

**TOWN OF TRUCKEE
California**

RESOLUTION 2024-79

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF TRUCKEE AUTHORIZING
EXAMINATION OF SALES OR TRANSACTIONS AND USE TAXES RECORDS**

WHEREAS, pursuant to Ordinance Number 2024-07 of the Town of Truckee (Town), and Revenue and Taxation Code section 7270, the Town 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 transactions and use taxes; and

WHEREAS, the Town Council of the Town deems it desirable and necessary for authorized officers, employees, and representatives of the Town to examine confidential sales and transactions and use tax records of the Department pertaining to transactions and use taxes collected by the Department for the Town pursuant to that contract; 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 transactions and use tax records of the Department; and

WHEREAS, the Town Council has adopted Ordinance 2024-07 imposing a transaction and use tax at the rate of 0.5% effective April 1, 2025, as approved by the voters at the November 5, 2024 election; and

WHEREAS, concurrently with the adoption of this resolution, the Town Council has adopted Resolution 2024-78, authorizing the Town Manager to execute agreements with the Department for the administration and collection of the voter-approved transactions and use tax;

**NOW THEREFORE, THE TOWN COUNCIL OF THE TOWN OF TRUCKEE HEREBY
RESOLVES AS FOLLOWS:**

Section 1. That the Town Manager, Administrative Services Director or Finance Manager, or other officer or employee of the Town designated in writing by the Town Manager to the California Department of Tax and Fee Administration is hereby appointed to represent the Town with authority to examine sales or transactions and use tax records of the Department pertaining to transactions and use taxes collected for the Town by the Department pursuant to the contract between the Town and the Department.

Section 2. The information obtained by examination of Department records shall be used only for purposes related to the collection of Town transactions and use taxes by the Department pursuant to the contract.

Section 3. That Hinderliter de Lllamas & Associates (HDL) is hereby designated to examine the sales or transactions and use tax records of the Department pertaining to transactions and use taxes collected for the Town by the Department. The person or entity designated by this section meets all of the following conditions, which are also included in the contract between the Town

and HDL:

- A) Has an existing contract with the Town to examine those sales or transactions and use tax records; and
- B) Is required by that contract to disclose information contained in, or derived from, those sales or transactions and use tax records only to the officer or employee authorized under Section 1 of this resolution to examine the information; and
- 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 or transactions and use tax records, after that contract has expired.

The foregoing resolution was introduced by Council Member Romack, seconded by Council Member Klovstad, at a regular meeting of the Truckee Town Council, held on the 10th day of December, 2024, and adopted by the following vote:

AYES: Council Member Henderson, Council Member Klovstad, Council Member Romack, Vice Mayor Zabriskie and Mayor Polivy.

NOES: None.

ABSENT: None.

Dave Polivy, Mayor

ATTEST:

Kelly Carpenter, Town Clerk