

RESOLUTION NO. _____

A Resolution Authorizing the Examination of Transactions (Sales) and Use Tax Records

WHEREAS, pursuant to Ordinance No. 16-01 of Los Angeles County Metropolitan Transportation Authority (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 following officers or employees of the District or other officers or employees designated in writing by the Chief Executive Officer to the Board are 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:

- Chief Financial Officer
- Treasurer
- Assistant Treasurer
- Debt Manager
- Senior Investment Manager
- Principal Financial Analyst
- Senior Financial Analyst
- Financial Analyst

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 MuniServices 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 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;

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- 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 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.

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.

Section 3. That this resolution supersedes all prior transactions and use tax resolutions of the Los Angeles County Metropolitan Transportation Authority adopted pursuant to subdivision (b) of Revenue and Taxation Section 7056.

Introduced, approved and adopted this 26th day of January, 2017.

(Name & Title)

(Attest)

(Signature)

(Date)