

About the Agency



What is the Department of Revenue?

A department with many parts.

In 1972, the Montana Legislature ratified the state's new Constitution, creating the Montana Department of Revenue.

This reorganization of state government brought alcoholic beverage control, property valuation, and the assessment and collection of state taxes into one agency.

Today, the department:

- Administers more than 40 state taxes and fees, including income taxes, natural resource taxes, corporation taxes and miscellaneous taxes;
- Determines 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's wholesale alcoholic beverage operations, and administers laws governing the sale, taxation and licensing of alcoholic beverages; and
- Returns unclaimed property to its rightful owners.

A discussion of the department's organizational structure and responsibilities can be found in the Administrative Rules of Montana.