

Confidentiality Information

Section 7056 of the State of California Revenue and Taxation Code (“R&T Code”) specifically limits the disclosure of confidential taxpayer information contained in the records of the CDTFA. Section 7056 specifies the conditions under which a city, county or district may authorize persons other than such city, county or district’s officers and employees to examine state sales and use tax records.

The following conditions specified in Section 7056-(b)(1) of the State of California R&T Code are hereby made part of this Agreement:

1. Contractor is authorized by this Agreement to examine sales, use or transactions and use tax records of the CDTFA provided to County pursuant to contract under the Bradley-Burns Uniform Local Sales and Use Tax Law R&T Code Section 7200 et.seq.
2. Contractor is required to disclose information contained in, or derived from, those sales or transactions and use tax records only to an officer or employee of County who is authorized by County resolution provided to the CDTFA to examine the information.
3. Contractor is prohibited from performing consulting services for a retailer (as defined in R&T Code Section 6015), during the term of this agreement.
4. Contractor is prohibited from retaining the information contained in or derived from those sales, use or transactions and use tax records after this agreement has expired. Information obtained by examination of the CDTFA records shall be used only for purposes related to collection of local sales and use tax or for other governmental functions of the County as set forth by resolution adopted pursuant to Section 7056 (b) of the Revenue and Taxation Code. The resolution shall designate the Consultant as a person authorized to examine sales and use tax records and certify that this agreement meets the requirements set forth above and in Section 7056 (b), (1) of the Revenue and Taxation Code.

