

BOARD OF SUPERVISORS, COUNTY OF HUMBOLDT, STATE OF CALIFORNIA
Certified Copy of Portion of Proceedings for the Meeting of December 17, 2024

RESOLUTION NO. 24 – 132

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

WHEREAS, pursuant to Ordinance Number 564, the County of Humboldt (County) 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 and use taxes; and

WHEREAS, pursuant to Ordinance Number 2608 and 2751, Revenue and Taxation Code section 7270, the county 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 Humboldt County Board of Supervisors deems it desirable and necessary for authorized officers, employees and representatives of the County to examine confidential sales or transactions and use tax records of the Department pertaining to sales or transactions and use taxes collected by the Department for the County 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;

NOW, THEREFORE, IT IS HEREBY RESOLVED BY THE HUMBOLDT COUNTY BOARD OF SUPERVISORS:

Section 1. That the Humboldt County Administrative Officer, or other officer or employee of the County designated in writing by the Humboldt County Administrative Officer to the California Department of Tax and Fee Administration, is hereby appointed to represent the County 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 County by the Department pursuant to the contract between the County and the Department.

Section 2. That the Humboldt County Administrative Officer, or other officer or employee of the County designated in writing by the Humboldt County Administrative Officer to the California Department of Tax and Fee Administration is hereby appointed to represent the County with authority to examine sales or transactions and use tax records of the Department pertaining to

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sales or transactions and use taxes collected for the County by the Department pursuant to the contract between the County and the Department.

Section 3. That Hinderliter, De Llamas and Associates (HdL) is hereby designated to examine the sales or transactions and use tax records of the Department pertaining to sales or transactions and use taxes collected for the County 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 County and HdL:

- a) has an existing contract with the County to examine those sales or transactions and use tax records;
- 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.
- 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 sales or transactions and use tax records, after that contract has expired.

Section 4. That this resolution supersedes all prior resolutions of the Board of Supervisors of the County of Humboldt adopted pursuant to subdivision (b) of Revenue and Taxation Code section 7056.

Dated: 12/17/2024



Supervisor Rex Bohn, Chair
Humboldt County Board of Supervisors

Adopted on motion by Supervisor Wilson, Seconded by Supervisor Bushnell, and the following vote:

AYES: Supervisors: -- Bohn, Arroyo, Madrone, Bushnell, and Wilson

NAYES: Supervisors: --

ABSENT: Supervisors: --

ABSTAIN: Supervisors: --

STATE OF CALIFORNIA

County of Humboldt

I, Tracy Damico, Clerk of the Board of Supervisors, County of Humboldt, State of California, do hereby certify the foregoing to be a full, true, and correct copy of the original made in the above-

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entitled matter by said Board of Supervisors at a meeting held in Eureka, California as the same now appears of record in my Office.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Seal of said Board of Supervisors.



NIKKI TURNER

Deputy Clerk of the Board of Supervisors of the
County of Humboldt, State of California