

The Department of Revenue was established in 1945 by the Missouri Constitution 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 of Revenue consists of the following divisions:

The **Taxation Division** administers Missouri's tax laws. It processes tax returns and applications, conducts audits, collects taxes owed but not paid, answers questions from taxpayers, and distributes funds collected to state and local taxing jurisdictions. This division has five bureaus: Business Tax, Income Tax, Processing, Collections and Tax Assistance, and Field Compliance.

The **Motor Vehicle and Driver Licensing Division** administers Missouri's laws that relate to titling and registration of motor vehicles, trailers, all-terrain vehicles, manufactured homes, and marine craft, as well as licensing drivers. This division consists of three bureaus: Motor Vehicle, Driver License, and License Offices.

The **General Counsel's Office** ensures the Department's compliance with law and internal policies, advises the director and divisions on legal matters relative to the Department, investigates incidents related to regulatory functions, and represents the Department in courts and administrative tribunals. The division consists of four bureaus: General Counsel's Office, Criminal Tax Investigation, Internal Audit and Compliance, and Compliance and Investigation.

The **Administration Division** provides administrative support to all other areas of the Department. This division includes three bureaus: Human Resources and Total Rewards, Financial Services, and General Services.

The Director's Office is also part of the Administration Division. The Director's Office includes the director, chief operating officer, key administrative staff, the Communications Office and the Legislative Office.

The State Tax Commission and Lottery Commission are administered separately.

- The **State Tax Commission** is the agency responsible for ensuring that Missouri property tax assessments are fair, uniform, and equitable throughout the entire State. The Commission has supervisory authority over all assessment officials in the State, monitors the level and quality of assessment programs, and takes corrective action of inequitable assessments.
- The **Missouri Lottery** is a revenue source for Missouri public education. The core functions of the Lottery are: a) recruit and license Lottery retailers; b) create, market and distribute Lottery products; c) collect revenues from retailers; d) pay Lottery prizes and retailer commissions; e) ensure the security and integrity of Lottery operations and games; and f) transfer profits to the Lottery Proceeds Fund for appropriation.

