

RESOLUTION NO. 6610(23)

**A Resolution of the City Council of the City of Lompoc,
County of Santa Barbara, State of California,
Authorizing Examination of Sales and Use Tax Records
Pursuant to Revenue and Taxation Code Section 7056**

WHEREAS, pursuant to Ordinance Nos. 369 and 465, the City of Lompoc (City) entered into a contract with the State Board of Equalization (Board) to perform all functions incident to the administration and collection of local sales and use taxes; and

WHEREAS, Resolution No. 6087(17), provides for the dissemination of confidential sales and use tax allocation information from the State Board of Equalization to authorized City staff and contractors; and

WHEREAS, Resolution No. 6087(17) provides for certain City officials and contractors to receive and review such sales and use tax allocations including the following:

City Manager
Economic Development Director/Assistant City Manager
Development Program Specialist I/II
Management Services Director/Finance Director/Treasurer
Financial Services Manager
Accounting and Revenue Manager
HdL Companies (formerly Hinderliter, de Llamas & Associates)
MuniServices, LLC

WHEREAS, in consideration of changes in titles and positions within the City, the list of City officials eligible to receive and review such sales and use tax allocation information from the Board needs to be updated; and

WHEREAS, the City desires to delegate authority to the City Manager to designate, in writing, future positions as authorized to receive and review such sales and use tax allocation information from the Board.

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

SECTION 1. 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. In particular, Resolution No. 6087(17) is hereby superseded and rescinded.

SECTION 2. The following officers or employees of the City are hereby appointed to represent the City with authority to examine sales and use tax records of the Board pertaining to sales and use taxes collected for the City by the Board. The information

obtained by examination of Board records shall be used only for purposes related to the collection of City sales and use taxes by the Board.

City Manager
Assistant City Manager
Management Services Director/Finance Director/Treasurer
Financial Services Manager
Accounting and Revenue Manager
Community Development Director
Budget Analyst
Administrative Analyst

SECTION 3. The City Manager is hereby authorized to designate additional officers or employees in writing with authority to examine sales and use tax records of the Board as required.

SECTION 4. The following City contractors are hereby designated to examine the sales and use tax records of the Board pertaining to sales and use taxes collected for the City by the Board:

HdL Companies (formerly Hinderliter, de Llamas & Associates)
MuniServices, LLC

The person or entity designated by this section meets all of the following conditions:

- a) has an existing contract with the City to examine those sales and use tax records;
- b) is required by that contract to disclose information contained in, or derived from, those sales and use tax records only to an officer or employee authorized under Sections 2 and 3 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 and use tax records after that contract has expired.

SECTION 5. The information obtained by examination of Board records shall be used only for purposes related to the collection of City sales or transactions and use taxes by the Board pursuant to a contract between the City and the Board or for purposes related to other governmental functions of the City related to the City's economic development.

SECTION 6. 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 October 17, 2023, 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