

**BEFORE THE IOWA DEPARTMENT OF REVENUE
HOOVER STATE OFFICE BUILDING
DES MOINES, IOWA**

<p>IN THE MATTER OF:</p> <p>PARK STREET IMPORTS, LLC, D/B/A PARK STREET IMPORTS, OWNED BY HARALD KOHLMANN & CHRISTIAN MEHRINGER 1000 BRICKELL AVE SUITE 215 MIAMI, FLORIDA 33131</p> <p>RETAIL ALCOHOL LICENSE NOS. CD0001108 CV0001663 CB0001277</p>	<p>DOCKET NUMBER: D-2025-00084</p> <p>DELISTING APPEAL: DIRECTOR’S FINAL ORDER</p>
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STATEMENT OF CASE

Park Street Imports, LLC, d/b/a Park Street Imports, owned by Harald Kohlmann and Christian Mehringer (hereinafter collectively “the Supplier”), appeals the delisting decision made by the Iowa Department of Revenue (“Department”), Alcohol & Tax Operations Division’s Product Management Team (“Products Team”). In accordance with Iowa Code chapter 123 (2025) and Iowa Administrative Code rule 701—1001.8(2) (2025), the Director’s Designee of the Department issues the following Order.

PROCEDURE

“[F]or the protection of the welfare, health, peace, morals, and safety of the people of the state,” Iowa Code section 123.1 establishes the “Iowa Alcoholic Beverage Control Act” (“Act”), which mandates regulation of alcoholic beverage trafficking. To that end, the Act requires the Department to “act as the sole wholesaler of alcoholic liquor to class ‘E’ retail alcohol

licensees.”¹ To carry out these duties, the Director is charged with managing the distribution of alcoholic liquors and then selling and delivering the alcoholic beverages to class “E” licensees.² Iowa Code section 123.10 authorizes the Director to adopt rules necessary to carry out the Act.

Iowa Administrative Code chapter 701—1001 contains the Department’s rules concerning alcohol product management and warehousing, including how it sells alcoholic liquors. Rule 701—1001.3 outlines the product listing process whereby suppliers must request their products be “listed” for sale by the Department. Once listed, products must meet the Department’s sales guidelines under rule 701—1001.8, or they may be “delisted” (removed from the Department’s product inventory). Rule 701—1001.2(1) specifies that products with “permanent” listing classifications are subject to ongoing performance review by the Department.

Effective July 1, 2025, the Department implemented updated delisting procedures introducing a tiered ranking approach for permanent products.³ Under this system, permanent products are ranked based on sales volume over the preceding six months and assigned to one of the three tiers.⁴ Products in the first tier (top 33% by volume) must achieve \$12,000 in sales and/or 120 cases sold on a rolling 12-month period; second tier products require \$10,000 in sales and/or 100 cases sold; and third tier products require \$8,000 in sales and/or 80 cases sold.⁵ Rule 701—1001.8(4) provides that if a permanently listed product is delisted, a new product quote may be submitted no sooner than six months after the product was removed from the warehouse.

¹ Iowa Code § 123.22.

² *See id.* at § 123.9(1), (7).

³ *See* Dep’t June 9, 2025, Email at 1 (hereinafter “Exhibit 5”).

⁴ *See id.*

⁵ *See id.* Prior to July 1, 2025, all permanent products were subject to the same delisting criteria requiring \$12,000 in revenue and/or 120 cases sold over a rolling 12-month period. *See* 2024 Listing Manual at 14. The new tiered system reduces the sales thresholds for second and third tier products, allowing lower-volume products to avoid delisting with smaller sales requirements.

Rule 701—1001.8 contains the process for the Department’s delisting of products and the appeal procedure for challenging a delisting decision to the Director. Once the Department determines a product will be delisted, rule 701—1001.8 requires it to notify the supplier in writing electronically or in a manner prescribed by the Director. Under rule 701—1001.8(2), the supplier may appeal the delisting decision to the Director by filing a notice of appeal within 30 calendar days of the delisting notification. The notice of appeal must “specify the findings or conclusions to which exception is taken, the relief sought, and the grounds for relief.”⁶ The notice of appeal is considered filed when received by the Director. The Director will review the appeal and issue a decision in writing affirming, reversing, or modifying the delisting, which constitutes final agency action under Iowa Code chapter 17A.⁷

FINDINGS OF FACT

On July 8, 2025, the Department’s Products Team notified the Supplier by email that twelve of its permanently-listed and one of its temporary-listed alcoholic liquor products were scheduled to be delisted effective July 15, 2025.⁸ The delisting was conducted under the new procedure implemented July 1, 2025, which established a tiered ranking approach for permanent products based on sales volume of the preceding six months.⁹ The notification stated that the permanent products did not meet the delisting criteria because they fell below the applicable sales thresholds under the new tiered system.¹⁰ The Department provided sales data with the notification and informed the Supplier that it had until August 15, 2025, to sell remaining inventory at the Department’s warehouse and any unsold inventory would have to be removed by

⁶ See Iowa Admin. Code r. 701—1001.8(2)(c).

⁷ See *id.* at (d).

⁸ See Dep’t July 8, 2025, Email at 1-2 (hereinafter “Exhibit 1”).

⁹ See Ex. 5 at 1.

¹⁰ See Ex. 1 at 1.

the Supplier by August 29, 2025.¹¹ The notification included instructions on filing an appeal via email, mail, or hand delivery.¹²

On July 17, 2025, Scott Rutledge, Sales Director for the Central Region for Chinola brand, acting as the Supplier's representative, emailed an appeal to the Department challenging the delisting of the Chinola Mango Liqueur Master product.¹³ Mr. Rutledge's appeal stated that the product tends to be seasonal with slow sales from November through spring.¹⁴ He also stated that the product was not available for the full duration that it was eligible to be featured on the shop portal, managed by the State of Iowa.¹⁵

Jared Longfield, Bureau Chief of the Department's Alcohol & Tax Operations who oversees product management and the Products Team, reviewed the appeal upon its receipt.¹⁶ On July 21, 2025, following his review, Bureau Chief Longfield emailed the Supplier the Department's decision that the Chinola Mango Liqueur Master should remain delisted as previously determined.¹⁷ Bureau Chief Longfield reviewed the product's relevant sales metrics, and he confirmed the product's sales did not meet the minimum sales criteria, even under the more generous requirements of the lowest tier of the new system.¹⁸ He noted the Chinola Mango Liqueur Master had been "submitted into the vendor portal with an effective date of July 1, 2024."¹⁹ He determined that the Products Team evaluated the product appropriately according to the Department's guidelines and followed the established criteria, and he concluded the product should remain delisted.²⁰

¹¹ *See id.*

¹² *See* Ex. 1 at 2.

¹³ *See* Rutledge July 18, 2025, Email at 1-2 (hereinafter "Exhibit 2").

¹⁴ *See id.* at 1.

¹⁵ *See id.*

¹⁶ *See* Dep't July 21, 2025, Email at 1 (hereinafter "Exhibit 3").

¹⁷ *See id.*

¹⁸ *See id.*

¹⁹ *See id.*

²⁰ *See id.*

On July 28, 2025, Julissa Espinosa, Park Street Companies West Division Specialist for Control States Compliance, emailed the Department seeking reconsideration of the delisting decision regarding the Chinola Mango Liqueur Master product, asserting grounds similar to those previously cited by Mr. Rutledge.²¹ Ms. Espinosa's email stated:

Although the product was technically listed effective July 1, the initial registration included a [sic] inaccurate pricing that was later corrected. The final and accurate pricing—lower than the original—did not take effect until November 1, and no product was shipped prior to that date. As a result, actual sales activity only began in November, providing a much shorter evaluation window than is typical.²²

The Director now considers the Supplier's formal appeal submitted by Ms. Espinosa.

CONCLUSIONS OF LAW

As set out above, the Department has established delisting procedures and criteria pursuant to Iowa Code sections 123.9(7) and 123.10, and rule 701—1001.8. After reviewing the Supplier's appeal arguments on pricing corrections and shortened evaluation periods, the Director concludes these circumstances do not demonstrate that the Department's application of the delisting criteria was arbitrary, capricious, or contrary to law. The delisting decision was based on objective sales data and applied consistently criteria to all similarly situated products. The Department properly exercised its discretion in applying the established sales thresholds. For this reason, the Director affirms the product delisting. Pursuant to rule 701—1001.8(4), the Supplier may submit a new product quote for the delisted product after six months.

ORDER

IT IS THEREFORE ORDERED that the Chinola Mango Liqueur Master product of Park Street Imports, LLC, d/b/a Park Street Imports, scheduled to be delisted by the Department will be delisted in accordance with the schedule provided by the Iowa Department of Revenue,

²¹ See Espinosa July 28, 2025, Email at 2-3 (hereinafter "Exhibit 4").

²² *Id.*

Alcohol & Tax Operations Division at this time. The Supplier is hereby notified that pursuant to Iowa Code section 17A.19, this Order constitutes final agency action for the purpose of Iowa Code chapters 17A and 123. This Order becomes final, unless the Supplier files a Petition for Judicial Review with the Iowa District Court within 30 days from the date of this Order.

Moreover, the Supplier is notified that pursuant to Iowa Code section 17A.19(5), the filing of a petition for judicial review does not automatically stay execution or enforcement of the Department's delist action. The Department may grant a stay on appropriate terms or other temporary remedies during the pendency of judicial review. If the Department refuses to grant the stay or other temporary remedies, the court may grant the relief.

Issued at Ankeny, Iowa, this 14th day of August, 2025.

IOWA DEPARTMENT OF REVENUE

A handwritten signature in black ink, appearing to read 'S. Hoerr', with a long horizontal line extending to the right.

SAM HOERR
Division Administrator, Alcoholic & Tax
Operations Division and Director's Designee



Kim Reynolds, Governor
Chris Cournoyer, Lt. Governor

Mary Mosiman, Director

July 8, 2025

Raymart Bonifacio
Park Street Imports
Via Email

Re: Delisted Products

Dear Mr. Bonifacio,

The Iowa Department of Revenue, Alcohol & Tax Operations Division (Department) recently reviewed all listed products to determine the best product mix for the Department and its customers. The Department considers any permanent or temporary product code that does not meet the delist criteria as a candidate to be discontinued. Special order on hand products that no longer meet the criteria, and all overshipped special order products will also be included in the delist.

The following items from your portfolio are scheduled to be delisted effective July 15, 2025:

Code	Brand	Size	Pack	Inventory		Listing Type
				Cases	Bottles	
17899	E G Booz Kentucky Straight Bourbon Whiskey	0.750	6	12	5	Permanent
25817	E G Booz Kentucky Straight Rye Whiskey	0.750	6	42	0	Permanent
59282	Brody's Craft Cocktails Black Orchid Vodka	0.375	12	10	10	Permanent
59288	Brody's Craft Cocktails Minted Mule Vodka	0.375	12	18	8	Permanent
64185	Doladira	0.700	6	16	2	Permanent
64217	Superbird Fuego Spicy Blanco Tequila	0.750	6	47	2	Permanent
65659	Chinola Mango Liqueur Master	0.750	6	0	0	Permanent
66568	Salt Tequila Berry	0.750	6	6	2	Permanent
66570	Salt Tequila Citrus	0.750	6	6	4	Permanent
66572	Salt Tequila Salted Chocolate	0.750	6	4	2	Permanent
85111	Superbird Tequila Reposado	0.750	6	5	1	Permanent
85113	Superbird Tequila Blanco	0.750	6	1	2	Permanent
102470	Shankys Whip Black Irish Whiskey Liqueur Original Bowtie VAP	0.750	6	70	4	Temporary

Return to Supplier: Remaining inventory on August 15, 2025, will be blocked and will no longer be sold. **All remaining inventory of delisted products must be picked up from the warehouse by August 29, 2025.** Beverage Merchandising Inc. (BMI) Trakurpromotion deals and/or efforts to sell down inventory should be put into place as soon as possible. Extensions to the timeline to sell through inventory will not be granted.

How to File an Appeal:

If you wish to challenge this decision, you may request further review by the Director by responding within 30 days of the date of this letter. Requests must identify those areas of disagreement and include any necessary documentation to support your position. Appeals must be filed in writing and must specify:

- The findings or conclusions to which exception is taken
- The relief sought
- The grounds for relief


The Director or Director's Designee will review the appeal and determine whether to affirm, reverse, or modify the determination.

Appeals may be filed:

- By email to: idrhearings@iowa.gov
- By mail to:
 - Iowa Department of Revenue
Legal Services and Appeals Division
P.O. Box 14457
Des Moines, Iowa 50306-3457
- By hand delivery during regular business hours to either below-listed locations:

Iowa Department of Revenue	Iowa Department of Revenue
Regional Office of Alcohol Operations	Hoover State Office Building
Front Desk	Customer Service Desk, First Floor
1918 Southeast Hulsizer Road	1305 East Walnut Street
Ankeny, Iowa 50021	Des Moines, Iowa 50319

Sincerely,



Nicole Scebold
Product Management
Iowa Department of Revenue
nicole.scebold@iowa.gov

CC: Jacob Broadus, JBW
Jared Longfield, Bureau Chief of Alcohol Operations, IDR
Monica Lundstrom, Product Management, IDR



Scebold, Nicole <nicole.scebold@iowa.gov>

Fwd: Chinola Mango Appeal

Hearings, IDR <idrhearings@iowa.gov>

Mon, Jul 21, 2025 at 7:34 AM

To: Nicole Scebold <nicole.scebold@iowa.gov>, Sam Hoerr <sam.hoerr@iowa.gov>

FYI.

Appeals Section

Legal Services & Appeals Division

Iowa Department of Revenue

[1305 E. Walnut Street, Des Moines IA 50319](#)

515-242-5269

idrhearings@iowa.govtax.iowa.gov

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----- Forwarded message -----

From: **Scott Rutledge** <scott@chinola.com>

Date: Fri, Jul 18, 2025 at 11:16 AM

Subject: Re: Chinola Mango Appeal

To: <idrhearings@iowa.gov>, Control States <controlstates@parkstreet.com>

Cc: Filipe Carvalho <filipe@chinola.com>, Andrew Merinoff <andrew@chinola.com>, Chad Robert Rohe <crohe@johnsonbrothers.com>

Hello, this is also to advise that I continue to support the business via BMI rebates. I just submitted August to Parkstreet in the hopes that we are able to save the Mango listing.

I will continue to execute BMI through the balance of the year on all sku's.

Best,

On Thu, Jul 17, 2025 at 10:00 AM Scott Rutledge <scott@chinola.com> wrote:

Hello, I would like to appeal the recent delisting of Chinola Mango based on the following items:

- Mango went live in IA on 11/1. As it was explained to me, we have one year to achieve a hurdle rate of 75 physical cases sold. With that said, I believe we still have 4+ months to prove out the volume.
- Chinola as a brand tends to be somewhat seasonal. With that said, volume was quite slow from November to the spring. From November through June, we have steadily increased volume, selling 30 physical cases with another 8 sold month to date in July. Based upon this velocity, I am confident we will hit the cases needed to maintain distribution across the 12 month period.
- We have secured national account authorizations including Caesars international and Hy Vee.

Based on the above bullets, I am hoping you will consider maintaining Mango as a fully authorized sku to then be re-evaluated by 10/31 if need be.

I appreciate your consideration and look forward to hearing from you soon.

--



Scott Rutledge

Sales Director - Central Region

(630) 606-7735
scott@chinola.com

Fresh Fruit Liqueurs
ESTATE-GROWN & HANDCRATED

FOLLOW THE JOURNEY
-@CHINOLA-



--



Scott Rutledge

Sales Director - Central Region

(630) 606-7735
scott@chinola.com

Fresh Fruit Liqueurs
ESTATE-GROWN & HANDCRATED

FOLLOW THE JOURNEY
-@CHINOLA-





Kim Reynolds, Governor
Chris Cournoyer, Lt. Governor

Mary Mosiman, Director

July 21, 2025

Park Street Imports, LLC, d/b/a Park Street Imports (hereinafter collectively "Supplier")
1000 Brickell Avenue, Suite 215
Miami, Florida 33131

Re: Product Delisting Appeal Informal Review

Dear Supplier,

This letter is in response to your recent email regarding the delisting of your product 65659 Chinola Mango Liqueur Master by the Iowa Department of Revenue ("Department"), Alcohol & Tax Operations Divisions Product Management Team ("Products Team").

Original appeal attached.

The Products Team applied all applicable standards and conditions established by the Department as outlined in Iowa Administrative Code rule 185—8.7 and the Listing Manual. Review of relevant sales metrics establishes that the product's sales did not meet the minimum sales criteria and are flagged to be delisted.

During the time period covered, total sales were 31.3 cases totaling \$4,228.12. This product was submitted into the vendor portal with an effective date of July 1, 2024.

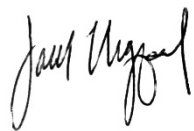
After an informal review, the Bureau Chief of Alcohol Operations finds that your product will **not** remain listed. As per the Department's resubmission policy, the supplier may consider resubmitting a product quote for the delisted product after six months.

If you disagree with the Bureau Chief of Alcohol Operation's position in this matter, you may request further review by the Director by responding within thirty (30) days of the date of this letter. Please respond in writing to the Department of Revenue Legal Services & Appeals Division by email at ldrhearings@iowa.gov, or by mail at P.O. Box 14457, Des Moines IA 50319. Requests should identify those areas of disagreement and any necessary documentation to support your position.

The Director will review the appeal and determine whether to affirm, reverse, or modify the Bureau Chief of Alcohol Operations delisting decision. The appealing supplier will be notified of the decision in writing. Please note: the Director's decision on the appeal constitutes final agency action for the purposes of Iowa Code chapter 17A.

Park Street Imports, LLC, d/b/a Park Street Imports
Re: Product Delisting Appeal Informal Review
July 21, 2025
Page 2 OF 2

Sincerely,

A handwritten signature in black ink, appearing to read "Jared Longfield". The signature is fluid and cursive, with the first name "Jared" being more prominent than the last name "Longfield".

Jared Longfield
Bureau Chief of Alcohol Operations
Alcohol & Tax Operations Division
Iowa Department of Revenue
1918 SE Hulsizer Road, Ankeny, IA 50021
Jared.Longfield@iowa.gov
revenue.iowa.gov



Fwd: IA I Delisting Appeal I Chinola

Scebold, Nicole <nicole.scebold@iowa.gov>
To: Scherael Thurston <scherael.thurston@iowa.gov>

Tue, Aug 5, 2025 at 11:12 AM

Appeal from supplier.

Nicole Scebold**Product Management Lead**

Alcohol & Tax Operations Division

Iowa Department of Revenue

[1918 SE Hulsizer Road, Ankeny IA 50021](#)

515-218-0915

nicole.scebold@iowa.gov

revenue.iowa.gov

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----- Forwarded message -----

From: **Scebold, Nicole** <nicole.scebold@iowa.gov>

Date: Tue, Jul 29, 2025 at 8:07 AM

Subject: Re: IA I Delisting Appeal I Chinola

To: Hearings, IDR <idrhearings@iowa.gov>

Cc: Jared Longfield <jared.longfield@iowa.gov>

Yes, that is correct.

Thank you!

Nicole Scebold**Product Management Lead**

Alcohol & Tax Operations Division

Iowa Department of Revenue

[1918 SE Hulsizer Road, Ankeny IA 50021](#)

515-218-0915

nicole.scebold@iowa.gov

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On Tue, Jul 29, 2025 at 7:47 AM Hearings, IDR <idrhearings@iowa.gov> wrote:

FYI. I believe this is an appeal to the letter you sent on 07/21/2025. Please let me know if it is not. Thank you.

Appeals Section

Legal Services & Appeals Division

Iowa Department of Revenue

[1305 E. Walnut Street, Des Moines IA 50319](#)

[515-242-5269](tel:515-242-5269)

idrhearings@iowa.gov

tax.iowa.gov

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----- Forwarded message -----

From: **Control States** <controlstates@parkstreet.com>

Date: Mon, Jul 28, 2025 at 3:36 PM

Subject: IA I Delisting Appeal I Chinola

To: idrhearings@iowa.gov <idrhearings@iowa.gov>

Cc: crohe@johnsonbrothers.com <crohe@johnsonbrothers.com>

Hello,

I hope this message finds you well.

We respectfully submit this appeal for further consideration regarding the delisting of Chinola Mango Liqueur (Code 65659) from the Iowa ABD listing.

Although the product was technically listed effective July 1, the initial registration included an inaccurate pricing that was later corrected. The final and accurate pricing—lower than the original—did not take effect until November 1, and no product was shipped prior to that date. As a result, actual sales activity only began in November, providing a much shorter evaluation window than is typical.

Given this context, we kindly request that Iowa ABD consider granting an extension through October or November to allow for a more accurate assessment of the product's performance.

Additionally, Chinola is a brand with some seasonality, and the winter months typically reflect slower movement. Since the corrected pricing took effect, the brand has secured authorizations with major retailers such as Hy-Vee and Caesars International, which are expected to significantly enhance in-state visibility and support future volume.

We are confident that, with continued distribution support, Chinola Mango Liqueur will meet—and likely exceed—the 12-month minimum volume threshold required for continued authorization.

Thank you very much for your time and thoughtful consideration.

Kind Regards,



Julissa Espinosa
West Division Specialist, Control States Compliance
Park Street Companies

✉ controlstates@parkstreet.com

☎ +1 (305) 967 7440

🌐 www.parkstreet.com

📍 1000 Brickell Ave #215, Miami, FL 33131, United States

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As a result of the current global shipping environment, bookings and transit times are not guaranteed by service providers. Park Street strongly recommends planning for delays and potential additional fees. Due to an unprecedented increase in import volumes, shipments into Western Carriers may be subject to delays in receiving and inbound. Park Street nor any third-party providers will be responsible for any fees associated with these delays. Please consider this possibility when planning your supply chain.

Subject: Fwd: Delisting of Products in the State of Iowa
From: "Scebold, Nicole" <nicole.scebold@iowa.gov>
To: Kerry Carskadon <kerry.carskadon@iowa.gov>
Date Sent: Friday, August 8, 2025 3:53:44 PM GMT-05:00
Date Received: Friday, August 8, 2025 3:54:21 PM GMT-05:00

Nicole Scebold

Product Management Lead

Alcohol & Tax Operations Division
Iowa Department of Revenue
1918 SE Hulsizer Road, Ankeny IA 50021
515-218-0915
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revenue.iowa.gov

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----- Forwarded message -----

From: **IDR** <IDR@public.govdelivery.com>
Date: Mon, Jun 9, 2025 at 10:23 AM
Subject: Delisting of Products in the State of Iowa
To: <nicole.scebold@iowa.gov>

[View it as a Web page](#)



revenue.iowa.gov



Delisting of Products in the State of Iowa

Dear Suppliers and Brokers:

Effective July 1, 2025, the Iowa Department of Revenue, Alcohol Operations will be updating the timeline and procedure for the delist process.

The main updates to note are as follows:

- **Effective Dates:** January 15 and July 15
(Delist letters will be sent one week prior to the effective date).
- **Threshold:** Each permanent product sku will fall under the first, second, or third threshold based on the product rank.
- **Rank:** Product rank is determined based on the volume of liquor sold over the past six months. Product rank at the time the delist letters are sent is locked and will be the rank used for that delist period.
- **Criteria:** Permanent products will be delisted based on a ranked tiered approach. Permanent products that have been listed for at least 12 months that fall below the new threshold for that sku's tier will be included in the delist.
 - First 33%: \$12,000 in sales and/or 120 cases sold on a rolling 12-month period
 - Second 33%: \$10,000 in sales and/or 100 cases sold on a rolling 12-month period
 - Third 33%: \$8,000 in sales and/or 80 cases sold on a rolling 12-month period
- All other listing types besides permanent will continue to follow the delist criteria already in place.

More information on the new timeline and procedure will be discussed at the Brokers and Suppliers meeting being held on July 1, 2025. Updates will be made to the Listing Manual and will be communicated in a future email.

Any questions on the changes to the delist procedure should be directed to myself at jared.longfield@iowa.gov.

Sincerely,

Jared Longfield, Bureau Chief
Alcohol & Tax Operations Division
Iowa Department of Revenue

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