



**County Executive Office**

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## **NEVADA COUNTY BOARD OF SUPERVISORS**

### **Board Agenda Memo**

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**MEETING DATE:** April 22, 2025

**TO:** Board of Supervisors

**FROM:** Alison Lehman, County Executive Officer

**SUBJECT:** Resolution authorizing the examination of sales or transactions and use tax records

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**RECOMMENDATION:** Approve the attached Resolution

**FUNDING:** N/A

**BACKGROUND:** The County of Nevada recently changed its vendor for their sales tax audit, informational services, and recovery of misallocated sales and use tax to HdL Companies (HdL). This includes providing us with calculations for the annual sales tax revenues to be distributed from the City of Grass Valley to the County as a result of the master sales tax sharing agreement related to annexation of County areas into the City.

To conduct their work, HdL requires access to detailed sales and use tax data from the California Department of Tax and Fee Administration (CDTFA -- formerly the State Board of Equalization). CDTFA requires a Board Resolution to identify and designate who is authorized to access this highly confidential information. This Resolution supersedes Resolution 24-587, and names HdL and various County staff members as those authorized to access CDTFA sales or transactions and use tax data, and eliminating mention of our prior contractor, MuniServices or their designees.

**Item Initiated by:** Sarah Holyhead

**Approved by:** Alison Lehman

**Submittal Date:** April 8, 2025