

# City Council Memorandum

TO: HONORABLE MAYOR AND CITY COUNCIL DATE: MAY 18, 2021

FROM: FINANCE DEPARTMENT WARDS: ALL

SUBJECT: DESIGNATION OF PARTIES AUTHORIZED TO EXAMINE SALES AND USE TAX

**RECORDS** 

#### **ISSUE:**

Adopt a Resolution modifying the list of City officials authorized to examine sales and use tax records.

#### **RECOMMENDATION:**

That the City Council:

- Adopt the attached Resolution designating a City consultant and certain City Officials and employees as the authorized City representatives to examine sales and use tax records and repealing Resolution Nos. 11449, 17297, 22482, and 23138; and
- 2. Authorize the City Manager or Chief Financial Officer/City Treasurer to execute any documents required to effectuate the resolution.

#### **BACKGROUND:**

State law requires a resolution to be adopted designating parties having access to sales and use tax records. The City periodically updates the California State Board of Equalization with a list of consultants, City officers, and City employees who are authorized to view tax records. Designations previously made in Resolution Nos. 11449, 17297, 22482, and 23138 will be repealed.

### **DISCUSSION:**

The City will authorize through the attached resolution the City's current tax consultant and certain City officials and employees to view sales and use tax records. The Resolution authorizes the City Manager or the Chief Financial Officer to grant access to City staff as necessary to perform their job responsibilities.

## **FISCAL IMPACT**:

There is no fiscal impact associated with this report.

Prepared by: Kristie Thomas, Assistant Chief Financial Officer

Certified as to

availability of funds: Edward Enriquez, Chief Financial Officer/Treasurer

Approved by: Moises Lopez, Deputy City Manager Approved as to form: Kristi J. Smith, Interim City Attorney

Attachment: Resolution