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

The department is improving customer service to the citizens of Missouri. By offering taxpayers easy-to-understand, efficient ways of doing business, the department aims to make interaction with government more professional and productive. Using technology, the department is improving the way it processes information and interacts with Missourians.

Customer Services Division

The Customer Services Division is the customer service arm of the department. Focused on providing excellent service and efficient assistance, each component of the division has its own distinct responsibilities.

Motor Vehicles provides customer service to motor vehicle owners and new and used automobile dealers. Motor Vehicles assists motor vehicle owners in need of a title or registration, and salvage dealers and leasing companies needing registration certificates.

DMV Academy manages the operations of 183 contract offices throughout the state. These local offices provide driver licensing and motor vehicle services to Missourians.

Driver Licensing assists customers in need of obtaining or renewing a driver license. It processes and maintains records relating to license issuance, traffic violation point assessments, and safety responsibility laws for uninsured motorists. Driver Licensing also tracks drivers who fail to appear in court for infractions such as traffic violations, administrative alcohol violations, and “abuse and lose” laws for alcohol/drug offenders.

Process, Innovation and Communication Center (PICC) is responsible for policy, procedures and forms; process improvement and distribution; and communication and training for all of the Customer Services Division. This group updates the internet and intranet to communicate with offices and customers. The teams work closely together to research and develop more innovative and effective training, communication, and processing tools to assist division personnel.

Tax is responsible for collecting Missouri’s taxes and administering the state’s tax laws. The following business taxes are collected: sales/use, financial institutions, insurance premiums, franchise, excise, cigarette and other tobacco products, motor fuel, corporate income and withholding. Tax also administers and collects per-
sonal taxes, including individual income, partnership, fiduciary taxes, as well as property tax credits. Tax operates tax assistance centers around the state.

**Fiscal Services Division**

The Fiscal Services Division focuses on internal compliance reviews, external compliance reviews and financial services.

**Internal Compliance** reviews and evaluates the department’s administrative, operational and internal accounting controls. Findings are independently reported to the department director.

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

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

**Legal Services Division**

The Legal Services Division ensures the department’s compliance with law and internal policies and manages the department’s legislative efforts.

**The General Counsel’s Office** advises the director and divisions on legal matters relative to the department and represents the department in courts and administrative tribunals.

**Human Resource Services and Development** is responsible for personnel matters, training, compliance with employment laws and for the department’s affirmative action plan and diversity programs.

**Criminal Investigation** develops information, investigates and works with law enforcement to assist in the local prosecution of individuals or businesses suspected of violating the laws administered by the department.

**Government Affairs** serves as the department’s liaison to the General Assembly. The office develops fiscal and revenue estimates on proposed legislation and monitors the progress of bills through the legislature.

**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 Public Information Officer works with local, state and national media to publicize information about the department, represents the department as its spokesperson and coordinates the department’s long-range communications plan.

**State Lottery Commission**

PO Box 1603, 1823 Southridge
Jefferson City 65102-1603
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www.molottery.com

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

The attorney general provides legal services for the lottery and 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**

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 over 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.

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

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;

• 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
Davis, Bruce E., (R), chair, Columbia, Jan. 23, 2010;
Nordwald, Charles, (R), member, Warrenton, Jan. 23, 2012;
Tidwell, Jennifer, (D), member, Kansas City, Jan. 23, 2008.