

1 [Office of the Treasurer & Tax Collector to Examine Confidential California Department of Tax
2 and Fee Administration Records]

3 **Resolution authorizing officers and employees of the Office of the Treasurer & Tax**
4 **Collector of the City and County of San Francisco to examine sales or transactions**
5 **and use tax records of the California Department of Tax and Fee Administration,**
6 **pursuant to California Revenue and Taxation Code, Section 7056.**

7

8 WHEREAS, On June 21, 2018, in South Dakota v. Wayfair, Inc., the United States
9 Supreme Court upheld the South Dakota law that requires remote sellers that do not have a
10 physical presence in that state to collect sales tax on all sales into South Dakota based on
11 the seller’s level of economic activity in the state; and

12 WHEREAS, Proposition D was approved by the voters of the City and County of San
13 Francisco on November 6, 2018, and became operative as of January 1, 2019; and

14 WHEREAS, Proposition D defined “engaging in business within the city” and
15 expanded the conditions that subject a person to certain business taxes by including
16 persons with more than \$500,000 in annual gross receipts in the City; and

17 WHEREAS, California State Assembly Bill No. 147 (Burke) specifies that, on and after
18 April 1, 2019, a retailer engaged in business in this state includes any retailer that has total
19 combined sales of in this state that exceed \$500,000; and

20 WHEREAS, California State Assembly Bill No. 147 was approved by the Governor on
21 April 25, 2019, and

22 WHEREAS, Sales and transaction use data would aid the Office of the Treasurer &
23 Tax Collector in compliance efforts for collecting certain business taxes; and

24 WHEREAS, California Revenue and Taxation Code, Section 7056, allows the
25 governing body of a city and county by resolution to authorize designated officers and

1 employees to examine confidential sales or transactions and use tax records of the
2 California Department of Tax and Fee Administration (“CDTFA”); now, therefore, be it

3 RESOLVED, That the following officers and employees of the City and County of San
4 Francisco are authorized to examine sales or transactions and use tax records of the
5 California Department of Tax and Fee Administration:

6 -- All officers and employees of the Office of the Treasurer & Tax Collector

7 FURTHER RESOLVED, That information obtained by examination of said California
8 Department of Tax and Fee Administration records shall be used only for purposes related to
9 the collection of City and County sales or transactions and use taxes, and for purposes of
10 collecting and administering the City and County of San Francisco’s taxes and fees; and be
11 it

12 FURTHER RESOLVED, That the Clerk of the Board of Supervisors shall transmit a
13 certified copy of this Resolution and send a fax or a portable document format (pdf) via e-
14 email of the Resolution to:

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16 California Department of Tax and Fee Administration
17 P.O. Box 942879
18 Sacramento, CA 94279-0027
19 Attn: Donna Puchalski, Business Taxes Specialist
20 Donna.Puchalski@cdtfa.ca.gov
21 Fax: (916) 324-8117

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