

RESOLUTION NO. 24-107

**A RESOLUTION OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF SANTA BARBARA
AUTHORIZING THE EXAMINATION OF SALES
AND TRANSACTIONS AND USE TAX RECORDS**

WHEREAS, the County of Santa Barbara (“County”) contracts with the California Department of Tax and Fee Administration (“CDTFA”) to perform all functions incident to the administration and collection of local sales and use taxes and local transactions and use taxes; and

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

WHEREAS, on November 6, 2018, the Board of Supervisors of the County adopted Resolution No. 18-273, which authorized examination of sales taxes and transaction and use tax records by certain County employees and by Hinderliter, de Llamas & Associates (“HdL”); and

WHEREAS, the Board of Supervisors of the County desires for this updated resolution to supersede Resolution 18-273; and

WHEREAS, Section 7056 et seq. 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 and 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 the County shall have an existing contract to examine the County’s sales and transactions and use tax records; and

WHEREAS, the County has contracted with HdL to assist the County with sales tax and economic analysis, allocation and audit recovery services, and other consulting services; and

WHEREAS, the County has contracted with Civitas Advisors, Inc. (“Civitas”) to examine the County’s sales and transaction and use tax records for purposes related to a wine business improvement district.

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of the County of Santa Barbara as follows:

1. The recitals set forth herein are adopted by the Board of Supervisors as findings and they are true and correct.

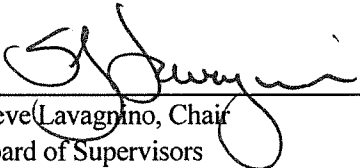
2. The Santa Barbara County Executive Officer (“CEO”), Santa Barbara County Auditor-Controller (“AC”), and Santa Barbara County Treasurer-Tax Collector (“TTC”), or other officers or employees of the County designated in writing by the CEO, AC or TTC are hereby appointed to represent the County with authority to examine all of the sales or transactions and use tax records of the CDTFA pertaining to sales and transaction and use taxes collected for the County by the CDTFA pursuant to the contract between the County and the CDTFA under the Bradley-Burns Uniform Local Sales and Use Tax Law or the Transactions and Use Tax Law. The information obtained by examination of CDTFA records shall be used only for purposes related to the collection of County sales and transactions and use taxes by the CDTFA pursuant to the contract, or for other governmental purposes as described in Section 3.
3. The CEO, AC, and TTC, or other officers or employees of the County designated in writing by the CEO, AC, or TTC, are hereby appointed to represent the County with authority to examine those sales and transactions and use tax records of the CDTFA, for purposes related to the following governmental functions of the County:
 - a. County Administration
 - b. Revenue Management and Budgeting
 - c. Community and Economic Development
 - d. Business Improvement Districts
4. HdL is hereby designated to examine the sales and transactions and use tax records of the CDTFA pertaining to sales and transactions and use taxes collected for the County by the CDTFA. The Board of Supervisors certifies that the person or entity designated by this section meets all of the following conditions:
 - a. Has an existing contract with the County to examine sales and transactions and use tax records;
 - b. Is required by that contract to disclose information contained in, or derived from, those sales and transactions and use tax records only to an officer or employee authorized under Section 2 of this resolution to examine the information;
 - c. Is prohibited by that contract from performing consulting services for a retailer during the term of that contract; and
 - d. Is prohibited by that contract from retaining the information contained in, or derived from those sales and transactions and use tax records after that contract has expired.
5. Civitas Advisors, Inc. (“Civitas”) Account Manager is hereby designated to examine the sales and transactions and use tax records of the CDTFA pertaining to sales and transactions and use taxes collected for the County by the CDTFA related to the wine

industry and use such records for purposes related to a wine business improvement district. The Board of Supervisors certifies that the person or entity designated by this section meets all of the following conditions:

- a. Has an existing contract with the County to examine sales and transactions and use tax records;
 - b. Is required by that contract to disclose information contained in, or derived from, those sales and transactions and use tax records only to an officer or employee authorized under Section 2 of this resolution to examine the information;
 - c. Is prohibited by that contract from performing consulting services for a retailer during the term of that contract; and
 - d. Is prohibited by that contract from retaining the information contained in, or derived from those sales and transactions and use tax records, after that contract has expired.
6. Information obtained by examination of CDTFA records shall be used only for purposes related to the collection of the County's sales and transactions and use taxes by the CDTFA pursuant to the contract between the County and the CDTFA, or for purposes related to other governmental functions of the County set forth in this resolution.
 7. This resolution supersedes Resolution No. 18-273.
 8. This resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED by the Board of Supervisors of the County of Santa Barbara, State of California, this 7th day of May 2024, by the following vote:

AYES: Supervisors Williams, Capps, Hartmann, Nelson and Lavagnino
NOS: None
ABSTAIN: None
ABSENT: None



Steve Lavagnino, Chair
Board of Supervisors

ATTEST:
MONA MIYASATO
COUNTY
EXECUTIVE OFFICER
CLERK OF THE BOARD

By: *Shirley LaGuerra*
Deputy Clerk of the Board

APPROVED AS TO FORM:
RACHEL VAN MULLEM
COUNTY COUNSEL

By: DocuSigned by:
Anne Kerson
67B265491888420...
Deputy County Counsel

APPROVED AS TO ACCOUNTING FORM:
BETSY SCHAFFER
AUDITOR CONTROLLER

By: DocuSigned by:
Betsy Schaffer
0870CEA15901943F...
Deputy