

1 [Authorization to Examine Prepaid Mobile Telephony Service Surcharge and Local Charge
2 Records]

3 **Resolution authorizing the Controller’s Office and Office of the Treasurer and Tax**
4 **Collector to examine the prepaid mobile telephony services surcharge and local**
5 **charges collected by the State Board of Equalization.**

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7 WHEREAS, Pursuant to Resolution No. 414-15 of the City and County of San
8 Francisco and the Local Prepaid Mobile Telephony Services Collection Act, the City and
9 County of San Francisco, hereinafter called Local Jurisdiction, entered a contract with the
10 State Board of Equalization, hereafter referred to as the Board, to perform all functions
11 incident to the administration and collection of the prepaid mobile telephony services
12 surcharge and local charge for the City and County of San Francisco; and

13 WHEREAS, The Local Jurisdiction deems it desirable and necessary for authorized
14 representatives of the Local Jurisdiction to examine confidential prepaid mobile telephony
15 surcharge and local charges collected by the Board for the Local Jurisdiction pursuant to
16 that contract; and

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

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

3 WHEREAS, the Board requires that the Board of Supervisors authorize the
4 examination of prepaid mobile telephony services surcharge and local charge records;
5 now, therefore, be it

6 RESOLVED, that the Controller and Tax Collector or other officer or employee of the
7 Local Jurisdiction designated in writing by the Controller or Tax Collector to the Board is
8 hereby appointed to represent the Local Jurisdiction with authority to examine prepaid
9 mobile telephony services surcharge and local charge records of the Board pertaining to
10 prepaid mobile telephony services surcharge and local charges collected for the Local
11 Jurisdiction by the Board pursuant to the contract between the Local Jurisdiction and the
12 Board; and, be it

13 FURTHER RESOLVED, that the information obtained by examination of Board
14 records shall be used only for purposes related to the collection of the Local Jurisdiction's
15 prepaid mobile telephony services surcharge and local charges by the Board pursuant to
16 the contract.

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18 APPROVED:

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Controller

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