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**GOVERNMENT CODE - GOV**

**TITLE 2. GOVERNMENT OF THE STATE OF CALIFORNIA [8000 - 22980]** ( Title 2 enacted by Stats. 1943, Ch. 134. )

**DIVISION 3. EXECUTIVE DEPARTMENT [11000 - 15990.3]** ( Division 3 added by Stats. 1945, Ch. 111. )

**PART 9. STATE BOARD OF EQUALIZATION [15600 - 15653]** ( Part 9 added by Stats. 1951, Ch. 655. )

**CHAPTER 1. General [15600 - 15626]** ( Chapter 1 added by Stats. 1951, Ch. 655. )

**15600.** (a) There is in state government the State Board of Equalization.

(b) The board shall continue to only have the following duties, powers, and responsibilities:

- (1) The review, equalization, or adjustment of a property tax assessment pursuant to Section 11 of Article XIII of the California Constitution, and any duty, power, or responsibility conferred by statute on the board in connection with that review, equalization, or adjustment.
- (2) The measurement of county assessment levels and adjustment of secured local assessment rolls pursuant to Section 18 of Article XIII of the California Constitution, and any duty, power, or responsibility conferred by statute on the board in connection with that measurement and adjustment.
- (3) The assessment of pipelines, flumes, canals, ditches, and aqueducts lying within two or more counties and property, except franchises, owned or used by regulated railway, telegraph, or telephone companies, car companies operating on railways in the state, and companies transmitting or selling gas or electricity pursuant to Section 19 of Article XIII of the California Constitution, as well as the equalization of that assessment, and any duty, power, or responsibility conferred by statute on the board in connection with that assessment.
- (4) The assessment of taxes on insurers pursuant to Section 28 of Article XIII of the California Constitution and any duty, power, or responsibility conferred by statute on the board in connection with that assessment and equalization.
- (5) The assessment and collection of excise taxes on the manufacture, importation, and sale of alcoholic beverages in this state pursuant to Section 22 of Article XX of the California Constitution, and any duty, power, or responsibility conferred by statute on the board in connection with that assessment and collection.
- (6) The administration of the welfare exemption provided by Section 214 of the Revenue and Taxation Code and the veterans' organization exemption provided by Section 215.1 of the Revenue and Taxation Code, including issuing an organizational clearance certificate and reviewing assessors' administration of those exemptions as required pursuant to Sections 254.5 and 254.6 of the Revenue and Taxation Code.
- (7) The responsibility for receiving a change in ownership statement required to be filed due to a change in control or a change in ownership of a corporation, partnership, limited liability company, or other legal entity pursuant to Sections 480.1 and 480.2, respectively, of the Revenue and Taxation Code.
- (8) The administration of Chapter 8 (commencing with Section 54900) of Part 1 of Division 2 of Title 5 of the Government Code, commonly known as the Tax-Rate Area System.

(c) The board shall retain the duty to adjust the rate of the motor vehicle fuel tax pursuant to subdivision (b) of Section 7360 of the Revenue and Taxation Code for the 2018–19 fiscal year.

(d) (1) In order to ensure a seamless transition from the State Board of Equalization to the Office of Tax Appeals in the conduct of appeals hearings on and after January 1, 2018, pursuant to Part 9.5 (commencing with Section 15670), the State Board of Equalization, consistent with subdivision (b) of Section 15674, shall continue to have the legal authority to hear, determine, decide,

or take any other action with respect to an appeal, as defined in subdivision (a) of Section 15671, regarding matters for which the duties, powers, and responsibilities are transferred to the Office of Tax Appeals pursuant to Section 15672, only if both of the following are satisfied:

(A) The hearing, determination, decision, or any other action with respect to an appeal is placed on the calendar of a meeting of the State Board of Equalization to be held before January 1, 2018.

(B) The appeal is heard, determined, decided, or is otherwise final before January 1, 2018.

(2) On and after January 1, 2018, the State Board of Equalization shall have no legal authority to, and shall not, regarding matters for which the duties, powers, and responsibilities are transferred to the Office of Tax Appeals pursuant to Section 15672, conduct an appeals hearing, make a determination, issue or publish a decision on an appeal, or take any other action with respect to an appeal heard at a meeting of the State Board of Equalization before January 1, 2018, for which the State Board of Equalization's hearing, determination, decision, or any other action is, for any reason, not final before January 1, 2018.

(e) (1) (A) The board shall retain all employees serving in state civil service, including temporary employees, who are engaged in the performance of functions described in subdivision (b). The status, positions, and rights of those persons shall not be affected by their retention and shall continue to be retained by them pursuant to the State Civil Service Act (Part 2 (commencing with Section 18500) of Division 5), except as to positions the duties of which are vested in a position exempt from civil service.

(B) Notwithstanding subparagraph (A), all employees serving in state civil service, including temporary employees, who are engaged in the performance of functions described in paragraph (6), (7), or (8) of subdivision (b) that were transferred to the California Department of Tax and Fee Administration pursuant to Section 15570.26 shall be transferred back to the board. The status, positions, and rights of those persons shall not be affected by their transfer and shall continue to be retained by them pursuant to the State Civil Service Act (Part 2 (commencing with Section 18500) of Division 5), except as to positions the duties of which are vested in a position exempt from civil service. The personnel records of all employees transferred pursuant to this subparagraph shall be transferred to the board.

(C) The board shall succeed to all the rights and property of the California Department of Tax and Fee Administration that relate to the performance of functions described in paragraphs (6), (7), and (8) of subdivision (b) and all those related rights and property shall be transferred back to the board. The Department of General Services shall determine where the property is transferred, if necessary.

(2) The board also may employ civil service staff persons to carry out the duties, powers, and responsibilities described in subdivision (b) as approved by the Legislature through the budget.

(3) The board shall retain the authority to appoint an executive director and prescribe and enforce the executive director's duties pursuant to Section 15604.

(f) Each member of the board elected by the voters of an equalization district shall have only one office in Sacramento and one district office.

(g) Each board member elected by the voters of an equalization district shall have a staff consisting of two staff persons who are exempt from civil service pursuant to Section 4 of Article VII of the California Constitution and any other civil service positions approved by the Legislature through the budget.

(h) (1) A board member does not have authority to appoint, remove, discipline, assign, reassign, promote, demote, or issue orders to any employee of the board, including, but not limited to, the career executive assignment positions and other noncivil service managers.

(2) The executive director is solely responsible for selecting persons for career executive assignment positions and other noncivil service managers for the board.

(i) A board member shall not modify or approve a budget change proposal for the board or the California Department of Tax and Fee Administration. The executive director shall modify or approve all budget change proposals for the board.

(j) A board member shall not interfere with or influence the process of the board's or the California Department of Tax and Fee Administration's legislative analyses, revenue analyses, or any other form of technical assistance requested by the Governor or the Legislature.

(k) All board member procurements shall be processed through the Department of General Services.

(l) (1) A member of the board shall not represent a person in a hearing before the board before one year after the expiration of the member's term on the board or one year after separation from the board.

(2) The staff of a member of the board shall not represent a person in a hearing before the board before one year after separation from employment with that member.

(m) This section shall become operative on July 1, 2017.

*(Amended by Stats. 2020, Ch. 370, Sec. 145. (SB 1371) Effective January 1, 2021.)*

**15601.** For purposes of this part, the term “secretary” means “executive director.”

*(Added by Stats. 2017, Ch. 16, Sec. 7. (AB 102) Effective June 27, 2017.)*

**15602.** If a person who is chosen as a member of the State Board of Equalization is not an inhabitant of the district for which he is chosen, or if a member of that board ceases to be an inhabitant of the district for which he is chosen, a vacancy occurs in the board, but a member duly qualified at the time of his election or appointment shall not during his term of office become disqualified because of any change which the Legislature makes in the boundaries of the equalization districts.

*(Added by Stats. 1951, Ch. 655.)*

**15603.** The annual salary of each member of the State Board of Equalization representing one of the equalization districts of the state is provided for by Chapter 6 (commencing with Section 11550) of Part 1. The member shall devote his or her entire time to the services of the state in performing the duties imposed upon the board and its members by the Constitution and statutes of this state.

*(Amended by Stats. 1982, Ch. 454, Sec. 60.)*

**15604.** The board may appoint its secretary and prescribe and enforce his duties. The secretary shall hold office during the pleasure of the board and shall receive such compensation as the board prescribes. It may employ such expert and clerical assistants as it deems necessary in the performance of its powers and duties.

*(Added by Stats. 1951, Ch. 655.)*

**15605.** The secretary shall keep an accurate record of the proceedings of the board in a book specially provided for such purpose. When required by the board or the chairman he shall visit the several counties, collect data and information relative to the assessment of property or railway property in the county, consult and advise with all officers charged with enforcement of the revenue laws, and report such data and information to the board. Annually he shall prepare the report of the board to the Governor, and when printed shall distribute the report as required by law and as directed by the board. He shall do and perform all other acts and things enjoined by law or required by the board. The secretary is a civil executive officer and is authorized to administer and certify oaths in any county in the State.

*(Added by Stats. 1951, Ch. 655.)*

**15606.** The State Board of Equalization shall do all of the following:

(a) Prescribe rules for its own government and for the transaction of its business.

(b) Keep a record of all its proceedings.

(c) Prescribe rules and regulations to govern local boards of equalization when equalizing, and assessors when assessing, including uniform procedures for the consideration and adoption of written findings of fact by local boards of equalization as required by Section 1611.5 of the Revenue and Taxation Code.

(d) Prescribe and enforce the use of all forms for the assessment of property for taxation, including forms to be used for the application for reduction in assessment.

(e) Prepare and issue instructions to assessors designed to promote uniformity throughout the state and its local taxing jurisdictions in the assessment of property for the purposes of taxation. It may adapt the instructions to varying local circumstances and to differences in the character and conditions of property subject to taxation as in its judgment is necessary to attain this uniformity.

(f) Subdivisions (c), (d) and (e) shall include, but are not limited to, rules, regulations, instructions, and forms relating to classifications of kinds of property and evaluation procedures.

(g) Prescribe rules and regulations to govern local boards of equalization when equalizing and assessors when assessing with respect to the assessment and equalization of possessory interests.

(h) Bring an action in a court of competent jurisdiction to compel an assessor or any city or county tax official to comply with any provision of law, or any rule or regulation of the board adopted in accordance with subdivision (c), governing the assessment or taxation of property. The Attorney General shall represent the board in the action.

This section is mandatory.

*(Amended by Stats. 1985, Ch. 106, Sec. 52.)*

**15606.1.** The duties, rules, regulations, and instructions as specified in Section 15606 shall include provisions for mobilehomes and floating homes which are subject to local property taxation.

*(Amended by Stats. 2016, Ch. 366, Sec. 9. (SB 974) Effective January 1, 2017.)*

**15606.5.** Notwithstanding any other provision of law, any regulation to be prescribed by the board shall become operative only if the board itself approves adoption of the regulation.

*(Added by Stats. 1990, Ch. 987, Sec. 1.)*

**15606.7.** Training of assessors and their staffs under Sections 15606 and 15608 shall be provided by the board on a nonreimbursable basis.

*(Added by renumbering Section 15606.5 (as added by Stats. 1967, Ch. 1167) by Stats. 2013, Ch. 76, Sec. 89. (AB 383) Effective January 1, 2014.)*

**15607.** The board shall summon assessors to meet with it or its duly authorized representatives at least once annually, at places within the state it designates, to study or discuss problems of administration of assessment and taxation laws and to promote uniformity of procedure in tax matters throughout the state.

*(Amended by Stats. 1966, 1st Ex. Sess., Ch. 147.)*

**15608.** The board shall instruct, advise, and direct assessors as to their duties under the laws. It may obtain the opinion of the Attorney General upon any questions of law relating to such duties in such cases as it deems necessary.

*(Amended by Stats. 1967, Ch. 1369.)*

**15609.** The board shall hold regular meetings each month at times and places within the state as the chairperson directs. At least one regular meeting shall be held in Sacramento each quarter. The board may hold special meetings at such times and places as the chairperson directs. At any meeting the board may transact any and all business and perform all duties imposed upon it and give and enter any and all orders and decrees within its jurisdiction.

*(Amended by Stats. 2009, Ch. 67, Sec. 1. (SB 824) Effective January 1, 2010.)*

**15609.5.** (a) Notwithstanding Section 11425.10 and except as specified in subdivision (b), Chapter 4.5 (commencing with Section 11400) and Chapter 5 (commencing with Section 11500) of Part 1 do not apply to the board.

(b) Ex parte communications shall be restricted as provided in Article 7 (commencing with Section 11430.10) of Chapter 4.5 of Part 1.

(c) This section shall become operative on July 1, 2017.

*(Repealed (in Sec. 9) and added by Stats. 2017, Ch. 16, Sec. 10. (AB 102) Effective June 27, 2017. Section operative July 1, 2017, by its own provisions.)*

**15610.** The board may confer, in this State or elsewhere, either as a board, individually, or through its staff, with officers or employees of this State, its political subdivisions, other states, their political subdivisions, or the United States, or such other persons as may be of assistance to the board in its work.

*(Added by Stats. 1951, Ch. 655.)*

**15611.** Whenever the board deems it necessary, it may visit as a board or by its individual members, or may send its secretary or duly appointed representative to, the several counties and cities to inspect property, learn its value, and collect information to enable it to equalize assessments and levy the taxes as required by law.

*(Added by Stats. 1951, Ch. 655.)*

**15612.** The board may inspect, either as a board, individually, or by its duly appointed representative, the work of any local officers whose duties relate to the assessment of property for taxation and the collection of taxes. It may require such officers to produce any records in their custody, including, but not limited to, records relating to the assessment of specific properties and give testimony with reference to such matters of assessment and tax collecting as it deems useful to it in its investigations.

*(Amended by Stats. 1966, 1st Ex. Sess., Ch. 147.)*

**15613.** The board may issue subpoenas for the attendance of witnesses or the production of books, records, accounts, and papers before it, its secretary, any of its members, or any representative designated by it. Such subpoenas shall be signed by a member of the board or its secretary, and may be served by any person.

*(Added by Stats. 1951, Ch. 655.)*

**15614.** Any person duly subpoenaed who refuses or neglects to attend as a witness, or to produce any books, records, accounts, or papers in that person's possession, custody, or control, in response to the subpoena or who refuses to answer any question pertinent to the matter under investigation by the board put to the person by any member of the board, its secretary, or designated representative, is guilty of contempt, and may be punished by a court of competent jurisdiction by a fine not exceeding five hundred dollars (\$500), or by imprisonment in the county jail not exceeding five days, or by both such fine and imprisonment.

*(Amended by Stats. 2021, Ch. 50, Sec. 120. (AB 378) Effective January 1, 2022.)*

**15615.** Every person served with a subpoena who fails or neglects without just excuse to obey it, and every officer who refuses to obey the rules prescribed by the board or to perform the duties prescribed in the rules, forfeits to the State five hundred dollars (\$500), to be recovered by action in the name of the board. Such action may be commenced and tried in any county of the State.

*(Added by Stats. 1951, Ch. 655.)*

**15616.** The board shall report annually to the Governor, the report to be printed at state expense. The report shall show:

- (a) The assessed value of state-assessed and locally assessed real and personal property in each county and the assessed value of state-assessed and locally assessed property in each incorporated city or town.
- (b) Information concerning other taxes which it administers.
- (c) Such further information and suggestions as it shall deem proper.

*(Amended by Stats. 1982, Ch. 327, Sec. 45. Effective June 30, 1982.)*

**15617.** The board may require anybody having knowledge of the business of any person who is or whose property is subject to assessment by it, or having the custody of the books, accounts, and papers of that person, to attend before it, or any of its members, and bring for inspection any books, accounts, or papers, of that person in that person's possession and under that person's control, and to testify under oath touching any matter relating to the organization or business of that person.

*(Amended by Stats. 2021, Ch. 50, Sec. 121. (AB 378) Effective January 1, 2022.)*

**15618.** The board may examine, as a board, individually, or through its staff, the books, accounts, and papers of all persons required to report to it, or having knowledge of the affairs of those required so to report.

*(Added by Stats. 1951, Ch. 655.)*

**15618.5.** Notwithstanding Section 1808.5 of the Vehicle Code, the board, as a board, individually, or through its staff, may obtain copies of fullface engraved pictures or photographs of licensees directly from the Department of Motor Vehicles for the purposes of enforcing the duties, powers, and responsibilities described in Section 15600.

*(Added by Stats. 2017, Ch. 252, Sec. 7. (AB 131) Effective September 16, 2017.)*

**15619.** Any member or ex-member of the State Board of Equalization, or any agent employed by it, or the Controller, or ex-Controller, or any person employed by the Controller or ex-Controller, or any person who has at any time obtained knowledge from any of the foregoing officers or persons shall not divulge or make known in any manner not provided by law, any of the following items of information concerning the business affairs of companies reporting to the board:

- (a) Any information concerning the business affairs of any company that is gained during an examination of its books and accounts or in any other manner, and is not required by law to be reported to the State Board of Equalization.
- (b) Any information, other than the assessment and the amount of taxes levied, obtained by the State Board of Equalization in accordance with law from any company other than one concerning which that information is required by law to be made public.
- (c) Any particular item of information relating to the disposition of its earnings contained in the report of a quasi-public corporation that the corporation, by written communication specifying the items and presented at the time when it files its report, requests shall be treated as confidential.

Nothing in this section shall be construed as preventing examination of these records and reports by law enforcement agencies, grand juries, boards of supervisors, or their duly authorized agents, employees or representatives conducting an investigation of an assessor's office pursuant to Section 25303, and other duly authorized legislative or administrative bodies of the state pursuant to their authorization to examine these records.

Successors, receivers, trustees, executors, administrators, assignees, and guarantors, if directly interested, may be given information as to the items included in the measure and amounts of any unpaid tax or amounts of tax required to be collected, interest, and penalties.

The Governor may authorize examination of these reports by other state officers. In that event the information obtained by these persons shall not be made public. The Governor, however, may direct that any of the information referred to in this section shall be made public.

Any violation of this section is a misdemeanor and punishable by a fine not to exceed one thousand dollars (\$1,000), or by imprisonment not to exceed six months, or both, at the discretion of the court.

*(Amended by Stats. 2021, Ch. 50, Sec. 122. (AB 378) Effective January 1, 2022.)*

**15620.** By order entered upon its minutes and for good cause shown, the board may extend for not exceeding 30 days the time fixed for filing any report required by it.

*(Added by Stats. 1951, Ch. 655.)*

**15620.5.** The board, whenever it deems it necessary to ensure voluntary compliance with the due dates prescribed by law for submission of any remittance, claim for credit or refund, document, return, or other information delivered to the board through the United States mail or through a bona fide commercial delivery service, may establish a uniform policy for the acceptance of the remittance, claim for credit or refund, document, return, or other information in cases where the cancellation mark stamped upon the envelope containing the remittance, claim for credit or refund, document, return, or other information shows a date after the date specified in law. This policy shall not be construed as an extension of the prescribed time limits for remitting payments, filing claims for refund or credit, submitting documents, returns, or other information.

*(Added by Stats. 1999, Ch. 929, Sec. 1. Effective January 1, 2000.)*

**15621.** The board may hire or lease upon the written approval of the Department of General Services any property, real or personal, for its occupancy or use in the performance of its duties.

*(Amended by Stats. 1965, Ch. 371.)*

**15622.** The board may sell at prices fixed by the board copies of compilations of the revenue laws of the State, maps, and other documents.

*(Amended by Stats. 1961, Ch. 362.)*

**15624.** When requested by the legislative body of any county, city, or city and county or the assessor to render advisory or other service, other than those services specified in this chapter, the board may contract, at not less than cost and subject to regulations approved by the Director of General Services, to render such services.

In addition to any other service the board may render under this section, it is the intent of the Legislature that the board furnish auditor and appraisal personnel, on request, to local taxing authorities to aid in making postaudits of personal property. The board shall report to the Legislature annually on all requests received under this section and the disposition of these requests.

All money received by the Board of Equalization pursuant to such contracts shall be paid into the State Treasury to the credit and in augmentation of the current appropriation of the board.

*(Amended by Stats. 1966, 1st Ex. Sess., Ch. 147.)*

**15625.** (a) The members of the State Board of Equalization and the employees thereof shall not engage in any gainful profession, trade, business or occupation whatsoever for any person, firm or corporation, or be so engaged in their own behalf, which profession, trade, business or occupation is incompatible or involves a conflict of interest with their property tax duties as members and employees of the board. Conflict of interest shall include receipt of compensation or gifts from private persons or firms for advice or other services relating to the taxation or assessment of property.

(b) The violation of subdivision (a) by any member of the board shall constitute malfeasance in office.

(c) The violation of subdivision (a) by any employee of the board shall be grounds for dismissal. Disciplinary proceedings for any such violation shall be taken pursuant to Article 3 (commencing with Section 19570), Chapter 8, Part 2, Division 5, Title 2, of the Government Code.

*(Added by Stats. 1976, Ch. 877.)*

**15626.** (a) This section shall be known, and may be cited, as the Quentin L. Kopp Conflict of Interest Act of 1990.

(b) Prior to rendering any decision in any adjudicatory proceeding pending before the State Board of Equalization, each member who knows or has reason to know that the member received a contribution or contributions within the preceding 12 months in an aggregate amount of two hundred fifty dollars (\$250) or more from a party or party's agent, or from any participant or participant's agent, shall disclose that fact on the record of the proceeding.

(c) No member shall make, participate in making, or in any way attempt to use the member's official position to influence, the decision in any adjudicatory proceeding pending before the board if the member knows or has reason to know that that member received a contribution or contributions in an aggregate amount of two hundred fifty dollars (\$250) or more within the preceding 12 months from a party or party's agent, or from any participant or participant's agent, and if the member knows or has reason to know that the participant has a financial interest in the decision, as that term is used in Article 1 (commencing with Section 87100) of Chapter 7 of Title 9.

(d) Notwithstanding subdivision (c), if a member receives a contribution which would otherwise require disqualification under subdivision (c), and the member returns the contribution within 30 days from the time the member knows, or has reason to know, about the contribution and the adjudicatory proceeding pending before the board, the member's participation in the proceeding shall be deemed lawful.

(e) A party to, or a participant in, an adjudicatory proceeding pending before the board shall disclose on the record of the proceeding any contribution or contributions in an aggregate amount of two hundred fifty dollars (\$250) or more made within the preceding 12 months by the party or participant, or the party's or participant's agent, to any member of the board.

(f) When a close corporation is a party to, or a participant in, an adjudicatory proceeding pending before the board, the majority shareholder is subject to the disclosure requirement specified in this section.

(g) For purposes of this section, if a deputy to the Controller sits at a meeting of the board and votes on behalf of the Controller, the deputy shall disclose contributions made to the Controller and shall disqualify the deputy from voting pursuant to the requirements of this section.

(h) For purposes of this section:

(1) "Contribution" has the same meaning prescribed in Section 82015 and the regulations adopted thereto.

(2) "Party" means any person who is the subject of an adjudicatory proceeding pending before the board.

(3) "Participant" means any person who is not a party but who actively supports or opposes a particular decision in an adjudicatory proceeding pending before the board and who has a financial interest in the decision, as described in Article 1 (commencing with Section 87100) of Chapter 7 of Title 9. A person actively supports or opposes a particular decision if the person lobbies in person the members or employees of the board, testifies in person before the board, or otherwise acts to influence the members of the board.

(4) "Agent" means any person who represents a party to or participant in an adjudicatory proceeding pending before the board. If a person acting as an agent is also acting as an employee or member of a law, accounting, consulting, or other firm, or a similar entity or corporation, both the entity or corporation and the person are agents.

(5) "Adjudicatory proceeding pending before the board" means a matter for adjudication that has been scheduled and appears as an item on a meeting notice of the board as required by Section 11125 as a contested matter for administrative hearing before the board members. A consent calendar matter is not included unless the matter has previously appeared on the calendar as a nonconsent item, or has been removed from the consent calendar for separate discussion and vote, or the item is one about which the member has previously contacted the staff or a party.

(6) A member knows or has reason to know about a contribution if, after the adjudicatory proceeding first appears on a meeting notice of the board, facts have been brought to the member's personal attention that the member has received a contribution which would require disqualification under subdivision (c), or that the member received written notice from the board staff, before commencement of the hearing and before any subsequent decision on the matter, that a specific party, close corporation, or majority shareholder, or agent thereof, or any participant having a financial interest in the matter, or agent thereof, in a specific, named adjudicatory proceeding before the board, made a contribution or contributions within the preceding 12 months in an aggregate amount of two hundred fifty dollars (\$250) or more. Each member shall provide board staff with a copy of each of the member's campaign statements at the time each of those statements is filed.

The notice of contribution shall be on a form prescribed under rules adopted by the board to provide for staff inquiry of each party, participant, close corporation, and its majority shareholder, and any agent thereof, to determine whether any contribution has been made to a member, and, if so, in what aggregate amount and on what date or dates within the 12 months preceding an adjudicatory proceeding or decision.

In addition, the staff shall inquire and report on the record as follows:

(A) Whether any party or participant is a close corporation, and, if so, the name of its majority shareholder.

(B) Whether any agent is an employee or member of any law, accounting, consulting, or other firm, or similar entity or corporation, and, if so, its name and address and whether a contribution has been made by any such person, firm, corporation, or entity.

(i) (1) Any person who knowingly or willfully violates any provision of this section is guilty of a misdemeanor.

(2) No person convicted of a misdemeanor under this section shall be a candidate for any elective office or act as a lobbyist for a period for four years following the time for filing a notice of appeal has expired, or all possibility of direct attack in the courts of this state has been finally exhausted, unless the court at the time of sentencing specifically determines that this provision shall not be applicable. A plea of nolo contendere shall be deemed a conviction for the purposes of this section.

(3) In addition to other penalties provided by law, a fine of up to the greater of ten thousand dollars (\$10,000), or three times the amount the person failed to disclose or report properly, may be imposed upon conviction for each violation.

(4) Prosecution for violation of this section shall be commenced within four years after the date on which the violation occurred.

(5) This section shall not prevent any member of the board from making, or participating in making, a governmental decision to the extent that the member's participation is legally required for the action or decision to be made. However, the fact that a member's vote is needed to break a tie does not make the member's participation legally required.

*(Amended by Stats. 2021, Ch. 50, Sec. 123. (AB 378) Effective January 1, 2022.)*