PRINTBACK INC 93CV4844 041494 DANE CTY CIR CT

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STATE OF WISCONSIN

## CIRCUIT COURT BRANCH 7



DANE COUNTY

PRINTPACK, INC.,

Petitioner,

v.

Case No. 93-CV-4844

WISCONSIN DEPARTMENT OF REVENUE,

Respondent.

## STIPULATION AND ORDER

IT IS HEREBY STIPULATED AND AGREED by and between the parties hereto by their attorneys that the petitioner's Reeco oxidizer/incinerator at issue in this proceeding does not qualify for a waste treatment or manufacturing and equipment exemption for the year 1989.

IT IS FURTHER STIPULATED AND AGREED by and between the parties hereto by their attorneys that the petitioner's Reeco oxidizer/incinerator does qualify for the manufacturing and equipment exemption for the year 1990.

JAMES E. DOYLE, Attorney General

Dated: N

by:

GERALD'S. WILCOX, AAG

Attorneys for Respondent, Wisconsin

Department of Revenue

WEISS, BERZOWSKI, BRADY & DONAHUE

Dated: April 18, 1994

F. PATRICK MATTHEWS

Attorneys for Petitioner, Printpack,

Inc.

## ORDER

IT IS ORDERED that the Ruling and Order dated November 22, 1993, by the Wisconsin Tax Appeals Commission in proceedings before it designated Docket Numbers 91-M-446 and 91-M-466 be and is modified as follows:

- (a) The order of the Commission dismissing the petitioner's appeal in Docket No. 91-M-466 relating to the year 1989 is affirmed, and;
- (b) The order of the Commission dismissing the petitioner's appeal in Docket No. 91-M-446 relating to the year 1990 is reversed and the petitioner's Reeco oxidizer/incinerator is exempt under the manufacturing and equipment exemption for 1990.

IT IS FURTHER ORDERED that the respondent shall instruct the City Treasurer of the City of Rhinelander to refund in full, with applicable statutory interest, the tax and interest paid by the petitioner on its Reeco oxidizer/incinerator for personal property tax on omitted property for the year 1990.

Dated this 32 day of Upril , 1994.

BY THE COURT

Moria Krueger

Circuit Court Judge