

GARDEN GROVE CITY COUNCIL

RESOLUTION NO. 9095-12

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF GARDEN GROVE,
CALIFORNIA, AUTHORIZING THE EXAMINATION OF SALES AND USE TAX RECORDS
BY MUNICIPAL REVENUE ADVISORS, INCORPORATED

WHEREAS, pursuant to California Revenue and Taxation Code Section 7200, et seq., the City of Garden Grove (City) has entered into a contract with the State Board of Equalization (SBOE) to perform all functions incident to the administration and collection of local sales and use tax;

WHEREAS, the City Council of the City of Garden Grove deems it desirable and necessary for authorized representatives of the City to examine confidential sales and use tax records of the SBOE pertaining to the sales and use tax collected by the SBOE 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 SBOE records, and establishes criminal penalties for the unlawful disclosure of information contained in, or derived from, sales and use tax records of the SBOE.

NOW, THEREFORE IT IS HEREBY RESOLVED by the City Council of the City of Garden Grove, California, as follows:

Section 1. That the City Manager, the Finance Director, and other officers or employees of the City, designated in writing by the City Manager to the SBOE, are hereby appointed to represent the City with the authority to examine sales and use tax records of the SBOE pertaining to sales and use taxes collected for the City by the SBOE pursuant to the contract between the City and SBOE. The information obtained by the examination of SBOE records shall be used only for purposes related to the collection of City sales and use tax by the SBOE pursuant to that contract.

Section 2. That Municipal Revenue Advisors, Inc. (MRA), designated by the City Manager to the SBOE, is hereby appointed to represent the City with authority to examine those sales and use tax records of the SBOE, for the purposes related to the following governmental functions of the City:

- (a) Sales Tax, Use Tax and Economic Analysis;
- (b) Economic Development Meetings;
- (c) Other Ongoing Consultation.

The entity, designated in writing by the City Manager to the SBOE, meets all the following conditions:

- (i) has an existing contract with the City to examine those sales and use tax records;
- (ii) is required by that contract to disclose information contained in, or derived from, those sales and use tax records only to the officer or employee authorized under Section 1 of this Resolution to examine the information;
- (iii) is prohibited by that contract from performing consulting services for a retailer during the term of that contract; and
- (iv) is prohibited by that contract from retaining the information contained in, or derived from those sales and use tax records, after that contract has expired.

Section 3. The information obtained by the Municipal Revenue Advisors, Inc.'s examination of SBOE records shall be used only for the purposes related to the collection of City sales and use tax by the SBOE pursuant to the contract between the City and the SBOE.

Adopted this 28th day of February 2012.

ATTEST:

/s/ WILLIAM J. DALTON
MAYOR

/s/ KATHLEEN BAILOR, CMC
CITY CLERK

STATE OF CALIFORNIA)
COUNTY OF ORANGE) SS:
CITY OF GARDEN GROVE)

I, KATHLEEN BAILOR, City Clerk of the City of Garden Grove, do hereby certify that the foregoing Resolution was duly adopted by the City Council of the City of Garden Grove, California, at a meeting held on the 28th day of February 2012, by the following vote:

AYES: COUNCIL MEMBERS: (5) BEARD, BROADWATER, JONES, NGUYEN, DALTON
NOES: COUNCIL MEMBERS: (0) NONE
ABSENT: COUNCIL MEMBERS: (0) NONE

/s/ KATHLEEN BAILOR, CMC
CITY CLERK