

1 RESOLUTION NO.

2 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF RIVERSIDE,
3 CALIFORNIA, DESIGNATING HINDERLITER, DE LLAMAS AND
4 ASSOCIATES, AND CERTAIN CITY OFFICIALS AND EMPLOYEES, AS
5 AUTHORIZED CITY REPRESENTATIVES TO EXAMINE SALES AND
6 USE TAX RECORDS, AND REPEALING RESOLUTIONS NO. 11449,
7 17297, 22482, AND 23138.

8 WHEREAS, pursuant to California Revenue and Taxation Code Section 7200, et seq., the City
9 of Riverside has adopted a sales and use tax ordinance, being Riverside Municipal Code Chapter 3.08,
10 which imposes a sales and use tax, and pursuant to which it has entered into a contract with the State
11 Board of Equalization ("Board") for the Board to perform all functions incident to the administration
12 and collection of local sales and use taxes; and

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

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

22 WHEREAS, Section 7056 of the California Revenue and Taxation Code sets forth certain
23 requirements and conditions for the disclosure of Board records, and establishes criminal penalties for
24 the unlawful disclosure of information contained in, or derived from, the sales and use tax records of
25 the Board; and

26 WHEREAS, all legal prerequisites prior to the adoption of this Resolution have occurred;

27 NOW THEREFORE, BE IT RESOLVED by the City Council of the City of Riverside, as
28 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 by the City Manager or
3 Chief Financial Officer/City Treasurer to the Board, are hereby appointed and authorized to examine
4 all of the confidential sales and use tax records of the Board pertaining to sales and use taxes collected
5 for the City by the Board pursuant to the contract between the City and the Board. The examination
6 of such sales and use tax records by such City officers and employees shall be only for purposes related
7 to the collection of such sales and use taxes by the Board for the City and for purposes related to City
8 budget preparation and administration, and specific redevelopment projects.

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

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

- 20 (a) Consultant has an existing contract with the City to examine sales and use tax records;
21 (b) Consultant is required by that contract to disclose information contained in, or derived
22 from, those sales and use tax records only to those officers or employees of the City who are authorized
23 by this resolution to examine the information;
24 (c) Consultant is prohibited by that contract from performing consulting services for a
25 retailer during the term of that contract; and
26 (d) Consultant is prohibited by that contract from retaining the information contained in,
27 or derived from, those sales and use tax records after that contract have expired.
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Section 4. Resolutions No. 11449, 17297, 22482, and 23138 are hereby repealed.

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Section 5. The City Clerk shall certify to the adoption of this Resolution.
ADOPTED by the City Council this _____ day of _____, 2021.

PATRICIA LOCK DAWSON
Mayor of the City of Riverside

Attest:

DONESIA GAUSE
City Clerk of the City of Riverside

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

Ayes:

Noes:

Absent:

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Abstain:

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

DONESIA GAUSE
City Clerk of the City of Riverside

21-0222 RBK 04/05/21