

	FY 2022 Actual	FY 2023 Estimated	FY 2024 Requested	FY 2024 Recommended
<b><u>Expenditure By Object</u></b>				
Salaries & Fringe Benefits	419,229	558,874	558,874	555,772
Travel	6,414	10,000	11,000	10,000
Contractual Services	92,980	57,575	60,230	57,575
Commodities	4,138	6,750	6,250	6,250
Capital Outlay - Equipment	0	5,500	5,500	5,500
<b>Totals</b>	<b>522,761</b>	<b>638,699</b>	<b>641,854</b>	<b>635,097</b>
<b><u>To Be Funded As Follows:</u></b>				
State Appropriations	522,761	638,699	641,854	635,097
<b>Totals</b>	<b>522,761</b>	<b>638,699</b>	<b>641,854</b>	<b>635,097</b>
General Fund Lapse	16	0	0	0
<b><u>Summary Of Headcounts</u></b>				
Permanent Full-Time	6	6	6	6
Part-Time	0			
Time-Limited Full-Time	0	0	0	0
Part-Time	0			
<b>Totals</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>
<b><u>Summary Of Funding</u></b>				
General Funds	522,761	638,699	641,854	635,097
State Support Funds	0	0	0	0
Special Funds	0	0	0	0
<b>Totals</b>	<b>522,761</b>	<b>638,699</b>	<b>641,854</b>	<b>635,097</b>

### **Agency Description and Programs**

The Board of Tax Appeals (BTA) was organized under Section 27-4-3, Mississippi Code of 1972, as a quasi-judicial agency. The Board hears appeals from actions taken by the Mississippi Department of Revenue (DOR); permit and/or rebate matters of the DOR – ABC Division and Sales Tax Division within the Board’s jurisdiction; and hears ad valorem issues related to enterprises governed by the Public Service Commission (PSC). The Board is similar to a court of law and consists of three individuals appointed by the Governor because of their special knowledge of taxation. The Board members are not employed by or otherwise associated with the DOR. The Board is a neutral, unbiased tribunal that hears taxpayer appeals objectively.

#### 1. Tax Appeals

This program hears appeals from assessments of sales tax, use tax, income tax (corporate, partnership, and individual), franchise tax, contractor’s tax, special county tax, fuel tax, gasoline tax, responsible person assessments, special tax credits, refund denials, and rebate matters. In addition, the Board hears ad valorem issues related to enterprises governed by the Public Service Commission, such as airlines, pipelines, railroads, and barges. The Department of Revenue - ABC Division and Sales Tax Division also have hearing appeals on permit matters.

	FY 2022 Actual	FY 2023 Estimated	FY 2024 Requested	FY 2024 Recommended
<b><u>Summary By Program</u></b>				
1. Tax Appeals				
Total Funds	522,761	638,699	641,854	635,097