

OFFICE OF THE CITY ATTORNEY
CHARLES PARKIN, City Attorney
333 West Ocean Boulevard, 11th Floor
Long Beach, CA 90802-4664

1 RESOLUTION NO. RES-17-0062

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3 A RESOLUTION OF THE CITY COUNCIL OF THE
4 CITY OF LONG BEACH AMENDING RESOLUTION NO.
5 RES-16-0062 DESIGNATING MUNISERVICES, LLC TO
6 EXAMINE SALES OR TRANSACTIONS AND USE TAX
7 RECORDS OF THE CITY OF LONG BEACH

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9 WHEREAS, on July 19, 2016, the City Council authorized a contract with
10 the State Board of Equalization ("Board") to perform all functions incident to the
11 administration and collection of the Transactions and Use Tax adopted by the voters and
12 the local sales and use taxes; and

13 WHEREAS, on July 19, 2016, the City Council adopted Resolution No.
14 RES-16-0062, authorizing the City Council to designate MuniServices, LLC as an
15 authorized City consultant to examine sales and use tax records of the City; and

16 WHEREAS, the Board has requested a resolution specifically designating
17 MuniServices, LLC as the authorized entity to review records related to Measure A; and

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

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

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

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

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

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

- 16 A. Tracking and economic development;
- 17 B. Forecasting and budget related functions;
- 18 C. Detection of misallocations and deficiencies.

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

21 Section 3. That MuniServices, LLC is hereby designated and authorized
22 to examine all of the sales and transactions and use tax records of the Board pertaining
23 to all sales and use taxes collected for City and any transaction and use taxes collected
24 for City under the following Transactions and Use Tax Ordinances and any future
25 Transactions and Use Tax Ordinances that may be enacted in the City: Measure A
26 (LBTG) - Effective January 1, 2017. The person or entity designated by this Section
27 meets all of the following conditions:

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

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

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

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

12 Section 4. The information obtained by examination of Board records
13 shall be used only for purposes related to the collection of City's sales and transactions
14 and use taxes by the Board pursuant to the contracts between City and the Board and for
15 purposes relating to the governmental functions of City listed in Section 2 of this
16 resolution.

17 Section 5. This resolution shall take effect immediately upon its adoption
18 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 June 20, 2017, by the following vote:

Ayes: Councilmembers: Gonzalez, Pearce, Price, Supernaw,
Mungo, Uranga, Austin, Richardson.

Noes: Councilmembers: None.

Absent: Councilmembers: Andrews.


City Clerk

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