



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION
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Executive Director

December 5, 2014

To Interested Parties:

Notice of Proposed Regulatory Action
The State Board of Equalization Proposes to Adopt Amendments to
California Code of Regulations, Title 18,
Section 6001, *General Provisions*

NOTICE IS HEREBY GIVEN that the State Board of Equalization (Board), pursuant to the authority vested in it by Government Code section 87306, proposes to amend California Code of Regulations, title 18, section (Regulation) 6001, *General Provisions*, and Appendices A and B to Regulation 6001, which contain the Board's Conflict of Interest Code (Code). The purpose of these amendments is to implement the requirements of Government Code sections 87300 through 87302 and 87306.

The Board proposes to amend its Code to include employee positions that involve the making or participation in the making of decisions that may foreseeably have a material effect on any financial interest, as set forth in Government Code section 87302, subdivision (a).

These amendments implement classification and organizational changes that have taken place at the Board since the Code was last amended on June 3, 2005. The proposed amendments update Appendix A to the Code to list only those positions at the Board that make or participate in the making of decisions which may foreseeably have a material financial effect on any financial interest as required by Government Code section 87302, subdivision (a). Therefore, the Board proposes to delete positions that are no longer used at the Board from Appendix A, and add new positions that make or participate in the making of decisions which may foreseeably have a material financial effect on any financial interest to Appendix A. The proposed amendments update the disclosure categories listed in Appendix B for the purpose of narrowly tailoring the disclosure requirements assigned to each position listed in Appendix A to the

position's job duties, and to differentiate between similar positions listed in Appendix A with different levels of responsibility. The amendments also make minor stylistic and grammatical changes to Regulation 6001 and Appendices A and B, including those that were recommended by Fair Political Practices Commission staff, and update the Code's authority and reference note. Copies of the proposed amendments to the Code are available to interested persons and may be requested from the Contact Person set forth below.

The Board will conduct a meeting in Room 121, at 450 N Street, Sacramento, California, on January 21-22, 2015. The Board will provide notice of the meeting to any person who requests that notice in writing and make the notice, including the specific agenda for the meeting, available on the Board's Website at www.boe.ca.gov at least 10 days in advance of the meeting.

A public hearing regarding the proposed regulatory action will be held at 9:30 a.m. or as soon thereafter as the matter may be heard on January 21 or 22, 2015. At the hearing, any interested person may present or submit oral or written statements, arguments, or contentions regarding the adoption of the proposed amendments to the Code.

Any interested person may also submit written statements, arguments, or comments relating to the proposed amendments to the Code by submitting them in writing to the Contact Person set forth below no later than 9:30 a.m. on January 21, 2015, or as soon thereafter as the Board begins the public hearing regarding the adoption of the proposed amendments to the Code during the January 21-22, 2015, Board meeting. The Board will only consider written comments received by that time.

The Board has prepared an Initial Statement of Reasons as a written explanation of the reasons for the proposed amendments to the Code and has available all of the information on which the amendments are based. Copies of the proposed amendments to the Code, the written explanation of the reasons, and the information on which the amendments are based may be obtained by contacting the Contact Person set forth below.

The Board has determined that the proposed amendments:

1. Impose no mandate on local agencies or school districts;
2. Impose no costs or savings on any state agency, local agency, or school district;
3. Impose no costs on any local agency or school district that are required to be reimbursed under part 7 (commencing with section 17500) of division 4 of title 2 of the Government Code;
4. Will not result in any nondiscretionary costs or savings to local agencies.
5. Will not result in any costs or savings in federal funding to the state.
6. Will not have any potential cost impact on private persons or businesses, including small businesses.

December 5, 2014

In making these proposed amendments, the Board must determine that no alternative considered by it would be more effective in carrying out the purpose for which the amendments are proposed or would be as effective and less burdensome to affected persons than the proposed amendments.

All inquiries concerning the proposed amendments to the Code and any communication required by this notice should be directed to:

Mr. Rick Bennion, Regulations Coordinator,
State Board of Equalization
450 N Street, MIC:80
P.O. Box 942879
Sacramento, CA 94279-0080
Telephone (916) 445-2130
Fax (916) 324-3984
E-mail Richard.Bennion@boe.ca.gov

Sincerely,


Joann Richmond, Chief
Board Proceedings Division

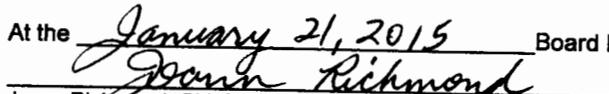
JR:reb

STATE BOARD OF EQUALIZATION

BOARD APPROVED



At the January 21, 2015 Board Meeting


Joann Richmond, Chief
Board Proceedings Division

**Initial Statement of Reasons/Explanation of Reasons for
Proposed Amendment to California Code of Regulations,
Title 18, Section 6001, *General Provisions*, and
Appendices A and B to Section 6001**

SPECIFIC PURPOSE AND NECESSITY

Current Law

Government Code section 87300 requires the State Board of Equalization (Board) to adopt a conflict of interest code. Government Code section 87302, subdivision (a), requires that the Board's conflict of interest code contain the:

Specific enumeration of the positions within the agency, other than those specified in Section 87200, which involve the making or participation in the making of decisions which may foreseeably have a material effect on any financial interest and for each such enumerated position, the specific types of investments, business positions, interests in real property, and sources of income which are reportable.

California Code of Regulations, title 2, section (Regulation) 18730 contains the terms of a standard conflict of interest code, which can be incorporated by reference into any agency's conflict of interest code.

The Board's Conflict of Interest Code (Code) is set forth in California Code of Regulations, title 18, section (Regulation) 6001, *General Provisions*, and Appendices A and B to Regulation 6001. Regulation 6001 incorporates the provisions of Regulation 18730 into the Board's Code by reference. Appendix B contains the Board's numbered disclosure categories, which each describe different types of reportable economic interests. Appendix A designates (or lists) the Board's positions that involve the making or participation in the making of decisions which may foreseeably have a material effect on any financial interest, and specifies each listed position's reportable economic interests by reference to the numbered disclosure categories in Appendix B.

Proposed Amendments

The Board reviewed its entire organizational chart and the descriptions for all of the positions listed therein,¹ and received input from each department, division, office, or section to determine whether Appendix A to Regulation 6001 lists all of the current Board positions, including officers and consultants, but not elected officers, such as the

¹ The job descriptions are available on the California Department of Human Resources website at <http://www.calhr.ca.gov/state-hr-professionals/pages/job-descriptions.aspx>.

Board Members, that make or participate in the making of decisions which may foreseeably have a material financial effect on any financial interest. The Board also reviewed its organizational chart, the descriptions for its positions, and received input to ensure that the disclosure requirements for each position listed in Appendix A are narrowly tailored to each position's job duties, and that the disclosure requirements differentiate between similar positions with different levels of responsibility. The Board also reviewed the disclosure categories described in Appendix B to Regulation 6001 to ensure that the categories sufficiently describe all of the reportable economic interests that designated employees are required to disclose in a clear, concise, and efficient manner.

As a result of its review, the Board determined that it is reasonably necessary to:

- Revise the format of the cross-references to statutes and regulations in the Code, incorporate minor stylistic revisions to the Code based upon input from Fair Political Practices Commission (FPPC) staff, and update the Code's authority and reference note.
- Update appendix A to implement classification and organizational changes that have taken place at the Board since the Code, including Appendices A and B, was last amended on June 3, 2005.
- Update Appendix A to list only those positions at the Board that make or participate in the making of decisions which may foreseeably have a material financial effect on any financial interest. (Gov. Code, §§ 87300, 87302, subd. (a).) Positions that are no longer used at the Board are being deleted, and new positions are being added.
- Modify the disclosure categories listed in Appendix B for the purpose of narrowly tailoring the disclosure requirements assigned to each position listed in Appendix A. The revisions ensure that each position's disclosure requirements correspond with the position's job duties, and differentiate between similar positions with different levels of responsibility.
- Incorporate minor stylistic revisions in Appendix B that were recommended by FPPC staff.

Therefore, during its meeting on November 19, 2014, the Board unanimously voted to propose to amend Regulation 6001 and Appendices A and B to Regulation 6001 in accordance with those determinations, as explained in detail below.

I. Revisions to Appendix A

The proposed amendments change the "All" disclosure category designation to "1-8" throughout Appendix A for purposes of clarity. The revision results in no change to the disclosure requirements for the positions assigned disclosure categories "1-8" because

disclosure categories 1-8 collectively require the disclosure of all of the same economic interests currently required to be disclosed by all of the disclosure categories in the Board's Code.

The proposed amendments add "All Levels," to Appendix A to clarify that the reporting requirements assigned to specified positions apply to all levels (i.e., I, II, III, or IV) of employees assigned to that position.

A. Board Members' Offices

The proposed amendments change "Board" to "Board Members' Offices" in Appendix A to more clearly refer to the designated positions.

The proposed amendments add the District Director, Community Affairs Deputy, Associate Tax Auditor and Special Consultant positions to Appendix A, which are currently being used within the Board Members' Offices. These positions make or participate in the making of decisions which may foreseeably have a material financial effect on financial interests.

The proposed amendments delete the Administrative Assistant position from Appendix A because employees holding this position do not make or participate in the making of decisions which may foreseeably have a material financial effect on any financial interests.

The proposed amendments also assign new disclosure categories or revise the disclosure categories assigned to the positions listed in Appendix A to reflect revisions made to Appendix B and to narrowly tailor the disclosure requirements to the specific duties of each designated position.

B. Executive Office

The proposed amendments change "Executive" to "Executive Office" in Appendix A to more clearly refer to the designated positions.

The proposed amendments delete the Administrative Assistant position from Appendix A because employees holding this position do not currently make or participate in the making of decisions which may foreseeably have a material financial effect on any financial interests.

The proposed amendments delete the CEA (Communications Office) position from Appendix A because this office has been renamed and the position is no longer being used by the Executive Office.

C. Executive Services Section

The proposed amendments add the "Executive Services Section" to Appendix A because

this is a new section within the Board. Add the Staff Services Manager (All Levels), Business Taxes Specialist (All Levels), Associate Management Analyst, and Associate Governmental Program Analyst positions in the Executive Services Section to Appendix A, because the positions make or participate in the making of decisions which may foreseeably have a material financial effect on financial interests.

The proposed amendments to Appendix A also assign disclosure categories to the positions in the Executive Services Section that are narrowly tailored to the specific duties of each designated position.

D. Board Proceedings Division

The proposed amendments add Chief and Business Taxes Specialist (All Levels) positions to Appendix A because the positions make or participate in the making of decisions which may foreseeably have a material financial effect on financial interests.

The proposed amendments delete the CEA, Associate Governmental Program Analyst and Associate Governmental Program Analyst (LAN Workgroup Manager) positions from Appendix A because the employees holding these positions do not currently make or participate in the making of decisions which may foreseeably have a material financial effect on any financial interests. The proposed amendments also delete the CEA position because that position is now entitled, Chief.

In addition, the proposed amendments assign new disclosure categories or revise the disclosure categories assigned to the positions listed in Appendix A to reflect revisions made to Appendix B and to narrowly tailor the disclosure requirements to the specific duties of each designated position.

E. Customer and Taxpayer Services Division

The proposed amendments delete the Customer and Taxpayer Services Division, and all of the positions designated under this division from Appendix A because this division no longer exists within the Board.

F. External Affairs Department

The proposed amendments add the External Affairs Department and the Outreach Service Division, Customer Service and Publishing Division, Web Service Division and Office of Public Affairs under the External Affairs Department to Appendix A.

The proposed amendments add the following positions in and under the External Affairs Department to Appendix A because the positions make or participate in the making of decisions which may foreseeably have a material financial effect on financial interests:

External Affairs Department

Deputy Director

Outreach Services Division

Staff Services Manager (All Levels)
Information Officer (All Levels)
Tax Services Specialist

Customer Service and Publishing Division

Staff Services Manager (All Levels)
Business Taxes Compliance Supervisor (All Levels)
Tax Services Specialist
Business Taxes Compliance Specialist
Systems Software Specialist (All Levels)

Web Services Division

Senior Information Systems Analyst (Supervisor)

Office of Public Affairs

Tax Services Specialist
Information Officer (All Levels)
Staff Services Manager

The proposed amendments to Appendix A also assign disclosure categories that are narrowly tailored to the specific duties of each designated position in and under the External Affairs Department.

G. Legislative and Research Division

The proposed amendments change “Legislative Division” to “Legislative and Research Division” in Appendix A to more clearly refer to the designated positions.

The proposed amendments delete the Assistant Chief Counsel, Senior Specialist Property Appraiser, Operations Research Specialist, and Research Analyst positions from Appendix A because these positions are no longer being used by this division.

The proposed amendments delete the Associate Governmental Program Analyst (System or LAN Administrator) position from Appendix A because this position does not currently make or participate in the making of decisions which may foreseeably have a material financial effect on any financial interests.

The proposed amendments add the Research Manager (All Levels) position to Appendix A because the position makes or participates in the making of decisions which may foreseeably have a material financial effect on financial interests.

The proposed amendments also assign new disclosure categories or revise the disclosure categories assigned to the positions listed in Appendix A to reflect revisions made to Appendix B and to narrowly tailor the disclosure requirements to the specific duties of each designated position.

H. Technology Services Department

The proposed amendments change “Technology Services Division” to “Technology Services Department” in Appendix A to more clearly refer to the designated positions.

The proposed amendments add Chief Information Officer and Systems Software Specialist III (Supervisor) positions to Appendix A because the positions make or participate in the making of decisions which may foreseeably have a material financial effect on financial interests.

The proposed amendments delete the Associate Systems Software Specialist, Associate Information Systems Analyst, Staff Programmer Analyst, Associate Programmer Analyst, and Associate Governmental Program Analyst positions from Appendix A because the positions do not currently make or participate in the making of decisions which may foreseeably have a material financial effect on any financial interests.

The proposed amendments delete the Business Taxes Administrator and Business Taxes Compliance Supervisor positions from Appendix A because these positions are no longer being used by the Technology Services Department.

The proposed amendments also assign new disclosure categories or revise disclosure categories assigned to the positions listed in Appendix A to reflect revisions made to Appendix B and to narrowly tailor the disclosure requirements to the specific duties of each designated position.

I. CROS Project Team

The proposed amendments add the new CROS Project Team to Appendix A.

The proposed amendments add the following positions under the CROS Project Team to Appendix A that make or participate in the making of decisions which may foreseeably have a material financial effect on financial interests:

CEA (All Levels)

Data Processing Manager (All Levels)

Business Taxes Administrator III

Business Taxes Specialist (All Levels)

Staff Services Manager (All Levels)

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

The proposed amendments to Appendix A also assign disclosure categories to each position that are narrowly tailored to the specific duties of each designated position on the CROS Project Team.

J. Taxpayers' Rights and Equal Employment Opportunity Division

The proposed amendments to Appendix A delete the Associate Governmental Program Analyst (EEOO) position because this position does not currently make or participate in the making of decisions which may foreseeably have a material financial effect on any financial interests.

The proposed amendments to Appendix A delete the CEA and Associate Property Appraiser (TRA) positions because these positions are no longer being used by this division. The proposed amendments also delete the CEA position because that position is now entitled, Taxpayers' Rights Advocate.

The proposed amendments add the Taxpayers' Rights Advocate, Tax Counsel (All Levels), Business Taxes Administrator (TRA) (All Levels), Senior Specialist Property Appraiser (TRA), and Assistant Property Appraiser (TRA) positions to Appendix A because the positions make or participate in the making of decisions which may foreseeably have a material financial effect on financial interests.

The proposed amendments also assign new disclosure categories or revise the disclosure categories assigned to the positions listed in Appendix A to reflect revisions made to Appendix B and to narrowly tailor the disclosure requirements to the specific duties of each designated position.

K. Internal Audit Division

The proposed amendments add the Internal Audit Division to Appendix A. The proposed amendments also delete the "Internal Security and Audit Division" and all of the positions designated under this division in the current code from under the "Legal Department" in Appendix A because the division has been renamed the Internal Audit Division and is now under the direct authority of the Executive Director.

The proposed amendments add the Chief, Business Taxes Administrator (All Levels), Business Taxes Specialist (All Levels) and Associate Tax Auditor positions under the

Internal Audit Division to Appendix A because these positions are assigned to this division and make or participate in the making of decisions which may foreseeably have a material financial effect on financial interests.

The proposed amendments also assign disclosure categories to each position being added to Appendix A to reflect revisions made to Appendix B and to narrowly tailor the disclosure requirements to the specific duties of each designated position.

L. Administration Department

The proposed amendments delete the CEA, Training Officer (Training Office) and Associate Governmental Program Analyst (Training Office) positions from Appendix A because these positions are no longer being used by this department. The proposed amendments also delete the CEA position because that position is now entitled, Deputy Director.

The proposed amendments add the Deputy Director to Appendix A because this is a new position that was added to this Department that makes or participates in the making of decisions which may foreseeably have a material financial effect on financial interests.

In addition, the proposed amendments assign disclosure categories to the Deputy Director to reflect revisions made to Appendix B and to narrowly tailor the disclosure requirements to the Deputy Director's specific duties.

1. Information Security Office

The proposed amendments add the Information Security Office to Appendix A under the Administration Department. The proposed amendments add the following positions under the Information Security Office in Appendix A because these are new positions that make or participate in the making of decisions which may foreseeably have a material financial effect on financial interests:

Data Processing Manager (All Levels)
Senior Information Systems Analyst (Specialist)
Business Taxes Specialist (All Levels)
Staff Information Systems Analyst
Associate Information Systems Analyst

The proposed amendments also assign disclosure categories that are narrowly tailored to the specific duties of each designated position being added to Appendix A.

2. Administrative Support Division

The proposed amendments delete the CEA, Associate Business Management Analyst, Associate Governmental Program Analyst, Telecommunications Systems Analyst, and Office Services Manager (Supervisor, Cashier Unit) positions from the Administrative

Support Division of the Administration Department in Appendix A because these positions are no longer being used by this department. The proposed amendments also delete the CEA position because that position is now entitled, Chief.

The proposed amendments add the Chief, Business Services Officer (Supervisor), Printing Trades Supervisor (All Levels), Warehouse Manager (All Levels), Office Services Supervisor (All Levels), and Chief Construction Supervisor positions to Appendix A because these are new positions in the Administrative Support Division of the Administration Department that make or participate in the making of decisions which may foreseeably have a material financial effect on financial interests.

In addition, the proposed amendments assign new disclosure categories or revise the disclosure categories assigned to the positions listed in Appendix A to reflect revisions made to Appendix B and to narrowly tailor the disclosure requirements to the specific duties of each designated position.

3. Human Resources Division

The proposed amendments change “Personnel Management Division” to “Human Resources Division” in Appendix A to more clearly refer to the designated positions.

The proposed amendments add the following positions to the Human Resources Division in Appendix A because they make or participate in making decisions which may foreseeably have a material financial effect on financial interests:

Chief
Personnel Supervisor (All Levels)
Labor Relations Manager
Training Officer

The proposed amendments delete the CEA position from appendix A because it is no longer being used by this division, and the position is now entitled, Chief.

In addition, the proposed amendments assign new disclosure categories or revise the disclosure categories assigned to the positions listed in Appendix A to reflect revisions made to Appendix B and to narrowly tailor the disclosure requirements to the specific duties of each designated position.

4. Financial Management Division

The proposed amendments add the following positions to the Financial Management Division in Appendix A because they make or participate in the making of decisions which may foreseeably have a material financial effect on financial interests:

Chief
Senior Administrative Analyst

Mailing Machines Supervisor (All Levels)
Office Services Manager (All Levels)

The proposed amendments delete the CEA, Associate Accounting Analyst, Associate Administrative Analyst, Associate Budget Analyst, Senior Accounting Officer, Associate Governmental Program Analyst and Staff Information Systems Analyst (Specialist) positions from Appendix A because they do not currently make or participate in the making of decisions which may foreseeably have a material financial effect on any financial interests, or are no longer being used by the division.

The proposed amendments also assign new disclosure categories or revise the disclosure categories assigned to the positions listed in Appendix A to reflect revisions made to Appendix B and to narrowly tailor the disclosure requirements to the specific duties of each designated position.

5. Policy, Planning and Evaluation Division

The proposed amendments delete the Policy, Planning and Evaluation Division, and all of the positions designated under this division, from Appendix A because this division is no longer being used by the Board.

M. Legal Department

The proposed amendments add Chief Counsel and Business Taxes Administrator (All Levels) positions to Appendix A because these are new positions that were added to this department that make or participate in the making of decisions which may foreseeably have a material financial effect on financial interests.

The proposed amendments delete the Supervising Tax Auditor, Administrative Assistant, Staff Information Systems Analyst, Associate Information Systems Analyst and Business Taxes Compliance Supervisor (Offer in Compromise) positions from Appendix A because they are no longer used by this department.

The proposed amendments also assign new disclosure categories or revise the disclosure categories assigned to the positions listed in Appendix A to reflect revisions made to Appendix B and to narrowly tailor the disclosure requirements to the specific duties of each designated position.

1. Investigations and Special Operations Division

The proposed amendments change “Investigations Division” to “Investigations and Special Operations Division” in Appendix A and designate it under the Legal Department where it is currently assigned.

The proposed amendments add Chief, Business Taxes Compliance Supervisor (All Levels), and Senior Information Systems Analyst (Specialist) positions to Appendix A

because these are new positions that were added to this division that make or participate in the making of decisions which may foreseeably have a material financial effect on financial interests.

The proposed amendments delete the CEA position from Appendix A because it is no longer used by this division and because that position is now entitled, Chief.

The proposed amendments also assign new disclosure categories or revise the disclosure categories assigned to the positions listed in Appendix A to reflect revisions made to Appendix B and to narrowly tailor the disclosure requirements to the specific duties of each designated position.

N. Data Analysis Section

The proposed amendments add the Data Analysis Section to Appendix A.

The proposed amendments add the Supervising Tax Auditor (All Levels), Business Taxes Specialist II or III, Business Taxes Specialist I, and Business Taxes Compliance Specialist positions under the “Data Analysis Section” heading in Appendix A because these positions make or participate in the making of decisions which may foreseeably have a material financial effect on financial interests.

The proposed amendments also assign disclosure categories to the positions being added to Appendix B that are narrowly tailored to the specific duties of each designated position.

O. Property and Special Taxes Department

Since the last amendment to the Code, the Property and Special Taxes Department was completely reorganized. The department now has four divisions, the County-Assessed Properties Division, State-Assessed Properties Division, Special Taxes Policy & Compliance Division, and the Special Taxes Audit & Carrier Division. The Assessment Policy and Standards Division, County Property Division, Valuation Division, Excise Taxes and Fees Division and Fuel Taxes Division no longer exist and the proposed amendments delete the divisions and all of the positions listed under those divisions from Appendix A.

The proposed amendments add a new “Property and Special Taxes Department” heading to Appendix A and list the following positions under that heading because these positions make or participate in the making of decisions which may foreseeably have a material financial effect on financial interests:

Deputy Director
Business Taxes Specialist II or III (Technical Advisors)

The proposed amendments add a new “County-Assessed Properties Division and State Assessed Properties Division” heading to Appendix A and list the following positions under that heading because these positions make or participate in the making of decisions which may foreseeably have a material financial effect on financial interests:

CEA (All Levels)
Business Taxes Administrator (All Levels)
Principal Property Appraiser
Principal Property Appraiser (Timber)
Supervising Property Appraiser
Supervising Property Appraiser (SAPD)
Research Manager (All Levels)
Senior Specialist Property Appraiser
Senior Specialist Property Auditor Appraiser
Senior Specialist Property Auditor Appraiser (Timber)
Senior Forest Property Appraiser
Senior Petroleum and Mining Appraisal Engineer
Associate Forest Property Appraiser
Associate Property Appraiser
Associate Property Auditor Appraiser
Associate Property Auditor Appraiser (Timber)
Assistant Property Appraiser
Assistant Property Auditor Appraiser
Assistant Property Auditor Appraiser (Timber)
Business Taxes Specialist (All Levels)
Research Analyst (All Levels)
Tax Auditor
Business Tax Representative (Timber)
Associate Government Program Analyst
Staff Services Analyst (LEOP)

The proposed amendments add a new “Special Taxes Policy & Compliance Division and Special Taxes Audit & Carrier Division” heading to Appendix A and list the following positions under that heading because these positions make or participate in the making of decisions which may foreseeably have a material financial effect on financial interests:

CEA (All Levels)
Business Taxes Administrator (All Levels)
Supervising Tax Auditor (All Levels)
Business Taxes Compliance Supervisor (All Levels)
Business Taxes Specialist II or III
Business Taxes Compliance Specialist
Business Taxes Specialist I
Associate Tax Auditor
Tax Auditor
Business Taxes Representative

The proposed amendments also assign disclosure categories to the positions listed under these new headings in Appendix A to reflect revisions made to Appendix B and to narrowly tailor the disclosure requirements to the specific duties of each designated position.

P. Sales and Use Tax Department

The positions designated under the Sales and Use Tax Department in Appendix A do not reflect the current organizational structure of the department. Many of the positions are no longer used by the department and are in need of deletion. In addition, all of the disclosure categories assigned to the designated positions that are still used by the department are not narrowly tailored to the current job duties of each designated position. Therefore, to narrowly tailor the disclosure categories, the proposed amendments add the subheadings “Headquarters Operations Division,” “Tax Policy Division,” and “Field Operations Division,” under the heading for the Sales and Use Tax Department in Appendix A.

The proposed amendments add Deputy Director, Business Taxes Specialist II or III, Business Taxes Administrator (All Levels), and Business Taxes Compliance Specialist positions under the “Sales and Use Tax Department” heading in Appendix A because these positions make or participate in the making of decisions which may foreseeably have a material financial effect on financial interests.

The proposed amendments add the following positions under the “Headquarters Operations Division” heading in Appendix A because these positions make or participate in the making of decisions which may foreseeably have a material financial effect on financial interests:

Chief
Business Taxes Specialist II or III
Supervising Tax Auditor II or III
Business Taxes Administrator (All Levels)
Business Taxes Specialist I
Business Taxes Compliance Specialist
Supervising Tax Auditor I
Supervising Tax Technician
Associate Tax Auditor
Tax Auditor
Business Taxes Representative
Senior Information Systems Analyst (Specialist)

The proposed amendments add the following positions under the “Tax Policy Division” heading in Appendix A because these positions make or participate in the making of decisions which may foreseeably have a material financial effect on financial interests:

Chief

Business Taxes Specialist II or III
Supervising Tax Auditor II or III
Business Taxes Administrator (All Levels)
Business Taxes Specialist I
Business Taxes Compliance Specialist
Supervising Tax Auditor I
Supervising Tax Technician
Associate Tax Auditor
Tax Auditor
Business Taxes Representative
Senior Information Systems Analyst (Specialist)

The proposed amendments add the following positions under the “Field Operations Division” heading in Appendix A because these positions make or participate in the making of decisions which may foreseeably have a material financial effect on financial interests:

Chief
Business Taxes Administrator (All Levels)
Business Taxes Specialist II or III
Business Taxes Compliance Supervisor (All Levels)
Supervising Tax Auditor (All Levels)
Supervising Tax Technician (All Levels)
Information Officer (All Levels)
Business Taxes Compliance Specialist
Business Taxes Representative
Business Taxes Specialist I
Associate Tax Auditor
Tax Auditor
Information Officer (All Levels)

The proposed amendments assign new disclosure categories or revise the disclosure categories assigned to the positions listed under the Sales and Use Tax Department in Appendix A to reflect revisions made to Appendix B and to narrowly tailor the disclosure requirements to the specific duties of each designated position.

Q. Additional Revisions

The proposed amendments add a “Retired Annuitant” designation to Appendix A to make clear that the Political Reform Act (PRA) (Gov. Code, § 81000 et seq.) requires retired annuitants who are appointed in classifications corresponding to civil service employee classification categories listed in the Code to disclose under that civil service classification category.

The proposed amendments delete the current provisions regarding consultants from Appendix A and add a new “Consultants/New Positions” designation to Appendix A to

make clear that the PRA requires consultants and new positions to disclose pursuant to the broadest disclosure category in the Code. The proposed amendments also add a provision to Appendix A permitting the Executive Director to determine in writing that a consultant or new position is not required to fully comply with the disclosure requirements when the “designated position” is hired to perform a range of duties that is limited in scope. The current version of Appendix A includes this provision for consultants, but not for new positions.

In addition, the proposed amendments add a designation for “CROS Evaluators” and “CROS Subject Matter Experts” to Appendix A to make clear that employees assigned the task of serving as a “CROS Evaluator” or “CROS Subject Matter Expert” must report according to the designation made under CROS, as well as the position, if designated in the code, that they hold elsewhere at the Board.

II. Amendments to Appendix B

A. Minor Stylistic Revisions

At the suggestion of FPPC staff, in each disclosure category, the proposed amendments to Appendix B replace the word “employees” with “positions” and insert “receipt of” before “loans, gifts, and travel payments.”

B. Updated and Clarified Disclosure Categories

The proposed amendments update disclosure category number one in Appendix B so that it specifically refers to the State Board of Equalization.

The proposed amendments update disclosure category number two in Appendix B so that it lists all of the special taxes and fees that are currently being administered by the Board.

The proposed amendments update disclosure category number three in Appendix B to clarify that employees are required to report economic interests from sources that “own, or owned, property of the type assessed or valued or exempted by the Board” and “interests in real property located within the State of California.”

The proposed amendments renumber disclosure category number seven as number nine and revise disclosure category number nine, at the recommendation of FPPC staff, to more narrowly require disclosure of economic interests 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” instead of by “the Board.”

The proposed amendments renumber disclosure category number eight as number ten and revise disclosure category number ten, at the recommendation of FPPC staff, to add “telecommunications equipment” and “telecommunication” and to require disclosure of economic interests from sources that provide telecommunications equipment, or any services or training or equipment related to telecommunication. The proposed

amendments also delete current disclosure category number 10 regarding telecommunications equipment and services.

The proposed amendments also renumber disclosure category number nine as number eleven in Appendix B.

C. Disclosure Categories Added

The proposed amendments add a new disclosure category number seven to Appendix B, at the recommendation of FPPC staff, to require disclosure of economic interests 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 employee during the period of time covered by the statement of economic interest.

The proposed amendments add a new disclosure category number eight to Appendix B, at the recommendation of FPPC staff, to require disclosure of economic interests from sources that provide goods, equipment, vehicles, services, or leased space of the type utilized by the Board.

The proposed amendments add a new disclosure category number twelve to Appendix B, at the recommendation of the FFPC, to provide that the designated positions may file the Form 700-A in lieu of the Form 700 if, during the reporting period, they did not have any financial interests in any of their assignments. This disclosure category replaces provisions regarding Form 700-A that the Board proposes to delete from Appendix A.

The proposed amendments also add new disclosure category number thirteen to Appendix B, at the recommendation of FPPC staff, for the purpose of differentiating between similar positions with different levels of responsibility that make or participate in the making of decisions that may foreseeably have a material financial effect on real property interests. Disclosure category number three requires a position to report all “interests in real property located within the State of California,” while disclosure category number thirteen requires a position to report “interests in real property located within 500 feet of the real property the designated position was assigned to assess or value or exempt.”

Specific Purpose and Necessity

During its November 19, 2014, meeting, the Board determined that the proposed amendments are reasonably necessary for the specific purpose of ensuring that the Board’s conflict of interest code complies with the requirements of Government Code section 87302 by:

- Listing only those positions at the Board that make or participate in the making of decisions which may foreseeably have a material financial effect on any financial interest; and

- Assigning disclosure requirements that are narrowly tailored to a position's job duties, and differentiate between similar positions with different levels of responsibility.

The Board also determined that the proposed amendments are reasonably necessary for the specific purpose of ensuring that the disclosure categories in Appendix B describe all of the economic interests that employees in listed positions are required to disclose in a clear, concise, and efficient manner.

DOCUMENTS RELIED UPON

The Board relied upon a Chief Counsel Memorandum dated October 30, 2014, the attachments to the memorandum, and comments from Board staff made during the Board meeting on November 19, 2014, in deciding to propose the amendments to the Code, including Appendices A and B.

ALTERNATIVES CONSIDERED

The Board did not consider any alternatives to the proposed amendments to the Code, including Appendices A and B. No alternatives were presented to the Board.

FISCAL IMPACT

The Board's determinations regarding the fiscal impact of the proposed amendments to the Code, including Appendices A and B, in the Board's notice of proposed regulatory action, are in accordance with the requirements of California Code of Regulations, title 2, section (Regulation) 18730.

Text of Proposed Amendments to
California Code of Regulations, Title 18, Section 6001

6001. General Provisions.

The Political Reform Act (~~Government Code Sections~~ 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 (~~2-Cal. Code of Regs., tit. 2, Section §~~ (Regulation) 18730) containing the terms of a standard conflict of interest code, which can be incorporated by reference ~~in an agency's code, and which may, a~~ After public notice and hearings, 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 2-Cal. Code of Regs. Section 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.

~~All designated employees 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 ~~a~~ statement ~~for~~ the Executive Director, the State Board of Equalization shall make and retain ~~copies a copy~~ and forward the original to the Fair Political Practices Commission. ~~Statements of a~~ All other statements ~~designated employees~~ will be retained by the State Board of Equalization.

Note: Authority cited: Sections 87300-87311, Government Code. Reference: Sections 87300-87302 and 87306, Government Code.

Text of Proposed Amendments to
California Code of Regulations, Title 18, Section 6001

Appendix A

Designated Positions	Disclosure Categories
<u>Board Members' Offices</u>	
Deputy to Board Member	<u>AH1-8</u>
Administrative Assistant to Board Member	<u>AH1-8</u>
Assistant to Board Member	<u>AH1-8</u>
CEA (All Levels)	<u>AH1-8</u>
<u>District Director</u>	<u>1-8</u>
<u>Community Affairs Deputy</u>	<u>1-8</u>
Administrative Assistant	1-8
Staff Services Manager	<u>1-87, 9</u>
Tax Counsel (All Levels)	<u>1-67</u>
Tax Consultant Expert (All Levels)	<u>1-67</u>
Tax Services Specialist	<u>1-67</u>
Assistant Tax Services Specialist	<u>1-67</u>
<u>Associate Tax Auditor</u>	<u>1-7</u>
Associate Governmental Program Analyst	<u>1-2, 4-67</u>
Business Taxes Representative	<u>1-67</u>
Business Taxes Specialist H(All Levels)	<u>1-67</u>
Information Officer H(All Levels)	<u>1-2, 4-67</u>
<u>Special Consultant</u>	<u>1-7</u>
<u>Executive Office</u>	
Executive Director	<u>AH1-8</u>
Administrative Assistant	All
CEA (Communications Office)	All
<u>Executive Services Section</u>	
<u>Staff Services Manager (All Levels)</u>	<u>1-8</u>
<u>Business Taxes Specialist (All Levels)</u>	<u>1-2, 4-7</u>
<u>Associate Management Analyst</u>	<u>1-2, 4-7</u>
<u>Associate Governmental Program Analyst</u>	<u>1-2, 4-7</u>
<u>Board Proceedings Division</u>	
CEA	All
<u>Chief</u>	<u>1-8</u>
Staff Services Manager	<u>AH7, 9</u>
<u>Business Taxes Specialist (All Levels)</u>	<u>7, 9</u>
Associate Governmental Program Analyst (LAN Workgroup Manager)	1-6, 8
Associate Governmental Program Analyst	1-6
<u>Customer and Taxpayer Services Division</u>	

CEA	All
Staff Services Manager	1-9
Business Taxes Compliance Specialist	1-6
Assistant Tax Services Specialist	1-6
Associate Governmental Program Analyst	1-6
Associate Information Systems Analyst	8
Staff Services Manager (Forms and Publications Section)	7,9
Assistant Tax Services Specialist (Forms and Publications Section)	7,8
Associate Governmental Program Analyst (Forms and Publications (Section))	7,8
<u>External Affairs Department</u>	
<u>Deputy Director</u>	1-8
<u>Outreach Services Division</u>	
<u>Staff Services Manager (All Levels)</u>	1-2, 4-7, 9
<u>Information Officer (All Levels)</u>	1-2, 4-7
<u>Tax Services Specialist</u>	1-2, 4-7
<u>Customer Service and Publishing Division</u>	
<u>Staff Services Manager (All Levels)</u>	1-2, 4-7
<u>Business Taxes Compliance Supervisor (All Levels)</u>	1-2, 7, 9-11
<u>Tax Service Specialist</u>	1-2, 7, 9-11
<u>Business Taxes Compliance Specialist</u>	1-2, 7
<u>Systems Software Specialist (All Levels)</u>	10
<u>Web Services Division</u>	
<u>Senior Information Systems Analyst (Supervisor)</u>	10
<u>Office of Public Affairs</u>	
<u>Tax Service Specialist</u>	1-2, 4-8
<u>Information Officer (All Levels)</u>	1-2, 4-7, 9
<u>Staff Services Manager</u>	1-2, 4-7, 9
<u>Legislative and Research Division</u>	
Assistant Chief Counsel	All
CEA (All Levels)	All-8
Staff Services Manager (All Levels)	1-6, 7, 9
Senior Specialist Property Appraiser	1-6
Business Taxes Specialist (All Levels)	1-6, 7
Associate Governmental Program Analyst (System or LAN Administrator)	1-6, 8
Operations Research Specialist	1-4, 6, 8
Research Manager (All Levels)	1-2, 5, 9
Research Program Specialist (All Levels)	1-4, 8, 5, 9
Research Analyst	1-4, 8

Technology Services ~~Division~~ Department

<u>Chief Information Officer</u>	<u>1-8</u>
<u>CEA (All Levels)</u>	<u>AH1-8</u>
<u>Data Processing Manager IV</u>	<u>AH1-8</u>
Business Taxes Administrator	<u>1, 2, 7-9</u>
Business Taxes Compliance Supervisor	<u>1, 2, 7-9</u>
<u>Data Processing Manager (I-III)</u>	<u>7-910</u>
<u>Staff Services Manager (All Levels)</u>	<u>7-910</u>
<u>Systems Software Specialist (II or III)</u>	<u>810</u>
<u>Systems Software Specialist III (Supervisor)</u>	<u>10</u>
Associate Systems Software Specialist	<u>8</u>
<u>Senior Information Systems Analyst (Specialist or Supervisor)</u>	<u>810</u>
<u>Staff Information Systems Analyst (Specialist or Supervisor)</u>	<u>810</u>
Associate Information Systems Analyst	<u>8</u>
<u>Senior Programmer Analyst (Supervisor)</u>	<u>810</u>
Staff Programmer Analyst	<u>8</u>
Associate Programmer Analyst	<u>8</u>
Associate Governmental Program Analyst	<u>8</u>

CROS Project Team

<u>CEA (All Levels)</u>	<u>1-8</u>
<u>Data Processing Manager (All Levels)</u>	<u>1-2, 4-8</u>
<u>Business Taxes Administrator III</u>	<u>1-2, 4-8</u>
<u>Business Taxes Specialist (All Levels)</u>	<u>10</u>
<u>Staff Services Manager (All Levels)</u>	<u>10</u>
<u>Business Taxes Representative (All Levels)</u>	<u>10</u>
<u>Associate Governmental Program Analyst</u>	<u>10</u>
<u>Systems Software Specialist (All Levels)</u>	<u>10</u>
<u>Senior Information Systems Analyst (Specialist)</u>	<u>10</u>
<u>Senior Programmer Analyst (Specialist)</u>	<u>10</u>
<u>Staff Information Systems Analyst (Specialist or Supervisor)</u>	<u>10</u>
<u>Evaluators***</u>	<u>10</u>
<u>Subject Matter Experts ***</u>	<u>10</u>

Taxpayers' Rights and Equal Employment Opportunity Division

CEA	<u>AH</u>
<u>Taxpayers' Rights Advocate</u>	<u>1-8</u>
<u>Tax Counsel (All Levels)</u>	<u>1-7</u>
<u>Business Taxes Administrator (TRA) (All Levels)</u>	<u>1-7, 9</u>
<u>Business Taxes Specialist (TRA) (All Levels)</u>	<u>1-47</u>
<u>Senior Specialist Property Appraiser (TRA)</u>	<u>3, 7</u>
<u>Assistant Property Appraiser (TRA)</u>	<u>3, 7</u>
Associate Property Appraiser (TRA)	<u>1-4</u>
<u>Staff Services Manager (EEOO) (All Levels)</u>	<u>7, 9</u>
Associate Governmental Program Analyst (EEOO)	<u>7, 9</u>

Internal Audit Division

<u>Chief</u>	<u>1-8</u>
<u>Business Taxes Administrator (All Levels)</u>	<u>1-7, 9</u>
<u>Business Taxes Specialist (All Levels)</u>	<u>1-7</u>
<u>Associate Tax Auditor</u>	<u>1-7</u>

Administration Department

CEA	All
Training Officer (Training Office)	9
Associate Governmental Program Analyst (Training Office)	9
<u>Deputy Director</u>	<u>1-8</u>

Information Security Office

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

Administrative Support Division

CEA	All
<u>Chief</u>	<u>1-7, 9-10</u>
<u>Staff Services Manager (All Levels)</u>	7-10 <u>1-7, 9-10</u>
Associate Business Management Analyst	7-9
Associate Governmental Program Analyst	7-9
Telecommunications Systems Analyst	10
Office Services Manager (Supervisor, Cashier Unit)	7
<u>Business Services Officer (Supervisor)</u>	<u>9-10</u>
<u>Printing Trades Supervisor (All Levels)</u>	<u>9-10</u>
<u>Warehouse Manager (All Levels)</u>	<u>9-10</u>
<u>Office Services Supervisor (All Levels)</u>	<u>9-10</u>
<u>Chief Construction Supervisor</u>	<u>9-10</u>

~~Personnel Management~~ Human Resources Division

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

Financial Management Division

CEA	All
<u>Chief</u>	<u>1-8</u>
Staff Services Manager (<u>All Levels</u>)	<u>7-98</u>
Accounting Administrator (<u>All Levels</u>)	<u>7-98</u>
<u>Senior Administrative Analyst</u>	<u>8</u>
<u>Mailing Machines Supervisor (All Levels)</u>	<u>10</u>
<u>Office Services Manager (All Levels)</u>	<u>9</u>
Associate Accounting Analyst	7-9
Associate Administrative Analyst	7-9
Associate Budget Analyst	7-9
Senior Accounting Officer	7-9
Associate Governmental Program Analyst	7-9
Staff Information Systems Analyst (Specialist)	8
 Policy, Planning and Evaluation Division	
Staff Services Manager III	1-4, 7-9
Staff Services Manager I or II	7-9
Associate Management Analyst	7-9
Associate Business Management Analyst	7-9
Associate Governmental Program Analyst	7-9
Staff Information Systems Analyst	8
 Legal Department	
<u>Chief Counsel</u>	<u>1-8</u>
CEA (<u>All Levels</u>)	<u>All 1-8</u>
Assistant Chief Counsel	<u>All 1-8</u>
Tax Counsel	<u>1-67</u>
Supervising Tax Auditor	<u>1, 2</u>
<u>Business Taxes Administrator (All Levels)</u>	<u>9</u>
Administrative Assistant	7-9
Librarian	<u>7, 89</u>
Staff Information Systems Analyst	8
Associate Information Systems Analyst	8
Business Taxes Specialist II or III	<u>1, 2, 7</u>
Business Taxes Specialist I	<u>1, 2*, 7</u>
Business Taxes Compliance Supervisor (Offers in Compromise)	1, 2
Business Taxes Compliance Specialist (Offers in Compromise)	<u>1, 2, 7</u>
Business Taxes Specialist (Offers in Compromise) (<u>All Levels</u>)	<u>1, 2, 7</u>
 Internal Security and Audit Division	
CEA	All
Business Taxes Administrator	All
Business Taxes Specialist	All
Associate Tax Auditor	All
Associate Governmental Program Analyst	7-9
Systems Software Specialist	8

Staff Information Systems Analyst	8
Associate Information Systems Analyst	8
Assistant Information Systems Analyst	8
<u>Investigations and Special Operations Division</u>	
CEA	All
Chief	1-8
Business Taxes Administrator (All Levels)	1, 2, 7, 9
Business Taxes Compliance Supervisor (All Levels)	1-7, 9
Business Taxes Specialist (All Levels)	1, 2-7
Business Taxes Compliance Specialist	1, 2-7
Supervising Tax Auditor	1, 2, 9-7
Associate Tax Auditor	1, 2-7
Senior Information Systems Analyst (Specialist)	10
Staff Information Systems Analyst	810
<u>Data Analysis Section</u>	
Supervising Tax Auditor (All Levels)	1-8
Business Taxes Specialist II or III	1, 7
Business Taxes Specialist I	12
Business Taxes Compliance Specialist	12
<u>Property and Special Taxes Department</u>	
CEA	All
Administrative Assistant	1, 2, 6-9
Staff Services Manager	7-9
Associate Governmental Program Analyst	3, 7-9
Staff Information Systems Analyst	8
<u>Assessment Policy and Standards Division</u>	
CEA	3, 7-9
Principal Property Appraiser	3, 7-9
Senior Specialist Property Appraiser	3
Senior Specialist Property Auditor Appraiser	3
Supervising Property Appraiser	3, 7-9
Associate Property Appraiser	3
Associate Property Auditor Appraiser	3
Research Analyst II (GIS)	3
<u>County Property Tax Division</u>	
CEA	3, 4, 7-9
Principal Property Appraiser	3, 7-9
Senior Petroleum and Mining Appraisal Engineer	3
Supervising Property Appraiser (Assessment Practices Surveys Section)	3, 7-9
Senior Specialist Property Appraiser (Assessment Practices Surveys Section)	3

Senior Specialist Property Auditor Appraiser (Assessment Practices Surveys Section)	3
Associate Property Appraiser (Assessment Practices Surveys Section)	3
Associate Property Auditor Appraiser (Assessment Practices Surveys Section)	3
Supervising Property Appraiser (Timber Tax Section)	4, 7-9
Senior Specialist Property Auditor Appraiser (Timber Tax Section)	4
Associate Property Auditor Appraiser (Timber Tax Section)	4
Senior Forest Property Appraiser	4
Associate Forest Property Appraiser	4
 Valuation Division	
CEA	3, 7-9
Principal Property Appraiser	3, 7-9
Senior Specialist Property Appraiser	3
Senior Specialist Property Auditor Appraiser	3
Supervising Property Appraiser	3, 7-9
Associate Property Appraiser	3
Associate Property Auditor Appraiser	3
 Excise Taxes and Fees Division	
CEA	1, 2, 7-9
Business Taxes Compliance Supervisor	1, 2, 6, 9
Business Taxes Compliance Specialist	1, 2, 6, 9
Supervising Tax Auditor	1, 2, 6, 9
Business Taxes Specialist II or III	1, 2, 6, 9
Business Taxes Specialist I	1, 2, 6 *
Associate Tax Auditor	1, 2, 6 *
 Fuel Taxes Division	
CEA	1, 2, 7-9
Business Taxes Administrator	1, 2, 7-9
Staff Services Manager	1, 2, 9
Business Taxes Compliance Supervisor	1, 2, 9
Business Taxes Compliance Specialist	1, 2, 9
Supervising Tax Auditor	1, 2, 9
Business Taxes Specialist II or III	1, 2, 9
Business Taxes Specialist I	1, 2 *
Associate Tax Auditor	1, 2 *
 <u>Property and Special Taxes Department</u>	
<u>Deputy Director</u>	<u>1-8</u>
<u>Business Taxes Specialist II or III (Technical Advisors)</u>	<u>1-4, 6-7, 9</u>

County-Assessed Properties Division & State-Assessed Properties Division

<u>CEA (All Levels)</u>	<u>2-7, 9</u>
<u>Business Taxes Administrator (All Levels)</u>	<u>9, 13</u>
<u>Principal Property Appraiser</u>	<u>9, 13</u>
<u>Principal Property Appraiser (Timber)</u>	<u>4, 9</u>
<u>Supervising Property Appraiser</u>	<u>9, 13</u>
<u>Supervising Property Appraiser (SAPD)</u>	<u>9, 13</u>
<u>Research Manager (All Levels)</u>	<u>9, 13</u>
<u>Senior Specialist Property Appraiser</u>	<u>13</u>
<u>Senior Specialist Property Auditor Appraiser</u>	<u>13</u>
<u>Senior Specialist Property Auditor Appraiser (Timber)</u>	<u>4</u>
<u>Senior Forest Property Appraiser</u>	<u>4</u>
<u>Senior Petroleum and Mining Appraisal Engineer</u>	<u>13</u>
<u>Associate Forest Property Appraiser</u>	<u>4</u>
<u>Associate Property Appraiser</u>	<u>13</u>
<u>Associate Property Auditor Appraiser</u>	<u>13</u>
<u>Associate Property Auditor Appraiser (Timber)</u>	<u>4</u>
<u>Assistant Property Appraiser</u>	<u>13</u>
<u>Assistant Property Auditor Appraiser</u>	<u>13</u>
<u>Assistant Property Auditor Appraiser (Timber)</u>	<u>4</u>
<u>Business Taxes Specialist (All Levels)</u>	<u>13</u>
<u>Research Analyst (All Levels)</u>	<u>13</u>
<u>Tax Auditor</u>	<u>13</u>
<u>Business Tax Representative (Timber)</u>	<u>4</u>
<u>Associate Government Program Analyst</u>	<u>13</u>
<u>Staff Services Analyst (LEOP)</u>	<u>12</u>

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

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

Sales and Use Tax Department

<u>CEA 3 or 4</u>	<u>All</u>
<u>CEA 2</u>	<u>1, 2, 7-9</u>
<u>Business Taxes Administrator</u>	<u>1, 2, 7-9</u>
<u>Administrative Assistant</u>	<u>1, 2, 7, 8</u>

Business Taxes Compliance Supervisor (LAN Administrator)	1, 2, 8, 9
Business Taxes Compliance Supervisor	1, 2, 9
Business Taxes Compliance Specialist	1, 2, 9
Supervising Tax Auditor	1, 2, 7, 9
Business Taxes Specialist II or III	1, 2, 7, 9
Business Taxes Specialist (Special Projects)	1, 2, 7, 9
Business Taxes Specialist (Systems Coordinator)	1, 2, 8, 9
Business Taxes Specialist (Training Group)	1, 2, 9
Business Taxes Specialist (Computer Audit Specialist)	1, 2, 8
Business Taxes Specialist (Regulation Coordinator)	1, 2
Business Taxes Specialist (Revenue Opportunity)	1, 2
Business Taxes Specialist (Technical Advisor)	1, 2
Business Taxes Specialist (Project Coordinator)	1, 2
Business Taxes Specialist I	1, 2 *
Associate Tax Auditor	1, 2 *
Staff Information Systems Analyst	1, 2, 8
Associate Information Systems Analyst	1, 2, 8
Associate Governmental Program Analyst	1, 2

Sales and Use Tax Department

<u>Deputy Director</u>	1-8
<u>Business Taxes Specialist II or III</u>	1, 7, 9
<u>Business Taxes Administrator (All Levels)</u>	1, 7, 9
<u>Business Taxes Compliance Specialist</u>	1, 7

Headquarters Operations Division

<u>Chief</u>	1, 7, 9
<u>Business Taxes Specialist II or III</u>	1, 7, 9
<u>Supervising Tax Auditor II or III</u>	1, 7, 9
<u>Business Taxes Administrator (All Levels)</u>	1, 7, 9
<u>Business Taxes Specialist I</u>	12
<u>Business Taxes Compliance Specialist</u>	12
<u>Supervising Tax Auditor I</u>	1, 7
<u>Supervising Tax Technician</u>	1, 7
<u>Associate Tax Auditor</u>	12
<u>Tax Auditor</u>	12
<u>Business Taxes Representative</u>	12
<u>Senior Information Systems Analyst (Specialist)</u>	10

Tax Policy Division

<u>Chief</u>	1, 7, 9, 10
<u>Business Taxes Specialist II or III</u>	1, 7, 9, 10
<u>Supervising Tax Auditor II or III</u>	1, 7, 9
<u>Business Taxes Administrator (All Levels)</u>	1, 7, 9, 10
<u>Business Taxes Specialist I</u>	1, 7
<u>Business Taxes Compliance Specialist</u>	1, 7

<u>Supervising Tax Auditor I</u>	1, 7
<u>Supervising Tax Technician</u>	1, 7
<u>Associate Tax Auditor</u>	12
<u>Tax Auditor</u>	12
<u>Business Taxes Representative</u>	12
<u>Senior Information Systems Analyst (Specialist)</u>	10

Field Operations Division

<u>Chief</u>	1, 7, 9
<u>Business Taxes Administrator (All Levels)</u>	1, 7, 9
<u>Business Taxes Specialist II or III</u>	1, 7
<u>Business Taxes Compliance Supervisor (All Levels)</u>	1, 7
<u>Supervising Tax Auditor (All Levels)</u>	1, 7
<u>Supervising Tax Technician (All Levels)</u>	1, 7
<u>Information Officer (All Levels)</u>	1, 7
<u>Business Taxes Compliance Specialist</u>	12
<u>Business Taxes Representative</u>	12
<u>Business Taxes Specialist I</u>	12
<u>Associate Tax Auditor</u>	12
<u>Tax Auditor</u>	12
<u>Information Officer (All Levels)</u>	1, 7

Retired Annuitants *

Consultants/New Positions All**

CROS Evaluators ***

~~* Pursuant to 2 California Code of Regulations, section 18733, in lieu of filing Form 700, an employee in this disclosure category who was not assigned and did not participate in any property tax audits shall file Form 700-A.~~

~~** Consultants shall be included in the list of designated employees 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 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'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.~~

* 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.

Text of Proposed Amendments to
California Code of Regulations, Title 18, Section 6001

Appendix B
Disclosure Categories

Category 1

Designated employeespositions 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 2

Designated employeespositions 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 with 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 Act of 2003, 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, Hazardous Substances Tax 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 Response, Prevention, and Administration Fees Law, Oil Spill Response Fee Law, Underground Storage Tank Maintenance Fee Law, Use Fuel Tax Law, or Water Rights Fees Law.

Category 3

Designated employeespositions 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 employeespositions 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 5

Designated employeespositions 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 tax programs.

Category 6

Designated employeespositions 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 7

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 8

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 79

Designated employeespositions 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~~designated position's department, division, section, or office.

Category 810

Designated employeespositions 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 911

Designated ~~employees~~ 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 12

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 10

~~Designated employees in this category must report investments, business positions in business entities, and sources of income, including loans, gifts and travel payments, from sources that provide telecommunications equipment and services of the type utilized by the Board.~~

Category 13

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.

Regulation History

Type of Regulation: Sales and Use Tax

Regulation: 6001

Title: 6001, General Provision

Preparation: Bradley Heller

Legal Contact: Bradley Heller

Amendments are proposed to reflect the classification and organizational changes that have taken place at the Board since the Conflict of Interest Code was last amended.

History of Proposed Regulation:

January 21-22, 2015 Public hearing

December 5, 2014 OAL publication date; 45-day public comment period begins; IP mailing

November 25, 2014 Notice to OAL

November 19, 2014 Board Authorized Publication (Vote 5-0)

Sponsor: NA

Support: NA

Oppose: NA