

RESOLUTION NO. 2024-\_\_\_\_\_

A RESOLUTION OF THE CITY OF PALM DESERT AUTHORIZING  
EXAMINATION OF SALES OR TRANSACTIONS AND USE TAXED  
RECORDS

WHEREAS, pursuant to Ordinance Number 1424 of City of Palm Desert (District), and Revenue and Taxation Code section 7270, the District entered into a contract with the California Department of Tax and Fee Administration (Department) to perform all functions incident to the administration and collection of transactions and use taxes; and

WHEREAS, the Board of the District deems it desirable and necessary for authorized officers, employees and representatives of the District to examine confidential sales or transactions and use tax records of the Department pertaining to transactions and use taxes collected by the Department for the District pursuant to that contract; and

WHEREAS, Section 7056 of the California Revenue and Taxation Code sets forth certain requirements and conditions for the disclosure of Department records, and Section 7056.5 of the California Revenue and Taxation Code establishes criminal penalties for the unlawful disclosure of information contained in, or derived from, the sales or transactions and use tax records of the Department;

Now, therefore, the board of the district of City of Palm Desert hereby resolves as follows:

Section 1. That the City Manager, Assistant City Manager and Finance Director, or other officer or employee of the District designated in writing by the City Manager to the California Department of Tax and Fee Administration is hereby appointed to represent the District with authority to examine sales or transactions and use tax records of the Department pertaining to transactions and use taxes collected for the District by the Department pursuant to the contract between the District and the Department.

Section 2. The information obtained by examination of Department records shall be used only for purposes related to the collection of District transactions and use taxes by the Department pursuant to that contract, and for purposes related to the following governmental functions of the District:

- (a) Budget Planning
- (b) Economic Development
- (c) Transportation Planning

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

Section 3. That Avenu Insights & Analytics, LLC (AKA Muniservices, LLC) is hereby designated to examine the sales or transactions and use tax records of the Department pertaining to transactions and use taxes collected for the District by the Department. The person or entity designated by this section meets all of the following conditions, which are also included in the contract between the District and the Muniservices, LLC:

- a) has an existing contract with the District to examine those sales or transactions and use tax records;
- b) is required by that contract to disclose information contained in, or derived from, those sales or 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 sales or transactions and use tax records, after that contract has expired.

NOW, THEREFORE, BE IT RESOLVED that the information obtained by examination of Department records shall be used only for purposes related to the collection of District transactions and use taxes by the Department pursuant to the contract between the District and the Department [and for those purposes relating to the governmental functions of the District listed in section 2 of this resolution.

Section 5. That this resolution supersedes all prior resolutions of the Board of the District adopted pursuant to subdivision (b) of Revenue and Taxation Code section 7056.

INTRODUCED, APPROVED AND ADOPTED ON DECEMBER 12,2024.

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KARINA QUINTANILLA  
MAYOR

ATTEST:

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ANTHONY J. MEJIA  
CITY CLERK

I, Anthony J. Mejia, City Clerk of the City of Palm Desert, hereby certify that Resolution No. 2024-\_\_ is a full, true, and correct copy, and was duly adopted at a regular meeting of the City Council of the City of Palm Desert on \_\_\_\_\_, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

RECUSED:

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the City of Palm Desert, California, on \_\_\_\_\_.

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ANTHONY J. MEJIA  
CITY CLERK