



# RESOLUTION No. 17-028

## OF THE BOARD OF SUPERVISORS OF THE COUNTY OF NEVADA

### RESOLUTION AUTHORIZING EXAMINATION OF TRANSACTIONS AND USE TAX RECORDS FROM THE STATE BOARD OF EQUALIZATION FOR THE NEVADA COUNTY COMMUNITY LIBRARY AND RESCINDING RESOLUTION 05-553

WHEREAS, on November 8, 2016, the voters of Nevada County approved Measure A, providing for a local transactions and use tax for the benefit of the Library; and

WHEREAS, the State Board of Equalization administers and collects the transactions and use taxes for all applicable jurisdictions within the state; and

WHEREAS, the State Board of Equalization will be responsible to administer and collect the transactions and use tax for the County of Nevada; and

WHEREAS, the State Board of Equalization tax records will need to be examined periodically on behalf of the County of Nevada; and

WHEREAS, the State Board of Equalization requires that the Board of Supervisors of the County of Nevada designate the positions authorized to examine transactions and use tax records.

NOW, THEREFORE, BE IT HEREBY RESOLVED AS FOLLOWS:

**Section 1.** That the County Executive Officer, County Fiscal Officer, and Auditor/Controller of the County of Nevada or other officer or employee of the County of Nevada designated in writing by the County Executive Officer to the State Board of Equalization is hereby appointed to represent the County of Nevada with authority to examine transactions and use tax records of the State Board of Equalization pertaining to transactions and use taxes collected for the County of Nevada by the State Board of Equalization pursuant to the Agreement between the County of Nevada and the State Board of Equalization. The information obtained by examination of State Board of Equalization records shall be used only for purposes related to the collection of the County of Nevada's transactions and use taxes by the State Board of Equalization pursuant to the contract.

**Section 2.** That Hinderliter, de Llamas & Associates is hereby designated to examine the transactions and use tax records of the State Board of Equalization pertaining to transactions and use taxes collected for the County by the Board. The person or entity designated by this section meets all of the following conditions:

- a. has an existing contract with the County of Nevada to examine those transactions and use tax records;
- b. is required by that contract to disclose information contained in, or derived from those 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;
- d. is prohibited by that contract from retaining the information contained in, or derived from those transactions and use tax records after that contract has expired.

**Section 3.** This resolution supersedes all previous authorizations, including Resolution 05-553.

BE IT FURTHER RESOLVED that the information obtained by examination of the State Board of Equalization record shall be used only for purposes related to the collection of the County of Nevada's transactions and use taxes by the State Board of Equalization pursuant to the contract between the County of Nevada and the State Board of Equalization.

PASSED AND ADOPTED by the Board of Supervisors of the County of Nevada at a regular meeting of said Board, held on the 10th day of January, 2017, by the following vote of said Board:

Ayes: Supervisors Heidi Hall, Edward Scofield, Dan Miller, Hank Weston and Richard Anderson.

Noes: None.

Absent: None.

Abstain: None.

ATTEST:

JULIE PATTERSON HUNTER  
Clerk of the Board of Supervisors

By: 

  
\_\_\_\_\_  
Hank Weston, Chair

1/10/2017 cc: Library\*  
AC\*  
CEO\*