

## RESOLUTION R20XX-XX

### A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MANTECA AUTHORIZING EXAMINATION OF SALES OR TRANSACTIONS AND USE TAX RECORDS

WHEREAS, The City of Manteca (City) entered into a contract with the California Department of Tax and Fee Administration (Department) to perform all functions incident to the administration and collection of sales or transactions and use taxes; and

WHEREAS, the City Council of the City of Manteca deems it desirable and necessary for authorized officers, employees and representatives of the City to examine confidential sales or transactions and use tax records of the Department pertaining to sales or transactions and use taxes collected by the Department for the City pursuant to that contract; and

WHEREAS, Section 7056 of the California Revenue and Taxation Code sets forth certain requirements and conditions for the disclosure of Department records, and Section 7056.5 of the California Revenue and Taxation Code establishes criminal penalties for the unlawful disclosure of information contained in, or derived from, the sales or transactions and use tax records of the Department;

NOW, THEREFORE, BE IT RESOLVED, BY THE CITY COUNCIL OF THE CITY OF MANTECA, AS FOLLOWS:

**Section 1.** That the City Manager, or other officer or employee of the City designated by the City Manager is hereby appointed to represent the City with authority to examine sales or transactions and use tax records of the Department pertaining to sales or transactions and use taxes collected for the City by the Department pursuant to the contract between the City and the Department.

**Section 2.** The information obtained by examination of Department records shall be used only for purposes related to the collection of City sales or transactions and use taxes by the Department pursuant to that contract, and for purposes related to the following governmental functions of the City:

- (a) Budget Development
- (b) Revenue Analysis and Forecasting
- (c) Economic Development
- (d) Economic Analysis
- (e) Strategic Planning and Innovation

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

**Section 3.** That Hinderliter, De Llamas & Associates dba HdL Companies (HdL Companies) is hereby designated to examine the sales or transactions and use tax records of the Department pertaining to sales or transactions and use taxes collected for the City by the Department. The person or entity designated by this section must meet all of the following conditions prior to examining the City's sales or transactions and use tax records:

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

**BE IT FURTHER RESOLVED** that the information obtained by examination of Department records shall be used only for purposes related to the collection of City sales or transactions and use taxes by the Department pursuant to the contract between the City and the Department and for those purposes relating to the governmental functions of the City listed in section 2 of this resolution.

**Section 4.** That this resolution supercedes all prior resolutions of the City Council of the City of Manteca adopted pursuant to subdivision (b) of Revenue and Taxation Code section 7056.

Introduced, approved and adopted this 17 day of December 2024.

ATTEST: (s) \_\_\_\_\_ (s) \_\_\_\_\_  
City Clerk Mayor

I, Cassandra Candini-Tilton, City Clerk of the City of Manteca, California, DO HEREBY CERTIFY that the foregoing resolution was duly introduced, approved and adopted by the City Council of the City of Manteca at a regular meeting of said Council held on the 17 day of December 2024, by the following roll call vote:

AYES:

NOES:

ABSENT:

(s) \_\_\_\_\_  
City Clerk