

Wisconsin GROCER

OFFICIAL MAGAZINE OF THE WISCONSIN GROCERS ASSOCIATION

NAVIGATING FOOD ASSISTANCE IN WISCONSIN

A Closer Look at SNAP/Foodshare, WIC,
and Recent State and Federal Actions



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Nutrition
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Program



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IN WISCONSIN

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June 17, 2024
Northern Grocery Industry Golf Outing
Stevens Point Country Club



July 24, 2024
Southern Classic
Grocery Industry Golf Outing
Evergreen Golf Course
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October 15-16, 2024
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The President's Perspective

Brandon Scholz

President and CEO, Wisconsin Grocers Association

I've Had The Best Job In The World For The Last 27 Years!!

Serving grocers, warehouse members and the WGA's allied members has been an amazing honor and a privilege!

Leading the Wisconsin Grocers Association comes from the strength of those in the Wisconsin grocery industry who have provided me with the impetus, motivation, and support. It comes from understanding what grocers mean to their associates, customers and communities and how vested they are in those pillars of their business.

As you read this, I will have retired as the President & CEO of the WGA, almost 27 years to the day when I joined the association in 1997.

It has been a career of meeting and working with some of the finest people in the grocery industry in Wisconsin and across the country. And, as you can imagine, it is hard to figure out where to start reflecting on all of those who I have had the privilege of knowing and working with over the years.

During this tenure, I've worked with over 125 grocers, suppliers and warehouse members who served on the WGA Board of Directors and the hundreds of members who were engaged with the WGA in many ways during this time.

Grocers don't survive without customers and the WGA doesn't survive without its customers, you, our members. The WGA is only as good as the

support it gets from its members, whether it's in government affairs, member events or in any of the multiple programs, seminars, webinars, and communications produced by the WGA.

I'm grateful beyond words and hope in some small way, I've made a difference for those who made a difference for me!

By my count we've held over 50 golf outings, 26 trade shows, 100+ board meetings and awarded hundreds of 'Friend of the Grocers mini-grocery carts' to legislators, and dozens of grocery industry awards for Community Service, Excellence in Operations, Vendor of the Year and Grocer of the Year. We never want to miss an opportunity to show the WGA's appreciation!

Thanks to all of you, the grocery biz in Wisconsin runs through my veins. I look forward to offering assistance through the transition and look forward to seeing friends and colleagues in the months to come.

As they say, when one door closes, another opens. And for the WGA, that opens to new leadership.

The WGA is fortunate to have a new President & CEO who will take the WGA into the next era. Mike Semmann, the WGA's new leader is the right person to guide and direct the WGA. Experienced in the ways of the association world; respected and well-known among legislators and government officials; and a super-fast study who already understands the grocery industry and the challenges WGA members face every day! Mike Semmann is the perfect choice to lead the WGA!



To my friends and colleagues in and around the grocery industry in Wisconsin and across the country; to all of those who I have had the privilege of working with and working for; thank you for fulfilling my career with an amazing run of opportunities and memories.

I'm grateful beyond words and hope in some small way, I've made a difference for those who made a difference for me!



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Government Affairs Report

Michael Semmann,
Vice President of Government Affairs
April 2024

Wisconsin's Legislative Landscape: 2023-2024 Session Highlights

The One Where Wisconsin Eliminated the Personal Property Tax.

The 2023-2024 Wisconsin legislative session promised a dynamic interplay of policy debates, partisan maneuvering, and impactful decisions. And it delivered. The official session ended on March 12, with the final state Senate Floor period. Thank you to all the members who attended a WGA Grocers in the Capitol Day, hosted a legislative store tour, gave to the WGA Political Support Program, or sent a note to your elected officials.

Wisconsin's grocery industry lobbied on multiple high-profile pieces of legislation that dominated the Capitol chambers during this session. Taxation, alcohol regulation, labor, and public safety are just a few of these policy items debated under the iconic Madison dome. Overall, WGA lobbied on nearly 70 pieces of legislation this session.

Listed below is the 2023-2024 WGA's Legislative Agenda with a sampling of key bills.

TAXES, FEE INCREASES:

The WGA SUPPORTS tax equity that ensures fairness between entities and/or products, like the repeal of personal property tax. The WGA reserves the right to individually evaluate modifications to existing taxes. Historically, the WGA OPPOSES new financial increases whether a tax increase or a program fee increase.



REPEAL OF THE PERSONAL PROPERTY TAX:

Included in the Wisconsin State Budget for the 2023-2025 biennium was a full repeal of the personal property tax. The budget was enacted as 2023 Act 19.

PARTIAL & FULL VETOES: Governor Evers signed Senate Bill 70 into law on July 5, 2023, following

a process that involved partial vetoes, included approximately \$3 Billion in tax cuts. The Governor nixed the GOP's plans to reduce the top income tax rate (from 7.65% to 6.5%) and the second-highest bracket (from 5.3% to 4.4%). Evers stated that the strategic vetoes aimed to strike a balance between fiscal responsibility and equitable distribution of tax relief.

ALCOHOL:

The WGA SUPPORTS efforts to allow grocers to deliver alcohol to their customers and provide alcohol with online/pick-up orders. WGA SUPPORTS changing select credit terms for beer. The WGA SUPPORTS the 3-tier liquor distribution system and laws that allow retailers to meet their customers' needs in the changing marketplace.



COMPREHENSIVE ALCOHOL REGULATION REFORMS:

The new law (Act 73) creates a state-wide alcohol beverage seller and server license - Bartenders currently have to get an operators' license for every municipality in which they work. This will create one statewide license. For example, in a community like Wisconsin Dells, an operator may be licensed in Wisconsin Dells, Lake Delton, Lyndon Station and more. The new law also creates the Division of Alcohol Beverages attached to the Department of Revenue, and provides for the regulation of alcohol beverages and enforcement of alcohol beverage laws. It clarifies the interest restrictions relating to, and authorized activities of, brewers, brewpubs, wineries, manufacturers, rectifiers, wholesalers, and retailers; shipping alcohol beverages by means of fulfillment houses and common carriers; and the consumption of alcohol beverages in a public place. In addition, the new law creates a no-sale

event venue permit, and an operator's permit that defines how liquor licenses are transferred from one municipality to another.

ALCOHOL DELIVERY: Legislation was introduced that allowed alcohol delivery, but no action was taken this session.

RETAIL THEFT/PUBLIC SAFETY:

The WGA SUPPORTS initiatives that strengthen laws to prevent retail theft that have negative dramatic effects on grocers and convenience stores.

WGA SUPPORTS law enforcement and encourages legislation that will provide the responsible dissemination of information to prevent criminal activity.



AGGREGATION OF CRIMES AND ENFORCEMENT GRANTS: Senate Bill 701/Assembly Bill 928: No action was taken, but WGA made great strides on a bill that would accomplish two items.

- 1) Aggregate crimes, if a defendant commits more than one violation of theft of property or more than one violation of retail theft in a six-month period, the value of the property taken at each violation may be aggregated as one crime to determine the classification of the crime. The bill specifies that if the value is aggregated for crimes that occur in different jurisdictions, the crime may be tried in any jurisdiction in which the theft was committed.
- 2) Create a retail theft block grant program. The Retail Theft Prevention Block Grant Program would be a competitive grant program designed to support local law enforcement agencies in an investigation, responding to and prosecuting organized retail theft, motor vehicle or motor vehicle accessory theft, or cargo theft. The Department of Justice, with financial oversight from the Joint Finance Committee, would administer this grant program and provide funding for District Attorneys, county sheriff's departments and police departments

to create a task force designed to target retail theft that has a detrimental impact on a neighborhood/municipality/local region.

CREDIT CARD FEES ON SALES TAX:

Credit Card/Bank fees continue to rise and have become one of the biggest variable expenses for retailers. The WGA SUPPORTS efforts that would prohibit credit card fees on taxes or other ways of making the retailer whole such as increasing the retailers discount for sales tax collection.



INCREASE IN THE SALES TAX DISCOUNT:

Included in the Wisconsin State Budget for the 2023-2025 (Act 19) biennium was a provision increasing the sales tax discount. WGA led a coalition on a provision that increased the sales tax retailer's discount rate from 0.5% to 0.75%, and increased the maximum discount a retailer may claim per reporting period from \$1,000 to \$8,000.

UNFAIR SALES ACT:

The WGA SUPPORTS the Unfair Sales Act which includes a minimum mark-up on gasoline, alcohol and tobacco products and prohibits below cost sales of other products sold at retail.

ELIMINATING THE UNFAIR SALES ACT: DEFEATED.

Senate bill 988 and Assembly Bill 888 sought to eliminate the unfair sales act and the prohibition on sales below cost.

FOODSHARE/GOVERNMENT BENEFITS:

The WGA SUPPORTS efforts aimed at decreasing fraud, reducing dependency, and limiting government spending on programs that provide food to low-income Americans. The WGA OPPOSES benefit reforms which place additional and burdensome regulations on the retail food industry.

DOUBLE UP BUCKS PILOT PROGRAM: Assembly Bill 1013/Senate Bill 948 just recently passed the legislature, but Governor Evers has yet to take action on the bill at the time of printing. The new program requires the Department of Health Services (DHS), through a competitive selection

process, to contract with one or more nonprofit organizations to administer a healthy food incentive program statewide using redirected general purpose revenue funding that had been appropriated to a healthy eating incentive pilot program. The bill requires that DHS seek any available federal matching moneys from the Gus Schumacher Nutrition Incentive Program to fund the healthy food incentive program under this subsection.

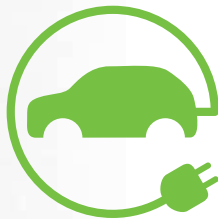
WORKERS COMPENSATION:

WGA SUPPORTS reforming Wisconsin's Worker Compensation program to lower costs for employers, increasing administrative efficiencies, and allowing employers more control.

A few bills have been introduced and pushed through the legislature, so look for a more in-depth analysis in the future.

ELECTRIC VEHICLES:

The WGA SUPPORTS initiatives aimed at ensuring the private sector has the ability to participate in the electric vehicle charging station marketplace.



EXEMPTION FROM REGULATION - EVs: Senate Bill 791/Assembly Bill 846 & Senate Bill 792/Assembly Bill 847 which have been passed but not signed into law (at time of printing) create an exemption from public utility regulation for electric vehicle (EV) charging stations; regulates the operation of EV charging stations by governmental units; and creates an excise tax and an exemption from the sales tax on EV charging. SB 792 provided funding for an electric vehicle infrastructure program and making an appropriation.

WORKFORCE:

The WGA SUPPORTS initiatives that will place Wisconsin at an advantage to attract, retain, and train a workforce who is confident and engaged in a dynamic economy. This includes quality of life issues (ex: childcare).

Look for a more in-depth analysis in the future.



2024 *Grocers in the Capitol Day a Success!*

With nearly 50 registrants, the turnout was the highest in over a decade. WGA had many wonderful sponsors and heard from key leaders in the state Senate and Assembly. Your voice and your presence are important, and we are grateful for your willingness to share them with the legislative leaders.

Leadership Speakers:

Assembly Speaker, **Robin Vos**

Co-Chair of Joint Finance ,

Senator Howard Marklein,

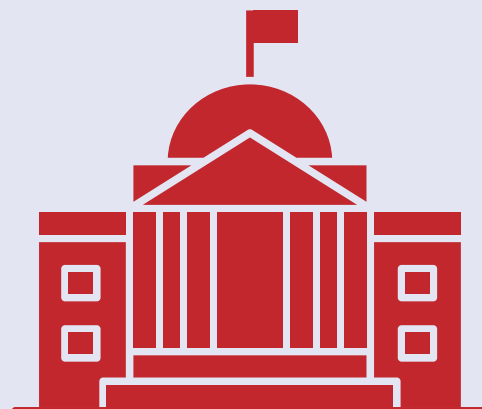
Co-Chair of Joint Finance,

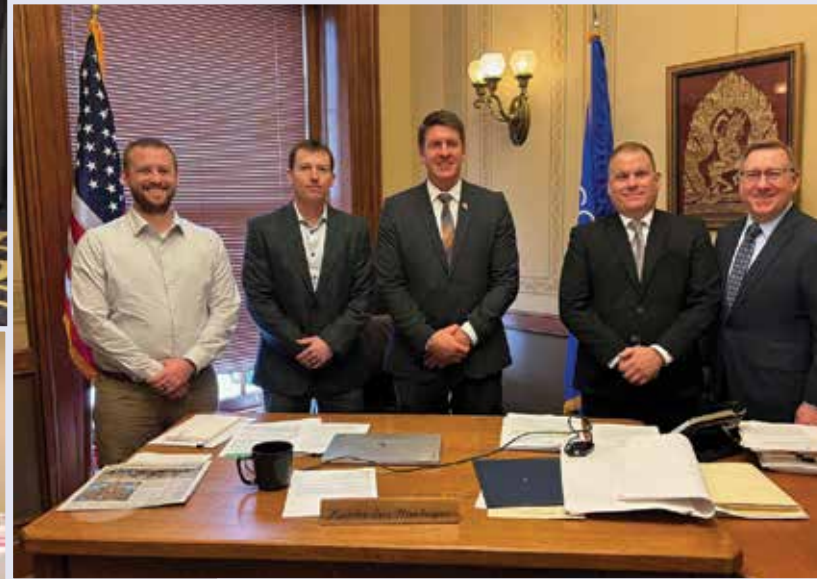
Representative Mark Born

Senate Minority Leader, **Dianne Hesselbein**

Senate Majority Leader, **Devin LeMahieu**

Legislators discussed taxes, retail theft, redistricting, and responses to **Governor Evers'** State of the State Address. Members were able to lobby the offices of **Sen. Hutton** (R-Brookfield) and **Rep. Penterman** (R-Columbus) on Assembly Bill 928/Senate Bill 701 related to the aggregation of retail theft crimes and a grant program to create an Organized Crime Task Force to investigate and prosecute criminals.





2024



GROCERS in the CAPITOL DAY

Thanks to our sponsors for helping make WGA's Grocers in the Capitol Days possible in this new and innovative format.

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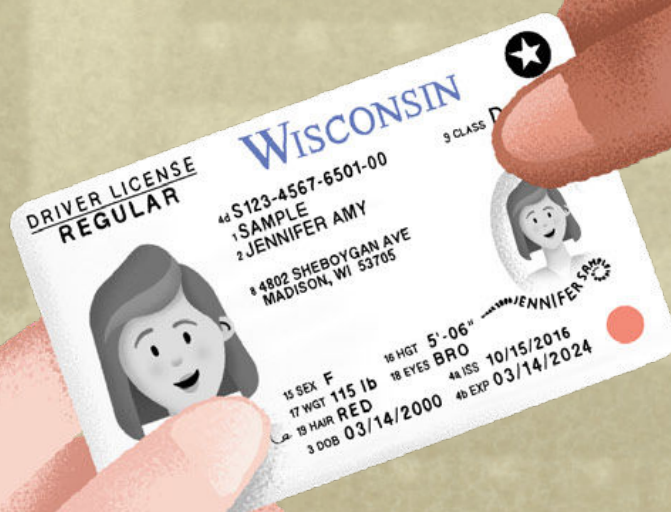
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NAVIGATING FOOD ASSISTANCE IN WISCONSIN:

A Closer Look at SNAP/Foodshare, WIC, and Recent State and Federal Actions

Wisconsin, like every state in the nation, relies on essential food assistance programs to support vulnerable populations. This article takes a closer look at recent developments in the Supplemental Nutrition Assistance Program (SNAP)[a.k.a. Foodshare] and the Special Supplemental Nutrition Program for Women, Infants, and Children (WIC), highlighting actions and initiatives aimed at ensuring the efficacy and integrity of these vital services.

SNAP and WIC in Wisconsin:

In Wisconsin, the Supplemental Nutrition Assistance Program is commonly referred to as FoodShare Wisconsin and is regulated by the Wisconsin Department of Health Services - FoodShare Wisconsin. SNAP and WIC play crucial roles in addressing food insecurity and promoting nutritional well-being among residents. The state's administration of these programs is guided by federal regulations, but local initiatives and partnerships also shape their implementation and impact.

www.dhs.wisconsin.gov/foodshare/index.htm

Summer EBT Program: Ensuring Nutritional Support for Children:

The state is gearing up for the permanent implementation of the Summer Electronic Benefits Transfer (EBT) Program, slated to begin in the summer of 2024. This initiative aims to provide food assistance to eligible children during the summer months, bridging the gap for those who rely on free and reduced-price meals during the school year. With a reach of thousands of children in Wisconsin, the Summer EBT Program underscores the state's commitment to addressing childhood hunger and promoting food security. As summer approaches, the implementation of the Summer EBT Program promises vital support for children across the nation.

Program Details:

The Summer EBT Program offers benefits totaling \$120 per eligible child, equivalent to approximately \$40 per summer month. Building upon the success of the pandemic-era P-EBT program, this initiative ensures continued assistance to families in need.

Goals of the Program:

The primary objective of the Summer EBT Program is to provide essential food assistance to children during





the summer break, particularly those who rely on free and reduced-price meals during the school year. Nationally, the program has the potential to benefit close to 29 million children, with an estimated 300,000 children in Wisconsin expected to receive support.

Implementation Plans for this Summer:

Summer EBT benefits are scheduled to be issued in June 2024, offering timely assistance to families during the summer months. Parents and caretakers will have the opportunity to apply for benefits on behalf of their children through a dedicated Summer EBT application process, set to commence this spring.

Looking Ahead:

As preparations for the program continue, further updates will be shared as collaboration with federal partners progresses. Information regarding go-live dates and program details will be disseminated to families through schools and other relevant channels, ensuring widespread awareness and participation.

WIC Funding and Priorities:

Wisconsin has also received additional funding for the Special Supplemental Nutrition Program for Women, Infants, and Children (WIC), totaling over \$7 billion nationally in 2024. This funding boost, supported by lawmakers, ensures the continuation of critical services for mothers and infants in the state. Agencies have collaborated with stakeholders, including the National Grocers Association and FMI, to discuss WIC priorities and enhance program accessibility.

As Wisconsin navigates the complex landscape of food assistance programs, it remains committed to ensuring the well-being of its residents through initiatives such as SNAP, WIC, and the Summer EBT Program. Congressional and Agency actions, state initiatives, and partnerships with stakeholders play pivotal roles in safeguarding the integrity and effectiveness

of these essential services, ultimately supporting the health and resilience of communities across the state.

Federal SNAP Victory:

Recent Congressional and Agency activity has underscored the importance of protecting and enhancing food assistance programs in Wisconsin. Notably, Congress rejected a provision in the 2024 agriculture appropriations bill that could have disrupted SNAP's effectiveness. The provision in question, if enacted, would have significantly restricted the range of foods covered under SNAP, imposing a burden on grocers to scrutinize hundreds of thousands of food items for compliance. This proposed pilot program threatened to arbitrarily designate winners and losers in the grocery sector, jeopardizing the diverse nutritional needs of the 42 million SNAP participants nationwide.

Stephanie Johnson, RDN, Vice President of Government Relations at NGA, emphasized the detrimental implications of the proposed provision. She stated, "Fortunately, members of Congress realized a proposal that looked simple on paper would have created confusion for program participants and resulted in a costly bureaucratic nightmare for small businesses around this country." Johnson underscored that the strength of SNAP lies in its efficient and flexible design, asserting NGA's unwavering support for the program's continuation to benefit families and local economies.

Moreover, efforts to bolster the security of SNAP EBT cards have gained traction, with proposed bipartisan legislation advocating for the inclusion of microchips to combat skimming scams. This initiative aims to safeguard SNAP benefits and protect low-income families from theft. However, WGA and the national trade organizations are watching closely to ensure that retailer costs (including card fees) do not increase.

Protecting SNAP Funds: Vigilance Urged Amid Skimming Scam Activities

In a bid to safeguard SNAP funds, agencies and authorities in Wisconsin are ramping up efforts to combat skimming scams targeting EBT cards. The Wisconsin Office of the Inspector General (OIG) has been at the forefront, implementing proactive measures to prevent and stop FoodShare fraud.

Preventing Fraud:

WI OIG is working to take an aggressive stance against FoodShare fraud, implementing a range of measures aimed at curbing illicit activities. Recognizing the severity of skimming scams, the OIG has urged SNAP/FoodShare vendors to remain vigilant and report any suspicious activity immediately. According to agency reports, an estimated \$500,000 worth of fraud was reported to the Wisconsin Department of Health Services in 2023 in southeast Wisconsin.

Reporting Suspicious Activity:

Store personnel are encouraged to report any identified skimming devices on their point-of-sale machines promptly. If a store is a SNAP/FoodShare vendor and detects a skimming device, they are advised to notify the OIG immediately after contacting the local police department. This prompt reporting

enables authorities to identify any affected FoodShare recipients and implement measures to protect their benefits.

Collaborative Efforts:

WI OIG collaborates closely with local law enforcement agencies to investigate reported incidents of skimming scams. By working hand-in-hand with the police, authorities can swiftly address the issue and mitigate potential risks to SNAP beneficiaries.

Combatting EBT Card Trafficking:

In addition to skimming scams, the selling and misuse of SNAP benefits are also criminal activities. Store personnel who suspect EBT card trafficking are urged to contact the OIG promptly. This proactive approach helps to combat illicit activities and preserve the integrity of the SNAP program.

Stay Vigilant:

Residents are urged to inspect card readers within stores for any signs of tampering, such as privacy shields. Discrepancies in card reader appearances may indicate the presence of a skimming device. By remaining vigilant and reporting any suspicious activity, individuals can play a crucial role in protecting SNAP funds and preventing fraud.



CONTACT INFORMATION:

If a store is a WI SNAP/FoodShare vendor and identifies a skimming device on their point-of-sale machine, please notify the OIG at (877) 865-3432 or dhsfraud@wi.gov after contacting the local police department. For individuals with questions or concerns about WI OIG or suspected instances of fraud, key contacts within the OIG are available for assistance:

- Candice Canales, Fraud Investigation, Recovery, and Enforcement Section Chief:
candice.canales@wi.gov, 608-261-7806
- Tabitha Ramminger, Deputy Inspector General:
tabithaa.ramminger@wi.gov, 608-261-8308

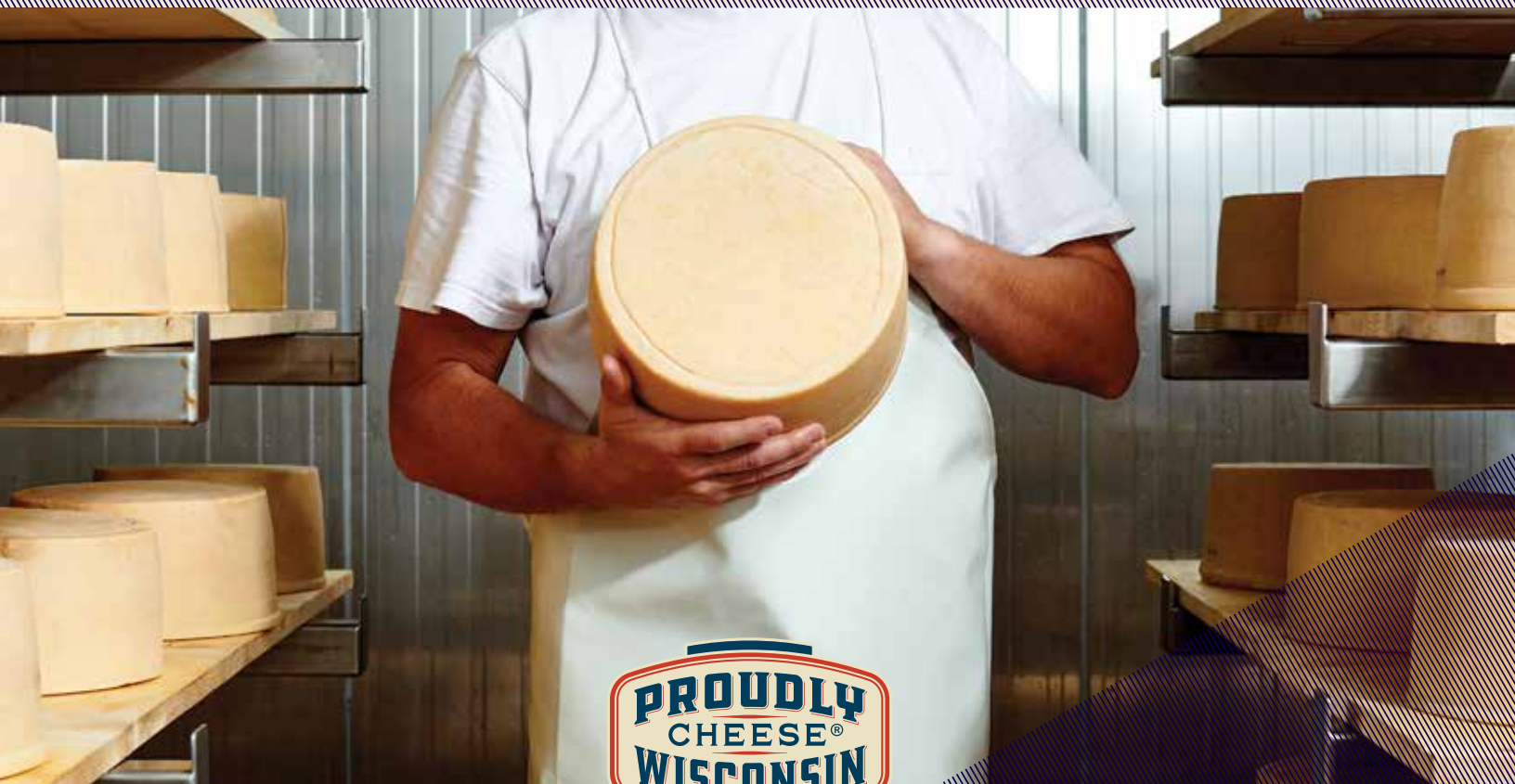
“The Wisconsin Department of Health Services is here to help provide Wisconsin’s grocers with the information they need to best serve customers. We appreciate the partnership, and the service grocers provide through SNAP and WIC programs.”



Marlia Mattke – Assistant Administrator of Eligibility and Enrollment | Division of Medicaid Services | Wisconsin Department of Health Services

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Thank You

Brandon Scholz!

Brandon has served the Wisconsin Grocers Association with twenty-seven years of unwavering dedication as a tireless advocate of the grocery industry —what an incredible milestone! His tireless commitment to defending the industry, amplifying voices, and driving positive change has left an indelible mark.



Brandon has been a true leader, mentor, and friend to many of us and a consistent force for the WGA. He has always been there to offer guidance, support, and encouragement, and his contributions to WGA have been immeasurable. His dedication, hard work, and commitment to excellence have set a high standard for all of us to follow. We wish the very best for you in your retirement!

**HERE'S TO CELEBRATING BRANDON'S REMARKABLE JOURNEY
AND THE COUNTLESS LIVES HE TOUCHED!**

WGA held a reception the evening prior to the Grocers in the Capitol Day to honor Brandon's career.





ACCOUNTING FOR DELIVERY FEES

Written by: Brian Campbell, Baker Tilly (WGA Allied Member)



Delivery of food in the grocery store industry has many facets that make the accounting for these transactions not straight forward. Part of the reason for this is due to the different types of platforms out there for food delivery. Food delivery may be performed by the grocer itself or a third-party company and when performed by a third-party company may be under different pricing models. In this article, we are going to explore the different delivery platforms and the potential accounting for each.

DELIVERY BY THE GROCER

Accounting for delivery fees when the grocer is performing the delivery is typically straightforward. The delivery fee is recorded as revenue at the time of delivery. Any related sales tax will be governed by each states law but in Wisconsin when a grocer sells taxable products or services which are subject to tax, and the grocer charges the purchaser for delivery, the grocer's total charge, including the delivery charge, is taxable. This is the case whether the seller's vehicle or a common or contract carrier makes the delivery. The only exception is if the transportation or delivery charges paid by the purchaser to a carrier is independent of the seller.

Some grocers have gone to a monthly membership platform which offers free delivery on orders over a certain dollar amount. In these instances, there is no delivery fee and the sale is treated like any other sale made inside the store. However, the monthly membership fee needs to be recognized as revenue. We

are assuming that the payment of the monthly membership fee is some type of automatic payment or ACH transaction that occurs on the same day of each month and this is when the revenue would be recognized.



DELIVERY BY THIRD-PARTY

Delivery by a third-party can be either through individual deliveries arranged by the grocer with a fee, through an individual that is acting as a shopper on your behalf or through a monthly subscription plan. Accounting for each of these will be discussed in more detail below.

Delivery arranged by the grocer –

In this scenario, the grocer will have a customer place an order on their website and an employee of the grocer will go out and prepare the order for delivery. At this point, the grocer will arrange with a third-party to come to the retail store to pick the groceries up and deliver them to the customer. This is similar to DoorDash/Uber Eats/Grubhub in the restaurant industry. Accounting for this transaction will mirror how a restaurant would account for the delivery. Typically, the grocer is the one who is held responsible for the products until they are delivered. If there is a dissatisfied consumer, the grocer is the one who has to make a refund and not the company providing the delivery. In this scenario, the grocer is considered the principal in the transaction and would record the gross sale for accounting purposes. Let's take a detailed look at an example:

Let's assume the following:

- Customer orders \$100.00 of groceries
- Delivery or commission fee - 5% = \$5.00
- Marketing or advertising fee - 5% = \$5.00
- Sales tax - 5% = \$5.00

- **Delivery or commission fee:** What the grocer will pay a third-party to deliver groceries.
- **Marketing or advertising fee:** Charged by third-party delivery company and the higher the percentage the more marketing the grocer receives from the third-party delivery company on their websites or delivery vehicles. Remember most of these third-party delivery companies are really data companies that want your customers data and purchasing history to sell for marketing purposes to other grocers.
- **Sales tax:** Look to marketplace facilitator rules to determine who is responsible to remit to the state.

The journal entry to record the above transaction would be as follows:

Accounts receivable from credit card company	\$100.00	
Delivery expense	\$5.00	
Marketing expense	\$5.00	
Sales		\$100.00
Due to third-party delivery company		\$10.00
Sales tax payable		\$5.00

As noted above, there are certain marketplace fa-
cilitator rules that vary by state that you will need to
be aware of. A marketplace facilitator is a company
or person that provides a platform for a marketplace
seller to sell and collect payment from a customer.
You need to work with your third-party delivery com-
pany to determine who is responsible for submitting
sales tax to the state. No sales tax was charged on the
delivery portion of this order as it was paid to some-
one independent of the seller.

Delivery arranged by a third-party shopper –

Certain companies that provide food delivery services
in the grocery store industry have shoppers. These



(employees of the third-party delivery companies)
that work in your retail location picking groceries and
staging them for delivery or pickup. Customers will
be placing the order on the third-party delivery com-
panies’ website and the shoppers will have a payment
card to purchase the groceries in the retail locations.
The contract terms with each third-party delivery
company will determine who is ultimately respon-
sible for this sale and any refunds to the customer
for errors or return of product but normally it should
be the third-party delivery company. Remittance of
sales tax to the state will be determined based on
the marketplace facilitator rules but normally it is the
third-party delivery company. Alcohol sale rules will
be determined on a state-by-state basis but currently
in Wisconsin alcohol cannot be delivered and must

be picked up at a retail location. Accounting
for transactions under this scenario will be the
same as they are for any in-store sales to
a customer.

**Delivery arranged through a monthly
subscription plan –**

The accounting for this scenario will depend
on if the monthly subscription plan is through

the grocery store or through a third-party delivery
service. If the monthly subscription plan is through
the grocery store, the accounting for the transac-
tion will be like the first scenario where delivery is
arranged by the grocer with the only addition being
that the monthly subscription revenue will need to be
recorded when the automatic payment or ACH trans-
action occurs each month. If the monthly subscription
plan is through the third-party delivery company, the
accounting for the transaction will be like the second
scenario where delivery is arranged by a third-party
shopper.

Under all the scenarios above, the receipt may also
include a tip and each state law needs to be examined
to determine how to treat the tip but in Wisconsin
mandatory tips or gratuities are subject to sales tax,
while discretionary tips or gratuities are not.

As you can see, there are numerous accounting and
tax items to consider when reviewing your accounting
for delivery fees. Your professionals at Baker Tilly are
here to assist so do not hesitate to reach out to our
team!

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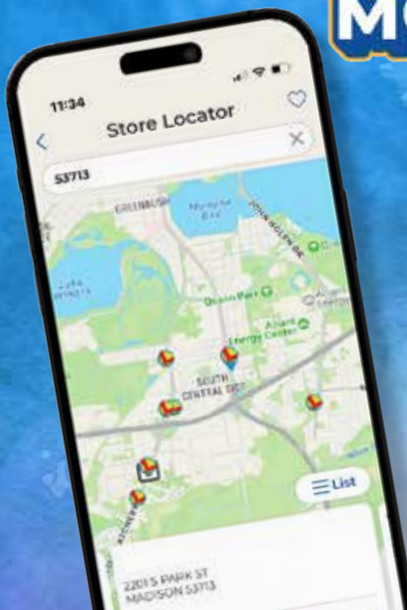
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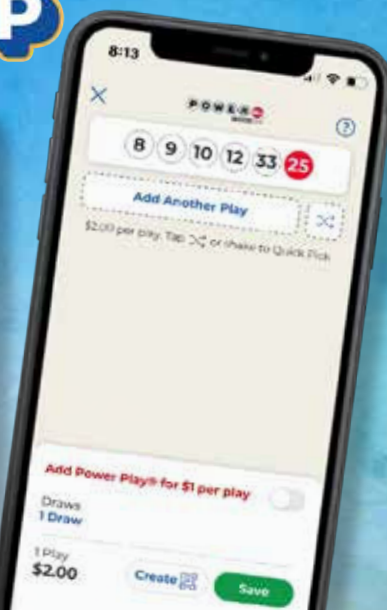
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Grounds for Discussion

February 28, 2024 / WI Women Grocers Network

The Wisconsin Grocers Association is proud to present the WI Women Grocers Network! This is a group for women in the industry to connect, learn, and grow both professionally and personally.

To kick off 2024 we created a virtual meeting focusing on a different topic for each meeting called *Grounds for Discussion*. The topic for our February meeting was Work/Life Harmony. The WI Women Grocers Network welcomed Jackie LaPointe, Director of Strategy and Commercial Sales at PepsiCo, to share her insight, expertise, and experiences on this topic. Jackie shared some of the tactics she uses, including the STAR Method. "The most important part of this group is sharing and learning," Amie Wentz, Director of Brand Management at Emmi Roth, said to kick off the group discussion. 35 WI women grocers attended this meeting. In small breakout rooms they shared some of their goals and plans using the STAR Method. Multiple

attendees mentioned meeting up with others in the group outside of WI Women Grocers Networks scheduled events.

A big thanks goes out the women behind this event: Sue Bowden, Vice President of Product Management & Marketing Valley Cooperative Association; Kristin Popp, Vice President of Woodman's Market; Liz Nerhus, Director of Sales at Crystal Farms; Amiee Wentz, Director of Brand Management at Emmi Roth; and Lauren Barnes, Marketing & Event Coordinator at WGA.

The next WI Women Grocers Network event is scheduled for later this spring. Watch the President's Letter and Weekly Special for more details. If you would like to receive news about the WI Women Grocer's Network, please email Lauren Barnes at lbarnes@wisconsinagrocers.com.



Thank You

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HUNTING SUCCESS!



On March 6, 2024, 31 grocery retailers and vendors spent a day in the fields at Milford Hills Hunt Club to support the WGA Education & Scholarship Foundation. The weather cooperated and made for a near perfect day for hunting!

The day began with a "5 stand flurry" where hunters "competed" to hit the highest number out of 75 sporting clays in just a few minutes. The flurry was followed by a delicious Milford Hills buffet lunch sponsored by Anheuser-Busch.

After lunch, the teams took to the fields with their excited dogs and guides, and the hunt for pheasants and chuckars was on! Once the hunt was completed, birds were collected, cleaned, packaged and ready to be taken home.

The event was a great success and hunters enjoyed a day out of the office!

Thank you to everyone who attended, including hunters from Anheuser-Busch/Beechwood Sales, Anthony Marano Co., Daniels Sentry, Metcalfe's Market, Molson Coors, Russ Davis Wholesale, Valley Cooperative Assoc./HT Starks Concepts and Webster's Marketplace. Retired WGA Board Chairman Jim Hyland (Roundy's Supermarkets) also attended with his two sons.

A big thank you to our sponsors for their support of the WGA Foundation's 2024 Day in the Field!



Russ Davis Wholesale, Inc.





Around the State



Lauren Barnes,
Marketing & Event Coordinator

Member HAPPENINGS

Progressive Grocer has announced the Best Independent Grocers of 2024, including **Olsen's Piggly Wiggly** in Cedarburg! "It was a complete surprise and honor to receive this award and recognition. We are blessed to live and work in the communities we serve. As my parents once said: For us, our success is measured by our ability to share with our community. Since 1984, our family has taken pride in giving back in as many ways as possible and



that still holds true today," notes Ryan Olsen. Megan and Ryan Olsen, owners of two Piggly Wiggly stores in Cedarburg and Mequon, are huge contributors to their local communities, regularly donating to many area organizations. Every year, Olsen's Piggly Wiggly participates in the Ozaukee County Fair, purchasing the grand-champion steer at the 4H auction, along with four sheep — a move that helps the 4H program tremendously. The grocer also sponsors a range

of area events, including July 4th fireworks display and a food drive, with all monies staying local. The Olsen's came by their community commitment — not to mention their extensive grocery know-how — through long-established ties of family and friendship: Ryan's parents, Layton and Barbara, ran the Cedarburg store before deciding to retire and sell it to their son and daughter-in-law in 2012, while the younger couple later took over the Mequon store from Paul and Karen Godin when they retired.

Congrats to Jeff & Kristie Maurer (Maurer's Market IGA, Wisconsin Dells), named as one of IGA's U.S. Retailers of the Year!! The Independent Grocers Alliance (IGA) recognizes these innovative grocery



store operators, and their teams are moving the independent grocery industry forward. The Retailer of the Year award is the highest honors IGA bestows upon its retail

members presented annually to grocers who have best provided leadership and excellence in their communities.

On December 3rd, 2023, Jeff Maurer celebrated his 50th anniversary in the grocery business. He started



his illustrious career as a bag boy working for Byerly's in St. Paul, MN. Jeff has been a long-time member of the WGA and served on the WGA Board of Directors including as past-Chair.



assortments, and a revised store layout. Department highlights include revised floral and new party balloon area; refreshed Produce and prepared offerings; renovated meat, deli and bakery; added Murray's Cheese Shop; Starbucks Coffee; and an enhanced adult beverage presentation.

Roundy's continues to upgrade many of the Pick N Save's and Metro Market's across the state including the Re-Grand Opening of the Madison Junction Road store which featured a \$3 million remodel with four new specialty departments, increased

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Grocers in the
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Watertown Piggly Wiggly held their Annual Holiday Meal Fundraiser and raised almost \$15,000 in 6 weeks during November and December 2023. Organizations impacted by this great fundraiser

were Watertown Food Pantry, Watertown Family Aid, The Bread Basket, Loaves and Fishes, Bread and Roses, Moose Thanksgiving Dinner, Elks Christmas Dinner, Salvation Army, and Santa Claus & Co.

Wisconsin Chapters; in October \$3,743 was donated to Susan G. Komen.

DBS Group presented checks to La Crosse, Holmen and La Crescent-Hokah schools for the 2023 School Pantry Stock Up.



"The community really came through for children who need the school pantries, helping each elementary school collect more than 250 food items each. In all we were able to match with \$8,500 to fill in the gaps. Thanks, everyone, for joining us to #avoidholidayhunger!"

Metcalf's Market donated to two separate groups in September and October 2023. In September they donated \$5,058 to the Alzheimer's Association



Witt's Piggly Wiggly,

Ace Hardware in Crivitz recently held their round up fundraiser where customers rounded up a whopping 27,106 times! \$12,130.99 was raised, and the Witt's rounded up to \$15,000.





Dick's Fresh Market had a successful 2023 Hope for the Holidays! Thanks to the Amery, Menomonie, New Richmond, Osceola, River Falls, Somerset, and surrounding communities, they raised \$34,000 (almost \$15,000 MORE than

last year). The donations went to local charities, non-profits, and community shelters.

Albrecht's Sentry in Delafield presented a check to the Kettle Moraine Food Pantry for over \$10,000! Their community raised over \$12,000 for local food pantries throughout the holidays.



The 2023 Friend of Buffalo County 4-H Award was presented to Hansen's IGA in Mondovi. Bill Bauer, Hansen's IGA manager, was on hand to accept the award from members of the Hilltop Climbers 4-H Club, in January.



The Lipari Food Show has partnered with Forgotten Harvest again this year to collect food after their show. Last year volunteers rescued over 43,000 pounds of food! "We are grateful to partner with an organization that is committed to relieving hunger by preventing food waste. Lipari has committed to continue working with Forgotten Harvest and this year Thom Lipari said there will be additional product from another 100 vendors at this year's food show in April."



WISCONSIN GROCERS ASSOCIATION



June 12th
WGA Foundation Leadership Institute



July 24th
WGA Southern Grocery Golf Outing
Everygreen Golf Course, Elkhorn, WI



June 17th
WGA Northern Grocery Golf Outing
Stevens Point Country Club, Steven Point, WI



August 20th & September 18th
WGA Foundation Leadership Institute



July 10th
WGA Foundation Leadership Institute



October 15th & 16th
WGA Innovation EXPO
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In 2021, FMI, The Food Industry Association, designated Feb. 22nd as Supermarket Employee Day. This is to recognize the work supermarket employees do every day at every level to feed families, enrich lives, and much more.

Thank you to all the Supermarket Employees, we appreciate everything that you do!

Check out how some members celebrated.





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—Scott Freitag, Owner, Freitag's Food Center, Montello, WI

From Left to Right: Alicia Kramp, Cher Freitag, and Scott Freitag

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