

RESOLUTION NO. _____

**A RESOLUTION OF THE CITY OF SANTA CLARA, CALIFORNIA
AUTHORIZING THE EXAMINATION OF SALES AND USE TAX
RECORDS**

WHEREAS, pursuant to Ordinance Number 810, the City of Santa Clara (City) entered into a contract with the California Department of Tax and Fee Administration (Department) (formerly the State Board of Equalization) to perform all functions incident to the administration and collection of sales and use taxes;

WHEREAS, the City Council of the City of Santa Clara deems it desirable and necessary for authorized officers, employees and representatives of the City to examine confidential sales and use tax records of the Department pertaining to sales and use taxes collected by the Department for the City 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 and use tax records of the Department;

NOW THEREFORE, BE IT RESOLVED BY THE CITY OF SANTA CLARA AS FOLLOWS:

1. That the City Manager, Assistant City Manager, Director of Finance, Assistant Director of Finance, Division Manager/Budget Manager, Senior Management Analyst, Management Analyst or other officer or employee of the City designated in writing by the City Manager or Director of Finance to the California Department of Tax and Fee Administration is hereby appointed to represent the City with authority to examine sales and use tax records of the Department pertaining to sales and use taxes collected for the City by the Department pursuant to the contract between the City and the Department.
2. The information obtained by examination of Department records shall be used only for purposes related to the collection of City sales and use taxes by the Department pursuant to

that contract, and for purposes related to the following governmental functions of the City:

- a) functions related to the detection, documentation and correction of sales and use tax reporting errors or omissions;
- b) functions related to budgeting and forecasting of revenue; and
- c) functions related to economic development and business retention.

3. That Hinderliter, De Llamas & Associates (dba HdL Companies) is hereby designated to examine the sales and use tax records of the Department pertaining to sales and use taxes collected for the City 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 City and the Hinderliter, De Llamas & Associates (dba HdL Companies):

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

4. That MuniServices, LLC (dba Avenu MuniServices, LLC) is hereby designated to examine the sales and use tax records of the Department pertaining to any petition or appeal for the reallocation/redistribution of sales and use taxes that was filed by MuniServices, LLC on behalf of the City pursuant to the contract between MuniServices, LLC and the City. The person or entity designated by this section meets all of the following conditions, which are also included in the contract between the City and the MuniServices, LLC (dba Avenu MuniServices, LLC):

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

5. That this resolution supersedes all prior resolutions of the City Council of the City of Santa Clara adopted pursuant to subdivision (b) of the Revenue and Taxation Code section 7056.

6. Effective date. This resolution shall become effective immediately.

I HEREBY CERTIFY THE FOREGOING TO BE A TRUE COPY OF A RESOLUTION PASSED AND ADOPTED BY THE CITY OF SANTA CLARA, CALIFORNIA, AT A REGULAR MEETING THEREOF HELD ON THE ____ DAY OF _____, 2026, BY THE FOLLOWING VOTE:

AYES:	COUNCILORS:
NOES:	COUNCILORS:
ABSENT:	COUNCILORS:
ABSTAINED:	COUNCILORS:

ATTEST: _____
 NORA PIMENTEL, MMC
 ASSISTANT CITY CLERK
 CITY OF SANTA CLARA

Attachments incorporated by reference: None