

**BEFORE
THE COMMISSIONERS OF THE
MADERA COUNTY 2006 TRANSPORTATION AUTHORITY
COUNTY OF MADERA, STATE OF CALIFORNIA**

In the matter of
**THE 2006 MADERA COUNTY
TRANSPORTATION AUTHORITY
AUTHORIZING HDL COMPANIES TO
EXAMINE SALES OR USE AND TRANSACTION
TAX RECORDS ON FILE WITH THE
CALIFORNIA DEPARTMENT OF TAX AND FEE
ADMINISTRATION**

Resolution No.: **22-1**

WHEREAS, pursuant to Ordinance Number 2006-01, the 2006 Madera County Transportation Authority (Authority) entered into a contract with the State Board of Equalization to perform all functions incident to the administration and collection of sales or use and transaction taxes; and

WHEREAS, the Authority deems it desirable and necessary for an authorized representative of the Authority to examine confidential sales or use and transaction tax records of the State Board of Equalization or its successor agency, the California Department of Tax and Fee Administration (collectively, or in the alternative, the "Department") pertaining to sales or use and transaction taxes collected by the Department for the Authority pursuant to that contract; and

WHEREAS, the Executive Director is authorized to represent the Authority with authority to examine sales or use and transaction taxes as well as designate, in writing, another officer or employee to represent the Authority with authority to examine sales or use and transaction tax records of the Department; 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 use and transaction tax records of the Authority; and

WHEREAS, Section 7056 of the California Revenue and Taxation Code requires that any person designated by the Executive Director shall have an existing contract to examine the Authority's transaction and use tax records.

NOW, THEREFORE, BE IT RESOLVED that Hinderliter, de Llamas & Associates dba HdL Companies (HDL Companies) is hereby designated to examine the transaction and use tax

records of the Department pertaining to sales or use and transaction taxes collected for the Authority by the Department and to examine tax records pertaining to taxes collected for the Authority under any future sales or use and transaction tax Ordinance that may be enacted in the County. The information contained by examination of Department records shall be used only for purposes related to the collected of County sales or use and transactions taxes by the Department pursuant to the contract between the Authority and the Department, and for purposes related to the following governmental functions of the Authority:

- Transportation Planning
- Budget Development
- Revenue Analysis and Forecasting
- Economic Development
- Economic Analysis
- Strategic Planning and Innovation

AND BE IT FURTHER RESOLVED that the person or entity designated by this resolution meets all the following conditions:

- a) has an existing contract with the Authority to examine sales or use and transaction tax records;
- b) is required by that contract to disclose information contained in, or derived from, those sales or use and transaction tax records only to the Executive Director or a designated officer or employee, authorized in writing, to examine the information;
- c) is prohibited by that contract from performing consulting services for a retailer during the term of the contract;
- 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.

The foregoing resolution was adopted this 23rd day of February 2022 by the following vote:

Commissioner Tom Wheeler	_____
Commissioner Diana Palmer	_____
Commissioner Cecelia Gallegos	_____
Commissioner Jose Rodriguez	_____
Commissioner Brett Frazier	_____
Commissioner Robert Poythress	_____

Chair, Madera County Transportation Commission

Executive Director, Madera County Transportation Commission