

No. 26-92

In the
Supreme Court of the United States

ASAP CRUISES, INC.,

Petitioner,

v.

WISCONSIN DEPARTMENT OF REVENUE

Respondent.

On Petition for Writ of Certiorari to the
Supreme Court of Wisconsin

**BRIEF IN OPPOSITION
TO PETITION FOR WRIT OF CERTIORARI**

CERTIFICATE OF COMPLIANCE

As required by Supreme Court Rule 33.1(g) and (h), I certify that this document contains 2593 words, excluding the parts of the document that are exempted by Supreme Court Rule 33.1(d).

Executed on August 12, 2026.

s/ Brian P. Keenan

Brian P. Keenan

Assistant Attorney General

Wisconsin Department of Justice
17 West Main Street
Madison, WI 53703