

**SUBMITTAL TO THE BOARD OF SUPERVISORS
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**

418



FROM: Executive Office

**SUBMITTAL DATE:
April 10, 2014**

SUBJECT: Approval of Resolution No. 2014-093 Authorizing Examination of Sales, Use, and Transactions Tax Records [\$0 – All Districts]

RECOMMENDED MOTION: That the Board of Supervisors approve Resolution No. 2014-093 authorizing examination of sales, use, and transactions tax records pursuant to the provisions of Ordinance No. 438 and Revenue and Taxation Code Section 7056.

BACKGROUND:

On February 7, 1989, the Board approved Resolution No. 89-39 authorizing designated County staff and the County's sales tax consultant to examine sales, use, and transactions tax records to ensure proper administration and collection of these county revenues. On November 20, 2001, the Board approved Resolution No. 2001-357 updating that authorization and designations. A new contract for such consulting services is presented for Board approval on this current Board agenda, triggering the need to update the Board's designation of parties authorized to examine these records on behalf of the County. Resolution No. 2014-093 supersedes all previous resolutions authorizing such privileges.

Denise C. Harden
Denise C. Harden

Principal Management Analyst

FORM APPROVED COUNTY COUNSEL
BY: *Denise C. Harden* DATE: *4/10/14*
NEAL R. KIPNIS Departmental Concurrence

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost:	POLICY/CONSENT (per Exec. Office)
COST	\$	\$		\$	Consent <input type="checkbox"/> Policy <input checked="" type="checkbox"/>
NET COUNTY COST	\$	\$	\$	\$	
SOURCE OF FUNDS: NA				Budget Adjustment: NA	
				For Fiscal Year:	

C.E.O. RECOMMENDATION:

APPROVE

BY: *Ivan M. Chand*
Ivan M. Chand 4/30/2014

County Executive Office Signature

MINUTES OF THE BOARD OF SUPERVISORS

- A-30
- 4/5 Vote
- Positions Added
- Change Order

Prev. Agn. Ref.: 02/07/89 #3.4
11/20/01 #3.9

District: ALL

Agenda Number:

3-4

2 RESOLUTION NO. 2014-093

3 A RESOLUTION OF THE BOARD OF SUPERVISORS
4 OF THE COUNTY OF RIVERSIDE
5 AUTHORIZING EXAMINATION OF
6 SALES, USE AND TRANSACTIONS TAX RECORDS
7

8 WHEREAS, pursuant to Ordinance No. 438, the County of Riverside entered into a
9 contract with the California State Board of Equalization (hereafter referred to as "BOE") to
10 perform all functions incident to the administration and collection of local sales, use and
11 transactions taxes; and,

12 WHEREAS, the County Executive Officer of the County of Riverside deems it
13 desirable and necessary for authorized representatives of the County to examine confidential
14 sales, use and transactions tax records of the BOE pertaining to sales, use and transactions
15 taxes collected by the BOE for the County pursuant to that contract; and,

16 WHEREAS, Section 7056 of the California Revenue and Taxation Code sets forth
17 certain requirements and conditions for the disclosure of BOE records, and establishes
18 criminal penalties for the unlawful disclosure of information contained in, or derived from, the
19 sales, use and transactions tax records of the BOE.

20 NOW, THEREFORE, THE BOARD OF SUPERVISORS OF THE COUNTY OF
21 RIVERSIDE HEREBY RESOLVES AS FOLLOWS:

22 Section 1. That the County Executive Officer, or other officer or employee of the
23 County designated in writing by the County Executive Officer to the BOE, is hereby appointed

FORM APPROVED COUNTY COUNSEL
BY: *[Signature]* DATE: 4/22/14
NEAL R. KIPNIS

1 to represent the County of Riverside with authority to examine sales, use and transactions tax
2 records of the BOE pertaining to sales, use and transactions taxes collected for the County by
3 the BOE pursuant to the contract between the County and the BOE. The information obtained
4 by examination of BOE records shall be used only for purposes related to the collection of
5 County sales, use, and transactions taxes by the BOE pursuant to that contract.

6 Section 2. That the County Executive Officer, or other officer or employee of the
7 County designated in writing by the County Executive Officer to the BOE, is hereby appointed
8 to represent the County with authority to examine those sales, use and transactions tax records
9 of the BOE, for purposes related to the following governmental functions of the County:

- 10 (a) County administration;
- 11 (b) Revenue management and budgeting;
- 12 (c) Community and economic development;
- 13 (d) Business license tax administration; and,

14 The information obtained by examination of BOE records shall be used only for those
15 governmental functions of the County listed above.

16 Section 3. That Hinderliter, de Llamas & Associates is hereby designated by the
17 County to examine the sales, use and transactions tax records of the BOE pertaining to sales,
18 use and transactions taxes collected for the County by the BOE. The information obtained by
19 examination of BOE records shall be used only for purposes related to the collection of
20 County sales, use, and transactions taxes by the BOE pursuant to the contract between the
21 County and the BOE and for purposes relating to the governmental functions of the County
22 listed in Section 2 of this resolution. The person or entity designated by this section meets all
23 of the following conditions:

1 (a) Has an existing contract with the County to examine those sales, use and
2 transactions tax records;

3 (b) Is required by that contract to disclose information contained in, or derived
4 from, those sales, use and transactions tax records only to the officer or employee authorized
5 under Sections 1 or 2 of this resolution to examine the information;

6 (c) Is prohibited by that contract from performing consulting services for a retailer
7 during the term of that contract; and,

8 (d) Is prohibited by that contract from retaining the information contained in, or
9 derived from those sales, use, and transactions tax records, after that contract has expired.

10 Section 4. This resolution supersedes Resolution No. 2001-357 approved and adopted
11 on November 20, 2001.

12 Introduced, approved, and adopted this ____ day of _____, 2014.

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