



Michigan Department of Licensing and Regulatory Affairs  
Liquor Control Commission (MLCC)  
Constitution Hall - 525 W. Allegan, Lansing, MI 48933  
Mailing address: P.O. Box 30005, Lansing, MI 48909  
Toll-Free: 866-813-0011 - [www.michigan.gov/lcc](http://www.michigan.gov/lcc)

## Importation of Alcoholic Beverages Into Michigan for Personal Consumption (LCC-156) Instructions

Section 203 of the Michigan Liquor Control Code requires persons who wish to bring any type of alcoholic beverages in to the State of Michigan for personal consumption to obtain prior written approval of the Commission with the following exceptions:

1. A person of legal age who has been outside the U.S. territorial limits for at least 48 hours and has not brought alcoholic liquor into this state during the past 30 days, may bring up to **one liter** in to the state without prior approval (MCL 436.1203(7)).
2. A person of legal age may bring up to **312 ounces** of alcoholic liquor that contains less than 21% alcohol by volume (about 24 - 12 ounce containers of beer or 12 - 750 ml containers of wine) from another state without prior approval (MCL 436.1203(8)).

### Description of Taxes on Alcoholic Beverages

**Beer Tax** The tax on beer is \$6.30 per barrel; pro-rated to .0015877 cents per ounce.

**Wine Tax** The tax on wine is based on the percent of alcohol in the product as follows:

- Wine which is 16% alcohol or less is taxed at 13.5 cents per liter.
- Wine which is over 16% alcohol is taxed at 20 cents per liter.

**Distilled Spirits** A 12% specific tax rate is applied to distilled spirits based on the dollar value of alcoholic beverages.

**Use Tax** After the value of the products has been calculated and the amount of any taxes added, a total value is determined. The use tax of 6% is applied to the total value, including the beer, wine, and distilled spirit taxes.

The Commission and/or local law enforcement officials may seize any illegally imported alcoholic beverages and impound the vehicle used to transport the items.

For more information, please call 517-284-6332.



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No.

(MLCC Use Only)

### Importation of Alcoholic Beverages Into Michigan for Personal Consumption (LCC-156)

Applicant Name:		
Address:		City, State & Zip Code:
Phone:	Fax number:	Email:

Mail release to (if different than applicant):

Name:	
Address:	City, State & Zip Code:

Type of Importation (Check one)

<input type="checkbox"/> Imported into the State of Michigan (Reported to the MLCC by Customs during baggage check.)	
<input type="checkbox"/> Request to import alcoholic beverages from a foreign country. Name of foreign country:	
<input type="checkbox"/> Request to import alcoholic beverages from another state. Name of state:	

Describe Alcoholic Beverages Imported or To Be Imported

Description (If wine, indicate % of alcohol content)	Container Size	Containers Per Case	Number of Cases	Total Volume	Dollar Value of Alcoholic Beverages
<b>A. Total Dollar Value:</b>					

**Tax Calculations**

	Total Volume			
Beer Tax:		X \$6.30 per Barrel =		4022
Wine Tax (16% or Less Alcohol by Content):		X \$0.135 per Liter =		4024
Wine Tax (More Than 16% Alcohol by Content):		X \$0.20 per Liter =		4024
Distilled Spirits Tax (dollar value):		X 12% =		4026
<b>B. Total Alcohol Taxes:</b>				
<b>C. Use Tax</b> [Dollar Value (A) + Total Alcohol Taxes (B)]:		X 6% =		4054
<b>D. Total Payment Due</b> [Total Alcohol Taxes (B) + Use Tax (C)]:				

*Leave Blank - MLCC Use Only  
(Fee Codes Below)*

Make check payable to **State of Michigan**

I certify that the information contained in this form is true and accurate to the best of my knowledge and belief. I also understand that providing **false** or **fraudulent** information is a violation of the Liquor Control Code pursuant to MCL 436.2003.

\_\_\_\_\_  
Print Name of Applicant

\_\_\_\_\_  
Signature of Applicant

\_\_\_\_\_  
Date

**CERTIFICATE OF RELEASE**

This release expires ninety (90) days from: \_\_\_\_\_ Approved by: \_\_\_\_\_