

**State of California
Office of Administrative Law**

In re:
Franchise Tax Board

Regulatory Action:

Title 18, California Code of Regulations

Adopt sections:

Amend sections: 17000.30

Repeal sections:

NOTICE OF FILING AND PRINTING ONLY

Government Code Section 11343.8

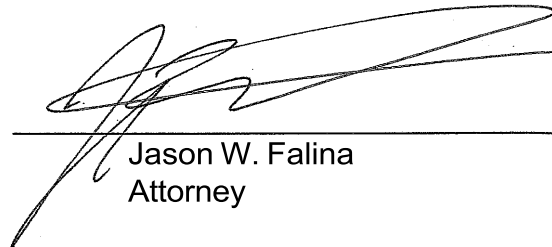
OAL Matter Number: 2026-0828-04

OAL Matter Type: File and Print Only (FP)

This is a Conflict-of-Interest Code filing by the Franchise Tax Board, approved by the Fair Political Practices Commission and submitted to the Office of Administrative Law filing with the Secretary of State and printing in the California Code of Regulations.

OAL filed this regulation(s) or order(s) of repeal with the Secretary of State, and will publish the regulation(s) or order(s) of repeal in the California Code of Regulations.

Date: October 7, 2026



Jason W. Falina
Attorney

For: Kenneth J. Pogue
Director

Original: Selvi Stanislaus, Executive
Officer

Copy: Heather Duffek

NOTICE PUBLICATION/REGULATIONS SUBMISSION

STD. 400 (REV. 10/2019)

FILE PRINT

For use by Secretary of State only

OAL FILE NUMBERS	NOTICE FILE NUMBER Z-	REGULATORY ACTION NUMBER 2026-0828-04	EMERGENCY NUMBER PP
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For use by Office of Administrative Law (OAL) only

ENDORSED - FILED

in the office of the Secretary of State
of the State of California

OCT 07 2026

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NOTICE		REGULATIONS	
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AGENCY WITH RULEMAKING AUTHORITY

Franchise Tax Board

AGENCY FILE NUMBER (If any)

A. PUBLICATION OF NOTICE (Complete for publication in Notice Register)

1. SUBJECT OF NOTICE		TITLE(S)		FIRST SECTION AFFECTED		2. REQUESTED PUBLICATION DATE	
3. NOTICE TYPE ☐ Notice re Proposed Regulatory Action ☐ Other		4. AGENCY CONTACT PERSON		TELEPHONE NUMBER		FAX NUMBER (Optional)	
OAL USE ONLY		ACTION ON PROPOSED NOTICE ☐ Approved as Submitted ☐ Approved as Modified ☐ Disapproved/Withdrawn		NOTICE REGISTER NUMBER		PUBLICATION DATE	

8. SUBMISSION OF REGULATIONS (Complete when submitting regulations)

1a. SUBJECT OF REGULATION(S) Conflict of Interest Code	1b. ALL PREVIOUS RELATED OAL REGULATORY ACTION NUMBER(S) 2026-0604-01
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2. SPECIFY CALIFORNIA CODE OF REGULATIONS TITLE(S) AND SECTION(S) (Including title 26, if toxics related)

SECTION(S) AFFECTED (List all section number(s) individually. Attach additional sheet if needed.)	ADOPT
	AMEND
	REPEAL
TITLE(S) 18	

3. TYPE OF FILING		4. ALL BEGINNING AND ENDING DATES OF AVAILABILITY OF MODIFIED REGULATIONS AND/OR MATERIAL ADDED TO THE RULEMAKING FILE (Cal. Code Regs. title 1, §44 and Gov. Code §11347.1)	
☐ Regular Rulemaking (Gov. Code §11346)	☐ Certificate of Compliance: The agency officer named below certifies that this agency complied with the provisions of Gov. Code §§11346.2-11347.3 either before the emergency regulation was adopted or within the time period required by statute.	☐ Emergency Readopt (Gov. Code, §11346.1(h))	☐ Changes Without Regulatory Effect (Cal. Code Regs., title 1, §100)
☐ Resubmittal of disapproved or withdrawn nonemergency filing (Gov. Code §§11349.3, 11349.4)	☐ Resubmittal of disapproved or withdrawn emergency filing (Gov. Code, §11346.1)	☒ [81] File & Print	☒ D Print Only
☐ Emergency (Gov. Code, §11346.1(b))		☒ D Other (Specify) _____	

5. EFFECTIVE DATE OF CHANGES (Gov. Code, §§11343.4, 11346.1(d); Cal. Code Regs., title 1, §100)	Effective January 1, April 1, July 1, or October 1 (Gov. Code §11343.4(a))	Effective on filing with Secretary of State	Effective without Regulatory Effect (Specify)	Effective on filing with Secretary of State	Effective without Regulatory Effect (Specify)
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6. CHECK IF THESE REGULATIONS REQUIRE NOTICE TO, OR REVIEW, CONSULTATION, APPROVAL OR CONCURRENCE BY, ANOTHER AGENCY OR ENTITY	☒ Department of Finance (Form STD. 399) (SAM §6660)	☒ [8] Fair Political Practices Commission	☒ State Fire Marshal
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7. CONTACT PERSON Heather Duffek	TELEPHONE NUMBER 916-845-5421	FAX NUMBER (Optional)	E-MAIL ADDRESS (Optional) heather.duffek@ftb.ca.gov
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a. I certify that the attached copy of the regulation(s) is a true and correct copy of the regulation(s) identified on this form, that the information specified on this form is true and correct, and that I am the head of the agency taking this action, or a designee of the head of the agency, and am authorized to make this certification.

For use by Office of Administrative Law (OAL) only

AUTHORIZED FOR FILING AND PAINTING

SIGNATURE OF AGENCY HEAD OR DESIGNEE
Selvi Stanislaus

DATE
8/25/26

TYPED NAME AND TITLE OF SIGNATORY

1

OCI 07 2026

Office of Administrative Law

18 CCR 17000.30

Barclays Official California Code of Regulations > TITLE 18. PUBLIC REVENUES > DIVISION 3. FRANCHISE TAX BOARD > CHAPTER 1. GENERAL ADMINISTRATION > ARTICLE 3. PROCEDURES OF THE BOARD

§ 17000.30. Conflict of Interest Code for the Franchise Tax Board

The Political Reform [Act, Government Code sections 81000, Act \(Government Code Section 81000, et seq.\)](#) requires state and local government agencies to adopt and promulgate [Conflict of Interest Codes, conflict of interest codes](#). The Fair Political Practices Commission has adopted a [regulation, California Code of Regulations, title 2, section 18730, Which \(2 California Code of Regulations Section 18730\) that](#) contains the terms of a standard [Conflict of Interest Code, conflict of interest code](#) which may be incorporated by reference in an agency's [Conflict of Interest Code, code](#). After public notice and hearing, the standard code may be amended by the Fair Political Practices Commission to conform to amendments in the Political Reform Act. [The Therefore, the](#) terms of [California Code of Regulations, title 2, section 18730 2 California Code of Regulations Section 18730](#) and any amendments to it duly adopted by the Fair Political Practices Commission are hereby incorporated by reference [in this agency's Code](#). This regulation and the attached [Appendix Appendices](#), designating positions and establishing disclosure categories, shall constitute the [Conflict of Interest Code of the Franchise Tax Board, conflict of interest code of the Franchise Tax Board \(Board\)](#).

[Individuals](#) [The Executive Director must file their statement of economic interests electronically with the Fair Political Practices Commission. All other individuals](#) holding designated positions [shall must](#) file their statements of economic interests with the [Franchise Tax Board, which will make the statements available for public inspection and reproduction. \(Gov. Code §81008.\) Upon receipt of the statement of the Executive Officer, the Franchise Tax Board shall make and retain copies, and forward the original of that statement to the Fair Political Practices Commission. All other statements will be retained by the Franchise Tax Board, Board. All statements must be made available for public inspection and reproduction under Government Code Section 81008.](#) The Director of Finance and elected state officials (Chair of the Board of Equalization, and the State Controller) do not file statements of economic interests under this conflict of interest code. The statements for these officials are filed with the [FPPC Fair Political Practices Commission](#) through their own agencies.

Note: Authority cited: [Sections 81008, 87300, 87306](#), Government Code. Reference: Sections 87300 [87302 and 87306](#), Government Code._

FRANCHISE TAX BOARDCONFLICT OF INTEREST CODEAPPENDIX A DESIGNATED POSITIONSFRANCHISE TAX BOARDCONFLICT OF INTEREST CODEAPPENDIX ADESIGNATED POSITIONS

Designated Positions	Assigned Disclosure Categories
<u>General Management Executive Office</u>	
<u>Analyst III</u>	1
<u>Analyst IV</u>	1
<u>Career Executive Assignment (C.E.A.) Levels A-C</u>	_1
Executive Officer	1
<u>Career Executive Assignment (C.E.A.) Levels A C</u>	4
<u>Staff Operations Specialist</u>	4
<u>Accounts Receivable Management Division Accounts Receivable Management Division</u>	
<u>Administrator I-IV</u>	_1
<u>Analyst IV</u>	
C.E.A.	
<u>Information Technology Specialist</u>	1
<u>Administrator I IV</u>	4
<u>Principal Compliance Representative</u>	1
<u>Research Data Specialist 11-111</u>	1
<u>Senior Operations Specialist</u>	J
<u>Principal Compliance Representative</u>	4
<u>Information Technology Specialist</u>	4
Administrative Services Division	
<u>Administrator I-IV</u>	1

Designated Positions	Assigned
Disclosure	Categories
Analyst IV	1
Associate Tax Auditor	1
Attorney	1
Attorney III, IV, V	1
C.E.A.	1-4
Information Technology Supervisor II	4
Information Technology Manager 1-11	4
Information Technology Specialist 1-111	4
Administrator I IV	4
Labor Relations Specialist	3
Principal Compliance Representative	1
Program Specialist 1-111	
Senior Information Systems Analyst (Supervisor) & (Specialist)	4
Senior Operations Specialist	3
Staff Management Auditor (Specialist) State Controller's Office	2
Staff Services Manager I	3
Labor Relations Specialist	2
Associate Management Auditor	2
Associate Tax Auditor	4
Tax Auditor	
Principal Compliance Representative	
Staff Services Management Auditor	
Audit Division	
Administrator I-IV	1
Analyst III	1
Analyst IV	3
Associate Tax Auditor	1
Attorney	1

	Assigned
Designated Positions	Disclosure Categories
Attorney 111, IV, V	1
C.E.A.	
Deputy Chief, Investigations and Enforcement, Department of Consumer Affairs	
Investigation Specialist 1-11 (Supervisor) & (Technical)	
Administrator I IV	4
Program Specialist 1-111	
Associate Tax Auditor	4
Tax Auditor	
Staff Operations Specialist	4
Senior Operations Specialist	J
Filing Division	
Administrator I-IV	1
Analyst III	3
Analyst IV	3
Associate Tax Auditor	1
C.E.A.	
Administrator I IV	4
Information Technology Associate	1
Information Technology Specialist 1-11	1
Information Technology Supervisor II	4
Principal Compliance Representative	1
Program Specialist 1-111	
Information Technology Specialist I II	4
Information Technology Associate (E File unit)	4
Associate Tax Auditor	4
Tax Auditor	4
Senior Operations Specialist	J

	Assigned
	Disclosure
Designated Positions	Categories
Principal Compliance Specialist	4
Staff Operations Specialist	J
Tax Auditor	1
Finance and Executive Services Division	
Administrator 11-111	u
Administrator IV	1
Analyst I-IV	2, 3, 4
Attorney	1
Attorney III, IV, V	1
C.E.A.	1
Administrator IV	4
Information Technology Associate	2, 3, 4
Information Technology Manager I	L_3,_4
Information Technology Specialist I	2, 3, 4
Information Technology Specialist II	2, 3, 4
Information Technology Supervisor II	2, 3, 4
Administrator II III	4
Program Specialist 1-11 (Management Assistance-Research) & III	1
Senior Electronic Data Processing Acquisition Specialist (Supervisory)	J
Information Technology Specialist	M
Information Technology Supervisor II	M
Information Technology Associate	M
Staff Operations Specialist	4
Associate Business Management Analyst	J
Staff Services Analyst General Procurement Activity (Contract Admin.)	4
Legal	

Designated Positions	Assigned Disclosure Categories
Administrator 1-111	1
Analyst III	1
Attorney	1
Attorney III, IV, V	1
Attorney, Assistant Chief Counsel	1
C.E.A.	
Tax Counsel I, III (Specialist), & IV	4
Attorney/V	4
Administrator I III	4
Graduate Legal Assistant	1
Program Specialist 1-111	
Assistant Chief Counsel	4
Senior Legal Analyst	1
Staff Operations Specialist	4
Technology Services Division	
C.E.A.	1, 4
Senior Telecommunications Engineer	4
Information Technology Manager I	4
Information Technology Manager II	
Information Technology Manager I	4
Information Technology Supervisor II	4
Administrator II III	4
Information Technology Specialist III	4
Senior Telecommunications Engineer	□
Consultants/New Positions □	*

*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 Officer, or their designee, may determine in writing that a particular consultant/new

position, although a designated position," is hired to perform a range of duties that are limited in scope and thus is not required to fully comply with the disclosure requirements described in this section. Such written determination shall include a description of the consultant's/new position's duties and, based upon that description, a statement of the extent of disclosure requirements. The Executive Officer's or their designee'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.

*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 Officer, or their designee, 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 comply fully with the disclosure requirements described in this section. Such written determination shall include a description of the consultant's or new position's duties and, based upon that description, a statement of the extent of disclosure requirements. The Executive Officer's or their designee'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 Sec. 81008.)

The Director of Finance and elected state officials (Chair of the Board of Equalization, and the State Controller) who serve on Franchise Tax Board's Board of Directors are not required to file statements of economic interests under this conflict of interest code. The Director of Finance is excepted from filing under Regulation 18730, Section 3, and elected state officers are excepted from filing under Government Code Section 82019.

FRANCHISE TAX BOARD
CONFLICT OF INTEREST CODE
APPENDIX 8
DISCLOSURE CATEGORIES

FRANCHISE TAX BOARD
CONFLICT OF INTEREST CODE
APPENDIX B
DISCLOSURE CATEGORIES

Designated positions must report financial interests in accordance with the assigned disclosure categories.

Category 1: Investments and business positions in business entities, and sources of income, including receipt of gifts, loans, and travel payments}, from sources that are if the business entity or source is subject to or-Ra-Vehas reason to know that they may be subject to the California Personal Income Tax Law or Bank, Corporation Tax Law or laws administered and enforced by Franchise Tax the Board which govern Exempt Organizations.

Category 2: Investments and business positions in business entities, and sources of income, including receipt of gifts, loans, and travel payments}, from sources which are if the business entity or source is of the type to provide services, leased space, supplies, goods, materials, vehicles, machinery, or equipment utilized by the Board.

Category 3: Investments and business positions in business entities, and sources of income, including receipt of gifts, loans, and travel payments}, from sources which are if the business entity or source is of the type to provide to the Board personnel services, including consultant training, and commercial leased space for the purpose of conducting personnel or training seminars.

Category 4: Investments and business positions in business entities, and sources of income, including receipt of gifts, loans, and travel payments}, from sources which are if the business entity or source is of the type to 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 audio visual equipment, supplies, and services utilized by the Board.

This is the last page of the conflict of interest code for the Franchise Tax Board



CERTIFICATION OF FPPC APPROVAL

Pursuant to Government Code Section 87303, the conflict of interest code for the
Franchise Tax Board was approved on 8/18/26

Digitally signed by Sukhdip K

Sukhdip K Brar ☐: 2026.08.18 12:47:36
-07'00'

Sukhdip K. Brar

Assistant Chief Counsel

Fair Political Practices Commission

Pursuant to Government Code Section 11346.2:

Secretary of State Filing Date:

Effective: