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# Department of Revenue

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CAROL RUSSELL FISCHER  
 Director



BILL PERKINS  
 Deputy Director



Front Row: Carol Russell Fischer; Second Row: Julie Scheppers, Susanne Medley, Glenda Beck, Bill Perkins; Third Row: Kay Freidinger, Sam Myers, Stan Farmer; Fourth Row: Carole Lewis Iles, Michael Morris; Fifth Row: Alden Henrickson, Larry Thomason, Louise Copeland; Top Row: Raymond Hune and Mike Backer.

The Missouri Department of Revenue was created by the 1945 Missouri Constitution to serve as the central collection agency for all state revenues. The primary duties of the department are to collect taxes, title and register motor vehicles, and license drivers.

In recent years, the department has focused its efforts on running government more like a business, managing for results by becoming more customer-oriented, and simplifying processes for its customers. In 2000, the Department of Revenue became the first state department in Missouri to receive the Missouri Quality

Award (MQA). The MQA, modeled after the prestigious Malcolm Baldrige National Quality Award, recognizes organizations for outstanding practices and results in customer satisfaction, quality, employee involvement, and leadership. Listening to the customer and responding to their needs, involving employees in the transformation and reorganization of the department, and focusing on results have been the keys to the department's improvement efforts.

The Department of Revenue consists of three divisions and the director's office.



RAYMOND HUNE  
Director, Division of Motor  
Vehicle and Drivers Licensing



STAN FARMER  
Director, Division of Taxation  
and Collection



MIKE BACKER  
Director  
Division of Administration



CAROLE LEWIS ILES  
General Counsel

## Division of Motor Vehicle and Drivers Licensing

The Division of Motor Vehicle and Drivers Licensing is responsible for the administration of Missouri's laws that relate to titling and registration of motor vehicles, trailers, all-terrain vehicles, manufactured homes, and marine craft, and licensing drivers. This division consists of three bureaus.

- **The Driver and Vehicle Services Bureau** is responsible for issuing titles and registering motor vehicles, trailers, all-terrain vehicles, manufactured homes, and marine craft. The bureau also issues registration certificates to motor vehicle and salvage dealers and leasing companies. In addition, the bureau is responsible for issuing, renewing, suspending, revoking, and reinstating driver and nondriver licenses and driving permits. The bureau processes and maintains records relating to license issuance, traffic violation point assessments, failure to appear in court for traffic violations, the administrative alcohol and abuse and lose laws for alcohol/drug offenders, and the safety responsibility laws for uninsured motorists.

- **The Customer Assistance Bureau** is responsible for managing the operations of the Department of Revenue's 11 branch offices and administers contracts with 169 fee offices that provide driver licensing and motor vehicle services to citizens throughout the state. The bureau also oversees various telephone centers to help customers with their driver and vehicle transactions.

- **The Information Technology Bureau** is responsible for the technical analysis, design, development, and implementation of the division's data processing systems.

## Division of Taxation and Collection

The Division of Taxation and Collection is responsible for the administration of Missouri's tax laws. It processes and administers forms and

reports for the collection of revenue due the state and local taxing jurisdictions. This division has six different sections.

- **Accounting Services** is responsible for cashiering and depositing tax and fee collections, divisional accounting and financial statement preparation, document security enforcement, centralized filing systems, word processing and microfilming functions, and division forms and publication orders.

- **Business Tax** is responsible for the administration of sales/use, financial institutions, insurance premiums, franchise, excise, cigarette and other tobacco products, motor fuel, corporate income, withholding, and county taxes and fees.

- **Personal Tax** is responsible for administering individual income, partnership, fiduciary, and estate taxes, as well as property and pharmaceutical tax credits.

- **Customer Assistance** provides tax assistance to individuals and businesses and performs appropriate procedures for unpaid tax liabilities.

- **Field Audit** is responsible for auditing businesses both in-state and out-of-state to ensure compliance with Missouri's tax laws.

- **Information Technology** is responsible for the technical analysis, design, development, and implementation of the division's data processing systems.

## Division of Administration

The Division of Administration provides administrative support to all other areas of the department. This division includes six bureaus:

- **Human Resource Services** is responsible for personnel matters.

- The **Financial and General Services Office** is responsible for all accounting, procurement, banking, and general service matters.

- **Facilities Management** coordinates space and location needs, telecommunications, safety

issues, maintenance, and improvement of the work environment within the department.

- The **Budget Office** is responsible for the department's annual budget.
- **Criminal Investigation** is responsible for investigating and developing information leading to local prosecution of individuals and businesses suspected of violating the laws that the department administers.
- **Technology Services** provides systems development and support, production control, technical training, database administration, and technical support services throughout the department.

### Director's Office

The Director's Office includes the director, deputy director, and key administrative staff responsible for the overall guidance and direction of the department.

- The **General Counsel's Office** advises the director and divisions on legal matters relative to the department, and represents the department in court and administrative tribunals.
- The **Center for Performance Excellence** is responsible for implementing department-wide results-oriented processes in order to deliver ever-improving value to the department's customers and employees.
- The **Public Information Office** is responsible for developing and maintaining positive media and public relations for the department.
- The **Office of Legislation and Regulations** serves as the department's liaison to the General Assembly. The office provides technical assistance and develops fiscal and revenue estimates on proposed legislation and monitors progress of bills through the legislature.
- **Internal Audit** reviews and evaluates the department's administrative, operations, and internal accounting controls.
- The **Office of Information Technology** analyzes, develops, and monitors the use of information technology resources to improve business processes and accomplish the department's mission, goals, and program objectives.

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### Highway Reciprocity Commission

1617 Southridge Dr., Jefferson City 65109-2044  
Telephone: (573) 751-6433 / FAX: (573) 751-0916

The Missouri Highway Reciprocity Commission is authorized to negotiate and enter into reciprocal agreements or arrangements with other states, the District of Columbia, territories and



LARRY THOMASON  
Executive Director, Highway  
Reciprocity Commission

possessions of the United States and foreign countries concerning commercial motor vehicle registration fees and the collection and refund of interstate fuel taxes levied pursuant to sections 142.362–142.621 RSMo and the International Fuel Tax Agreement.

As to those states with which Missouri has no agreement concerning commercial motor vehicle registration fees, mirror-type reciprocity is honored.

The commission is composed of the governor, attorney general, director of revenue, director of the division of motor carrier and railroad safety in the Department of Economic Development, superintendent of the State Highway Patrol and chief engineer of the Department of Transportation. The commission elects a chair and other officers as it deems necessary, fixes the time and place of its meetings and determines its own procedures. It appoints a secretary who has charge of the commission office and is custodian of its records.

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### State Lottery Commission

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

On November 6, 1984, Missouri voters authorized the General Assembly, by Article III, Section 39(b) of the Missouri Constitution, to pass legislation establishing a Missouri state lottery.

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 commission supervises the lottery by issuing rules and appointing a director. The director runs the day-to-day business of the lot-



WILLIAM E. JAMES  
Chair  
State Lottery Commission



KENNETH R. HENSLEY  
Member  
State Lottery Commission



ROBERT J. MAYFIELD  
Member  
State Lottery Commission



BARBARA PICKERING  
Member  
State Lottery Commission

tery, including hiring employees, issuing licenses and negotiating contracts with vendors.

The attorney general provides legal services for the lottery; the state auditor reviews operations by conducting audits. The legislation also details the operation of the lottery, including distribution of lottery monies, conflicts of interest, who may play the lottery, criminal penalties and taxation of lottery winnings.

### State Lottery Commission

**James, William E.,** (D), chair, Harrisonville, Sept. 7, 2001;

**Hensley, Kenneth R.,** (D), Albany, Sept. 9, 1998;  
**Mayfield, Robert J.,** (D), University City, Sept. 7, 2000;

**Pickering, Barbara,** (R), Mexico, Sept. 7, 2002;  
**Terry, Sue Carrol,** (R), Rogersville, Sept. 7, 2002.

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### State Tax Commission

621 E. Capitol

Jefferson City 65101

Telephone: (573) 751-2414 / FAX: (573) 751-1341

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 commission exercises general supervision over all the assessing officers in Missouri, over county boards of equalization and appeal and over all other laws concerning the general property tax. It institutes proceedings to enforce the penalties and liabilities provided by law for public officers, officers of corporations and individuals failing to comply with the provisions of laws relating to the general property tax.



SUE CARROL TERRY  
Member  
State Lottery Commission



JAMES R. SCROGGINS  
Executive Director  
State Lottery Commission

The commission has exclusive power of original assessment of railroads, street railways, private car companies, bridges, telegraph, telephone, express companies and other similar public utility corporations, including electric light, power and transmission lines, oil pipelines, natural gas pipelines and airlines.

### Other duties include:

- Hearing appeals of owners of real and tangible personal property from local boards of equalization;
- Prescribing the form of all information blanks and books that are used in the assessment and collection of the general property tax except as otherwise provided by law;
- Causing to be placed upon the assessment rolls property which may have been omitted;
- Investigating the tax laws of other states and countries and to furnish to the legislature such recommendations as the commission may deem expedient to improve the system of assessment and taxation in this state;
- Equalizing the value of real and tangible personal property among the several counties of the state;



SAM D. LEAKE  
Chair  
State Tax Commission



BRUCE E. DAVIS  
Member  
State Tax Commission



JENNIFER TIDWELL  
Member  
State Tax Commission



ROSEMARY P. KAISER  
Administrative Secretary  
State Tax Commission

- Printing annually a report of the proceedings and decisions of the State Tax Commission including its proceedings and decisions while acting as a board of equalization; and

- Enforcing and supervising the statewide equalization of all assessments on real property at the statutory level.

### State Tax Commission

**Leake, Sam D.**, (D), chair, Boonville, Jan. 23, 2006;

**Davis, Bruce E.**, (R), Columbia, Jan. 23, 2004;

**Tidwell, Jennifer**, (D), Hartsburg, Jan. 23, 2002.

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