

California State Board of Equalization

Contribution

DISCLOSURE STATEMENTS



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Ted Gaines, Member
First District, Sacramento

Malia M. Cohen, Member
Second District, San Francisco

Antonio Vazquez, Member
Third District, Santa Monica

Mike Schaefer, Member
Fourth District, San Diego

Betty T. Yee
State Controller

Questions and Answers About Contribution Disclosure Statements

Who must file?

You must file a statement if you are a party or a participant, or an agent (representative) for a party or participant, in an adjudicatory proceeding pending before the Board Members of the State Board of Equalization (BOE).

Note: You must file even if you have made no contributions to a Board Member. Just indicate “none” in the CONTRIBUTIONS section of the applicable form. The completed contribution disclosure forms must be received by the BOE before the hearing.

■ Party

You are a party if you are the subject of an adjudicatory* proceeding pending before the Board.

* Generally, “adjudicatory” matters are those scheduled for a Board Hearing, but may also include some nonappearance matters. An adjudicatory proceeding is any matter pertaining to an issued assessment of tax or fee, or refund of tax or fee. For a detailed explanation of an “adjudicatory matter”, please see the Board Meeting Reference Manual, online at www.boe.ca.gov, click on “Board Meetings.”

■ Participant

You are a participant if you:

- Are not a party to the proceeding (*see above*) or an agent (*see next column*),
- Have a financial interest in the decision, and
- Actively support or oppose a particular decision in the proceeding. You actively support or oppose a particular decision if you (1) testify in person before the Board, (2) lobby any of the Members of the Board or their employees, or (3) otherwise act to influence the Members of the Board.

Participants can include witnesses and persons who submit affidavits or exhibits.

Note: If you are completing this form on behalf of a corporation, you must indicate whether the corporation is a “close corporation.” For purposes of Government Code section 15626, a “close corporation” means a corporation in which any natural person, or any natural person who together with his or her spouse, owns or controls at least 50 percent of the voting stock of the corporation. (18 CCR 7004(b).)

■ Agent (representative)

You are an agent if you represent a party or participant in an adjudicatory proceeding pending before the Board.

Note: If you are also acting as an employee of a law, accounting, consulting, or other firm, or a similar entity or corporation, both you and the entity or corporation are considered agents. Information regarding the entity or corporation must be included in the contribution disclosure form filed by the agent.

If I need extra copies of the disclosure forms, how can I get them?

You can go online or call the Board Proceedings Division.

Download copies from www.boe.ca.gov or contact the Board Proceedings Division at 1-916-274-3540.

Why are contribution disclosure statements required?

Section 15626 of the Government Code provides, among other things, that:

- A Member of the Board of Equalization, including the State Controller, cannot render a decision in any adjudicatory proceeding before the Board if he or she knows, or has reason to know, that he or she received a contribution of \$250 or more in the preceding

12 months from a party to the proceeding, a participant in the proceeding, or an agent (representative) of the party or participant.

- A Member who has received such contributions cannot participate in the decision or use his or her position to influence the decision.
- A party, participant, or agent in the proceeding must disclose for the record whether any contribution(s) equaling or exceeding \$250 were made in the preceding 12 months.

Note: The BOE requires that a disclosure statement be filed even if no contributions have been made.

- Board staff must inquire and report to the Board whether any such contribution(s) have been made.

What is a contribution?

Contribution has the same meaning prescribed in Government Code section 82015 and Title 2, California Code of Regulations section 18215.

Generally, a “contribution” means:

- A payment (this could be in the form of money or nonmonetary items, such as donated goods or services or discounts),
- A forgiveness of a loan,
- A payment of a loan by a third party, or
- An enforceable promise to make a payment except to the extent that full and adequate consideration is received, unless it is clear from the surrounding circumstances that it is not made for political purposes.

For additional examples and the full definition of “contribution,” please refer to the documents referenced above. See “for more information” on how to obtain copies.



For more information . . .

Board Proceedings Division State Board of Equalization

PO Box 942879
Sacramento, CA 94279-0080
1-916-274-3540
1-916-324-3984 (Fax)

Website

www.boe.ca.gov

Taxpayers' Rights Advocate State Board of Equalization

PO Box 942879
Sacramento, CA 94279-0070
1-916-274-3400

Information on Contributions Government Code section 82015

Go to www.leginfo.ca.gov.
Select "Government Code" and enter 82015,
or call the Board Proceedings Division at
1-916-274-3540.

Title 2 California Code of Regulations Section 18215. Contribution

Go to www.fppc.ca.gov,
or call the Board Proceedings Division at
1-916-274-3540.

Interpretive Services

Please call the Board Proceedings Division
if you require a language interpreter
(including American Sign Language).