

Chairperson: Janice C. Washington

JLBC Analyst: Dan Hunting

| | FY 2006 Actual | FY 2007 Estimate | FY 2008 Approved | FY 2009 Approved |
|-----------------------------------|-------------------|---------------------|---------------------|---------------------|
| OPERATING BUDGET | | | | |
| Full Time Equivalent Positions | 4.0 | 4.0 | 4.0 | 4.0 |
| Personal Services | 189,200 | 210,500 | 216,800 | 210,500 |
| Employee Related Expenditures | 37,600 | 46,800 | 49,900 | 46,800 |
| Professional and Outside Services | 700 | 900 | 900 | 900 |
| Travel - In State | 1,600 | 900 | 900 | 900 |
| Other Operating Expenditures | 45,100 | 48,400 | 49,400 | 46,100 |
| Equipment | 1,900 | 0 | 0 | 0 |
| AGENCY TOTAL | 276,100 | 307,500 | 317,900 | 305,200 |

FUND SOURCES

| | | | | |
|--------------------------------------|----------------|----------------|-----------------------|-----------------------|
| General Fund | 276,100 | 307,500 | 317,900 | 305,200 |
| SUBTOTAL - Appropriated Funds | 276,100 | 307,500 | 317,900 | 305,200 |
| TOTAL - ALL SOURCES | 276,100 | 307,500 | 317,900 ^{1/} | 305,200 ^{1/} |

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.

| | FY 2004 Actual | FY 2005 Actual | FY 2006 Actual | FY 2008 Approved |
|--|-------------------|-------------------|-------------------|---------------------|
| PERFORMANCE MEASURES | | | | |
| • Months to process appeal | 4.5 | 4.5 | 4.5 | 4.5 |
| • % of rulings upheld in tax courts | 90 | NA | NA | 90 |
| Comments: The agency did not submit information for this measure in FY 2006 as required by the General Appropriation Act. The agency has not reported an explanation for the lack of performance measure data. | | | | |
| • Customer satisfaction rating (Scale 1-8) | 7.0 | NA | NA | 7.0 |
| Comments: The agency did not submit information for this measure in FY 2006 as required by the General Appropriation Act. The agency has not reported an explanation for the lack of performance measure data. | | | | |

Operating Budget

The budget includes \$317,900 and 4 FTE Positions from the General Fund for the operating budget in FY 2008 and \$305,200 and 4 FTE Positions in FY 2009. These amounts fund the following adjustments:

Statewide Adjustments

The budget provides an increase of \$10,400 from the General Fund in FY 2008 and a decrease of \$(2,300) in FY 2009 for statewide adjustments. (Please see the Statewide Adjustments section at the end of this Appropriations Report for details. The annualization of these adjustments for FY 2009 will be addressed in the 2008 budget process.)

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