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WHEREAS, pursuant to Ordinance No. 2025-012, Culver City Municipal Code Sections 3.08.1000, et seq. (“Neighborhood Services and Community Safety Transactions and Use Tax Ordinance”) and California Revenue and Taxation Code Section 7270, the City of Culver City (the “City”) entered into a contract with the California Department of Tax and Fee Administration (“CDTFA”) to perform all functions incident to the administration and operation of the Neighborhood Services and Community Safety Transactions and Use Tax Ordinance; and

WHEREAS, the City deems it desirable and necessary for authorized representatives of the City to examine confidential transactions and use tax records of the CDTFA pertaining to transactions and use taxes collected by the CDTFA for the City pursuant to that contract; and

WHEREAS, California Revenue and Taxation Code Section 7056 sets forth certain requirements and conditions for the disclosure of CDTFA records, and California Revenue and Taxation Code Section 7056.5 establishes criminal penalties for the unlawful disclosure of information contained in or derived from, the transactions and use tax records of the CDTFA;

NOW, THEREFORE, the City Council of the City of Culver City, California,  
DOES HEREBY RESOLVE as follows:

Section 1. That the City Manager or other officer or employee of the City designated in writing by the City Manager to the CDTFA, is hereby appointed to represent the City with authority to examine transactions and use tax records of the CDTFA pertaining

1 to transactions and use taxes collected for the City by the CDTFA pursuant to the contract  
2 between the City and the CDTFA.

3           Section 2. The information obtained by examination of CDTFA records shall  
4 be used only for purposes related to the collection of City's transactions and use taxes by  
5 the CDTFA pursuant to that contract, and for purposes related to the following governmental  
6 functions of the City:  
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- 8           a. City Administration
- 9           b. Revenue Management and Budgeting
- 10           c. Community and Economic Development
- 11           d. Business License Tax Administration

12  
13 The information obtained by examination of CDTFA records shall be used only for those  
14 governmental functions of the City listed above.

15           Section 3. That Hinderliter, de Llama and Associates is hereby designated to  
16 examine the transactions and use tax records of the CDTFA pertaining to transactions and  
17 use taxes collected for the City by the CDTFA. The person or entity designated by this  
18 section meets all of the following conditions:  
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- 20           a. has an existing contract with the City to examine those transactions  
21           and use tax records;
- 22           b. is required by that contract to disclose information contained in, or  
23           derived from those transactions and use tax records only to the officer  
24           or employee authorized under Section 1 of this resolution to examine  
25           the information;
- 26           c. is prohibited by that contract from performing consulting services for a  
27           retailer during the term of that contract;
- 28

1 d. is prohibited by that contract from retaining the information contained  
2 in, or derived from those transactions and use tax records after that  
3 contract has expired.  
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5 APPROVED and ADOPTED this 29<sup>th</sup> day of September, 2025.  
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9 DAN O'BRIEN, Mayor  
10 City of Culver City, California

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12 ATTEST:

APPROVED AS TO FORM:

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15 JEREMY BOCCHINO, City Clerk

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Christina Burrows for  
HEATHER BAKER, City Attorney