

(R-97-908)

RESOLUTION NUMBER R- 288426

ADOPTED ON MAR 17 1997

WHEREAS, pursuant to California Revenue and Taxation Code section 7200, et seq., The City of San Diego has adopted a sales and use tax ordinance which imposes a tax and provides a measure therefore that can be administered and collected by the State Board of Equalization (SBE) along the same and existing statutory and administrative procedures followed by the SBE in administering and collecting the California State Sales and Use Tax; and

WHEREAS, pursuant to California Revenue and Taxation Code section 7056, the City, by resolution, may designate any officer, employee or any other person to examine all of the sales and use tax records of the SBE pertaining to sales and use taxes collected for the City; and

WHEREAS, the City has entered into an agreement for sales tax auditing services with the firm of Municipal Resource Consultants, a partnership of John T. Austin, Inc., and Allen W. Charkow, Inc., to designate Municipal Resource Consultants as authorized to examine such sales tax records maintained by the SBE on behalf of the City; and

WHEREAS, all legal prerequisites prior to the adoption of this resolution have occurred; NOW, THEREFORE,

BE IT RESOLVED, by the Council of The City of San Diego, as follows:

1. That in all respects, as set forth above, this Council hereby certifies to the State Board of Equalization that Municipal Resource Consultants is a designated representative of the City to examine all of the sales and use tax records of the SBE pertaining to sales and use taxes collected by the SBE on behalf of the City.

2. That pursuant to California Revenue and Taxation Code section 7056(b), this Council hereby certifies that Municipal Resource Consultants, a partnership of John T. Austin, Inc., and Allen W. Charkow, Inc., (hereinafter referred to as MRC) meets all of the following conditions:

- (a) MRC has an existing contract with the City to provide sales tax auditing services; and
- (b) MRC is required by that agreement to disclose information contained in, or derived from, those sales tax records only to an officer or employee of the City who is authorized by resolution to examine the information; and
- (c) MRC is prohibited by the contract from performing consulting services for a retailer during the term of the contract; and
- (d) MRC is prohibited by the contract from retaining the information contained in, or derived from, those sales tax records after the contract has expired.

3. The City Clerk shall certify to the adoption of this resolution.

APPROVED: CASEY GWINN, City Attorney

By Stuart H. Swett
Stuart H. Swett
Deputy City Deputy

SHS:smf
03/04/97
Or.Dept:Fin.Mgmt.
R-97-908
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I, Charles G. Abdelnour, City Clerk of The City of San Diego, do certify that the foregoing resolution was introduced at the regular meeting of the City Council of The City of San Diego, held on the _____ day of MAR 17 1997 1997, and was adopted at said meeting by the following vote:

AYES: 8

ABSENT 1

NOES 0

COUNCILPERSONS:

ABSTAINED 0

ATTEST: Charles G. Abdelnour
CHARLES G. ABDELNOUR
City Clerk, City of San Diego