

Memorandum

To: Honorable Judy Chu, Ph.D., Chair
Honorable Betty T. Yee, Vice Chairwoman
Honorable Bill Leonard
Honorable Michelle Steel
Honorable John Chiang

Date: November 21, 2008

From: Kristine Cazadd
Chief Counsel 

Subject: Chief Counsel Matters – Rulemaking Calendar, Item J – December 17, 2008 Meeting
Request for Authorization to Publish the Proposed Amendment to
The State Board of Equalization’s Conflict of Interest Code

We are seeking your approval to publish the proposed amendment of the State Board of Equalization’s Conflict of Interest Code (18 California Code of Regulations, Section 6001). Regulation 6001 contains the text of the Code. Appendix A is a list of designated positions by classification and the applicable disclosure categories. Appendix B is a list of disclosure categories.

The State Board of Equalization’s Conflict of Interest Code is not applicable to Board Members. The reporting requirements of the Board Members are set forth in Government Code section 87200-87210.

Government Code section 87100 provides that no official at any level of state or local government shall make, participate in making, or in any way attempt to use his official position to influence a governmental decision in which he knows or has reason to know he has financial interest. Each agency is required to designate, in its Conflict of Interest Code, specific positions that make or participate in making decisions that may foreseeably have a material effect on financial interests (Government Code section 87300 et seq.).

When designating positions for the Conflict of Interest Code, the Board includes all positions that entail either:

The making of decisions by: voting on matters, appointing persons, obligating or committing the Board to any course of action, or entering into contractual agreements on behalf of the Board; or

The participation in the making of decisions, other than at a clerical or ministerial level, by: negotiating, without significant review, with a government entity or private person on matters regarding decisions, or advising or making recommendations to the decision-maker by conducting research or an investigation, preparing or presenting a report, analysis, or opinion which requires the exercise of judgment on the part of the designated employee.

The Board is required, by Government Code section 87306, to amend its Conflict of Interest Code when necessitated by changed circumstances such as: the addition of a new classification that makes or participates in making decisions; the deletion of a classification that is no longer in use; or a change in or a reevaluation of job duties that is relevant to reporting obligations under the Code. Such changed circumstances at the Board necessitate this proposed amendment to the Code.

The proposed changes to Appendix A reflect the classification and organizational changes that have taken place at the Board since the Conflict of Interest Code was last amended. There are no proposed changes to Appendix B.

With your approval, this matter will be placed on the Chief Counsel Matters – Rulemaking Calendar of the December meeting.

Approved: _____



Ramon J. Hirsig
Executive Director

Attachments

cc: Mr. Steve Shea
Mr. Alan LoFaso
Ms. Barbara Alby
Mr. Michael Richman
Ms. Marcy Jo Mandel

Title 18. Public Revenues

Division 2.1. State Board of Equalization--Conflict of Interest Code

§ 6001. General Provisions.

The Political Reform Act (Government Code Sections 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. Section 18730) containing the terms of a standard conflict of interest code, which can be incorporated by reference, and which may, after public notice and hearings, 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 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 constitute the conflict of interest code of the State Board of Equalization.

All designated employees of the State Board of Equalization shall file statements of economic interests with the State Board of Equalization. Upon receipt of the a statement of the Executive Director, the State Board of Equalization shall make and retain a copy and forward the original to the Fair Political Practices Commission. Statements of all other designated employees will be retained by the State Board of Equalization.

Note: Authority cited: Sections 87300-87311, Government Code.

Reference: Sections 87302 and 87303, Government Code.

APPENDIX A

DESIGNATED POSITIONS

DISCLOSURE CATEGORIES

BOARD

Deputy Board Member	All <u>1-7</u>
Administrative Assistant to Board Member	All <u>1-7</u>
Assistant to Board Member	All <u>1-7</u>
CEA	All <u>1-7</u>
<u>District Director</u>	<u>1-7</u>
<u>Community Affairs Deputy</u>	<u>1-7</u>
Administrative Assistant	1-8 <u>7</u>
Staff Services Manager	1-8 <u>7</u>
Tax Counsel	1-6
Tax Consultant Expert	1-6
Tax Services Specialist	1-6
Assistant Tax Services Specialist	1-6
Associate Governmental Program Analyst	1-6
<u>Associate Tax Auditor</u>	<u>1-6</u>
Business Taxes Representative	1-6
Business Taxes Specialist II	1-6
Information Officer II	1-6

EXECUTIVE

Executive Director	All <u>1-7</u>
Administrative Assistant	All <u>1-7</u>
CEA (Communications Office)	All

BOARD PROCEEDINGS DIVISION

CEA	All <u>1-7</u>
Staff Services Manager	All <u>1-7</u>
Associate Governmental Program Analyst (LAN Workgroup Manager)	1-6,8
Associate Governmental Program Analyst	1-6

~~CUSTOMER AND TAXPAYER SERVICES DIVISION~~

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

INTERNAL SECURITY AND AUDIT DIVISION

CEA	Alt 1-8
Business Taxes Administrator	Alt 1-8
Business Taxes Specialist	Alt 1-8
Associate Tax Auditor	1-7
Associate Governmental Program Analyst	7-9 7,8
Systems Software Specialist	8 1-8
Staff Information Systems Analyst	8
Staff Services Manager	8 1-8
Associate Information Systems Analyst	8 1-8
Assistant Tax Services Specialist	8

LEGISLATIVE AND RESEARCH DIVISION

Assistant Chief Counsel	Alt 1-7
CEA	Alt 1-7
Staff Services Manager	1-6
Senior Specialist Property Appraiser	1-6
Tax Counsel	1-7
Business Taxes Specialist	1-6
Associate Governmental Program Analyst (System or LAN Administrator)	1-6,8
Operations Research Specialist	1-4,6,8
Research Program Specialist	1-4,8
Research Analyst	1-4,8

TECHNOLOGY SERVICES DIVISION

CEA	Alt 1-7
Data Processing Manager IV	Alt 1-7
Business Taxes Administrator	1,2,7-9
Business Taxes Compliance Supervisor	1,2,7-9
Data Processing Manager	7-9
Staff Services Manager	7-9
Systems Software Specialist	8
Associate Systems Software Specialist	8
Senior Information Systems Analyst	8
Staff Information Systems Analyst	8
Associate Information Systems Analyst	8
Senior Programmer Analyst	8
Staff Programmer Analyst	8
Associate Programmer Analyst	8
Associate governmental Program Analyst	8

TAXPAYERS' RIGHTS AND EQUAL EMPLOYMENT OPPORTUNITY DIVISION

CEA	Alt 1-7
Business Taxes Specialist (TRA)	1-4 <u>5</u>
Associate Property Appraiser (TRA)	1-4
Tax Counsel (TRA)	1-7

Senior Specialist Property Appraiser (TRA)	1-5
Assistant Property Appraiser	1-5
Associate Governmental Program Analyst (TRA)	1-5
Staff Services Manager (EEOO)	7,9
Associate Governmental Program Analyst (EEOO)	7,9

EXTERNAL AFFAIRS DEPARTMENT

CEA	1-7
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CUSTOMER SERVICE AND PUBLISHING AND OUTREACH DIVISION

Staff Services Manager	1-7
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 (E-Publishing)	7
Assistant Tax Services Specialist (Editorial Services Section)	7
Associate Governmental Program Analyst (E-Publishing Section)	7

COMMUNICATIONS OFFICE AND WEB AND MEDIA SERVICES SECTION

Information Officer II	1-7
Senior Information Systems Analyst Supervisor	7,8
Tax Services Specialist (E-Publishing)	7
Associate Information Systems Analyst	8
Associate Programmer Analyst	8
Assistant Information Systems Analyst	8
Staff Programmer Analyst	8
Associate Governmental Program Analyst	1-7
Business Taxes Specialist II	7
Staff Information Systems Analyst	8

ADMINISTRATION DEPARTMENT

CEA	All <u>1-7,9</u>
Staff Services Manager III (Admin.)	1-7,9
Training Officer (Training Office)	9
Associate Governmental Program Analyst (Training Office)	9
Data Processing Manager III (Administration, Information Security Officer)	8
Senior Information Systems Analyst (Sp.) (Admin.)	8

ADMINISTRATIVE SUPPORT DIVISION

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

PERSONNEL MANAGEMENT HUMAN RESOURCES DIVISION

CEA	7-9
Staff Services Manager	7-9
Associate Governmental Program Analyst	7-9
Associate Personnel Analyst	7-9
Labor Relations Specialist	7-9

FINANCIAL MANAGEMENT DIVISION

CEA	All <u>1-7</u>
Staff Services Manager	7-9
Accounting Administrator	7-9
<u>Accounting Administrator (Specialist)</u>	<u>7-9</u>
Associate Accounting Analyst	7-9
<u>Research Program Specialist</u>	<u>7-9</u>
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 WORKFORCE DEVELOPMENT

Staff Services Manager III	1-4 <u>7-9</u>
Staff Services Manger I or II	7-9
Associate Management Analyst	7-9
Associate Business Management Analyst	7-9
Associate Governmental Program Analyst	7-9
<u>Associate Information Systems Analyst</u>	<u>8</u>
Staff Information Systems Analyst	8
<u>Staff Services Manager (Training Office)</u>	<u>9</u>
<u>Training Officer (Training Office)</u>	<u>9</u>
<u>Associate Governmental Program Analyst (Training Office)</u>	<u>9</u>

LEGAL DEPARTMENT

CEA	All <u>1-7</u>
Assistant Chief Counsel	All <u>1-7</u>
Tax Counsel	1-6
Supervising Tax Auditor	1,2
Administrative Assistant	7-9
Librarian	7,8
Staff Information Systems Analyst	8
Associate Information Systems Analyst	8
Business Taxes Specialist II or III	1,2
Business Taxes Specialist I	1,2*
Business Taxes Compliance Supervisor (Offers in Compromise)	1,2
Business Taxes Compliance Specialist (Offers in Compromise)	1,2

Business Taxes Specialist (Offers in Compromise)	1,2
Business Taxes Compliance Supervisor (Special Procedures)	1,2,9
Business Taxes Compliance Specialist (Special Procedures)	1,2,9
Business Taxes Specialist (Special Procedures)	1,2
Business Taxes Specialist II (Disclosure Officer)	1-6
Staff Services Analyst (Disclosure Assistant)	1-6
Business Taxes Specialist I	1-6
Associate Governmental Program Analyst	1-6

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 Tax Services Specialist	8

INVESTIGATIONS DIVISION

CEA	All 1-7
Administrative Assistant	1,2, 7-9
Business Taxes Administrator	1,2,7-9
Business Taxes Specialist	1,2
Business Taxes Compliance Specialist	1,2
Supervising Tax Auditor	1,2,9
Associate Tax Auditor	1,2
Staff Information Systems Analyst	8

PROPERTY AND SPECIAL TAXES DEPARTMENT

CEA	All 1-7
Business Taxes Administrator III	1-7
Business Taxes Specialist	1-7
Administrative Assistant	1,2,6-9
Staff Services Manager	7-9
Associate Governmental Program Analyst	3,7-9
Staff Information Systems Analyst	8

ASSESSMENT POLICY AND STANDARDS 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
Research Analyst II (GIS)	3

COUNTY PROPERTY TAX ASSESSED PROPERTIES DIVISION

CEA	3,4,7,9 1-7
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
Business Taxes Specialist II	3
Junior Property Appraiser	3
Assistant Property Appraiser	3
Assistant Property Auditor Appraiser	3

~~VALUATION STATE~~ ASSESSED PROPERTIES DIVISION

CEA	3,7-9 1-7
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 Manager I (GIS)	3
Research Analyst II (GIS)	3

ENVIRONMENTAL FEES DIVISION

CEA	1-7
Business Taxes Administrator	1-7
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*

EXCISE TAXES AND FEES DIVISION

CEA	1,2,7,9 1-7
Business Taxes Administrator	1-7
<u>Business Taxes Compliance Supervisor</u>	<u>1,2,6,9</u>
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 1-7,9
Business Taxes Administrator	1,2,7-9 1-7,9
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*

SALES AND USE TAX DEPARTMENT

CEA 3 or 4	All 1-7
CEA 2	1,2,7-9
Business Taxes Administrator	1,2,7-9
Administrative Assistant	1,2,7,8
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*
<u>Senior Information Systems Analyst</u>	<u>1,2</u>
Staff Information Systems Analyst	1,2,8
Associate Information Systems Analyst	1,2,8
Associate Governmental Program Analyst	1,2

CONSULTANT

AH 1-7**

* 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 categoryies 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.

APPENDIX B

DISCLOSURE CATEGORIES

CATEGORY 1

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 of the type licensed or regulated by or registered with the 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 employees in this category must report investments, business positions in business entities, and sources of income, including loans, gifts and travel payments, from sources of the type licensed or regulated by or registered with the Board under the 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 Act of 2003, Emergency Telephone Users Surcharge Law, Energy Resources Surcharge 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, Underground Storage Tank Maintenance Fee Law, Use Fuel Tax Law, or Water Rights Fees.

CATEGORY 3

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 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.

CATEGORY 4

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

CATEGORY 7

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 goods, equipment, vehicles, services, or leased space of the type utilized by the Board.

CATEGORY 8

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 computers, computer programming, or any other services or training or equipment related to such things as computers, software, automation, data processing, communication, information technology, and duplication services of the type utilized by the Board.

CATEGORY 9

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 services, materials, equipment, conference facilities, or consultation of the type utilized by the Board for personnel services or the training of employees.

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.

Title 18. State Board of Equalization

NOTICE IS HEREBY GIVEN

The State Board of Equalization, pursuant to the requirement of Section 87306 of the Government Code, proposes to amend Regulation 6001, State Board of Equalization Conflict of Interest Code, in Title 18, Division 2.1 of the California Code of Regulations. A public hearing relevant to this action will be held in Room 121, 450 N Street, Sacramento, at 9:30 a.m., or as soon thereafter as the matter may be heard, on March 16, 2009. At the hearing, any person interested may present statements or arguments orally at that time and place. The State Board of Equalization will consider written statements or arguments if received before March 16, 2009.

INFORMATIVE DIGEST/POLICY STATEMENT OVERVIEW

Regulation 6001, with Appendices A and B, is required by the Political Reform Act, which is found in Government Code sections 81000 - 91015. Regulation 6001 incorporates by reference the standard Conflict of Interest Code adopted by the Fair Political Practices Commission in Title 2 California Code of Regulations, section 18730. Appendix A lists all designated positions and the applicable designated disclosure categories. Appendix B describes the reporting requirements of each disclosure category.

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

COST TO LOCAL AGENCIES AND SCHOOL DISTRICTS

The State Board of Equalization has determined that the proposed amendment to the regulation does not impose a mandate on local agencies or school districts. Further, the Board has determined that the proposed amendment to the regulation will result in no direct or indirect cost or savings to any State agency, any local agency or school district that is required to be reimbursed under Part 7 (commencing with section 17500) of Division 4 of Title 2 of the Government Code or other non-discretionary cost or savings imposed on local agencies, or cost or savings on Federal funding to the State of California.

EFFECT ON BUSINESS

Pursuant to Government Code section 11346.5(a)(8), the Board of Equalization makes an initial determination that the amendment to Regulation 6001 will have no significant statewide adverse economic impact directly affecting business, including the ability of California businesses to compete with other states.

The adoption of the proposed amendment to this regulation will neither create nor eliminate jobs in the State of California nor result in the elimination of existing businesses nor create or expand business in the State of California.

The proposed regulations may affect small business.

COST IMPACT ON PRIVATE PERSONS OR BUSINESSES

The Board is not aware of any cost impacts that a representative private person or business would necessarily incur in reasonable compliance with the proposed action.

SIGNIFICANT EFFECT ON HOUSING COSTS

No significant effect.

FEDERAL REGULATIONS.

Regulation 6001 has no comparable federal regulation.

AUTHORITY

Section 87306, Government Code.

REFERENCE

Sections 87300-87302 and 87306 Government Code.

CONTACT

Questions regarding the content of the proposed regulation should be directed to Ms. Blanca Breeze, Tax Counsel IV, telephone (916) 457-7220, fax (916) 323-3387, email BlancaBreeze@boe.ca.gov or by mail at State Board of Equalization, Attn: Blanca Breeze, MIC:82, P. O. Box 942879, Sacramento, CA 94279-0082.

Written comments for the Board's consideration, notice of intent to present testimony or witnesses at the public hearing, and inquiries concerning the proposed administrative action should be directed to Mr. Richard Bennion Regulations Coordinator, telephone (916) 445-2130, fax (916) 324-3984, email Richard Bennion@boe.ca.gov or by mail at State Board of Equalization, Attn: Richard Bennion, MIC:81, P.O. Box 942879, 450 N Street, Sacramento, CA 94279-0080.

ALTERNATIVES CONSIDERED

The Board must determine that no reasonable alternative considered by it or that has been otherwise identified and brought to its attention would be more effective in carrying out the purpose for which this action is proposed, or be as effective and less burdensome to affected private persons than the proposed action.

AVAILABILITY OF STATEMENT OF REASONS AND TEXT OF PROPOSED REGULATION

The Board has prepared an initial statement of reasons and an underscored version (express terms) of the proposed regulation. Both of these documents and all information on which the proposal is based are available to the public upon request. The rulemaking file is available for public inspection at 450 N Street, Sacramento, California. The express terms of the proposed regulation are available on the Internet at the Board's web site <http://www.boe.ca.gov>.

AVAILABILITY OF FINAL STATEMENT OF REASONS

The final statement of reasons will be made available on the Internet at the Board's web site following its public hearing of the proposed amendment to the regulation. It will also be available for your inspection at 450 N Street, Sacramento, California.

ADDITIONAL COMMENTS

Following the hearing, the State Board of Equalization may, in accordance with law, adopt the proposed amendment to the regulation if the text remains substantially the same as described in the text originally made available to the public. If the State Board of Equalization makes modifications which are substantially related to the originally proposed text, the Board will make the modified text, with the changes clearly indicated, available to the public for fifteen days before adoption of the regulation. The text of any modified regulation will be mailed to those interested parties who commented orally or in writing or who asked to be informed of such changes. The modified regulation will be available to the public from Mr. Bennion. The Board will consider written comments on the modified regulation for fifteen days after the date on which the modified regulation is made available to the public.

Initial Statement of Reasons/Plain English

Overview/Non Controlling Summary

Regulation 6001

Specific Purpose

The Board is required, by Government Code section 87306, to amend its Conflict of Interest Code when necessitated by changed circumstances such as the addition of a new classification that makes or participates in making decisions or the deletion of a classification that is no longer in use. Such changed circumstances at the Board necessitate this proposed amendment to the Code.

Factual Basis

Regulation 6001, with Appendices A and B, is required by the Political Reform Act, which is found in Government Code section 81000 – 91015. Regulation 6001 incorporates by reference the standard Conflict of Interest Code adopted by the Fair Political Practices Commission in Title 2 California Code of Regulations, section 18730. Appendix A lists all designated positions and the applicable designated disclosure categories. Appendix B describes the reporting requirements of each disclosure category.

The proposed changes to Appendix A reflect the classification and organizational changes that have taken place at the Board since the Code was last amended.

The following sets forth the specific changes to Appendix A.

BOARD

- Add the District Director, Community Affairs Deputy and Associate Tax Auditor classifications which are currently being used.
- Delete the “IP” after the Business Taxes Specialist and Information Officer classifications.
- Change the disclosure categories for the Deputy to Board Member, Administrative Assistant to Board Member, Assistant to Board Member and CEA classifications from All to 1-7 to more accurately reflect the reporting obligations of the positions.
- Change the disclosure categories for the Administrative Assistant and Staff Services Manager classifications from 1-8 to 1-7 to more accurately reflect the reporting obligations of the positions.

EXECUTIVE

- Delete the CEA (Communications Office) classification which has been moved from the Executive Office to the External Affairs Department.
- Change the disclosure categories for the Executive Director and Administrative Assistant classifications from All to 1-7 to more accurately reflect the reporting obligations of the positions.

BOARD PROCEEDINGS DIVISION

- Delete the Associate Governmental Program Analyst (LAN Workgroup Manager classification which is currently not being used.
- Change the disclosure categories for the CEA and Staff Services Manager classifications from All to 1-7 to more accurately reflect the reporting obligations of the positions.

CUSTOMER AND TAXPAYER SERVICES DIVISION

- Delete the heading Customer and Taxpayer Services Division which is currently not being used.
- Delete the CEA classification which is currently not being used.
- Delete the Staff Services Manager, Business Taxes Compliance Specialist, Assistant Tax Services Specialist, Associate Governmental Program Analyst, Associate Information Systems Analyst, Staff Services Manager (Forms and Publications Section), Assistant Tax Services Specialist (Forms and Publications Section) and Associate Governmental Program Analyst (Forms and Publications Section) classifications which have been moved from the Customer and Taxpayer Services Division to the Customer Service and Publishing and Outreach Services Division.

INTERNAL SECURITY AND AUDIT DIVISION

- Add the Internal Security and Audit Division which has been moved from the Legal Department to the Executive.
- Add the Staff Services Manager classification which is currently being used in the Internal Security and Audit Division.
- Delete the Associate Tax Auditor, Staff Information Systems Analyst, and Assistant Tax Services Specialist classifications which are currently not being used.
- Change the disclosure categories for the CEA and Business Taxes Administrator classifications from All to 1-8 to more accurately reflect the reporting obligations of the positions.
- Change the disclosure categories for the Associate Governmental Program Analyst classification from 7-9 to 7,8 to more accurately reflect the reporting obligations of the positions.
- Change the disclosure categories for the Systems Software Specialist and Associate Information Systems Analyst classifications from 8 to 1-8 to more accurately reflect the reporting obligations of the positions.

LEGISLATIVE DIVISION

- Change the name of the Legislative Division to Legislative and Research Division.

LEGISLATIVE AND RESEARCH DIVISION

- Add the Tax Counsel classification which is currently being used in the Legislative and Research Division.
- Change the disclosure categories for the Assistant Chief Counsel and CEA classifications from All to 1-7 to more accurately reflect the reporting obligations of the positions.
- Delete the classification of Senior Specialist Property Appraiser which is currently not being used.

TECHNOLOGY SERVICES DIVISION

- Change the disclosure categories for the CEA and Data Processing Manager IV classifications from All to 1-7 to more accurately reflect the reporting obligations of the positions.

TAXPAYERS' RIGHTS AND EQUAL EMPLOYMENT OPPORTUNITY DIVISION

- Add the Tax Counsel (TRA), Senior Specialist Property Appraiser, Assistant Property Appraiser and Associate Governmental Program Analyst (TRA) classifications which are currently being used in the Taxpayers' Rights and Equal Employment Opportunity Division.
- Change the term "EEOO" to "EEO" to reflect the Equal Employment Opportunity designation of the division.
- Change the disclosure categories for the CEA classification from All to 1-7 to more accurately reflect the disclosure obligations of the classification.
- Change the disclosure categories for the Business Taxes Specialist (TRA) classification from 1-4 to 1-5 to more accurately reflect the disclosure obligations of the classification.

EXTERNAL AFFAIRS DEPARTMENT

- Add the External Affairs Department which oversees the Communications Office and Web and Media Services Division and the Customer Service and Publishing and Outreach Services Division.
- Add the CEA classification which has been moved from the Customer and Taxpayer Services Division to the External Affairs Department.

CUSTOMER SERVICE AND PUBLISHING AND OUTREACH SERVICES DIVISION

- Add the Staff Services Manager, Business Taxes Compliance Specialist, Assistant Tax Services Specialist, Associate Governmental Program Analyst, Associate Information Systems Analyst, Staff Services Manager (E-Publishing), Assistant Tax Services Specialist (Editorial Services Section) and Associate Governmental Program Analyst (E-Publishing) classifications which have been moved from the Customer and Taxpayer Services Division to the Customer Service and Publishing and Outreach Services Division.

COMMUNICATIONS OFFICE AND WEB AND MEDIA SERVICES DIVISION

- Add the Communication Office and Web and Media Services Section
- Add the Information Officer II, Senior Information Systems Analyst Supervisor, Tax Services Specialist (E-Publishing), Associate Information Systems Analyst, Associate Programmer Analyst, Assistant Information Systems Analyst, Staff Programmer Analyst, Associate Governmental Program Analyst, Business Taxes Specialist II, and Staff Information Systems Analyst which are currently being used.

ADMINISTRATION DEPARTMENT

- Delete the Training Officer (Training Office) and Associate Governmental Program Analyst (Training Office) classifications which have been moved to Policy, Planning, and Workforce Development.
- Add the Staff Services Manager III, Data Processing Manager III (Administration, Information Security Officer) and Senior Information Systems Analyst (Specialist, Administration) classifications which are currently being used in the Administration Department.

- Change the disclosure categories for the CEA classification from All to 1-7, 9 to more accurately reflect the reporting obligations of the position.

ADMINISTRATIVE SUPPORT DIVISION

- Delete the Associate Business Management Analyst and Associate Governmental Program Analyst classifications which are currently not being used.
- Change the disclosure categories for the CEA classification from All to 1-7 to more accurately reflect the reporting obligations of the position.

PERSONNEL MANAGEMENT DIVISION

- Delete the Personnel Management Division which has now been designated Human Resources Division.

HUMAN RESOURCES DIVISION

- Add the Human Resources Division which is the new designation for the former Personnel Management Division.

FINANCIAL MANAGEMENT DIVISION

- Add the Accounting Administrator (Specialist) and Research Program Specialist classifications which are currently being used.
- Delete the Staff Information Systems Analyst (Specialist) classification which is currently not being used.
- Change the disclosure categories for the CEA classification from All to 1-7 to more accurately reflect the reporting obligations of the position.

POLICY PLANNING AND EVALUATION DIVISION

- Delete the Policy Planning and Evaluation Division which has now been designated Policy, Planning, and Workforce Development.

POLICY PLANNING AND WORKFORCE DEVELOPMENT

- Add Policy Planning and Workforce Development which is the new designation for the former Policy Planning and Evaluation Division.
- Add the Associate Information Systems Analyst and Staff Services Manager (Training office) classifications which are currently being used in Policy Planning and Workforce Development.
- Add the Training Officer (Training Office) and Associate Governmental Program Analyst (Training Office) classifications which have been moved from the Administration Department to Policy, Planning and Workforce Development.

LEGAL DEPARTMENT

- Add the Business Taxes Compliance Supervisor (Special Procedures), Business Taxes Compliance Specialist (Special Procedures), Business Taxes Specialist (Special Procedures), Business Taxes Specialist II (Disclosure Officer), Staff Services Analyst (Disclosure Assistant), Business Taxes Specialist I and Associate Governmental Program Analyst classifications which are currently being used in the Legal Department.
- Change the disclosure categories for the CEA and Assistant Chief Counsel classifications from All to 1-7 to more accurately reflect the reporting obligations of the positions.

INTERNAL SECURITY AND AUDIT DIVISION

- Delete the Internal Security and Audit Division which has been moved from the Legal Department to the Executive.

INVESTIGATIONS DIVISION

- Add the Administrative Assistant classification which is currently being used in the Investigations Division.
- Change the disclosure categories for the CEA classification from All to 1-7 to more accurately reflect the reporting obligations of the position.

PROPERTY AND SPECIAL TAXES DEPARTMENT

- Add the Business Taxes Administrator III and Business Taxes Specialist classifications which are currently being used in the Property and Special Taxes Department.
- Delete the Staff Services Manager classification which is currently not being used in the Property and Special Taxes Department.
- Change the disclosure categories for the CEA classification from All to 1-7 to more accurately reflect the reporting obligations of the position.

ASSESSMENT POLICY AND STANDARDS DIVISION

- Delete the Assessment Policy and Standards Division which has been combined with the County Property Tax Division and renamed County Assessed Properties Division.
- Delete the CEA, Principal Property Appraiser, Senior Specialist Property Appraiser, Senior Specialist Property Auditor Appraiser, Supervising Property Appraiser, Associate Property Appraiser, and Associate Property Auditor Appraiser classifications which have been moved from the Assessment Policy and Standards Division to the County Assessed Properties Division.
- Delete the Research Analyst II (GIS) classification which has been moved to the State Assessed Properties Division

COUNTY PROPERTY TAX DIVISION

- Delete the County Property Tax Division which has been combined with the Assessment Policy and Standards Division and renamed County Assessed Properties Division.

COUNTY ASSESSED PROPERTIES DIVISION

- Add the County Assessed Properties Division which combines the Assessment Policy and Standards Division and County Property Tax Division into one unit designated as County Assessed Properties Division.
- Change the disclosure categories for the CEA classification from 3, 4, 7-9 to 1-7 to more accurately reflect the disclosure obligations of the position.
- Delete the term “Assessment Practices Surveys Section” from the Supervising Property Appraiser, Senior Specialist Property Appraiser, Senior Specialist Property Auditor Appraiser, Associate Property Appraiser and Associate Property Auditor Appraiser classifications. The term is no longer used in the County Assessed Properties Division.

- Delete the Supervising Property Appraiser (Timber Tax Section), Senior Specialist Property Auditor Appraiser and the Associate Property Auditor Appraiser (Timber Tax Section) classifications which are currently not being used.
- Add the Business Taxes Specialist II, Junior Property Appraiser, Assistant Property Appraiser and Assistant Property Auditor Appraiser classifications which are currently being used.

VALUATION DIVISION

- Delete the Valuation Division which has now been designated State Assessed Properties Division.

STATE ASSESSED PROPERTIES DIVISION

- Add the State-Assessed Properties Division which is the new designation for the former Valuation Division.
- Change the disclosure categories for the CEA classification from 3,7-9 to 1-7 to more accurately reflect the reporting obligations of the classification.
- Add the Research Manager I (GIS) classification which is currently being used.
- Add the Research Manager II (GIS) classification which has been moved from the Assessment Policy and Standards Division to the State Assessed Properties Division.

ENVIRONMENTAL FEES DIVISION

- Add the Environmental Fees Division.
- Add the CEA, Business Taxes Administrator, Business Taxes Compliance Supervisor, Business Taxes Compliance Specialist, Supervising Tax Auditor, Business Taxes Specialist and Associate Tax Auditor classifications which are currently being used in the Environmental Fees Division.

EXCISE TAXES AND FEES DIVISION

- Delete the Excise Taxes and Fees Division which has been renamed Excise Taxes Division.

EXCISE TAXES DIVISION

- Add the Excise Taxes Division which is the new designation for the former Excise Taxes and Fees Division.
- Change the disclosure categories for the CEA classification from 1, 2, 7, 9 to 1-7 to more accurately reflect the reporting obligations of the position.
- Add the Business Taxes Administrator classification which is currently being used in the Excise Taxes Division.

FUEL TAXES DIVISION

- Change the disclosure categories for the CEA and Business Taxes Administrator classifications from 1, 2, 7-9 to 1-7 to more accurately reflect the disclosure obligations of the positions.
- Delete the Staff Services Manager classification which is currently not being used.

SALES AND USE TAX DEPARTMENT

- Add the Senior Information Systems Analyst Classification which is currently being used in the Sales and Use Tax Department.

- Change the disclosure categories for the CEA classification from All to 1-7 to more accurately reflect the reporting obligations of the position.

CONSULTANT

- Change the disclosure categories from All to 1-7 to more accurately reflect the disclosure obligations of the classification.
- Change the term “category” to “categories” to correct a typographical error.