

MDC
8-28-07

2019

OPR 2007-0719

City Clerk's No. _____

Contract Req. No.
N/A

MINOR CONTRACT AUTHORIZATION

RECEIVED
AUG 24 2007
CITY CLERK'S OFFICE
SPOKANE, WA

Date: August 24, 2007

Budget Account No: N/A

CONTRACT TOPIC:

Authorization to enter into an agreement for sharing taxpayer information between participating Cities to be determined.

CONTRACT BACKGROUND

The sharing of taxpayer information would be helpful in discovering non-paying companies for sale tax, business licenses, utility tax, etc. Sharing of best practices would eliminate to re-invent the wheel.

Mr. [Signature] [Signature]
Submitting Department Legal

Manager/Division Director Finance

Distribution
Finance
Treasurer's Office

**AGREEMENT FOR SHARING TAXPAYER INFORMATION
BETWEEN PARTICIPATING CITIES**

The Undersigned Cities, through the attached addenda agree that the sharing of taxpayer information is in their mutual best interests. Each party enters into this agreement with the understanding that any shared records or information are subject to the disclosure provisions of RCW 42.17 and the terms of this agreement.

Therefore, the undersigned representatives of the cities hereby agree that the undersigned city departments and agencies will share information with one another, and that the agents, employees, officers, or any other person associated with each city acquiring records and knowledge of such information shall act in accordance with the following terms and conditions:

1. Definitions. For the purpose of this agreement, the term "record" is defined in RCW 42.17.020(36). The term "information" includes all other data shared under this agreement.
2. Subject of Agreement. Records and information subject to this agreement include: (a) a taxpayer's identity, (b) the deductions, exemptions, credit, assets, liabilities, net worth, tax liability deficiencies, over assessments, or tax payments whether taken from the taxpayer's books and records or any other source, (c) whether the taxpayer's return was, is being, or will be examined or subject to other investigation or processing, (d) other records or information received by, recorded by, prepared by, furnished to, or collected by the undersigned cities with respect to the determination of the existence, or possible existence, of liability, or the amount thereof, of person under the laws of the each city for tax, penalty, interest, fine, forfeiture, or other imposition or offense.
3. Media. Records and information may be shared in any medium. Each agency shall take all reasonable means necessary, consistent with the requirements of RCW 42.17 or as otherwise required by law, to restrict access to tax information to only those persons designated by the Directors of the undersigned departments or agencies to receive such records and information.
4. Agreement not to disclose. The undersigned cities, departments, and agencies shall not share any records or information obtained through this agreement with any organization or person not designated by the Directors as authorized to request and receive information, unless required pursuant to RCW 42.17,

court order from civil or criminal judicial proceedings, or administrative proceedings, or as otherwise required by law. For records requested pursuant to RCW 42.17, the city receiving such request shall determine whether release of records is required, and shall as soon as practicable advise the source agency that such information has been requested so that the source agency may be allowed the opportunity to seek court protection from disclosure if desired.

5. Accidental breach of security. In the event of an inadvertent disclosure of confidential records, or information to persons not designated to receive such information pursuant to this agreement or other lawful authority, the city department or agency where the disclosure occurred ("disclosure city"), upon becoming aware of such disclosure, shall seek to determine whether any part of the disclosed information originated from another city ("source city"). In such event, the disclosure city department shall promptly notify the source city department and work with that department or agency to take appropriate steps to remedy the problem.

6. Information Security Officer. All cities agree to appoint a staff person, or persons, responsible for coordinating the exchange of electronically transferred information, hereafter referenced as the "Information Security Officer(s)". Each city is solely and separately responsible for any costs relating to its information security officer(s). All officers shall be named in an addendum to this agreement. Such officer(s) is/are responsible to its city for maintaining the security of electronically shared information, subject also to paragraph five relating to accidental breach of security.

7. Frequency, details of exchange. Information may be shared individually or in combined format covering more than one taxpayer. In any event, information will be shared periodically, at least once a calendar year, or more frequently upon the request of any of the undersigned cities, departments, or agencies.

8. Revocation: expulsion.

A. This agreement is not limited to a specific period of time, or to specific tax returns, documents, records, or other information relating to any specific years or periods. It will be considered to be in effect for all entities until revoked by any one entity, at which time the revoking entity will no longer be party to this agreement. Revocation may occur upon delivery by the revoking city of a written notice of revocation to all other participating parties.

B. Upon revocation, and consistent with RCW 40.14, the Records Retention Act, the revoking city shall purge or destroy all records and information gathered from this agreement, to the extent any source city may be identified there from, or alternatively deliver the same to the source city, the revoking city not to retain copies thereof. Additionally, all non revoking cities shall likewise purge or destroy all records and information gathered from this

agreement, to the extent that any record or information may be identified to originate from the revoking city, or alternatively deliver the same to the revoking city, and not retain copies thereof.

C. Alternatively, if a majority of the participating cities agree for any reason that a specific participating city should be expelled, a written notice of expulsion shall be delivered, signed by the authorized persons of a majority of the participating cities to the expelled city, whereupon the provisions relating to revocation shall apply to the expelled city, as if it were a revoking city.

9. Current copy. The tax administrators of the participating cities agree jointly to maintain a copy of this agreement with all amendments and a current list of participating cities at the following website www.mrsc.org.

10. Amendments. Amendments shall be in writing, and signed by all participating cities.

See attached signed addendums from signature cities

ADDENDUM (SIGNED BY EACH PARTICIPATING CITY) TO THE AGREEMENT FOR SHARING TAXPAYER RECORDS AND INFORMATION

The City of Spokane agrees to abide by the Agreement for Sharing Taxpayer Records and Information dated August 24, 2007, a copy which is attached. The City of Spokane joins with all other Cities that have provided signed addendum to the Agreement, copies which are also attached. The Information Security Officer(s) that are authorized to coordinate and handle the exchanged confidential records, pursuant to section 4 of the agreement, for the City of Spokane are listed below.

The following individual(s) is/are hereby designated as Information Security Officer(s):

	<u>Name</u>	<u>Title</u>
1.	Ellen Dolan	Treasurer
2.	Jason Faulkner	Deputy Treasurer
3.	Lisa Dillman	Taxes and Licenses Specialist
4.	Wilma Beddow	Taxes and Licenses Specialist
5.	Margaret Lawson	Taxes and Licenses Specialist
6.	Dan Leaf	Accountant I

Signed this 24th day of August, 2007



John Pilcher
Chief Operating Officer

8-24-07

Date

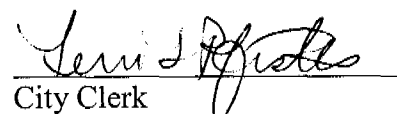
Approved as to Form



Assistant City Attorney



Attest


City Clerk