

House Budget Committee Report

Agency: State Board of Tax Appeals

Bill No. HB 2396

Bill Sec. 20

Analyst: Sinclair

Analysis Pg. No. Vol. 2, p. 1,403

Budget Page No. 110

Expenditure Summary	Agency Estimate FY 2021	Governor Recommendation FY 2021	House Budget Committee Adjustments
Operating Expenditures:			
State General Fund	\$ 802,012	\$ 576,235	\$ 0
Other Funds	1,117,266	1,117,266	0
<i>Subtotal</i>	<u>\$ 1,919,278</u>	<u>\$ 1,693,501</u>	<u>\$ 0</u>
Capital Improvements:			
State General Fund	\$ 0	\$ 0	\$ 0
Other Funds	0	0	0
<i>Subtotal</i>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
TOTAL	<u><u>\$ 1,919,278</u></u>	<u><u>\$ 1,693,501</u></u>	<u><u>\$ 0</u></u>
FTE positions	16.0	15.0	0.0

Agency Estimate

The **agency** requests a revised estimate of \$1.9 million, including \$802,012 from the State General Fund (SGF), in FY 2021. The estimate is a decrease of \$2,247, or 0.3 percent, all SGF, below the FY 2021 approved budget. The reduction is attributable to the reimbursement of SGF expenditures from the Coronavirus Relief Fund subsequent to submission of the agency budget. The agency also shifted expenditures from contractual services for contract hearing officers to salaries and wages.

Governor's Recommendation

The **Governor** recommends expenditures of \$1.7 million, including \$576,235 SGF, in FY 2021. The recommendation is an SGF decrease of \$225,777, or 28.2 percent, below the agency's FY 2021 revised estimate. The decrease is due to the elimination of the Application Developer position (1.0 FTE position), and eliminating seven months of funding for two vacant BOTAs member positions. These decreases are partially offset in the Governor's recommendation by an increase of \$37,292, all SGF, for additional IT services performed by OITS that were previously performed by the eliminated Application Developer position.

House Budget Committee Recommendation

The **Budget Committee** concurs with the Governor's recommendation in FY 2021.

House Committee Recommendation

The **Committee** concurs with the Budget Committee's recommendation in FY 2021.

House Committee of the Whole Recommendation (Sub. for HB 2397)

The **Committee of the Whole** concurs with the Committee's recommendation in FY 2021.

Senate Subcommittee Report

Agency: State Board of Tax Appeals

Bill No. SB 268

Bill Sec. 20

Analyst: Sinclair

Analysis Pg. No. Vol. 2, p. 1,403

Budget Page No. 110

Expenditure Summary	Agency Estimate FY 2021	Governor Recommendation FY 2021	Senate Subcommittee Adjustments
Operating Expenditures:			
State General Fund	\$ 802,012	\$ 576,235	\$ 0
Other Funds	1,117,266	1,117,266	0
<i>Subtotal</i>	<u>\$ 1,919,278</u>	<u>\$ 1,693,501</u>	<u>\$ 0</u>
Capital Improvements:			
State General Fund	\$ 0	\$ 0	\$ 0
Other Funds	0	0	0
<i>Subtotal</i>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
TOTAL	<u>\$ 1,919,278</u>	<u>\$ 1,693,501</u>	<u>\$ 0</u>
FTE positions	16.0	15.0	0.0

Agency Estimate

The **agency** requests a revised estimate of \$1.9 million, including \$802,012 from the State General Fund (SGF), in FY 2021. The estimate is a decrease of \$2,247, or 0.3 percent, all SGF, below the FY 2021 approved budget. The reduction is attributable to the reimbursement of SGF expenditures from the Coronavirus Relief Fund subsequent to submission of the agency budget. The agency also shifted expenditures from contractual services for contract hearing officers to salaries and wages.

Governor's Recommendation

The **Governor** recommends expenditures of \$1.7 million, including \$576,235 SGF, in FY 2021. The recommendation is an SGF decrease of \$225,777, or 28.2 percent, below the agency's FY 2021 revised estimate. The decrease is due to the elimination of the Application Developer position (1.0 FTE position), and eliminating seven months of funding for two vacant BOTA member positions. These decreases are partially offset in the Governor's recommendation by an increase of \$37,292, all SGF, for additional IT services performed by OITS that were previously performed by the eliminated Application Developer position.

Senate Committee On Assessment and Taxation Recommendation

The **Senate Committee On Assessment and Taxation** concurs with the Governor's recommendation in FY 2021 with the following recommendation:

1. The Senate Committee on Assessment and Taxation recommends the Senate Committee on Ways and Means review the agency's fee-based revenue to ensure fees are not unduly burdensome on taxpayers and do not stand as an undue barrier for taxpayers seeking review of tax issues. The Senate Committee on Assessment and Taxation additionally recommends the Senate Committee on Ways and Means review the option of requiring Counties to reimburse filing fees to taxpayers who prevail upon appeal to the Board.

Senate Committee Recommendation

The **Committee** concurs with the Committee on Assessment and Taxation recommendation in FY 2021.

Senate Committee of the Whole Recommendation (Sub. for SB 267)

The **Committee of the Whole** concurs with the Committee's recommendation in FY 2021.

Conference Committee Recommendation (HB 2007)

The **Conference Committee** concurs with the Governor's recommendation in FY 2021.

	Governor's Recommendation FY 2021	Legislative Action	Legislative Approved FY 2021	Governor's Vetoed FY 2021	Final Legislative Approved FY 2021
All Funds					
State Operations	\$ 1,693,501	\$ 0	\$ 1,693,501	\$ 0	\$ 1,693,501
Aid to Local Units	0	0	0	0	0
Other Assistance	0	0	0	0	0
<i>Subtotal - Operations</i>	<i>\$ 1,693,501</i>	<i>\$ 0</i>	<i>\$ 1,693,501</i>	<i>\$ 0</i>	<i>\$ 1,693,501</i>
Capital Improvements	0	0	0	0	0
TOTAL	\$ 1,693,501	\$ 0	\$ 1,693,501	\$ 0	\$ 1,693,501

State General Fund

State Operations	\$ 576,235	\$ 0	\$ 576,235	\$ 0	\$ 576,235
Aid to Local Units	0	0	0	0	0
Other Assistance	0	0	0	0	0
<i>Subtotal - Operating</i>	<i>\$ 576,235</i>	<i>\$ 0</i>	<i>\$ 576,235</i>	<i>\$ 0</i>	<i>\$ 576,235</i>
Capital Improvements	0	0	0	0	0
TOTAL	\$ 576,235	\$ 0	\$ 576,235	\$ 0	\$ 576,235

FTE Positions	15.0	0.0	15.0	0.0	15.0
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