

**TITLE 12—DEPARTMENT OF REVENUE**  
**Division 10—Director of Revenue**  
**Chapter 1—Organization of Department of Revenue**

**12 CSR 10-1.010 Organizational Structure**

*PURPOSE: The rule contains a description of the organization and the general courses and methods of operation of the Department of Revenue.*

(1) The Department of Revenue is the charge of a director of revenue appointed by the governor, by and with the advice and consent of the senate. The department has divisions as provided by law. The department collects all taxes and fees payable to the state as provided by law. Those taxes and fees include but are not limited to income tax, sales and use tax, cigarette tax, motor fuel tax, tire and battery tax, financial institutions tax, and fees for certificates of title and registration of motor vehicles and for drivers' licenses. The department also administers the safety responsibility statutes.

(2) The powers, duties, and functions of the State Tax Commission have been transferred under the Reorganization Act of 1974 by type III transfer (see section 1.7(1)(c) of the Act) to the department.

(3) The public may obtain information from or make submissions to or requests of the department in person or by mail, telephone, or email to the director of revenue at the Department of Revenue offices in Jefferson City, Missouri. Any information from, submission to, or requests of the State Tax Commission may be made to the commission at its office in Jefferson City, Missouri.

*AUTHORITY: section 536.023.3, RSMo 2016.\* This version of rule filed Dec. 31, 1975, effective Jan. 10, 1976. Amended: Filed March 28, 2023, effective Oct. 30, 2023.*

*\*Original authority: 536.023.3, RSMo 1975, amended 1976, 1997.*