

OFFICE OF THE CITY ATTORNEY
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1 RESOLUTION NO. RES-14-0101

2
3 A RESOLUTION OF THE CITY COUNCIL OF THE
4 CITY OF LONG BEACH AUTHORIZING SPECIFIC CITY
5 OFFICERS AND EMPLOYEES AND THE CITY'S REVENUE
6 CONSULTANT TO EXAMINE CONFIDENTIAL
7 TRANSACTION (SALES) AND USE TAX RECORDS
8

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

12 WHEREAS, the City Council of the City of Long Beach deems it desirable
13 and necessary for authorized representatives of the City to examine confidential sales
14 and use tax records of the State Board of Equalization pertaining to sales and use taxes
15 collected by the Board for the City pursuant to that contract; and

16 WHEREAS, section 7056 of the California Revenue and Taxation Code
17 sets forth certain requirements and conditions for the disclosure of Board records, and
18 establishes criminal penalties for the unlawful disclosure of information contained in, or
19 derived from, the sales and use tax records of the Board;

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

22 Section 1. That the City Manager and the City's City Auditor or any
23 assistant or employee of such officers designated in writing by the City Manager or the
24 City Auditor to the State Board of Equalization (hereafter referred to as Board), is hereby
25 appointed to represent the City with authority to examine sales and use tax records of the
26 Board pertaining to sales and use taxes collected for the City by the Board pursuant to
27 the contract between the City and the Board. The information obtained by examination of
28 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.

