<div align="center">**RESOLUTION NO. 8 (2020)**</div>

A RESOLUTION AUTHORIZING THE CITY STAFF TO EXECUTE AGREEMENTS BETWEEN THE COLORADO DEPARTMENT OF REVENUE, MUNIREVS, INC. AND TRANSACTION TAX RESOURCES, INC. FOR THE UTILIZATION OF THE SUTS SYSTEM AND THE TTR SOFTWARE

WHEREAS, that on June 21, 2018, the Supreme Court of the United States ruled in favor of the start of South Dakota v. Wayfair, Inc. to allow states to require remote sellers to collect and remit sales tax;

WHEREAS, the court did not provide a specific set of requirements that a law must meet in order to be constitutional. However, it pointed to several features of law that helped keep it from becoming **unduly burdensome**:

- A safe harbor for businesses that have only a small number of transactions or low dollar-volume sales in the state
- A prohibition against applying the law retroactively
- Adoption of a "Streamlined Sales and Use Tax Agreement" that standardizes taxes and reduces administrative and compliance costs
- Access to sales tax administration software paid for by the state;

WHEREAS, in reaction to the South Dakota v. Wayfair decision, the state of Colorado Department of Revenue required out-of-state retailers who do business and have substantial nexus in Colorado to register to collect and remit sales tax;

WHEREAS, to comply with the undue burdensome requirements, the state of Colorado through SB6 launched a Sales and Use Tax Software (SUTS) and a GIS multiple sales tax identification software which allows Colorado political subdivisions to utilize the systems.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL FOR THE CITY OF CRAIG, COLORADO:

The Craig City Council hereby authorizes City Staff to execute and sign the agreements in accord with the terms of these Agreements with the Colorado State Department of Revenue, MUNIRevs, Inc., and Transaction Tax Resources, Inc.

READ AND APPROVED THIS 28TH DAY OF APRIL 2020, BY THE CITY COUNCIL FOR THE CITY OF, COLORADO.

_____
Jarrod Ogden, Mayor

ATTEST:

_____
Liz White, City Clerk

EXHIBIT A

Agreement Regarding SUTS System

This Agreement Regarding SUTS System ("**Agreement**") is entered between the Colorado Department of Revenue ("**CDOR**") and the undersigned local taxing jurisdiction ("**Jurisdiction**"), collectively (**"the Parties"**), for the purposes of permitting access to the SUTS System by Jurisdiction and insuring the confidentiality of information within that system. The SUTS System permits the acceptance of returns and processing of payments for the sales and use tax levied by the state and any local taxing jurisdictions in accord with the objectives of SB19-006. To further those objectives here, the Parties agree to the following:

TERMS:

1)   "Confidential information" shall mean any information derived from the SUTS System, including but not limited to: taxpayer information, return information, and "personally identifiable information," as defined by section 24-73-101(4) (b), C.R.S.

2)   A "security incident," as defined in section 24-37.5-402(10), C.R.S., is as an accidental or deliberate event that results in or constitutes an imminent threat of the unauthorized access, loss, disclosure, modification, disruption, or destruction of communication and information resources. Security incidents include but are not limited to: 1)detection of a virus, worm, malware; 2) unauthorized use of an information resource; 3) unauthorized modification of an information resource; 4) theft or diversion of an information resource; and 5) theft or diversion of property using an information resource, and vandalism or other damage to an information resource.

OBLIGATIONS AND RIGHTS OF CDOR:

3)   CDOR grants Jurisdiction access to the SUTS System for Jurisdiction's use in the collection and payment of sales and use tax.

4)   CDOR agrees that there shall be no fee for Jurisdiction to receive tax returns through the SUTS System under the terms of this Agreement, except those identified in Jurisdiction's separate agreement with MUNIRevs, Inc., the system administrator.

5)   CDOR agrees to continually maintain a secure place in which confidential information will be stored, regardless of whether confidential information is in physical or electronic form.

6)   Except as may be ordered by a court of competent jurisdiction, no confidential information obtained pursuant to this Agreement shall be disclosed by the CDOR to any person not authorized to receive such information by the laws of the Jurisdiction or the State of Colorado.

7)   If the CDOR is served with a request for Confidential Information, CDOR shall provide reasonably prompt notice to Jurisdiction within such time that the Jurisdiction may intervene and seek a protective order or other relief if it so chooses.

8)   CDOR shall restrict access to confidential information to persons whose duties and responsibilities require such access. All third party contractors who need such access for purposes consistent with this Agreement shall sign confidentiality agreements with CDOR no less restrictive than the confidentiality terms of this Agreement.

9)   The information obtained pursuant to this Agreement shall be used only for the purpose of administration and enforcement of the sales and/or use tax laws of the Jurisdiction or the State of Colorado.

10)   CDOR may terminate Jurisdiction's access to the SUTS System if Jurisdiction violates the terms of this agreement.

11)   CDOR is not liable for any damages, of any type, arising out of this agreement, including, without limitation: cost of delay, loss of data or information, and failure of the SUTS System.

OBLIGATIONS AND RIGHTS OF JURISDICTION:

12)	Jurisdiction agrees to continually maintain a secure place in which confidential information will be stored, regardless of whether confidential information is in physical or electronic form.

13)	Except as may be ordered by a court of competent jurisdiction, no confidential information obtained pursuant to this Agreement shall be disclosed by the Jurisdiction to any person not authorized to receive such information by the laws of the Jurisdiction or the State of Colorado.

14)	If the Jurisdiction is served with a request for Confidential Information, Jurisdiction shall provide reasonably prompt notice to CDOR within such time that the CDOR may intervene and seek a protective order or other relief if it so chooses.

15)	Jurisdiction shall restrict access to confidential information to persons whose duties and responsibilities require such access. All third party contractors who need such access for purposes consistent with this Agreement shall sign confidentiality agreements with Jurisdiction no less restrictive than the confidentiality terms of this Agreement.

16)	The information obtained pursuant to this Agreement shall be used only for the purpose of administration and enforcement of the sales and/or use tax laws of the Jurisdiction or the State of Colorado.

17)	If Jurisdiction becomes aware of any Security Incident, Jurisdiction shall notify CDOR immediately and cooperate with CDOR regarding recovery, remediation, and the necessity to involve law enforcement, as determined by the CDOR.

18)	Jurisdiction agrees that any filings through the Portal will not include Use Tax Purchase Details. Purchase details are typically required on Schedule B by local jurisdictions. Jurisdiction understands that, if desired for audit or other review purposes, these use tax details could be requested of the taxpayer by Jurisdiction directly at a later date.
19)

20)	By executing this Agreement in exchange for access to the SUTS System, Jurisdiction agrees that it will no longer require a separate license, outside the SUTS system license, for any business without a physical location in the community. For purposes of this section of the Agreement, these businesses shall be referred to as "non-physical businesses." The only information requirement that a non-physical business is required to provide to Jurisdiction shall be obtained via the SUTS portal, and accessed by Jurisdiction in the SUTS reports. In addition, Jurisdiction will not assess any fees related to licensing or account maintenance against these businesses, either for initial set up or annual renewals. The only financial obligations for a non-physical business is to remit sales and other applicable taxes per Jurisdiction's ordinances. Jurisdiction agrees that it will provide CDOR a copy of its Resolution or Ordinance making this change in order to gain access to the SUTS system.

21)	By executing this Agreement in exchange for access to the SUTS System, Jurisdiction agrees that it shall require all taxpayers filing returns and remitting payments in the SUTS System to do so with the frequency and on the date required by CDOR under Department of Revenue Regulation No. 39-26-109, C.R.S. 1 Colo. Code. Regs 201-4. Jurisdiction agrees that it will provide CDOR a copy of its Resolution or Ordinance making this change in order to gain access to the SUTS system.

22)	Jurisdiction acknowledges that its violation of the terms of this agreement may lead to termination of access to the SUTS System by CDOR.

23)	Jurisdiction releases CDOR from liability for any damages, of any type, arising out of this agreement, including, without limitation: cost of delay, loss of data or information, and failure of the SUTS System.

24)	Jurisdiction agrees to execute updated versions of this Agreement as required by CDOR.

25)	This Agreement shall not be binding on either Party until Jurisdiction provides a resolution of its city council or other governing body stating that the signatory to this Agreement is authorized to bind the Jurisdiction in accord with the terms of this Agreement.

MUTUAL OBLIGATIONS:

1)   Each person executing this Agreement on behalf of each Party represents, warrants, assures, and guarantees that s/he has full legal authority to execute this Agreement on behalf of the Jurisdiction and CDOR, respectively, and to bind Jurisdiction and CDOR, to all the terms, conditions, provisions, and obligations of this Agreement.

2)   CDOR or Jurisdiction may terminate this agreement for any reason on 90 days written notice to the other Party. CDOR or Jurisdiction may terminate this agreement with immediate effect by delivering written notice of the termination to the other Party if CDOR or Jurisdiction breaches a material term of this Agreement.

SIGNATURES OF PARTIES:

Jurisdiction Approval	
By	Title
*Signature	Date
Municipality or County of	Date
Jurisdiction Mailing Address	Appointee Phone Number
Appointee Name	Title
Appointee Signature	Appointee Email
Name of Chief Administrative Officer or Designee	Title
Chief Administrative Officer or Designee Signature	Chief Administrative Officer or Designee Email
Colorado Department of Revenue Approval	
By	Title
Signature	Date

* ☐ By checking this box and signing above, I hereby represent, warrant, assure, and guarantee that I have full legal authority to execute this Agreement on behalf of the Jurisdiction and to bind Jurisdiction to all the terms, conditions, provisions, and obligations of this Agreement.

SUTS User Agreement

1) **PARTIES**. This Master Subscription Service Agreement ("**Agreement**") is entered between MUNIRevs, Inc. ("**MR**"), and the undersigned governmental entity ("**Customer**") (each a "**Party**" and collectively "the **Parties**").

2) **PURPOSE OF AGREEMENT.** This Agreement governs terms of Customer's use of the SUTS system administered by MR and created for the purpose of meeting the objectives of SB19-006.

3) **ONLINE REVENUE COLLECTION SERVICE**. The SUTS system is a proprietary online revenue collection application and will be provided under the terms and conditions of this Agreement ("**Service**"). All SUTS services of MR to Customer, including but not limited to consulting, shall be governed by and subject to the terms and conditions of this Agreement, whether or not provided pursuant to one or more orders of Customer.

4) **PURPOSE OF SERVICE.** The SUTS system is not a system of record, nor will it allow Customer to post payments for its jurisdiction. All tax filings in the SUTS system must be done by the business in the Business Center using the two upload options provided (Excel Upload or XML bulk filing). Customer may separately contract with MR for integrated systems of record or customized data exchange with its system of record.

OBLIGATIONS AND RIGHTS OF MR

5) **CUSTOMER DELIVERABLES.** MR shall provide the following benefits or feature access:

   a). Simplifying sales tax remittance for businesses that file in multiple jurisdictions
   b). Tax Form Access
      i. Access to all tax forms processed in the Portal that involve taxable transactions within the Jurisdiction. View is available by business and by payment batch in the following formats:
         a. CSV: Portal's standard CSV download will allow Customer to download a CSV file, with one row per tax form, including all form data (gross sales, deductions, etc.). This can be modified by Customer after downloading to be imported into your system of record, if your system allows CSV import.
         b. PDF of Tax Form using the Standardized Sales Tax Form that has been accepted by Customer from the MUNIRevs Home Rule Portal, but delivered via mail, since 2/1/2018.
         c. Automatic payments for all filers from the Portal, settled in the payment frequency mutually determined by the Colorado Department of Revenue **("CDOR")** and MR. This frequency will be as frequent as possible, only limited by settlement time and the capabilities of the ACH Debit / ACH Credit and Gateway partners.
         d. Payments will first be deposited into the SUTS escrow account. Once funds are determined to clear (and not be returned), the funds will then be automatically deposited to the Customer's bank account as provided in the Agreement. This will take approximately 5 days from initial, single payment by the business.
         e. If any taxpayer payment returns or is charged back against the Escrow account past the settlement process above, Customer will pay applicable amounts to MUNIRevs via ACH Credit Payment within two business days of notification of return by MR.
   c). Reports, filtered to Customer's jurisdiction
      i. Assessment Report: This report shows all assessments, by business and includes several filters.
      ii. Form Data Report: The form data report provides the ability to see all data for a taxpayer's form (gross sales through all deductions)
      iii. Business Comparison Reports by Month: Allows review of trends over time for particular businesses, or an audience of businesses.
      iv. Business Contact Report
      v. Missing Account Number Report for validating Customer's Local Account Number for each registered account in the Portal.
   d). Support by the MR Support specialists for any system questions by Customer's users. Support is available by email and phone Monday through Friday from 8:00 am to 5:00 pm Mountain Time, excluding Federal Holidays.
      i. Business user support is provided by the CDOR.

6) **RETENTION OF DATA**. MR shall retain, for a minimum of three years, all data, records, returns, and information: (1) submitted by taxpayers to the SUTS system, (2) derived from taxpayer submissions, and (3) transferred to Customer.

7) **SYSTEM FAILURE**. If MR's data system crashes or otherwise becomes disabled, MR shall use good faith and reasonable efforts to immediately recover the system and all Customer Data and shall be fully responsible for all costs incurred in the recovery of such data, with no additional costs to be borne by Customer.

8) **RESERVATION OF RIGHTS BY MR**. The software, workflow processes, user interface, designs, know-how and other technologies provided by MR as part of the Service are the sole property of MR, and all right, title and interest in and to such items, including all associated intellectual property rights, are and shall remain only with MR. MR reserves all rights not expressly granted in this Agreement.

OBLIGATIONS AND RIGHTS OF CUSTOMER

9)   USE OF SERVICE.

   a). **Customer Revenue Disbursements**. Customer acknowledges that any business revenues (including without limitation, taxes and licenses) paid through Service will be deposited directly into the SUTS escrow account and transferred to Customer's bank account upon settlement. Settlement typically occurs within five business days. Funds are automatically settled to the Customer's bank account, daily, once settlement status is received by the SUTS system from the payment processor. Settlement will occur based on the Payment Processing timelines and process outlined in section 5(c) above.

   b). **Customer Restrictions.** Customer *may not* (i) sell, resell, rent or lease the Service, (ii) use the Service to store or transmit infringing, unsolicited marketing emails, libelous, or otherwise unlawful or tortious material, or to store or transmit material in violation of third-party rights, (iii) interfere with or disrupt the integrity or performance of the Service, or (iv) attempt to gain unauthorized access to the Service or their related systems or networks.

   c). **Third Party Contractor Use.** Customer may allow its third party contractors to use the Service solely on behalf of and for the benefit of Customer and only in compliance with the terms and conditions of this Agreement. Customer is responsible for compliance with the terms of this Agreement by its contractors.

9)   INITIAL SETUP. Customer shall furnish the following items in order to use the functionality provided by MR:

   a). **Customer Depository Information**. Customer shall provide the desired bank information (routing & account number) with their Agreement to MR. This information will be utilized for the deposits of taxes, penalties, and interest from the Portal. It is the responsibility of Customer to provide updated depository information to MUNIRevs should this account need to be changed at any point in time.
   b). **Customer Initial Account Number Validation.** Customer agrees to provide an Existing Account Number Data File to CDOR for upload into the Portal in an Excel or CSV file format within 5 days of signing this Agreement.
       i.   Purpose. To validate account numbers for businesses registering with the Portal with actual account numbers for each Jurisdiction for accurate account information on Portal tax returns.
       ii. Details. The Existing Account Number Data File will include the following information:
           a.   Data Inclusions. Data should include account number, business name, dba, FEIN#, address and any other contact information for the Portal to validate and match the registered account to the local jurisdiction's account number.
       iii. The Portal will not be able to activate for Customer for tax receipts until the Existing Account Number Data File has been imported by the jurisdiction and validated by MR.
   c). **Customer Ongoing Account Number Validation.** After the Existing Account Number Data Files are provided, Customer agrees that if the account number is necessary for their tax returns, that they will log into the Portal on a frequency as deemed necessary by the Customer to review the Portal's "Missing Account Number Report."
       i.   This report will be filtered to Customer's jurisdiction.
       ii. In addition to being able to review & edit their local account number for all Portal registrants, Customer will also be able to filter to two choices:
           a.   Registrants with no account number stored for Customer
           b.   Registrants who have filed a tax return for Customers with no local account number.
       iii. It is the responsibility of Customer to update the account numbers that need to be added or edited using this tool in order to display their local account number on future tax returns from the Portal.

   d). **Customer New Account Review.** When a business submits a new registration with the SUTS system and does not have a Colorado Account Number, the SUTS system will require that the business submit an online Sales Tax License Application and pays State of Colorado license fee. The application and fee shall be sent to the CDOR for license issuance and account number creation for the Colorado Account Number. It is the responsibility of the Customer to use the reports in MUNIRevs to create any new businesses in their external system of record and to update their local account number in the SUTS system using the procedures in 9(b) and 9(c) above.
   e). **Customer Rate Validation.**
       i.   Customer acknowledges that it must provide written confirmation on agreement of its jurisdiction's rates in the Portal before filings will be accepted for their jurisdiction. Rates include sales tax, use tax, penalty, interest, etc.
       ii. Customer shall email support@munirevs.com to notify MR of any tax rate changes a minimum of 30 days before they are effective for them to be updated in the system. All notifications must include details on the rate and tax period for which it is effective.

10) **TAX FORM AVAILABILITY.** Customer acknowledges that this Agreement provides Customer with access to the Portal and its standard reports and tax return formats. This Agreement does not include a direct interface or integration to Customer's external system of record for sales tax. Tax forms will be provided in a PDF format in the Portal PDF using the Standardized Sales Tax Form that has been accepted by Customer from the MUNIRevs Home Rule Portal. These forms are to be printed or downloaded by Customer staff (vs. mailed by MR as has been done since 2/2018). The system also provides tax forms in a standard CSV format that will list one row per form, with all form data (gross sales, deductions, etc.) as columns that Customer's staff can log in and download directly. If a direct interface or custom format is desired by Customer to better integrate to its system of record, Customer may contact MR to discuss custom options, which will require programming fees that shall not exceed $17,500 per jurisdiction.

11) **LICENSED DOCUMENTATION.** Any Service user guides, sample data, marketing, training and other items provided through the Service or by MR, are licensed to Customer as follows: MR grants Customer a non-exclusive, license for the duration of the Service to such items for Customer's internal use solely with the Service, with the right to make additional copies of the material for the duration and purpose of the Service ("**Licensed Documentation**").

12) **CUSTOMER DATA.** All data uploaded by Customer or a user of the Service shall remain the sole property of Customer or that user (as applicable), as between MR and Customer ("**Customer Data**"), subject to the other terms of this Agreement. Customer grants MR a non-exclusive term license to use Customer Data for purposes of MR performing the Service under this Agreement. During the Term, Customer may export all of Customer Data from within the Service.

13) **MERCHANT FEES.** Customer agrees to pay MR the ACH Credit and Debit transfer fees for any taxes from the Portal to Customer bank account. Taxpayers will pay MR merchant fees for both echeck and credit card through the SUTS system with each payment.

   a). **Customer Restrictions.** Customer shall not:
      i. Use the Service or the Licensed Documentation beyond its internal operations;
      ii. Reverse engineer the Service, the Licensed Documentation, the software or any other technology or Confidential Information associated therewith;
      iii. Remove or modify any proprietary marking or restrictive legends in the Service and Licensed Documentation; or
      iv. Access the Service or the Licensed Documentation to build a competitive product or service; or copy or derive any feature, function or graphic of the Service for competitive purposes.

14) **EXECUTION OF AGREEMENT WITH CDOR**. As a term of this Agreement, Customer shall execute the attached *Agreement Regarding SUTS System*, attached as **Exhibit A**, with CDOR and execute any updated Agreement Regarding SUTS System as required by CDOR.

15) **EXECUTION OF AGREEMENT WITH TTR**. As a term of this Agreement, Customer shall execute the attached *TTR License Agreement*, attached as **Exhibit B**, with TTR.

16) **PRODUCTION OF RESOLUTION.** This Agreement shall not be binding on either Party until Customer provides a resolution of its city council or other governing body to CDOR and MR stating that the signatory to this Agreement is authorized to bind the Customer governmental entity) in accord with the terms of this Agreement.

MUTUAL OBLIGATIONS

17) **CONFIDENTIALITY.** MR and Customer agree to and acknowledge the following:

   a). **Definition of Confidential Information**. Confidential Information means all confidential information disclosed by a Party ("**Discloser**") to the other Party ("**Recipient**"), whether orally or in writing, that is designated as confidential or that reasonably should be understood to be confidential given the nature of the information and the circumstances of disclosure ("**Confidential Information**"). Confidential Information includes all information contained in and/or derived from tax forms in the Portal. MR's Confidential Information includes, without limitation, the Service, Licensed Documentation (defined in section 12 above), and Customer's Confidential Information includes without limitation Customer Data.

   b). **Protection of Confidential Information**. The Recipient must continually maintain a secure place in which Confidential Information will be stored regardless of whether Confidential Information is in physical or electronic form. Except as may be ordered by a court of competent jurisdiction, no Confidential Information obtained pursuant to this Agreement shall be disclosed by the Recipient to any person not authorized to receive such information by the laws of Customer or the State of Colorado. If the Recipient is served with a request for Confidential Information, Recipient shall provide reasonably prompt notice to the Discloser within such time that the Discloser may intervene and seek a protective order or other relief if it so chooses. The Recipient shall restrict access to Confidential Information to persons whose duties and responsibilities require such access. All third party contractors who need such access for purposes consistent with this Agreement shall sign confidentiality agreements with Recipient no less restrictive than the confidentiality terms of this Agreement. The information obtained pursuant to this Agreement shall be used only for the purpose of administration and enforcement of the sales and/or use tax laws of Customer or the State of Colorado.

   c). **Exclusions**. Confidential Information *excludes* information that: (i) is or becomes generally known to the public without breach of any obligation owed to Discloser, (ii) was known to the Recipient prior to its disclosure by the Discloser without breach of any obligation owed to or legal protection afforded the Discloser, (iii) is received from a third party without breach of any obligation

owed to or legal protection afforded Discloser, or (iv) was independently developed by the Recipient without use or access to the Confidential Information.

EXCLUSION OF DAMAGES AND LIMITATION OF LIABILITY

EXCEPT AS OTHERWISE PROVIDED IN THIS AGREEMENT AND OTHER THAN FOR GROSS NEGLIGENCE OR INTENTIONAL MISCONDUCT, MR IS NOT LIABLE FOR ANY INDIRECT, SPECIAL, INCIDENTAL OR CONSEQUENTIAL DAMAGES ARISING OUT OF OR RELATED TO THIS AGREEMENT (INCLUDING, WITHOUT LIMITATION, COSTS OF DELAY, LOSS OF DATA OR INFORMATION, AND ANY FAILURE OF DELIVERY OF THE SERVICE).

MISCELLANEOUS PROVISIONS.

18) The following provisions shall govern this Agreement:

a). **Governing Law**. This Agreement is governed by Colorado law without regard to conflicts of law principles.

b). **Attorney Fees and Costs.** The primarily prevailing Party in any litigation or other legal proceeding shall recover its attorneys' fees and costs from the other Party, including the reasonable cost of a salaried attorney.

c). **Money Damages Insufficient**. Any breach by a Party of this Agreement or violation of the other Party's intellectual property rights could cause irreparable injury or harm to the other Party. The other Party may seek a court order to stop any breach or avoid any future breach.

d). **Entire Agreement and Changes.** This Agreement, the attached **Exhibit A, Exhibit B**, and **Order Forms** constitute the entire agreement between the Parties, and supersede all prior or contemporaneous negotiations, agreements and representations, whether oral or written, related to this subject matter. No modification or waiver of any term of this Agreement is effective unless in a written instrument signed by both Parties.

e). **No Assignment.** Neither Party may assign or transfer this Agreement or Order Forms to a third party.

g). **Enforceability**. If any term of this Agreement is invalid or unenforceable, the other terms remain in effect.

h). **No Additional Terms.** MR rejects additional or conflicting terms of any Customer form-purchasing document.

i). **Order of Precedence**. If there is an inconsistency between this Agreement and the Order Forms, the Order Forms prevail.

j). **Survival of Terms**. Any terms that by their nature survive termination or expiration of this Agreement, will survive.

k). **Headings**. Headings contained in this Agreement are for reference purposes only and shall not affect in any way the meaning or interpretation of this Agreement.

l). **Notices**. Any notices permitted or required under this Agreement shall be deemed given upon the date of personal delivery or 72 hours after deposit in the United States mail, postage fully prepaid, addressed to the recipient address as set forth below their signature or at any other address as any Party may, from time to time, designate by notice given in compliance with this section. However, in the event that MR or Customer is served with a request for Confidential Information that may subject one of the Parties to court-ordered disclosure, MR or Customer shall provide the other Party reasonably prompt notice via email within such time that the other Party may intervene and seek a protective order or other relief if it so chooses.

m). **Termination of this Agreement**. MR or Customer may terminate this agreement for any reason on 90 days written notice to the other Party. MR or Customer may terminate this agreement with immediate effect by delivering written notice of the termination to the other Party if MR or Customer breaches a material term of this Agreement.

n). **Counterparts Facsimiles; E-Mail**. This Agreement may be signed in any number of counterparts, which together shall constitute one and the same instrument. Original signatures of the Parties hereto on copies of this Agreement transmitted by facsimile or electronically/scanned and e-mailed copies shall be deemed originals for all purposes hereunder, and such copies shall be binding on all Parties hereto.

o). **Independent Contractor.** It is understood that MR is an independent professional contractor and that MR will not in any event be construed as or hold themselves to be employees of Customer. It is also agreed that MR, as an independent contractor, is not restricted to working exclusively for Customer during the term of the Agreement. MR and any persons employed by MR for the performance of work hereunder shall be independent contractors and not agents of Customer. As an independent contractor, MR is not entitled to workers' compensation benefits except as may be provided by the independent contractor nor to unemployment insurance benefits unless unemployment compensation coverage is provided by the independent contractor or some other entity. MR is obligated to pay all federal and state income tax on any money earned or paid pursuant to this contract.

p). **Legal authority**. Each person executing this Agreement on behalf of each Party represents, warrants, assures, and guarantees that s/he has full legal authority to execute this Agreement on behalf of such Party, and to bind such Party, to all the terms, conditions, provisions, and obligations of this Agreement.

_____/Customer   MUNIRevs, Inc.

*By: _____   By: _____

_____   _____
Name   Name

_____   _____

Title   Title

_____   _____
Date   Date

_____

Address

* ☐ By checking this box and signing above, I hereby represent and warrant that I have full legal authority to execute this Agreement on behalf of the Customer and to bind Customer to all the terms, conditions, provisions, and obligations of this Agreement.

EXHIBIT B

TTR License Agreement

This is a License Agreement ("Agreement"), between Transaction Tax Resources, Inc. ("TTR") and _____ ("Municipality") located in the State of Colorado.

PURPOSE AND SCOPE OF THIS AGREEMENT

1. **Introduction**. This Agreement provides Municipality a license to use TTR's Colorado Lookup tool and Administrative Tool ("TTR Software"). It also governs the legal rights and obligations of both parties related to the use of TTR Software.

2. **Background.** Under an agreement with the State of Colorado, TTR is providing a sales and use tax Lookup Tool and related Application Programming Interfaces ("Lookup Tool"). The Lookup Tool is software provided through a website where people can look up state and local tax rates by location in Colorado. TTR has contracted under its agreement with Colorado to work with cities to provide sales tax rates, rules, and boundaries

Because Municipality has authority to set its own sales tax rates, rules, and boundaries, TTR is providing Municipality with access to the Administrative Tool. The Administrative Tool allows Municipality to view, update, and manage its own rates, rules, and boundaries. The rates, rules, and boundaries set in the Administrative Tool are then provided to end users on the Colorado Lookup Tool. This helps Municipality ensure that individuals and businesses pay the amount of tax that they are legally obligated to pay to Municipality.

The lookup tool and administrative tool are not used to collect or remit tax. They are used to provide sales tax rates, rules, and boundaries to taxpayers and the public. Individuals and businesses may use the information they look up to remit taxes and complete tax returns.

I.   TERMS OF THIS AGREEMENT

1. **License to Use TTR Software.** TTR grants Municipality a limited license to access and use TTR Software. Municipality is licensed to use TTR software only to provide sales and use tax information to people through the Lookup Tool and for administration and enforcement of the sales and/or use tax laws of Municipality or the State of Colorado. Municipality agrees to be responsible for maintaining the security of Municipality account information, including but not limited to usernames and passwords, to use best efforts to prevent unauthorized access to TTR Software, and to notify TTR promptly of any such unauthorized access or use.

2. **Setting Rates, Rules, and Boundaries.** Municipality acknowledges that it must provide written confirmation of its sales and use tax rates, rules, and boundaries to make changes to information provided in the lookup tool. Municipality acknowledges that it will use due care and make best efforts to provide rates, rules, and boundaries that agree with applicable local tax laws. Municipality agrees to specify authorized users who are allowed to propose changes within the Administrative Tool.

TTR acknowledges that it will use due care and make best efforts to upload changes to rates, rules, and boundaries agreeing with applicable local tax laws within 3 business days of receiving approval from municipality as per Colorado Administrative Interface Change Management Process Step 4.

TTR and Municipality acknowledges change management process as:

Colorado Administrative Interface Change Management Process for Home Rule Municipalities

SUBJECT	1) PROPOSE	2) REVIEW	3)PREPARE	4) APPROVE	5) LIVE
Rates & Rules	Municipality	N/A	TTR	Municipality	TTR
Boundaries	Municipality	CDOR, DOLA	TTR	Municipality	TTR

3. **Confidential Information.** TTR's proprietary software, tools, methodologies, techniques, ideas, discoveries, inventions, know-how and any other information which reasonably should be understood to be confidential to TTR are confidential information of TTR ("Confidential Information"). Municipality shall use Confidential Information only in furtherance of the purposes of this Agreement and shall not disclose such Confidential Information to any third party without TTR's prior written consent. Municipality agrees to take reasonable measures to protect the confidentiality of Confidential Information and to advise its employees of the sensitive nature of the Confidential Information. The information obtained pursuant to this Agreement shall be used only for the purpose of administration and enforcement of the sales and use tax laws of Municipality or the State of Colorado.

4. **Municipality Holds TTR Harmless.** Municipality agrees to hold harmless and indemnify TTR and its employees, owners, and executives against all claims, injuries, damages, losses, or suits including attorney fees, arising out of or relating to this Agreement, except losses liabilities, or claims caused by the gross negligence of TTR. Municipality further agrees to hold harmless TTR for any losses, liabilities, or claims related to the accuracy, truth, or reliability of sales or use tax rules, rates, or boundaries provided in the TTR Software, regardless of any negligence by either party.

5. **Termination of this Agreement.** TTR or Municipality may terminate this agreement for any reason on 90 days written notice to the other Party. TTR or Municipality may terminate this agreement with immediate effect by delivering written notice of the termination to the other Party if TTR or Municipality breaches a material term of this Agreement.

TTR and Municipality execute and agree to the terms of this Agreement by signing below:

Municipality Name:	Address:	Phone Number:	Email Address:
*Authorized Signature of Municipality Official	Official's Printed Name	Official's Title	Date
Transaction Tax Resources, Inc.			
Officer Signature	Officer's Printed Name	Officer's Title	Date

* ☐ By checking this box and signing above, I hereby represent and warrant that I have full legal authority to execute this Agreement on behalf of the Municipality and to bind Municipality to all the terms, conditions, provisions, and obligations of this Agreement.