SENATE TAXATION
EXHIBIT NO. 9
DATE 1-30-2013
BILL NO. SB4

Montana Department of Revenue
Average Return on Investment in Tax Administration
FY2012

Step I: Total Revenue Generated per Dollar Expended

54:1
$2,803,406,549
$52,124,647

Step 2: Dividing Revenue Generated per Dollar Expended among Three Major Functions

Liquor	State Level Taxes (less 101 mills)	Property (includes 101 mills)
10:1	77:1	45:1
$39,825,185	$1,421,525,267	$1,342,056,097
$4,089,605	$18,484,245	$29,550,797

Note: Expenditures from support divisions (DO, IT/PRO, CSRM less ARC) prorated to major functions

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