

JENNIFER M. GRANHOLM  
GOVERNOR



STATE OF MICHIGAN  
**LIQUOR CONTROL COMMISSION**  
DEPARTMENT OF LABOR & ECONOMIC GROWTH  
ROBERT W. SWANSON, DIRECTOR

NIDA R.SAMONA  
CHAIRPERSON

## Bulletin 3112-17

**Date:** February 5, 2007

**To:** Brewers, Brewpubs, Micro-Brewers, Outstate Sellers of Beer, Outstate Sellers of Wine, Outstate Sellers of Mixed Spirit Drink, Wine Makers, Small Wine Makers, Manufacturers

**From:** Michigan Liquor Control Commission

**Subject:** Late Tax Payment Penalties

At its administrative meeting on January 30, 2007 the Michigan Liquor Control Commission issued the attached Order regarding penalties for late tax payments on beer, wine, mixed spirit drink, and brandy.

The January 30, 2007 Order provides penalties for not filing a tax report, for filing a tax report late, or submitting a late tax payment. These penalties include a late fee of \$25.00, interest on the unpaid balance, and issuance of a violation complaint. Section 903 of the Liquor Control Code provides for a penalty of up to \$300.00 for each violation and/or revocation or suspension of the license.

Pursuant to this Order, penalties will be assessed beginning with the tax reports that are due on April 15, 2007.

Please see that copies of this Bulletin and the January 30, 2007 Order are distributed to the appropriate people in your organizations.

If you have any questions please contact Sandra Konieczny at 517-322-6380 or by email at [koniecznys@michigan.gov](mailto:koniecznys@michigan.gov).

Attachment