

**RESOLUTION NO. 2025-201**

**RESOLUTION OF THE BOARD OF SUPERVISORS OF SAN BERNARDINO COUNTY  
AUTHORIZING EXAMINATION OF LOCAL SALES AND USE TAX RECORDS**

On Tuesday September 23, 2025, on motion of Supervisor Baca, Jr., duly seconded by Supervisor Hagman and carried, the following resolution is adopted by the Board of Supervisors of San Bernardino County, State of California.

WHEREAS, San Bernardino County ("County") has adopted a Uniform Local Sales and Use Tax ordinance that is codified at County Code section 14.0201.

WHEREAS, the California Department of Tax and Fee Administration (Department) administers the County's Uniform Local Sales and Use Tax ordinance pursuant to California's Revenue and Taxation Code.

WHEREAS, the County's Board of Supervisors deems it desirable and necessary for authorized representatives of the County to examine confidential sales and use tax records of the California Department of Tax and Fee Administration pertaining to sales and use taxes collected by the Department for the County 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 California Department of Tax and Fee Administration records, and establishes criminal penalties for the unlawful disclosure of information contained in, or derived from, the sales and use tax records of the Department:

NOW, THEREFORE, the Board of Supervisors of the San Bernardino County hereby resolves as follows:

Section 1. That the Chief Executive Officer, Chief Operating Officer, County Chief Financial Officer, Assistant County Chief Financial Officer, Deputy Executive Officer, Principal Administrative Analyst, Auditor-Controller/Treasurer/Tax Collector, Assistant Auditor-Controller/Treasurer/Tax Collector, Auditor-Controller Division Chief, Auditor-Controller Manager, Auditor-Controller/Treasurer/Tax Collector General Accounting Accountant III, Economic Development Director/Manager, Economic Development Coordinator, Assessor/Recorder-County Clerk Business Applications Manager, Assessor/Recorder-County Clerk Programmer Analyst, Assessor/Recorder-County Clerk Business System Analyst, Assessor/ Recorder-County Clerk Application Specialist assigned to Business Property or other officer or employee of the County designated in writing by the Chief Executive Officer to the California Department of Tax and Fee Administration (Department) is hereby appointed to represent the County with authority to examine sales and use tax records of the Department pertaining to sales and use taxes collected for the County by the Department pursuant to the contract between the County and the Department. The information obtained by examination of Department records shall be used only for purposes related to the collection of County sales and use taxes by the Department pursuant to that contract.

Section 2. That the Chief Executive Officer, Chief Operating Officer, County Chief Financial Officer, Assistant County Chief Financial Officer, Deputy Executive Officer, Principal Administrative Analyst, Auditor-Controller/Treasurer/Tax Collector, Assistant Auditor-Controller/Treasurer/Tax Collector, Auditor-Controller Division Chief, Auditor-Controller Manager, Auditor-Controller/Treasurer/Tax Collector General Accounting Accountant III, Economic Development Director/Manager, Economic Development Coordinator, Assessor/Recorder-County Clerk Business Applications Manager, Assessor/Recorder-County Clerk Programmer Analyst, Assessor/Recorder-County Clerk Business System Analyst, Assessor/ Recorder-County Clerk Application Specialist

assigned to Business Property or other officer or employee of the County designated in writing by the Chief Executive Officer to the Department, is hereby appointed to represent the County with authority to examine those sales and use tax records of the Department, for purposes related to the following governmental functions of the County:

- a) Ensure receipt of all sales and use tax due to San Bernardino County;
- b) Review potential impacts of incorporations and annexations;
- c) Compare actual sales and use tax receipts to budget;
- d) Project future sales tax receipts;
- e) Economic and Community Development

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

Section 3. That Hinderliter, de Llamas & Associates is hereby designated to examine the sales and use tax records of the Department pertaining to sales and use taxes collected for the County by the Department. The person or entity designated by this Section meets all of the following conditions:

- a) Has an existing contract with the County to examine those sales and use tax records;
- b) Is required by that contract to disclose information contained in, or derived from, those sales 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; and
- d) Is prohibited by that contract from retaining the information contained in, or derived from those sales and use tax records after that contract has expired.

BE IT FURTHER RESOLVED that the information obtained by examination of Department records shall be used only for purposes related to the collection of County sales and use taxes by the Department pursuant to the contract between the County and the Department and for purposes relating to the governmental functions of the County listed in Section 2 of this resolution.

Section 4. That this resolution supersedes all prior resolutions of the Board of Supervisors of San Bernardino County adopted pursuant to subdivision (b) of Revenue and Taxation Code Section 7056.

PASSED AND ADOPTED by the Board of Supervisors of San Bernardino County, State of California, by the following vote:

AYES: SUPERVISORS: Col. Paul Cook (Ret.), Jesse Armendarez, Dawn Rowe, Curt Hagman, Joe Baca, Jr.

NOES: SUPERVISORS: None

ABSENT: SUPERVISORS: None

\* \* \* \* \*

STATE OF CALIFORNIA                    )  
   )  
 SAN BERNARDINO COUNTY            )            ss.

I, **LYNNA MONELL**, Clerk of the Board of Supervisors of San Bernardino County, State of California, hereby certify the foregoing to be a full, true and correct copy of the record of the action taken by the Board of Supervisors, by vote of the members present, as the same appears in the Official Minutes of said Board at its meeting of September 23, 2025. #49 MBA

LYNNA MONELL  
Clerk of the Board of Supervisors

By

Deputy

