



Mike Kadas
Director

Montana Department of Revenue



Steve Bullock
Governor

December 15, 2014

Letter of Transmittal

Governor Steve Bullock
Members of the Sixty Fourth Montana Legislature:

With this letter I am transmitting the Biennial Report of the Department of Revenue for the period July 1, 2012 through June 30, 2014, as required in 15-1-205, MCA. This report provides detailed information on taxes administered by the department and related collections activity for the above specific biennium.

The Biennial Report has two primary sections. The first section of the report focuses on an overview of the Department of Revenue and the makeup of Montana's tax base. The second section focuses on the individual taxes that provide the framework of Montana's tax base. In addition, there is a new subsection detailing revenue transferred to local governments.

We hope you find this report an effective tool for understanding the Department of Revenue and the tax base of the State of Montana.

As always, the department appreciates any comments you may wish to make regarding this report and any additional ideas you may have as to how the report could be improved in future editions.

Respectfully submitted,

Mike Kadas, Director
Department of Revenue