

**RESOLUTION NO. 2023-\_\_\_\_\_**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF HUMBOLDT AUTHORIZING THE EXAMINATION OF SALES AND TRANSACTIONS AND USE TAX RECORDS**

**WHEREAS**, the Board of Supervisors of the County deems it necessary for an authorized representative of the County to examine confidential sales and transactions and use tax records of the SBOE pertaining to sales and transactions and use taxes collected by the SBOE for the County; and

**WHEREAS**, Section 7056 of the California Revenue and Taxation Code sets forth certain requirements and conditions for the disclosure of SBOE records and establishes criminal penalties for the unlawful disclosure of information contained in, or derived from sales and transactions and use tax records of the SBOE; and

**WHEREAS**, Section 7056 of the California Revenue and Taxation Code requires that any person designated by the County shall have an existing contract to examine the County's sales and transactions and use tax records; and

**WHEREAS**, the County has contracted with Hinderliter, de Lamas and Associates ("HdL") to assist the County with sales tax and economic analysis, allocation and audit recovery services, and other consulting services; and

**WHEREAS**, the County has contracted with Civitas Advisors, Inc. ("Civitas") to assist the County with forming a business improvement district.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS THAT:**

1. The recitals set forth herein are adopted by the Board of Supervisors as findings and they are true and correct.

2. The County Administrative Officer, or other officer or employee of the County designated in writing by the County Administrative Officer to the SBOE is hereby appointed to represent the County with authority to examine all of the sales or transactions and use tax records of the SBOE pertaining to sales and transaction and use taxes collected for the County by the SBOE pursuant to the contract between the County and the SBOE under the Bradley-Burns Uniform Local Sales and Use Tax Law or the Transactions and Use Tax Law. The information obtained by examination of SBOE records shall be used only for purposes related to the collection of County sales and transaction and use taxes by the SBOE pursuant to the contract.

3. Civitas is hereby designated to examine the sales and transactions and use tax records of the SBOE pertaining to sales and transactions and use taxes collected for the County by the SBOE. The person or entity designated by this section meets all of the following conditions:

- a. Has an existing contract with the County to examine sales and transactions and use tax records;
- b. Is required by that contract to disclose information contained in, or derived from those sales and transactions and use tax records only to the officer or employee authorized under Section 2 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 transactions and use tax records after that contract has expired.

**BE IT FURTHER RESOLVED** that the information obtained by examination of SBOE records shall be used only for purposes related to the collection of County’s sales and transactions and use taxes by the SBOE pursuant to the contract between the County and the SBOE.

**I HEREBY CERTIFY** that the foregoing Resolution was introduced and adopted at a regular meeting of the Board of Supervisors on the \_\_\_\_\_ day of \_\_\_\_\_, 2023 by the following vote:

**AYES: BOARD MEMBERS:**  
**NOES: BOARD MEMBERS:**  
**ABSENT: BOARD MEMBERS:**  
**ABSTAIN: BOARD MEMBERS:**

\_\_\_\_\_  
**Chair**

**Attest**

**Approved as to Form:**

\_\_\_\_\_  
**Clerk of the Board**

\_\_\_\_\_  
**County Counsel**