

RESOLUTION NO. 3097-14

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF WINDSOR
RESCINDING RESOLUTION NO. 940-00 AND AUTHORIZING
EXAMINATION OF SALES OR TRANSACTIONS AND USE TAX RECORDS**

WHEREAS, pursuant to Ordinance No. 92-04, the Town of Windsor entered into a contract with the State Board of Equalization ("SBOE") to perform all functions incident to the administration and collection of local sales or transactions and use taxes; and

WHEREAS, the Town Council of the Town of Windsor deems it desirable and necessary for authorized representatives of the Town to examine confidential sales or transactions and use tax records of SBOE pertaining to sales or transactions and use taxes collected by SBOE for the Town pursuant to that contract; and

WHEREAS, California Revenue & Taxation Code Section 7056 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, the sales or transactions and use tax records of SBOE.

**NOW, THEREFORE, THE TOWN COUNCIL OF THE TOWN OF WINDSOR
HEREBY RESOLVES AS FOLLOWS:**

Section 1. Resolution No. 940-00, adopted on August 30, 2000, is hereby rescinded.

Section 2. The following Town officials are hereby authorized to receive and review sales or transactions and use tax transactions for the Town of Windsor collected for the Town by SBOE pursuant to the contract between the Town and SBOE:

Town Manager
Administrative Services Director
Community Development Director
Economic Development Manager

The information obtained by examination of SBOE records shall be used only for purposes related to the collection of Town sales or transactions and use taxes by the SBOE pursuant to that contract.

Section 3. The Town employees identified in Section 1 above are hereby appointed to represent the Town, with authority to examine those sales or transactions and use tax records of SBOE, for purposes related to the following government functions of the Town:

- a. Town administration
- b. Revenue management and budgeting
- c. Community and economic development

d. Business registration

Section 4. Hinderliter, de Llamas & Associates is hereby designated to examine the sales or transactions and use tax records of SBOE pertaining to sales or transactions and use taxes collected for the Town by SBOE. The entity designated by this section meets all of the following conditions:

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

The information obtained by examination of SBOE records shall be used only for purposes related to the collection of Town sales or transactions and use taxes by the SBOE pursuant to the contract between the Town and SBOE and for purposes relating to the governmental functions of the Town listed in Section 3 of this Resolution.

Section 5. The SBOE is requested to permit the persons or entities identified in Sections 2 and 4 of this Resolution to examine all of the sales or transactions and use tax records of the SBOE pertaining to the ascertainment of those sales or transactions and use taxes collected for the Town of Windsor by the SBOE, pursuant to the contract entered into between the Town and the SBOE.

Section 6. This Resolution shall become effective immediately upon adoption.

PASSED, APPROVED AND ADOPTED this 18th day of June 2014, by the following vote:

**AYES: COUNCILMEMBERS ALLEN, FUDGE, GOBLE, SALMON AND
MAYOR OKREPKIE**
NOES: NONE
ABSTAIN: NONE
ABSENT: NONE



BRUCE OKREPKIE, MAYOR

ATTEST:



MARIA DE LA O, TOWN CLERK