

## California Code of Regulations, Title 18, Section 6001

### **6001. General Provisions.**

The Political Reform Act (Gov. Code, § 81000 et seq.) requires state and local government agencies to adopt and promulgate conflict of interest codes. The Fair Political Practices Commission has adopted a regulation (Cal. Code Regs., tit. 2, § (Regulation) 18730) containing the terms of a standard conflict of interest code, which can be incorporated by reference in an agency's code. After public notice and hearing, the standard code may be amended by the Fair Political Practices Commission to conform to amendments in the Political Reform Act. Therefore, the terms of Regulation 18730 and any amendments to it duly adopted by the Fair Political Practices Commission are hereby incorporated by reference. This regulation and the attached Appendices A and B, designating positions and establishing disclosure categories, shall constitute the conflict of interest code of the State Board of Equalization.

Individuals holding designated positions shall file their statements of economic interests with the State Board of Equalization, which will make the statements available for public inspection and reproduction. (Gov. Code, § 81008.) Upon receipt of the statement for the Executive Director, the State Board of Equalization shall make and retain copies and forward the original to the Fair Political Practices Commission. All other statements will be retained by the State Board of Equalization.

Note: Authority cited: Section 87300 Government Code. Reference: Sections 87300-87302 and 87306, Government Code.

18 CCR Appendix A

**Appendix A**

*Disclosure Positions*

*Designated Positions*

Disclosure  
Categories

*Board Members' Offices*

Deputy to Board Member	<del>1-6</del> 8
<del>Administrative Assistant to Board Member</del>	<del>1-8</del>
Assistant to Board Member	1-8
<del>CEA (All Levels)</del>	<del>1-8</del>
<u>Attorney (All Levels)</u>	<u>1-5</u>
<del>District Director</del>	<del>1-8</del>
<del>Community Affairs Deputy</del>	<del>1-8</del>
Staff Services Manager	7,9
Tax Counsel (All Levels)	<del>1-5</del> 7
<del>Tax Consultant Expert (All Levels)</del>	<del>1-7</del>
<del>Tax Services Specialist</del>	<del>1-7</del>
<del>Assistant Tax Services Specialist</del>	<del>1-7</del>
<del>Associate Tax Auditor</del>	<del>1-7</del>
Associate Governmental Program Analyst	<u>1, 3-5</u> <del>1-2, 4-7</del>
<del>Business Taxes Representative</del>	<del>1-7</del>
Business Taxes Specialist (All Levels)	<del>1-5</del> 7
Information Officer (All Levels)	<u>1, 3-5</u> <del>1-2, 4-7</del>
<del>Special Consultant</del>	<del>1-7</del>

*Executive Office*

Executive Director	<del>1-6</del> 8
<u>CEA (All Levels)</u>	<u>1-6</u>
<u>Business Taxes Specialist (All Levels)</u>	<u>1-6</u>
<u>Staff Services Manager (All Levels)</u>	<u>1-6</u>

*Executive Services Section*

Staff Services Manager (All Levels)	1-8
<del>Business Taxes Specialist (All Levels)</del>	<del>1-2, 4-7</del>
Associate Management Analyst	<del>1-2, 4-7</del>
<del>Associate Governmental Program Analyst</del>	<del>1-2, 4-7</del>

*Board Proceedings Division- Administrative Section*

Chief	1-8
<u>Staff Services Manager (All Levels)</u>	<u>5, 7, 9-</u>
<del>Business Tax Specialist (All Levels)</del>	<del>7, 9</del>

*External Affairs Department*

<del>Deputy Director</del>	<del>1-8</del>
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*Outreach Services Division*

Staff Service Manager (All Levels)	1-2,4-7,9
Information Officer (All Levels)	1-2,4-7
Tax Services Specialist	1-2,4-7

*Customer Service and Publishing Division*

Staff Services Manager (All Levels)	1-2,4-7
Business Taxes Compliance Supervisor (All Levels)	1-2,7
Tax Service Specialist	1-2,7,9-11
Business Taxes Compliance Specialist	1-2,7,9-11
Systems Software Specialist (All Levels)	10

*Web Services Division*

Senior Information Systems Analyst (Supervisor)	10
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*Office of Public Affairs*

Tax Service Specialist	1-2,4-8
Information Officer (All Levels)	1-2,4-7,9
Staff Services Manager	1-2,4-7,9

*Legislative and Research Division*

CEA (All Levels)	1-68-
Staff Services Manager (All Levels)	1-7,9
Business Taxes Specialist (All Levels)	1-7
Research Manager (All Levels)	1-2,5,9
Research Program Data Specialist (All Levels)	1,3,71-2,5,9

*Technology Services Department*

Chief Information Officer	1-8
CEA (All Levels)	1-8
Data Processing Manager IV	1-8
Data Processing Manager (I-III)	10
Systems Software Specialist (II or III)	10
Systems Software Specialist III (Supervisor)	10
Senior Information Systems Analyst (Specialist or Supervisor)	10
Staff Information Systems Analyst (Specialist or Supervisor)	10
Senior Programmer Analyst (Supervisor)	10

*CROS Project Team*

CEA (All Levels)	1-8
Data Processing Manager (All Levels)	1-2,4-8
Business Taxes Administrator III	1-2,4-8
Business Taxes Specialist (All Levels)	10
Staff Services Manager (All Levels)	10
Business Taxes Representative (All Levels)	10

Associate Governmental Program Analyst	10
Systems Software Specialist (All Levels)	10
Senior Information Systems Analyst (Specialist)	10
Senior Programmer Analyst (Specialist)	10
Staff Information Systems Analyst (Specialist or Supervisor)	10
Evaluators***	10
Subject Matter Experts ***	10

*Taxpayers' Rights Advocate Office Equal Employment Opportunity Division*

Taxpayers' Rights Advocate	1-68
Tax Counsel (All Levels)	1-7
Business Taxes Administrator (TRA) (All Levels)	1-7,9
Business Taxes Specialist (TRA) (All Levels)	1-7
Senior Specialist Property Appraiser (TRA)	2, 53, 7
Associate Property Appraiser	2, 5
Assistant Property Appraiser (TRA)	3, 72, 5
Staff Services Manager (EEOO) (All Levels)	7, 9

Equal Employment Opportunity Division

Staff Services Manager (All Levels)	1-6
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*Internal Audit Division*

Chief	1-8
Business Taxes Administrator (all Levels)	1-7, 9
Business Taxes Specialist (All Levels)	1-7
Associate Tax Auditor	1-7

*Administration Department*

Deputy Director	1-8
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*Information Security Office*

Data Processing Manager (All Levels)	1-2, 4-8
Senior Information Systems Analyst (Specialist)	10
Business Taxes Specialist (All Levels)	10
Staff Information Systems Analyst	10
Associate Information Systems Analyst	10

*Administrative Support Division*

Chief	1-7, 9-10
Staff Services Manager (All Levels)	1-7, 9-10
Business Services Officer (Supervisor)	9-10
Printing Trades Supervisor (All Levels)	9-10
Warehouse Manager (All Levels)	9-10
Office Services Supervisor (All Levels)	9-10
Chief Construction Supervisor	9-10

*Human Resources Division*

Chief	1-7, 9, 11
Staff Services Manager (All Levels)	9, 11
Associate Governmental Program Analyst	9, 11
Associate Personnel Analyst	9, 11
Personnel Supervisor (All Levels)	9, 11
Training Officer	9, 11
Labor Relations Manager	9, 11
Labor Relations Specialist	9, 11

*Financial Management Division*

Chief	1-8
Staff Services Manager (All Levels)	8
Accounting Administrator (ALL Levels)	8
Senior Administrative Analyst	8
Mailing Machines Supervisor (All Levels)	10
Office Services Manager (All Levels)	9

*Legal Department*

Chief Counsel	1-8
CEA (All Levels)	1-68
Assistant Chief Counsel	1-8
Tax Counsel (All Levels)	1-57
Attorney (All Levels)	1-57
Business Taxes Administrator (All Levels)	9
Librarian	9
Business Taxes Specialist II or III	1, 2, 7
Business Taxes Specialist I	1, 2, 7
Business Taxes Compliance Specialist (Offers in Compromise)	1, 2, 7
Business Taxes Specialist (Offers in Compromise) (All Levels)	1, 2, 7

*Investigations and Special Operations Division*

Chief	1-8
Business Taxes Administrator (All Levels)	1-7, 9
Business Taxes Compliance Supervisor (All Levels)	1-7, 9
Business Taxes Specialist (All Levels)	1-7
Business Taxes Compliance Specialist	1-7
Supervising Tax Auditor	1-7
Associate Tax Auditor	1-7
Senior Information Systems Analyst (specialist)	10
Staff Information Systems Analyst	10

*Data Analysis Section*

Supervising Tax Auditor (All Levels)	1-8
Business Taxes Specialist II or III	1, 7

<del>Business Taxes Specialist I</del>	<del>12</del>
<del>Business Taxes Compliance Specialist</del>	<del>12</del>
<del>Property and Special Taxes Department</del>	
<del>Deputy Director</del>	<del>1-8</del>
<del>Business Taxes Specialist II or III</del> <del>(Technical Advisors)</del>	<del>1-4, 6-7, 9</del>

*~~County Assessed Properties Division & State Assessed Properties Division Property Tax Department~~*

<del>CEA (All Levels)</del>	<del>2-7, 9</del>
<del>Deputy Director</del>	<del>1-8</del>
<del>Chief</del>	<del>1-8</del>
<del>Business Taxes Administrator (All Levels)</del>	<del>9, 13</del>
<del>Principal Property Appraiser</del>	<del>7, 11, 9, 13</del>
<del>Principal Property Appraiser (Timber)</del>	<del>4, 9</del>
<del>Supervising Property Appraiser</del>	<del>7, 11, 9, 13</del>
<del>Supervising Property Appraiser (SAPD)</del>	<del>9, 13</del>
<del>Research Data Manager Supervisor (All Levels)</del>	<del>7, 11, 9, 13</del>
<del>Senior Specialist Property Appraiser</del>	<del>11, 13</del>
<del>Senior Specialist Property Auditor Appraiser</del>	<del>11, 13</del>
<del>Senior Specialist Property Auditor Appraiser (Timber)</del>	<del>4</del>
<del>Senior Forest Property Appraiser</del>	<del>4</del>
<del>Senior Petroleum and Mining Appraisal Engineer</del>	<del>11, 13</del>
<del>Associate Forest Property Appraiser</del>	<del>4</del>
<del>Associate Property Appraiser</del>	<del>11, 13</del>
<del>Associate Property Auditor Appraiser</del>	<del>11, 13</del>
<del>Associate Property Auditor Appraiser (Timber)</del>	<del>4</del>
<del>Assistant Property Appraiser</del>	<del>11, 13</del>
<del>Assistant Property Auditor Appraiser</del>	<del>11, 13</del>
<del>Assistant Property Auditor Appraiser (Timber)</del>	<del>4</del>
<del>Junior Property Appraiser</del>	<del>11</del>
<del>Business Taxes Specialist (All Levels)</del>	<del>11, 13</del>
<del>Research Data Analyst (All Levels)</del>	<del>11, 13</del>
<del>Tax Auditor</del>	<del>11, 13</del>
<del>Business Tax Representative (Timber)</del>	<del>4</del>
<del>Associate Government Program Analyst</del>	<del>11, 13</del>
<del>Staff Services Analyst (LEOP)</del>	<del>10, 12</del>

*~~Special Taxes Policy & Compliance Division and Special Taxes Audit and Carrier Division~~*

<del>CEA (All Levels)</del>	<del>1-2, 6, 7, 9</del>
<del>Business Taxes Administrator (All Levels)</del>	<del>1-2, 6, 7</del>
<del>Supervising Tax Auditor (All Levels)</del>	<del>1-2, 6, 7</del>
<del>Business Taxes Compliance Supervisor (All Levels)</del>	<del>1-2, 6, 7</del>
<del>Business Taxes Specialist II or III</del>	<del>1-2, 6, 7, 9</del>
<del>Business Taxes Compliance Specialist</del>	<del>12</del>

<del>Business Taxes Specialist I</del>	<del>12</del>
<del>Associate Tax Auditor</del>	<del>12</del>
<del>Tax Auditor</del>	<del>12</del>
<del>Business Taxes Representative</del>	<del>12</del>
 <i>Sales and Use Tax Department</i>	
<del>Deputy Director</del>	<del>1,8</del>
<del>Business Taxes Specialist II or III</del>	<del>1,7,9</del>
<del>Business Taxes Administrator (All Levels)</del>	<del>1,7,9</del>
<del>Business Taxes Compliance Specialist</del>	<del>1,7</del>
 <i>Headquarters Operations Division</i>	
<del>Chief</del>	<del>1,7,9</del>
<del>Business Taxes Specialist II or III</del>	<del>1,7,9</del>
<del>Supervising Tax Auditor II or III</del>	<del>1,7,9</del>
<del>Business Taxes Administrator (All Levels)</del>	<del>1,7,9</del>
<del>Business Taxes Specialist I</del>	<del>12</del>
<del>Business Taxes Compliance Specialist</del>	<del>12</del>
<del>Supervising Tax Auditor I</del>	<del>1,7</del>
<del>Supervising Tax Technician</del>	<del>1,7</del>
<del>Associate Tax Auditor</del>	<del>12</del>
<del>Tax Auditor</del>	<del>12</del>
<del>Business Taxes Representative</del>	<del>12</del>
<del>Senior Information Systems Analyst (Specialist)</del>	<del>10</del>
 <i>Tax Policy Division</i>	
<del>Chief</del>	<del>1,7,9,10</del>
<del>Business Taxes Specialist II or III</del>	<del>1,7,9,10</del>
<del>Supervising Tax Auditor II or III</del>	<del>1,7,9</del>
<del>Business Taxes Administrator (All Levels)</del>	<del>1,7,9,10</del>
<del>Business Taxes Specialist I</del>	<del>1,7</del>
<del>Business Taxes Compliance Specialist</del>	<del>1,7</del>
<del>Supervising Tax Auditor I</del>	<del>1,7</del>
<del>Supervising Tax Technician</del>	<del>1,7</del>
<del>Associate Tax Auditor</del>	<del>12</del>
<del>Tax Auditor</del>	<del>12</del>
<del>Business Taxes Representative</del>	<del>12</del>
<del>Senior Information Systems Analyst (Specialist)</del>	<del>10</del>
 <i>Field Operation Division</i>	
<del>Chief</del>	<del>1,7,9</del>
<del>Business Taxes Administrator (All Levels)</del>	<del>1,7,9</del>
<del>Business Taxes Specialist II or III</del>	<del>1,7</del>
<del>Business Taxes Compliance Supervisor (All Levels)</del>	<del>1,7</del>
<del>Supervising Tax Auditor (All Levels)</del>	<del>1,7</del>
<del>Supervising Tax Technician (All Levels)</del>	<del>1,7</del>

Information Officer (All Levels)	1,7
Business Taxes Compliance Specialist	12
Business Taxes Representative	12
Business Taxes Specialist I	12
Associate Tax Auditor	12
Information Officer (All Levels)	1,7

*Retired Annuitants* \*

*Consultants/New Positions* \*\*

*CROS Evaluators* \*\*\*

\* Retired Annuitants who are appointed in classifications corresponding to civil service employee classification categories listed in this conflict of interest code will disclose under that civil service classification category.

\*\* Consultants/New Positions shall be included in the list of designated positions and shall disclose pursuant to the broadest disclosure category in the code subject to the following limitation: The Executive Director may determine in writing that a particular consultant or new position, although a “designated position,” is hired to perform a range of duties that is limited in scope and thus is not required to fully comply with the disclosure requirements in this section. Such written determination shall include a description of the consultant or new position's duties and, based upon that description, a statement of the extent of disclosure requirements. The Executive Director's determination is a public record and shall be retained for public inspection in the same manner and location as this conflict of interest code. (Gov. Code, § 81008.)

~~\*\*\* CROS Evaluators and CROS Subject Matter Experts shall disclose based on the designations made (1) for Evaluators or Subject Matter Experts under the CROS Project Team and (2) the position, if designated, that they hold with any other department/division/office/section at the State Board of Equalization. This database is current through 3/6/20 Register 2020, No. 10 18 CCR Appendix A, 18 CA ADC Appendix A~~



## 18 CCR Appendix B

### Appendix B

#### *Disclosure Categories*

##### ~~Category 1~~

~~Designated positions in this category must report investments, business positions in business entities, and sources of income, including receipt of loans, gifts and travel payments, from sources of the type licensed or regulated by or registered with the State Board of Equalization (Board) under the Bradley-Burns Uniform Local Sales and Use Tax Law, the Sales and Use Tax Law, and the Transactions and Use Tax Law.~~

##### Category 12

Designated positions in this category must report investments, business positions in business entities, and sources of income, including receipt of loans, gifts and travel payments, from sources of the type licensed or regulated by or registered with the Board, including those licensed, taxed or regulated by or registered to file under the Board under the Aircraft Jet Fuel Tax, Alcoholic Beverage Tax Law, California Cigarette and Tobacco Products Licensing Act of 2003, California Tire Fee Law, Childhood Lead Poisoning Prevention Fee Law, Cigarette and Tobacco Products Tax Law, Diesel Fuel Tax Law, Electronic Waste Recycling Fee Law, Emergency Telephone Users Surcharge Law, Energy Resources Surcharge Law, Fire Prevention Fee Law, Hazardous Waste Activity Fee Law, Hazardous Waste Disposal Fee Law, Hazardous Waste Environmental Fee Law, Hazardous Waste Facility Fee Law, Hazardous Waste Generator Fee Law, Integrated Waste Management Fee Law, International Fuel Tax Agreement, Marine Invasive Species Fee Collection Law, Motor Vehicle Fuel Tax Law, Natural Gas Surcharge Law, Occupational Lead Poisoning Prevention Fee Law, Oil Spill Prevention and Administration Fee Law, Oil Spill Response Fee Law, Underground Storage Tank Maintenance Fee Law, Use Fuel Tax Law, or Water Rights Fee Law.

##### Category 32

Designated positions in this category must report (1) investments, business positions in business entities, and sources of income, including receipt of loans, gifts and travel payments, from sources that own, or owned, property of the type assessed or valued or exempted by the Board, and (2) interests in real property located within the State of California.

##### ~~Category 4~~

~~Designated positions in this category must report investments, business positions in business entities, and sources of income, including receipt of loans, gifts and travel payments, from sources of the type registered with or regulated by the Board under the Timber Yield Tax Law and interests in real property classified as timberland under the Timber Yield Tax Law.~~

##### Category 53

Designated positions in this category must report investments, business positions in business entities, and sources of income, including receipt of loans, gifts and travel payments, from sources who have filed an appeal within the preceding 12 months ~~or have an appeal pending under the Personal Income Tax Law, Bank and Corporation Tax Law, or Senior Citizens —~~

~~Property Tax Assistance Law~~ or have a pending claim under the Taxpayers' Bill of Rights for ~~one of these~~ this a BOE tax program.

#### Category ~~64~~

Designated positions in this category must report investments, business positions in business entities, and sources of income, including receipt of loans, gifts and travel payments, from sources authorized by the Insurance Commissioner to transact business in this state.

#### Category ~~75~~

Designated positions in this category must report investments, business positions in business entities, and sources of income, including receipt of loans, gifts and travel payments, from sources that were the subject of a complaint to, investigation by, or enforcement action of the Board, or administrative action before the Board that was acted upon or participated in by the filer during the period covered by the statement of economic interest.

#### Category ~~86~~

Designated positions in this category must report investments, business positions in business entities, and sources of income, including receipt of loans, gifts and travel payments, from sources that provide goods, equipment, vehicles, services, or leased space of the type utilized by the Board.

#### Category ~~97~~

Designated positions in this category must report investments, business positions in business entities, and sources of income, including receipt of loans, gifts and travel payments, from sources that provide goods, equipment, vehicles, services, or leased space of the type utilized by the designated position's department, division, section, or office.

#### Category ~~108~~

Designated positions in this category must report investments, business positions in business entities, and sources of income, including receipt of loans, gifts and travel payments, from sources that provide telecommunications equipment, computers, computer programming, or any other services or training or equipment related to such things as computers, software, automation, data processing, communication and telecommunication, information technology, and duplication services of the type utilized by the Board.

#### Category ~~119~~

Designated positions in this category must report investments, business positions in business entities, and sources of income, including receipt of loans, gifts and travel payments, from sources that provide services, materials, equipment, conference facilities, or consultation of the type utilized by the Board for personnel services or the training of employees.

#### Category ~~120~~

Designated positions in this category shall indicate whether, during the reporting period, they had a financial interest in any of their assignments. If they had no such interest, they shall file Fair Political Practices Commission Form 700-A. Otherwise, they shall disclose their pertinent

financial interests in any of their assignments on the schedules for Fair Political Practices Commission Form 700.

Category ~~13~~1

Designated positions in this category must report (1) investments, business positions in business entities, and sources of income, including receipt of loans, gifts and travel payments, from sources that own, or owned, property of the type assessed or valued or exempted by the Board, and (2) interests in real property located within 500 feet of the real property the designated position was assigned to assess or value or exempt.

This database is current through 3/6/20 Register 2020, No. 10  
18 CCR Appendix B, 18 CA ADC Appendix B