



County of Sonoma

State of California

Date: September 21, 2021

Item Number: _____

Resolution Number: _____

☐ 4/5 Vote Required

**Resolution Of The Board Of Supervisors Of The County Of Sonoma, State Of California,
Authorizing Examination of Parks for All Measure M Sales and Transactions and Use Tax
Records.**

WHEREAS, in November 2018, the voters of Sonoma County passed Parks for All Measure “M” to support both county and city parks with an 1/8 cent sales tax as set forth in the Sonoma County Parks Improvement, Water Quality and Fire Safety Measure Transactions and Use Tax Ordinance; and

WHEREAS, pursuant to Ordinance Number 6238, 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, the Board of Supervisors of the County 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 sales or 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, Be It Resolved that this Board of Supervisors hereby finds, determines, and declares and orders as follows:

Section 1. Sonoma County Regional Parks Department will contract with Hinderliter, de Lamas and Associates to assist Regional Parks with sales tax and economic analysis, allocations and other consulting services.

Section 2. That the County Administrator, County Auditor, or other officer or employee of the County designated in writing by the County Administrator 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 sales or transactions and use taxes collected for the County by the Department pursuant to the contract between the County and the Department.

Section 3. 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.

Section 4. That Hinderliter de Llamas & Associates is hereby designated to examine the sales or transactions and use tax records of the Department pertaining to sales or transactions and use taxes collected for the County. The person or entity designated by this section meets all of the following conditions”

- 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.

That this resolution supersedes all prior resolutions of the Board of Governors of the County of Sonoma adopted pursuant to subdivision (b) of Revenue and Taxation Code section 7056.

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Date:

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Supervisors:

Rabbitt:

Zane:

Gore:

Hopkins:

Gorin:

Ayes:

Noes:

Absent:

Abstain:

So Ordered.