

## House Budget Committee Report

**Agency:** Board of Tax Appeals

**Bill No.** HB 2588

**Bill Sec.** 23

**Analyst:** LaMunyon

**Analysis Pg. No.** Vol. 1, pg. 440

**Budget Page No.** 112

Expenditure Summary	Agency Request FY 2023	Governor Recommendation FY 2023	House Budget Committee Adjustments
Operating Expenditures:			
State General Fund	\$ 852,901	\$ 873,554	\$ 0
Federal Funds	0	0	0
Other Funds	1,135,162	1,135,162	0
<i>Subtotal</i>	<u>\$ 1,988,063</u>	<u>\$ 2,008,716</u>	<u>\$ 0</u>
Capital Improvements:			
State General Fund	\$ 0	\$ 0	\$ 0
Federal Funds	0	0	0
Other Funds	0	0	0
<i>Subtotal</i>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>TOTAL</b>	<u><u>\$ 1,988,063</u></u>	<u><u>\$ 2,008,716</u></u>	<u><u>\$ 0</u></u>

FTE positions

16.0

16.0

0.0

### Agency Request

The **agency** requests expenditures of \$2.0 million, including \$852,901 SGF, for FY 2023. This is an all funds increase of \$36,006, or 1.8 percent, and an SGF increase of \$141,312, or 19.9 percent, above the agency's FY 2022 revised estimate. This increase is to fund a full year's salary and benefits for the additional FTE position requested in the FY 2022 revised estimate. The IT employee would continue to develop remote hearing capabilities to allow the Board to conduct hearings remotely. This FTE position is fully funded by SGF moneys.

In addition to funding the additional FTE position, the agency requests a decrease of \$103,306 from the COTA Filing Fee Fund, and an increase of \$100,000 SGF. This reverses a FY 2022 change recommended by the Governor, and approved by the Legislature as part of the agency's reduced resources package.

### Governor's Recommendation

The **Governor** recommends expenditures of \$2.0 million, including \$873,554 SGF, for FY 2023. This is an all funds increase of \$20,653, or 1.0 percent, including an SGF increase of \$20,653, or 2.4 percent, above the agency's FY 2023 request. This increase is primarily due to increased salary and benefits for the Governor's recommendation to modify the agency's enhancement request for a new FTE position from a Technology Support Consultant II position to an Information Technology Manager position.

### House Budget Committee Recommendation

The **Budget Committee** concurs with the Governor's recommendation for FY 2023.

**House Committee Recommendation**

The **Committee** concurs with the Budget Committee’s recommendation for FY 2023.

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

The **Committee of the Whole** concurs with the Committee’s recommendation for FY 2023.

**Senate Committee Report**

**Agency:** Board of Tax Appeals

**Bill No.** SB 422

**Bill Sec.** 23

**Analyst:** LaMunyon

**Analysis Pg. No.** Vol. 1, pg. 440

**Budget Page No.** 112

Expenditure Summary	Agency Request FY 2023	Governor Recommendation FY 2023	Senate Committee Adjustments
Operating Expenditures:			
State General Fund	\$ 852,901	\$ 873,554	\$ 0
Federal Funds	0	0	0
Other Funds	1,135,162	1,135,162	0
<i>Subtotal</i>	<u>\$ 1,988,063</u>	<u>\$ 2,008,716</u>	<u>\$ 0</u>
Capital Improvements:			
State General Fund	\$ 0	\$ 0	\$ 0
Federal Funds	0	0	0
Other Funds	0	0	0
<i>Subtotal</i>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>TOTAL</b>	<u><u>\$ 1,988,063</u></u>	<u><u>\$ 2,008,716</u></u>	<u><u>\$ 0</u></u>

FTE positions	16.0	16.0	0.0
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**Agency Request**

The **agency** requests expenditures of \$2.0 million, including \$852,901 SGF, for FY 2023. This is an all funds increase of \$36,006, or 1.8 percent, and an SGF increase of \$141,312, or 19.9 percent, above the agency’s FY 2022 revised estimate. This increase is to fund a full year’s salary and benefits for the additional FTE position requested in the FY 2022 revised estimate. The IT employee would continue to develop remote hearing capabilities to allow the Board to conduct hearings remotely. This FTE position is fully funded by SGF moneys.

In addition to funding the additional FTE position, the agency requests a decrease of \$103,306 from the COTA Filing Fee Fund, and an increase of \$100,000 SGF. This reverses a FY 2022 change recommended by the Governor, and approved by the Legislature as part of the agency’s reduced resources package.

### **Governor's Recommendation**

The **Governor** recommends expenditures of \$2.0 million, including \$873,554 SGF, for FY 2023. This is an all funds increase of \$20,653, or 1.0 percent, including an SGF increase of \$20,653, or 2.4 percent, above the agency's FY 2023 request. This increase is primarily due to increased salary and benefits for the Governor's recommendation to modify the agency's enhancement request for a new FTE position from a Technology Support Consultant II position to an Information Technology Manager position.

### **Senate Committee on Assessment and Taxation Recommendation**

The **Committee** concurs with the Governor's recommendation for FY 2023.

### **Senate Committee Recommendation**

The **Committee** concurs with the Committee on Assessment and Taxation's recommendation for FY 2023.

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

The **Committee of the Whole** concurs with the Committee's recommendation for FY 2023.

### **Conference Committee Recommendation (House Sub. for Sub. for SB 267)**

The **Conference Committee** concurs with the Governor's recommendation for FY 2023.

### **Omnibus Action (HB 2510)**

No action was taken for FY 2023.

### **State Finance Council**

1. Add \$66,999, including \$32,763 SGF, for a 5.0 percent salary adjustment for most state employees for FY 2023. This adjustment excludes statewide elected officials, current beneficiaries of the 24/7 pay plan, with other specific limitations for employees who receive salary adjustments in other portions of the appropriations bill.

	Governor's Recommendation FY 2023	Legislative Action	Legislative Approved FY 2023	Governor's Vetoed FY 2023	State Finance Council Action	Final Legislative Approved FY 2023
<b>All Funds</b>						
State Operations	\$ 2,008,716	\$ 0	\$ 2,008,716	\$ 0	\$ 66,999	\$ 2,075,715
Aid to Local Units	0	0	0	0	0	0
Other Assistance	0	0	0	0	0	0
<i>Subtotal - Operating</i>	<i>\$ 2,008,716</i>	<i>\$ 0</i>	<i>\$ 2,008,716</i>	<i>\$ 0</i>	<i>\$ 66,999</i>	<i>\$ 2,075,715</i>
Capital Improvements	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 2,008,716</b>	<b>\$ 0</b>	<b>\$ 2,008,716</b>	<b>\$ 0</b>	<b>\$ 66,999</b>	<b>\$ 2,075,715</b>

**State General Fund**

State Operations	\$ 873,554	\$ 0	\$ 873,554	\$ 0	\$ 32,763	\$ 906,317
Aid to Local Units	0	0	0	0	0	0
Other Assistance	0	0	0	0	0	0
<i>Subtotal - Operating</i>	<i>\$ 873,554</i>	<i>\$ 0</i>	<i>\$ 873,554</i>	<i>\$ 0</i>	<i>\$ 32,763</i>	<i>\$ 906,317</i>
Capital Improvements	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 873,554</b>	<b>\$ 0</b>	<b>\$ 873,554</b>	<b>\$ 0</b>	<b>\$ 32,763</b>	<b>\$ 906,317</b>

FTE Positions	16.0	0.0	16.0	0.0	0.0	16.0
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