

RESOLUTION NO. 7184

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF REDLANDS
AUTHORIZING EXAMINATION OF SALES, USE AND TRANSACTIONS TAX
RECORDS AND RESCINDING RESOLUTION NO. 4125

WHEREAS, pursuant to its adoption of Ordinance No. 1565, the City Council ("this City Council") of the City of Redlands (the "City") entered into a contract with the State Board of Equalization to perform all functions incident to the administration and collection of local sales, use and transactions taxes; and

WHEREAS, this City Council deems it desirable and necessary for authorized representatives of the City to examine confidential sales, use and transactions tax records of the State Board of Equalization (the "Board") pertaining to sales, use and transactions taxes collected by the Board 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 Board records, and establishes criminal penalties for the unlawful disclosure of information contained in, or derived from, the sales, use and transactions tax records of the Board;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF REDLANDS AS FOLLOWS:

Section 1. That the Mayor, Mayor Pro Tem, City Councilmembers, City Treasurer, City Manager, Finance Director, Assistant Finance Director, and any other officers or employees of the City designated in writing by the City Manager to the Board, are hereby appointed to represent the City of Redlands with authority to examine sales, use and transactions tax records of the Board pertaining to sales, use and transactions 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, use and transactions taxes by the Board pursuant to that contract.

Section 2. That the Mayor, Mayor Pro Tem, City Councilmembers, City Treasurer, City Manager, Finance Director, Assistant Finance Director, and any other officers or employees of the City designated in writing by the City Manager to the Board, are hereby appointed to represent the City with authority to examine those sales, use and transactions tax records of the Board, for purposes related to the following governmental functions of the City:

- A. City administration
- B. Revenue management and budgeting

C. Community and economic development

D. Business license tax administration

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

Section 3. That Hinderliter, de Llamas & Associates is hereby designated to examine the sales, use and transactions tax records of the Board pertaining to sales, use and transactions taxes collected for the City by the Board. The entity designated by this section meets all of the following conditions:

A. has an existing contract with the City to examine those sales, use and transactions tax records;

B. is required by that contract to disclose information contained in, or derived from, those sales, use and transactions tax records only to the officer or employee authorized under Sections 1 or 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; and

D. is prohibited by that contract from retaining the information contained in, or derived from those sales, use and transactions tax records, after that contract has expired.

Section 4. The information obtained by examination of Board records shall be used only for purposes related to the collection of City sales, use and transactions taxes by the Board pursuant to the contract between the City and the Board and for purposes relating to the governmental functions of the City listed in section 2 of this resolution.

Section 5. That Resolution No. 4125 is hereby rescinded.

ADOPTED, SIGNED AND APPROVED this 3rd day of July, 2012.



Pete Aguilar, Mayor

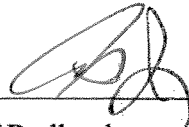
ATTEST:



Sam Irwin, City Clerk

I, Sam Irwin, City Clerk of Redlands, hereby certify that the foregoing Resolution No. 7184 was duly adopted by the City Council at a regular meeting thereof, held on the 3rd day of July, 2012, by the following vote:

AYES: Councilmembers Harrison, Bean, Foster; Mayor Aguilar
NOES: None
ABSENT: Councilmember Gardner
ABSTAIN: None



Sam Irwin, City of Redlands