

RESOLUTION NO. 2019-R\_\_\_\_

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF  
CULVER CITY, CALIFORNIA, AUTHORIZING EXAMINATION  
OF TRANSACTIONS (SALES) AND USE TAX RECORDS BY  
CITY'S AUTHORIZED REPRESENTATIVE STRATEGIC  
ECONOMICS.**

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, 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 ("CDTFA Records"); and

WHEREAS, California Revenue and Taxation Code Section 7056 sets forth certain requirements and conditions for the disclosure of the CDTFA Records and establishes criminal penalties for the unlawful disclosure of information contained in or derived from, the CDTFA Records.

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

Section 1. The City Manager or other officer or employee of the City designated in writing by the City Manager to the CDTFA ("City Manager's Designee"), is hereby appointed to represent the City with authority to examine CDTFA Records. The information obtained by examination of CDTFA Records shall be used only for purposes

1 related to the collection of City's transactions and use taxes by the CDTFA pursuant to that  
2 contract, and other governmental functions of the City as set forth in this Resolution.

3 Section 2. The City Manager or City Manager's Designee is hereby appointed  
4 to represent the City with authority to examine CDTFA Records for purposes related to the  
5 following governmental functions of the City:  
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- 7 a. City Administration
- 8 b. Revenue Management and Budgeting
- 9 c. Community and Economic Development
- 10 d. Business License Tax Administration

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

14 Section 3. The City hereby designates the City's consultant, Strategic  
15 Economics, to examine the CDTFA Records for the sole purpose of preparing the City's  
16 Economic Development Implementation Plan.  
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18 Section 4. The City Council hereby certifies that Strategic Economics meets  
19 all of the following conditions:

- 20 a. has an existing contract with the City to examine the CDTFA  
21 Records;
- 22 b. is required by that contract to disclose information contained in, or  
23 derived from, the CDTFA Records only to the officer or employee  
24 authorized under Sections 1 and 2 of this Resolution;
- 25 c. is prohibited by that contract from performing consulting services  
26 for a retailer during the term of that contract;
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- 28

1 d. is prohibited by that contract from retaining the information  
2 contained in, or derived from, the CDTFA Records after that  
3 contract has expired.

4 Section 5. The City Council hereby certifies that the information obtained by  
5 examination of CDTFA Records shall be used only for purposes set forth in this Resolution.  
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8 APPROVED and ADOPTED this \_\_\_\_ day of February, 2019.  
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11 \_\_\_\_\_  
12 THOMAS AUJERO SMALL, Mayor  
13 City of Culver City, California

14 ATTEST:

15 APPROVED AS TO FORM:

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17 \_\_\_\_\_  
18 JEREMY GREEN, City Clerk

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21 \_\_\_\_\_  
22 CAROL A. SCHWAB, City Attorney  
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