

STATE OF WISCONSIN  
DEPARTMENT OF REVENUE

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**City Brewing Company, LLC**  
925 South Third Street  
La Crosse, WI 54601,

and

**Wisconsin Brewing Company, LLC**  
1079 American Way  
Verona, WI 53593,

Petitioners,

v.

**Wisconsin Department of Revenue**  
2135 Rimrock Road  
Madison, WI 53713,

Respondent.

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**NOTICE OF HEARING & COMMENT PERIOD**

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The Wisconsin Department of Revenue announces that it will hold a hearing and comment period on the Petitioners' November 16, 2022 Petition for Declaratory Ruling regarding permissibility of co-packing and alternating proprietorship agreements.

**HEARING INFORMATION:** The hearing will take place on the date, time and location listed below:

**February 2, 2023 at 9:00 a.m.**

Events Room  
Department of Revenue  
2135 Rimrock Road  
Madison, WI

**APPEARANCES AT THE HEARING AND SUBMITTAL OF WRITTEN COMMENTS:**

This hearing is open to the public. Appearances and testimony at the hearing are limited to the parties; however, interested persons are invited to submit written comments on the subject. Written comments will be accepted and made part of the record if they are received by February 16, 2023.

Written comments can be sent to:

Ann DeGarmo, Hearing Examiner  
Office of Technical Services  
Income, Sales & Excise Tax Division  
MS 6 - 40  
P.O. Box 8933  
Madison, WI 53708 - 8933

Or emailed to: [DORISTechnicalServices@wisconsin.gov](mailto:DORISTechnicalServices@wisconsin.gov)

ISSUES TO BE CONSIDERED: In the Petition, Petitioners state that they are requesting the Department to issue a declaratory ruling: 1) that properly-permitted rectifiers may enter into co-packing agreements relating to intoxicating liquor, and nothing in Wis. Stat. § 125.52 or other Wisconsin law prohibits the rectification of intoxicating liquor under such agreements; and 2) that properly-permitted rectifiers may enter into alternating proprietorship agreements relating to intoxicating liquor, and nothing in Wis. Stat. § 125.52 or other Wisconsin law prohibits the rectification of intoxicating liquor under such agreements.

The Petition for Declaratory Ruling was made pursuant to Wis. Stat. § 227.41.

Date: 12/2/2022



Ann DeGarmo  
Hearing Examiner