

**MOORPARK CITY COUNCIL
AGENDA REPORT**

TO: Honorable City Council
FROM: David C. Moe II, Redevelopment Manager
BY: Jessica Sczepan, Administrative Specialist
DATE: October 8, 2008 (CC Meeting of 10/15/08)
SUBJECT: Consider Resolution Authorizing Access to Sales and Use Tax Records and Rescinding Resolution 2002-2008

BACKGROUND

The State Board of Equalization collects confidential sales and use tax information from local businesses. Access to this information is restricted by Revenue and Taxation Code Section 7056 to officers or employees, and also to contracted firms, of local jurisdictions who are designated by resolution of the legislative body.

DISCUSSION

Resolution 2002-2008, adopted September 18, 2002, was the last update to the list of City officers or employees who are allowed access to this information. As this list is outdated due to changes in City staff position titles and duties, an updated resolution is necessary.

The proposed updated resolution reflects the titles of those City officers or employees who may need access to the confidential sales and use tax information in order to effectively carry out their job duties. It also continues to contain the name of the City's contracted firm, HdL and Associates, that receives, reviews and analyzes this information on the City's behalf. The proposed resolution limits the use of this information to municipal revenue forecasting and verification.

FISCAL IMPACT

None.

STAFF RECOMMENDATION

Adopt Resolution No. 2008-_____ and rescind Resolution No. 2002-2008.

Attachment 1 – Resolution No. 2008-_____

ATTACHMENT 1

RESOLUTION NO. 2008-_____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MOORPARK, CALIFORNIA, AUTHORIZING ACCESS TO SALES AND USE TAX RECORDS PURSUANT TO REVENUE AND TAXATION CODE SECTION 7056 AND RESCINDING RESOLUTION NO. 2002-2008

WHEREAS, it is necessary for City officials to receive and review sales and use tax information from the State Board of Equalization.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF MOORPARK DOES HEREBY RESOLVE AS FOLLOWS:

SECTION 1. The following City officials are hereby authorized to receive and review sales and use tax information from the State Board of Equalization:

Administrative Services Director
Assistant City Manager
City Manager
Community Development Director
Deputy City Manager
Finance Director
Finance/Accounting Manager
Mayor and City Council Members
Planning Director
Redevelopment Manager

SECTION 2. The City Manager may choose to designate other City Officials other than those listed above.

SECTION 3. The following independent contractor for the City of Moorpark is hereby also authorized to receive and review sales and use tax data received from the State Board of Equalization:

Hinderliter, de Llamas & Associates

SECTION 4. The City of Moorpark hereby certifies that Hinderliter, de Llamas & Associates:

- A. Has a current confidentiality contract with the City to receive and examine sales and use tax records; and

B. Is required by that contract to disclose information contained in, or derived from, those sales and use tax records only to an officer or employee of the City who is authorized by resolution to examine the information; and

C. Is prohibited by that contract from performing consulting service for a retailer during the term of the contract; and

D. Is prohibited by that contract from retaining the information contained in, or derived from, those sales and use tax records after that contract has expired.

SECTION 5. Information obtained by examination of Board records shall be used only for purposes related to the collection of local sales and use taxes by the Board for municipal revenue forecasting and verification.

SECTION 6. Resolution No. 2002-2008 is hereby rescinded.

SECTION 7. The City Clerk shall certify to the adoption of this resolution and shall cause a certified resolution to be filed in the book of original resolutions.

PASSED AND ADOPTED this 15th day of October, 2008.

Patrick Hunter, Mayor

ATTEST:

Deborah S. Traffenstedt, City Clerk