

Executive

In House Finance

BTACD2 Recordings of Board of Tax Appeals hearings

No provision.

R.C. 5703.02

Requires the Board of Tax Appeals (BTA) to create audio or video recordings of all hearings conducted by the board, and specifies that the recordings are public records.

Fiscal effect: May increase BTA's expenses.

BTACD1 Technology upgrades

No provision.

Section: 407.10

Earmarks \$150,000 from GRF ALI 116321, Operating Expenses, in FY 2024, to be used by the Board of Tax Appeals only to make technology upgrades. Reappropriates in FY 2025 any portion of the earmark unused at the end of FY 2024.