RESOLUTION NO. 2017-35
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BELL, CALIFORNIA AUTHORIZING EXAMINATION OF SALES, USE AND TRANSACTIONS TAX RECORDS

WHEREAS, the California State Board of Equalization ("Board of Equalization") performs all functions incident to the administration and collection of local sales, use and transactions taxes for the City of Bell ("City"); and

WHEREAS, the City Council of the City of Bell deems it desirable and necessary for authorized representatives of the City to examine confidential sales, use and transactions tax records of the Board of Equalization pertaining to sales, use and transactions taxes collected by the Board of Equalization for the City pursuant to those functions; and

WHEREAS, Section 7056 of the California Revenue and Taxation Code sets forth certain requirements and conditions for the disclosure of Board of Equalization records, and establishes criminal penalties for the unlawful disclosure of information contained in, or derived from, the sales, use and transactions tax records of the Board of Equalization.

NOW THEREFORE, THE CITY COUNCIL OF THE CITY OF BELL DOES HEREBY FIND, DETERMINE, AND RESOLVE AS FOLLOWS:

SECTION 1. That the following City officials are hereby authorized to examine sales, use and transactions tax records of the Board of Equalization pertaining to sales, use and transactions taxes collected for the City by the Board of Equalization:

- Mayor
- Mayor Pro-Tem
- Councilmembers
- City Manager
- Finance Director
- Community Development Director

SECTION 2. That the foregoing persons are authorized to examine the Board of Equalization's records pertaining to sales, use and transactions taxes collected for the City by the Board of Equalization only for purposes related to the collection of local sales or transactions and use taxes by the Board of Equalization, or for purposes related to the governmental functions of city administration, revenue management, budgeting, and forecasting, community and economic development, and business license tax administration.

SECTION 3. That Hinderliter, de Llamas & Associates ("HDL") is hereby designated to examine the sales, use and transactions tax records of the Board of Equalization pertaining to sales, use and transactions taxes collected for the City by the Board of Equalization. That HDL meets all of the following conditions:

(a) has an existing contract with the City to examine those sales, use and transactions tax records;

(b) is required by that contract to disclose information contained in, or derived from, those sales, use and transactions 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, use and transactions tax records, after that contract has
expired.

The information HDL obtains by examination of the Board of Equalization’s records shall be
used only for purposes related to the collection of City sales, use and transactions taxes by the
Board of Equalization for the City and for purposes relating to the governmental functions of the
City listed in section 2 of this resolution.

SECTION 4. The City Clerk shall certify to the adoption of this Resolution.

PASSED, APPROVED AND ADOPTED THIS 14TH DAY OF JUNE, 2017

Fidencio Joel Gallardo, Mayor

APPROVED AS TO FORM:

David J. Alshire, City Attorney

CERTIFICATE OF ATTESTATION AND ORIGINALITY

I, Angela Bustamante, City Clerk of the City of Bell, hereby attest to and certify that the
foregoing resolution is the original resolution adopted by the Bell City Council at its regular
meeting held on the 14th day of June, 2017, by the following vote:

AYES: Councilmembers Romero, Valencia, Vice Mayor Quintana and Mayor Gallardo

NOES: None

ABSENT: Councilmember Saleh

ABSTAIN: None

Angela Bustamante, City Clerk