

RESOLUTION _____

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SUTTER CREEK
AUTHORIZING EXAMINATION OF SALES OR TRANSACTIONS AND USE TAX
RECORDS**

WHEREAS, pursuant to Resolution No. _____, the City of Sutter Creek (“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 or transaction and use taxes;

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; and

WHEREAS, the California Environmental Quality Act is not applicable to the adoption of this resolution because its approval is not a “project,” as defined by California Code of Regulations, Title 14, section 15378(a), and because of the exceptions set forth in California Code of Regulations, Title 14 (CEQA Guidelines), section 15378(b)(3) and (4) for proposals submitted to voters and fiscal decisions.

NOW, THEREFORE, IT IS HEREBY RESOLVED

Section 1.

That the City Manager and Finance Supervisor, 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 that contract, and for purposes related to the following governmental functions of the City:

- (a) Sales, transaction, or use tax collection or administration;
- (b) Budgeting and forecasting of revenue;
- (c) Capital improvement projects;

- (d) Community and economic development; and
- (e) Detection of misallocations and deficiencies.

The information obtained by examination of Department records shall be used only for those governmental functions of the City listed above.

Section 3.

This resolution supersedes all prior resolutions of the City Council of the City of Sutter Creek adopted pursuant to subdivision (b) of Revenue and Taxation Code section 7056.

The foregoing resolution was duly passed and adopted at a regular meeting of the City Council of the City of Sutter Creek on the 2nd day of December 2024, by the following vote:

AYES:
NOES:
ABSTAIN:
ABSENT:

ATTEST:

Claire Gunselman, Mayor

[Name], City Clerk