

RESOLUTION NUMBER R- 293231

ADOPTED ON JUN 5 - 2000

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 (BOE) along the same and existing statutory and administrative procedures followed by the BOE 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 BOE 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 Revenue Advisors, a sole proprietorship, to designate Municipal Revenue Advisors as authorized to examine such sales tax records maintained by the BOE 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 Revenue Advisors is a designated representative of the City to examine all of the sales and use tax records of the BOE pertaining to sales and use taxes collected by the BOE on behalf of the City.

2. That pursuant to California Revenue and Taxation Code section 7056(b), this Council hereby certifies that Municipal Revenue Advisors, a sole proprietorship, (hereinafter referred to as MRA) meets all of the following conditions:

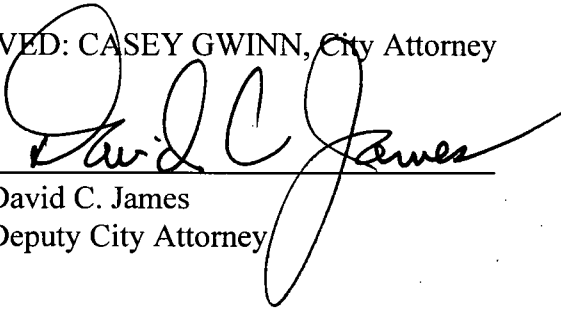
- (a) MRA has an existing contract with the City to provide sales tax auditing services; and
- (b) MRA is required by that agreement to disclose information contained in, or derived from, those sales tax records only to an

officer or employee of the City who is authorized by resolution to examine the information; and

- (c) MRA is prohibited by the contract from performing consulting services for a retailer during the term of the contract; and
 - (d) MRA 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


David C. James
Deputy City Attorney

DCJ:amp
05/17/00
Or.Dept:Eco Dev & Comm.Srvces
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Aud. Cert. N/A
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