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RESOLUTION NO.

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF RIVERSIDE, CALIFORNIA, DESIGNATING HINDERLITER, DE LLAMAS AND ASSOCIATES, AND CERTAIN CITY OFFICIALS AND EMPLOYEES, AS AUTHORIZED CITY REPRESENTATIVES TO EXAMINE TRANSACTIONS AND USE TAX RECORDS.

WHEREAS, pursuant to Ordinance No. 7354 of the City of Riverside (the “Transactions and Use Tax Ordinance”) and Section 7270 of the Revenue and Taxation Code, the City entered into a contract with the California Department of Tax and Fee Administration (CDTFA) to perform all functions incident to the administration and operation of the Transactions and Use Tax Ordinance; and

WHEREAS, the City deems it desirable and necessary for authorized representatives of the City to examine confidential transactions and use tax records of the CDTFA pertaining to transactions and use taxes collected by the CDTFA for the City pursuant to that contract; and

WHEREAS, pursuant to California Revenue and Taxation Code Section 7056 the City may, by resolution, designate any officer, employee, or any other person to examine all of the transactions and use tax records of the CDTFA pertaining to transactions and use taxes collected by the CDTFA for the City pursuant to that contract; and

WHEREAS, pursuant to California Revenue and Taxation Code Section 7056, the City of Riverside has entered into an agreement for transactions and use tax audit and information services with the firm of Hinderliter, De Llamas and Associates, a California corporation, and to designate Hinderliter, De Llamas and Associates as an authorized consultant to examine such transactions and use tax records maintained by the CDTFA on behalf of the City of Riverside; and

WHEREAS, Section 7056 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, the transactions and use tax records of the CDTFA; and

WHEREAS, all legal prerequisites prior to the adoption of this Resolution have been met;

NOW THEREFORE, BE IT RESOLVED by the City Council of the City of Riverside, as follows:

1 Section 1. The City of Riverside (“City”) City Manager, Chief Financial Officer/City
2 Treasurer, and other officers or employees of City as designated in writing to the CDTFA by the City
3 Manager or Chief Financial Officer/City Treasurer, are hereby appointed and authorized to examine
4 all of the confidential transactions and use tax records of the CDTFA pertaining to transactions and
5 use taxes collected by the CDTFA for the City pursuant to the contract between the City and the
6 CDTFA. The examination of such transactions and use tax records by such City officers and
7 employees shall be only for purposes related to the collection of such transactions and use taxes by
8 the CDTFA for the City and for purposes related to City budget preparation and administration, and
9 specific redevelopment projects.

10 Section 2. In all respects as set forth above, the City Council of the City of Riverside hereby
11 certifies to the CDTFA that Hinderliter, De Llamas and Associates has been, and is, appointed and
12 authorized as a designated representative of the City to examine all of the confidential transactions
13 and use tax records of the CDTFA pertaining to transactions and use taxes collected by the CDTFA
14 for the City pursuant to the contract between the City and the CDTFA. The examination of such
15 transactions and use tax records shall be only for purposes related to the collection of such transactions
16 and use taxes by the CDTFA for the City and for purposes related to City budget preparation and
17 administration, and specific redevelopment projects.

18 Section 3. Pursuant to certain requirements and conditions set forth in California Revenue and
19 Taxation Code Section 7056 (b), this City Council hereby certifies that Hinderliter, De Llamas and
20 Associates (hereinafter referred to as “Consultant”) meets all of the following conditions:

21 (a) Consultant has an existing contract with the City to examine transactions and use tax
22 records;

23 (b) Consultant is required by that contract to disclose information contained in, or derived
24 from, those transactions and use tax records only to those officers or employees of the City who are
25 authorized by this resolution to examine the information;

26 (c) Consultant is prohibited by that contract from performing consulting services for a
27 retailer during the term of that contract; and
28

1 (d) Consultant is prohibited by that contract from retaining the information contained in,
2 or derived from, those transactions and use tax records after that contract have expired.

3 Section 4. The City Clerk shall certify to the adoption of this Resolution.

4 ADOPTED by the City Council this _____ day of _____, 2021.

5
6 _____
7 PATRICIA LOCK DAWSON
8 Mayor of the City of Riverside

9 Attest:

10 _____
11 DONESIA GAUSE
12 City Clerk of the City of Riverside

13
14 I, Donesia Gause, City Clerk of the City of Riverside, California, hereby certify that the
15 foregoing resolution was duly and regularly adopted at a meeting of the City Council of said City at
16 its meeting held on the _____ day of _____, 2021, by the following vote, to wit:

17 Ayes:

18 Noes:

19 Absent:

20 Abstain:

21
22 IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the
23 City of Riverside, California, this _____ day of _____, 2021.

24
25 _____
26 DONESIA GAUSE
27 City Clerk of the City of Riverside

28 21-0661 RBK