

Chairperson: William L. Raby

JLBC Analyst: Steve Grunig

	FY 2004 Actual	FY 2005 Estimate	FY 2006 Approved	FY 2007 Approved
<b>OPERATING BUDGET</b>				
<i>Full Time Equivalent Positions</i>	4.0	4.0	4.0	4.0
Personal Services	165,600	195,600	198,900	195,600
Employee Related Expenditures	26,800	35,300	39,800	35,200
Professional and Outside Services	500	900	900	900
Travel - In State	1,300	900	900	900
Other Operating Expenditures	43,900	46,000	45,300	45,300
Equipment	100	0	0	0
<b>AGENCY TOTAL</b>	<b>238,200</b>	<b>278,700</b>	<b>285,800<sup>1/</sup></b>	<b>277,900<sup>1/</sup></b>
<b>FUND SOURCES</b>				
General Fund	238,200	278,700	285,800	277,900
<b>SUBTOTAL - Appropriated Funds</b>	<b>238,200</b>	<b>278,700</b>	<b>285,800</b>	<b>277,900</b>
<b>TOTAL - ALL SOURCES</b>	<b>238,200</b>	<b>278,700</b>	<b>285,800</b>	<b>277,900</b>

**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.

<b>PERFORMANCE MEASURES</b>	FY 2003 Actual	FY 2004 Actual	FY 2006 Approved
• Months to process appeal	6.5	4.5	4.5
• % of rulings upheld in tax courts	NA	90	95
• Customer satisfaction rating (Scale 1-8)	NA	7.0	6.1

**Comments:** The agency did not submit information for any measure labeled as “NA.” The State Board of Tax Appeals reports that the number of months to process an appeal declined from FY 2003 to FY 2004 due to the adoption of new rules that expedite the appeals process. The agency also attributes an increased customer satisfaction rating to the expedited appeals process. The percentage of board rulings upheld in tax courts is consistently around 90%.

**Operating Budget**

The budget provides \$285,800 from the General Fund for the operating budget in FY 2006 and \$277,900 in FY 2007.

The approved amount includes an increase of \$7,700 from the General Fund in FY 2006 and a decrease of \$(200) in FY 2007 for statewide adjustments. *(Please see the Statewide Adjustments section at the end of this Appropriations Report for details.)*

*Base Rent Adjustment*

The approved amount includes a decrease of \$(600) from the General Fund in FY 2006 and FY 2007 for a reduction in storage space used by the agency.

<sup>1/</sup> General Appropriation Act funds are appropriated as a Lump Sum by Agency.