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RESOLUTION NO.

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF RIVERSIDE, CALIFORNIA, AUTHORIZING THE EXAMINATION OF TRANSACTIONS (SALES) AND USE TAX RECORDS

WHEREAS, pursuant to Ordinance No. 7354 of the City of Riverside hereinafter called City and Section 7270 of the Revenue and Taxation Code, the City entered into a contract with the State Board of Equalization 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 State Board of Equalization pertaining to transactions and use taxes collected by the Board for the City pursuant to that contract; and

WHEREAS, Section 7056 of the Revenue and Taxation Code sets forth certain requirements and conditions for the disclosure of Board of Equalization records and establishes criminal penalties for the unlawful disclosure of information contained in or derived from, the transactions and use tax records of the Board.

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

Section 1: That the City Manager, Assistant City Managers, and/or Chief Financial Officer/Treasurer or other officer or employee of the City designated in writing by the City Manager, Assistant City Managers, and/or Chief Financial Officer/Treasurer to the State Board of Equalization (hereafter referred to as Board) is hereby appointed to represent the City with authority to examine transactions and use tax records of the Board pertaining to transactions 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 the City’s transactions and use taxes by the Board pursuant to the contract.

Section 2: That Hinderliter, De Llamas & Associates, a California corporation, is hereby designated to examine the transactions and use tax records of the Board of Equalization pertaining to

1 transactions and use taxes collected for the City by the Board. The person or entity designated by  
2 this section meets all of the following conditions:

- 3 a) has an existing contract with the City to examine those transactions and use tax  
4 records;
- 5 b) is required by that contract to disclose information contained in, or derived from those  
6 transactions and use tax records only to the officers or employees authorized under Section 1  
7 of this Resolution to examine the information;
- 8 c) is prohibited by that contract from performing consulting services for a retailer during  
9 the term of that contract;
- 10 d) is prohibited by that contract from retaining the information contained in, or derived  
11 from those transactions and use tax records after that contract has expired.

12 Section 3: That the information obtained by examination of Board records shall be used  
13 only for purposes related to the collection of City's transactions and use taxes by the Board pursuant  
14 to the contracts between the City and Board.

15 ADOPTED by the City Council this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

18 \_\_\_\_\_  
19 WILLIAM R. BAILEY, III  
20 Mayor of the City of Riverside

21 Attest:

22 \_\_\_\_\_  
23 COLLEEN J. NICOL  
24 City Clerk of the City of Riverside  
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1 I, Colleen J. Nicol, City Clerk of the City of Riverside, California, hereby certify that the  
2 foregoing resolution was duly and regularly adopted at a meeting of the City Council of said City at  
3 its meeting held on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, by the following vote, to wit:

4 Ayes:

5 Noes:

6 Absent:

7 Abstain:

8  
9 IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the  
10 City of Riverside, California, this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

11  
12 \_\_\_\_\_  
13 COLLEEN J. NICOL  
14 City Clerk of the City of Riverside

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