

	FY 2025 Actual	FY 2026 Estimated	FY 2027 Requested	FY 2027 Recommended
<u>Expenditure By Object</u>				
Salaries & Fringe Benefits	514,582	586,081	609,399	597,204
Travel	5,820	12,300	12,300	12,300
Contractual Services	53,761	61,555	64,555	54,929
Commodities	9,473	4,000	6,750	4,000
Capital Outlay - Equipment	5,219	3,000	5,300	3,000
Totals	588,855	666,936	698,304	671,433
<u>To Be Funded As Follows:</u>				
State Appropriations	588,855	666,936	698,304	671,433
Totals	588,855	666,936	698,304	671,433
General Fund Lapse	73,944	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	588,855	666,936	698,304	671,433
State Support Funds	0	0	0	0
Special Funds	0	0	0	0
Totals	588,855	666,936	698,304	671,433

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 2025 Actual	FY 2026 Estimated	FY 2027 Requested	FY 2027 Recommended
<u>Summary By Program</u>				
1. Tax Appeals				
Total Funds	588,855	666,936	698,304	671,433