



STATE BOARD OF EQUALIZATION

1020 N STREET, SACRAMENTO, CALIFORNIA  
(P.O. BOX 942879, SACRAMENTO, CALIFORNIA 94279-0001)

(916) 324-5589

WILLIAM M. BENNETT  
First District, Kesefield

CONWAY H. COLLIS  
Second District, Los Angeles

ERNEST J. DRONENBURG, JR.  
Third District, San Diego

PAUL CARPENTER  
Fourth District, Los Angeles

GRAY DAVIS  
Controller, Sacramento

CINDY RAMBO  
Executive Director

April 3, 1991

Ms. Stephanie K. Resley  
Coopers & Lybrand  
1000 West Sixth Street  
Los Angeles, CA 90041

Re: Bauer Stock Trust

Dear Ms. Resley:

Your letter of December 28, 1990 to Mrs. Janice Masterton has been referred to me for reply. You have raised a question regarding the completion of the contribution disclosure forms by every party, participant, or agent. Specifically, on behalf of a trust, who must complete the disclosure:

1. one trustee?
2. all trustees?
3. one beneficiary?
4. all beneficiaries?
5. others?

In a situation involving the appearance of a trust in an adjudicatory proceeding pending before the Board, the trust would be considered the "party" who is the subject of the adjudicatory proceeding (Gov. Code § 15626(h)(2)). The trustee or trustees should file a "party" contribution disclosure notice on behalf of the trust noting any contribution(s) made by the trust. The trustee would also be required to file an "agent" contribution disclosure notice noting any contribution(s) made by the trustee(s). The trustee(s) would also be required to file a notice on behalf of their firm if they are a member of a law, accounting, or similar firm or entity. The beneficiaries would only be required to file contribution disclosure notices if they are "participants" in the adjudicatory proceeding pending before the Board. Government Code section 15626(h)(3) defines the term "participant" as:

"[A]ny person who is not a party but who actively supports or opposes a particular decision in an adjudicatory proceeding pending

before the board and who has a financial interest in the decision, as described in Article 1 (commencing with Section 87100) of Chapter 7 of Title 9. A person actively supports or opposes a particular decision if he or she lobbies in person the members or employees of the board, testifies in person before the board, or otherwise acts to influence the members of the board."

If the trustee(s) employ an "agent" to represent the trust in the matter pending before the Board, the agent must also file a contribution disclosure notice on his or her own behalf and that of the agent's firm if the agent is an employee or member of a law, accounting, or other firm or similar entity.

If you have further questions concerning this matter, please write this office again.

Very truly yours,

Mary C. Armstrong  
Senior Staff Counsel

MCA:wk  
2937C  
By Facsimile

bc: Contribution Disclosure Opinion 91-10  
Hon. Brad Sherman  
Hon. William Bennett  
Hon. Ernest J. Dronenburg, Jr.  
Member, 4th District  
Hon. Gray Davis  
Ms. Cindy Rambo  
Mrs. Janice Masterton  
Mr. E. L. Sorensen, Jr.  
Mr. Gary J. Jugum  
Mr. Robert Brenner  
Mr. Richard H. Ochsner  
Mr. John Abbott