

RESOLUTION NO. 2024-73

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MORENO VALLEY, CALIFORNIA, AUTHORIZING EXAMINATION OF TRANSACTIONS AND USE TAX RECORDS RELATED TO MEASURE U, ORDINANCE NO. 1015, A LOCAL TRANSACTION AND USE TAX, APPROVED BY THE VOTERS ON NOVEMBER 5, 2024

WHEREAS, on November 5, 2024, the voters approved Measure U (Ordinance No. 1015), amending the Moreno Valley Municipal Code and providing for a local transaction and use tax; and

WHEREAS, pursuant to Ordinance No. 1015 and Revenue and Taxation Code section 7270, the City of Moreno Valley (District) entered into a contract with the California Department of Tax and Fee Administration (Department) to perform all functions incident to the administration and collection of local transaction and use taxes; and

WHEREAS, the City Council of the City of Moreno Valley deems it desirable and necessary for authorized officers, employees and representatives of the District to examine confidential sales or transactions and use tax records of the Department pertaining to transactions and use taxes - collected by the Department for the District pursuant to that contract; and

WHEREAS, Section 7056 of the California Revenue and Taxation Code sets forth certain requirements and conditions for the disclosure of Department records, and Section 7056.5 of the California Revenue and Taxation Code establishes criminal penalties for the unlawful disclosure of information contained in, or derived from, the sales or transactions and use tax records of the Department; and

WHEREAS, on December 17, 2024, the City Council authorized the Mayor to sign Ordinance No. 1015; and

WHEREAS, Ordinance No. 1015, as approved by the voters, provides in Section 3.37.040 (Contract with State) that prior to the operative date the District shall contract with the California Department of Tax and Fee Administration to perform all functions incident to the administration and operation of this transactions and use tax ordinance, which is interpreted to authorize that all relevant documents be executed and submitted to the Department to perform all functions incident to the administration and operation of the transactions and use tax ordinance approved by the voters.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF MORENO VALLEY, CALIFORNIA, DOES HEREBY RESOLVE AS FOLLOWS:

Section 1. Authorized Positions

That the City Manager, Assistant City Manager, Chief Financial Officer and City Treasurer or other officer or employee of the District designated in writing by the City Manager to the California Department of Tax and Fee Administration are hereby appointed to represent the District with authority to examine transactions and use tax records of the Department pertaining to transactions and use taxes collected for the District by the Department pursuant to the contract between the District and the Department.

Section 2. Purposes

That the information obtained by examination of Department records shall be used only for purposes related to the collection of District transactions and use taxes by the Department pursuant to that contract.

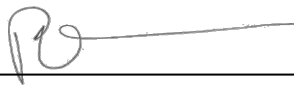
Section 3. Prior Resolutions

That this resolution supersedes all prior resolutions of the City Council of the City of Moreno Valley adopted pursuant to subdivision (b) of Revenue and Taxation Code section 7056.

APPROVED AND ADOPTED this 17<sup>th</sup> day of December 2024.

  
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Ulises Cabrera, Mayor

ATTEST:

  
\_\_\_\_\_  
M. Patricia Rodriguez, CMC, City Clerk

APPROVED AS TO FORM:

  
\_\_\_\_\_  
Steven B. Quintanilla, City Attorney

RESOLUTION JURAT

STATE OF CALIFORNIA            )  
COUNTY OF RIVERSIDE        ) ss.  
CITY OF MORENO VALLEY        )

I, M. Patricia Rodriguez, City Clerk of the City of Moreno Valley, California, do hereby certify that Resolution No. 2024-73 was adopted by the City Council of the City of Moreno Valley, as authorized by Ordinance No. 1015 approved by the voters, at a regular meeting thereof held on the 17th day of December 2024 by the following vote:

AYES:        Councilmember Baca-Santa Cruz, Councilmember Delgado,  
              Councilmember Gonzalez, and Mayor Cabrera

NOES:

ABSENT:    Mayor Pro Tem Barnard

ABSTAIN:



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M. PATRICIA RODRIGUEZ, CMC, CITY CLERK

(SEAL)