



RESOLUTION No. **25-432**

OF THE BOARD OF SUPERVISORS OF THE COUNTY OF NEVADA

RESOLUTION AUTHORIZING EXAMINATION OF SALES OR TRANSACTIONS AND USE TAX RECORDS

WHEREAS, pursuant to Ordinance Numbers 220, 254 and 2526 the County of Nevada 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 sales and use taxes; and

WHEREAS, pursuant to Ordinance Numbers 2414, 2113, 1977 1967. Revenue and Taxation Code section 7270, the County entered into a contract with the Department to perform all functions incident to the administration and collection of transactions and use taxes; and

WHEREAS, the Board of Supervisors of the County 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, BE IT RESOLVED by the Nevada County Board of Supervisors:

Section 1 That the county executive officer, chief fiscal officer/deputy county executive officer, county counsel, senior management analysts, auditor controller, treasurer-tax collector, and program manager for economic development, or other officer or employee of the County designated in writing by the chief fiscal officer/deputy county executive 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) tracking and economic development
- b) forecasting and budget-related functions
- c) detection of misallocations and deficiencies

The information obtained by examination of Department records shall be used only for those governmental functions of the County of Nevada.

Section 3 That Hinderliter de Llamas and 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 Hinderliter de Llamas and 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.
- 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 this Resolution supersedes all prior resolutions of the Board of Supervisors of the County of Nevada adopted pursuant to subdivision (b) of Revenue and Taxation Code section 7056, including Resolution 99438, 01-476, 18-040, 24-587, and 25-151.

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of the County of Nevada, State of California, hereby grants consent and authorizes access to sales or transactions and use tax records as set forth above.

PASSED AND ADOPTED by the Board of Supervisors of the County of Nevada at a regular meeting of said Board, held on the 26th day of August 2025, by the following vote of said Board:

Ayes: Supervisors Heidi Hall, Robb Tucker, Lisa Swarthout, Susan Hoek, and Hardy Bullock.

Noes: None.

Absent: None.

Abstain: None.

Recuse: None.

ATTEST:

TINE MATHIASSEN
Chief Deputy Clerk of the Board of Supervisors

By: 


Heidi Hall, Chair