



RESOLUTION No. 18-040

OF THE BOARD OF SUPERVISORS OF THE COUNTY OF NEVADA

RESOLUTION AUTHORIZING THE EXAMINATION OF SALES OR TRANSACTIONS AND USE TAX RECORDS

WHEREAS, pursuant to Resolution 01-476, the County of Nevada 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, the County deems it necessary for authorized representatives of the County 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 the County; 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 the County shall have an existing contract to examine County sales and transactions and use tax records.

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of the County of Nevada, State of California that:

Section 1. That the County Executive Officer, Chief Fiscal Officer, Deputy County Administrator(s), Chief Fiscal Administrative Officer, Auditor-Controller, and Treasurer Tax Collector, Administrative Analyst(s) or other officer or employee of the County designated in writing by the Chief Fiscal Officer to the CDTFA is hereby appointed to represent the County 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 the County by the CDTFA pursuant to the contract between the County and the CDTFA. The information obtained by examination of CDTFA records shall be used for purposes related to the collection of County's sales and transactions and use taxes by the CDTFA pursuant to the contract.

Section 2. That the County Executive Officer, Chief Fiscal Officer, Deputy County Administrator(s), Chief Fiscal Administrative Officer, Auditor-Controller and Treasurer-Tax Collector, Administrative Analyst(s) or other officer or employee of the County designated in writing by the Chief Fiscal Officer to the CDTFA, is also hereby appointed to represent the County 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 the County:

- 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 the County listed above.

Section 3a. That Hinderliter, de Llamas & Associates, including Robert Hinderliter (Principal), and Lloyd de Llamas (Principal) or their designee(s) are 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 the County and any transaction and use taxes collected for the County under the following Transactions and Use Tax Ordinances and any future Transactions and Use Tax Ordinances that may be enacted in the County:

Measure A, November 8, 2016
Measure C, June 2, 1998

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

- a) has an existing contract with the County 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.

Section 3b. That MuniServices, LLC 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 the County and any transaction and use taxes collected for the County under the following Transactions and Use Tax Ordinances and any future Transactions and Use Tax Ordinances that may be enacted in the County:

Measure A, November 8, 2016
Measure C, June 2, 1998

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

- a) has an existing contract with the County 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.

Section 4. This resolution supersedes all previous resolutions, including resolution 01-476.

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

PASSED AND ADOPTED by the Board of Supervisors of the County of Nevada at a regular meeting of said Board, held on the 23rd day of January, 2018, 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: 


Edward Scofield, Chair

1/23/2018 cc: CEO*
AC*