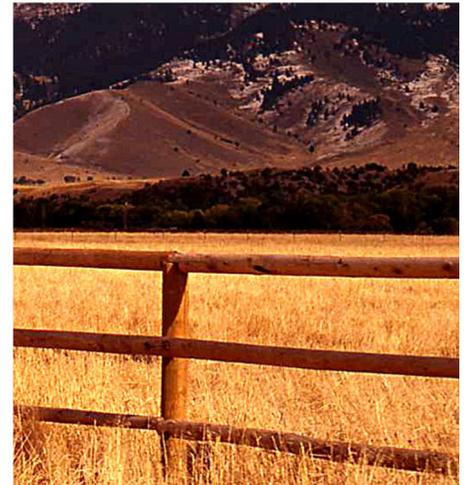
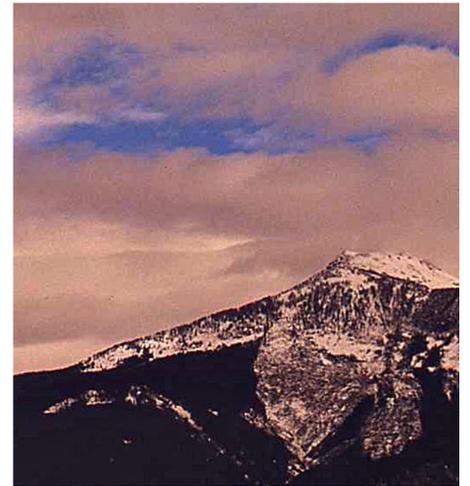
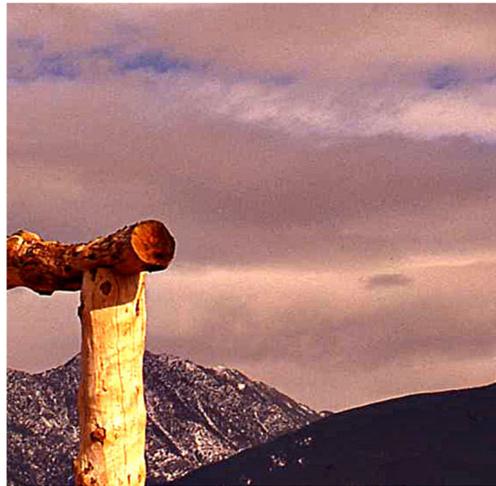


ABOUT THE AGENCY

BIENNIAL REPORT - THE MONTANA DEPARTMENT OF REVENUE



What is the Department of the Revenue?

A department with many parts

As part of Montana's 1972 constitutional reorganization of state government, the legislature created the Montana Department of Revenue. It combined the administration of liquor control and property valuation with the assessment and collection of taxes into one agency. Today, the department

- Administers more than 38 state taxes and fees including income taxes, natural resource taxes, corporation taxes, and miscellaneous taxes
- Establishes values for all taxable property including agricultural land, residential real estate, commercial real estate, forest land, business equipment, railroads and public utilities
- Administers agency liquor store franchise agreements, manages the state wholesale liquor operations, and administers laws governing the sale, taxation, and licensing of alcoholic beverages
- Returns unclaimed property to its rightful owners.

The Department is committed to

- Providing effective and responsive service to citizens, businesses, and nonresidents who contribute to Montana's economy
- Expanding cooperation and involvement of Montanans in making their tax system work well
- Supporting equity and integrity in taxation through effective and uniform enforcement, while protecting taxpayer rights and thanking those citizens and businesses who pay their fair share of taxes
- Protecting the public health, safety, and order in the administration of liquor laws
- Advising the Governor, legislature, and the public on tax issues based on sound study and analysis
- Cooperating with public officials and agencies in local, state, tribal, and federal governments to achieve the public good.

Tax Compliance and Tax Fairness

Tax compliance efforts, administered reasonably and with respect for taxpayer rights, ensure that tax laws are equitably implemented and applied, providing that the standards of tax equity embodied in the Montana Constitution and in the tax laws enacted by the Montana Legislature are not undermined. Without an effective tax compliance program, underlying fairness principles are likely to erode, regardless of whether noncompliance arises simply because of a lack of taxpayer understanding or unintentional error, through intentional avoidance, or outright fraud.

The Department of Revenue remains committed to ensuring the highest level of tax compliance possible, while protecting the rights of taxpayers and serving them with respect and professionalism. The department continually adapts its work to changing circumstances, which allows us to perform our work fairly, effectively and efficiently.