

COUNTY OF SANTA CRUZ

SUSAN A. MAURIELLO, J.D., COUNTY ADMINISTRATIVE OFFICER

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Agenda: November 24, 1998

November 17, 1998

BOARD OF SUPERVISORS County of Santa Cruz 701 Ocean Street Santa Cruz, CA 95060

Amendment to Resolution 304-92 Authorizing Access to Sales and Use Tax Records
Pursuant to Revenue and Taxation Code Section 7056

Dear Members of the Board:

On June 16, 1992 your Board adopted Resolution 304-92, authorizing certain County officials and Hinder-liter, de Llamas and Associates, an independent contractor, to receive and review confidential sales and use tax data received from the State Board of Equalization.

This office has received correspondence from the State Board of Equalization stating that a routine review of documents on file authorizing the examination of confidential sales and use tax information had disclosed that the County's resolution authorizing access did not include the Auditor Controller, who has, as a matter of routine, been receiving the County's allocation information. The Board of Equalization has also provided the County an opportunity to update Resolution 304-92 to account for personnel changes.

The attached amendment to Resolution 304-92 is responsive to the State Board of Equalization's request to submit a certified copy of a resolution designating the Auditor Controller to receive the County's sales and use tax information.

It is therefore RECOMMENDED that your Board adopt the attached amendment to Resolution 304-92, authorizing the Auditor Controller access to sales and use tax records, and accounting for personnel changes for the Treasurer Tax Collector.

Very truly yours,

SUSAN A MAURIELLO

County Administrative Officer

Attachment

SAM/sp/h/cao/boebos.wpd

cc: Auditor Controller

Treasurer Tax Collector State Board of Equalization

BEFORE THE BOARD OF SUPERVISORS OF THE COUNTY OF SANTA CRUZ, STATE OF CALIFORNIA

RESOLUTION NO.

On the motion of Supervisor duly seconded by Supervisor the following resolution is adopted

AMENDMENT TO RESOLUTION 304-92 AUTHORIZING ACCESS TO SALES AND USE TAX RECORDS PURSUANT TO REVENUE AND TAXATION CODE SECTION 7056

WHEREAS, under the provisions of section 7056 of the Revenue and Taxation Code, the State Board of Equalization is required to permit disclosure of sales and use tax record information to officers and employees of cities and counties for purposes related to the collection of local sales and use taxes which are imposed by the cities and counties and which are administered by the Board, and

WHEREAS, it is permitted by amendments to Section 7056 of the Revenue and Taxation Code for the officers and employees of the city or County and other persons designated by resolution to use the tax records for purposes related to other governmental functions as set forth therein, and

WHEREAS, on June 16, 1992, the Board of Supervisors adopted Resolution 304-92 authorizing access to sales and use tax records pursuant to revenue and taxation code section 7056;

NOW, THEREFORE, BE IT RESOLVED AND ORDERED by the Board of Supervisors of the County of Santa Cruz, State of California that the following sections of Resolution 304-92 be hereby amended to read as follows:

Section 1. The following County officials are hereby authorized to receive and review confidential sales and use tax allocation information from the State Board of Equalization:

County Administrative Officer: Susan A. Mauriello

Auditor-Controller: Gary Knutson

Treasurer-Tax Collector: Richard Bedal

Redevelopment Agency Administrator: Tom Burns

Section 6. The Clerk of the Board shall certify to the adoption of this amendment to Resolution 304-92 and send forward a certified copy to:

State Board of Equalization
Local Revenue Allocation Section
PO Box 942879
Sacramento, CA 94279-0027
Attention: Zenaida A. Tanjuakio, Sr. Tax Auditor

AND, BE IT FURTHER RESOLVED AND ORDERED by the Board of Supervisors of the County of Santa Cruz, State of California, that all other provisions of Resolution 304-92 shall remain the same.

PASSED AND ADOPTED by the Board of Supervisors of the County of Santa Cruz, State of California, this 24th day of November 1998, by the following vote:

AYES: SUPERVISORS
NOES: SUPERVISORS
ABSENT: Chairperson, Board of Supervisors

Chairperson, Board of Supervisors

APPROVED AS TO FORM:

Distribution: County Counsel

County Administrative Office

Auditor Controller

Treasurer Tax Collector Revelopment Agency

State Board of Equalization