



## COUNTY OF SONOMA

575 ADMINISTRATION  
DRIVE, ROOM 102A  
SANTA ROSA, CA 95403

### SUMMARY REPORT

---

**Agenda Date:** 1/28/2025

---

**To:** Sonoma County Board of Supervisors

**Department or Agency Name(s):** County Administrator's Office

**Staff Name and Phone Number:** Christel Querijero, 707-565-7071

**Vote Requirement:** Majority

**Supervisorial District(s):** Countywide

**Title:**

Resolution Authorizing Examination of Sales or Transactions and Use Tax Records for Measure H (Fire Sales Tax)

**Recommended Action:**

Adopt a Resolution Authorizing Examination of Sales or Transactions and Use Tax Records for Measure H

**Executive Summary:**

Measure H, the "Improved and Enhanced Local Fire Protection, Paramedic Services and Disaster Response" Transaction and Use Tax was approved by voters in March 2024. Measure H authorizes a countywide one-half cent special transaction and use tax (sales tax) to supplement existing funding for wildfire prevention and preparedness, paramedic services, and emergency and disaster response. State law requires the county to execute agreements with the California Department of Tax and Fee Administration for the administration of the tax, including the designation of the individuals that can examine the sales tax records. This item will allow Hinderliter de Llamas and Associates DBA HdL, as a Consultant to the County, to examine the confidential Measure H sales tax records.

**Discussion:**

On September 26, 2023 <<https://sonoma-county.legistar.com/LegislationDetail.aspx?ID=6361588&GUID=8CF11D3C-B5D9-4DEC-AD0F-A50ED85A18B4&Options=&Search=%3E,>>, the Board

adopted a resolution calling a special election for March 5, 2024, on the proposed sales tax measure entitled, "Improved and Enhanced Local Fire Protection, Paramedic Services, and Disaster Response Initiative and Sales Tax Petition" (Measure H), and combining the special election with the statewide election on March 5, 2024. Measure H was passed successfully with 61.71% of voters approving a one-half of a cent per dollar sales tax on the sale and use of tangible property within Sonoma County, including both incorporated and unincorporated areas, until ended by the voters, to supplement existing funding for wildfire prevention and preparedness, paramedic services, and emergency and disaster response, raising approximately \$60,000,000 annually. The new sales tax became operative as of October 1, 2024.

As required by State law, the County entered into agreements with the State Department of Tax and Fee Administration (CDTFA) for the implementation of the Local Transaction and Use Tax. The Board approved these agreements on June 10, 2024

<<https://sonoma-county.legistar.com/LegislationDetail.aspx?ID=6720197&GUID=14DF95A9-377E-4A84-8BAF-DF80D75323FE&Options=&Search=>>. However, the Resolution Authorizing Examination of Sales or

---

**Agenda Date:** 1/28/2025

---

Transactions and Use Tax Records for Measure H, approved by the Board on June 10, 2024, as part of the CDTFA agreements did not include language to allow Hinderliter de Llamas and Associates DBA HdL Companies (HdL) access to the County's confidential records.

The County has an existing contract with HdL for sales tax audit services, and the updated Resolution Authorizing Examination of Sales or Transactions and Use Tax Records for Measure H(Attachment A) will allow HdL to examine the sales or transactions and use tax records of the CDTFA pertaining to the Measure H sales or transactions and use taxes collected for the County by the CDTFA.

**Strategic Plan:**

N/A

**Racial Equity:**

**Was this item identified as an opportunity to apply the Racial Equity Toolkit?**

No

N/A

**Prior Board Actions:**

6/10/24 <<https://sonoma-county.legistar.com/LegislationDetail.aspx?ID=6720197&GUID=14DF95A9-377E-4A84-8BAF-DF80D75323FE&Options=&Search=>>: California Department of Tax and Fee Administration (CDTFA) - Measure H District Tax Agreements

**FISCAL SUMMARY**

<b>Expenditures</b>	<b>FY24-25 Adopted</b>	<b>FY25-26 Projected</b>	<b>FY26-27 Projected</b>
Budgeted Expenses			
Additional Appropriation Requested			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Funding Sources</b>			
General Fund/WA GF			
State/Federal			
Fees/Other			
Use of Fund Balance			
General Fund Contingencies			
<b>Total Sources</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Narrative Explanation of Fiscal Impacts:**

N/A

<b>Staffing Impacts:</b>
--------------------------

---

**Agenda Date:** 1/28/2025

---

<b>Position Title (Payroll Classification)</b>	<b>Monthly Salary Range (A-I Step)</b>	<b>Additions (Number)</b>	<b>Deletions (Number)</b>

**Narrative Explanation of Staffing Impacts (If Required):**

N/A

**Attachments:**

Attachment A: Resolution Authorizing Examination of Sales or Transactions and Use Tax Records for Measure H

**Related Items “On File” with the Clerk of the Board:**

N/A