

MINUTE ITEM

This Calendar Item No. 08  
was approved as Minute Item  
No. 8 by the State Lands  
Commission by a vote of 2  
to 0 at its 10/18/91  
meeting.

CALENDAR ITEM

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 ) Statewide  
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08

10/18/91  
W 24773  
Pelkofer

APPROVE ENTERING A RECIPROCAL AGREEMENT  
FOR EXCHANGE OF INFORMATION BETWEEN  
THE STATE BOARD OF EQUALIZATION AND  
THE STATE LANDS COMMISSION

PARTIES:

State Lands Commission  
1807 - 13th Street  
Sacramento, California 95814

State Board of Equalization  
Attn: Larry Augusta  
P. O. Box 942879  
Sacramento, California 94279-0001

The Revenue and Taxation Code Section 7056(3) provides that the Governor may authorize the State Board of Equalization to exchange information and allow inspection of its records by other State officers, "if a reciprocal arrangement exists".

In a number of instances in the past, lessees of State lands, whose rental is based on gross or net revenue derived from those lands, have failed to disclose all of their revenue. Figures supplied by the lessee to the State Lands Commission auditors were shared with the Board of Equalization who verified the deficiencies in reporting. Compliance and additional revenue was thereafter easily obtained.

Approval of this agreement will provide a simple and accurate audit check for both agencies.

Staff has requested the agreement and the staff of the State Board of Equalization has responded in the affirmative, proposing the attached agreement, Exhibit "A".

CALENDAR ITEM NO. 08 (CONT'D)

**STATUTORY AND OTHER REFERENCES:**

- A. P.R.C.: Div. 6, Parts 1 and 2; Div. 13.
- B. Cal. Code Regs.: Title 3, Div. 3; Title 14, Div. 6.

**AB 884:**

N/A

**OTHER PERTINENT INFORMATION:**

- 1. Pursuant to the Commission's delegation of authority and the State CEQA Guidelines (14 Cal. Code Regs. 15061), the staff has determined that this activity is exempt from the requirements of the CEQA because the activity is not a "project" as defined by CEQA and the State CEQA Guidelines.

Authority: P.R.C. 21065 and 14 Cal. Code Regs. 15378.

**EXHIBIT:**

- A. Copy of Reciprocal Agreement

**IT IS RECOMMENDED THAT THE COMMISSION:**

- 1. FIND THAT THE ACTIVITY IS EXEMPT FROM THE REQUIREMENTS OF THE CEQA PURSUANT TO 14 CAL. CODE REGS. 15061 BECAUSE THE ACTIVITY IS NOT A PROJECT AS DEFINED BY P.R.C. 21065 AND 14 CAL. CODE REGS. 15378.
- 2. APPROVE AND AUTHORIZE THE EXECUTIVE OFFICER TO ENTER INTO AN AGREEMENT (A COPY OF WHICH IS ATTACHED AS EXHIBIT "A") WITH THE STATE BOARD OF EQUALIZATION FOR A RECIPROCAL EXCHANGE OF INFORMATION.

EXHIBIT "A"

RECIPROCAL AGREEMENT  
FOR EXCHANGE OF INFORMATION BETWEEN  
THE STATE BOARD OF EQUALIZATION AND  
THE STATE LANDS COMMISSION

The California State Board of Equalization and the State Lands Commission mutually agree to the reciprocal exchange of information contained in their files and records as follows:

1. Upon request, the State Board of Equalization will provide the State Lands Commission with information contained in the Sales and Use Tax files and records of the State Board of Equalization pursuant to Revenue and Taxation Code section 7056, and the Order of the Governor authorizing such disclosure. The information so provided is confidential. The State Lands Commission agrees to maintain the confidentiality of the information disclosed as required by Revenue and Taxation Code section 7056, except that the Commission may disclose the information so obtained to the extent necessary to perform its duties and responsibilities under the law.

2. Upon request, the State lands Commission will provide the Board with information contained in the records and files of the Commission, pursuant to the Order of the Governor authorizing such disclosure.

3. Both agencies will provide such information to any properly identified employee of the other agency, and the employee may reproduce documents contained in the files and records of the agency providing the information.

4. The agency receiving the information so obtained shall use the information only in the administration of the laws which the agency is charged with administering.

State Lands Commission

State Board of Equalization

By \_\_\_\_\_  
Charles Warren  
Executive Officer

By \_\_\_\_\_  
Burton W. Oliver  
Executive Director

Date \_\_\_\_\_

Date \_\_\_\_\_

GOVERNOR'S ORDER AUTHORIZING DISCLOSURE OF  
CONFIDENTIAL INFORMATION BETWEEN  
THE BOARD OF EQUALIZATION  
AND THE STATE LANDS COMMISSION

The State Board of Equalization and the State Lands Commission are hereby authorized to disclose to the other agency confidential information contained in records maintained by each agency, pursuant to a reciprocal exchange agreement between the agencies. The information which each agency receives shall be used only in the administration and enforcement of the laws which the receiving agency is charged with administering.

Pursuant to the provisions of Revenue and Taxation Code section 7056, the information so received by the State Lands Commission shall be used exclusively for the purpose of the proper administration of those laws of this state which the State Lands Commission is charged with administering. The information so obtained from the Board shall not be disclosed or made public except to the extent necessary to carry out those duties and responsibilities.

Done this \_\_\_\_\_ day of \_\_\_\_\_, 1991.

\_\_\_\_\_  
Pete Wilson  
Governor

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