**Section 100.480 Importation of Alcoholic Liquor**

a) Subject to exceptions expressly contained in the Act and this Part, no person shall import alcoholic liquor into this State for a non-personal or commercial use without first obtaining a license to import issued by the Commission, such as a manufacturer's, importing distributor's, railroad, airplane and foreign importer's license. In addition, wine may be legally purchased by an Illinois resident and imported into the State from an out-of-state winery that has first obtained an Illinois winery shipper's license from the Commission. Any person shipping or causing the shipping of alcoholic liquor into this State who does not meet the requirements of subsection (b) is an importer and must be licensed pursuant to this Act.

b) A person is permitted to import alcoholic liquor into this State for his or her personal and non-commercial use without first obtaining a license to import under the following conditions:

1) Either:

A) The total volume to be imported per year is less than one gallon; or

B) The inventory of alcoholic liquor has been reviewed and expressly approved by the Commission under the following conditions:

i) The Commission shall not authorize more than one request for importation per adult person, per year;

ii) The Commission shall not authorize more than one request for importation to a specific Illinois address or location per year; and

iii) The Commission shall not authorize importation of a total volume of wine equivalent to more than 12 750 ml bottles unless:

• Persons seeking import authorization can prove by reasonable evidence that they are or were an active member of the United States military stationed outside the United States and the alcoholic liquor to be imported has been collected and stored outside the United States; or

• Persons seeking import authorization can prove by reasonable evidence that they have resided outside the State of Illinois for over one year and that the alcoholic liquor to be imported has been collected and stored outside this State;

2) All persons bringing alcoholic liquor into the State of Illinois shall remit all State and local Retailers' Occupation Taxes or Use Taxes and all State and local gallonage taxes to the Illinois Department of Revenue according to its requirements or to the appropriate local unit of government levying a local tax; and

3) All persons bringing alcoholic liquor into Illinois shall abide by all federal importing statutes and rules promulgated by federal agencies, which include, but are not limited to, the rules promulgated by U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau of the U.S. Department of the Treasury.

(Source: Added at 39 Ill. Reg. 4433, effective March 12, 2015)