RESOLUTION NO. 22-021

A RESOLUTION OF THE CITY OF PACIFIC GROVE AUTHORIZING THE EXAMINATION OF TRANSACTIONS (SALES) AND USE TAX RECORDS

FINDINGS

1. WHEREAS, pursuant to Ordinance No. 21-032 of Pacific Grove hereinafter called District and Section 7270 of the Revenue and Taxation Code, the District entered into a contract with the California Department of Tax and Fee Administration (CDTFA) to perform all functions incident to the administration and operation of the Transactions and Use Tax Ordinance; and

2. WHEREAS, the District deems it desirable and necessary for authorized representatives of the District to examine confidential transactions and use tax records of the California Department of Tax and Fee Administration pertaining to transactions and use taxes collected by the Board for the District pursuant to that contract; and

3. WHEREAS, Section 7056 of the Revenue and Taxation Code sets forth certain requirements and conditions for the disclosure of California Department of Tax and Fee Administration 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 PACIFIC GROVE AS FOLLOWS:

Section 1. That the Administrative Services Director, Deputy Director of Finance, Management Analyst, Accountant, City Manager or other officer or employee of the District designated in writing by the City Manager or the Administrative Services Director (hereafter referred to as the CDTFA) is hereby appointed to represent the District with authority to examine transactions and use tax records of the CDTFA pertaining to transactions and use taxes collected for the District by the CDTFA pursuant to the contract between the District and the CDTFA. The information obtained by examination of CDTFA records shall be used only for purposes related to the collection of the District’s transactions and use taxes by the CDTFA pursuant to the contract.

2. That the Administrative Services Director, Deputy Director of Finance, Finance Manager, Management Analyst, Accountant, City Manager or other officer or employee of the District designated in writing by the City Manager or Administrative Services Director to the California Dept of Tax and Fee Administration is hereby appointed to represent the District with authority to examine those transactions and use tax records of the Board for purposes related to the following governmental functions of the District:

a) City administration;
b) Revenue management and budgeting;
c) Tracking of economic data;
d) Forecasting and budget related functions;
e) Detection of misallocations and deficiencies;
f) Community and economic development; and
g) Business license tax administration
The information obtained by examination of CDTFA records shall be used only for those governmental functions of the District listed above.

**BE IT FURTHER RESOLVED** that the information obtained by examination of Board records shall be used only for purposes related to the collection of District’s transactions and use taxes by the Board pursuant to the contracts between the District and Board.

**PASSED AND ADOPTED** BY THE COUNCIL OF THE CITY OF PACIFIC GROVE this 4th day of May, 2022.

**AYES:** Mayor Peake, Mayor Pro Tem McAdams, Councilmembers Coletti, Poduri, and Tomlinson.

**NOES:** None.

**ABSENT:** Councilmembers Amelio and Smith.

**APPROVED:**

**ATTEST:**

**DATED:** 5/5/2022

**APPROVED AS TO FORM:**

**Dated:**

**Bill Peake**

BILL PEAKE, Mayor

**Sandra Kandell**, City Clerk

**David C. Laredo**, City Attorney