

RESOLUTION NO. 18-019

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF MENDOCINO AUTHORIZING THE EXAMINATION OF THE MENTAL HEALTH TREATMENT ACT TRANSACTIONS (SALES) AND USE TAX RECORDS

WHEREAS, pursuant to Ordinance No. 4387 of the County of Mendocino, hereinafter called District, and Section 7270 of the Revenue and Taxation Code, the District entered into a contract with the State Board of Equalization 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 State Board of Equalization 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 Board of Equalization 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 RESOLVED AND ORDERED AS FOLLOWS:

Section 1. That the Chief Executive Officer or other officer or employee of the District designated in writing by the Mendocino County Board of Supervisors to the State Board of Equalization (hereafter referred to as Board) is hereby appointed to represent the District with authority to examine transactions and use tax records of the Board pertaining to transactions and use taxes collected for the District by the Board pursuant to the contract between the District and the Board. The information obtained by examination of Board records shall be used only for purposes related to the collection of the District's transactions and use taxes by the Board pursuant to the contract.

***Section 2.** That the Chief Executive Officer or other officer or employee of the District designated in writing by the Mendocino County Board of Supervisors to the Board of Equalization 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) Functions of the Chief Executive Officer
- b) Functions of the Auditor-Controller
- c) Functions of the Assessor, Clerk-Recorder

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

***Section 3.** That HDL Companies is hereby designated to examine the transactions and use tax records of the Board of Equalization 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 1 (or 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;
- 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.

Section 4. That this resolution supersedes all prior transactions and use tax resolutions of the County of Mendocino adopted pursuant to subdivision (b) of Revenue and Taxation section 7056.

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.

The foregoing Resolution introduced by Supervisor Brown, seconded by Supervisor Croskey, and carried this 6th day of February, 2018, by the following vote:

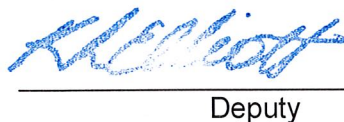
AYES: Supervisors Brown, McCowen, Croskey, Gjerde and Hamburg
NOES: None
ABSENT: None

WHEREUPON, the Chair declared said Resolution adopted and SO ORDERED.

ATTEST: CARMEL J. ANGELO
Clerk of the Board


Deputy

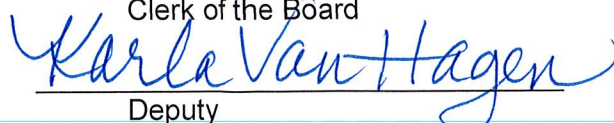
APPROVED AS TO FORM:
KATHARINE L. ELLIOTT, County Counsel


Deputy


DAN HAMBURG, Chair
Mendocino County Board of Supervisors

I hereby certify that according to the provisions of Government Code section 25103, delivery of this document has been made.

BY: CARMEL J. ANGELO
Clerk of the Board


Deputy