



Michigan Department of Energy, Labor & Economic Growth
MICHIGAN LIQUOR CONTROL COMMISSION (MLCC)
 7150 Harris Drive, P.O. Box 30005
 Lansing, Michigan 48909-7505

CITY, COUNTY, STATE OR FEDERAL REQUIREMENTS

Type of License or Permit	Description	Contact
Food Establishment License	Licensees who operate a take-home food business, such as a grocery store or convenience store, must obtain a Food Establishment License.	Michigan Department of Agriculture Food & Dairy Division P.O. Box 30746 Lansing, MI 48909-8246 Telephone: (517) 373-1060
Food Service License	This license is required if you primarily serve food or beverages that can be immediately consumed such as a restaurant, bar, brewpub, tavern or nightclub.	Food Service establishments are licensed via local/county health departments. The fee for this license is set by the local/county health department.
Lottery License	The owner of a business must be licensed to sell Lottery products. Lottery licenses are not assignable or transferable. A retailer must provide written notice to the Lottery of any change in ownership of the business. The Lottery reserves the right to disapprove or qualify approval of an application for a change in ownership.	Michigan Bureau of State Lottery Licensing Section 101 E. Hillsdale P.O. Box 30023 Lansing, MI 48909 Telephone (517) 335-5600
Michigan Sales Tax License	Every owner of a business that makes a sale to the final consumer must obtain a Sales Tax License and remit a 6% sales tax on all taxable retail sales directly to the Michigan Department of Treasury in accordance with schedules provided by the department. This requirement applies to both off-premises licensees and on-premises licensees.	Michigan Department of Treasury Registration Section P.O. Box 30778 Lansing, MI 48909-8278 Telephone: (517) 636-4730 Fax: (517) 636-4520
Special Occupation Tax - Retail Dealer (spirits, wine, and/or beer) and Wholesale Dealer	The special occupational taxes on Retail Dealers and Wholesale Dealers were repealed on July 1, 2008. However, every owner of a business selling alcoholic beverages to a consumer or another dealer is required to file an Alcohol Dealer Registration. Although payment of this tax has been repealed you must still register the TTB and comply with recordkeeping requirements of the TTB.	Alcohol and Tobacco Tax & Trade Bureau (TTB) National Revenue Center 550 Main Street Cincinnati, OH 45202 Telephone: (513) 684-2979 Toll Free: (800) 937-8864