

SACRAMENTO TRANSPORTATION AUTHORITY

RESOLUTION NO. _____

A Resolution Authorizing the Examination of Sales or Transactions and Use Tax Records

WHEREAS, pursuant to Ordinance No. STA-0002 and STA-04-01 of the Sacramento Transportation Authority (STA) and Section 7270 of the Revenue and Taxation Code, the STA entered into a contract with the California Department of Tax and Fee Administration (formerly State Board of Equalization) (CDTFA) 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, STA deems it necessary for authorized representatives of STA to examine confidential sales and transactions and use tax records of the CDTFA pertaining to sales and transactions and use taxes collected by the CDTFA for STA; and

WHEREAS, Section 7056 of the California Revenue and Taxation Code sets forth certain requirements and conditions for the disclosure of CDTFA 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 CDTFA; and

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

NOW, THEREFORE IT IS RESOLVED AND ORDERED AS FOLLOWS:

Section 1. That the Executive Director or Chief Financial Officer, or other officer or employee of STA designated in writing by the Executive Director to the CDTFA is hereby appointed to represent STA with authority to examine all of the sales and transactions and use tax records of the CDTFA pertaining to sales and transactions and use taxes collected for STA by the CDTFA pursuant to the contract between STA and the CDTFA. The information obtained by examination of CDTFA records shall be used for purposes related to the collection of STA's sales and transactions and use taxes by the CDTFA pursuant to the contract.

Section 2. That the Executive Director or Chief Financial Officer, or other officer or employee of STA designated in writing by the Executive Director to the CDTFA, is also hereby appointed to represent STA with the authority to examine those sales and transactions and use tax records of the CDTFA for purposes related to the following governmental functions of STA:

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

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

Section 3. That Avenu/MuniServices is hereby designated and authorized to examine all of the sales and transactions and use tax records of the CDTFA pertaining to all sales and use taxes collected for STA and any transaction and use taxes collected for STA under the following Transactions and Use Tax Ordinances and any future Transactions and Use Tax Ordinances that may be enacted in the STA:

Measure A Sales Tax for Transportation

April 1, 2009

The person or entity designated by this section meets all of the following conditions:

- a) has an existing contract with STA 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 CDTFA records shall be used only for purposes related to the collection of STA's sales and transactions and use taxes by the CDTFA pursuant to the contracts between STA and the California Department of Tax and Fee Administration and for purposes relating to the governmental functions of STA listed in Section 2 of this resolution.

Section 4. This resolution supersedes all prior sales and transactions and use tax resolutions of STA adopted pursuant to subdivision (b) of Revenue and Taxation Code Section 7056.

On a motion by Member _____, seconded by Member _____, the foregoing resolution was passed and adopted by the Governing Body of the Sacramento Transportation Authority at a regular meeting thereof this 11th day of April, 2019, by the following vote, to wit:

AYES:

NOES:

ABSENT:

Chairperson, Governing Body of the
Sacramento Transportation Authority

ATTEST: _____
Clerk of the Governing Body