

RESOLUTION NO.

A RESOLUTION OF THE COUNCIL OF THE CITY  
OF SANTA BARBARA AUTHORIZING THE  
EXAMINATION OF PREPAID MOBILE TELEPHONY  
SERVICES SURCHARGE AND LOCAL CHARGE  
RECORDS

WHEREAS, pursuant to Ordinance No. 5471 of the City of Santa Barbara and the Local Prepaid Mobile Telephony Services Collection Act, the City of Santa Barbara, hereinafter called Local Jurisdiction, entered into a contract with the State Board of Equalization, hereafter referred to as the Board, to perform all functions incident to the administration and collection of the prepaid mobile telephony services surcharge and local charges (Rev. & Tax Code, § 42101.5); and

WHEREAS, the Local Jurisdiction deems it desirable and necessary for authorized representatives of the Local Jurisdiction to examine confidential prepaid mobile telephony services surcharge and local charge records pertaining to the prepaid mobile telephony services surcharge and local charges collected by the Board for the Local Jurisdiction pursuant to that contract;

WHEREAS, the Board will make available to the Local Jurisdiction any information that is reasonably available to the Board regarding the proper collection and remittance of a local charge of the Local Jurisdiction by a seller, including a direct seller, subject to the confidentiality requirements of Sections 7284.6, 7284.7 and 19542 of the Revenue and Taxation Code; and

WHEREAS, Sections 42110 and 42103 of the Revenue and Taxation Code sets forth certain requirements and conditions for the disclosure of Board of Equalization records and establishes criminal penalties for the unlawful disclosure of information contained in or derived from the prepaid mobile telephony services surcharge and local charge records of the Board.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF SANTA BARBARA AS FOLLOWS:

Section 1. That the Finance Director or other officer or employee of the Local Jurisdiction designated in writing by the City Administrator to the Board is hereby appointed to represent the Local Jurisdiction with authority to examine prepaid mobile telephony services surcharge and local charge records of the Board pertaining to prepaid mobile telephony service surcharge and local charges collected for the Local Jurisdiction by the Board pursuant to the contract between the Local Jurisdiction and the Board. The information obtained by examination of Board records shall be used only for purposes related to the collection of the Local Jurisdiction's prepaid mobile telephony services surcharge and local charges by the Board pursuant to the contract.

Section 2. That the Finance Director or other officer or employee of the Local Jurisdiction designated in writing by the City Administrator to the Board is hereby appointed to represent the Local Jurisdiction with authority to examine those prepaid mobile telephony services surcharge and local charge records of the Board for purposes related to the following governmental functions of the Local Jurisdiction:

- a) Compliance and enforcement of the City's Telecommunications and Video Users' Tax Reduction and Modernization Ordinance (local charge);
- b) Administrative functions set out in the City's Telecommunications and Video Users' Tax Reduction and Modernization Ordinance;
- c) Legal interpretation and enforcement of utility users tax ordinance, including but not limited to refunds and defense of claims against ordinance.

BE IT FURTHER RESOLVED THAT the information obtained by examination of the Board records shall only be used for purposes related to the collection of the Local Jurisdiction's prepaid mobile telephony services surcharge and local charges by the Board pursuant to the contract between the Local Jurisdiction, as identified above in Section 2.