

	FY 2024 Actual	FY 2025 Estimated	FY 2026 Requested	FY 2026 Recommended
<u>Expenditure By Object</u>				
Salaries & Fringe Benefits	536,564	581,944	602,542	585,829
Travel	8,596	7,000	11,000	7,000
Contractual Services	76,688	69,355	71,613	69,355
Commodities	5,033	4,500	5,500	4,500
Capital Outlay - Equipment	4,119	0	4,500	0
Totals	631,000	662,799	695,155	666,684
<u>To Be Funded As Follows:</u>				
State Appropriations	631,000	662,799	695,155	666,684
Totals	631,000	662,799	695,155	666,684
General Fund Lapse	16,571	0	0	0
<u>Summary Of Headcounts</u>				
Permanent	6	6	6	6
Time-Limited	0	0	0	0
Totals	6	6	6	6
<u>Summary Of Funding</u>				
General Funds	631,000	662,799	695,155	666,684
State Support Funds	0	0	0	0
Special Funds	0	0	0	0
Totals	631,000	662,799	695,155	666,684

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 (3) 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 2024 Actual	FY 2025 Estimated	FY 2026 Requested	FY 2026 Recommended
<u>Summary By Program</u>				
1. Tax Appeals				
Total Funds	631,000	662,799	695,155	666,684