

**RESOLUTION NO. R25-26**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PALOS VERDES  
ESTATES, CALIFORNIA AUTHORIZING EXAMINATION OF SALES AND USE  
TAX RECORDS**

WHEREAS, pursuant to Ordinance Number 152, the City of Palos Verdes Estates (City) 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 sales and use taxes; and

WHEREAS, the City Council of the City of Palos Verdes Estates deems it desirable and necessary for authorized officers, employees and representatives of the City to examine confidential sales or transactions and use tax records of the Department pertaining to sales and use taxes collected by the Department for the City 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;

**NOW, THEREFORE, the City Council of the City of Palos Verdes Estates does hereby FIND AND RESOLVE TO:**

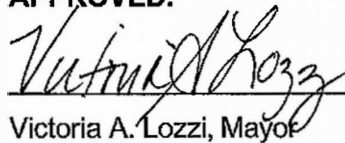
**Section 1.** That the City Manager, Deputy City Manager, Finance Analyst, Senior Accountant, or other officer or employee of the City designated in writing by the City Manager to the California Department of Tax and Fee Administration is hereby appointed to represent the City with authority to examine sales or transactions and use tax records of the Department pertaining to sales and use taxes collected for the City by the Department pursuant to the contract between the City and the Department.

**Section 2.** The information obtained by examination of Department records shall be used only for purposes related to the collection of City sales and use taxes by the Department pursuant to that contract.

**Section 3.** That this resolution supercedes all prior resolutions of the City Council of the City of Palos Verdes Estates adopted pursuant to subdivision (b) of Revenue and Taxation Code section 7056.

**PASSED, APPROVED, AND ADOPTED** on the 23rd day of September, 2025.

**APPROVED:**



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Victoria A. Lozzi, Mayor

ATTEST:

APPROVED AS TO FORM:

  
Tameka Cook, City Clerk

  
Trevor Rusin, City Attorney

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**CERTIFICATION**

STATE OF CALIFORNIA )  
COUNTY OF LOS ANGELES ) SS:  
CITY OF PALOS VERDES ESTATES )

I, **Tameka Cook**, City Clerk for the City of Palos Verdes Estates, California, do hereby certify that the foregoing Resolution **R25-26** was duly and regularly approved and adopted by the City Council of the City of Palos Verdes Estates at its regular meeting of the City Council on the 23<sup>rd</sup> day of September 2025, by the following vote:


AYES: COUNCILMEMBERS: Lazzaro, Quinn, Kemps, and Lozzi

NOES: COUNCILMEMBERS: None

ABSENT: COUNCILMEMBERS: McGowan

ABSTAIN: COUNCILMEMBERS: None

ATTEST:

  
Tameka Cook, City Clerk