

[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 Section 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 California Code of Regulations Section 18730) that contains the terms of a standard conflict of interest code which may be incorporated by reference in an agency's 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. Therefore, the terms of 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. This regulation and the attached Appendices, designating positions and establishing disclosure categories, shall constitute the conflict of interest code of the **Franchise Tax Board (Board)**.

The Executive Director must file their statement of economic interests electronically with the **Fair Political Practices Commission**. All other individuals holding designated positions must file their statements of economic interests with the **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 Fair Political Practices Commission through their own agencies.

NOTE: Authority cited: Sections 81008, 87300, 87306, Government Code. Reference: Section 87302, Government Code.

**FRANCHISE TAX BOARD
CONFLICT OF INTEREST CODE
APPENDIX A
DESIGNATED POSITIONS**

Designated Positions	Assigned Disclosure Categories
Executive Office	
Analyst III	1
Analyst IV	1
Career Executive Assignment (C.E.A.) Levels A-C	1
Executive Officer	1
Accounts Receivable Management Division	
Administrator I-IV	1
Analyst IV	3
C.E.A.	1
Information Technology Specialist	4
Principal Compliance Representative	1
Research Data Specialist II-III	1
Administrative Services Division	
Administrator I-IV	1
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 I-II	4
Information Technology Specialist I-III	4

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

	Assigned
Designated Positions	Disclosure
	Categories
Principal Compliance Representative	1
Program Specialist I-III	1
Tax Auditor	1
Finance and Executive Services Division	
Administrator II-III	1, 3
Administrator IV	1
Analyst I-IV	2, 3, 4
Attorney	1
Attorney III, IV, V	1
C.E.A.	1
Information Technology Associate	2, 3, 4
Information Technology Manager I	2, 3, 4
Information Technology Specialist I	2, 3, 4
Information Technology Specialist II	2, 3, 4
Information Technology Supervisor II	2, 3, 4
Program Specialist I-II (Management Assistance-Research) & III	1
Legal	
Administrator I-III	1
Analyst III	1
Attorney	1
Attorney III, IV, V	1
Attorney, Assistant Chief Counsel	1
C.E.A.	1
Graduate Legal Assistant	1
Program Specialist I-III	1
Senior Legal Analyst	1

Designated Positions	Assigned Disclosure Categories
Technology Services Division	
C.E.A.	1, 4
Information Technology Manager I	4
Information Technology Manager II	1
Information Technology Specialist III	4
Senior Telecommunications Engineer	4
 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 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 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) if the business entity or source is subject to or has 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 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) 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) 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) 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

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Brar
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Sukhdip K. Brar

Assistant Chief Counsel

Fair Political Practices Commission

Pursuant to Government Code Section 11346.2:

Secretary of State Filing Date: 10/7/26

Effective: 11/6/26