

RESOLUTION NO. 2022-XX

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
SANTA ANA AUTHORIZING THE EXAMINATION OF SALES AND
TRANSACTIONS AND USE TAX RECORDS

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SANTA ANA, AS
FOLLOWS:

Section 1. The City Council of the City of Santa Ana conclusively finds, determines
and declares as follows:

WHEREAS, pursuant to Ordinance No. NS-2952 of the City of Santa Ana (“District”) and
Section 7270 of the Revenue and Taxation Code, the District entered into a contract with the
California Department of Tax and Fee Administration (“CDTFA”) to perform all functions
incident to the administration and operation of the Transactions and Use Tax Ordinance; and,

WHEREAS, the District deems it desirable and necessary for authorized representatives
of the District to examine confidential transactions and use tax records of the CDTFA pertaining
to transactions and use taxes collected by the Board for the District pursuant to that contract;
and,

WHEREAS, Section 7056 of the Revenue and Taxation Code sets forth certain
requirements and conditions for the disclosure of CDTFA records and establishes criminal
penalties for the unlawful disclosure of information contained in or derived from, the
transactions and use tax records of the Board.

NOW, THEREFORE, it is hereby ORDERED, RESOLVED and DETERMINED, as follows:

Section 2. The Executive Director of Finance and Management Services, Assistant
Director of Finance and Management Services, Treasury and Customer Services Manager,
Budget and Research Manager, Senior Management Analyst, Revenue Supervisor, or other
officer or employee of the District designated in writing by the Executive Director of Finance
and Management Services to the CDTFA is hereby appointed to represent the District with
authority to examine transactions and use tax records of the CDTFA pertaining to transactions
and use taxes collected for the District by the CDTFA pursuant to the contract between the
District and the CDTFA. The information obtained by examination of CDTFA records shall be
used only for purposes related to the collection of the District’s transactions and use taxes by
the CDTFA pursuant to the contract.

Section 3. The Executive Director of Finance and Management Services, Assistant
Director of Finance and Management Services, Treasury and Customer Services Manager,
Budget and Research Manager, Senior Management Analyst, Revenue Supervisor or other
officer or employee of the District designated in writing by the Executive Director of Finance
and Management Services to the CDTFA is hereby appointed to represent the District with
authority to examine those transactions and use tax records of the Board for purposes related
to the following governmental functions of the District:

- a) detection of misallocations and deficiencies
- b) revenue tracking and economic development
- c) forecasting and budget related functions
- d) comparative audit of local jurisdiction taxes

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

Section 4. MuniServices, LLC is hereby designated to examine the transactions and use tax records of the CDTFA pertaining to transactions and use taxes collected for the District by the Board. The person or entity designated by this section meets all of the following conditions:

- a) has an existing contract with the District to examine those transactions and use tax records;
- b) is required by that contract to disclose information contained in, or derived from those transactions and use tax records only to the officer or employee authorized under Section 2 or Section 3 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;
- d) is prohibited by that contract from retaining the information contained in, or derived from those transactions and use tax records after that contract has expired.

BE IT FURTHER RESOLVED that the information obtained by examination of Board records shall be used only for purposes related to the collection of District's transactions and use taxes by the Board pursuant to the contracts between the District and Board.

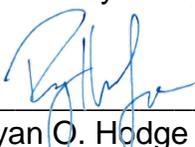
Section 5. This resolution supersedes all prior transactions and use tax resolutions of the City of Santa Ana adopted pursuant to subdivision (b) of Revenue and Taxation Code Section 7056.

Section 6. This Resolution shall take effect immediately upon its adoption by the City Council, and the Clerk of the Council shall attest to and certify the vote adopting this Resolution.

ADOPTED this _____ day of _____, 2022.

Vicente Sarmiento
Mayor

APPROVED AS TO FORM:
Sonia R. Carvalho
City Attorney

By: 

Ryan O. Hodge
Assistant City Attorney

AYES:	Councilmembers:	_____
NOES:	Councilmembers:	_____
ABSTAIN:	Councilmembers:	_____
NOT PRESENT:	Councilmembers:	_____

CERTIFICATION OF ATTESTATION AND ORIGINALITY

I, DAISY GOMEZ, Clerk of Council, do hereby attest to and certify the attached Resolution No. 2022-_____ to be the original resolution adopted by the City Council of the City of Santa Ana on _____, 2022.

Date: _____

Clerk of Council
City of Santa Ana