



## City of Grass Valley City Council Agenda Action Sheet

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**Title:** California Department of Tax and Fee Administration Agreements to implement the Local Sales and Use Tax Approved under Measure B.

**CEQA:** Not a project

**Recommendation:** That Council adopts; 1) Resolution No. 2024-13 authorizing the City Manager to sign required agreements with the California Department of Tax and Fee Administration to implement the Local Sales and Use Tax approved under Measure B. 2) Resolution No. 2024-14 authorizing the Examination of Sales or Transactions and use Taxes Records by the City Manager, Finance Director, and HDL Companies.

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**Prepared by:** Taylor Day, Deputy City Manager I

**Council Meeting Date:** 04/09/2024

**Date Prepared:** 04/04/2024

**Agenda:** Consent

**Background Information:** With the adoption of Ordinance No. 826 which will implement a General Transaction and Used Tax approved by the votes under Measure B, it will then be administered by the California Department of Tax and Fee Administration (CDTFA). With the implementation of the updated local sales and use tax it will also require the City to execute agreements with the CDTFA. The agreements are provided in the State's format and language and not subject to change without State approval. The proposed resolution 2024-13 authorizes the City Manager to sign the necessary agreements with the State related to the implementation of the new local sales tax. The proposed resolution 2024-14 authorizes the City Manager, Finance Director, and HDL to examine the Sales or Transactions and Use Tax Records and allows for the City Manager and Finance Director to designate other in writing to the CDTFA for others to examine.

**Council Goals/Objectives:** The execution of this action attempts to achieve Strategic Goal #5 - High Performance Government and Quality Service.

**Fiscal Impact:** N/A

**Funds Available:** N/A

**Account #:** N/A

**Reviewed by:** Tim Kiser, City Manager

**Attachments:**

- R2024-13
  - Agreement for Preparation to Administer and Operate City's Transaction and Use Tax Ordinance
  - Agreement for State Administration of City Transactions and Use Tax
- R2024-14
  - Designation Letter