

*Before the Board of Supervisors
County of Monterey, State of California*

Resolution No.: 24-433)
)
A RESOLUTION AUTHORIZING)
EXAMINATION OF SALES OR)
TRANSACTIONS AND USE TAX)
RECORDS)

WHEREAS, pursuant to Ordinance Number 5423, the County of Monterey (“County”), and California Revenue and Taxation Code section 7270, the County entered into a contract with the California Department of Tax and Fee Administration (“Department”) to perform all functions incident to the administration and collection of transactions and use taxes;

WHEREAS, the Board of Supervisors of the County of Monterey deems it desirable and necessary for authorized officers, employees and representatives of the County to examine confidential sales or transactions and use tax records of the Department pertaining to sales or transactions and use taxes - collected by the Department for the County 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 Department records, and Section 7056.5 of the California Revenue and Taxation Code establishes criminal penalties for the unlawful disclosure of information contained in, or derived from, the sales or transactions and use tax records of the Department.

NOW, THEREFORE, IT IS HEREBY RESOLVED AND ORDERED by the County of Monterey Board of Supervisors as follows:

Section 1. The County Administrative Officer, Chief Assistant County Administrative Officer, Assistant County Administrative Officer, Principal Budget Analyst, Auditor-Controller, Assistant Auditor-Controller, Chief Deputy Auditor-Controller, or other officer or employee of the County designated in writing by the County Administrative Officer to the California Department of Tax and Fee Administration is hereby appointed to represent the County with authority to examine sales or transactions and use tax records of the Department pertaining to sales or transactions 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 or transactions and use taxes by the Department pursuant to that contract, and for purposes related to the following governmental functions of the County:

- (a) Budget Planning; and
- (b) Economic Development Planning.

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 or transactions and use tax records of the Department pertaining to sales or transactions and use taxes collected for the County by the Department. The person or entity designated by this section meets all of the following conditions, which are also included in the contract between the County and the Hinderliter, de Llamas & Associates:

- a) Has an existing contract with the County to examine those 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 officer or employee authorized under Section 1 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; and
- 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.

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 or transactions 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 Hinderliter, de Llamas & Associates is hereby designated to examine the sales or transactions and use tax records of the Department pertaining to any petition or appeal for the reallocation/redistribtuion of sales or transactions and use taxes that was filed by Hinderliter, de Llamas & Associates on behalf of the County pursuant to the contract between the Hinderliter, de Llamas & Associates and County. The person or entity designated by this section meets all of the following conditions, which are also included in the contract between the County and the Hinderliter, de Llamas & Associates:

- a) Has an existing contract with the County to examine those 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 officer or employee authorized under Section 1 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; and
- 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.

PASSED AND ADOPTED on this 12th day of December 2024, by roll call vote:

AYES: Supervisors Alejo, Church, Lopez, Askew, and Adams

NOES: None

ABSENT: None

I, Valerie Ralph, Clerk of the Board of Supervisors of the County of Monterey, State of California, hereby certify that the foregoing is a true copy of an original order of said Board of Supervisors duly made and entered in the minutes thereof of Minute Book 82 for the meeting December 12, 2024.

Dated: December 12, 2024

File ID: RES 24-206

Agenda Item No.: 2

Valerie Ralph, Clerk of the Board of Supervisors
County of Monterey, State of California



Vicente Ramirez, Deputy