

# Food & Beverage Iowa Business

Quarterly

## COMPLIANCE HELPLINE



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Compliance Helpline**  
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## New Healthcare Legislative Mandates **Are You Ready?**



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## Food & Beverage Iowa Business Quarterly

8525 Douglas Avenue, Suite 47  
Des Moines, IA 50322  
Phone: 515-276-1454  
Fax: 515-276-3660  
www.restaurantiowa.com

## Directors

Alex Banasik  
Down Under Bar & Grill  
Des Moines, IA

Darin Beck  
Barmuda Companies  
Cedar Falls, IA

Steve Britton  
Iowa Machine Shed Restaurant  
Urbandale, IA

Jeanine Buckingham  
Orchestra Hospitality  
Des Moines, IA

Charlie Campbell  
Performance Food Group  
Rock Island, IL

Scott Carlson  
Court Avenue Restaurant & Brewing Co., Americana  
Restaurant & Lounge  
Des Moines, IA

Jeff Duncan  
Dos Rios Restaurant, Big City  
Burgers and Greens, Catering DM  
Des Moines, IA

Kurt Friesse  
Devotay, NewBo City Market,  
Edible Iowa  
Iowa City, IA

Sam Jennison  
Drake Restaurant, LLC  
Burlington, IA

Windy Kalmes  
Kalmes Enterprises  
St. Donatus, IA

Troy Leibold  
Ludovissy and Associates  
Dubuque, IA

Scott Vermillion  
Martin Brothers Distributing Co.  
Cedar Falls, IA

Mike Volrath  
Heartland Payment Systems  
Pleasant Hill, IA

# Food & Beverage Iowa Business Quarterly

## Publisher/Editor

Jessica Dunker President/CEO  
Iowa Restaurant Association  
jdunker@restaurantiowa.com

## Graphic Designer

Elizabeth Winders  
slwinders@mchsi.com

## Advertising

Stacy Kluesner  
skluesner@restaurantiowa.com

Please support the advertisers herein; they have made this publication possible. For information on advertising opportunities and a media kit, please contact Stacy Kluesner at skluesner@restaurantiowa.com.

## IRA Membership

To learn more about membership in the Iowa Restaurant Association, please contact Stacy Kluesner at 515-276-1454 or skluesner@restaurantiowa.com.

## News

News releases and editorial queries are accepted at info@restaurantiowa.com or via fax at 515-276-3660.

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## Impact of New Healthcare Mandates on Iowa Hospitality Establishments Still Murky at Best

By: Jessica Dunker, President, CEO  
Iowa Restaurant Association

Over the past six months, the IRA team has met with countless healthcare experts and consultants in an effort to understand how new healthcare mandates will impact Iowa's hospitality operators. We have sat through webinars, symposiums, sales presentations and conferences looking for ideas, solutions and programs in search of something that might work well for our members and the industry.

### Healthcare Reform Tied to Taxes and Payroll

After much time and energy invested, we've concluded that no one yet knows how the Affordable Healthcare Act is really going to work, particularly for operators with fewer than 50 employees.

What we have learned is this:

- Everyone agrees the hospitality industry will be among the most challenging for the insurance industry to serve.
- Payroll administration will play a surprisingly significant role in delivering healthcare options and may actually be the primary driver in healthcare decisions made by employers and employees.
- Managing employee expectations about the "free healthcare" they think they will be receiving may be one of the biggest challenges employers face as the reality of individual purchase mandates set in.

### COMPLIANCE HELPLINE



### Free Healthcare Compliance Helpline

In this issue, we've tried to present the information hospitality professionals must know to comply with healthcare mandates today—fully understanding things will likely look very different in 6, 12, and 24 months. The IRA has also created a free healthcare helpline for members to ask compliance questions. (Details page 6).

As always we're here to help the industry operate more profitably!

## 80th Anniversary = Red



This year the Iowa Restaurant Association celebrates its 80th anniversary of promoting, advocating for, and educating the state's hospitality professionals. I am honored to serve as the 10th President and CEO for the Association. Join us in Des Moines to celebrate the Association's eight decades of work on May 28th (details page 16). Be sure to wear red in honor of the red coats Iowa's members once wore to all IRA events!



# Healthcare Reform Is Here

## Are You in Compliance?

The federally-mandated Affordable Care Act is now the law of the land—having withstood both court battles and an election cycle. Experts agree that the hospitality industry is one of the most difficult to implement reform due to the mobility, seasonality and pay structures of the workforce.

### Think you know what 50 fulltime employees look like? Think again!

The new health care law mandates apply to all employers at different levels. With 2014 around the corner, time is running short to determine which of the Affordable Care Act mandates your establishment must comply with.

#### The Taxman Knoweth

If you're part of a business that has multiple entities and/or multiple partners, you may need to combine your employees into one group. See adjacent page to determine if you meet the 50-FTE threshold which has elevated mandates. The IRS will apply its longstanding "common control" standard—found at Internal Revenue Code § 414(b), (c), (m) and (o)—in these situations. You may want to consult with a tax advisor even before you talk to your insurance provider.

Free Healthcare Compliance  
Assessment Tool Available

COMPLIANCE  
HELPLINE



The Iowa Restaurant Association is forming partnerships with providers across the state to help restaurants and bars provide solutions to employees that meet employer healthcare mandates. As part of that process, the Association has launched a Healthcare Compliance Helpline for any or all of your compliance questions.

Please e-mail any healthcare law compliance questions to [healthcare@restaurantiowa.com](mailto:healthcare@restaurantiowa.com).

## Play or Pay Means Penalties for Employers

In less than a year the Affordable Care Act's "Play or Pay" provision kicks in. "Play or Pay" states that employers with 50 or more full-time employees, or full-time equivalents, who do not offer health coverage, could face a \$2,000 penalty per employee per year. Further, if an employer does offer coverage, but it does not meet certain actuarial values or is not considered affordable, the employer is subject to a separate \$3,000 penalty per employee per year.

Many in the hospitality industry currently offer coverage to only a limited number of employees such as management or those working 40 hours or more. This will not be allowed in 2014 as you must cover all full time employees working on average 30 hours a week. In most cases, limited medical plans will also no longer be offered.



## Full-Time is Not the Same as Full-Time Equivalent

To determine what full-time looks like for healthcare—you may want your calculator:

### ☐ **STEP 1: Determine the number of full-time employees you employed EACH month.**

An employer must look to each of the 12 calendar months (or six months, to determine coverage in 2014) back and determine how many employees (including seasonal employees) averaged 130 hours or more in a calendar month.

### ☐ **STEP 2: Determine a full-time-equivalent number for your non-full-time employees.**

Next, the employer must add together the hours of all other employees (including part-time and seasonal employees), but not count more than 120 hours per person. The total hours worked by all others is then divided by 120.

### ☐ **STEP 3: Add step one and two together for each month**

The employer must add the number of full-time employees to the number of equivalents, to get the total number of full-time-equivalent employees for that calendar month.

### ☐ **STEP 4: Finally, the employer must repeat, add, average**


- Repeat the process for each of the remaining 11 months
- Add each of the 12 numbers together
- Divide by 12 for the average annual full-time-employee-equivalent number. That is the number that employers must use to determine whether they are considered an applicable large employer.

If the total number of full-time-equivalent employees is 50 or higher, the employer is subject to the mandate and additional reporting requirements. If the number is below 50, the employer is not considered a large employer subject to the mandate, but is subject to other provisions of the law.

**Seasonal Employer Exemption:**  
*If your workforce exceeded 50 FTEs for less than 120 days or four calendar months, and if the employees in excess of 50 during those months were seasonal employees, you may qualify for a "seasonal employee exception" from the employer mandate.*

# Healthcare Must Know Dates and Deadlines for Employers

The health care law kicks into high gear in 2014—don't be caught off guard.  
Here's a look at some key dates and deadlines:

2013	2014
<h2>Notification to Employees</h2> <p>This year any business covered by the Fair Labor Standards Act must notify existing employees and new hires about the new "health insurance marketplaces," or exchanges. The Labor Department is still working on details so the requirement which was supposed to take effect in March has been delayed until late summer or early fall.</p>	<h2>Employer Mandate</h2> <p>Employers with 50 or more full-time-equivalent employees must offer "minimum essential coverage" to all employees who average 30 or more hours a week in a given month, or potentially be liable for penalties.</p>
<h2>Exchange Open Enrollment</h2> <p>Beginning Oct. 1, 2013, individuals and small businesses will be able to start enrolling in coverage through exchanges for plan years beginning Jan. 1, 2014. It is important restaurants and bars have a strategy in place by then.</p>	<h2>Individual Mandate</h2> <p>Most individuals will be required to obtain health insurance coverage – through their employers, state exchanges, Medicaid/Medicare or elsewhere—or face an annual tax penalty.</p>
<p>Both the National and Iowa Restaurant Associations have resources available to help you.</p> <p><b>Health Care Knowledge Center</b> <b><a href="http://Restaurant.org/Healthcare">Restaurant.org/Healthcare</a>.</b></p> <p><b>E-mail Compliance Questions to</b> <b><a href="mailto:healthcare@restaurantiowa.com">healthcare@restaurantiowa.com</a>.</b></p>	<h2>Health Insurance Marketplaces (Exchanges) Open</h2> <p>All states will have marketplaces up and running to offer individual and small group plans that are administered by private insurance companies.</p>
<p><b>The National Restaurant Association is working to repeal this section of the law.</b></p> 	<h2>90-Day Waiting Period</h2> <p>All group health plans are allowed up to a 90-day waiting period before offering coverage.</p>
	<h2>Automatic Enrollment</h2> <p>Employers with 200 or more full-time employees must automatically enroll full-time employees into one of the plans the employer offers after the applicable waiting period.</p>



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# Waterloo East and Davenport Community Schools Students to Represent Iowa in National Competition

By: Katelyn Kostek, Public Relations Intern

Developing future culinary and management talent is crucial to sustainability and growth of Iowa's restaurant industry. ProStart, a two-year high school curriculum program developed by the National Restaurant Association does both. Students study food safety and preparation, customer service, restaurant management and more. Today, more than a dozen Iowa high schools offer the ProStart program and more are joining each year.

## Career Building Curriculum

"Because it is an industry-driven curriculum, ProStart builds practical skills and a solid foundation that will last students a lifetime," explained May Schaben, Executive Director of the Iowa Restaurant Association Education Foundation. "The curriculum touches on every aspect of the restaurant and foodservice industry and gives students the tools they need to start building a career in our industry."

## National Competition in Baltimore

One unique component of the program is the opportunity to compete at both the state and national ProStart Invitational competitions. The Iowa Restaurant Association Education Foundation hosted its annual ProStart Culinary and Restaurant Management Invitational events on February 25th at the Hotel Kirkwood Center in Cedar Rapids. Eight schools competed in the culinary event and four in the management event, with the hope of representing Iowa at the 12th annual National ProStart Invitational in Baltimore, Maryland April 19-21st. At stake for this year's National ProStart competitors are scholarships to pursue further industry education.



## First Year Competitors Place Well

First-time competitor Waterloo East High School, won the culinary competition in which each team had 60 minutes to prepare and present a three-course meal using only two table top butane burners.

Davenport Community Schools won the restaurant management portion of the competition in which each team researched and presented an original restaurant concept to a panel of judges. Both teams of four will now move on to compete against more than 40 other qualifying teams from across the country.



## Other placing teams included:

- 2nd Culinary – *Waterloo West*
- 3rd Culinary and 2nd Management – *Des Moines Central Campus*
- 3rd Management – *Waukee*



## Additional participating schools included:

Cherokee's Washington High School, Sioux City East High School, Sioux City West High School and Burlington High School.







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## 3 Revenue Generators for 2013

By: Katelyn Kostek, Public Relations Intern

Every year, the National Restaurant Association conducts extensive market, economic and trend research for its annual forecast. The research always provides food for thought about new ways eating and drinking establishments can positively impact their bottom lines. Consider these three research findings...



### Even Fullservice Restaurants Should “Get Their Go On”

Everyone seems to be crunched for time these days—but not everyone wants traditional drive through and to-go restaurant options. More than half of adults surveyed said they would likely try different takeout and delivery options if they were available.

Consider these numbers to spur ideas for your establishment:

#### Survey of Frequent Full Service Customers

- 55% would order delivery directly to their home or office
- 51% would use a curbside takeout service

—Source NRA 2012 National Household Survey



### Make Information as Fast as the Food!

Restaurateurs know they need to ramp up their social media marketing. But what form of alternative marketing will consumers be most receptive to? As might be expected, the answer varies by age and restaurant concept. Know your demographics and you'll know your best social media strategy.

	All Adults	Millennials	55+
Facebook or Twitter	30%	40%	18%
E-Mail	29%	35%	23%
Text	22%	31%	13%

**Social Media  
Sweet Spot!**

**Better Use Old-School  
Marketing Like Radio or  
Direct Mail**



### Build Off-Peak Times with Discounts

9 out of 10 operators across all segments say consumers are more value conscious than they were one year ago. And consumers are willing to jump through a few hoops to get the best prices.

**79%**  
said they would likely  
frequent a restaurant  
more often if menu-  
prices were lower  
during off-peak  
times.

### Economy Still Fighting Way Back

The NRA's research confirms what most restaurateurs already know—there has been a decline in higher-income households and thus table checks. Average households with income(s) of \$100,000 have dropped 5 percent. The result? Restaurants need to pack more value on every plate—even higher income consumers demand it.

### Get More Information

The full National Restaurant Association 2013 Restaurant Industry Forecast is available to IRA members for download at no charge. Nonmembers may purchase the report for \$199. [www.restaurant.org](http://www.restaurant.org)





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## DRINKS ALL AROUND!

**60%** of consumers say they know what adult beverage they'll order before they enter an establishment and more than one third say the alcohol beverage offerings of an establishment play an important role in determining where they'll go. Make certain you're offering the beverages that attract and re-attract patrons!



## MILLENNIALS DRIVE SALES

**More than half of millennials (age 21-38 year olds) will purchase an adult beverage every time they patronize a casual restaurant—that number rises to 71% in fine dining establishments.**

### Beer Still On Top

Beer is still the largest money maker in the adult beverage industry. In fact, more beer is sold in restaurants, bars and other licensed venues than any other adult beverage. Beer is estimated to have generated nearly half of total drink sales in 2012 and accounted for more than 85% of the volume sold. What's hot for beer drinkers this year? Unique serving systems and glassware such as tabletop taps and brew specific glasses.

### Sensational Spirits

Although spirits account for only six percent of adult beverage volume, they generate more than one-third of total sales in bars and restaurants.

- Irish whisky, considered the smallest of spirits category, posted the largest percent gain in volume in 2011 and is expected to continue this upward trajectory.
- Tequila is considered the second-fastest growing spirit, and consumers are moving well beyond the shot-with-salt-and-lemon and into tequila cocktails such as margaritas and the tequila sunrise.





## Domestics Wines Still Consumer Favorite

Table wines continue to dominate restaurant sales, with domestic brands accounting for three-quarters of volume, but sparkling wine and Champagne are also on the rise.

## HOT TRENDS

1. Onsite barrel-aged drinks
2. Food and liquor/cocktail pairings
3. Culinary cocktails (e.g., savory, fresh ingredients)
4. Micro-distilled/artisanal liquor
5. Locally produced spirits
6. Locally sourced fruit/berries produce
7. Beer sommeliers/Cicerones
8. Regional signature cocktails
9. Beer-based cocktails
10. Locally produced beer

## Are you one of Iowa's Top Mixologists?

Iowa's top mixologist will be named September 22nd at the Annual State Mixology Competition held at Prairie Meadows in Altoona as part of the IRA's Dine Iowa Gala.

### Think you've got what it takes?

Enter one of the regional competitions this summer to earn your spot in the state finals.

Contact: [skluesner@restaurantiowa.com](mailto:skluesner@restaurantiowa.com)

### July 24

Mixology Regional #1  
Barley's Bar, Council Bluffs

### July 25

Mixology Regional #2  
Rhonda's Speak Easy, Sioux City

### July 30

Mixology Regional #3  
Van's Pub & Pizza, Davenport

### August 8

Mixology Regional #4  
Pump Haus, Cedar Falls

### August 13

Mixology Regional #5  
Jimmy's on 8th, Des Moines

### September 22

State-Wide Mixology Competition  
Des Moines Area





# Networking Events for Restaurateurs

By: Katelyn Kostek, Public Relations Intern

There's no better way to network than to get out at a hospitality or restaurant industry event! Learn about the latest ways to build your business from people who have experienced success firsthand!

## THE IOWA **RED COATS** ARE COMING!

Come celebrate the Iowa Restaurant Association's 80th Anniversary! Reconnect with industry colleagues as you experience a blast from the past with photos and history from past IRA events. Enjoy hors d'oeuvres and cocktails, including a *secret signature* drink.



Join the IRA team as we deck out  
in **RED** in celebration of our 80th anniversary!

Tuesday, May 28th | 5:00 to 7:00 p.m.

Temple for Performing Arts

1011 Locust St, Des Moines

Suggested \$50 per person benefits the IRA PAC and Restaurant Advocacy Funds.

RSVP: [cjordan@restaurantiowa.com](mailto:cjordan@restaurantiowa.com)



### DID YOU KNOW?

- The IRA started **the same year as the Iowa Alcoholic Beverage Division**.
- The IRA has worked with **17 governors**.

- Before 1984, it was **illegal** for a liquor licensee to provide complimentary food products other than pretzels, cheese or crackers in a bar.

\*Note: PAC donations must be personal checks or credit cards. Companies may donate to the IRA's advocacy fund.



# and Bar Operators



Where do those who create the parties throw a party?

**On the golf course!**

The Iowa Restaurant Association is hosting its annual Golf Classic on June 10th at the Toad Valley Golf Course in Pleasant Hill. Come network with great people, enjoy delicious food and cocktails and play fun games to win prizes! Shotgun starts at 8 a.m. and 1:30 p.m.

Toad Valley Golf Course, Pleasant Hill

Register before May 31st for Early Rate of \$90 per golfer. Hole sponsorships also available.

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- Food & Beverage Innovations Awards
- Keynote Presentation – Howard Schultz
- Kitchen Innovations Awards
- Anthony Bourdain
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- Specialty Pavilions
- Education Sessions

**IRA members receive a free show pass!**



# education foundation

## IRA Education Foundation Will Focus on ProStart® Expansion, Perception of Hospitality Industry

The Iowa Restaurant Association protects, promotes and educates Iowa's hospitality industry. The Association's education foundation is the organization's charitable arm. The Foundation's mission is to create and promote awareness of hospitality as a professional career path and to strengthen and improve the educational offerings and opportunities for the advancement of the restaurant and retail beverage industries in the State of Iowa.

Last year, the IRAEF selected May Schaben to serve as the Executive Director of the Foundation. In January of this year, the IRAEF elected its Board of Directors and set its agenda. For the next two years, the main initiatives of the IRAEF will be ProStart promotion and expansion and improving public perception of the restaurant industry relating to jobs and careers by promoting the theme the "restaurant industry is a profession" with key constituencies including students, potential employees and consumers.



The IRAEF Board members include: (from left) Robert Anderson, Iowa Culinary Institute (Board Chair), Mike Rastrelli, Rastrelli's Restaurant, (Chair-Elect), Jeannine Buckingham, Orchestrate Hospitality, Jantina Wennerstrom, Iowa Soyfoods Council, Dustin Tyler, Hockenbergs Equipment & Supply, John Andres, BOS Restaurant, Linda Dedecker, Hickory Park, and May Schaben, Executive Director.

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## Two IRA Members Finalists in Best Burger Contest

The Iowa Beef Counsel has announced its 2013 best burger finalists. Among the Top 10 are IRA members the Ankeny Diner in Ankeny and Zombie Burger + Drink Lab in Des Moines. The winner of the 2013 Best Burger award will be named on May 2nd after all 10 finalists have been visited by a secret panel of judges.



## The End of Era—Mickel's is No More

It was the late 1940s when George "Bud" Mickel and his wife Ila started the restaurant known as "the house that hamburgers built." Now, 65 years later, Mickel's, a Southwest Iowa tradition and Iowa destination restaurant, has been sold to Myrtue Medical Center. Longtime IRA members and owners Kenny and Sue Kobold, purchased Mickel's from Ila in 1972 and ran the business for more than 40 years. "It really hasn't sunk in yet and it's a bittersweet moment for Kenny, me, our family and the 20 staff members," said Sue Kobold of the sale.

## Volrath Elected to IRA Board

Mike Volrath, division manager for Heartland Payment Systems' Iowa and Nebraska sales teams, was elected to the Iowa Restaurant Association Board. Volrath has headed the Association's Golf Classic Committee for three years and also received the IRA Purveyor of the Year Award in 2012.



## Barmuda Makes Move to Des Moines Market

Barmuda Companies, one Iowa's largest hospitality groups has put its toe in the Des Moines night club scene. The Cedar Valley-based company introduced its popular Joker's Comedy Club concept to the Court Avenue District.

## Best Bite Competition Moves to Oskaloosa

Oskaloosa has been selected as this year's site for the Iowa's Best Bite Restaurant Challenge. The competition provides restaurateurs the opportunity to submit a new restaurant concept for the former Dr. Salami's location at Oskaloosa Golf. The winner receives a restaurant start up package worth over \$156,000. Last year Iowa's Best Bite Restaurant Challenge was held in Grinnell, resulting in the opening of The Prairie Canary. Submissions are due May 8th. [www.iowabestbite.com](http://www.iowabestbite.com)



## Chefs Fight Each Other and Hunger in Morsel Combat DSM

On April 26th many IRA member chefs will face off at Morsel Combat 2013 -- competing head-to-head in a challenge to create sumptuous, health-conscious entrees

that meet the Governor's Healthiest State guidelines. A celebrity panel of judges will select the "Top Chef" winner while the attendees will have the opportunity to savor small plate versions of each chef's creation. The event benefits Meals from the Heartland. [www.morselcombat.org](http://www.morselcombat.org)

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# Saw You There!



IRA member Bill Liechsenring of Ox Yoke Inn in Amana discusses issues of concern with Representative Kevin McCarthy at IRA Legislative Day.



The IRA was one of the sponsors at this year's Tropical Wine Trail event. IRA member Chef Kris Van Tuyl of Luna Bistro served a pork, veggie, flatbread combo.



Bobby Tursi of Latin King was one of many IRA members to serve up special dishes at the annual BaconFest event at the Fairgrounds.



Chef Dom Ianerelli and the Jethro's team served a bacon-laden jambalaya at the annual BaconFest.



IRA member and partner Johnson Brothers of Iowa served wine for Charity at BaconFest. Pictured are Ben Muehr and Tim Nash.



IRA Board Chair Linda Dedecker of Hickory Park takes a moment to speak with Representative Pat Murphy at the IRA's table during the Iowa Tourism Legislative Reception.



Mike Rastrelli of Rastrelli's Restaurant in Clinton was one of many members who served as judges at the State ProStart competition at Kirkwood Community College in Cedar Rapids.



Justin VanWyk of Reinhart Foodservice and wife Jolene enjoy the Culinary Affair at the Des Moines Embassy Club.



Chef George Formaro of Orchestrate Hospitality and wife Sheila enjoy Culinary Affair. George, a past IRA chef of the year, was checking out son Tony's work as part of the Orchestrate culinary teaming presenting one course of the dinner.



Linda Funk of the Soyfoods Council, Jessica Dunker of the IRA, and Crystal Tamillo of Flemings Prime Steakhouse and Wine Bar toast the evening at the Association's Culinary Affair Fundraiser for Education Programs and Foundation.



### Other Key Issues

#### Commercial Property Tax Relief

Despite pledges on both sides of the aisle to offer relief to small businesses on this front, little movement has happened.

#### Waiving Swipe Fees for Sales Tax

The IRA and other retailers have asked the state to waive swipe fees to credit card companies for collected sales tax. We're up against a powerful foe on this issue and proposed legislation never made it out of the committee process.

Watch the IRA website for updates on this important topic!

**Not receiving legislative alerts that impact you?  
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skluesner@restaurantiowa.com**

## One Sentence in Insurance Bill May Ease Some DRAM Woes

### IRA Members Flood Phone Lines of Key Legislative Committee Members

In what many affectionately call the "sausage grinder" of the legislative process (you really don't want to look too closely at what's going in) any given organization or interest group is happy if even one of their key issues is addressed during the session. That's why the Iowa Restaurant Association is cautiously optimistic about language included in a large insurance bill that would make it possible for aggregate DRAM insurance policies to continue to be written in the state.

#### The One Sentence Placed in the Insurance Bill Reads:

**Any company organized under this chapter or authorized to do business in this state may insure risks on an excess and aggregate limit basis. (Section 19 of HF 489)**

As of press time, the Bill had passed the house and had been advanced by the Senate Commerce Committee to the floor of the Senate for debate. The hospitality and insurance industries face fierce opposition from trial lawyers on this issue.

#### What's at Stake

- This one line simply confirms the legality of a type of insurance that has been sold to restaurants and bars in Iowa for years.
- If this one line is removed from the insurance bill, Iowa will be the only state in the nation that does not allow restaurants and bars to have an insurance policy with an aggregate limit.

The hospitality industry was forced to seek a legislative solution because the ABD Commission did not accept a language clarification recommended by a working committee of which the IRA, ABD staff and insurance industry were a part.

The DRAM Insurance market continues to be less and less competitive in Iowa. Some IRA members have found themselves in a position where only one company will provide a bid on their DRAM insurance. Eliminating an entire category of insurance products from the Iowa market (again Iowa would be the only state not to have aggregate policies) will make it even more difficult for Iowa restaurants and bars to get appropriate DRAM coverage.

# Education and Networking events 2013



## April

### April 13

ServSafe Training  
Carroll County Extension  
Office,  
Carroll  
Register: 712-792-2364

### April 25

ServSafe Training  
ISU Extension and Outreach,  
Fremont, Sidney  
Register: 712-374-2351

ServSafe Training  
Webster County Extension  
Iowa City  
Register: 563-210-0587



### April 29

Operator Connection Group  
Longbranch Restaurant &  
Convention Center  
90 Twixt Town Road Northeast  
Cedar Rapids, IA 52402

4:00 p.m. - 6:00 p.m.  
Drinks and hors d'oeuvres are  
hosted by Society Insurance

RSVP to: Stacy Kluesner,  
Director of Marketing & Association  
Development  
skluesner@restaurantiowa.com  
P: 515-276-1454  
C: 515-975-0640

## May

### May 8

ServSafe Training Class  
Sponsored by the Iowa  
Restaurant Association  
Des Moines, IA  
Register: 515-276-1454

### May 14

ServSafe Training  
Linn County Extension  
Cedar Rapids  
Register: 319-377-9839



### May 18-21

National Restaurant  
Association Show  
McCormick Place  
Chicago  
Register [www.restaurant.org](http://www.restaurant.org)



### May 28

80th Anniversary Celebration  
Temple for Performing Arts,  
Recital Hall  
Tickets are \$50  
RSVP 515-276-1454

## June



### June 10

IRA Golf Classic  
Toad Valley golf Course  
\$90 until 6/5;  
\$100 per person after  
Call to register: 515-276-1454

### June 13

ServSafe Training Class  
Sponsored by the Iowa  
Restaurant Association  
Des Moines, IA  
Register: 515-276-1454



### Upcoming NRA Executive Study Groups!

These executive level groups  
meet once per year to discuss  
trends, benchmarks, issues of  
concern in their specific areas.  
Register [www.restaurant.org](http://www.restaurant.org)

### NRA Nutrition Executive Study Group

April 23, 2013 - April 24, 2013

### NRA Marketing Executives Group

May 15, 2013 - May 17, 2013

### NRA Financial Officers and Tax Executives Study Group

June 19, 2013 - June 21, 2013

INTERNATIONAL  
WINE, SPIRITS  
& BEER EVENT 2013  
- NRA SHOW



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