

RESOLUTION NO. _____

**A RESOLUTION OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF VENTURA AUTHORIZING
EXAMINATION OF SALES AND USE TAX RECORDS**

WHEREAS, pursuant to Ordinance Number 605, the County of Ventura (County) entered into a contract with the California State Board of Equalization (Board), predecessor of the California Department of Tax and Fee Administration (Department), in December 1956, and as amended from time to time, to perform all functions incident to the administration and collection of sales and use taxes (Contract); and

WHEREAS, pursuant to Senate Bill No. 86, *The Taxpayer Transparency and Fairness Act of 2017*, (Sen. Amend. to Assem. Bill No. 86 (2017-2018 Reg. Sess.) June 11, 2017), certain duties, powers and responsibilities of the Board were transferred to the newly created Department, including the administration and collection of sales and use tax; and

WHEREAS, Government Code section 15570.24, subdivision (a), provides that any reference to the Board in any statute, regulation, or contract, with respect to the functions transferred to the Department, shall be deemed to refer to the Department, and therefore the Contract between the County and the Board is hereby deemed to be between the County and the Department; and

WHEREAS, the Board of Supervisors of the County deems it desirable and necessary for authorized officers, employees and representatives of the County to examine confidential sales and use tax records of the Department pertaining to sales and use taxes collected by the Department for the County pursuant to the Contract; and

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

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of the County:

Section 1. That the Auditor-Controller, Assistant Auditor-Controller, Deputy Director Auditor-Controller, or other officer or employee of the County designated in writing by the Auditor-Controller or Assistant Auditor-Controller to the Department is hereby appointed to represent the County with authority to examine sales and use tax records of the Department pertaining to sales and use taxes collected for the County by the Department pursuant to the Contract between the County and the Department.

Section 2. The information obtained by examination of Department records shall be used only for purposes related to the collection of County sales and use taxes by the Department pursuant to the Contract between the County and the Department, and for purposes related to the following governmental functions of the County:

- (a) verification and error correction; and
- (b) revenue forecasting; and
- (c) compliance with Government Code Section 67479.

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

Section 3. That Hinderliter de Llamas & Associates is hereby designated to examine the sales and use tax records of the Department pertaining to sales and use taxes collected for the County by the Department. The entity designated by this section meets all of the following conditions, which are also included in the contract between the County and Hinderliter de Llamas & Associates, originally entered in July 2008, and as amended from time to time:

- a) has an existing contract with the County to examine those sales and use tax records; and
- b) 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; and
- c) is prohibited by that contract from performing consulting services for a retailer during the term of that contract; and
- d) 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.

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

Section 4. That this resolution supersedes all prior resolutions of the Board of Supervisors of the County adopted pursuant to Revenue and Taxation Code section 7056, subdivision (b).

Upon motion of Supervisor _____, seconded by Supervisor _____, and duly carried, the Board hereby approves and adopts this resolution on the _____ day of _____ 2021.

Linda Parks
Chair, Board of Supervisors
County of Ventura

ATTEST:

Michael Powers,
Clerk of the Board of Supervisors
County of Ventura, State of California.

By: _____
Deputy Clerk of the Board