

House Budget Committee Report

Agency: Board of Tax Appeals

Bill No. HB 2802

Bill Sec. 42

Analyst: Caine

Budget Analysis Vol. --

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Expenditure Summary	Agency Request FY 2025	Governor Recommendation FY 2025	House Budget Committee Adjustments
Operating Expenditures:			
State General Fund	\$ 1,047,834	\$ 1,297,834	\$ (100,000)
Federal Funds	0	0	0
Other Funds	1,184,144	934,144	100,000
<i>Subtotal</i>	\$ 2,231,978	\$ 2,231,978	\$ 0
Capital Improvements:			
State General Fund	\$ 0	\$ 0	\$ 0
Federal Funds	0	0	0
Other Funds	0	0	0
<i>Subtotal</i>	\$ 0	\$ 0	\$ 0
TOTAL	\$ 2,231,978	\$ 2,231,978	\$ 0
FTE positions	16.0	16.0	0.0

Agency Request

The **agency** requests \$2.2 million, including \$1.0 million SGF, in expenditures and 16.0 FTE positions for FY 2025. This is an all funds decrease of \$454,612, or 16.9 percent, below the FY 2024 revised estimate. This decrease is primarily attributable to completion of the BOTA IT Modernization Initiative in FY 2024.

Governor's Recommendation

The **Governor** concurs with the agency's FY 2025 request, however, the Governor recommends substituting \$250,000 in expenditures from the BOTA Filing Fee Fund with SGF for FY 2025 to allow expenditures from the Fee Fund to be supported by the revenue.

House Budget Committee Recommendation

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

1. Delete \$100,000 SGF and add \$100,000, all from the BOTA Filing Fee Fund, to adjust the agency funding mix for FY 2025.

House Committee on Appropriations Recommendation

The **Committee** concurs with the Budget Committee's recommendation for FY 2025.

Senate Subcommittee Report

Agency: Board of Tax Appeals

Bill No. SB 514

Bill Sec. 42

Analyst: Caine

Budget Analysis Vol. --

GBR Vol. 2, page 114

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Operating Expenditures:			
State General Fund	\$ 1,047,834	\$ 1,297,834	\$ 0
Federal Funds	0	0	0
Other Funds	1,184,144	934,144	0
<i>Subtotal</i>	<u>\$ 2,231,978</u>	<u>\$ 2,231,978</u>	<u>\$ 0</u>
Capital Improvements:			
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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>\$ 2,231,978</u></u>	<u><u>\$ 2,231,978</u></u>	<u><u>\$ 0</u></u>
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Agency Request

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Governor's Recommendation

The **Governor** concurs with the agency's FY 2025 request, however, the Governor recommends substituting \$250,000 in expenditures from the BOTA Filing Fee Fund with SGF for FY 2025 to allow expenditures from the Fee Fund to be supported by the revenue.

Senate Committee on Assessment and Taxation Recommendation

The **Committee** concurs with the Governor's recommendation for FY 2025.

Senate Committee on Ways and Means Recommendation

The **Committee** concurs with the Committee's recommendation for FY 2025.