

# STATEMENT OF PURPOSE

RS31470 / H0677

This appropriation to the Board of Tax Appeals provides enhancements to the FY 2025 maintenance budget that includes replacement items and the additional 2% CEC.

## FISCAL NOTE

This appropriation provides an additional \$11,600 to the maintenance appropriation provided to the Board of Tax Appeals found in House Bill 459. Table 1 shows incremental adjustments to the budget found in the bill, of which the ongoing increase is \$7,200, and \$4,400 is onetime. Table 2 shows all the adjustments leading to the FY 2025 total. The total budget for the Board of Tax Appeals is \$656,000.

<b>Table 1</b>	FTP	Gen	Ded	Fed	Total
Replacement Items	0.00	4,400	0	0	4,400
Additional 2% Change in Employee Compensation	0.00	7,200	0	0	7,200
<b>FY 2025 Budget Enhancements</b>	<b>0.00</b>	<b>11,600</b>	<b>0</b>	<b>0</b>	<b>11,600</b>
% Chg from FY 2025 Maintenance	0.0%	1.8%			1.8%

<b>Table 2</b>	FTP	Gen	Ded	Fed	Total
FY 2024 Original Appropriation	4.00	662,200	0	0	662,200
Removal of Onetime Expenditures	0.00	(7,000)	0	0	(7,000)
<b>FY 2025 Base</b>	<b>4.00</b>	<b>655,200</b>	<b>0</b>	<b>0</b>	<b>655,200</b>
Personnel Benefit Costs	0.00	(1,000)	0	0	(1,000)
Inflationary Adjustments	0.00	1,400	0	0	1,400
Statewide Cost Allocation	0.00	(14,800)	0	0	(14,800)
1% Change in Employee Compensation	0.00	3,600	0	0	3,600
<b>FY 2025 Program Maintenance - HB 459</b>	<b>4.00</b>	<b>644,400</b>	<b>0</b>	<b>0</b>	<b>644,400</b>
<b>FY 2025 Budget Enhancements</b>	<b>0.00</b>	<b>11,600</b>	<b>0</b>	<b>0</b>	<b>11,600</b>
<b>FY 2025 Total</b>	<b>4.00</b>	<b>656,000</b>	<b>0</b>	<b>0</b>	<b>656,000</b>
Chg from FY 2024 Orig Approp	0.00	(6,200)	0	0	(6,200)
% Chg from FY 2024 Orig Approp.	0.0%	(0.9%)			(0.9%)

### Contact:

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**DISCLAIMER: This statement of purpose and fiscal note are a mere attachment to this bill and prepared by a proponent of the bill. It is neither intended as an expression of legislative intent nor intended for any use outside of the legislative process, including judicial review (Joint Rule 18).**