



RESOLUTION AUTHORIZING EXAMINATION OF TRANSACTIONS AND USE TAX RECORDS

WHEREAS, Pursuant to Resolution 90-2 of the San Francisco County Transportation Authority (Transportation Authority) and Section 7270 of the Revenue and Taxation code, the Transportation Authority entered into a contract with the State Board of Equalization, now called California Department of Tax and Fee Administration (CDTFA), to perform all functions incident to the administration and operation of the transaction sales and use tax; and

WHEREAS, The Transportation Authority deems it desirable and necessary for authorized representatives of the Transportation Authority to examine confidential transactions and use tax records of the CDTFA pertaining to transaction and use taxes collected by the CDTFA for the Transportation Authority pursuant to that contract; and

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

WHEREAS, At its July 28, 2021 meeting, the Community Advisory Committee considered the recommended action to seek authorization for designated staff and MuniServices, LLC to access and further examine transactions and use tax records of the CDTFA and unanimously adopted a motion of support for the staff recommendation; now, therefore, be it

RESOLVED, That the Executive Director, Chief Deputy Director, Deputy Director for Finance and Administration, or an officer or employee of the Transportation Authority designated in writing by the Executive Director to the CDTFA is hereby appointed to represent the Transportation Authority with authority to examine transactions and use tax records of the CDTFA pertaining to transactions and use taxes collected for Transportation Authority by the CDTFA pursuant to the contract between Transportation Authority and the CDTFA. The information obtained by examination of CDTFA records shall be used only for purposes related to the collection of the transactions and use taxes by the CDTFA pursuant to the contract; and be it further



RESOLVED, That the Executive Director, Chief Deputy Director, Deputy Director for Finance and Administration, or other officer or employee of Transportation Authority designated in writing by the Executive Director to the CDTFA of is hereby appointed to represent Transportation Authority with authority to examine those transactions and use tax records of the CDTFA for purposes related to the following, governmental functions of Transportation Authority:

- a) Review of sales tax records to ensure proper allocation and remittance to Transportation Authority;
- b) Forecast and budget related functions;
- c) Transportation planning and modeling; and
- d) Other governmental functions as required by Transportation Authority.

The information obtained by examination of CDTFA records shall be used for those governmental functions of Transportation Authority listed above; and be it further

RESOLVED, That MuniServices, LLC is hereby designated to examine the transactions and use tax records of the CDTFA pertaining to the transactions and use taxes collected for the Transportation Authority by the CDTFA. The person or entity designated by this section meets all of the following conditions, which are also included in the contract between the Transportation Authority and MuniServices, LLC:

- a) Has an existing contract with the Transportation Authority 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 above;
- 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 transactions and use tax records after that contract has expired; and be it further

RESOLVED, That the Transportation that the information obtained by examination of CDTFA records shall be used only for purposes related to the collection of Transportation



Authority transactions and use taxes by CDTFA pursuant to the contract between the Transportation Authority and CDTFA and for those purposes relating to the governmental functions of the Transportation Authority listed above; and be it further

RESOLVED, This resolution supersedes all prior resolutions of the Transportation Authority adopted pursuant to subdivision (b) of Revenue and Taxation Code section 7056.



**San Francisco
County Transportation
Authority**

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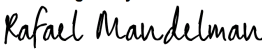
RESOLUTION NO. 22-09

The foregoing Resolution was approved and adopted by the San Francisco County Transportation Authority at a regularly scheduled meeting thereof, this 28th day of September 2021, by the following votes:

Ayes: Commissioners Chan, Haney, Mar, Melgar, Peskin, Preston, Ronen, Safai, Stefani, Walton (10)

Nays: (0)

Absent: Commissioner Mandelman (1)

DocuSigned by:
 10/5/2021
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Rafael Mandelman Date
 Chair

ATTEST: DocuSigned by:
 10/6/2021
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Tilly Chang Date
 Executive Director