

California Code of Regulations

Title 18. Public Revenues

Division 2.3 State Board of Equalization--Contribution Disclosure

7011. Notice of Contribution.

(a) The Notice of Contribution to be completed by all parties, participants and agents, a close corporation and its majority shareholder, shall be on the forms described as Contribution Disclosure forms for parties, participants, or agents.

(b) The Contribution Disclosure form shall inquire of each party, participant, agent and close corporation and majority shareholder whether a contribution has been made to a member, and if so, in what aggregate amount and on what date or dates within the 12 months preceding an adjudicatory proceeding or decision.

(1) Every party, participant, agent and close corporation and majority shareholder shall complete the Contribution Disclosure form prior to any pending adjudicatory proceeding or decision.

(2) Completion of a Contribution Disclosure form is required whether or not the party, participant, agent and close corporation and majority shareholder appears at the pending adjudicatory proceeding or decision.

(3) All parties, participants and agents shall disclose any and all fictitious business names they have utilized.

(c) The disclosure form filed by any party, participant, or agent shall be part of the public record of the related adjudicatory proceeding.

(d) The opinions issued by the Office of the Chief Counsel of the Board of Equalization interpreting Government Code Section 15626 and these regulations thereunder shall be maintained by the Office of Board Proceedings and shall be available to the public.

History: Effective August 20, 1994.

