

Chairperson: Janice Washington

JLBC Analyst: Steve Grunig

| | FY 2003 Actual | FY 2004 Estimate | FY 2005 Approved |
|---------------------------------------|-------------------|---------------------|-----------------------------|
| OPERATING BUDGET | | | |
| <i>Full Time Equivalent Positions</i> | 4.0 | 4.0 | 4.0 |
| Personal Services | 166,400 | 191,600 | 195,600 |
| Employee Related Expenditures | 32,800 | 34,700 | 34,500 |
| Professional and Outside Services | 500 | 900 | 900 |
| Travel - In State | 500 | 900 | 900 |
| Other Operating Expenditures | 40,100 | 45,200 | 46,000 |
| AGENCY TOTAL | 240,300 | 273,300 | 277,900^{1/} |

FUND SOURCES

| | | | |
|--------------------------------------|----------------|----------------|----------------|
| General Fund | 240,300 | 273,300 | 277,900 |
| SUBTOTAL - Appropriated Funds | 240,300 | 273,300 | 277,900 |
| TOTAL - ALL SOURCES | 240,300 | 273,300 | 277,900 |

AGENCY DESCRIPTION — The board consists of 3 members appointed by the Governor. The board provides an independent appeals process for taxpayers with disputes relating to income, sales, use, estate, and luxury tax decisions from the Department of Revenue and resolves jurisdictional disputes between municipalities regarding the imposition of transaction privilege and use taxes.

| PERFORMANCE MEASURES | FY 2003 | FY 2003 | FY 2004 | FY 2005 |
|---|---------------|---------|---------------|---------------|
| | Appropriation | Actual | Appropriation | Appropriation |
| • Tax appeals unresolved at fiscal year end | 126 | NA | 99 | 99 |
| • Months to process appeal | 6.5 | 6.5 | 6.5 | 6.5 |
| • % of rulings upheld in tax courts | 90 | NA | 90 | 90 |
| • Administration as a % of total cost | 16.4 | 12.1 | 14.0 | 14.0 |
| • Customer satisfaction rating (Scale 1-8) | 6.0 | NA | 6.1 | 6.1 |

Comments: The agency did not submit information for any measure labeled as “NA.”

The agency’s budget was originally appropriated in Laws 2003, Chapter 262. For details on this agency’s FY 2005 budget, please see the *FY 2004 Appropriations Report*. Laws 2004, Chapter 275 amended the budget to incorporate statewide salary changes and other statewide technical adjustments. *(Please see the Statewide Adjustments section at the end of this Appropriations Report for details.)*

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^{1/} General Appropriation Act funds are appropriated as a Lump Sum by Agency.