

About the Agency



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What is the Department of Revenue?

The Department of Revenue is a department with many parts.

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

This reorganization of state government effectively consolidated 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 individual 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.
- Returns unclaimed property to its rightful owners.
- Oversees all aspects of the newly-created Cannabis Control Division.

A description of the department's organizational structure and responsibilities can be found in the Administrative Rules of Montana (ARM).