

**RESOLUTION NO. 24- \_\_\_\_\_**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MENIFEE, CALIFORNIA  
AUTHORIZING THE EXAMINATION OF THE CITY'S SALES AND USE TAX AND  
TRANSACTION AND USE TAX RECORDS.**

**WHEREAS**, pursuant to Ordinance No. 2008-04 and No. 2016-199 of the City of Menifee (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 Sales and Use Tax and the Transaction and Use Tax Ordinance; and,

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

**WHEREAS**, Section 7056 of the Revenues 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 sales and use tax and transaction and use tax records of the Board;

**NOW, THEREFORE, the City Council of the City of Menifee resolves as follows:**

**SECTION 1.** That the City Manager, Assistant City Manager, Chief Financial Officer (CFO) and Deputy Finance Director, or other officer or employee of the City of Menifee (hereafter referred to as City) designated in writing by either the City Manager or the Assistant City Manager to the State Board of Equalization (hereafter referred to as Board) is hereby appointed to represent the City with authority to examine sales and use tax and transaction and use tax records of the Board pertaining to sales and use tax and transaction 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 sales and use tax and transaction and use taxes by the Board pursuant to the contract.

**SECTION 2.** That the City Manager, Assistant City Manager, Chief Financial Officer (CFO), Deputy Finance Director or other officer or employee of the City designed in writing by the City Manager or Assistant City Manager to the Board of Equalization is hereby appointed to represent the City with authority to examine those sales and use tax and transaction and use tax records of the Board for purposes related to the following governmental functions of the City:

- a. Administrative
- b. Budgeting & Forecasting
- c. Economic Development
- d. Monetary Oversight
- e. Planning

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

**SECTION 3.** That Hinderliter, de Llamas (HdL) Companies is hereby designated to examine the sales and use tax and transaction and use tax records of the Board of Equalization pertaining to sales and use tax and transaction and use taxes collected for the City by the Board. The person or entity designated by this section meets all of the following conditions:

- a. Has an existing contract with the City to examine those sales and use tax and transaction and use tax records;
- b. Is required by that contract to disclose information contained in, or derived from those sales and use tax and transaction and use tax records only to the officer or employee authorized under Section 1 (or Section 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;
- d. Is prohibited by that contract from retaining the information contained in, or derived from those sales and use tax and transaction and use tax records after that contract has expired.

**BE IT FURTHER RESOLVED** that the information obtained by examination of Board records shall be used only for purposes related to the collection of City's sales and use tax and transaction and use taxes by the Board pursuant to the contracts between the City and Board.

**PASSED, APPROVED AND ADOPTED** this 5<sup>th</sup> day of June 2024.

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Bill Zimmerman, Mayor

Attest:

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Stephanie Roseen, Acting City Clerk

Approved as to form:

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Jeffrey T. Melching, City Attorney