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WHEREAS, pursuant to Culver City Municipal Code Sections 3.08.500, et seq. (“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 Transactions and Use Tax Ordinance; and

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

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 to transactions and use taxes collected for the City by the CDTFA pursuant to the contract between the City and the CDTFA. The information obtained by examination of CDTFA

1 records shall be used only for purposes related to the collection of City's transactions and
2 use taxes by the CDTFA pursuant to that contract.

3 Section 2. That the City Manager or other officer or employee of the City
4 designated in writing by the City Manager to the CDTFA is hereby appointed to represent the
5 City with authority to examine those transactions and use tax records of the Department for
6 purposes related to the following governmental functions of the City:
7

- 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:
19

- 20 a. has an existing contract with the City to examine those
- 21 transactions and use tax records;
- 22
- 23 b. is required by that contract to disclose information contained in, or
- 24 derived from those transactions and use tax records only to the
- 25 officer or employee authorized under Section 1 (or Section 2) of
- 26 this resolution to examine the information;
- 27
- 28 c. is prohibited by that contract from performing consulting services
- for a retailer during the term of that contract;

1 d. is prohibited by that contract from retaining the information
2 contained in, or derived from those transactions and use tax
3 records after that contract has expired.

4 Section 4. That the information by examination of CDTFA records shall be
5 used only for purposes related to the collection of City's transactions and use taxes by the
6 CDTFA pursuant to the contracts between the City and CDTFA.
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9 APPROVED and ADOPTED this 10th day of December, 2018.
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13 THOMAS AUJERO SMALL, Mayor
14 City of Culver City, California

15 ATTEST:

16 APPROVED AS TO FORM:

17
18 JEREMY GREEN, City Clerk

19 CAROL A. SCHWAB, City Attorney
20 *For*

21 A18-00830
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