

RESOLUTION NUMBER 297752

ADOPTED ON MAR 24 2003

A RESOLUTION OF THE CITY COUNCIL OF  
THE CITY OF SAN DIEGO AUTHORIZING  
EXAMINATION OF SALES AND USE TAX  
RECORDS

WHEREAS, the City Council of the City of San Diego deems it desirable and necessary for authorized representatives of the City to examine confidential sales and use tax records of the State Board of Equalization pertaining to sales and use taxes collected by the Board for the City; and

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

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

1. That the Financial Management Director, or other officer, employee, retained consultant or representative of the City designated in writing by the City of San Diego to the State Board of Equalization (hereafter referred to as Board), is hereby appointed to represent the City with authority to examine sales and use tax records of the Board pertaining to sales and use taxes collected for the City by the Board pursuant to the contract between the City and the Board. The information obtained by examination of Board records shall be used only for purposes related to the collection of City sales and use taxes by the Board pursuant to that contract.

2. That the City Manager, Financial Management Director, Revenue Supervisor, or other officer, employee, consulted or representative of the City designated in writing by the Financial Management Director to the Board, is hereby appointed to represent the City with the authority to

examine those sales and use tax records of the Board, for purposes related to the following governmental functions of the City:

- (a) Budgeting and forecasting of sales and use tax revenues;
- (b) Economic Development activities; and
- (c) Sales and use tax collections, business license cross-verification, transient occupancy tax cross verification, and other revenue tracking functions

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

3. That MBIA MuniServices Company is hereby designated to examine the sales and use tax records of the Board pertaining to sales and use taxes collected for the City by the Board.

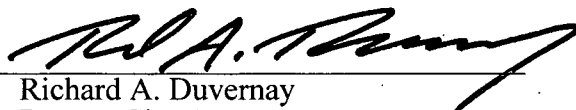
The person or entity designated by this section meets all of the following conditions:

- (a) has an existing contract with the City to examine those sales and use tax records;
- (b) is required by that contract to disclose information contained in, or derived from, those sales and use tax records only to the officer or employee authorized under Section 1 (or Section 2) of this resolution to examine the information; and
- (c) is prohibited by that contract from performing consulting services for a retailer during the term of that contract; and
- (d) is prohibited by that contract from retaining the information contained in, or derived from those sales and use tax records, after that contract has expired.

The information obtained by examination of Board records shall be used only for purposes related to the collection of City sales and use taxes by the Board pursuant to the contract between the City and the Board (and for purposes relating to the governmental function of the City listed in Section 2 of this resolution).

4. This resolution supersedes all prior resolutions of the City Council of the City of San Diego adopted pursuant to subdivision (b) of Revenue and Taxation Code section 7056.

APPROVED: CASEY GWINN, City Attorney

By   
Richard A. Duvernay  
Deputy City Attorney

RAD:jab  
02/27/03  
Or. Dept: Fin. Mgmt  
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