SUMMER 2023



The Official Publication of the Kentucky Restaurant Association

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Do you know a chef in your area who is creating a buzz with innovative cuisine, exceptional presentation or fresh new ideas?

KRA wants to tell the state about them in a quarterly feature in the Kentucky Restaurant Journal. Submit your favorite chef du jour to stacy@kyra.org. Please include restaurant and contact information. Selected submissions will be featured in the magazine as Chefs That Sizzle.



A WORD FROM OUR PRESIDENT

Are you ready for all the produce we're about to be surrounded by? Many of you work with local farmers and turn that produce into delicious bites, and I hope the contents of this issue give you some good resources and maybe a bit of inspiration as we dive into Kentucky products. We're gearing up for our third annual Sporting Clays tournament this month! Our Louisville Chapter's Firecracker golf scramble will be on June 19 and their summer bourbon cruise on July 12. It will be another busy Summer and Fall will be here before we know it. Shhhhh, let's not think about that

I'm proud of KRA Chairman T. J. Oakley with the Bristol Bar & Grille, who was recently featured at the National Restaurant Association Show discussing his knowledge of marrying restaurant – in his case Cuvee Wine Table – with retail wine sales. If you attended the show I hope you heard and saw T. J. and all the latest and greatest!

If you're not a member now is a great time to join – enjoy a ClearPath Mutual workers' comp discount or a Secura Insurance discount, great rates on ServSafe and ServSafe Alcohol classes, answers to wage and hour or tip questions, a BMI discount – and much more. I'd love to answer your questions any time. I believe belonging to your Association is a cost of doing business – and it's mostly tax deductible! Other industries have professional development and learning from one another, and we are that entity for restaurants in Kentucky! If you are already a member I thank you.

I think one of the best Kentucky products is our friendly hospitality. You can coach it, but I think many of us have a natural affinity for it. Let's do our best to be hospitable to our guests and to each other. We'll be back in the Fall gearing up for more events and for our legislators' return. Please be ready – we are preparing for another fight on the restaurant tax front. Until then, happy Summer! If I can help you with anything please get in touch – 502-400-3736 or stacy@kyra.org.

- Stacy Roof

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Calendar of Events

JUNE

- June 5 KRA Board of Directors meeting
- June 6 ServSafe class at KRA office
- June 12 Sporting Clays Tournament
- June 18 Father's Day
- June 19 Juneteenth
- June 19 Louisville Chapter Firecracker Scramble
- June 20 ServSafe class at KRA office

JULY

July 4 - Independence Day

- July 11 ServSafe class at KRA office
- July 12 Louisville Chapter Summer Bourbon Cruise
- July 25 ServSafe class at KRA office

AUGUST

August 14 - ServSafe class at KRA office August 21 - KRA Board of Directors meeting August 29 - ServSafe class at KRA office



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FRONT BURNER

The 2023 Legislative Session, for Restaurants, is a success!

by stacy roof

Once again, the Kentucky Restaurant industry reaps benefits from another successful legislative session. For the last few sessions, the legislature has passed multiple bills to assist restaurants with overcoming the remaining negative ripple effects from the COVID-19 pandemic that closed many eateries. That trend continued in the 2023 legislative session. A top KRA priority was tax treatment of Restaurant Revitalization Funds (RRF), and they can now rest assured that they can receive refunds on taxes they paid in 2022, because they were not able to deduct normal business expenses if those business expenses were paid for with RRG

funds. Another win, the sales tax no longer applies to marketing services, something that would have likely dramatically increased the cost of doing business for restaurants. For small businesses a victory comes on the pass-through entities tax. It was fixed to ensure that these entities did not pay income taxes twice. Additionally, there is no new sales tax on telemarketing services as was originally adopted in the 2023 legislative session but corrected on the final day of the session. More detailed information is below, about legislation that passed, bills that failed, bills to be aware of, and what is on the horizon for the 2024 legislative session.

WHY A SUCCESS–WHAT PASSED?

RESTAURANT REVITALIZATION FUNDS: In the 2022 legislative session, the General Assembly tried to ensure that restaurants receiving **Restaurant Revitalization Fund grants** could continue to deduct expenses deductible in other years normally, except for those expenses were by RRF funds. In order to ensure that restaurants could deduct these expenses, language was added to HB 360 to ensure that these expenses could be deducted in previous tax years and refunded, if necessary. The bill was signed by the governor and the RRF portions of the bill are in effect.

STATE AND LOCAL DEDUCTION TAX: Congress

passed tax changes that prohibited small businesses from taking state and local taxes as a deduction on their taxes. The Internal Revenue Service created a process where a state could adopt tax law changes and ensure that pass-through entities weren't being double taxed. House Bill 5 adopted an agreement between the legislature and small business interests to allow a pass-through entity to have individual income tax imposed upon the PTE; the income shall be calculated as ordinary income under the passthrough entities tax and calculated in the same way. The legislature also created a 100% refundable tax credit of the pass-through entity tax that was paid by each owner based on the proportionate share that was paid. Many small businesses are continuing to wait on the Department of Revenue to provide guidance implementation and develop the election form. To date, we continue to wait for such guidance. but for the current tax year, the entity must make the claim to file in such a manner prior to August 31, but there are no late fees or interest can be assessed

SALES TAX ON MARKETING:

In the 2022 legislative session, the General Assembly expanded the sales tax base in exchange for a lowering of the personal income tax. Marketing services was one of the services where they added the sales tax. Starting Jan. 1, 2022, sales tax expansion went into effect, and it was clear based on guidance from the Department of Revenue that the new tax would be harmful to many businesses small and large. However, in the 2023 legislative session, HB 360 eliminated the sales tax on marketing services—a big victory for restaurants.

TELEMARKETING TAX:

Language added to the definition of telemarketing services, would have meant that advertising on the internet would be taxed as a result of the addition of a phrase "...including forms of social media." Restaurants raised the concern with House and Senate Appropriations and Revenue Committee Chairs, and prior to the passage of HB 360, language was supposed to be added to remove the problematic language within the telemarketing definition, but at the end of a long evening, the bill did not include the change.

When they returned from Frankfort, it was clear that the legislature intended to remove the language, and both House and Senate leaders agreed to find a resolution to the issue. The only remaining tax bill that had not been adopted prior to the veto recess was HB 5—the bourbon barrel tax bill. This is where the change was made, deleting social media from the definition of telemarketing services. This means that advertising and online marketing are not subject to the sales tax. The bill contained an emergency clause for that portion of the bill, and it went into effect upon the governor's signature.

WHY A SUCCESS-WHAT

FAILED? Oftentimes the greatest successes are not from what is successfully passed, but from the unfriendly-business legislation that is stopped.

DRAGS SHOWS: Senate Bill 115, as introduced, would have prohibited any venue hosting a drag show or other adult performance from being located within 1,000 feet of places frequented by children, such as schools, parks, daycares, and many

other places. Some restaurants host drag shows as part of their business model. Later the bill was amended to remove the location restrictions. Instead, the language was amended to allow for drag shows, so long as the performances were restricted to those 18 years of age or older. It passed the Senate, but it did not pass the House.

DATA PRIVACY AND

SECURITY: Data privacy and security was once again discussed in the Kentucky General Assembly. Sen. Whitney Westerfield (R-Crofton), who recently announced that he will not seek reelection in 2024, has for three years pushed legislation to make sweeping changes to data privacy and security laws. Senate Bill 15 was a unique restrictive bill that applied to restaurants with 25,000 or more customers who control or process consumer data. It required businesses to provide consumers with certain rights, including the right to request whether or not data is being tracked, delete personal data, obtain a copy of what is being tracked, opt-out of targeted advertising, and opt-out of the sale of personal information.

The bill was assigned to the Senate Economic Development Committee where a committee substitute was introduced that would remove the private right of action. While members of the committee raised concerns about retailers' opposition the bill came out of committee.

Senate Bill 15 passed off the Senate floor after a proposed Westerfield floor amendment was adopted to remove the private right of action. The bill did not receive a committee hearing in the House, and died at the end of the session.

BOUNCER CERTIFICATION LEGISLATION: Rep. Lisa Wilner

(D-Louisville) for several legislative sessions has introduced legislation that would require bouncers hired by bars and restaurants to employ only licensed bouncers who are trained in proper de-escalation techniques. Law enforcement officers would also be required to go through this training. The bill was much improved this year, only clarifying that the law would not apply to servers simply checking I.D.s for the purpose of determining if someone is of age. It also restricted the businesses that it would apply to, limiting its application to bars only. A person wanting to work as a bouncer in a bar would be required to receive Server Training in Alcohol Regulations, including a bouncer education and certification. It would also require the Department for Alcoholic Beverage Control (ABC) to establish a website that would contain a registry for businesses to check and see if a bouncer is in good standing and has received bouncer certification. Any business who failed to comply with the requirements could receive a fine or be subject to ABC license suspension or revocation. House Bill 143 never received a committee vote and died at the end of session.

WINE CORKAGE: Senator

Robin Webb (R-Grayson) once again proposed legislation to allow a customer to bring their own wine to a restaurant or private club, but once again, it failed. The restaurant would be able to charge a corkage fee. The wine could not be available for purchase at the restaurant and the customer would be limited to bringing no more than two bottles. (SB 44)

LEGISLATION RESTAURANTS NEED TO KNOW ABOUT:

Bourbon Barrel Tax: The distilleries in Kentucky have long lamented the inventory tax application to bourbon distilling in barrels in warehouses. Local governments claim it is revenue necessary to support their communities and the bourbon industry. House Bill 5 passed even after local governments engaged in a heavy lobbying battle, that could not be matched by the power of the distilleries. The bill gradually lowers the inventory tax paid on bourbon barrels until it is eliminated. School districts in these communities would see their SEEK funding protected. It passed on the last day and the governor signed the legislation.

SMALL FARM WINERIES SELF DISTRIBUTION: One of the first

measures to advance in the legislature this session was SB 28 sponsored by Sen. Mike Wilson (R-Bowling Green) that would allow for small farm wineries to sell and deliver to retailers and restaurants up to 12,000 gallons per year, of wine not registered with a licensed wine and spirits wholesaler. Additionally, no out-of-state small farm wineries could self-distribute. The measure passed and subsequently signed by the governor. The bill contains an emergency clause and went into effect upon the governor's signature.

SEX OFFENDERS LOITERING:

Registered sex offenders are prohibited from loitering within 1,000 feet of, working in. or operating food trucks and ice cream trucks, as a result of the passage of SB 80. It was signed by the governor and the legislation takes effect Jan. 1, 2024.

SKILLS GAMES OR GRAY MACHINES: Existing gambling

interests in Kentucky cried foul over the so-called gray machines or skills-based games that came into the state and operated from convenience stores and restaurants. The game makers argued that their machines were skills-based and legal under existing Kentucky law. An organization funded by Churchill Downs-Kentuckians Against Illegal Gambling-argued that the companies came in the dark of night and were leading to increased crime across the Commonwealth. It was the most heavily lobbied issue of the session, House Bill 594 sponsored by Rep. Killian Timoney (R-Lexington) prohibits the existence of skills-based games operated on machines, except for entertainment or coin operated games found in Chuck E. Cheese and Dave and Busters. The Association worked to ensure entertainment games could continue. The bill passed the House and the Senate and was signed quickly by the Governor, it doesn't take effect 90 days after the end of session. Machines will have to be removed from locations, or restaurants risk facing fines and penalties of \$25,000 per machine. A lawsuit was filed by Pace-o-matic, one of the skills-based game manufacturers, against Attorney General Daniel Cameron requesting an injunction against Cameron's enforcement of the legislation.

SPORTS WAGERING: As state after state legalized sports wagering, Kentucky waited, and the sports wagering interests continued to push hard. The turning point for the HB 551, sponsored by House Banking & Insurance Committee Chair Michael Meredith (R-Oakland) appeared to be when Senate Majority Floor Leader Damon Thayer (R-Georgetown) announced his support for the legislation and helped shepherded it through the process. The bill legalizes sports wagering through Kentucky licensed horse tracks, where each track will license with existing platforms for online sports betting. The only in-person sports wagering will occur only at licensed horse racing tracks. The Kentucky Horse Racing Commission is responsible for developing the regulations, and Kentuckians are hoping that it will be available by the start of football season.

UNEMPLOYMENT INSURANCE

BENEFITS: In the 2022 legislative session, the General Assembly passed sweeping reforms to the unemployment insurance system. The state received feedback from the U.S. Department of Labor that there needed to be some clean up changes made. As part of the reforms, the bill tied unemployment benefits to the state's unemployment rate. If the unemployment rate was less than 4.5%, the maximum number of weeks of benefits that could be received equaled 12 weeks, except for seasonal workers. The federal government argued that the state could not provide seasonal workers with a more robust benefit. The significant change adopted in HB 146 sets the lowest level of unemployment rate to 6.5%, and the maximum length of benefits to 16 weeks. The bill takes effect July 1. 2023.

WHAT IS ON THE HORIZON FOR THE 2024 LEGISLATIVE SESSION?

DELIVERY NETWORK COMPANIES: Introduced by Rep. Sarge Pollock (R-Campbellsville)

HB 102 would have established new insurance requirements for determining the responsibility insurance of the delivery network company, such as UberEATS or Door Dash, or of the driver and their personal insurance. The National Conference of Insurance Legislators (NCOIL) proposed model legislation to establish these new requirements that included a provision that would have required the company's insurance to assume the insurance liability simply when the driver has the application open, even if they are not accepting work. The bill was referred to the House Banking & Insurance Committee, but it never received a committee vote.

LOCAL OCCUPATIONAL LICENSE TAX: House Bill 215

failed to receive a referral to a committee, but as introduced it would have removed the 1% cap on local occupational license taxes, and allowed cities and counties to adopt separate local occupational license taxes that would have been uncapped. Currently, local governments cumulatively can only adopt a 1% occupational tax, split it among the local governments. But this significant local tax increase failed.

RESTAURANT TAX: House Bill 255 failed to advance in the 2023 legislative session, but as introduced it would have allowed all cities and counties to enact a local restaurant tax of up to 3%. Restaurants who are remitting the restaurant tax wouldn't be required to pay the occupational tax. The bill never received a hearing, but local governments are going to be pushing a constitutional amendment to allow for local sales taxes, which would also include the ability to do a restaurant tax.

AUTONOMOUS VEHICLES:

House Bill 135 would have established a regulatory framework for autonomous vehicles to operate safely when driving on roads and highways. It was vetoed, and given its passage on the final day, the General Assembly could not override the veto. The legislation was opposed by the trial bar and labor unions.

PREPARE FOR THE UPCOMING

SESSION: If you read nothing else in this article, please read this the restaurant industry needs to prepare today for the 2024 legislative session. Local governments, local Chambers of Commerce and many other organizations are pushing a constitutional amendment that would authorize the General Assembly to give local governments the ability to levy a sales tax. Local governments and other interest groups are not concerned about the impact such a new tax would have on the restaurant industry. Furthermore, restaurants need to prepare for a second advocacy campaign from local governments pushing the ability to levy the restaurant tax in all cities and counties. Such a statutory change would give them immediate revenues, and if they can't get the votes in the legislature or at the ballot box, they are going to push for new taxing authority one way or another. Prepare now! Meet with your legislator, explain the value you provide to your community, express your concerns about such broad taxing authority. Don't take this time for granted—local governments are already working to push this agenda. In fact, they have raised significant private funds to fund advertising and lobbying campaigns.

season!

Association and NielsenIQ reveals that consumers have an increasing desire for deeper transparency in the food they consume. A survey of 1,035 U.S. adults found that consumers seek

At Kentucky Proud[®], we like to say

from Kentucky farms.' It's more than

to bring local farm-fresh foods from

farm gates to dinner plates. Buying

stays within communities across the

using farm-fresh ingredients means

Commonwealth, supporting Kentucky

farm families and local businesses. And

tastier food for you and your customers.

As cool spring mornings give way to the

dog days of summer, it may be time to

update menus and consider purchasing

Kentucky's seasonal produce and

products. Kentucky Proud farmers'

local farmers, purchase the freshest

new entrée inspirations. Today, there

are more than 175 successful, diverse

farmers' markets in 115 Kentucky

counties, so chances are there is a

farmers' market (or two) near you.

In-season Produce includes apples,

blueberries, broccoli, Brussels

asparagus, beans, beets, blackberries,

sprouts, cabbage, cantaloupe, carrots,

cauliflower, (sweet) corn, cucumbers,

lettuce, okra, onions (green and white),

peaches, peas, peppers, plums, potatoes,

strawberries, summer squash, tomatoes,

*Proteins, eggs, and dairy are always in

sustainable option to maximize seasonal

turnips, watermelon, and zucchini *

Direct-farm-purchasing is another

ingredients and ensure your access

to the best local produce, proteins,

eggs, etc., throughout the year. By

establishing and maintaining strong

relationships with local farmers, you

eggplant, garlic, greens, kohlrabi,

radishes, raspberries, rhubarb,

markets are open around the state and

provide the perfect opportunity to meet

ingredients, and maybe even find a few

local also ensures more money

just a clever tagline. It's a commitment

that 'the freshest ingredients come

information about ingredient sourcing, manufacturing practices, and more.

We know that sampling the amazing varieties and flavors of a farmers' market on a Saturday morning is idyllic but can also be time consuming. Fortunately, a growing number of Kentucky distributors are stocking locally produced proteins, produce, and products from Kentucky farms. If it was grown or raised in Kentucky, a distributor can stock and deliver those local products. Ask your distributor to deliver Kentucky farm products!

We know time and budget constraints can ultimately be the deciding factor in your sourcing decisions. To help encourage and reward restaurants, caterers, schools, and food outlets to purchase locally grown products, we launched the Kentucky Proud Buy Local program. Since 2017, grant participants have received reimbursements of up to 15% for their food purchases when they buy eligible items from Kentucky farms. The purpose of this program is to benefit both the participants and the Kentucky producers through a streamlined process to save you time and put money back in your pocket.

"Thank you for everything you do for our restaurant and agriculture communities."

Lori Beck, Owner of Holy Grale and Gralehaus restaurants in Louisville, Ky.

The Buy Local program also introduces restaurants and food service operations to Kentucky producers to help build lasting and fruitful relationships (no pun intended). Participants may receive up to \$8,000 reimbursement annually for approved Kentucky farm-impact food purchases with a lifetime cap of \$36,000. Since the grant was launched in 2017, Kentucky Proud has awarded more than \$1,30,000 to participating Kentucky restaurants and food service operations. To date, 27 participants, have reached their lifetime cap and

graduated from the program. Each Buy Local graduate has demonstrated a commitment to purchasing more than \$250,000 of Kentucky direct farmimpact food.

There are currently 106 participants from 42 cities across 37 counties enrolled in the Buy Local grant program. In the past six years, participants have recorded more than \$12,500,000 in Kentucky direct farmimpact purchases.

Need help locating local ingredients? Our Kentucky Proud staff maintain a verified product list of approximately 275 Kentucky Proud members who have provided Kentucky direct farmimpact items to foodservice operators registered in the Buy Local program. Held in various locations throughout the year, Buyer-Grower Meetups are another popular outlet for participants to connect and network with individuals at every level of the supply chain. These events bring the restaurateurs, farmers, chefs, food distributors, producers, and Kentucky Proud staff together to engage in mutually beneficial conversations.

We're proud of the Buy Local program and the positive impact it has made for restaurants and Kentucky farms in its relative brief existence. If you're a restaurant or food service business interested in joining our Buy Local program, we'd love to hear from you! To learn more, visit kyproud.com/buylocal or send us an email at agr.kyproud@ ky.gov.

Funding for Kentucky Proud and the Buy Local program is made possible through a grant from the Kentucky Agricultural Development Fund.





Produce Storage Tips

When you buy Kentucky Proud, you're not only getting fresh, healthy, flavorful fruits and vegetables grown locally, you're also helping your community and farm families throughout the Commonwealth by keeping your dollars close to home.

> Properly storing your food reduces waste from spoilage, decreases the risk of foodborne illness, and ensures your farm-fresh food tastes great!

Place in a Cool, Dark Spot:

Basil, Berries, Cantaloupe, Corn, Eggplants, Garlic, Onions, Peaches, Pears, Potatoes, Plums, Squash, Sweet Potatoes, Tomatoes, Watermelon

Best Practice:

Use berries on the countertop within 1–2 days. If longer, store in the fridge.

Refrigerate in Crisper Drawer or Container:

Apples, Asparagus, Beans, Beets, Bok Choy, Brussels Sprouts, Cabbage, Carrots, Cauliflower, Celery, Cilantro, Cucumbers, Greens, Kohlrabi, Mushrooms, Okra, Parsley, Peas, Peppers, Radishes, Turnips

Trim the leafy tops off and then refrigerate:

Don't throw away your leafy tops; use them in pesto, soups, and even salads.

Chef Tips:

Only wash your produce when you're ready to eat it! Washing early will cause the produce to spoil faster, especially berries and stone fruit.

Be sure to remove any rubber bands from your herbs and leafy greens. These break down the cells and can cause your produce to go bad faster!

Blanche and freeze vegetables you can't eat right away to preserve nutrients and enjoy the taste of summer all year long. To blanche, boil the whole or cut pieces of the vegetable for 12 minutes and then immediately place in ice cold water to stop the cooking process. This will keep your vegetables from getting freezer burn. Frozen vegetables will keep for up to a year. Freezing is not recommended for artichokes, Belgian endive, eggplant, lettuce greens, potatoes (other than mashed), radishes, sprouts,

or sweet potatoes.









Seasonal Produce Guide

In Kentucky, there's something wonderful about every season – and that's especially true for our huge variety of locally grown fruits and vegetables. Take a look below to find fresh choices for spring, summer, fall, and winter.

Mar-May SDB FF Asparagus (Apr-Ju

Greens (Apr–Nov) Kohlrabi (May–Jun) Lettuce (May–Jun) Maple Syrup (Feb–Mar) Green Onions (May–Jun) White Onions (Jan–Mar) Peas (May–Jun) Potatoes (Jul–Oct) Radishes (Apr–Jun) Strawberries (May–Jun) Sweet Potatoes (Oct–Mar) Turnips (May–Jun) Winter Squash (Jan–Mar)

Jun-Aug Apples (Iul-Dec)

Beans (Jun-Sep) Beets (Jun-Nov) Blackberries (Jun – Oct) Blueberries (Jun - Jul) Broccoli (Jun-Jul) Brussels Sprouts (Jul-Nov) Cabbage (Jun-Jul) Cantaloupe (Jul-Sep) Carrots (Jun-Aug) Cauliflower (Jun-Jul) Sweet Corn (Jul-Sep) Cucumbers (Jun-Sep) Eggplant (Jun – Sep) Garlic (Jun-Aug) Grapes (Aug-Sep) Greens (Apr-Nov) Kohlrabi (May-Jun) Okra (Jun-Sep) White Onions (Jan-Mar) Peaches (Jun-Aug) Peppers (Jul-Sep) Plums (Jul-Sep) Potatoes (Jul-Oct) Raspberries (Jun – Sep) Rhubarb (Jun - Sep) Summer Squash (Jun-Oct, Tomatoes (Jul-Oct) Watermelons (Jul-Oct) Zucchini (Jun-Oct)



Beans (Jun-Sep)



Beets (Jun-Nov) Blackberries (Jun-Oct) Blueberries (Oct-Nov) Bok Choy (Aug-Nov) Brussels Sprouts (Jul-Nov) Cabbage (Oct-Nov) Carrots (Oct-Nov) Cauliflower Oct-Nov) Greens (Apr-Nov) Kohlrabi (Sep-Oct) Lettuce Sep-Oct) Nut Crops (Sep-Nov) Okra (Jun-Sep) Green Onions (Oct-Nov) White Onions (Jul-Sep) Pawpaws (Aug-Oct) Pears (Aug-Nov) Peppers (Jul-Sep) Plums (Jul-Sep) Potatoes (Jan-Mar) Pumpkins (Sep-Nov) Radishes (Sep-Nov) **Raspberries** (Jun – Sep) Rhubarb (Jun-Sep) Sorghum (Sep-Nov) Summer Squash (Jun-Oct) Sweet Potatoes (Oct-Mar) Tomatoes (Jul-Oct) Watermelons (Jul-Oct) Winter Squash (Aug-Nov) Zucchini (Jun-Oct)

Dec-Feb

Maple Syrup (Feb – Mar) White Onions (Jan – Mar) Potatoes (Jan – Mar) Sweet Potatoes (Oct – Mar) Winter Squash (Jan – Mar)

Greens refer to any number of different plants, including the traditional spinach, mustard, collard, turnip, etc., as well as newer Asian varieties and Swiss chard.

Through the use of season extension methods, many of the availability dates are commonly extended in either direction for many of these crops.

MAKE PLANS TO JOIN US FOR THESE 2023 KRA EVENTS

Sporting Clays Tournament June 12, 2023 Jefferson Gun Club

Team format clay shoot with lunch afterward

Golftoberfest October 2, 2023 Persimmon Ridge Golf Club

Play golf and we will treat you to a full day including lunch, beverages, dessert and dinner

Day at the Races November 16, 2023 An afternoon of racing and networking at Churchill Downs

Restaurateur's Gala January 22, 2024 Savor at River House

Honor Kentucky hospitality industry award winners and enjoy dinner, music and dancing!



For additional information on any event, please contact us

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10 BENEFITS OF FARM-TO-TABLE RESTAURANTS

Food is an amazing outlet for creativity, and there are many different styles of cuisine that people get excited about. In recent years, there has been much focus on farm-to-table restaurants, which have grown in popularity. If you're unfamiliar, these establishments source their ingredients locally from farms or other sources as close to the restaurant as possible. A farm-to-table restaurant doesn't just serve up any old meal; they offer dishes packed with flavor and freshness. If you're wondering what exactly makes them so special, here is a list of the top 10 benefits of eating at a farm-to-table restaurant:

TASTE THE FRESHNESS

The most obvious reason to eat at a farm-to-table restaurant is that the food will taste amazing. If you're

lucky enough to live near a farm that supplies ingredients to restaurants, you'll be eating produce that was likely picked just hours before you ate it. Eating foods as close to their natural state as possible means getting more nutrients and fewer preservatives, which is always good.

SUPPORT LOCAL FARMS

The food in a farm-to-table restaurant is usually sourced from local farms or farms within a few hour's drive. This means you support the local economy and those working on those farms. On top of that, you're also helping to preserve the local food traditions and ensure they are passed on to future generations. Farm-to-table restaurants are great places to ask questions about the ingredients on your plate, and you should feel free to do so. Many restaurants also offer meal deals where some proceeds go back to a local farm.

HELP PRESERVE FOOD TRADITIONS

In addition to preserving local food traditions, farm-to-table restaurants also help to preserve cultural food traditions. If you're lucky enough to live in a city with a large population of immigrants, you may be able to find some amazing farm-to-table restaurants. Many of these restaurants are run by immigrants or their children, which is a great way to preserve the culture.

ENCOURAGES COOPERATION BETWEEN FARMERS AND RESTAURANTS

Farmers and chefs at farm-to-table restaurants often cooperate to ensure

everyone gets what they need. In many cases, the chefs help farmers experiment with new crop varieties and techniques; in return, the farmers help the chefs get the freshest and best produce. It's a win-win situation for everyone involved, and it's a great example of how different types of businesses can work together to be more successful. Farm-to-table restaurants also help to revitalize the relationship between consumers and farmers by bringing the production of your food closer to home.

HELPS REDUCE THE ENVIRONMENTAL IMPACT OF FOOD

Eating at a farm-to-table restaurant can positively impact the environment by decreasing the carbon footprint of your food. This is because the food may have been produced indoors or in a greenhouse, so you're not using up any land or water resources. This can be a good thing in areas where water is scarce or where there are other limitations. On the other hand, it's important to note that some farmto-table restaurants use hydroponic farming to grow their food, which is not as sustainable as open-air farming. Ask where your food comes from and how it is grown.

SHOWCASE CHEFS' EXPERTISE AND LOVE FOR COOKING

Farm-to-table restaurants can only provide fresh, delicious meals thanks to the expertise and passion of their chefs. These chefs constantly experiment with new ingredients, grow their produce, and find creative ways to use the foods grown near them. They are also very passionate about the ingredients and where they come from, so you can trust that the food is fresh and high quality.



PROVIDE DINING EXPERIENCE OVER JUST A MEAL

It is a dining experience because there is so much more to the meal than just the food. You can learn about the people who grew your food, the restaurants who helped distribute it, and even what the chefs and cooks put into the food. These meals are more than just a quick and easy bite to eat; they are a way to connect with the environment and people around you. If you're looking for a new dining experience, you should consider visiting a farm-to-table restaurant near you.

DELICIOUS AND CREATIVE DISHES

Farm-to-table restaurants are not just about where the ingredients come from; the dishes are also very creative. Fresh produce doesn't have to be bland; it can often be even tastier than dried ingredients. You can use fresh herbs, vegetables, and fruits to create unique and amazing dishes, and farmto-table restaurants are a great place to find new and exciting recipes.

EASONAL CUISINE

The foods grown at different times of the year are typically the best options for a farm to table restaurants. There is nothing wrong with eating foods out of season, but you will get the best flavor and quality from seasonal ingredients.

BETTER FOOD SAFETY PRACTICES

Farm-to-table restaurants use fresh ingredients because they are better for you than dried and processed foods. They also help reduce the number of preservatives in your food and generally have better food safety practices than other types of restaurants. This is because fresh ingredients are easier to trace back to their source and don't need to be preserved as heavily. It's important to note that not all farm-to-table restaurants are fully certified, but many strive towards that goal. reprinted from The farmhouse at persimmon creek



www.kyra.org | Summer 2023 15



INTERVIEW WITH A FARMER: ROBERT BALL

We sat down with Robert Ball, a KRA member farmer, and asked him a few questions.

TELL US ABOUT YOUR BACKGROUND. HOW DID YOU GET INTO GROWING?

I grew up on a small hobby farm in East Jefferson County in Middletown outside Louisville where we raised chickens, rabbits, horses, and bees. We also kept a small garden for our own use. This is what piqued my interest in farming and self-sustainability from a young age. I bounced around a lot in my twenties working all over the world as a farm hand or volunteer on different farms growing all sorts of crops, trees, and plants. Finally, four years ago, I decided it was time to come back to my roots and start building my own farm business. That is where I am today.

The name of my company is Naked Greens, ("Dress Them Yourself") so I specialize in growing salad greens such as arugula, spinach, lettuce, and salad mixes as well as bunching greens such as kale and collards. This being said I grow plenty of other stuff such as tomatoes, squash, tomatoes, and okra. Everything I grow is done using organic methods, hence why they're naked.

WHAT DOES A TYPICAL DAY LOOK LIKE FOR YOU?

As a farmer my day typically includes working in the garden planting, harvesting, weeding and preparing new ground. This time of year I am harvesting lots of greens and root crops as well as sugar snap peas. Twice a week, however, I go into town to deliver to restaurants.

HOW MANY RESTAURANTS DO YOU SUPPLY PRODUCE TO?

I work with about 20 different restaurant clients. I meet new restaurant clients by walking in the kitchen door and asking for the Executive Chef. Once I meet the Executive Chef I make my pitch and if they are interested I show them whatever products I have on hand.

HOW DO YOU MANAGE YOUR TIME WHEN IT'S NOT GROWING SEASON?

In the winter months growing really slows down and I go from spending my time farming to being a mechanic/handyman. Although I still have some crops growing in the winter inside tunnels, they don't need as much attention. Therefore, I fix equipment and make other improvements around the farm. This is also the time I get to invest in my own personal growth and take some time off.

HOW CAN OPERATORS AND CHEFS GET IN TOUCH WITH YOU?

You can reach me at robertball3388@ gmail.com or 502-558-3207





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Ramsey's Diners opened in April 1989. The menu is what is called "Meat 'n Three" with your choice of one protein and three veggies. From

the start we offered only fresh vegetables (except French fries which were added five years after opening). Soon after our first year we started establishing relationships with local farms to supply these vegetables. Later - after the formation of Kentucky Proud -we worked through the Department of Agriculture to enhance these relationships. The original press conference announcing the Kentucky Proud program was held at the original Photo credit Robert Jones

Ramsey's location. Rob Ramsey was chairman of the committee that approved the Kentucky Proud logo. Ramsey's doesn't have a chef but has



many prep cooks who have learned how to prepare these fresh veggies . Our relationship with Bill Gallrein of Shelbyville's Gallrein Farm has been cultivated over twenty-five years. Bill supplies the peaches and cream corn we serve during our summer Corn

> Daze promotion as well as the acorn squash for our Fall Festival. We serve fresh asparagus from Greenwood Farm in the Spring, green tomatoes from Mitch Copper's farm, squash/ zucchini/okra from Vincent Robert, cabbage and okra from Coleman Crest, and tomatoes from everywhere but particularly Lincoln County.

At our summer Corn Daze promotion, we serve vine-ripened tomatoes and several variations of corn dishes including creamed corn, fried corn, corn on the cob, okra-corn and tomatoes, deep fried parmesan corn, fiesta corn and corn oysters (a fritter). During the Summer we are a fixture at the Lincoln County co-op buying tomatoes by the ton - literally. Our prep cooks have learned that most veggies must be prepared differently based upon their freshness. At the peak of corn season very little butter and no cream is needed to "cream" the corn since the juices do it for them. In Winter, more butter and even some cream is necessary to yield a good product. Tomatoes in summer have to be cut almost to order due to juiciness and being vine ripened, thus we don't have recipes as much as procedures. Okra in summer is much more tender than what you can buy in Winter. Our customers wait each year for our various vegetable promotions and



this all adds to our image of being a part of our community and the local environment. Our annual financial impact on local farms is in the hundreds of thousands of dollars. Everything is better fresh (including our fresh chicken from Critchfield's) and quality produce makes for a quality meal. The always fresh and whenever possible local veggies are the signature of our concept. We strongly believe that our customers support use for supporting buy local.

Okra, Corn and Tomatoes

1 batch yields 6 portions

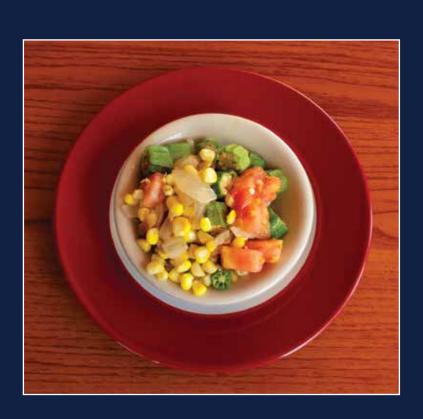
Ingredients:

Okra – 12 oz Corn – 12 oz Tomatoes diced –12 oz Onions diced – 3 oz Salt - 1/2 Tbsp White pepper - 1/2 Tbsp Bacon grease – 4 oz

Method:

Heat bacon grease over low flame. Add onions and cook 1-2 minutes. Add okra and sauté till bacon grease is absorbed into okra (this preserves the flavor without it being greasy).

Add corn and spices. Cook until heated through. Remove from heat, add tomatoes and stir.





On April 20th, the Kentucky Restaurant Association's Educational Foundation was proud to host the annual Chefs for Hope dinner, raising funds for Kentucky ProStart. The night was sponsored by US Foods. We held the event at Savor at River House, and it was another great event!

There were nearly 150 people in attendance this year, and we had some really exciting items up for bid in our silent auction. It is safe to say it was a



very fun night with great food and smiles all around. All of this would not have been possible without the help of the awesome supporters of Kentucky ProStart, starting with the chefs who volunteered their time and skills to make this a success:

Lead Chef Josh Moore - Volare • Chef John Varanese - Varanese, River House, Savor • Chef Josh Hillyard - Chef & Jeff • Chef David Danielson - Dant Crossing • Chef Ming Pu - Brooklyn and The Butcher • Chef Henry Wesley - 8Up • Chef Jay Bellucci – Noosh Nosh

One of the best parts of the Chefs for Hope event is that we are able to bring in students who are currently enrolled in the ProStart curriculum in one of our many schools and they work side-by-side with the chefs. This is a great learning experience for the students, where they get to move outside their comfort zone in a safe environment and learn new skills and techniques from these extremely talented local chefs.



There is simply no way we could put this on and be successful without the help of so many partners and volunteers! I want to say a huge thank you to all those involved in this year's event:

Fante's Coffee, Brasserie Provence, Gordon Foods, Crowler Catering, Bristol Bar & Grille, Rafferty's, R.L. Schreiber,Inc, Bluegrass Hospitality Group, James Finley, Louisville Tourism, Cuvee Wine Table, Selena's, Dant Crossing, Naked Greens, Tea Station, Redlands Grill, KRA – Louisville Chapter, Double Dogs, Havana Rumba, BJ's Restaurant, Frank Ruley, Coalition Whiskey, Montana Grill, Del Frisco's, Culinary Creations & Connor's Steak & Seafood A week and a half after our Chefs for Hope dinner, two ProStart high schools proudly represented Kentucky at the National ProStart Invitational (NPSI) in Washington, DC May 2 - 4. We had Marion C. Moore representing us in the Management competition and Hardin County's Early College and Career Center (EC3) representing us in the Culinary competition.

Marion C. Moore - Management



L-R: Chef Garrett Sanborn, Raven Brackens, Fakhariea Henderson,

Hardin County's EC3 - Culinary



L-R: Chef Roger Ramsey, Bryson Brawner, Michael Nagao-Providance Niyoyita, Aaron Clay & Cailin McClure Summers, Edan Jones, Leia Reynolds & Lauren Jacobs

NPSI is the yearly national competition, where teams from across the United States come together and test themselves and their skills against other ProStart schools. This year, 46 states competed.

As you can imagine, it takes a lot of hard work and dedication to get ready for an event such as this. The instructors and students met many times after school to practice. Then, for them to step up in front of hundreds of spectators from across the country and perform takes a huge amount of courage. We are so very proud of them!

It wasn't all hard work and stress, though! While in Washington, they were able to get out, relax, and enjoy the sites of the Capital, including a meet & greet with Senator Rand Paul!



I want to give a huge thank you to this year's sponsors, which made the trip possible for the teams. They were: Kentucky Livestock Coalition : Bluegrass Hospitality Group : Gordon Food Service : Ecolab

If you are interested in learning more about the ProStart program, or would like to talk about becoming involved in future events, please contact Jim Lyon at 502-400-3736, or email at jim@kyra.org.



Questions & **Answers**

Q: My business received a Restaurant Revitalization Fund (RRF) grant. How do I apply for a credit or receive the taxes I paid on the funds?

A: We asked Bob Patterson with Patterson & Company CPAs, and his answer is here: "The SBA Restaurant Revitalization Fund (RRF) was part of the American Rescue Plan Act of 2021 (ARPA). It was designed to help restaurants, bars and other similar places of business that served food and beverages. The purpose of the funding was to provide support for entities that remained open and had suffered revenues losses related to the Covid -19 pandemic. Congress mandated that the RRF grants be non-taxable to recipients as they had done with the Payroll Protection Program (PPP) forgivable loans. Most states followed the IRS and also made RRF nontaxable at the state level. However, the Kentucky Department of Revenue determined that KY law required a specific statute change to allow RRF to be nontaxable and all recipients had to pay 5% income tax in the year the grant was received.

The Kentucky Restaurant Association, working closely with the Kentucky Society of CPAS and the Kentucky Brewers Guild, lobbied legislators in Frankfort in 2022 with partial success. They lobbied again in the 2023 session and were able to push through HB 360 which was signed into law with emergency effect in late March 2023. HB 360 provides that RRF income received in 2020 through 2022 is not subject to KY income tax. This was a BIG win for the restaurant industry! Most restaurants are taxed as pass through entities. In this case, the company's tax return for the appropriate year will need to be amended as well as the owners' personal tax return. The tax refund will be paid to the owners. If the restaurant is not a flow through entity, the restaurant will be the recipient of the tax refund. It's important to note that all taxpayer tax situations are different, so it is possible that a refund will not be payable. Please reach out to your CPA for more information if you received an RRF grant to see if you are eligible for a state tax refund."

Q. Who is responsible for the food safety at the farmers' markets in Kentucky? My Chef purchases from them regularly in our area.

A: In general, the Kentucky Department for Public Health and local health departments are primarily responsible for the regulatory oversight of food safety at Kentucky's farmers' markets. However, depending upon the food products being marketed, other agencies such as the FDA, USDA, or the Food Safety Inspection Service (FSIS) may also have regulatory oversight.

Q: I know the law was changed so that 18 year olds can serve alcohol. My question is, are my 18 year old servers allowed to take the cap off a bottle of beer and serve it?

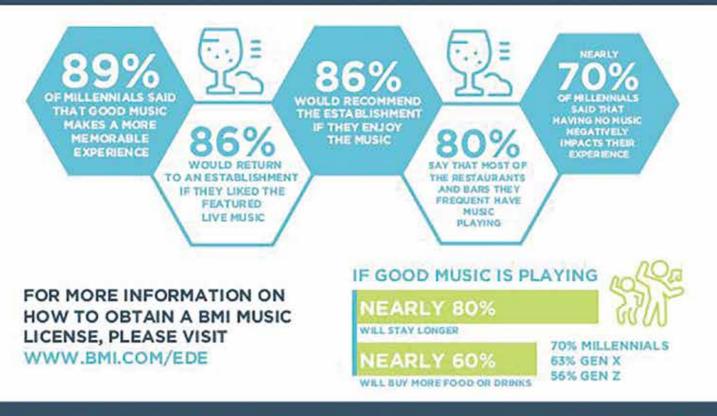
A: As we understand the law, no they are not as that would be a bartending function. The law was changed to allow restaurant employees 18+ to serve and sell alcohol – taking orders and delivering drinks to tables - so long as they are supervised by someone 20 years of age or older. The measure does not change the minimum age at which a person may serve as a bartender, which is 20 years of age.

How may we be of assistance?

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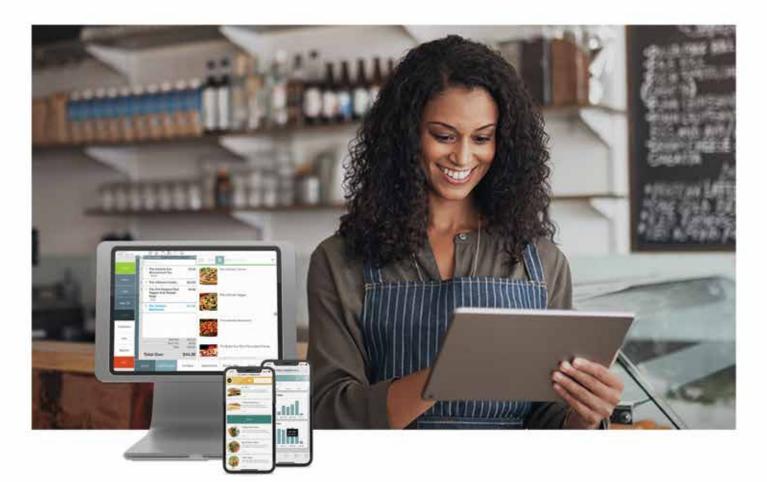
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