

**STATE BOARD OF TAX APPEALS**

Stephen P. Linzer, Chairperson

**A.R.S. § 42-171**  
 JLBC Analyst: Bob Hull  
**FY 2001**  
**Approved**

| <b>General Fund</b>           | <b>FY 1999<br/>Actual</b> | <b>FY 2000<br/>Estimate</b> | <b>FY 2001<br/>Approved</b>  |
|-------------------------------|---------------------------|-----------------------------|------------------------------|
| FTE Positions                 | 4.5                       | 5.0                         | 5.0                          |
| Personal Services             | 210,000                   | 220,900                     | 224,700                      |
| Employee Related Expenditures | 33,000                    | 38,200                      | 39,800                       |
| Travel - In State             | 1,200                     | 1,000                       | 1,000                        |
| Other Operating Expenditures  | 40,400                    | 41,800                      | 43,700                       |
| Equipment                     | <u>1,700</u>              | <u>0</u>                    | <u>0</u>                     |
| <b>Total Appropriations</b>   | <b>286,300</b>            | <b>301,900</b>              | <b>309,200</b> <sup>1/</sup> |

**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.*

[Click here for more information from the initial biennial appropriations report \(June 1999\)](#)

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