



STATE OF MICHIGAN  
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS  
LIQUOR CONTROL COMMISSION

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In the matter of  
**Extending Due Dates for Tax Filings** )  
**Due to the Coronavirus State of Emergency** )  
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At the April 10, 2020 meeting of the Michigan Liquor Control Commission (Commission) in Lansing, Michigan.

PRESENT: Pat Gagliardi, Chair  
Dennis Olshove, Commissioner  
Geraldyn A. Lasher, Commissioner

**ADMINISTRATIVE ORDER NO. 2020-15**  
**EXTENDING DUE DATES FOR TAX FILINGS DUE TO THE CORONAVIRUS STATE OF EMERGENCY**

Article IV, Section 40, of the Michigan Constitution (1963), permits the legislature to establish a Liquor Control Commission, which shall exercise complete control of the alcoholic beverage traffic within this state, including the retail sales thereof, subject to statutory limitations. MCL 436.1201(2) provides the Commission with the sole right, power, and duty to control the alcoholic beverage traffic and traffic in other alcoholic liquor within this state, including the manufacture, importation, possession, transportation and sale thereof.

Based on the ongoing emergency posed by the novel coronavirus (COVID-19), Governor Whitmer issued Executive Order 2020-9 on March 16, 2020, directing all places of public accommodation to close, including "bars, taverns, brew pubs, breweries, microbreweries, distilleries, wineries, tasting rooms, special licensees, clubs, and other places of public accommodation offering alcoholic beverages for on-premises consumption." On March 22, 2020, that order was rescinded and replaced with Executive Order 2020-20, which extended the closing of places of public accommodation for on-

premises consumption until April 13, 2020. Executive Order 2020-20 also directs the Commission to “issue orders and directives and take other actions pursuant to law as necessary to implement this order.” The Governor subsequently issued Executive Order 2020-21, “direct[ing] residents to remain at home or in their place of residence to the maximum extent feasible.” Yesterday, the Governor rescinded that Executive Order and replaced it with Executive Order 2020-42, which, subject to limited exceptions, requires persons living in Michigan to stay at home or at their place of residence until April 30, 2020.

Due to the ongoing emergency, which has closed places of public accommodation to the public and directed residents to stay home as much as feasible, the Commission finds that certain licensees may have difficulty filing monthly and quarterly tax reports and taxes for the months of March, April, and May 2020 and the first calendar quarter of 2020. Specifically, this order concerns the following requirements in the Liquor Control Code and the Commission’s administrative rules:

1. Wholesalers, brewers, and micro brewers, as applicable, must file beer tax reports and pay beer excise taxes by the 15th day of the month following sale. MCL 436.1409; Mich Admin Code, R 436.1621(1).
2. Wholesalers, wine makers, and mixed spirit drink manufacturers, as applicable, must file wine tax reports and pay wine excise taxes by the 15th day of the month following sale. MCL 436.1301; Mich Admin Code, R 436.1725(1); Mich Admin Code, R 436.1704.
3. Direct shippers must pay wine taxes quarterly and file quarterly reports concerning sales. MCL 436.1203(4)(i).
4. Brewpub licensees must file quarterly beer tax reports and pay beer taxes by the 15th day of the month following the calendar quarter of sale. MCL 436.1405(7).

In light of the difficulties currently facing the applicable licensees, the Commission finds that the due dates for the foregoing reports and taxes should be extended until July 15, 2020.

THEREFORE, IT IS ORDERED THAT:

- A. The tax reports and payments described above for the months ending March 31, 2020, April 30, 2020, and May 31, 2020, or for the quarter ending March 31, 2020, are now due on July 15, 2020.
- B. Licensees must file separate reports and make separate tax payments for the months of March 2020, April 2020, and May 2020, although taxes and reports for all three months are now due on July 15, 2020.

MICHIGAN LIQUOR CONTROL COMMISSION



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Pat Gagliardi, Chair



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Dennis Olshove, Commissioner



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GERALYN A. Lasher, Commissioner

Dated: April 10, 2020