

**STATE BOARD OF TAX APPEALS**

Stephen P. Linzer, Chairperson

**A.R.S. § 42-171**

JLBC Analyst: Bob Hull

| <b>General Fund</b>           | <b>FY 1998<br/>Actual</b> | <b>FY 1999<br/>Estimate</b> | <b>FY 2000<br/>Approved</b>  | <b>FY 2001<br/>Approved</b>  |
|-------------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|
| FTE Positions                 | 4.5                       | 4.5                         | 5.0                          | 5.0                          |
| Personal Services             | 194,200                   | 211,800                     | 220,900                      | 224,700                      |
| Employee Related Expenditures | 30,100                    | 33,300                      | 38,200                       | 39,800                       |
| Travel - In State             | 300                       | 2,200                       | 1,000                        | 1,000                        |
| Other Operating Expenditures  | 40,300                    | 40,200                      | 41,800                       | 43,700                       |
| Equipment                     | <u>15,700</u>             | <u>2,000</u>                | <u>0</u>                     | <u>0</u>                     |
| <b>Total Appropriations</b>   | <b>280,600</b>            | <b>289,500</b>              | <b>301,900</b> <sup>1/</sup> | <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.*

**Clerical Staffing** — The approved FY 2000 amount includes an increase of \$7,800 for a 0.5 clerk typist FTE Position. This amount is continued in FY 2001.

[Click here to return to index](#)

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