

RESOLUTION NO. 6465(21)

**A Resolution of the City Council of the City of Lompoc,
County of Santa Barbara, State of California,
Authorizing Examination of Sales or Transactions and
Use Tax Records**

WHEREAS, pursuant to Ordinance No. 560 (codified in Lompoc Municipal Code Chapter 3.08), the City of Lompoc (City) entered into a contract with the California Department of Tax and Fee Administration (Department) to perform all functions incident to the administration and collection of sales and use taxes; and

WHEREAS, pursuant to Revenue and Taxation Code section 7270, the City entered into a contract with the California Department of Tax and Fee Administration (Department) to perform all functions incident to the administration and collection of transactions and use taxes; and

WHEREAS, the City Council deems it desirable and necessary for authorized officers, employees and representatives of the City to examine confidential sales or transactions and use tax records of the Department pertaining to sales or transactions and use taxes collected by the Department for the City pursuant to those contracts; and

WHEREAS, Section 7056 of the California Revenue and Taxation Code sets forth certain requirements and conditions for the disclosure of Department records, and Section 7056.5 of the California Revenue and Taxation Code establishes criminal penalties for the unlawful disclosure of information contained in, or derived from, the sales or transactions and use tax records of the Department;

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF LOMPOC, CALIFORNIA, DOES HEREBY RESOLVE AS FOLLOWS:

SECTION 1. That the Management Services Director, or other officer or employee of the City designated in writing by the City Manager to the California Department of Tax and Fee Administration, is hereby appointed to represent the City with authority to examine sales or transactions and use tax records of the Department pertaining to sales or transactions and use taxes collected for the City by the Department pursuant to the contract between the City and the Department.

SECTION 2. The information obtained by examination of Department records shall be used only for purposes related to the collection of City sales or transactions and use taxes by the Department pursuant to those contracts.

SECTION 3. That Hinderliter, de Llamas and Associates, doing business as HdL Companies is hereby designated to examine the sales or transactions and use tax records of the Department pertaining to sales or transactions and use taxes collected for

the City by the Department. The person or entity designated by this section meets all of the following conditions, which are also included in the contract between the City and HdL Companies:

- a) has an existing contract with the City to examine those sales or transactions and use tax records;
- b) is required by that contract to disclose information contained in, or derived from, those sales or transactions and use tax records only to the officer or employee authorized under Section 1 of this resolution to examine the information;
- c) is prohibited by that contract from performing consulting services for a retailer during the term of that contract; and
- d) is prohibited by that contract from retaining the information contained in, or derived from those sales or transactions and use tax records, after that contract has expired.

SECTION 4. That this resolution supersedes all prior resolutions of the City Council of the City of Lompoc adopted pursuant to subdivision (b) of Revenue and Taxation Code section 7056.

SECTION 5. Effective Date. This Resolution is effective on the day of its adoption.

The foregoing Resolution was proposed by Council Member _____, seconded by Council Member _____, and was duly passed and adopted by the Council of the City of Lompoc at its regular meeting on December 7, 2021, by the following vote:

AYES: Council Member(s):
NOES: Council Member(s):
ABSENT: Council Member(s):

Jenelle Osborne, Mayor
City of Lompoc

ATTEST:

Stacey Haddon, City Clerk
City of Lompoc