

OFFICE OF THE CITY ATTORNEY  
CHARLES PARKIN, City Attorney  
411 West Ocean Boulevard, 9th Floor  
Lana Beach, CA 90802-4664

1 RESOLUTION NO. RES-19-0194

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3 A RESOLUTION OF THE CITY COUNCIL OF THE  
4 CITY OF LONG BEACH DESIGNATING MUNISERVICES,  
5 LLC DBA AVENU MUNISERVICES, LLC TO EXAMINE  
6 SALES, USE, OR TRANSACTIONS AND USE TAX  
7 RECORDS OF THE CITY OF LONG BEACH

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9 WHEREAS, pursuant to California Revenue and Taxation Code Section  
10 7200 et seq., the City of Long Beach has adopted a sales and use tax ordinance which  
11 imposes a tax and provides that the State Board of Equalization can administer and  
12 collect such tax; and

13 WHEREAS, in addition, on July 19, 2016, the City Council authorized a  
14 contract with the State Board of Equalization, now known as the California Department of  
15 Tax and Finance Administration ("CDTFA") to perform all functions incident to the  
16 administration and collection of the Transactions and Use Tax adopted by the voters and  
17 the local sales and use taxes; and

18 WHEREAS, pursuant to California Revenue and Taxation Code Section  
19 7056, the City of Long Beach may designate any officer, employee or other person to  
20 examine sales and use tax records of the CDTFA pertaining to the sales and use taxes  
21 collected for the City; and

22 WHEREAS, the CDTFA has requested a resolution specifically designating  
23 MuniServices, LLC dba Avenu MuniServices, LLC as the authorized entity to review  
24 records related to sales and transactions use taxes; and

25 WHEREAS, City deems it necessary for authorized representatives of City  
26 to examine confidential sales and transactions and use tax records of the CDTFA  
27 pertaining to sales and transactions and use taxes collected by the CDTFA for City; and

28 WHEREAS, Section 7056 of the California Revenue and Taxation Code

1 sets forth certain requirements and conditions for the disclosure of CDTFA records and  
2 establishes criminal penalties for the unlawful disclosure of information contained in, or  
3 derived from sales or transactions and use tax records of the CDTFA; and

4 WHEREAS, Section 7056 of the California Revenue and Taxation Code  
5 requires that any person designated by City shall have an existing contract to examine  
6 City's sales and transactions and use tax records;

7 NOW, THEREFORE, the City Council of the City of Long Beach resolves as  
8 follows:

9 Section 1. That the Assistant Director of the Department of Financial  
10 Management, or other officer or employee of City designated in writing by the City  
11 Manager to CDTFA is hereby appointed to represent City with authority to examine all of  
12 the sales and transactions and use tax records of the CDTFA pertaining to sales and  
13 transactions and use taxes collected for City by the Board of Equalization pursuant to the  
14 contract between City and the CDTFA. Information obtained by examination of CDTFA  
15 records shall be used for purposes related to the collection of City's sales and  
16 transactions and use taxes by the CDTFA pursuant to the contract.

17 Section 2. That the Assistant Director of the Department of Financial  
18 Management, or other officer or employee of City designated in writing by the City  
19 Manager to the CDTFA, is also hereby appointed to represent City with the authority to  
20 examine those sales and transactions and use tax records of the CDTFA for purposes  
21 related to the following governmental functions of City:

- 22 A. Tracking and economic development;
- 23 B. Forecasting and budget related functions;
- 24 C. Detection of misallocations and deficiencies.

25 The information obtained by examination of CDTFA records shall be used  
26 only for those governmental functions of City listed above.

27 Section 3. That MuniServices, LLC dba Avenu MuniServices, LLC is  
28 hereby designated and authorized to examine all of the sales and transactions and use

1 tax records of the CDTFA pertaining to all sales and use taxes collected for City and any  
2 transaction and use taxes collected for City under the following Transactions and Use  
3 Tax Ordinances and any future Transactions and Use Tax Ordinances that may be  
4 enacted in the City. The person or entity designated by this Section meets all of the  
5 following conditions:

6           A.     Has an existing contract with City to examine sales and  
7 transactions and use tax records;

8           B.     Is required by that contract to disclose information contained  
9 in, or derived from those sales and transactions and use tax records only to  
10 an officer or employee authorized under Section 1 of this resolution to  
11 examine the information;

12           C.     Is prohibited by that contract from performing consulting  
13 services for a retailer during the term of that contract;

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

17           Section 4.   The information obtained by examination of CDTFA records  
18 shall be used only for purposes related to the collection of City's sales and transactions  
19 and use taxes by the CDTFA pursuant to the contracts between City and the CDTFA and  
20 for purposes relating to the governmental functions of City listed in Section 2 of this  
21 resolution.

22           Section 5.   This resolution shall take effect immediately upon its adoption  
23 by the City Council, and the City Clerk shall certify the vote adopting this resolution.

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I hereby certify that the foregoing resolution was adopted by the City Council of the City of Long Beach at its meeting of December 10, 2019, by the following vote:

Ayes: Councilmembers: Zendejas, Pearce, Price, Supernaw,  
Andrews, Uranga, Austin, Richardson.

Noes: Councilmembers: None.

Absent: Councilmembers: Mungo.

  
City Clerk

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