



# County of Sonoma

## State of California

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Date: March 25, 2025

Item Number: \_\_\_\_\_

Resolution Number: \_\_\_\_\_

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4/5 Vote Required

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### **A Resolution of the Board of Supervisors of the County of Sonoma Authorizing Examination of Sales or Transactions and Use Tax Records**

**WHEREAS**, pursuant to the Ordinance Number 6500, the County of Sonoma (County) 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 Revenue and Taxation Code section 7270, the County 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 transactions and use taxes; and

**WHEREAS**, the Board of Supervisors of the County of Sonoma 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 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, THE BOARD OF SUPERVISORS OF THE COUNTY OF SONOMA HEREBY RESOLVES AS FOLLOWS:**

**Section 1.** That the Accounting Manager, Auditor-Controller-Treasurer-Tax Collector, Assistant Auditor-Controller-Treasurer-Tax Collector, Assistant County Administrator, Deputy County Administrators, or other officer or employee of the County designated in writing by the Auditor-Controller-Treasurer-Tax Collector 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 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) Revenue projections for budget planning

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

**Section 3.** That Hinderliter de Llamas and Associates DBA HdL Companies is hereby designated to examine the sales or transactions and use tax records of the Department pertaining to the 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 the Hinderliter de Llamas and Associates DBA HdL Companies:

- 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.

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**Section 5.** That this resolution supersedes Resolution 24-0511 adopted by the Board of Supervisors of the County of Sonoma pursuant to subdivision (b) of Revenue and Taxation Code section 7056.

Introduced, approved and adopted this 25 day of March 2025.

ATTEST: (s) \_\_\_\_\_

County Clerk of the Board

I, \_\_\_\_\_, County Clerk of the Board of the County of Sonoma, California, DO HEREBY CERTIFY that the foregoing resolution was duly introduced, approved and adopted by the Board of Supervisors of the County of Sonoma, at a regular meeting of said Board of Supervisors held on the 25th day of March, 2025, by the following roll-call vote:

**Supervisors:**

Hermosillo:

Rabbitt:

Coursey:

Gore:

Hopkins:

Ayes:

Noes:

Absent:

Abstain:

**So Ordered.**