

OFFICE OF THE CITY ATTORNEY
DAWN MCINTOSH, City Attorney
411 W. Ocean Boulevard, 9th Floor
Long Beach, CA 90802

RESOLUTION NO. RES-23-0123

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LONG BEACH AUTHORIZING HINDERLITER, DE LAMAS & ASSOCIATES, DBA HDL COMPANIES, COMPANIES, TO EXAMINE ALL RECORDS RELATED TO SALES, USE, AND TRANSACTION AND USE TAX COLLECTED BY THE CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

WHEREAS, on July 19, 2016, the City Council authorized a contract with the California Department of Tax and Fee Administration (“CDTFA”) to perform all functions incident to the administration and collection of the Transactions and Use Tax adopted by the voters and the local sales and use taxes; and

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

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

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

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

Section 1. That the Director of the Department of Financial Management,

1 or other officer or employee of City designated in writing by the City Manager to the
2 California Department of Tax and Fee Administration is hereby appointed to represent City
3 with authority to examine all of the sales, use and transactions and use tax records of the
4 CDTFA pertaining to sales, use and transactions and use taxes collected for City by the
5 California Department of Tax and Fee Administration pursuant to the contract between City
6 and the CDTFA. Information obtained by examination of CDTFA records shall be used for
7 purposes related to the collection of City's sales, use and transactions and use taxes by
8 the CDTFA pursuant to the contract.

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

14 Section 3. Tracking and economic development;

15 Section 4. Forecasting and budget related functions;

16 Section 5. Detection of misallocations and deficiencies.

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

19 Section 6. That Hinderliter, De Llamas & Associates is hereby designated
20 and authorized to examine all of the sales, use and transactions and use tax records of the
21 CDTFA pertaining to all sales and use taxes collected for City and any transaction and use
22 taxes collected for City under the following Transactions and Use Tax Ordinances and any
23 future Transactions and Use Tax Ordinances that may be enacted in the City: Measure A
24 - Effective January 1, 2023. The person or entity designated by this Section meets all of
25 the following conditions:

26 A. Has an existing contract with City to examine sales, use and
27 transactions and use tax records;

28 B. Is required by that contract to disclose information contained in, or

1 derived from those sales, use and transactions and use tax records only to an officer or
2 employee authorized under Section 1 of this resolution to examine the information;

3 C. Is prohibited by that contract from performing consulting services for
4 a retailer during the term of that contract; and

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

8 Section 7. The information obtained by examination of CDTFA records
9 shall be used only for purposes related to the collection of City's sales, used and
10 transactions and use taxes by the CDTFA pursuant to the contracts between City and the
11 CDTFA and for purposes relating to the governmental functions of City listed in Section 2
12 of this resolution.

13 Section 8. This resolution shall take effect immediately upon its adoption
14 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 September 5, 2023, by the following vote:

Ayes: Councilmembers: Zendejas, Allen, Duggan, Supernaw,
Kerr, Saro, Austin, Ricks-Oddie.

Noes: Councilmembers: None.

Absent: Councilmembers: Uranga.

Recusal(s): Councilmembers: None.


City Clerk

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