

RESOLUTION NO. \_\_\_\_\_

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CHULA  
VISTA AUTHORIZING THE EXAMINATION OF TRANSACTIONS  
(SALES) AND USE TAX RECORDS

WHEREAS, pursuant to Ordinance No. 3415 of the City of Chula Vista 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

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 CDTFA for the District pursuant to that contract; and

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 CDTFA;

NOW, THEREFORE IT IS RESOLVED AND ORDERED AS FOLLOWS:

**Section 1.** That the City Manager, Assistant City Manager, Deputy City Manager, Director of Finance, and Revenue Manager or other officer or employee of the District designated in writing by the City Manager to the California Dept of Tax and Fee Administration (hereafter referred to as the CDTFA) are 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.

**\*Section 2.** That the Director of Finance, or other officer or employee of the District designated in writing by the City Manager to the CDTFA are hereby appointed to represent the District with authority to examine those transactions and use tax records of the CDTFA for purposes related to the following governmental functions of the District:

- a) Ensure all businesses within the District are in compliance with the Ordinance;
- b) Ensure timely collection of all revenues included within the Ordinance; and
- c) Ensure a responsive audit of the revenues is performed on an annual basis.

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

**\*Section 3.** That Hinderliter, de Llamas and Associates is hereby designated to examine the transactions and use tax records of the California Department of Tax and Fee Administration pertaining to transactions and use taxes collected for the District by the CDTFA. The person or entity designated by this section meets all of the following conditions:

- a) has an existing contract with the District to examine those transactions and use tax records;
- b) is required by that contract to disclose information contained in, or derived from those transactions 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 transactions and use tax records after that contract has expired.

NOW, THEREFORE BE IT FURTHER RESOLVED that the information obtained by examination of CDTFA records shall be used only for purposes related to the collection of District's transactions and use taxes by the CDTFA pursuant to the contracts between the District and CDTFA.

Presented by:

Approved as to form by:

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Gary Halbert  
City Manager

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Glen R. Googins  
City Attorney