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Beer, Wine, and Mixed Spirit Drink Tax Collection and Reporting

This is an important notice concerning the State of Michigan's tax collection and reporting systems for beer, wine, and mixed spirit drinks. The Liquor Control Commission must change its tax collection and reporting systems effective February 1, 2015 to comply with Public Acts 48 and 49 of 2014 (which became part of MCL 436.1301 and MCL 436.1409).

Michigan licensed wholesalers will be responsible for the collection, reporting, and payment of beer, wine, and mixed spirit drink taxes in the State of Michigan beginning on February 1, 2015. Therefore, the last day that Michigan licensed outstate sellers should include beer, wine, and mixed spirit drink taxes in their prices and on their sales invoices is January 31, 2015.

Michigan licensed outstate sellers will be responsible for the collection, reporting and payment of Michigan beer, wine, and mixed spirit drink taxes for all sales through January 31, 2015. The Michigan licensed outstate sellers must submit the January 2015 beer, wine, and mixed spirit drink tax reports and pay the taxes due by February 15, 2015.

Please contact the Financial Management Division at 517-284-6260, if you have any questions regarding this change.

January 13, 2015