

BOARD OF TAX APPEALS

Budget Committee Report

KLRD Analyst: Caine
KLRD Summary: Vol. 1, Pg. 189
Bill Number: SB 125

DOB Analyst: Tomb
GBR Analysis: Vol. 2, Pg. 124
Committee: --

Summary, FY 2023 – FY 2026

Expenditures by Fund Type

	Actual FY 2023	Actual FY 2024	Approved FY 2025	Approved FY 2026
State Operations	\$ 2,160,584	\$ 2,197,380	\$ 2,910,525	\$ 2,624,944
State General Fund	956,163	1,020,986	1,388,010	1,508,562
Federal Funds	136,625	1,801	451,574	-
All Other Funds	1,067,796	1,174,593	1,070,941	1,116,382
State Aid and Assistance	\$ -	\$ -	\$ -	\$ -
State General Fund	-	-	-	-
Federal Funds	-	-	-	-
All Other Funds	-	-	-	-
Capital Budget and Debt	\$ -	\$ -	\$ -	\$ -
State General Fund	-	-	-	-
Federal Funds	-	-	-	-
All Other Funds	-	-	-	-
TOTAL	\$ 2,160,584	\$ 2,197,380	\$ 2,910,525	\$ 2,624,944

Financing by Expenditure Group

	Actual FY 2023	Actual FY 2024	Approved FY 2025	Approved FY 2026
State General Fund	\$ 956,163	\$ 1,020,986	\$ 1,388,010	\$ 1,508,562
State Operations	956,163	1,020,986	1,388,010	1,508,562
State Aid and Assistance	-	-	-	-
Capital Budget and Debt	-	-	-	-
Federal Funds	\$ 136,625	\$ 1,801	\$ 451,574	\$ -
State Operations	136,625	1,801	451,574	-
State Aid and Assistance	-	-	-	-
Capital Budget and Debt	-	-	-	-
All Other Funds	\$ 1,067,796	\$ 1,174,593	\$ 1,070,941	\$ 1,116,382
State Operations	1,067,796	1,174,593	1,070,941	1,116,382
State Aid and Assistance	-	-	-	-
Capital Budget and Debt	-	-	-	-
TOTAL	\$ 2,160,584	\$ 2,197,380	\$ 2,910,525	\$ 2,624,944

FTE Positions	16.0	16.0	16.0	16.0
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FY 2025

	Agency	LBC	House	Senate	Approved
State Operations	\$ 2,965,525	\$ 2,910,525	\$ 2,910,525	\$ 2,910,525	\$ 2,910,525
State General Fund	1,443,010	1,388,010	1,388,010	1,388,010	1,388,010
Federal Funds	451,574	451,574	451,574	451,574	451,574
All Other Funds	1,070,941	1,070,941	1,070,941	1,070,941	1,070,941
State Aid and Assistance	\$ -	\$ -	\$ -	\$ -	\$ -
State General Fund	-	-	-	-	-
Federal Funds	-	-	-	-	-
All Other Funds	-	-	-	-	-
Capital Budget and Debt	\$ -	\$ -	\$ -	\$ -	\$ -
State General Fund	-	-	-	-	-
Federal Funds	-	-	-	-	-
All Other Funds	-	-	-	-	-
TOTAL	\$ 2,965,525	\$ 2,910,525	\$ 2,910,525	\$ 2,910,525	A
FTE Positions	16.0	16.0	16.0	16.0	16.0

Agency

The agency requests a revised estimate of \$3.0 million, including \$1.4 million SGF, in expenditures and 16.0 FTE positions in FY 2025. The revised estimate is an all funds increase of \$506,574, or 20.6 percent, above the amount approved by the 2024 Legislature. The increase is primarily attributable to the BOTA modernization initiative being in progress. The Legislature previously approved federal ARPA funds to be used for this initiative. The revised estimate includes an all funds increase of \$55,000, or 4.0 percent, above the amount approved by the 2024 Legislature. The increase is primarily attributable to two enhancement requests to contract attorneys for small claims hearings (\$30,000) and to provide salary increases for the agency’s general counsel and two staff attorney positions (\$25,000).

Special Committee on Legislative Budget

The **LBC** concurs with the agency’s revised estimate with the following adjustments:

1. Delete \$30,000 SGF for small claims hearing officers in FY 2025.
2. Delete \$25,000 SGF for salary increases for the agency’s general counsel and two staff attorney positions in FY 2025.

House Committee on General Government Budget

The **House Budget Committee** concurs with the LBC’s recommendation with the following adjustment:

1. Add \$30,000 SGF for small claims hearing officers in FY 2025.

House Committee on Appropriations

The **House Committee** concurs with the House Budget Committee’s recommendation with the following adjustment:

1. Delete \$30,000 SGF for small claims hearing officers in FY 2025.

House Committee of the Whole

The **House Committee of the Whole** concurs with the House Committee’s recommendation in FY 2025.

Senate Committee on Ways and Means

The **Senate Committee** concurs with the House Committee of the Whole’s recommendation in FY 2025.

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Senate Committee of the Whole

The **Senate Committee of the Whole** concurs with the Senate Committee's recommendation in FY 2025.

Conference Committee

The **Conference Committee** concurs with the LBC's recommendation in FY 2025.

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FY 2026

	Agency	LBC	House	Senate	Approved
State Operations	\$ 2,638,930	\$ 2,583,930	\$ 2,613,930	\$ 2,613,930	\$ 2,624,944
State General Fund	1,535,861	1,480,861	1,510,861	1,510,861	1,508,562
Federal Funds	-	-	-	-	-
All Other Funds	1,103,069	1,103,069	1,103,069	1,103,069	1,116,382
State Aid and Assistance	\$ -	\$ -	\$ -	\$ -	\$ -
State General Fund	-	-	-	-	-
Federal Funds	-	-	-	-	-
All Other Funds	-	-	-	-	-
Capital Budget and Debt	\$ -	\$ -	\$ -	\$ -	\$ -
State General Fund	-	-	-	-	-
Federal Funds	-	-	-	-	-
All Other Funds	-	-	-	-	-
TOTAL	\$ 2,638,930	\$ 2,583,930	\$ 2,613,930	\$ 2,613,930	\$ 2,624,944
FTE Positions	16.0	16.0	16.0	16.0	16.0

Agency

The agency requests \$2.6 million, including \$1.5 million SGF, in expenditures, and 16.0 FTE positions for FY 2026. The revised estimate is an increase of \$212,957, or 8.8 percent, above the agency's FY 2025 approved amount. This increase is primarily attributable to the passage of 2023 SB 229, which provides salary increases for the Chairperson of the Board, two board members, and the Chief Hearing Officer. Additionally, the increase includes two enhancement requests to contract attorneys for small claims hearings (\$30,000) and to provide salary increases for the agency's general counsel and two staff attorney positions (\$25,000).

Special Committee on Legislative Budget

The **LBC** concurs with the agency's request with the following adjustments:

1. Delete \$30,000 SGF for small claims hearing officers for FY 2026.
2. Delete \$25,000 SGF for salary increases for the agency's general counsel and two staff attorney positions for FY 2026.

House Committee on General Government Budget

The **House Budget Committee** concurs with the LBC's recommendation with the following adjustment:

1. Add \$30,000 SGF for small claims hearing officers for FY 2026.

House Committee on Appropriations

The **House Committee** concurs with the House Budget Committee's recommendation for FY 2026.

House Committee of the Whole

The **House Committee of the Whole** concurs with the House Committee's recommendation for FY 2026.

Senate Committee on Ways and Means

The **Senate Committee** concurs with the House Committee of the Whole's recommendation for FY 2026.

Senate Committee of the Whole

The **Senate Committee of the Whole** concurs with the Senate Committee's recommendation for FY 2026.

Conference Committee

The **Conference Committee** concurs with the LBC's recommendation with the following adjustment:

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1. Add \$30,000 SGF for small claims hearing officers for FY 2026.

State Finance Council

1. Add \$33,677, including \$20,364 SGF, to provide salary increases for most state employees based on the Department of Administration's market survey for FY 2026.
2. Delete \$22,663 SGF to lapse 1.5 percent of SGF operating expenditures statewide for FY 2026.