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R-16

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November 11, 2014

HONORABLE MAYOR AND CITY COUNCIL
City of Long Beach
California

RECOMMENDATION:

Adopt resolution authorizing specific City officers and employees and the City's revenue consultant to examine confidential sales and use tax records. (Citywide)

DISCUSSION:

Pursuant to your request on October 21, 2014, this resolution has been prepared and is submitted for your consideration.

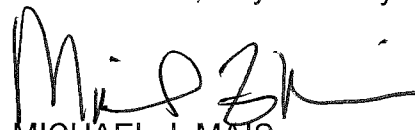
SUGGESTED ACTION:

Approve recommendation.

Very truly yours,

CHARLES PARKIN, City Attorney

By


MICHAEL J. MAIS
Assistant City Attorney

MJM:kjm

Attach.

A14-01760

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RESOLUTION NO.

A RESOLUTION OF THE CITY COUNCIL OF THE
CITY OF LONG BEACH AUTHORIZING SPECIFIC CITY
OFFICERS AND EMPLOYEES AND THE CITY'S REVENUE
CONSULTANT TO EXAMINE CONFIDENTIAL
TRANSACTION (SALES) AND USE TAX RECORDS

WHEREAS, pursuant to the Charter of the City of Long Beach, the City of
Long Beach entered into a contract with the State Board of Equalization to perform all
functions incident to the administration and collection of local sales and use taxes; and

WHEREAS, the City Council of the City of Long Beach 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 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 and use tax records of the Board;

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

Section 1. That the City Manager and the City's City Auditor or any
assistant or employee of such officers designated in writing by the City Manager or the
City Auditor 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

1 use taxes by the Board pursuant to that contract.

2 Section 2. That the City Manager and the City Attorney, or other officer
3 of employee of the City designated in writing by the City Manager or the City Attorney to
4 the Board, is hereby appointed to represent the City with authority to examine those sales
5 and use tax records of the Board, for purposes related to the following governmental
6 functions of the City:

- 7 (a) Financial Planning;
- 8 (b) Economic Development;
- 9 (c) Business tax compliance.

10 Furthermore, allow the City Attorney to determine, on a case-by-case basis,
11 when access to retailer-specific sales tax data is appropriate for elected officials for policy
12 formation and decision-making related to the above governmental functions, and grant
13 said access.

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

16 Section 3. That MuniServices, LLC is hereby designated to examine the
17 sales and use tax records of the Board pertaining to sales and use taxes collected for the
18 City of Long Beach by the Board. The person or entity designated by this section meets
19 all of the following conditions:

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

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

5 Section 4. That this resolution supersedes all prior resolutions of the City
6 Council of the City of Long Beach adopted pursuant to subdivision (b) of Revenue and
7 Taxation Code section 7056.

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

10
11 I hereby certify that the foregoing resolution was adopted by the City
12 Council of the City of Long Beach at its meeting of _____, 2014, by the
13 following vote:

14
15 Ayes: Councilmembers: _____

16 _____

17 _____

18 _____

19 Noes: Councilmembers: _____

20 _____

21 Absent: Councilmembers: _____

22 _____

23 _____

24
25 _____
26 City Clerk
27
28