

**REPORT/RECOMMENDATION TO THE BOARD OF SUPERVISORS
OF THE COUNTY OF SAN BERNARDINO
AND RECORD OF ACTION**

November 17, 2020

FROM

MATTHEW ERICKSON, County Chief Financial Officer, Finance and Administration

SUBJECT

Sales and Use Tax Access to Confidential Records

RECOMMENDATION(S)

1. Rescind Resolution No. 2020-166, adopted on August 25, 2020 relating to access of confidential sales tax records and information on file with the California Department of Tax and Fee Administration.
2. Adopt **Resolution 2020-204** relating to access of confidential sales tax records and information on file with the California Department of Tax and Fee Administration.
(Presenter: Robert Saldana, Deputy Executive Officer, 387-5423)

COUNTY AND CHIEF EXECUTIVE OFFICER GOALS & OBJECTIVES

Improve County Government Operations.

Operate in a Fiscally-Responsible and Business-Like Manner.

FINANCIAL IMPACT

Approval of this item will not result in the use of additional Discretionary General Funding (Net County Cost).

BACKGROUND INFORMATION

Approval of Recommendation No. 1 will rescind Resolution No. 2020-166 on file with the California Department of Tax and Fee Administration (CDTFA) relating to the access of confidential sales and use tax records and information. Revenue and Taxation Code Section 7056 allows the CDTFA to release confidential sales tax information to a local agency's legislative body. This rescission is appropriate and necessary because the State requested some changes to the approved Resolution No. 2020-166. The updates include removal of Board of Equalization references and updating county positions. Upon approval of Recommendation No. 2 a new resolution would be adopted that details the positions in the County Administrative Office, Finance and Administration, Auditor-Controller/Treasurer/Tax Collectors' Office, Assessor-Recorder/County Clerk's Office, and the Economic Development Department that are authorized to receive and view confidential sales tax information; the resolution also provides authority to the firm of Hinderliter, de Llamas and Associates, as the County's sales tax consulting firm.

PROCUREMENT

Not applicable.

REVIEW BY OTHERS

Sales and Use Tax Access to Confidential Records
November 17, 2020

This item has been reviewed by County Counsel (Penny Alexander-Kelley, Chief Assistant County Counsel, 387-5455) on October 28, 2020; Finance (Amanda Trussell, Principal Administrative Analyst, 387-5423) on October 14, 2020; and County Finance and Administration (Robert Saldana, Deputy Executive Officer, 387-5423) on October 30, 2020.

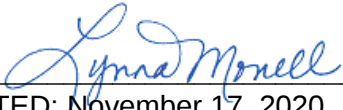
**Sales and Use Tax Access to Confidential Records
November 17, 2020**

Record of Action of the Board of Supervisors
County of San Bernardino

APPROVED (CONSENT CALENDAR)

Moved: Robert A. Lovingood Seconded: Josie Gonzales
Ayes: Robert A. Lovingood, Janice Rutherford, Dawn Rowe, Curt Hagman, Josie Gonzales

Lynna Monell, CLERK OF THE BOARD

BY 
DATED: November 17, 2020



cc: w/RESOLUTION
File - Finance and Administration
CCM 11/25/2020