

1 RESOLUTION NO. 2015-R____

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3 A RESOLUTION OF THE CITY COUNCIL OF THE CITY
4 OF CULVER CITY, CALIFORNIA, AUTHORIZING THE
5 EXAMINATION OF PREPAID MOBILE TELEPHONY
6 SERVICES SURCHARGE AND LOCAL CHARGE
7 RECORDS.

8 WHEREAS, pursuant to the Utility Users' Tax of the City of Culver City (Culver City
9 Municipal Code, Sections 3.08.200 through 3.08.290) and the Local Prepaid Mobile
10 Telephony Services Collection Act, the City of Culver City (hereinafter, "City") entered, or
11 will enter, into a contract with the State Board of Equalization (hereinafter, "Board") to
12 perform all functions incident to the administration and collection of the prepaid mobile
13 telephony services surcharge and local charges (Rev. & Tax. Code, § 42101.5); and,

14 WHEREAS, City deems it desirable and necessary for authorized representatives of
15 City to examine confidential prepaid mobile telephony services surcharge and local charge
16 records pertaining to the prepaid mobile telephony services surcharge and local charges
17 collected by the Board for City pursuant to that contract; and,

18 WHEREAS, Board will make available to City any information reasonably available
19 to Board regarding the proper collection and remittance of a local charge of City by a seller,
20 including a direct seller, subject to the confidentiality requirements of Sections 7284.6,
21 7284.7 and 19542 of the Revenue and Taxation Code; and,

22 WHEREAS, Sections 42110 and 42103 of the Revenue and Taxation Code set forth
23 certain requirements and conditions for the disclosure of Board records and establishes
24 criminal penalties for the unlawful disclosure of information contained in or derived from the
25 prepaid mobile telephony services surcharge and local charge records of the Board.
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1 **NOW, THEREFORE**, the City Council of the City of Culver City, California,
2 **DOES HEREBY RESOLVE**, as follows:

3 1. That the City Manager or other officer or employee of City designated in
4 writing by the City Manager to the Board is hereby appointed to represent City with
5 authority to examine prepaid mobile telephony services surcharge and local charge records
6 of the Board pertaining to prepaid mobile telephony services surcharge and local charges
7 collected for City by the Board pursuant to any contract between City and the Board. The
8 information obtained by examination of Board records shall be used only for purposes
9 related to the collection of City's prepaid mobile telephony services surcharge and local
10 charges by the Board pursuant to any contract between City and Board.

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12 2. That the City Manager and the UUT Tax Administrator (Chief Financial Officer) or
13 other City officer or employee designated in writing by the City Manager to the Board is
14 hereby appointed to represent City with authority to examine those prepaid mobile
15 telephony services surcharge and local charge records of the Board for purposes related to
16 the following governmental functions of City:

17 a) compliance and enforcement of the Utility Users' Tax (local charge);

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19 b) administrative functions set out in City's Utility Users' Tax ordinance;

20 c) legal interpretation and enforcement of Utility Users' Tax ordinance, including but
21 not limited to refunds and defense of claims against ordinance.
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23 The information obtained by examination of Board records shall be used only for those City
24 governmental functions listed above.

25 3. That MuniServices, LLC is hereby designated to examine the prepaid mobile
26 telephony services surcharge and local charges records of Board pertaining to prepaid
27 mobile telephony services surcharge and local charges collected for City by Board.
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1 4. That MuniServices, LLC meets all of the following conditions (Rev. & Tax. Code, §
2 42110, subd. (b)(2)):

3 . a) has an existing contract with City that authorizes MuniServices, LLC to examine the
4 prepaid mobile telephony services surcharge and local charge records;

5 . b) is required by that contract to disclose information contained in or derived from those
6 records only to a City officer or employee authorized by this resolution to examine
the information;

7 . c) is prohibited by that contract from performing consulting services for a seller during
8 the term of that contract;

9 . d) is prohibited by that contract from retaining information contained in, or derived from,
10 those prepaid mobile telephony services surcharge and local charge records, after
that contract has expired.

11 5. That the contract between City and MuniServices, LLC is subject to the following
12 limitations (Rev. & Tax. Code, § 42103, subd. (g)):

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14 a) MuniServices, LLC shall, to the same extent as Board, be subject to Section
15 55381, relating to unlawful disclosures;

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17 b) this contract shall not provide, in whole or in part, in any manner a contingent fee
18 arrangement as payment for services rendered.

19 6. That the information obtained by examination of Board records shall only be used
20 for purposes related to the collection of City's prepaid mobile telephony services surcharge
21 and local charges by the Board pursuant to the contract between City and Board, or for
22 purposes related to other governmental functions of City, as identified (above) in Section 2
23 of this resolution.

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1 APPROVED and ADOPTED this _____ day of _____ 2015.

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4 MICHEÁL O'LEARY, MAYOR
5 City of Culver City, California

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7 ATTEST:

APPROVED AS TO FORM:

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9 MARTIN R. COLE
10 City Clerk

for 
CAROL A. SCHWAB
City Attorney

11 A15-00545