

BUDGET & FINANCE

RESOLUTION

WHEREAS, California Revenue and Taxation Code Chapter 8, Article 1, Section 7056 provides that the California Department of Tax and Fee Administration (CDTFA) shall, when requested by resolution of the legislative body of any county, city, and county, city, or district, permit any duly authorized officer or employee of said entity or other person designated by that resolution, to examine all of the sales or transactions and use tax records of the CDTFA pertaining to sales or transactions and use taxes collected by CDTFA for said entity pursuant to contract entered into between CDTFA and the entity under the Bradley-Burns Uniform Local Sales and Use Tax Law or the Transactions and Use Tax Law; and

WHEREAS, the City of Los Angeles requires access to the sales and use tax records of the CDTFA for authorized representatives of the City to examine confidential sales and transactions and use tax records of the CDTFA pertaining to sales and transactions and use taxes collected by the CDTFA for the City to perform sales and use tax activity, analysis, forecasts, tax discovery for the purposes of identifying taxpayers who could report their sales and/or use tax in a way which would increase revenue to the City; and

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

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

NOW, THEREFORE, BE IT RESOLVED, that:

1. The City of Los Angeles hereby rescinds all prior resolutions relating to the California Department of Tax and Fee Administration (CDTFA) and further requests that the following persons be authorized by CDTFA to examine, on behalf of the City of Los Angeles, all sales or transactions and use tax records of the CDTFA pertaining to sales or transactions and use taxes collected for the City by the CDTFA pursuant to the Bradley-Burns Uniform Local Sales and Use Tax Law or the Transactions and Use Tax Law. The information obtained by the examination of CDTFA records shall be used only for purposes related to the collection of City sales or transactions and use taxes by the CDTFA.
 - a. The Director of Finance of the City of Los Angeles and his/her deputized Tax Auditors, Senior Tax Auditors, Principal Tax Auditors, Chief Tax Compliance Officers, Accounting Clerks, Principals Clerks; the City Administrative Officer of the City of Los Angeles and his/her deputized Assistant City Administrative Officers, Chief Administrative Analysts, Finance Specialists, Senior Administrative Analysts, Administrative Analysts, Management Assistants; the Controller of the City of Los Angeles and his/her deputies; or any officer or employee designated in writing by the Director of Finance or City Administrative Officer or City Controller.
2. The following Contractors are hereby designated to examine the sales and transactions and use tax records of the CDTFA pertaining to sales and transactions use taxes collected for the City by the CDTFA.

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3. The Contractors designated under Section 2 meets all of the following conditions specified in Section 7056(b), (1) of the California Revenue and Taxation Code:
- a. Avenu Insights & Analytics, LLC
7625 N. Palm Avenue. Suite 108
Fresno, CA 93711
 - b. Pondera Solutions
11290 Pyrites Way, Suite 100
Gold River, CA 95670
 - c. AECOM Technical Services, Inc.
303 E. Wacker Dr. Suite 1400
Chicago, IL 60601
- a. Contractors have an existing contract with the City to examine sales and transactions and use tax records;
 - b. Contractors are required by that contract to disclose information contained in, or derived from those sales and transactions and use tax records only to an officer or employee of the City authorized under Section 1 of this resolution to examine the information;
 - c. Contractors are prohibited by that contract from performing consulting services for a retailer during the term of that contract;
 - d. Contractors are 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 CDTFA records shall be used only for purposes related to the collection of the City's sales and transactions and use taxes by the CDTFA pursuant to the contract or agreement between the City and the CDTFA and for purposes related to other governmental functions of the City.

Presented by:



PAUL KREKORIAN
Councilmember, 2nd District

Seconded by:



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