

AGREEMENT FOR RELEASE OF SALES TAX INFORMATION

THIS AGREEMENT effective _____, 2012 is between the City of Golden, Colorado (the City), the Golden Urban Renewal Authority (GURA) and _____.

WITNESSETH

WHEREAS, Section 3.06.060 of the Golden Municipal Code reflects the state law related to the confidentiality of sales tax information; and

WHEREAS, the City recognizes the necessity of maintaining such confidentiality, balanced however, with the necessity of allowing generalized/categorical sales tax data for economic development/urban renewal-redevelopment purposes; and

WHEREAS, to this effect the City Council enacted Ordinance No. 1615, amending Section 3.06.060 of the Municipal Code, regarding use of sales tax information by GURA; and

WHEREAS, pursuant to the amended code, the purpose of this Agreement is to specify the conditions and provisions of the utilization of City sales tax data by GURA.

THEREFORE, IT IS AGREED AS FOLLOWS:

1. GURA has designated _____ as a representative to receive sales tax information. The written designation of _____ as a GURA representative is attached to this Agreement as Appendix A and made part hereof.
2. A copy of Section 3.06.060 of the Golden Municipal Code, as amended by Ordinance 1615 is attached to this Agreement as Appendix B and made part hereof.
3. _____ shall strictly comply with the requirements and provisions of Section 3.06.060, as amended.
4. GURA shall be solely responsible to the City for _____ strict compliance with Section 3.06.060 of the Code and the City Manager's regulations, if any, promulgated pursuant to the Code. In consideration of such responsibility, GURA shall indemnify and hold the City harmless from any liabilities, responsibilities, damages, legal orders and/or judgments entered against the City, subject to the City's strict compliance with Section 3.06.060, including attorneys' fees and costs, in relation to violations or non-compliances of Section 3.06.060.

IN WITNESS WHEREOF, the parties hereto have hereunto set their hands and seals the day and year first above written.

CITY OF GOLDEN

GOLDEN URBAN RENEWAL
AUTHORITY

By: _____

By: _____

ATTEST:

ATTEST:

APPROVED AS TO FORM:

David Williamson
Attorney for City of Golden

3.06.060 Tax Information Confidential

All specific information gained under the provision of this chapter which is used to determine the tax due from a taxpayer, whether furnished by the taxpayer or obtained through audit, shall be treated by the city and its officers, employees or legal representatives as confidential.

(a) Except in accordance with the judicial order or as otherwise provided by law, the city manager and agents, clerks, and employees thereof shall not divulge or make known in any way any information disclosed in any document, report, or return filed under this title except such information as is displayed on the tax license. The officials charged with the custody of documents, reports, and returns shall not be required to produce any of them or evidence of anything contained in them in any action or proceeding in any court, except on behalf of the manager in an action or proceeding under the provisions of this title when the report of a fact shown thereby is directly involved in such action or proceeding, in either of which events the court may require the production of, and may admit into evidence, so much of said reports or of the facts shown thereby as are pertinent to the action or proceeding, and no more.

(b) Nothing in this section shall be construed to prohibit the delivery to a person or a duly authorized representative thereof of a copy of any return or report filed in connection with such person's tax. Copies of such records may be certified by the city manager or an agent thereof and when so certified shall be evidence equally with the originals and may be received as evidence of their contents.

(c) Nothing in this section shall be construed to prohibit the publication of statistics so classified as to prevent the identification of particular reports or returns and the items thereof.

(d) Notwithstanding the provisions of this section, the city manager may furnish to the taxing officials of the State of Colorado, its political subdivisions, any other state, or political subdivision, or the United States, any information contained in tax returns and related documents filed pursuant to this title or in the report of an audit or investigation made with respect to a return, if the recipient jurisdiction agrees with the manager to grant similar privileges to the city and if such information is to be used by the jurisdiction only for tax purposes.

(e) (i) Notwithstanding the provisions of this section, the city manager or his/her designee may provide any information contained in tax returns and related documents filed pursuant to this title or any other reports, data or information prepared and submitted to the City pursuant to this title, to a representative (s) designated by the Golden Urban Renewal Authority (GURA). GURA's eligibility to receive such tax information from the City shall be based upon its public purposes and activities such as municipal economic development; elimination and/or prevention of blight; economic, financial and physical revitalization, development and/or redevelopment of specifically designated urban renewal/redevelopment areas of the City.

(ii) Such tax information and data shall be kept confidential by GURA, shall not be made available to the public and shall be utilized only for the purposes defined in paragraph (e)(i) of this Section.

(iii) Statistical information described in paragraph (c) of this Section generated by the City, but not

made public, may also be provided to GURA. However, GURA shall not make such statistical information public, except in compliance with the city manager's regulations promulgated under paragraph (f) of this Section.

(iv) GURA's designated representative(s) shall be responsible to the city manager for receipt of the confidential tax information and utilization of same as described and restricted in this Section.

(f) The city manager shall provide sales tax information to GURA which is related to specific development/redevelopment projects within urban renewal areas; subject however, to regulations

prepared by the manager; and further subject to the requirement that such information shall not be made public. The regulations shall be consistent with the reasonable requirements of GURA to plan and carry out renewal projects and utilize tax information specifically for such purposes. Copies of the manager's regulations shall be provided to City Council. [Ord. 1717 § 13, 2005; Ord. 1615, 2003; Ord. 1144 §1, (part) 1992].