



GOVERNOR GREG GIANFORTE
DIRECTOR BRENDAN BEATTY

Letter of Transmittal

December 15, 2022

Governor Greg Gianforte
Members of the 68th Montana Legislature

As required by §15-1-205, MCA, I hereby transmit the Biennial Report of the Department of Revenue for the period July 1, 2020, through June 30, 2022.

The Biennial Report has five primary sections. The first section focuses on an overview and makeup of Montana's tax system and how it generally compares to other states. The second section provides a detailed review of each tax type the department administers. The detail includes a brief description and history of each tax, tax rates, revenue generated, and how that revenue is distributed. The third section discusses the department's oversight of both Montana's alcoholic beverage system and Montana's adult use cannabis system. The fourth section provides a detailed description of tax expenditures. The final section discusses state revenue transfers to local governments.

The Montana Department of Revenue's employees are the reason that Montana's tax system is successful. Please join me in expressing our appreciation of their incredible efforts working for Montana's citizens.

The department welcomes any comments that you or the public may wish to provide. Comments can be sent to Eric Dale at EDale@mt.gov or by calling the Director's Office at (406) 444-1900.

Respectfully submitted,


Brendan Beatty
Director