



Legislation Details (With Text)

File #:	22-645	Name:	
Type:	Resolution	Status:	Passed
File created:	8/1/2022	In control:	City Council
On agenda:	8/10/2022	Final action:	8/10/2022
Title:	Resolution authorizing the examination of sales or transactions and use tax records by MuniServices, LLC, and authorizing the City Manager to execute a contract amendment with MuniServices, LLC.		
Sponsors:			
Indexes:			
Code sections:			
Attachments:			

Date	Ver.	Action By	Action	Result
8/10/2022	1	City Council	approved	Pass

Resolution authorizing the examination of sales or transactions and use tax records by MuniServices, LLC, and authorizing the City Manager to execute a contract amendment with MuniServices, LLC.

WHEREAS, pursuant to Ordinance Nos. 02-2016, the City of South San Francisco entered into a contract with the State Board of Equalization to perform all functions incident to the administration and collection of the Transactions and Use Tax Ordinances and the local sales and use taxes; and

WHEREAS, City deems it necessary for authorized representatives of City to examine confidential sales and transactions and use tax records of the Board or its successor agency, the California Department of Tax and Fee Administration, (collectively, or in the alternative, the “Agency”) pertaining to sales and transactions and use taxes collected for City by the Agency; and

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

WHEREAS, Section 7056 of the California Revenue and Taxation Code requires that any person designated by City shall have an existing contract to examine City’s sales and transactions and use tax records.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF SOUTH SAN FRANCISCO RESOLVES AS FOLLOWS:

SECTION I. That the City Manager, or other officer or employee of City designated in writing by the

City Manager to the Agency is hereby appointed to represent City with authority to examine all of the sales and transactions and use tax records of the Agency pertaining to sales and transactions and use taxes collected for City by the Agency pursuant to the contract between City and the Agency. The information obtained by examination of Agency records shall be used for purposes related to the collection of City's sales and transactions and use taxes by the Agency pursuant to the contract.

SECTION II. That the City Manager, or other officer or employee of City designated in writing by the City Manager to the Agency, is also hereby appointed to represent City with the authority to examine those sales and transactions and use tax records of the Agency for purposes related to the following governmental functions of City:

- a. tracking and economic development
- b. forecasting and budget related functions
- c. detection of misallocations and deficiencies

The information obtained by examination of Agency records shall be used only for those governmental functions of City listed above.

SECTION III. That MuniServices, LLC is hereby designated and authorized to examine all of the sales and transactions and use tax records of the Agency pertaining to all sales and use taxes collected for City and any transaction and use taxes collected for City under Measure W - So. San Francisco Fiscal Stability & Essential Services T&U (SSFR) and any future Transactions and Use Tax Ordinances that may be enacted in the City. The person or entity designated by this Resolution meets all of the following conditions:

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

BE IT FURTHER RESOLVED that the information obtained by examination of Agency records shall be used only for purposes related to the collection of City's sales and transactions and use taxes by the Agency pursuant to the contracts between City and the Agency and for purposes relating to the governmental functions of City listed in Section 2 of this resolution.

BE IT FURTHER RESOLVED that this resolution supersedes all prior sales and transactions and use tax resolutions of City adopted pursuant to subdivision (b) of Revenue and Taxation Code Section 7056.

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