

RESOLUTION NO. 2018-239

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ELK GROVE
AUTHORIZING AVENU INSIGHTS & ANALYTICS, LLC, TO EXAMINE CITY OF ELK
GROVE SALES AND USE TAX RECORDS ON FILE WITH THE CALIFORNIA
DEPARTMENT OF TAX AND FEE ADMINISTRATION**

WHEREAS, pursuant to Ordinance No. 2000-12, the City of Elk Grove entered into a contract with the State Board of Equalization to perform all functions incident to the administration and collection of local sales and use taxes; and

WHEREAS, the City Council of the City of Elk Grove deems it desirable and necessary for an authorized representative of the City to examine confidential sales and use tax records of the State Board of Equalization or its successor agency, the California Department of Tax and Fee Administration (collectively, or in the alternative, the "Agency"), pertaining to sales and use taxes collected by the Agency for the City pursuant to that contract; and

WHEREAS, pursuant to Resolution No. 2000-29, the City Manager is authorized to represent the City with authority to examine sales and use taxes as well as designate, in writing, another officer or employee to represent the City of Elk Grove with authority to examine sales and use tax records of the Agency; and

WHEREAS, Section 7056 of the California Revenue and Taxation Code sets forth certain requirements and conditions for the disclosure of Agency 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 Agency; and

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

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Elk Grove hereby grants authorization to Avenu Insights & Analytics, LLC to examine all of the City of Elk Grove's sales and transactions and use tax records on file with the Agency as they pertain to sales and use taxes collected by the Agency for the City and any transaction and use taxes collected for City under the following Transactions and Use Tax Ordinances and any future Transactions and Use Tax Ordinances that may be enacted in the City:

- tracking and economic development
- forecasting and budget related functions
- detection of misallocations and deficiencies

The person or entity designated by this section meets all of the following conditions:

- a) has an existing contract with the City 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 an officer or employee authorized by the City Manager or a designee authorized in writing by the City Manager 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 and transactions and use tax records after that contract has expired.

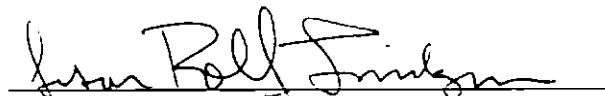
AND, BE IT FURTHER RESOLVED that the information obtained by examination of Agency records shall be used only for purposes related to the collection of City's sales and transactions and use taxes by the Agency pursuant to the contracts between City and the Agency and for purposes relating to the governmental functions of City listed in this resolution.

PASSED AND ADOPTED by the City Council of the City of Elk Grove this 14th day of November 2018



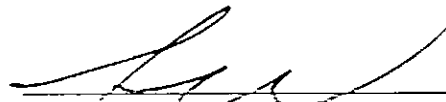
STEVE LY, MAYOR of the
CITY OF ELK GROVE

ATTEST:



JASON LINDGREN, CITY CLERK

APPROVED AS TO FORM:



JONATHAN P. HOBBS
CITY ATTORNEY

CERTIFICATION
ELK GROVE CITY COUNCIL RESOLUTION NO. 2018-239

STATE OF CALIFORNIA)
COUNTY OF SACRAMENTO) ss
CITY OF ELK GROVE)


I, Jason Lindgren, City Clerk of the City of Elk Grove, California, do hereby certify that the foregoing resolution was duly introduced, approved, and adopted by the City Council of the City of Elk Grove at a regular meeting of said Council held on November 14, 2018 by the following vote:

AYES: **COUNCILMEMBERS:** *Ly, Suen, Detrick, Hume, Nguyen*

NOES: **COUNCILMEMBERS:** *None*

ABSTAIN: **COUNCILMEMBERS:** *None*

ABSENT: **COUNCILMEMBERS:** *None*



Jason Lindgren, City Clerk
City of Elk Grove, California