

House Budget Committee Report

Agency: Board of Tax Appeals

Bill No. 153

Bill Sec. 16

Analyst: Caine

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Budget Page No. 112

Expenditure Summary	Agency Estimate FY 2023	Governor Recommendation FY 2023	House Budget Committee Adjustments
Operating Expenditures:			
State General Fund	\$ 993,259	\$ 1,583,259	\$ (225,000)
Federal Funds	0	0	0
Other Funds	1,169,398	1,169,398	0
<i>Subtotal</i>	<u>\$ 2,162,657</u>	<u>\$ 2,752,657</u>	<u>\$ (225,000)</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>
TOTAL	<u><u>\$ 2,162,657</u></u>	<u><u>\$ 2,752,657</u></u>	<u><u>\$ (225,000)</u></u>
FTE positions	16.0	16.0	0.0

Agency Estimate

The **agency** requests a revised estimate of \$2.2 million, including \$993,259 SGF, in expenditures and 16.0 FTE positions in FY 2023. This is an all funds increase of \$71,860, or 3.4 percent. The increase is entirely SGF, which is an increase of 7.8 percent above the agency's FY 2023 approved SGF amount. This increase is primarily attributable to two supplemental requests to upgrade computer equipment (\$27,800) and migrate applications to a cloud-based storage environment (\$44,060).

Governor's Recommendation

The **Governor** recommends revised expenditures of \$2.8 million, including \$1.6 million SGF, in FY 2023. This is an SGF increase of \$590,000, or 27.3 percent, above the FY 2023 revised estimate. The increase is attributable to the agency's IT modernization initiative, submitted to the SPARK Taskforce. The initiative would upgrade the hearing room to offer a remote hearing option, upgrade the agency website, offer electronic form and fee payment options, and make other updates to the filing and case management system. The Governor recommends adding language to lapse \$590,000 SGF if moneys from the federal ARPA Fund are available in FY 2023.

House Budget Committee Recommendation

The **Budget Committee** concurs with the Governor's recommendation in FY 2023 with the following adjustment:

1. Delete \$225,000 SGF for the Modernization Initiative in FY 2023.

House Committee Recommendation

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

1. Delete \$27,800 SGF for computer upgrades in FY 2023.

House Committee of the Whole Recommendation (H Sub. for SB 42)

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

Senate Subcommittee Report

Agency: Board of Tax Appeals

Bill No. SB 153

Bill Sec. 16

Analyst: Caine

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Budget Page No. 112

Expenditure Summary	Agency Estimate FY 2023	Governor Recommendation FY 2023	Senate Subcommittee Adjustments
Operating Expenditures:			
State General Fund	\$ 993,259	\$ 1,583,259	\$ 0
Federal Funds	0	0	0
Other Funds	1,169,398	1,169,398	0
<i>Subtotal</i>	<u>\$ 2,162,657</u>	<u>\$ 2,752,657</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>
TOTAL	<u><u>\$ 2,162,657</u></u>	<u><u>\$ 2,752,657</u></u>	<u><u>\$ 0</u></u>

FTE positions

16.0

16.0

0.0

Agency Estimate

The **agency** requests a revised estimate of \$2.2 million, including \$993,259 SGF, in expenditures and 16.0 FTE positions in FY 2023. This is an all funds increase of \$71,860, or 3.4

percent. The increase is entirely SGF, which is an increase of 7.8 percent above the agency's FY 2023 approved SGF amount. This increase is primarily attributable to two supplemental requests to upgrade computer equipment (\$27,800) and migrate applications to a cloud-based storage environment (\$44,060).

Governor's Recommendation

The **Governor** recommends revised expenditures of \$2.8 million, including \$1.6 million SGF, in FY 2023. This is an SGF increase of \$590,000, or 27.3 percent, above the FY 2023 revised estimate. The increase is attributable to the agency's IT modernization initiative, submitted to the SPARK Taskforce. The initiative would upgrade the hearing room to offer a remote hearing option, upgrade the agency website, offer electronic form and fee payment options, and make other updates to the filing and case management system. The Governor recommends adding language to lapse \$590,000 SGF if moneys from the federal ARPA Fund are available in FY 2023.

Senate Committee on Assessment and Taxation Recommendation

The **Committee** concurs with the Governor's recommendation with the following notation:

1. Recommend the Senate Committee on Ways and Means review the fee structure and the feasibility of using SGF to fully fund the agency in FY 2023.

Senate Committee Recommendation

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

Senate Committee of the Whole Recommendation (Sub. for SB 155)

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

Conference Committee Action (HB 2184)

The **Conference Committee** concurs with the Governor's recommendation with the following adjustments:

1. Delete \$225,000 SGF for the modernization initiative in FY 2023.
2. Delete \$27,800 SGF for computer upgrades in FY 2023.

Omnibus Action (SB 25)

No action was taken in FY 2023.

	Governor's Recommendation FY 2023	Legislative Action Mega Bill	Legislative Approved FY 2023	Legislative Action Omnibus Bill	Final Legislative Approved FY 2023
All Funds					
State Operations	\$ 2,752,657	\$ (252,800)	\$ 2,499,857	\$ 0	\$ 2,499,857
Aid to Local Units	0	0	0	0	0
Other Assistance	0	0	0	0	0
<i>Subtotal - Operations</i>	<u>\$ 2,752,657</u>	<u>\$ (252,800)</u>	<u>\$ 2,499,857</u>	<u>\$ 0</u>	<u>\$ 2,499,857</u>
Capital Improvements	0	0	0	0	0
TOTAL	<u><u>\$ 2,752,657</u></u>	<u><u>\$ (252,800)</u></u>	<u><u>\$ 2,499,857</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 2,499,857</u></u>
State General Fund					
State Operations	\$ 1,583,259	\$ (252,800)	\$ 1,330,459	\$ 0	\$ 1,330,459
Aid to Local Units	0	0	0	0	0
Other Assistance	0	0	0	0	0
<i>Subtotal - Operating</i>	<u>\$ 1,583,259</u>	<u>\$ (252,800)</u>	<u>\$ 1,330,459</u>	<u>\$ 0</u>	<u>\$ 1,330,459</u>
Capital Improvements	0	0	0	0	0
TOTAL	<u><u>\$ 1,583,259</u></u>	<u><u>\$ (252,800)</u></u>	<u><u>\$ 1,330,459</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 1,330,459</u></u>
FTE Positions	16.0	0.0	16.0	0.0	16.0