

File No. 160646

Committee Item No. 11

Board Item No. 27

### COMMITTEE/BOARD OF SUPERVISORS

#### AGENDA PACKET CONTENTS LIST

Committee: Budget and Finance

Date June 16, 2016

Board of Supervisors Meeting

Date 7/12/14

#### Cmte Board

- |                                     |                                     |  |
|-------------------------------------|-------------------------------------|--|
| <input type="checkbox"/>            | <input type="checkbox"/>            | Motion                                       |
| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | Resolution                                   |
| <input type="checkbox"/>            | <input type="checkbox"/>            | Ordinance                                    |
| <input type="checkbox"/>            | <input type="checkbox"/>            | Legislative Digest                           |
| <input type="checkbox"/>            | <input type="checkbox"/>            | Budget and Legislative Analyst Report        |
| <input type="checkbox"/>            | <input type="checkbox"/>            | Youth Commission Report                      |
| <input type="checkbox"/>            | <input type="checkbox"/>            | Introduction Form                            |
| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | Department/Agency Cover Letter and/or Report |
| <input type="checkbox"/>            | <input type="checkbox"/>            | MOU  |
| <input type="checkbox"/>            | <input type="checkbox"/>            | Grant Information Form                       |
| <input type="checkbox"/>            | <input type="checkbox"/>            | Grant Budget                                 |
| <input type="checkbox"/>            | <input type="checkbox"/>            | Subcontract Budget                           |
| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | Contract/Agreement                           |
| <input type="checkbox"/>            | <input type="checkbox"/>            | Form 126 – Ethics Commission                 |
| <input type="checkbox"/>            | <input type="checkbox"/>            | Award Letter                                 |
| <input type="checkbox"/>            | <input type="checkbox"/>            | Application                                  |
| <input type="checkbox"/>            | <input type="checkbox"/>            | Public Correspondence                        |

OTHER (Use back side if additional space is needed)

|                          |                          |       |
|--------------------------|--------------------------|-------|
| <input type="checkbox"/> | <input type="checkbox"/> | _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | _____ |

Completed by: Victor Young Date June 10, 2016

Completed by: Z.W. Date 7/16/16

1 [Authorized Representative in Sales and Use Tax Records Examination - MuniServices,  
2 LLC]

3 **Resolution designating MuniServices, LLC, as the City and County of San**  
4 **Francisco's authorized representative in Sales and Use Tax Records Examination.**

5  
6 WHEREAS, Pursuant to California Revenue and Taxation Code, Section 7056, the  
7 City, may designate any officer, employee or any other person to examine all of the sales  
8 and use tax records of the State Board of Equalization ("Board of Equalization") pertaining  
9 to sales and use taxes collected for the City; and

10 WHEREAS, The City has entered into a no fee agreement for sales tax data  
11 analysis and report with the firm of MuniServices, LLC, and designate MuniServices, LLC,  
12 as the authorized Contractor to examine the Board of Equalization's records of sales and  
13 use taxes collected for the City; now, therefore, be it

14 RESOLVED, That in all respects as set forth above, the City hereby certifies to the  
15 Board of Equalization that the Contractor is the designated representative of the City to  
16 examine all of the sales and use tax records of the Board of Equalization pertaining to sales  
17 and use taxes collected by the Board of Equalization on behalf of the City; and, be it

18 FURTHER RESOLVED, That pursuant to California Revenue and Taxation, Section  
19 7056(b), the City certifies that the Contractor meets all of the following conditions:

- 20 a. Contractor has existing agreement with the City to examine sales and use tax  
21 records;

1           b. Contractor is required to disclose information contained in, or derived from,  
2 those sales tax records only to an officer or employee of the City who is authorized by the  
3 City to examine the information;

4           c. Contractor is prohibited from performing consulting services for a retailer  
5 during the term of the contract; and

6           d. Contractor is prohibited from retaining the information contained in, or derived  
7 from, those sales tax records after the contract has expired.

8  
9 APPROVED:

10   
11 Controller



**CITY AND COUNTY OF SAN FRANCISCO**  
**OFFICE OF THE CONTROLLER**

**Ben Rosenfield**  
**Controller**

**Todd Rydstrom**  
**Deputy Controller**

**Agreement for Regional Sales and Use Tax Information Services**

This Agreement between the City and County of San Francisco ("the City") and MuniServices, LLC ("MuniServices") clarifies the data access and reporting relationship between the two entities.

The City desires access to regional sales tax data analysis services for the purposes of revenue projections and reporting. MuniServices provides such services and maintains the regional database and programs required to deliver the sales and use tax data analyses services, and is willing to provide such services to the City on a "No-Fee" arrangement. Such an agreement is authorized pursuant to California Government Code § 3100, and the City will seek for approval from its legislative body through a resolution to grant MuniServices access to the City's State Board of Equalization sales tax and use tax data to conduct above mentioned services once this Agreement is executed.

**Services**

MuniServices shall perform the following services:

1. MuniServices will use its database to generate quarterly reports on (1) local and regional trend analyses; (2) significant changes and anomaly analysis; (3) historical perspective analysis; (4) business performance analysis; and others as requested by the City by mutual agreement.
2. MuniServices will meet in person once a year to discuss legislative activity, economic reports and the forecast.
3. MuniServices will provide the City with its five fiscal year sales and use tax forecast annually.

MuniServices agrees the City's Sales and use tax data obtained from the State Board of Equalization will not be used for auditing purposes or any other activities beyond those requested by the City.

**Access to Sales & Use Tax Data**

The following conditions specified in Section 7056(b)(1) of the State of California Revenue and Taxation Code, which limits the disclosure of confidential taxpayer information contained in the records of the State Board of Equalization, are hereby made part of this agreement.

1. MuniServices is authorized by this Agreement to examine sales or transactions and use tax records of the Board of Equalization provided to the City pursuant to contract under the Bradley-Burns Uniform Sales and Use Tax Law.

2. MuniServices 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 the City who is authorized by resolution to examine the information.
3. MuniServices is prohibited from performing consulting services for a retailer, as defined in California Revenue & Taxation Code Section 6015, during the term of this agreement.
4. MuniServices is prohibited from retaining the information contained in, or derived from those sales or transactions and use tax records, after this Agreement has expired. Information obtained by examination of the Board of Equalization records shall be used only for purposes related to collection of local sales and use tax or for other governmental functions of the City as set forth by resolution adopted pursuant to Section 7056(b) of the Revenue and Taxation Code. The resolution shall designate MuniServices 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.

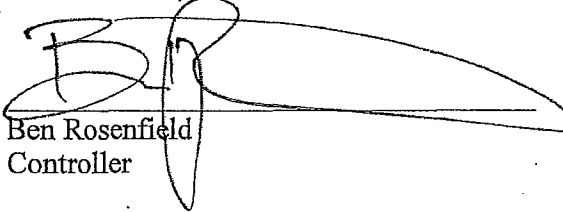
All documents, data, survey and reports prepared by MuniServices pursuant to this Agreement shall be considered the property of the City.

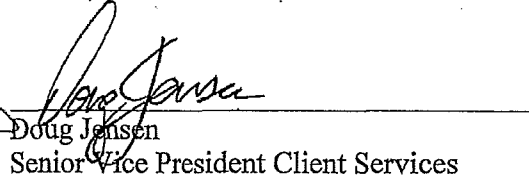
**City**  
OFFICE OF THE CONTROLLER  
CITY & COUNTY OF SAN FRANCISCO

**Contractor**  
MUNISERVICES, LLC

1 Dr. Carlton B Goodlett Place, #316  
San Francisco, CA 64102-4694

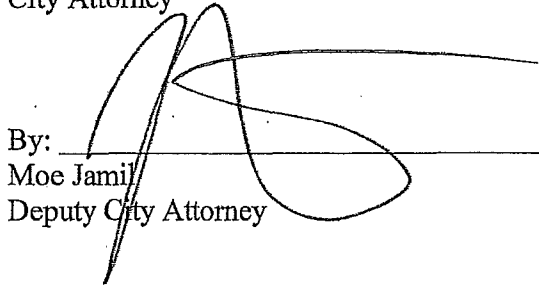
7625 N. Palm Ave., Ste. 108  
Fresno, CA 93711

  
Ben Rosenfield  
Controller

  
Doug Jensen  
Senior Vice President Client Services

Approved as to Form:

Dennis J. Herrera  
City Attorney

By:   
Moe Jamil  
Deputy City Attorney

OFFICE OF THE MAYOR  
SAN FRANCISCO



EDWIN M. LEE

TO: Angela Calvillo, Clerk of the Board of Supervisors  
FROM: Mayor Edwin M. Lee *ML*  
RE: Designation of MuniServices, LLC ("Contractor") as City's Authorized Representative in Sales and Use Tax Records Examination  
DATE: May 31, 2016

---

Attached for introduction to the Board of Supervisors is a resolution designating MuniServices, LLC ("Contractor") as the City and County of San Francisco's authorized representative in Sales and Use Tax Records Examination.

I respectfully request that this item be calendared in Budget & Finance Committee on June 16, 2016.

Should you have any questions, please contact Nicole Elliott (415) 554-7940.

RECEIVED  
BOARD OF SUPERVISORS  
SAN FRANCISCO  
2016 MAY 31 PM 1:32  
BY *ML*