



Agenda Date: 5/9/2006
Agenda Placement: 6U

NAPA COUNTY BOARD OF SUPERVISORS Board Agenda Letter

TO: Board of Supervisors
FROM: Britt Ferguson for Nancy Watt - County Executive Officer
County Executive Office
REPORT BY: Maiko Klieman, Management Analyst I, 707-253-4180
SUBJECT: A Resolution authorizing examination of sales and use tax records

RECOMMENDATION

County Executive Officer and Auditor-Controller request adoption of a resolution amending Resolution No. 93-130 authorizing examination of sales and use tax records to include the following:

1. Designation of positions/titles only rather than provide individual names to examine sales and use tax records of the State Board of Equalization (BOE) pertaining to sales and use taxes collected for the County by the BOE pursuant to the contract between the County and BOE; and
2. Authorize the release of registration data from the BOE to the County's designated positions.

EXECUTIVE SUMMARY

On November 2, 1993 your Board adopted Resolution No. 93-130 authorizing certain County officials and an independent contractor to receive and review confidential sales and use tax records received from the BOE for purposes related to governmental functions.

The Auditor-Controller has received correspondence from the BOE requesting to amend the Resolution.

FISCAL IMPACT

Is there a Fiscal Impact? No

ENVIRONMENTAL IMPACT

ENVIRONMENTAL DETERMINATION: The proposed action is not a project as defined by 14 California Code of Regulations 15378 (State CEQA Guidelines) and therefore CEQA is not applicable.

BACKGROUND AND DISCUSSION

On November 2, 1993 your Board adopted Resolution No. 93-130 authorizing certain County officials and an independent contractor (Hinderliter, de Llamas & Associates) to receive and review confidential sales and use tax records received from the BOE in order to ensure that the County is receiving the appropriate allocation of sales tax revenues.

The Auditor-Controller has received correspondence from the BOE stating that, based on a routine review of the resolutions on file authorizing the examination of confidential sales and use tax records by County officials, the BOE is interpreting the County's resolution to allow release of allocation information only. The BOE is distributing both allocation (the amount of sales tax received) and registration (the sources of the sales tax funds) information and has asked that the County amend the resolution on file to authorize the release of all sales and use tax records (allocation and registration).

The BOE has also requested that the County designate officials to examine sales and use tax records of the BOE pertaining to sales and use taxes collected for the County by the BOE by title only, rather than by title and name, in order to provide for an automatic transfer of the authorization in the event of personnel changes. The designated officials for the County are the County Executive Officer and the County Auditor-Controller, or other officer or employee of the County designated in writing by the County Executive Officer or the County Auditor-Controller to the BOE.

The resolution also continues to designate Hinderliter, de Llamas & Associates to examine the sales and use tax records of the BOE pertaining to sales and use taxes collected for the County by the BOE.

SUPPORTING DOCUMENTS

A . Resolution

CEO Recommendation: Approve

Reviewed By: Maiko Klieman