



# COUNTY OF SANTA CRUZ

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

701 OCEAN STREET, SUITE 520

SANTA CRUZ, CA 95060

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November 21, 2001

AGENDA: December 4, 2001

**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**

Dear Members of the Board:

On June 16, 1992 your Board adopted Resolution 304-92 authorizing certain County officials and an independent contractor to receive and review confidential sales and use tax records received from the State Board of Equalization for purposes related to governmental functions.

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 records by County officials has been interpreted to allow release of allocation information only. The Board is distributing both allocation and registration information, and has asked that the County amend the resolution on file to authorize the release of all sales and use tax records (allocation and registration). The Board of Equalization has also provided the County with the opportunity to designate officials by title only, rather than by title and name, in order to provide for an automatic transfer of the authorization in the event of personnel changes.

The attached amendment to Resolution 304-92 is responsive to the State Board of Equalization's request.

It is therefore **RECOMMENDED** that your Board adopt the attached amendment to Resolution 304-92, authorizing the release of sales and use tax records to authorized officials.

Very truly yours,

SUSAN A. MAURIELLO  
County Administrative Officer

Attachment

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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, Section 7056 of the Revenue and Taxation Code, sets forth certain requirements and conditions for the disclosure of Board of Equalization records, including sales and use tax records 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 and collected 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 examine confidential sales and use 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, with certain amendments by Resolution 433-98, and

WHEREAS, the State Board of Equalization has informed the County of the need to amend the resolutions on record to authorize access to and examination of all sales and use tax records (allocation and registration), and to provide authorization to designate other officials who have authority to examine sales and use tax records of the Board;

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. (A) That the County Administrative Officer is hereby appointed to represent the County of Santa Cruz to the State Board of Equalization; and (B) that the following County officials, or other officer or employee of the County designated in writing by the County Administrative Officer to the Board, are hereby appointed to represent the County with authority to receive and examine confidential sales and use records from the State Board of Equalization:

County Administrative Officer  
Auditor-Controller  
Treasurer-Tax Collector  
Redevelopment Agency Administrator

Section 5. This resolution supersedes any previous authorizations.

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: Cleveland Turner, Associate 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 4<sup>th</sup> day of December 2001, by the following vote:

AYES: SUPERVISORS  
NOES: SUPERVISORS  
ABSENT: SUPERVISORS

\_\_\_\_\_  
Chairperson, Board of Supervisors

ATTEST: \_\_\_\_\_  
Clerk of said Board

APPROVED AS TO FORM:

Jane M. Scott  
County Counsel

Distribution: County Counsel  
County Administrative Office  
Auditor Controller  
Treasurer Tax Collector  
Revelopment Agency  
State Board of Equalization

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STATE OF CALIFORNIA

## STATE BOARD OF EQUALIZATION

LOCAL REVENUE ALLOCATION SECTION

450 N STREET, MIC 27, SACRAMENTO, CALIFORNIA

(PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0027)

TELEPHONE (916) 324-3000

FAX (916) 324-3001

www.toe.ca.gov

JOHAN KLEHS  
First District, HaywardDEAN ANDAL  
Second District, StocktonCLAUDE PARRISH  
Third District, San DiegoJOHN CHIANG  
Fourth District, Los AngelesKATHLEEN CONNELL  
State Controller, Sacramento

October 26, 2001

Susan Mauriello  
County Administrator  
County of Santa Cruz  
701 Ocean Street  
Santa Cruz, CA 95060

JAMES E. SPEED  
Executive Director

TAC 44998

Authorization to Review Confidential Sales and Use Tax Information  
Section 7056 of the Revenue and Taxation Code

A routine review of the file authorizing the examination of confidential Sales and Use Tax information for the County of Santa Cruz disclosed that Resolution 304-92, dated June 16, 1992 and Resolution 433-98, dated November 24, 1998, which amended Section I of Res 304-92 are in effect. Resolution 433-98 states in Section 1 that the following County Officials are authorized to receive and review Sales and Use Allocation information from the Board of Equalization under Section 7056 of the Revenue and Taxation Code:

County Administrative Officer: Susan Mauriello  
Treasurer-Tax Collector: Richard Bedal

Auditor-Controller: Gary Knutson  
Redevelopment Agency Admin.: Tom Burns

This authorization has been interpreted to allow release of allocation information only and does not include registration information. However, we are currently distributing both registration and allocation information to the Auditor-Controller. Our registration records now includes some confidential taxpayer information. We are requesting that the County of Santa Cruz adopt a new resolution to authorize the release of all sales and use tax records (allocation and registration).

If you could submit a new resolution to replace the current resolution which grants authorization to receive all records of the Board of Equalization within 60 days of the date of this letter, it would be appreciated. A sample resolution is enclosed for your review. The County may wish to consider the designation of positions/titles only instead of individuals and provide for authorization to designate other officials. This would provide for automatic transfer of the authorization should personnel changes occur.

If you have any questions, you may contact me at (916) 324-1386.

Sincerely,

Cleveland Turner  
Associate Tax Auditor  
Local Revenue Allocation Section

Enclosures:

cc: Gary Knutson, Auditor-Controller

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