



STAFF REPORT
4/28/2021

TO: Honorable Mayor and City Council Members
FROM: Nathan Statham, Finance Director
SUBJECT: Authorizing Examination of Sales or Transactions and Use Tax Records

STAFF RECOMMENDATION:

City Council adopt Resolution No. 2021-30 updating those authorized to examine City sales or transactions and use tax records from the California Department of Taxes and Fees Administration (CDTFA).

EXECUTIVE SUMMARY

Under Revenue and Taxation Code section 7270 the City entered into a contract with CDTFA to perform all administrative functions for City sales tax collections. Sales tax collection information is considered confidential since such data could be used by business competitors to create competitive advantage. Under the agreement with CDTFA, the City is required to designate which City staff is permitted to view this confidential information to ensure City compliance with the use of the information. The City is also required to approve any sales tax consulting firms hired by the City to view sales tax collection information.

BACKGROUND:

The City contracts with MuniServices, LLC for sales tax consulting services including quarterly reporting, specific advice and transaction examination. Due to various acquisitions over the years, MuniServices, LLC has operated under various doing business as names during its tenure as a sales tax consultant for the City. MuniServices was recently notified by CDTFA's legal department that based on their review of the contract between the City and MuniServices, LLC the contract name must be updated to reflect the full parent company name MuniServices, LLC. The purpose of this resolution is to clarify the name for the City's sales tax consultant as authorized by the City per the request of CDTFA.

FISCAL IMPACT:

There is no fiscal impact as a result of this action.

ATTACHMENTS:

1. Resolution No. 2021-30 – Authorizing Examination of Sales or Transactions and Use Tax Records.