ALBANY CITY COUNCIL AUTHORIZING THE EXAMINATION OF TRANSACTIONS (SALES) AND USE TAX RECORDS

WHEREAS, pursuant to Ordinance No. 2012-03 of the City of Albany hereinafter called City and Section 7270 of the Revenue and Taxation Code, 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 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 Department pertaining to transactions and use taxes collected by the Department for the City pursuant to that contract; and

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

NOW THEREFORE, BE IT RESOLVED 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 Department, is hereby appointed to represent the City with authority to examine transactions and use tax records of the Department pertaining to transactions and use taxes collected for the City by the Department pursuant to the contract between the City and the Department. The information obtained by examination of Department records shall be used only for

purposes related to the collection of the City's transactions and use taxes by the Department 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 Department, 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) budget forecasting; b) revenue enhancement; and c) verification of business license. The information obtained by examination of Department records shall be used only for those governmental functions of the City listed above.

Section 3. That any consultant or contractor hired by the City Manager, or other office or employee designated by the City Manager to the Department, is hereby designated to examine the transactions and use tax records of the Department pertaining to transactions and use taxes collected for the City by the Department, provided 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 transactions and use tax records;
- b) Is required by that contract to disclose information contained in or derived from those transactions 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;
- d) Is prohibited by that contract from retaining the information contained in, or derived from those transactions and use tax records after that contract has expired.

Section 4. That this resolution supersedes all prior resolutions of the City Council of the City of Albany adopted pursuant to subdivision (b) of Revenue and Taxation Code section 7056, including Resolution No. 2013-17 and Resolution No. 2021-39.

JOHN MIKI, MAYOR



City of Albany

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

The 16th day of January, 2024, by the following votes:

AYES: Council Members Hansen-Romero, Jordan, López, Tiedemann, Mayor

Miki

NOES: none

ABSENT: none

ABSTAINED: none

RECUSED: none

WITNESS MY HAND AND THE SEAL OF THE CITY OF ALBANY, this

17th day of January, 2024.

Anne Hsu

CITY CLERK