



Department of Revenue

Truman State Office Bldg.
PO Box 311, Jefferson City 65105-0311
Telephone: (573) 751-4450 / FAX: (573) 751-7150
www.dor.mo.gov
Email: dormail@dor.mo.gov

The Department of Revenue is one of the largest and most comprehensive of Missouri's state departments. It was established in 1945 and plays a key role in state government by efficiently collecting billions of dollars in state revenue each year. The department also collects local sales and use taxes, and distributes them back to local governments.

The department also enhances public safety by administering the state's motor vehicle and driver licensing laws, including the titling and registration of motor vehicles and the licensing of Missouri's drivers. The duties involved with the oversight of driver licensing include the suspension or revocation of licenses of drunk drivers and other drivers who have committed other motor vehicle transgressions.

Office of the Director

The Office of the Director, which includes the director and other key staff, is responsible for overall guidance and setting policy for the department. The office includes a legislative director, who manages the department's relationships with the legislature and other governmental branches, and a communications director, who works with the news media, coordinates public awareness of department activities and acts as the department's spokesperson.

Taxation Division

The Taxation Division collects Missouri's taxes and administers the state's tax laws, annually processing more than five million tax returns, responding to hundreds of thousands of phone calls and working with Missouri businesses and citizens to ensure they are paying the taxes owed to the state and local entities.

The **Business Tax Bureau** processes and administers the state's business taxes. These include the corporate income tax, local and state sales and use taxes, the state motor fuel tax, excise taxes and employee withholding taxes.



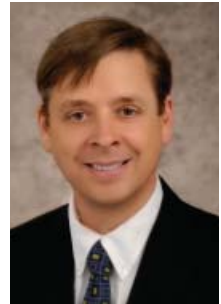
JOHN MOLLENKAMP
Acting Director



JULIE SCHEPPERS
Executive Assistant to the Director



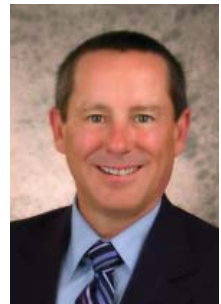
ELIZABETH WHALEY
Executive Assistant



PAUL HARPER
Legislative Director



MICHELLE GLEBA
Communications Director



TODD IVESON
Director, Taxation Division

The **Personal Tax Bureau** oversees processing and administration of the state's personal income tax, the Property Tax Credit and fiduciary tax. This bureau also administers business and individual tax non-compliance programs to identify taxes due from those not filing or under-reporting their tax obligations.

The **Collections and Tax Assistance Bureau** helps citizens who need assistance in filling out tax returns or have other questions. Taxpayers can either directly contact the bureau or go to one of the seven tax assistance offices located throughout Missouri. The bureau also actively pursues collection of unpaid taxes.

The **Field Compliance Bureau** audits in-state and out-of-state taxpayers to ensure compliance with Missouri's tax laws.

Motor Vehicle and Driver Licensing Division

The Motor Vehicle and Driver Licensing Division provides a variety of services to owners of cars, trucks, motorcycles, trailers and boats. It also helps keep Missouri roads safer by maintaining records of serious violations of Missouri's traffic laws. In Fiscal Year 2012, the division issued more than 239,000 new driver licenses and renewed more than 770,000 licenses. In calendar year 2012, it issued more than 1.9 million motor vehicle, trailer and boat titles, and oversaw the issuance and renewal of about 4 million vehicle registrations.

The **Driver Licensing Bureau** helps citizens obtain or renew their driver licenses. It also processes records relating to traffic violation point assessments and uninsured motorists. The bureau also tracks administrative alcohol violations and those who fail to appear in court for a variety of traffic-related offenses.

The **License Offices Bureau** manages the operations of the 182 contract offices throughout the state. The offices provide many of the most common driver license and motor vehicle services for Missourians. The management of the offices is no longer awarded on a patronage basis, and is now bid out to independent contractors.

The **Motor Vehicle Bureau** provides services for motor vehicle owners, such as issuing or renewing license plates or obtaining owner titles. The bureau also works with new and used automobile dealers, and also helps salvage dealers and leasing companies acquire registration certificates.

Legal Services Division

The Legal Services Division ensures the department's compliance with state and federal law and internal policies.

The **General Counsel's Office** advises the director and Department divisions on all legal matters. It helps keep Missouri drivers safer by defending the state's drunk driving laws in administrative hearings and court proceedings. It also provides training concerning DWI laws to law enforcement officers, judges and other court personnel. The office represents the state in legal cases that involve taxation, bankruptcies and motor vehicle fraud.

The **Criminal Tax Investigation Bureau** investigates and develops information leading to local prosecution of individuals and businesses sus-



JACKIE BEMBOOM
Director, Motor Vehicle and
Driver Licensing Division



TREVOR BOSSERT
General Counsel / Director Legal
Services Division



LYNN BEXTEN
Director
Administration Division

pected of violating state statutes related to sales, withholding and income taxes.

The **Compliance and Investigation Bureau** investigates illegal motor vehicle titling and registration, odometer fraud and tax fraud involving motor fuel sales tax and the state cigarette tax. The bureau also ensures the compliance of motor vehicle dealers, salvage businesses and marine dealers with statutes and licensure regulations. In addition to external investigations, the bureau conducts internal audits and investigations within the Department of Revenue and the privately contracted motor vehicle license offices.

Administration Division

The Administration Division provides the support that allows the department's divisions to carry out their core responsibilities. The division has saved the department millions of dollars in recent years by reducing costs associated with postage, leasing of buildings, department forms, office supplies and telecommunications.

The **Financial and General Services Bureau** is responsible for all accounting, procurement, banking and general service matters. These duties include the supervision of the Mail Service Cen-

ter, which processes more than 19 million pieces of incoming and outgoing mail each year.

The **Personnel Services Bureau** is in charge of personnel, payroll and benefit issues, compliance with state and federal employment laws and the department's affirmative action and diversity programs. The Communications and Training section within this bureau updates the department's Internet and Intranet websites, provides instructional classes through a variety of delivery methods and updates department forms and publications.

State Lottery Commission

PO Box 1603, 1823 Southridge Dr.
Jefferson City 65102-1603
Telephone: (573) 751-4050 / FAX: (573) 751-5188
www.molottery.com

On Nov. 6, 1984, Missouri voters authorized the Missouri General Assembly to establish a Missouri state lottery.

The State Lottery Commission supervises the lottery by issuing rules and appointing a director. The commission is also guided by laws, approved by the General Assembly, that deal with the lottery. These laws cover topics such as distribution of lottery funds, conflicts of interest, who may play the lottery, criminal penalties and taxation of lottery winnings. The director runs the day-to-day business of the lottery, including hiring employees, issuing licenses and negotiating contracts with vendors. The governor, with the advice and consent of the Senate, appoints the five-member commission. No more than three members may be of the same political party. Commissioners receive no salary and serve three-year terms.

The attorney general provides legal services for the lottery, and the state auditor reviews operations by conducting audits.

State Tax Commission

Truman State Office Bldg.
PO Box 146, Jefferson City 65102-0146
Telephone: (573) 751-2414 / FAX: (573) 751-1341
www.stc.mo.gov
Email: stc@stc.mo.gov

The present State Tax Commission was created by an act of the 63rd General Assembly, identified in section 138.190, RSMo.

The commission is composed of three members who are chosen from the two major political parties. The members are appointed by the Governor with the advice and consent of the Senate.

The authority and responsibilities of the STC is further defined and articulated in the landmark Supreme Court decision of *State ex. rel. Cassilly v. Riney*, which provided the genesis for the statewide equalization of assessments. The STC was



MAY SCHEVE REARDON
Executive Director
Missouri Lottery



BRUCE E. DAVIS
Chair
State Tax Commission



VICTOR CALLAHAN
Commissioner
State Tax Commission



RANDY HOLMAN
Commissioner
State Tax Commission



SANDY WANKUM
Administrative Secretary
State Tax Commission

created to perform five basic functions. These functions are:

1. Equalize assessments;
2. Conduct *de novo* judicial hearings regarding valuation and classification appeals from local boards of equalization in individual assessment cases;
3. Formulate and implement statewide assessment policies and procedures to comport with statutory and constitutional mandates;

4. Supervise local assessing officials and local assessment programs to ensure compliance with statewide policy requirements; and
5. Assess the distributable property of railroads and public utilities.

State Tax Commission

Davis, Bruce E., (R), chair, Columbia, Jan. 23, 2010;

Callahan, Victor, (D), member, Independence, Jan. 23, 2018;

Holman, Randy B., (D), member, Festus, Jan. 23, 2014.