CHAPTER 1

42.1.101 ORGANIZATIONAL RULE (1) Organization of department.

(2) History. The Department of Revenue (department) was implemented under the Executive Reorganization Act of 1971 by executive order of the Governor on August 9, 1971. See 2-15-1301, MCA.

(3) Divisions. An administrator heads all divisions of the department. The department is composed of the four divisions listed below:

(a) Business and Income Taxes Division;

(b) Citizen Services and Resource Management Division;

(c) Liquor Control Division; and

(d) Property Assessment Division.

(4) Director. The Director of Revenue is the head of the department. The director is appointed by, and serves at the pleasure of, the Governor, as provided for in 2-15-1302, MCA, and is the Chief Administrative Officer of the department. The director is responsible for faithfully executing the laws and programs delegated to the department within the resources and authority assigned to it. The director has authority over all activities and all employees of the department.

(5) The Office of Taxpayer Assistance, established pursuant to 15-1-223, MCA, is responsible for providing assistance and resolution to taxpayer issues and concerns, providing information on tax review and appeals processes, evaluating citizen complaints concerning department actions and procedures, assessing the department's compliance with the Taxpayer Bill of Rights, and recommending improvements to the department's services to citizens.

(6) The Director's Office. The Director's Office seeks to ensure that the department, in administering the law, respects the dignity of every citizen, upholds and advances the integrity and equity of the tax system, and continually improves productivity and teamwork. The office is divided as follows, and performs these basic functions:

(a) The Executive Office is responsible for the general management and guidance of the agency. This office assists the director with administrative functions and communications to the public, Montana officials and agencies, local subdivisions and schools, the federal government, tribal governments, and the governments of other states.

(b) The Legal Services Office is responsible for the overall legal efforts of the department, including legal representation before various state and federal courts, and administrative rule and legislation development.

(c) The Office of Dispute Resolution is an extension of the Legal Services Office, and was established pursuant to 15-1-211, MCA, to evaluate and facilitate the resolution of taxpayer disputes with the department through a variety of means, including mediation.

(d) The Tax Policy and Research Office is responsible for preparing legislative fiscal notes that affect revenue, analyzing legislative proposals affecting the department, conducting economic, public finance, tax compliance and operations research, and assisting the department in administering functions that require data analysis.

(e) The Human Resources and Organizational Development Office is responsible for providing human resources support services, conducting the department's recruitment, labor relations, and performance appraisal processes, providing department managers with disciplinary action support, developing and maintaining department wide policies and procedures, maintaining payroll and benefits functions, and providing a continuing education program to support employee performance.

(f) The Public Information Office responds to requests from the public and the media, coordinates the department's web site and other electronic communications, composes, edits, and/or reviews various types of department documents to ensure effective communication to the public, other agencies, and department staff. The office also provides training and support for ongoing improvement in all aspects of the department's communications.

(g) The Budget and Finance Office works with department leadership to coordinate the administration of the department's budget, recommend budget actions, help establish productivity measures and priorities; and provide justification and support for the department's budget to executive and legislative officials.

(h) The Information Technology Office develops and supports technology applications and equipment, maintains the effectiveness, usability, and security of department computer networks, and supports communication systems linking department operations together.

(i) The Security Office is responsible for the information and technology security of the department including the management of taxpayer inquiries from other taxing jurisdictions, state agencies, and private citizens, serves as the liaison to the Internal Revenue Service, and oversees and manages security controls and access to the various technology applications and equipment.

(j) The Enterprise Planning and Analysis Office provides planning, project management, and business analysis services to the director's office, department management, and the information technology office. This office works to provide enterprise level analysis in order to assist the department in its ongoing effort to be effective, efficient, and transparent.

(7) Advisory Committees. Two advisory committees are attached to the department. The Agricultural Land Valuation Advisory Committee, with members appointed by the Governor, was created by 15-7-202, MCA, and the Forest Lands Taxation Advisory Committee, with members appointed by the Governor and legislative leaders, was created under the authority of 15-44-103, MCA. These committees have no rulemaking or rule adjudicating authority.

(8) Attached Board. The board of review, which oversees the One-Stop Licensing Program, as established in 30-16-302, MCA, is attached to the department for administrative purposes only. The board has separate rulemaking authority under 30-16-104, MCA.

(9) Functions of Department Divisions. The basic functions of the various divisions are as follows:

(a) Business and Income Taxes Division. The Business and Income Taxes Division is responsible for ensuring equitable compliance with the nearly forty state-collected Montana taxes assigned to the department. Examples of these taxes include but are not limited to individual income, corporation license, natural resource, withholding, selected sales and excise taxes, and other miscellaneous taxes. The division equitably values industrial and centrally assessed property and transmits those values to the Property Assessment Division. The division also manages the state's participation in the cooperative federal mineral royalty auditing program and administers abandoned property (except for distributions to citizens), escheated estates, and unlocatable mineral trusts. Further, it administers a set of nonrevenue functions related to utility and tobacco regulation. The division administers these functions through the Income and Withholding Tax Bureau and the Business Tax and Valuation Bureau.

(b) Citizen Services and Resource Management Division. The Citizen Services and Resource Management Division consists of four bureaus and provides services to support the productivity and effectiveness of the department to achieve equitable compliance by properly accounting for taxes and other funds due, and offers services that help taxpayers voluntarily comply with tax laws. The Financial and Asset Management Bureau ensures state tax revenues and department expenses are properly accounted for. The bureau also distributes those revenues among public accounts and supports department operations statewide by managing facilities and conducting safety, disaster preparedness, and continuity of government functions. The Collections Bureau collects accounts receivables for taxes, for debts owed to other agencies, and manages the bankruptcy program. The Citizens Services Bureau responds to citizen questions through the call center, designs forms and instructions to aid taxpayer compliance, coordinates small business licensing for multiple agencies, and distributes abandoned property to its rightful owners. The Information Management Bureau supports continuing improvements in department operations by providing effective management of taxpayer information and by developing and maintaining cost effective technological services. The bureau processes tax information, returns, and payments, and ensures the security of that information, and produces usable tax data to support the goals and objectives of the department.

(c) Liquor Control Division. The Liquor Control Division is responsible for administering the Alcoholic Beverage Code with an emphasis on excellence in customer service and a focus on public safety by ensuring a safe, orderly, and regulated system for the convenient distribution and responsible consumption of alcoholic beverages. The division also collects alcoholic beverage taxes. The division consists of the Liquor Distribution Bureau, which oversees the warehousing, inventory, and shipping of distilled spirits and fortified wines and the agency liquor stores unit that manages the exclusive retail operation of liquor and fortified wines, and the Liquor Licensing Bureau that oversees the licensing of on-premises and off-premises businesses, manufacturers, wholesalers, warehouses, importers, and liquor representatives. The division, through an education staff, administers Montana's responsible server training law and provides information to protect public health and safety. The division's internal controls staff provides for the proper accounting of liquor taxes, transactions, and funds.

(d) Property Assessment Division. The Property Assessment Division is responsible for the equitable valuation and assessment of real and personal property throughout the state for property tax purposes and for the administration of the property tax laws, including exemptions. The division supervises Montana's property tax system, tracks the changes in local taxing jurisdictions, certifies official values for all such jurisdictions, and provides information that enables county treasurers to bill and collect property taxes. The division is composed of two primary sections. The basic function for each of these sections is:

(i) The central office is responsible for the general management of the division. This office consists of the administrator, bureaus chief, geographic information system (GIS) manager, and management analysts who provide services to citizens and administrative and technical support to the local county offices. The central office also maintains the statewide property tax records and the publicly available cadastral web site.

(ii) The field offices are arranged into four geographically distinct regions which encompass all 56 local county offices. Each region is managed by a regional manager and several area managers. The local county offices consist of appraisers and property valuation specialists who provide customer service and assistance to the public, perform property reviews, appraisals and assessments, and update property tax records.

(10) Information and Submissions. General inquiries regarding the department may be addressed to the Director of Revenue. Specific inquiries regarding the functions of divisions may be addressed to the division administrator. All requests for hearings, declaratory rulings, and for the participation in rulemaking activities may be addressed to the Director's Office unless the notice in the Montana Administrative Register provides otherwise.

(11) Office Locations. Addresses for the director and divisions are as follows:

The Director's Office, Room 455, Sam W. Mitchell Building, P.O. Box 5805, Helena, Montana 59604-5805.

Legal Services Office, Room 455, Sam W. Mitchell Building, P.O. Box 7701, Helena, Montana 59604-7701.

Business and Income Taxes Division, Sam W. Mitchell Building, P.O. Box 5805, Helena, Montana 59604-5805.

Citizens Services and Resource Management Division, Donovan Building, P.O. Box 5805, Helena, Montana 59604-5805.

Liquor Control Division, 2517 Airport Road, P.O. Box 1712, Helena, Montana 59624-1712.

Property Assessment Division, Central Office, Sam W. Mitchell Building, P.O. Box 8018, Helena, Montana 59604-8018.

Property Assessment Division, region 1, Kalispell, Montana 59901.

Property Assessment Division, region 2, Great Falls, Montana 59401.

Property Assessment Division, region 3, Billings, Montana 59101.

Property Assessment Division, region 4, Helena, Montana 59601.

(12) Charts of Agency Organization. Descriptive charts of the Department of Revenue follow. (History: 2-15-1301, 2-15-1311, MCA; Eff. 12/31/72; AMD, Eff. 11/5/73; AMD, Eff. 8/5/74; AMD, Eff. 10/5/75; AMD, Eff. 1/2/77; AMD, Eff. 7/1/80; AMD, Eff. 7/1/81; AMD, Eff. 3/31/82; AMD, Eff. 4/30/86; AMD, Eff. 12/31/89; AMD, Eff. 9/30/91; AMD, Eff. 9/30/93; AMD, Eff. 6/30/98; AMD, Eff. 12/31/98; AMD, Eff. 12/31/01; AMD, Eff. 12/31/02; AMD, Eff. 9/30/03; AMD, Eff. 12/31/03; AMD, Eff. 3/31/04; AMD, Eff. 12/31/04; AMD, Eff. 3/31/06; AMD, Eff. 3/31/08; AMD, Eff. 9/30/10; AMD, Eff. 3/31/12; AMD, Eff. 9/30/13; AMD, Eff. 12/31/13.)

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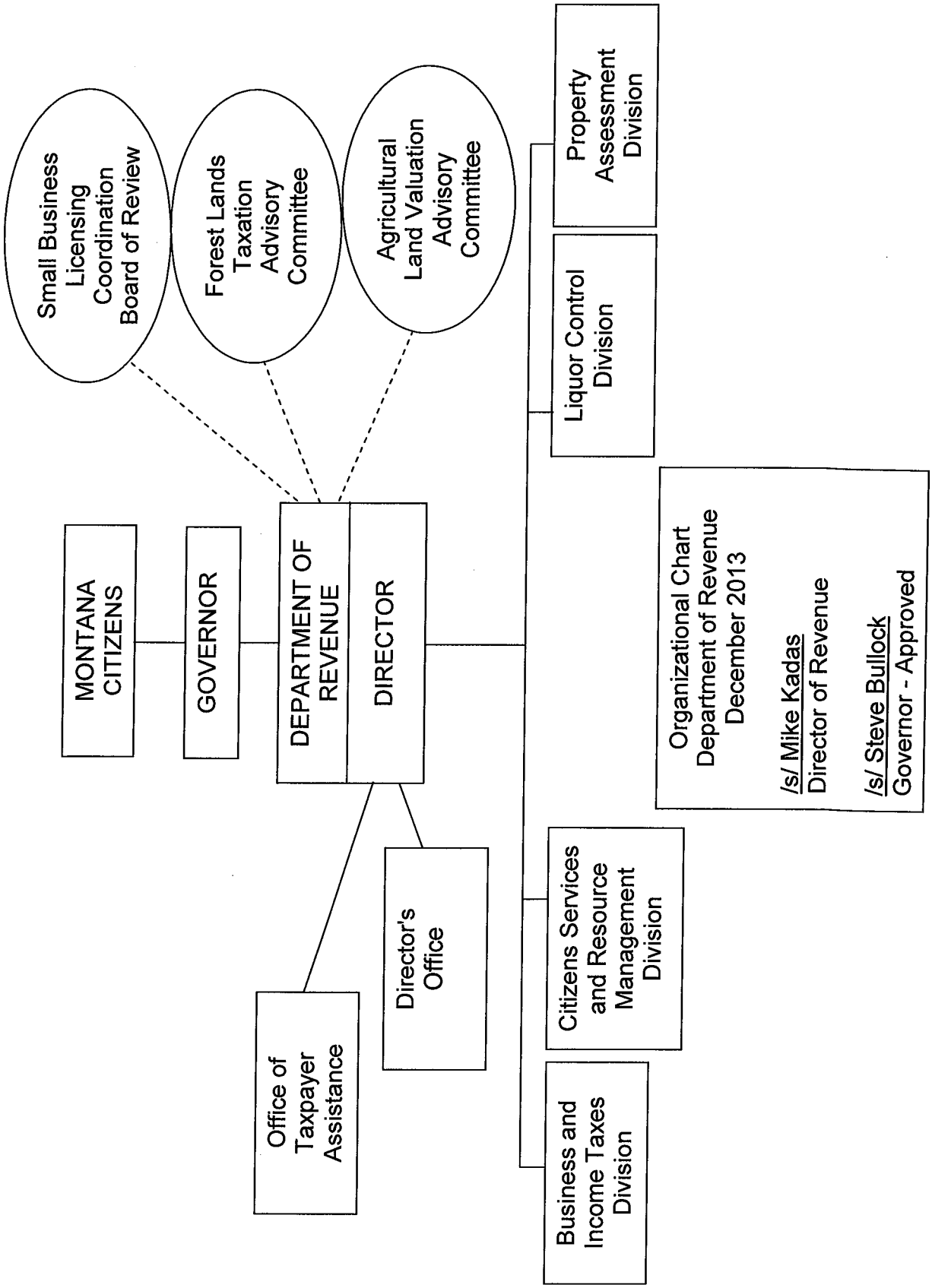
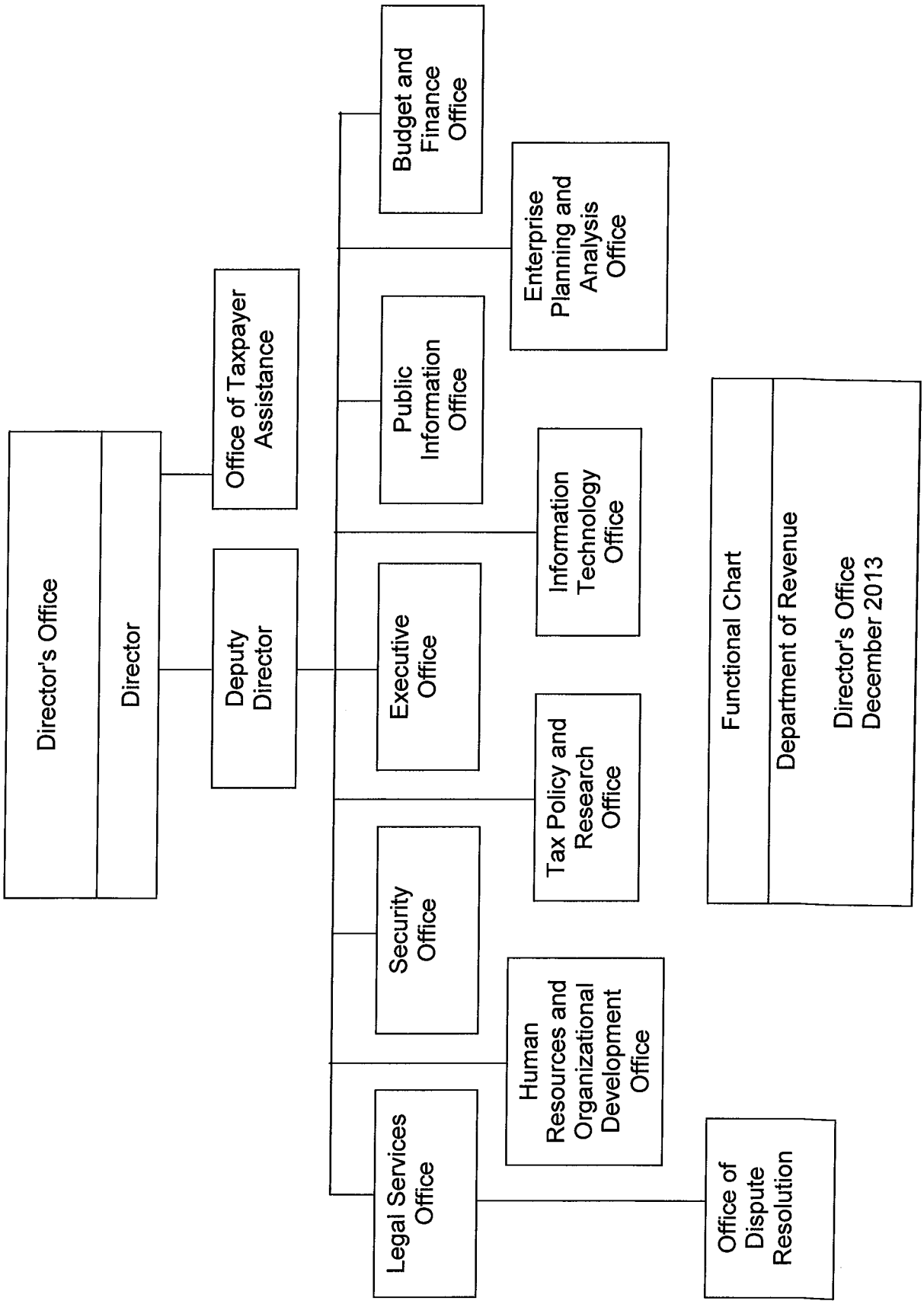
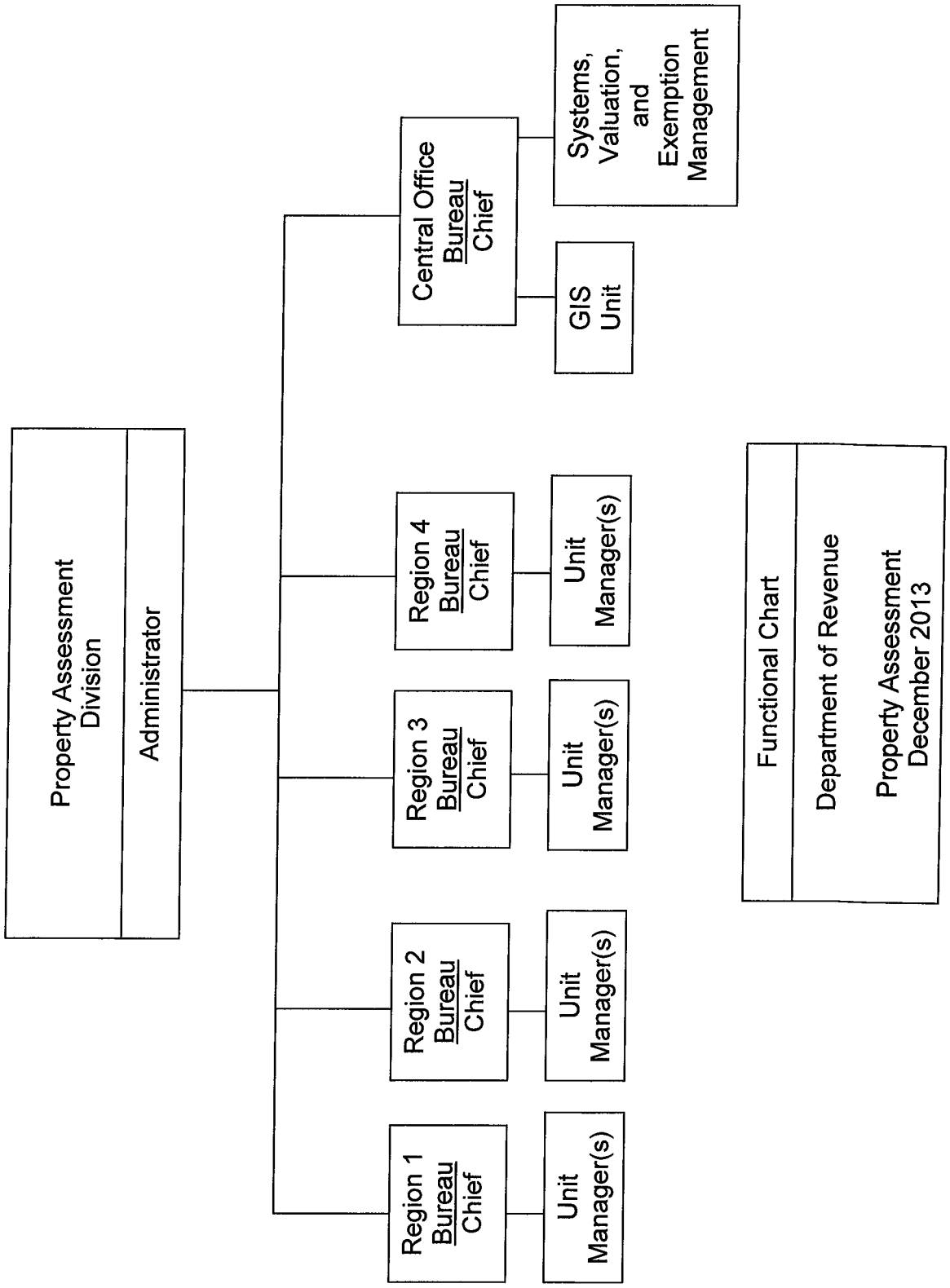
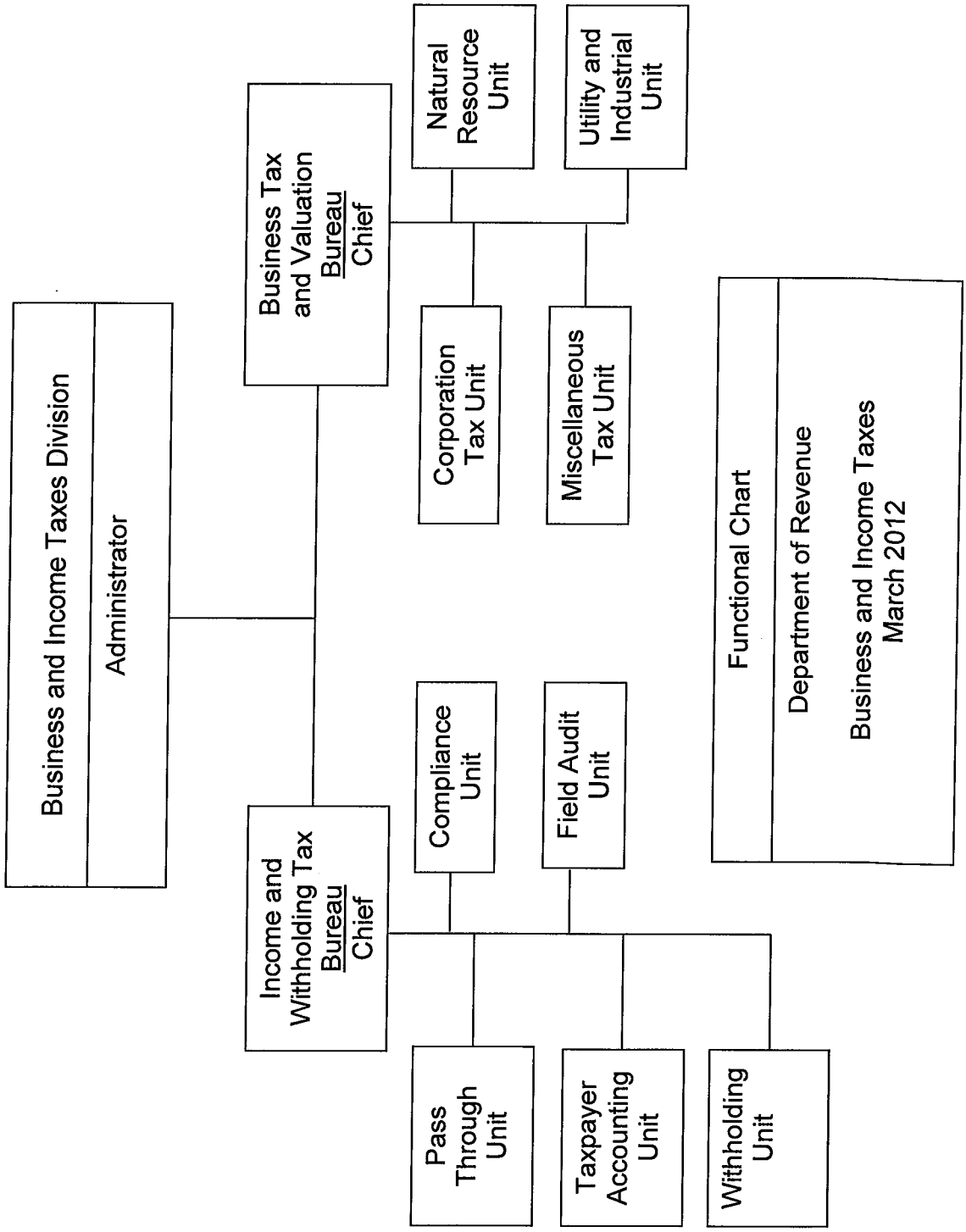
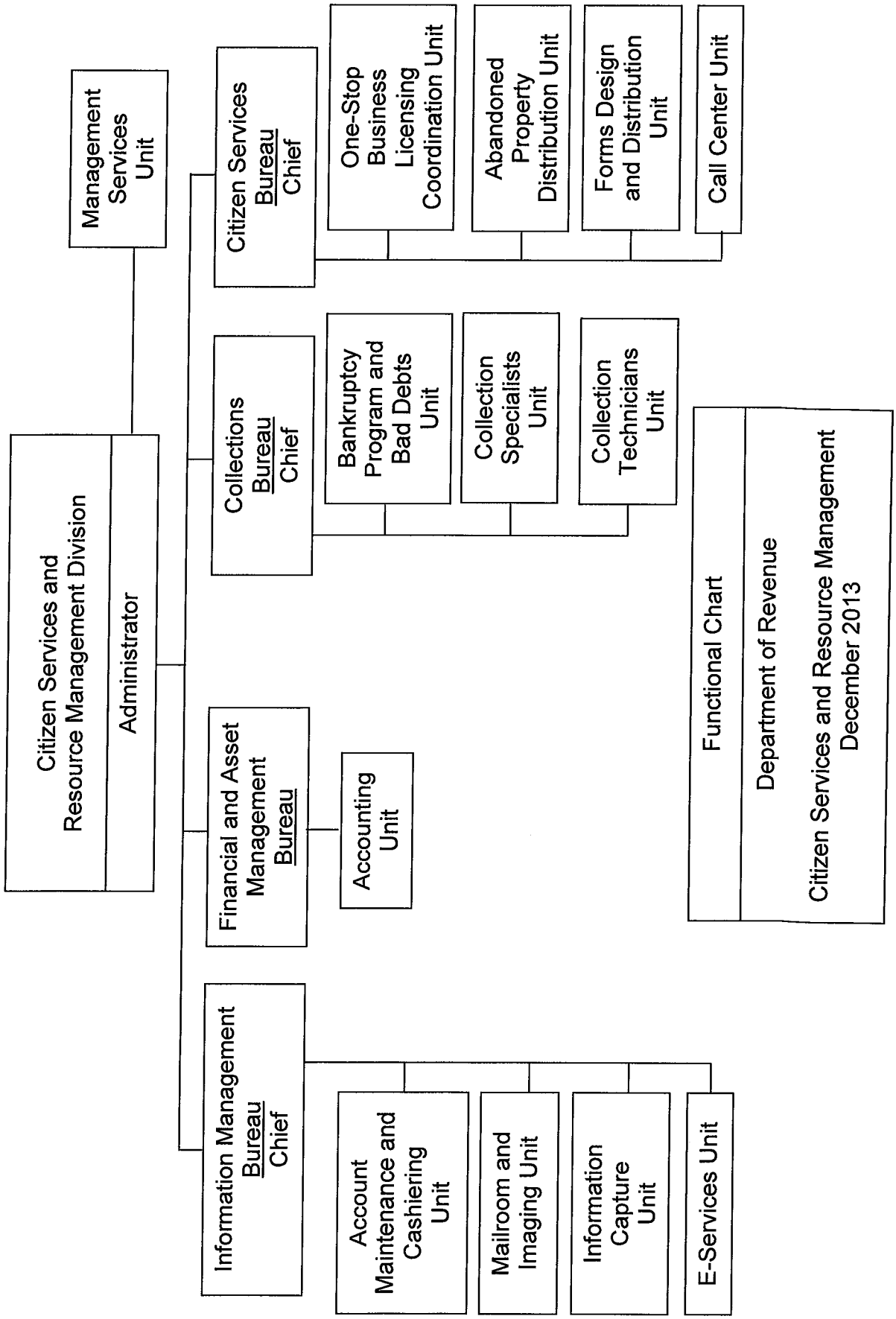
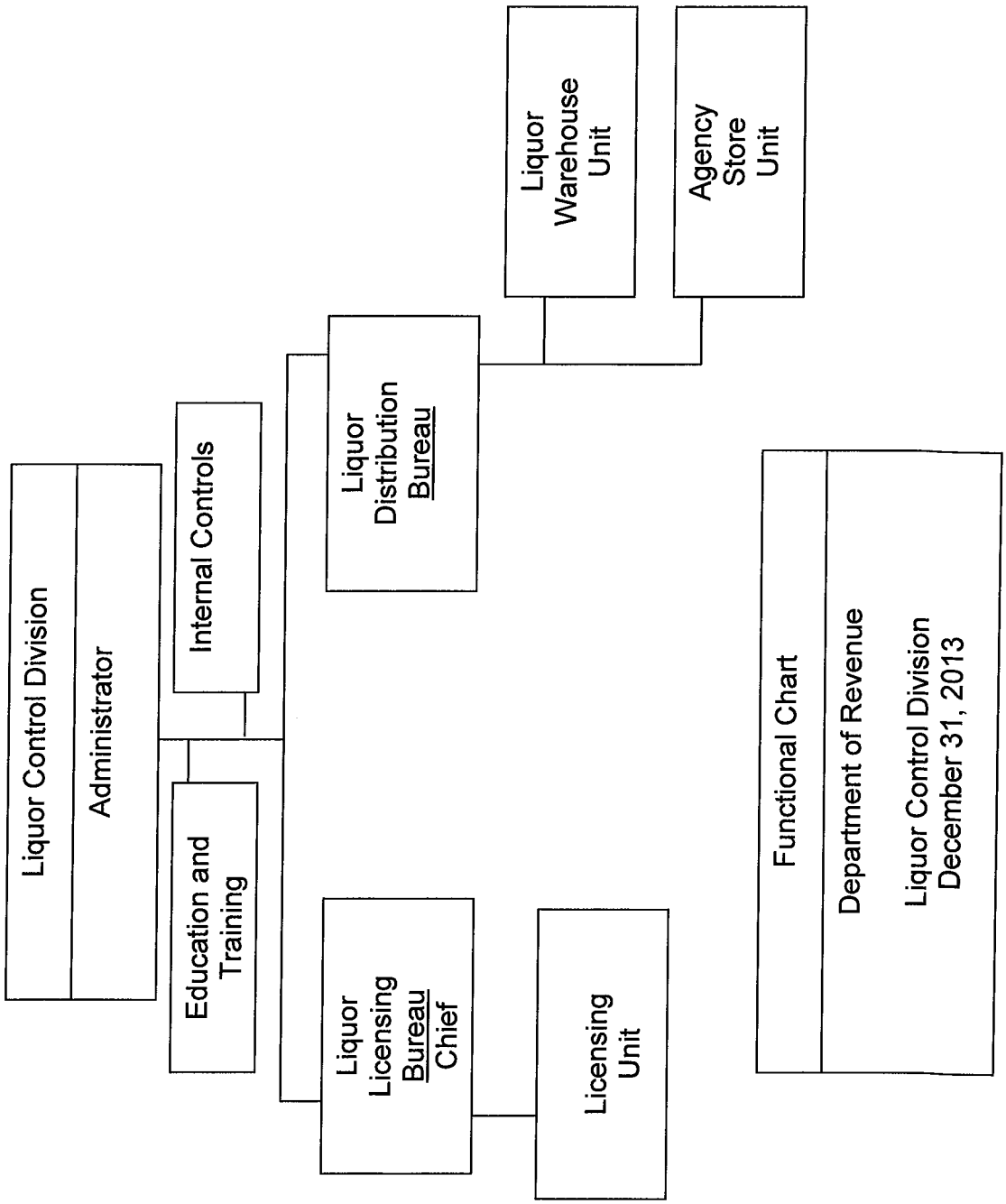

Small Business Licensing Coordination Board of Review
Forest Lands Taxation Advisory Committee
Agricultural Land Valuation Advisory Committee
MONTANA CITIZENS
GOVERNOR
DEPARTMENT OF REVENUE
DIRECTOR
Office of Taxpayer Assistance
Director's Office
Property Assessment Division
Liquor Control Division
Citizens Services and Resource Management Division
Business and Income Taxes Division
Organizational Chart
Department of Revenue
December 2013
/s/ Mike Kadas
Director of Revenue
/s/ Steve Bullock
Governor - Approved


Director's Office
Director
Office of Taxpayer Assistance
Deputy Director
Budget and Finance Office
Enterprise Planning and Analysis Office
Public Information Office
Information Technology Office
Executive Office
Tax Policy and Research Office
Security Office
Human Resources and Organizational Development Office
Legal Services Office
Office of Dispute Resolution
Functional Chart
Department of Revenue
Director's Office
December 2013


Property Assessment Division
Administrator
Central Office Bureau Chief
Systems, Valuation, and Exemption Management
GIS Unit
Region 4 Bureau Chief
Unit Manager(s)
Region 3 Bureau Chief
Unit Manager(s)
Region 2 Bureau Chief
Unit Manager(s)
Region 1 Bureau Chief
Unit Manager(s)
Functional Chart
Department of Revenue
Property Assessment
December 2013


Business and Income Taxes Division
Administrator
Business Tax and Valuation Bureau Chief
Income and Withholding Tax Bureau Chief
Natural Resource Unit
Utility and Industrial Unit
Corporation Tax Unit
Miscellaneous Tax Unit
Compliance Unit
Field Audit Unit
Pass Through Unit
Taxpayer Accounting Unit
Withholding Unit
Functional Chart
Department of Revenue
Business and Income Taxes
March 2012


Citizen Services and Resource Management Division
Administrator
Management Services Unit
Citizen Services Bureau Chief
One-Stop Business Licensing Coordination Unit
Abandoned Property Distribution Unit
Forms Design and Distribution Unit
Call Center Unit
Collections Bureau Chief
Bankruptcy Program and Bad Debts Unit
Collection Specialists Unit
Collection Technicians Unit
Financial and Asset Management Bureau
Accounting Unit
Information Management Bureau Chief
Account Maintenance and Cashiering Unit
Mailroom and Imaging Unit
Information Capture Unit
E-Services Unit
Functional Chart
Department of Revenue
Citizen Services and Resource Management
December 2013


Liquor Control Division
Administrator
Internal Controls
Education and Training
Liquor Distribution Bureau
Liquor Warehouse Unit
Agency Store Unit
Liquor Licensing Bureau Chief
Licensing Unit
Functional Chart
Department of Revenue
Liquor Control Division
December 31, 2013