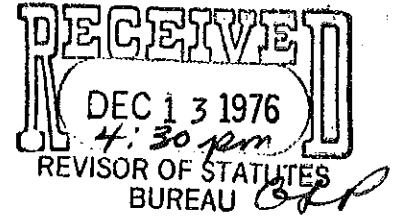


TAX 8

CERTIFICATE OF RULE ADOPTION

STATE OF WISCONSIN)
DEPARTMENT OF REVENUE)

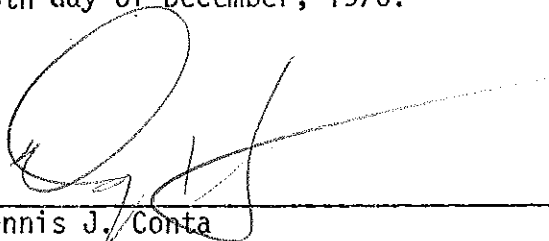


TO ALL WHOM THESE PRESENTS SHALL COME, GREETINGS:

I, Dennis J. Conta, Secretary of the Department of Revenue and custodian of the official records of said Department, do hereby certify that the annexed rule was duly approved and adopted by this Department on December 13, 1976. This rule relates to wine container sizes.

I further certify that said copy has been compared by me with the original on file in this Department and that the same is a true copy thereof and of the whole of such original.

IN TESTIMONY WHEREOF, I have hereunto set my hand at 201 East Washington Avenue in the city of Madison, this 13th day of December, 1976.



Dennis J. Conta

WINE CONTAINER SIZES

Sections Tax 8.42(1) and (4) of the Wis. Adm. Code are amended to read:

Tax 8.42(1) No manufacturer, rectifier, wholesaler, winery, retailer or any person licensed for the sale of wine shall have in his or her possession within this state, on ~~his~~ licensed premises or stored otherwise, wine for sale in any container of a net content of more than ~~a gallon~~ 5 gallons except under sub. (4).

(4) Manufacturers, rectifiers, wholesalers and wineries may have wine upon their licensed premises in containers larger than ~~a gallon~~ 5 gallons for purposes of bottling or rectification ~~in containers no larger than one gallon,~~ or for shipment out of the state.