



WISCONSIN
RESTAURANT
ASSOCIATION

TOP 4 WINS MEAN
BIG SAVINGS AND
OPPORTUNITIES FOR YOU!

WRA Legislative Priorities Accomplished in 2023

- ✔ Personal Property Tax Repealed
- ✔ Discount Increased on Sales Tax Retailer's Allowance
- ✔ Third Party Delivery Consent Law Passed
- ✔ Wisconsin Alcohol Laws Reformed

✔ Personal Property Tax is Officially Repealed

- You will no longer pay your local municipality personal property taxes on equipment, fixtures and furnishings. Goodbye to this archaic law!
- Savings will vary but we've heard the range can be from \$450 - \$21,000 PER LOCATION each & every year!

What This Means to You

- Effective in the 2024 tax year, your business will **no longer pay personal property taxes on equipment, fixtures and furnishings**
- You still have to pay 2023's taxes in 2024. But you'll start enjoying the **financial savings in 2025!**



✔ Discount Increased on Sales Tax Retailer's Allowance

- Retailers collect sales tax from the public on behalf of state and local governments and are given a "retailers allowance" as compensation for the costs they incur in collecting the tax.
- With credit card swipe fees increasing, **WRA successfully advocated for a higher discount on the retailer's allowance.**

What This Means to You

- As of October 1, 2023 retailers may deduct for administrative expenses a discount of 0.75%, up to \$8,000 (previously \$1,000) of the sales and use tax payable for that reporting period.

Your **INDUSTRY**. Your **COMMUNITY**. Your **ASSOCIATION**.
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Third Party Delivery Consent Law Passed

- A third-party food delivery service can no longer list a restaurant's name, address or logo without consent.
- Food delivery service drivers are required to have knowledge of basic food safety principles.
- Third-party delivery services are **required to share data with the restaurant** about the content of orders and the times that orders are placed.
- Third party delivery companies will incur progressive fines if they do not abide by the law.

What This Means to You

- Effective July 1, 2024, **third party delivery companies will not be able to deliver food for your restaurant without your consent.**
- If a third party delivery company does not abide by the new law, **they will incur progressive fines.**
- **You can register a complaint** with the Department of Agriculture, Trade and Consumer Protection **without incurring legal fees.**



Wisconsin Alcohol Laws Reformed

- Act 73 (the Omnibus Alcohol Bill) brings many needed updates to Wisconsin's alcohol statutes including legalizing common industry practices.
- The new law creates a dedicated Division of Alcohol Beverages (DAB) at the Department of Revenue which will oversee enforcement and provide resources for both municipalities and industry.

What This Means to You

- Effective May 1, 2024, the **practice of restaurants and bars batching cocktails is finally legal.**
 - You can batch cocktails in containers up to 5 gallons
 - Containers must be labeled with ingredients or recipe name
 - Containers can only be stored for less than 48 hours
- A new statewide Operators (Bartender) Permit will be created January 1, 2025.
- **Bar time during the Republican National Convention will be extended for 14 southeast Wisconsin counties** effective December 8, 2023.
- Effective May 1, 2024, you **can recork unfinished bottles of wine for customers to take home whether the bottle has a cork or screw cap.**
- Effective May 1, 2024, there **will no longer be a felony penalty for restaurants who purchase beer from a Class A retailer.** The new law lowers the penalty from a felony to a civil forfeiture not to exceed \$100 for a restaurant to purchase 15 cases of beer a month from a Class A retailer without going through a wholesaler.