

**PROGRAM DESCRIPTION**

**Department of Revenue**

**HB Section(s): 4.005, 4.02**

**Program Name General Counsel's Office**

**Program is found in the following core budget(s): General Counsel's Office**

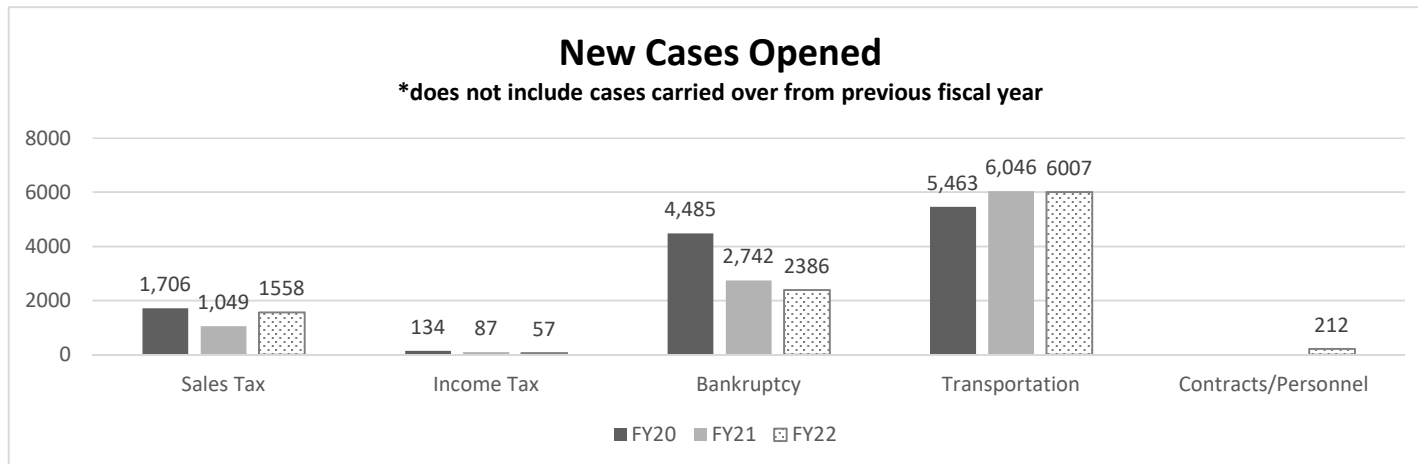
**1a. What strategic priority does this program address?**

Embed Transformational Purpose, Focus on Service Culture, Partnerships

**1b. What does this program do?**

The General Counsel's Office (GCO) provides comprehensive legal support to all operational and support divisions in the Department of Revenue to assist the divisions in accomplishing the Department's goals and objectives. GCO attorneys and staff provide legal research and advice for the divisions, defend complex litigation before the Administrative Hearing Commission, Missouri circuit courts and federal bankruptcy courts; work with the Attorney General's Office in defending complex litigation involving the Department; prepare legal analysis on pending legislation; draft and review contracts; draft and review administrative rules; administer the Departments compliance with the Sunshine law; and ensure the Departments compliance with privacy and confidentiality laws. GCO also conducts external investigations and develops information leading to local prosecution of individuals and businesses suspected of violating state statutes related to taxation, motor vehicle and driver laws. In addition to external investigations, GCO conducts internal audits and investigations of contracted license offices.

**2a. Provide an activity measure(s) for the program.**



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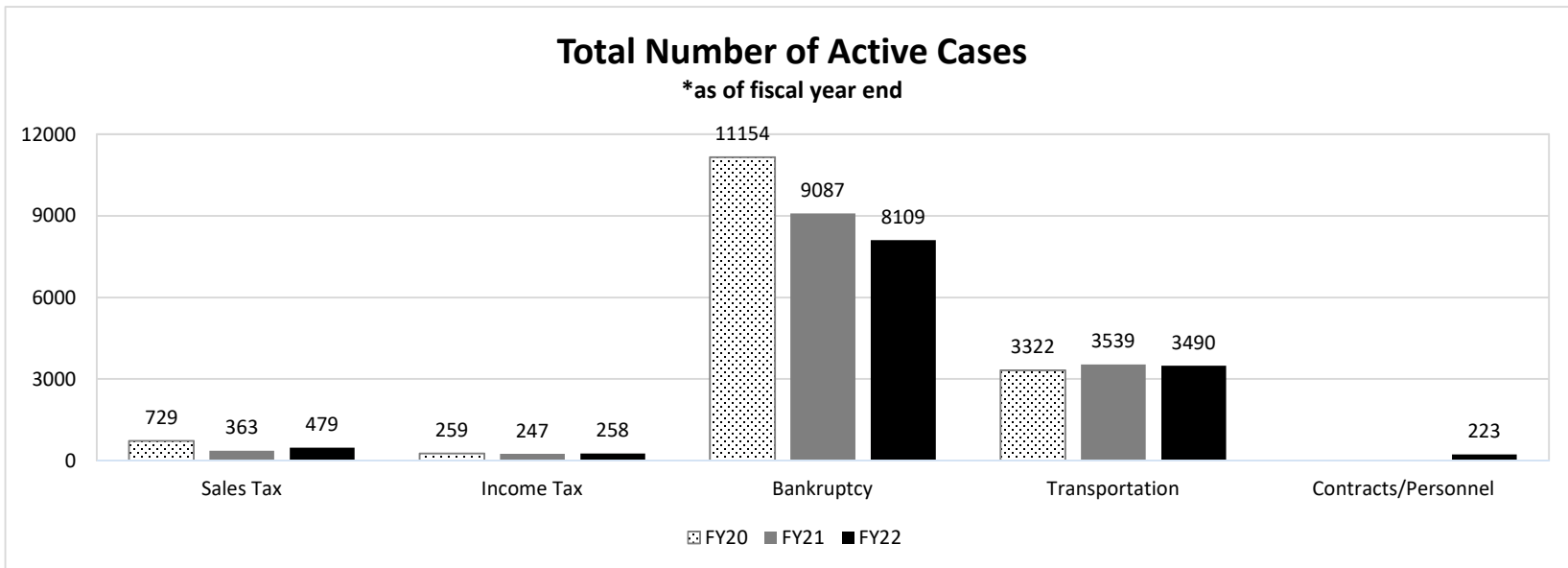
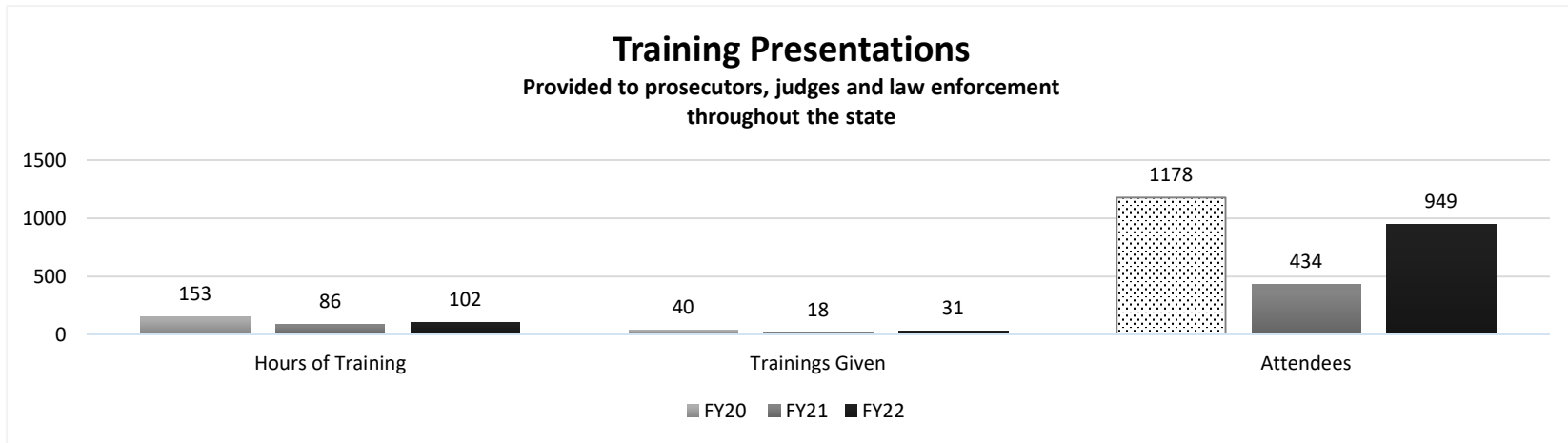
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**2a. Provide an activity measure(s) for the program. (cont.)**



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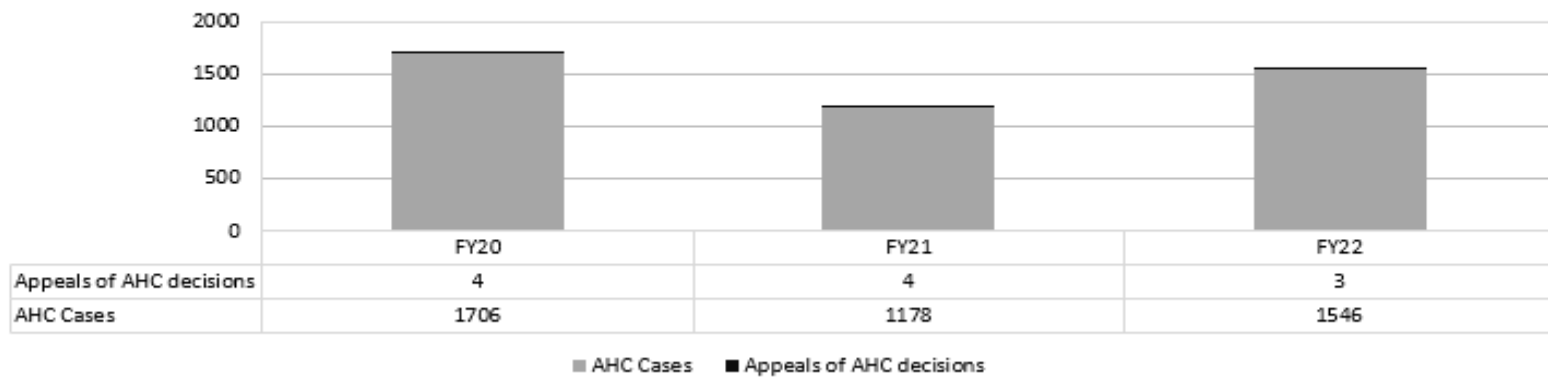
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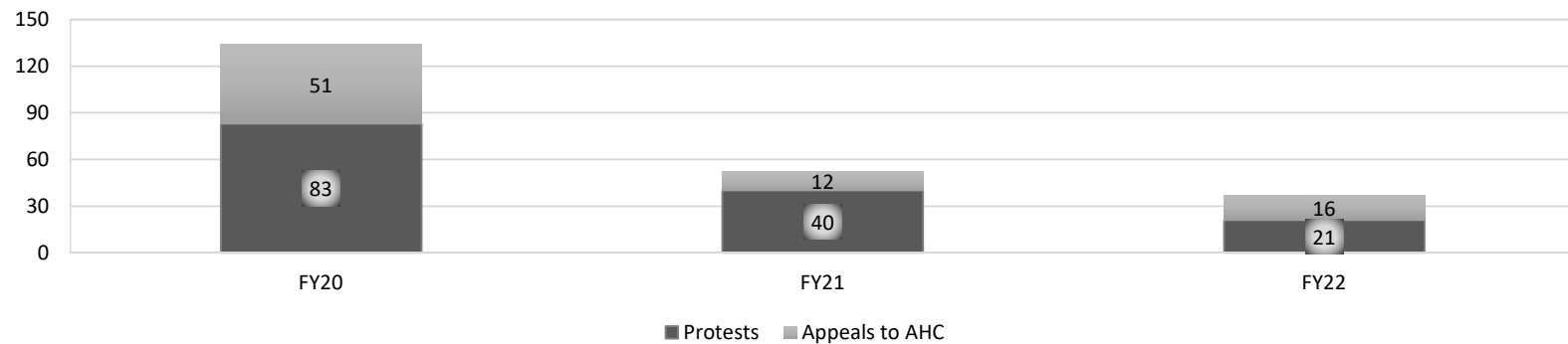
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2b. Provide a measure(s) of the program's quality.

**Sales Tax  
New AHC Cases v. New Appeals of AHC Cases**



**Income Tax  
New Protests v. New AHC Appeals**



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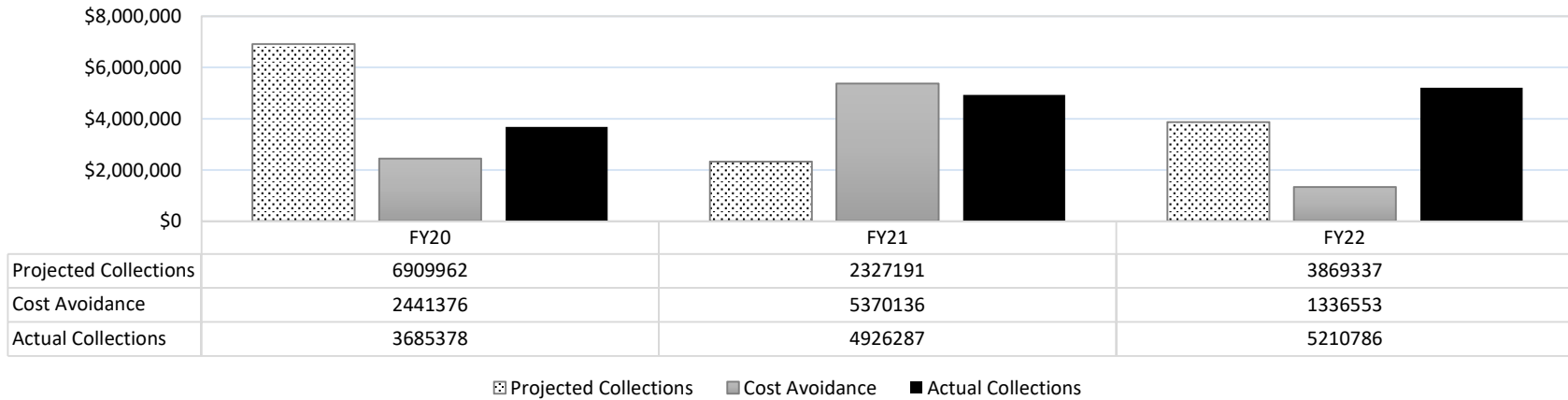
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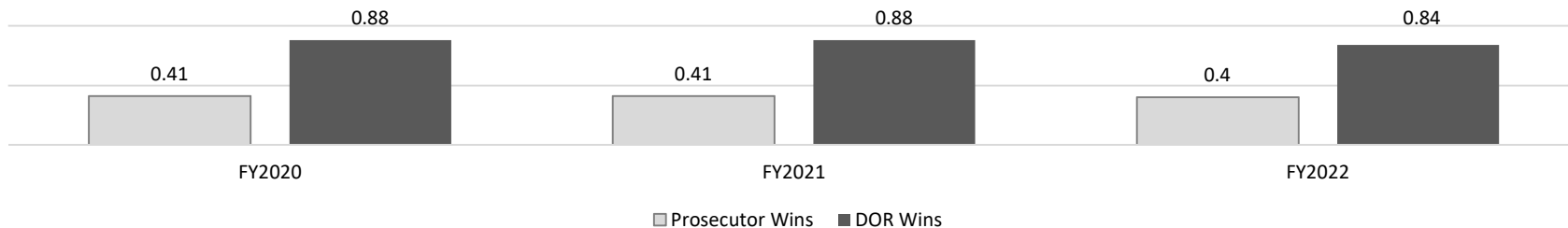
**2c. Provide a measure(s) of the program's impact.**

The Sales and Income Tax Sections litigate and collect delinquent or disputed taxes and fees owed to the state. The Bankruptcy Unit ensures departmental compliance with bankruptcy code provisions and collects delinquent taxes owed by filing claims in the federal Bankruptcy courts. The Sales and Income Tax Sections also save the state money by successfully defending against claims made for refunds or reductions in taxes and negotiating settlements. "Projected Collections" represents the amount awarded by a tribunal that GCO anticipates will be collected in the future, "Actual Collections" represents actual amount paid to GCO in the fiscal year, and "Cost Avoidance" represents the amount originally claimed for a refund, minus what is actually paid.

**Cost Avoidance and Collections for Income Tax, Sales Tax and Bankruptcy Sections**



**Refusal Case Win Rate %**



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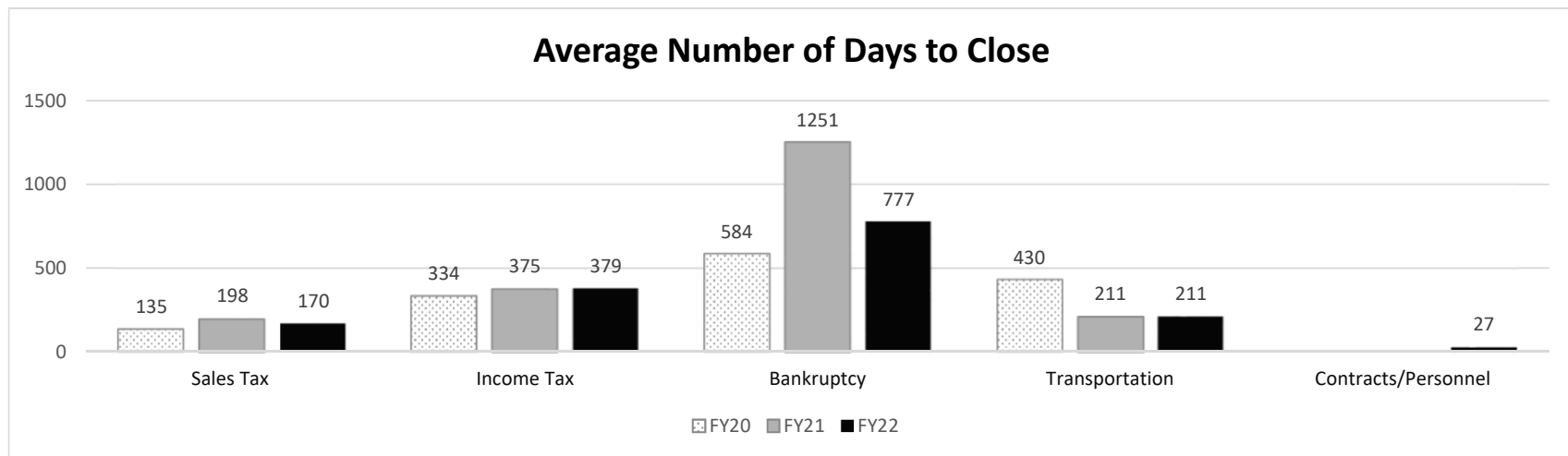
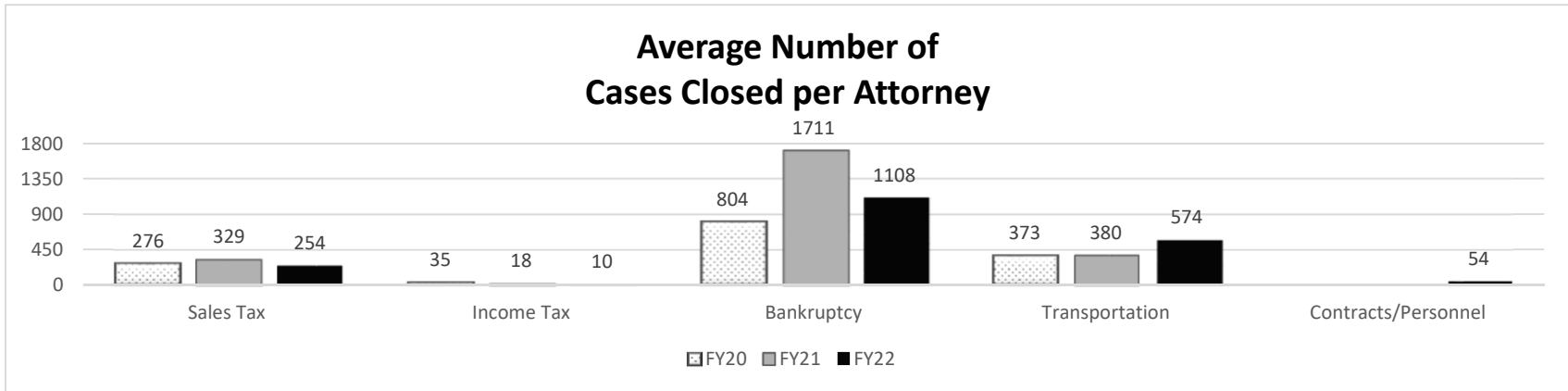
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2d. Provide a measure(s) of the program's efficiency.



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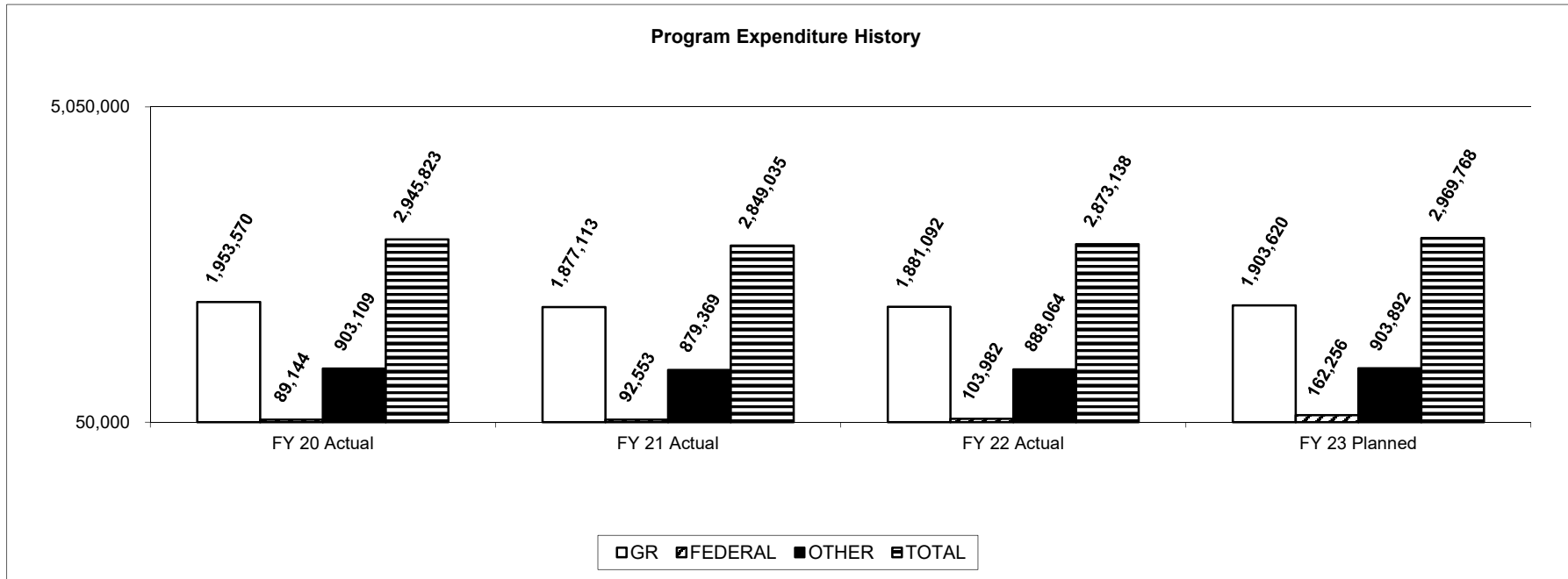
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**3. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year. (Note: Amounts do not include fringe benefit costs.)**



**4. What are the sources of the "Other " funds?**

Motor Vehicle Commission Fund (0588); Tobacco Control Special Fund (0984)

**5. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)**

Missouri Constitution Article IV Sections 12 and 22; Chapters 32, 136, 142, 143, 144, 147, 154, 301.306 and 306 RSMo

**6. Are there federal matching requirements? If yes, please explain.**

No

**7. Is this a federally mandated program? If yes, please explain.**

No