

Attachment A

Resolution: Authorizing Examination of Sales, Use and
Transactions Tax Records

RESOLUTION OF THE BOARD OF SUPERVISORS OF THE
COUNTY OF SANTA BARBARA, STATE OF CALIFORNIA

IN THE MATTER OF AUTHORIZING) RESOLUTION NO. 18-
EXAMINATION OF SALES, USE AND)
TRANSACTIONS TAX RECORDS)

WHEREAS, pursuant to Ordinance 1069, passed, approved and adopted on the 26th day of October 1959, the County of Santa Barbara 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 Taxpayer Transparency and Fairness Act of 2017, which took effect July 1, 2017, restructured the State Board of Equalization and transferred the functions incident to the administration and collection of local sales, use and transaction taxes to the newly established California Department of Tax and Fee Administration; and

WHEREAS, the Board of Supervisors of the County of Santa Barbara deems it desirable and necessary for authorized representatives of the County to examine confidential sales, use and transactions tax records of the Department of Tax and Fee Administration pertaining to sales, use and transactions taxes collected by the Department for the County pursuant to that contract; and

WHEREAS, Section 7056 et. seq. of the California Revenue and Taxation Code sets forth certain requirements and conditions for the disclosure of Department of Tax and Fee Administration records, and establishes criminal penalties for the unlawful disclosure of information contained in, or derived from, the sales, use and transactions tax records of the Department.

NOW, THEREFORE, THE BOARD OF SUPERVISORS OF THE COUNTY OF SANTA BARBARA HEREBY RESOLVES AS FOLLOWS:

Section 1. That the County Executive Officer, Auditor-Controller, or other officer or employee of the County designated in writing by the County Executive Officer or Auditor-Controller to the Department of Tax and Fee Administration (hereafter referred to as Department), is hereby appointed to represent the County of Santa Barbara with authority to examine sales, use and transactions tax records of the Department pertaining to sales, use and transactions taxes collected for the County by the Department pursuant to the contract between the County and the Department. The information obtained by examination of Department records shall be used only for purposes related to the collection of County sales, use and transactions taxes by the Department pursuant to that contract.

Section 2. That the County Executive Officer, Auditor-Controller, or other officer or employee of the County designated in writing by the County Executive Officer or Auditor-Controller to the Department, is hereby appointed to represent the County with authority to examine those sales, use and transactions tax records of the Department, for purposes related to the following governmental functions of the County:

- a) County Administration
- b) Revenue Management and Budgeting
- c) Community and Economic Development

The information obtained by examination of Department records shall be used only for those governmental functions of the County listed above.

Section 3. That Hinderliter, de Llamas & Associates is hereby designated to examine the sales, use and transactions tax records of the Department pertaining to sales, use and transactions taxes collected for the County by the Department. The person or entity designated by this section meets all of the following conditions:

- a) has an existing contract with the County to examine those sales, use and transactions tax records;
- b) is required by that contract to disclose information contained in, or derived from, those sales, use and transactions tax records only to an officer or employee authorized under Sections 1 or 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, use and transactions tax records, after that contract has expired.

The information obtained by examination of Department records shall be used only for purposes related to the collection of County sales, use and transactions taxes by the Department pursuant to the contract between the County and the Department and for purposes relating to the governmental functions of the County listed in section 2 of this resolution.

Section 4. The Board of Supervisors certifies that the contract with Hinderliter, de Llamas & Associates meets the requirements set forth above and in Section 7056(b)(1) of the Revenue and Taxation Code.

PASSED, APPROVED AND ADOPTED by the Board of Supervisors of the County of Santa Barbara, State of California this ____ day of November 2018 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

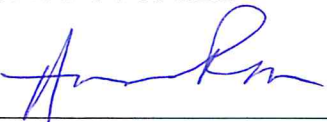
DAS WILLIAMS, CHAIR
BOARD OF SUPERVISORS

ATTEST:


MONA MIYASATO
COUNTY EXECUTIVE OFFICER
CLERK OF THE BOARD

By: _____
Deputy

APPROVED AS TO FORM:
MICHAEL C. GHIZZONI
COUNTY COUNSEL

By:  _____
Deputy County Counsel

APPROVED AS TO FORM:
THEODORE A. FALLATI, CPA
AUDITOR-CONTROLLER

By:  _____