

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

Program Name: Collections and Tax Assistance

Program is found in the following core budget(s): Taxation

1a. What strategic priority does this program address?

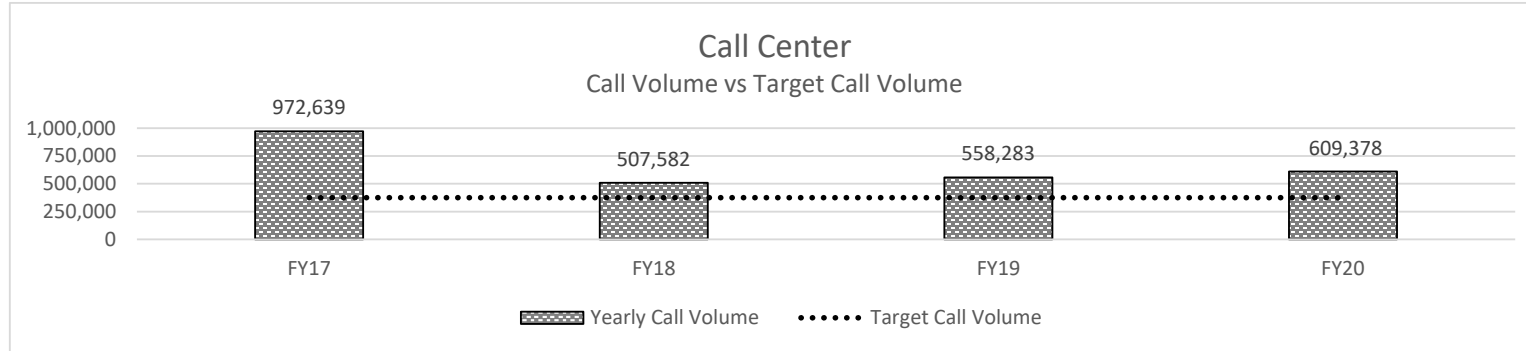
Embed Transformational Purpose; Focus on Service Culture; Partnerships; IT Roadmap

1b. What does this program do?

The **Collections and Tax Assistance Bureau** is responsible for operating a call center, collecting delinquent tax liabilities and issuing tax clearances and no tax dues to help customers obtain the best experience every time by focusing on customer oriented account resolution through collection activities that include account management, lien filing, garnishments and working with collection agencies and prosecuting attorneys to collect delinquent taxes, and remote field office customer assistance. Tax assistance offices closed on July 31, 2020 due to budget withholds.

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

i. Call Center - Incoming Call Volume



Comment: In FY20 we experienced an influx in calls due to tax notices being placed on hold in FY19 while the Department finalized issues with system modernization.

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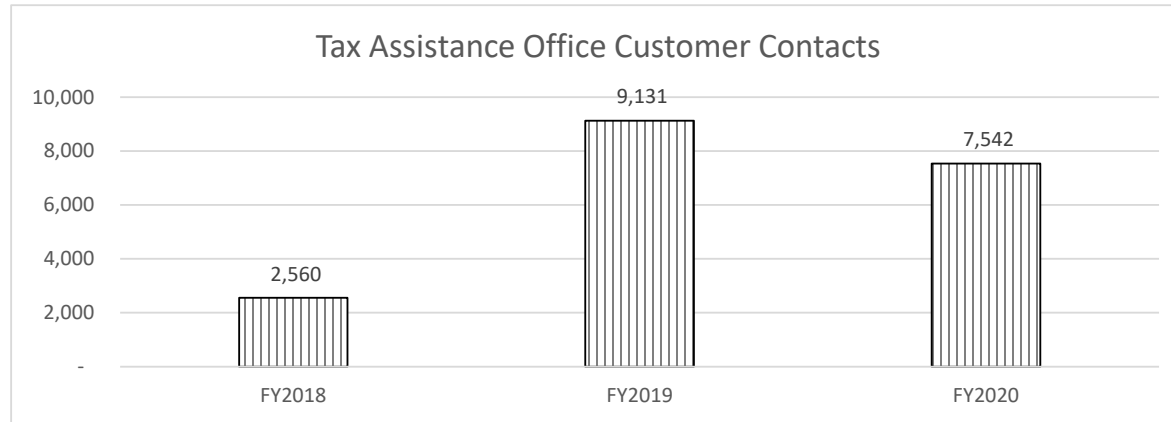
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ii. Tax Assistance Office - In-Person Customer Contacts



Office Locations/Opening Date

Jefferson City	December 1, 2017	Springfield	May 7, 2018
St. Louis	March 7, 2018	Kansas City	May 7, 2018
Joplin	March 7, 2018	Cape Girardeau	June 17, 2019

All offices closed March 24, 2020 due to COVID. Offices reopened by June 17, 2020 but closed on July 31, 2020 due to budget restrictions.

Due to budgetary restrictions, the Jefferson City office converted to a Tax Information Office with limited services; all other offices closed to walk-in customers

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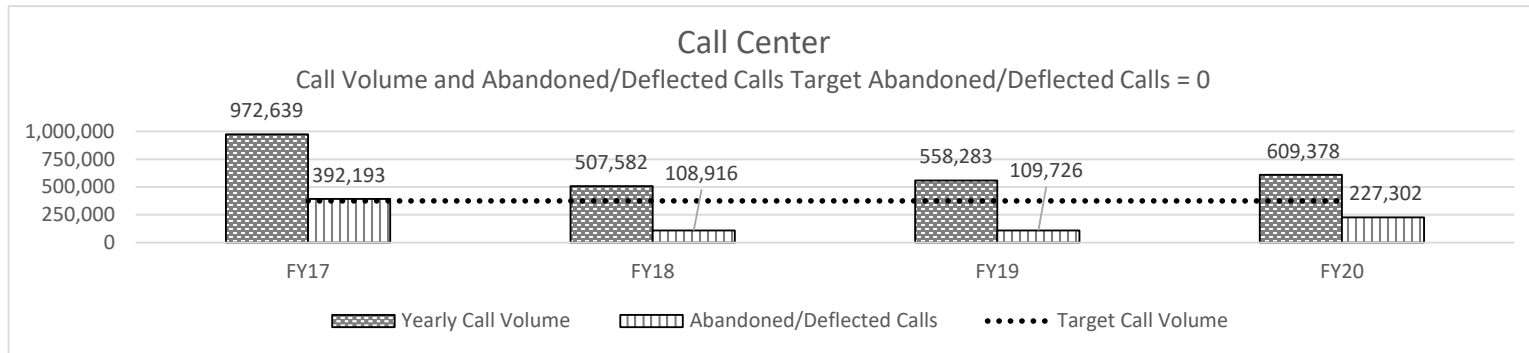
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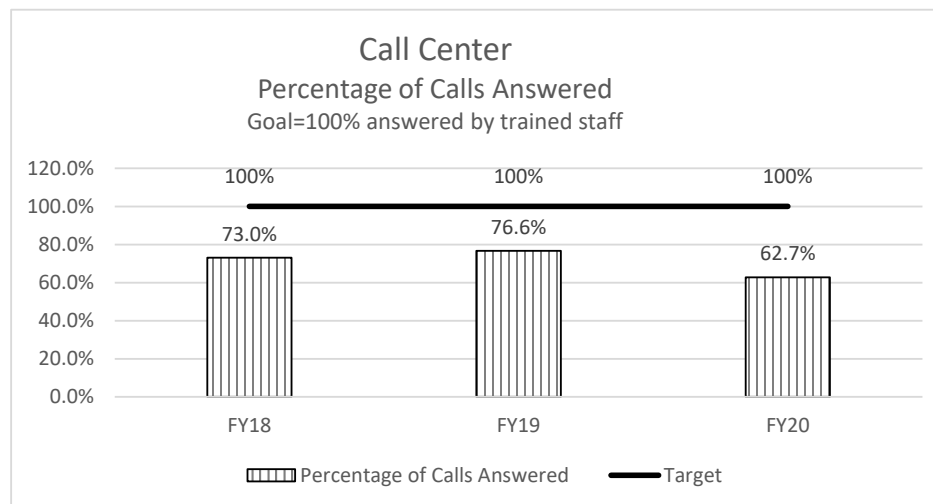
Program is found in the following core budget(s): **Taxation**

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

i. Call Center - Incoming Calls Abandoned / Answered



Comment: In FY20 we experienced an influx in calls due to tax notices being placed on hold in FY19 while the Department finalized issues with system modernization.



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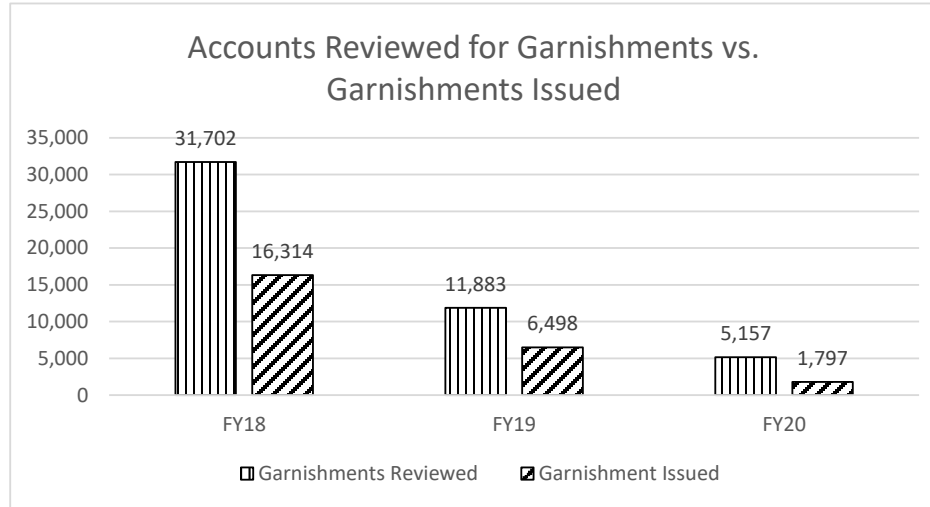
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ii. Garnishment - Debts Reviewed for Garnishment vs. Garnishments Issued



All debts are reviewed before garnishments can be issued. The Department review external sources to search for assets to garnish, such as wages or bank accounts. A lien must also be present on the debt before a garnishment can be issued. Liens were not issued in FY19 or FY20 due to finalizing issues with system modernization. Liens will be issued in FY21 which will increase debts available for garnishments. The Department lost 7 FTE in FY19 due to budget cuts.

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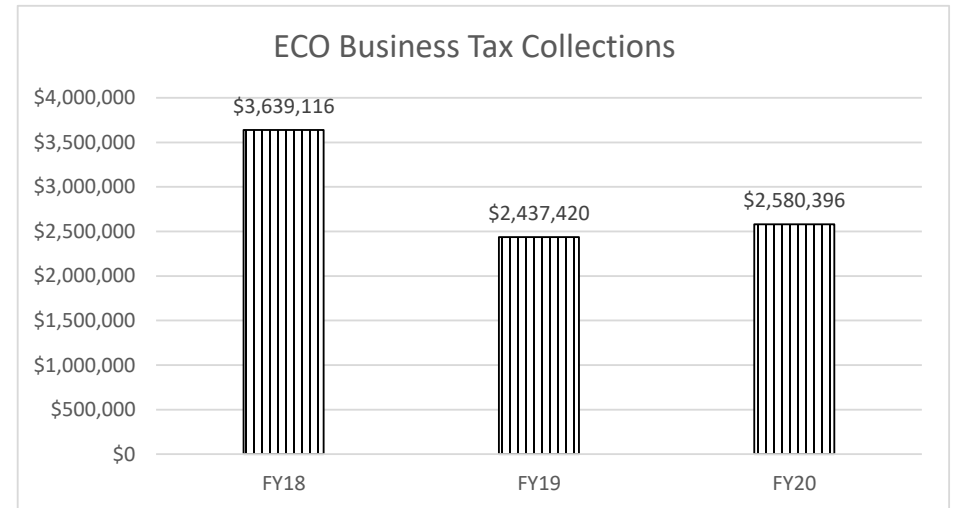
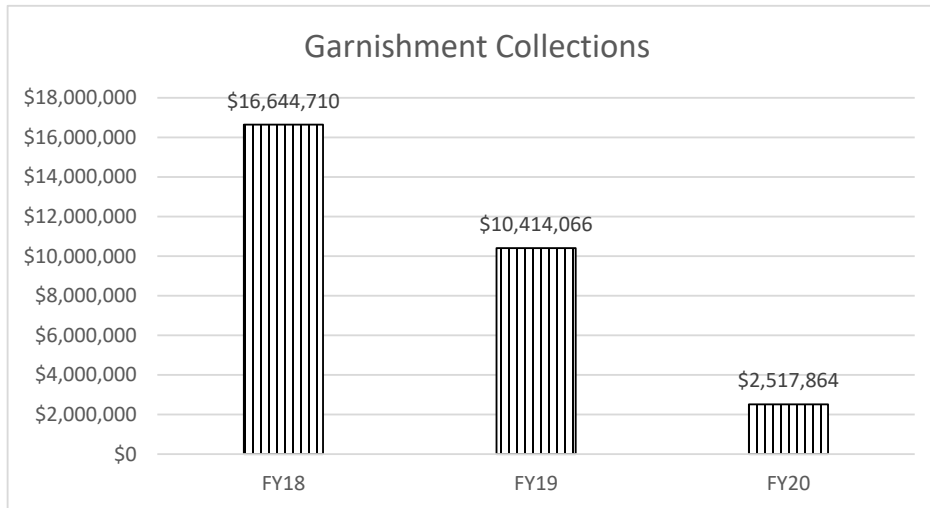
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2c. Provide a measure(s) of the program's impact.

i. Enforced Collections - Garnishment Collections and Collections made by our Extraordinary Collections (ECO) staff.



The Enforced Collections team files liens, revokes business licenses, issues garnishments and evaluates offers-in-compromise. The specialized Extraordinary Collections staff work with the Taxation collection attorney to file motions in court or injunctions and levy liens for businesses with debts over \$50,000 that are operating without a sales tax license.

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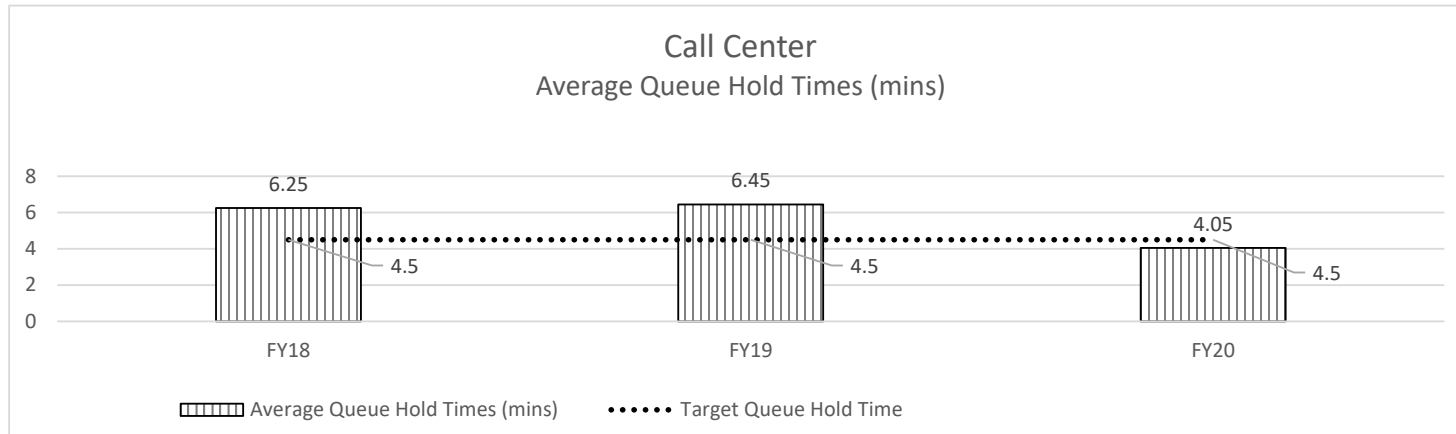
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2d. Provide a measure(s) of the program's efficiency.

i. Call Center - Average Queue Time

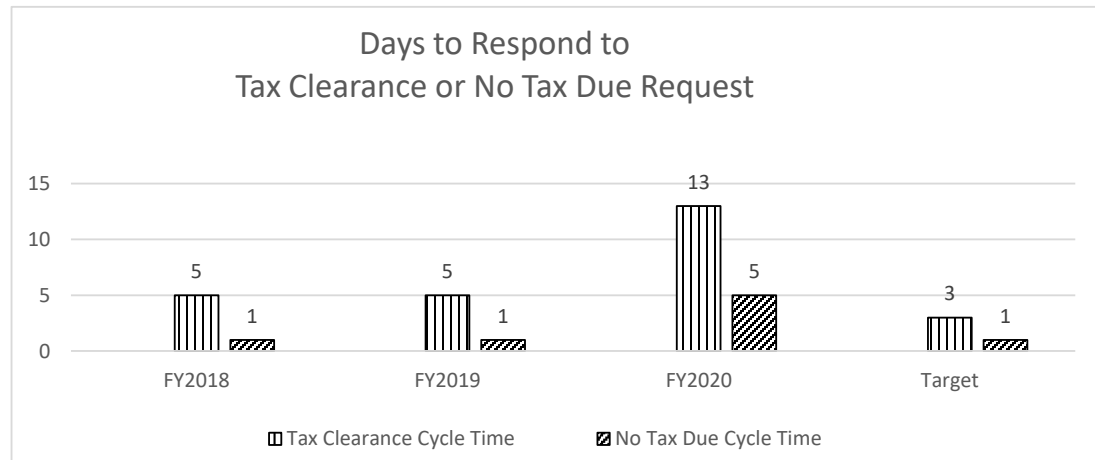


ii. Tax Clearance - Days to Respond to a Request

Tax Clearances require a more extensive review than a No Tax Due

The cycle time increase in FY20 can be attributed to a 70% turnover rate in our staff of 9 teammates. New staff members have been trained. Cycle times as of August 1, 2020 were 5 days for Tax Clearance and 1 day for No Tax Due.

As of January 27, 2021 the FY21 turnaround time for Tax Clearances is 2 days; for No Tax Dues, the cycle time is 1 day.



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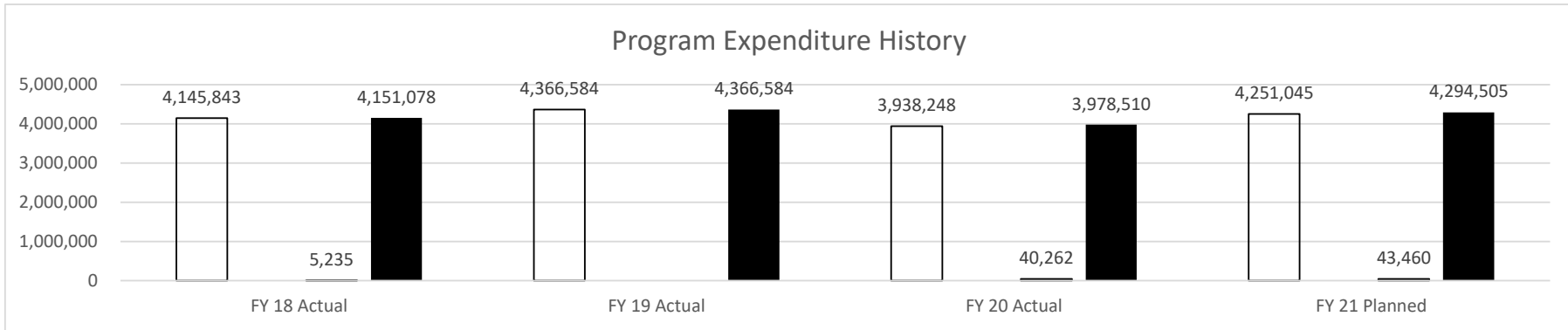
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3. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year. (Note: Amounts do not include fringe benefit costs.)



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

N/A

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, 15 and 22 and Chapters 32, 136, 142, 143, 144, and 147 RSMo

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

No

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

No