



October 30, 2020

The Honorable David J. Kautter  
Assistant Secretary for Tax Policy  
Department of the Treasury  
1500 Pennsylvania Avenue, NW  
Washington, DC 20220

The Honorable Charles P. Rettig  
Commissioner  
Internal Revenue Service  
1111 Constitution Avenue, NW  
Washington, DC 20224

***Re: Request for Guidance Related to the Employee Retention Credit Provisions of the Coronavirus Aid, Relief, and Economic Security (CARES) Act***

Dear Messrs. Kautter and Rettig:

At the recent ABA Tax Section Meeting, a Treasury Department representative mentioned that the Treasury Department is working on additional guidance on the employee retention tax credit (ERTC) provision in Section 2301 of the Coronavirus Aid, Relief and Economic Security (CARES) Act.

We are writing to address and seek clarifying guidance regarding the treatment of "essential businesses." Many advisors and taxpayers have found the previously issued Frequently Asked Questions (FAQs) on this topic confusing and are therefore concluding that various taxpayers may not be eligible for the ERTC that they are clearly entitled to under the statutory language.

The uncertainty stems from the wording of FAQ 32:

**32. If a governmental order causes the customers of an essential business to stay at home is the essential business considered to have a suspension of operations?**

No. An employer that operates an essential business that is not required to close its physical locations or otherwise suspend its operations is not considered to have a full or partial suspension of its operations for the sole reason that its customers are subject to a government order requiring them to stay at home.

The employer may be considered an Eligible Employer and may be eligible for the Employee Retention Credit if it experiences a significant decline in gross receipts. For more information on what constitutes a significant decline in gross receipts, see *Determining When an Employer is Considered to have a Significant Decline in Gross Receipts*.

**Example:** Employer B, an automobile repair service business, is an essential business and is not required to close its locations or suspend its operations. Due to a governmental order that limits travel and requires members of the community to stay at home except for certain essential travel, such as going to the grocery store, Employer B's business has declined significantly. Employer B is not considered to have a full or partial suspension of operations

due to a governmental order. However, Employer B may be considered an Eligible Employer if it has a significant decline in gross receipts.

Some have interpreted FAQ 32 to mean that “essential businesses” may not claim the retention tax credit under any circumstances. This interpretation is incorrect and would be inconsistent with the statute, the explanation of the Joint Committee Report, and other IRS FAQs. We expand on each point further below and provide an example of an affected taxpayer to frame the issue in the context of an intermediate business in the supply chain. We urge the Treasury department to clarify the treatment of “essential business” in future guidance.

### **Statute and Legislative History Supports ERTC Eligibility for Essential Businesses**

Turning first to the statute, there is nothing to indicate that “essential businesses” should be given second class treatment; the statutory wording makes no reference one way or the other to “essential” businesses. Nor is there anything in the statute precluding an “essential” business from claiming a “partial” suspension of business because it is affected by government orders directed at non-essential businesses that the “essential” business transacts with. The statutory wording could not be broader. It provides that a partial suspension of business must be “due to” a government order, and the “due to” wording merely means that suspension of operations must be “because of” or “owing to” a government order no matter who the order was directed to. IRS FAQ 33 makes this point clear when it states that a partial suspension of business is “due to” a governmental order if it is “as a consequence of” such order. A “consequence” is broadly defined in the *Merriam-Webster Dictionary* as something produced by a cause or necessarily followed from a set of conditions and it is synonymous with an “after effect” or “outgrowth.”

### **Legislative History Describes Intended Scope**

The legislative history of the ERTC appears to be the basis for the singling out “essential businesses” in FAQ 32, but it supports only a very narrow limitation on “essential businesses.” The Joint Committee Report on the CARES Act (JCX-12R-20) describes a grocery store that has deemed “essential” under a state order, and the JCT Report concludes that the grocery store could not claim to have suffered a partial suspension of business because of its “essential” status. The Joint Committee Report added a critical caveat, however. The JCT example noted that the state imposed stay-at-home order did not prevent individuals from going to the grocery store to buy food. So, even if the stay-at-home order may have made individual customers reluctant to go to the grocery store, there was no legal impediment for them to go, and any partial suspension of operations of the grocery's business was not “because of” the stay at home order.

### **Other IRS FAQs Indicate Essential Business Can be Eligible for ERTC**

The breadth of the statute is supported by other FAQs making it clear that “essential” businesses may qualify for the credit. FAQ 30 states that, “an employer that operates an essential business may be considered to have a partial suspension of operations if, under the facts and circumstances, more than a nominal portion of its business operations are suspended by a governmental order.” Accordingly, the only question is whether a government order had to be directly targeted at the essential business, or whether orders directed at other businesses qualify. FAQ 31 answers this question and states that an essential business can have a partial suspension of

business that is "due to" an order directed at another business in the distribution chain. FAQ 31 provides that a government order requiring a supplier of an essential business to suspend its operations is a credit-qualifying government order if the essential business was unable to obtain critical goods and materials because of it. The example in FAQ 33 deals with a supplier to an essential business, but there is no basis in the statute, legislative history, or otherwise for distinguishing between businesses up the supply chain (suppliers) from those businesses down the chain (customers).

FAQ 32 is not necessarily inconsistent with this analysis, but you have to read it closely to see that. As noted above, FAQ 32 states that an essential business that is not required to close its physical locations or otherwise suspend its operations cannot claim to have a full or partial suspension of operations for the *sole reason* that its individual customers are subject to a government order requiring them to stay at home. But the example in FAQ 32 supports a narrower intended scope of the FAQ. The example describes an automobile repair shop that was deemed essential and that was required to remain open—it says that the repair shop did not have a partial suspension of business because of a general government stay-at-home order that may have caused a significant decline in business. The unstated fact in the example is that general stay-at-home orders did not restrict individuals from going to an essential car repair business—that is the whole point of denominating a car repair business as “essential.” So, even though the general stay-at-home order might have caused customers to be uneasy about making car repair trips, there would have been no legal impediment to having a car repaired under the facts of the example. Applying that gloss to FAQ 32 makes it consistent with the example of the grocery store described in the Joint Committee Report (JCX-12R-20).

### **Example of Essential Business in the Distribution Chain**

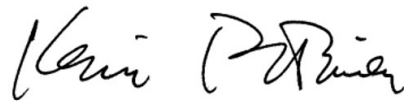
There are many examples that would serve to illustrate the import of this issue to taxpayers, but consider the case of an “essential” wholesale liquor distributor that sells to liquor stores, bars and restaurants, and who was forced to furlough sales representatives because they could not perform their jobs. The furloughs were due to many different state orders. Liquor stores were closed completely in many states early in the pandemic, and even after they were allowed to re-open, the stores were subject to reduced operating hours, and given extended periods to pay their distributors. On-premise businesses—bars and restaurants—were drastically affected by government orders. Operations were limited to curbside purchases and were subject to strict limitations. Government orders limited the types of alcohol that could be sold (e.g. beer and wine), limited the types of containers in which beverages could be sold, and limited the hours of their operation. A full listing of the various state orders affecting liquor sales is attached to this letter (State Closures & Emergency Rulemaking, Wine & Spirit Wholesalers of America). The key point is that it was not just the reluctance of the individual customers to venture out to liquor stores, bars and restaurants because of general stay-at-home orders that caused the liquor distributor to suspend operations partially—it was the government-imposed limits on the operations of the retail establishments down the distribution chain that caused the suspension.

The liquor wholesale distributor example is just one of many other businesses in the food and beverage supply and distribution chain that were classified as “essential” under government orders. Many of these firms were affected drastically by the COVID government orders and yet

continued to pay and provide benefits to furloughed employees. These firms are no less deserving of the retention tax credit than other businesses in the distribution chain that were deemed “non-essential”; they were all affected by government orders targeted at the businesses in the distribution chain, and not simply by the decisions of individual customers to stay at home. We urge the Treasury Department to make it clear that these kinds of businesses in the distribution chain are fully entitled to the retention tax credit.

We appreciate your consideration of this comment and welcome the opportunity to discuss the issue further. If you have any questions, please contact : Kevin P. O’Brien at (202) 662-3411 ([kobrien@ipbtax.com](mailto:kobrien@ipbtax.com)) or Spencer F. Walters at (202) 662-3459 ([swalters@ipbtax.com](mailto:swalters@ipbtax.com)).

Ivins, Phillips & Barker, Chtd.



Kevin P. O’Brien



Spencer F. Walters

May 28, 2020



## COVID-19 STATE BULLETIN CLOSURES & IMPACT

# WSWA Beverage Alcohol COVID-19 Bulletin: State Closures and Emergency Rulemakings

Updated as of May 27, 2020

**Today's update includes the following which are also included below in the master document.**

### **Alaska**

Legislative Session: The legislature adjourned on May 20.

### **Arizona**

Legislative Session: The legislature adjourned *sine die*. A special session is expected to deal with coronavirus-related legislation and the state budget.

### **Colorado**

Legislative Session: The legislature reconvened May 26.

Re-Open On-Premise: Starting May 27, restaurants may resume dine-in service at 50 percent occupancy for indoor seating or 50 people, whichever is fewer. Restaurant owners are encouraged to open their windows and to not use the air conditioning to the extent they are possible.

### **Delaware**

Legislative Session: The legislature reconvened May 26 with a plan for each chamber to convene virtually once a week and mainly consider budget and COVID-19 measures.

### **District of Columbia**

Re-Open On-Premise: Starting May 29, restaurants and bars may reopen for outdoor seating only. No more than six people can be seated together, and all tables must be at least six feet apart. Businesses can continue to offer food and drinks for takeout as well.

### **Georgia**

Legislative Session: The legislature is expected to reconvene on June 11.

Re-Open On-Premise: Governor Kemp has extended the state of emergency until July 12, but [announced](#) that bars and nightclubs can reopen on June 1 with some restrictions.

## **Hawaii**

Legislative Session: The legislature is in recess and is expected to resume on June 15.

## **Illinois**

Legislative Session: The legislature adjourned on May 23 and is expected to return in the late fall for a veto session.

Re-Open On-Premise: Starting May 29, except for Chicago, restaurants may reopen for outdoor seating only.

## **Kansas**

Legislative Session: The legislature adjourned *sine die* May 22.

## **Louisiana**

Legislative Session: The legislature is adjourned but a special session is scheduled from June 1 to June 30 to discuss the spending of federal coronavirus aid and the expansion of tax break programs.

## **Maryland**

Re-Open On-Premise: As Maryland moves from Phase 1 to almost Phase 2, Governor Hogan has announced that bars and restaurants may resume limited business (outdoor) on May 29.

## **Minnesota**

Re-Open On-Premise: [Beginning June 1](#), bars and restaurants will be able to open outdoor spaces.

## **Nebraska**

Re-Open On-Premise: Effective June 1, bars may reopen subject to the same [restrictions](#) as restaurants.

## **Nevada**

Re-Open On-Premise: Effective May 29, [bars may reopen](#) subject to the same requirements as restaurants, including 50 percent capacity limits.

## **New Mexico**

Re-Open On-Premise: Effective May 26, restaurants may resume limited outdoor seating, except in some counties.

## **ALABAMA**

Legislative Session: The regular session adjourned on May 18. A special session in the fall is expected.

Restaurant and Bars Closures: On March 19, 2020, Gov. Ivey and the Department of Health issued a [Public Health Order](#) that included a statewide ban on all restaurants, bars, breweries or "similar establishments" from offering from on-premises consumption of food or drinks but food take-out and delivery is allowed.

Essential Businesses: On April 3, 2020, Gov. Ivey issued a [Stay at Home Order](#) closing all non-essential businesses until April 30. The order deemed essential: "supermarkets, food and beverage stores, including liquor stores," restaurants and bars, and "warehouse, distribution and fulfillment centers."

Retail Store Closures: The state closed 78 of the 170 state-owned ABC liquor stores. The stores remaining open are operating under restrictive guidelines such as permitting only five customers at a time. The emergency order allows curbside sales (see below).

Alcohol Delivery Laws: No retailer delivery permitted.

Emergency Rulemaking:

- **On-Premise To-Go/Curbside Pickup**: Effective March 18, 2020, the Alabama ABC issued a [temporary order](#) allowing restaurants and bars with a valid liquor license to sell beer, wine, and liquor in sealed, unopened containers to go via curbside pickup limited to one liter of spirits, 1500ml of wine, and 288 ounces of beer per customer.
- **Off-Premise Curbside Pickup**: The Alabama ABC issued a [temporary order](#) allowing locations licensed by the ABC board to sell alcohol for offpremises consumption may sell alcoholic beverages via curbside pick-up that are in the original sealed container and limited to one liter of spirits, 1500ml of wine, and 288 ounces of beer per customer.

## **ALASKA**

Legislative Session: The legislature adjourned on May 20.

Restaurant and Bars Closures: Gov. Dunleavy's [mandate](#) closing all restaurants and bars statewide to dine-in services that was set to expire on April 1 was extended indefinitely but is no longer in full effect.

Plan to Re-Open On-Premise: Gov. Dunleavy announced a five-phase plan to re-open on-premise the state. Starting April 27, restaurants may open but must keep occupancy to under 25 percent capacity. Bars will remain closed in this phase. [Phase 2](#) will begin on May 8 and will allow restaurants that opened in Phase 1 to expand to 50 percent capacity. Bars will be able to open at 25 percent. Phase 2 began on May 8 and allowed restaurants to expand to 50 percent capacity. The state is now in the final stages on the plan, and all businesses including restaurants and bars are allowed to fully open, with the recommendation to follow safety guidelines.

Essential Businesses: On March 27, 2020, Gov. Dunleavy issued [Essential Services and Critical Workforce Infrastructure Order](#) closing or limiting non-essential businesses. Businesses deemed essential include: grocery stores, establishments engaged in the retail sale of food and beverages, restaurants (for carryout and delivery only), “businesses that transport goods to grocery stores, supermarkets, convenience stores” and incorporates the federal Cyber and Infrastructure Security Agency (CISA) guidance which includes: workers supporting groceries and retail that sells food and beverage products; restaurants - for carry-out and delivery; and employees and firms supporting food, feed, and beverage distribution, including warehouse workers.

Retailer Delivery Laws: Off-premise/retailer delivery allowed.

Emergency Rulemaking:

- **On-Premise To-Go and Delivery**: The ABC and the Lt. Gov. approved a [measure](#) to allow to-go and delivery sales of factory-sealed beer and wine from any bar or restaurant currently licensed to sell such products on premises, with food. The order also applies to breweries and wineries “operating a bona fide restaurant on premise.” The measure expires August 13, 2020.
- **Off-Premise Curbside Pickup**: The ABC and the Lt. Gov. approved a [measure](#) that would allow curbside pickup of products from liquor stores and other manufacturers, such as breweries.

See all pickup and delivery FAQ’s [here](#).

## ARIZONA

Legislative Session: The legislature adjourned *sine die*. A special session is expected to deal with coronavirus-related legislation and the state budget.

Restaurant and Bars Closures: On March 30, 2020, Gov. Ducey issued [Executive Order 2020-18](#), a “Stay at Home” Order that closes restaurants statewide except for carryout and delivery. The order expired May 15.



Re-Opening On-Premise: Starting May 11, restaurants may resume dine-in service under [CDC guidance](#).

Essential Businesses: On March 23, 2020, Gov. Ducey issued [Executive Order Prohibiting the Closure of Essential Services](#) which lists as essential: restaurants for consumption off-premises; stores that sell alcoholic beverages; and manufacturers, distribution and producers of supply chain-critical products including food and beverage. On Monday March 30, Governor Ducey issued [Executive Order 2020-18](#), a “Stay at Home” Order. The definition of “essential” business remains the same as the previous order.

Retailer Delivery Laws: Beer, wine, and spirits retailer delivery allowed and may be executed via a common carrier/motor carrier after obtaining a special license. Restaurants can sell beer wine and spirits in their original containers sealed.

Emergency Rulemaking:

- **On-Premise To-Go and Delivery**: Effective March, 20, 2020, per [Executive Order 2020-09](#) and [DLCC Guidance](#) restaurants may sell for carryout and delivery beer, wine, and spirits, including mixed drinks, in sealed containers via its own employees or a delivery service. Restaurant licensees that use pick-up and curbside services that include alcohol may not be executed by individuals under the age of eighteen.
- **Off-Premise Curbside Pickup**: All retail licensees that because of the configuration of their licensed premises cannot sell or deliver spirituous liquor for off-sale consumption without first removing it from the licensed premises will not be disciplined for operating outside of the licensed premises, unless the Department determined that the licensee otherwise violated Title IV. Licensees should use their best judgment to deliver spirituous liquor in a manner that is controlled, direct, and short in distance. Curbside service will be considered pick-up.
- **Returns**: The Department of Liquor Licenses and Control [issued guidance on returns](#) that will allow, under certain circumstances, wholesalers to accept returns (for example, if a retailer is going to close and the product will go bad).

## ARKANSAS

Legislative Session: The legislature adjourned on April 24.

Restaurant and Bar Closures: On March 19, 2020, Gov. Hutchinson [ordered](#) the closure of all restaurant dining rooms, bars. Restaurants may still offer delivery, drivethru and carry-out service. The order has been [extended into June](#), however, restaurants will still be able to resume limited dine-in service as detailed below.

Plan to Re-Open On-Premise: Starting May 11, restaurants [may resume dine-in service](#) at 33 percent capacity and under social distancing guidelines including the use of face masks for staff and patrons prior to and after their meal. Employees must be screened frequently for COVID-19 symptoms and will be required to wear gloves.

Reservations and a special “senior hour” is encouraged, but not required. Gov. Hutchinson stated that “If all goes well, the state would raise that limit to 67 percent in a second phase in the coming weeks and then finally resume 100 percent capacity later this year.” Starting May 18, bar areas within restaurants may reopen while freestanding bars may reopen May 26. The temporary rule allowing on-premise delivery and off-premise curbside pickup (see below) will remain effective during the reopening phase.

Alcohol Delivery Laws: No off-premise/retailer delivery statute.

Emergency Rulemaking: On March 19, 2020, the Department of Finance and Administration's Alcoholic Beverage Control Division [issued rules](#):

- **On-Premise Delivery**: Restaurants with wine and beer permits to sell and deliver unopened containers of wine and beer with food.
- **Off-Premise Curbside and Delivery**: Liquor stores must offer curbside service and delivery and those with drive-thru windows are encourage to use it exclusively.

## CALIFORNIA

Legislative Session: Assembly resumed May 4, Senate resumed May 11.

Restaurant and Bars Closures: On March 15, 2020, Gov. Gavin Newsom announced the closure of bars, wineries, night clubs, and brewpubs.

Re-Open On-Premise: On May 12, Governor Newsom announced that restaurants in counties approved for reopening may resume dine-in service under a [strict set of guidelines](#). Brewpubs, breweries, bars, distilleries, and wineries that do not offer sitdown, dine-in meals may not reopen to on-premise service. The ABC stated that to-go alcohol sales (see below) may continue while restaurants reopen.

Essential Businesses: On March 19, 2020, Gov. Newsom issued [Executive Order N-33-20](#), a stay at home order, directing the closure of non-essential businesses; per the [State Public Health Officer list](#) the following are deemed essential: liquor stores that

sell food, restaurant carry-out and quick serve food operations, and employees and firms supporting food, feed, and beverage distribution (including curbside distribution and deliveries), including warehouse workers.

Alcohol Delivery Laws: Beer, wine, and spirits retail delivery allowed.

Emergency Rulemaking: The week of April 1, 2020, the ABC issued [a Second Notice of Temporary Regulatory Relief](#) temporarily suspending enforcement of additional restrictions

related to the following activities: free delivery of alcoholic beverages; delivery hours of alcohol to retailers extended to midnight; certain charitable promotions related to sales of alcohol; and distilled spirits manufacturers providing high-proof spirits for disinfection purposes.

- **On-Premise To-Go and Delivery:** The ABC issued a [Notice of Temporary Regulatory Relief](#) permitting restaurants to sell beer, wine, and pre-mixed drinks or cocktails, as licensed for on-premise sale, in manufacturer pre-packaged containers for consumption off the licensed premises when sold with a food order for pick-up or delivery.
- **On-Premise Package Sales:** The ABC issued a [Notice of Temporary Regulatory Relief](#) permitting licensees with on-sale privileges to sell those alcoholic beverages (beer, wine, spirits) for off-sale consumption in manufacturer prepackaged containers as to which their license permits on-sale consumption.
- **Off-Premise Curbside Pickup:** The ABC issued a [Notice of Temporary Regulatory Relief](#) suspending any conditions on licenses that prohibit licensees from making sales and deliveries of alcoholic beverages to persons in a motor vehicle or to persons outside the licensed premises through a pass-out window or a slide-out tray to the exterior of the premises.
- **Returns:** Notwithstanding any restrictions in sections 23104.1 (wine), 23104.2 (beer), and 23104.3 (distilled spirits), manufacturers and wholesalers may accept returns of alcoholic beverages from retailers. Manufacturers and wholesalers may establish their own parameters for accepting returns, except that they may not require retailers to purchase specific products or quantities of products in the future as a condition to the acceptance of a return of alcoholic beverages.
- **Credit:** The order suspends enforcement of the prohibition of extending credit to retailers beyond 30 days. It will be up to the parties to determine appropriate credit terms during this time. (For detailed information, see [WSWA COVID-19 Resources](#).)

## COLORADO

Legislative Session: The legislature reconvened on May 26.

Restaurant and Bars Closures: On March, 16, 2020, the Colorado Department of Public Health and Environment issued a [Public Health Order 20-22](#) to prohibit all dine-in and on-premise consumption at bars, taverns, brew pubs, breweries, microbreweries, distillery pubs, wineries, tasting rooms, special licensees, clubs, casinos, and other public places offering alcoholic beverages. The order encouraged the use of carryout, delivery, and drive-through services.

Re-Open On-Premise: Starting May 27, restaurants may resume dine-in service at 50 percent occupancy for indoor seating or 50 people, whichever is fewer. Restaurant owners are encouraged to open their windows and to not use the air conditioning to the extent they are possible.

Essential Business: On March 25, 2020, Gov. Polis issued [Executive Order D2020-017](#) ordering residents to stay at home except for essential businesses which, according to [Amended Public Health Order 20-24](#), includes grocery stores, liquor stores, restaurants and bars for takeout only, and warehouses/distribution. The Stay at Home Order expired at the end of April. Colorado is under [Safer at Home Guidance](#).

Alcohol Delivery Laws: Beer, wine, and spirits retailer/off-premise delivery allowed. Beer, wine and spirits manufacturers that are permitted to sell their products to-go may continue to do so via curbside pickup.

Emergency Rulemaking:

- **On-Premise Delivery**: On March 20, 2020, Gov. Polis [announced](#) that restaurants, craft breweries, and bars will be allowed temporarily to deliver alcohol. On April 1, 2020, the Colorado Liquor Enforcement Division issued [Emergency Regulation 47-1101](#) and [Bulletin 12-03](#) providing guidance for the delivery and takeout sales of alcohol authorized under the governor's executive order and clarifying that mixed drinks are permitted so long as they are in a sealed closed container. On April 2, 2020, [LED stated](#) that on-premises retailers may not refill and sell alcohol beverages in growlers and crowlers.
- **Returns**: On March 13, 2020, the Department of Revenue issued [Bulletin 20-02](#) providing guidance for returns if an event was cancelled due to COVID-19. (For detailed information, see [WSWA COVID-19 Resources](#))

## CONNECTICUT

Legislative Session: The legislature adjourned *sine die* on May 6.

Restaurant and Bars Closures: Gov. Lamont ordered the shutdown of bars and restaurants, but take-out and delivery of food may continue.

Plan to Re-Open On-Premise: Gov. Lamont [announced a tentative plan](#) to begin reopening the state so long as coronavirus hospitalizations continue to decline. Starting May 20, restaurants would be able to re-open outdoor seating. Gov. Lamont stated that this initial phase would likely last four to six weeks.

Essential Businesses: Effective March 23, 2020, Gov. Lamont's [Stay at Home Order](#) closed all non-essential businesses - liquor/package stores and manufacturer permittees and wholesalers were deemed essential.

Alcohol Delivery Laws: Beer, wine, and spirits off-premise delivery allowed.

Emergency Rulemaking: On March 20, 2020, the Department of Consumer Protection [issued an order](#) implementing rules and procedures extending alcohol sales to the following licenses: LIR, LRW, LRB, LCA, and LIT.

- **On-Premise To-Go:** Businesses may sell sealed containers (as received by the wholesaler) of alcoholic liquor consistent with the alcohol types that they are currently permitted to sell on-premise based on their permit type, and only if it is part of a take-out order that is being picked up by the customer that includes food prepared on premises. Curbside pick-up adjacent to the permit premises is allowed if there is no municipal ordinance to the contrary.
- Gov. Lamont issued a clarification to Executive Order Nos. 7G, 7T and 7MM, which address the sales of alcoholic beverages by certain liquor permittees. His statement modified to allow for the sale of closed or sealed containers of alcoholic beverages, **including mixed drinks**, so long as: (i) the sale of such

alcoholic beverages is allowed under the permit type held by the business; (ii) all other conditions of the sale meet the requirements of the Governor's executive orders; and (iii) the sale is consistent with local or municipal open container ordinances or other requirements.

- **Supplier To-Go:** Certain manufacturers may remain open to sell their product for off-premise consumption.
- **Credit:** On April 1, 2020, Gov. Lamont issued [Executive Order 7S](#) allowing for extended credit provisions (up to 90 days) for on-premise businesses.

## DELAWARE

Legislative Session: The legislature reconvened May 26 with a plan for each chamber to convene virtually once a week and mainly consider budget and COVID-19 measures.

Restaurant and Bar Closures: On March 17, 2020, Gov. Carney [modified](#) his emergency declaration to limit Delaware restaurants, taverns and bars to food takeout and delivery service only. The suspension will be lifted immediately upon the recession on the State of Emergency. Gov. Carney extended the State of Emergency Order until further notice.

Plan to Re-Open On-Premise: On May 8, Gov. Carney announced that the state is targeting June 1 as its re-opening date. [Under this plan](#), restaurants will likely be allowed to re-open subject to strict protocols that have yet to be identified. Read [More](#).

Essential Businesses: Effective March 24, 2020, Gov. Carney's [Stay at Home Order](#) closed all non-essential businesses - the order listed as essential "Beer, Wine, and Distilled Alcoholic Beverage Merchant Wholesalers" as well as "beer, wine, and liquor stores." On April 1, Gov. Carney [further modified the order](#) to instruct businesses to only allow not more than 20% of fire capacity in the store at any given time.

Alcohol Delivery Laws: No retailer delivery laws.

Emergency Rulemaking:

- **On-Premise To-Go and Delivery:** On March 18, 2020, Gov. Carney [announced](#) that businesses with a valid on-premise license to sell alcoholic beverages may sell alcohol beverages as part of transactions for take-out, drive-through, and delivery food service so long as the cost for alcohol does not exceed 40% of the establishment's total sales transaction.

## DISTRICT OF COLUMBIA

Legislative Session: The council is in session remotely.

Restaurant and Bars Closures: On March 16, 2020, [Mayor Bowser ordered](#) all DC restaurants and taverns to cease table seating but may continue food delivery and carry-out operation. On March 18, the District of Columbia ABC adopted an [emergency rulemaking](#) prohibiting the sale of alcoholic beverages for on-premises consumption. The rulemaking incorporated emergency legislation by the DC Council authorizing on-premise licensees to deliver alcoholic beverages with a food order (see below).

Re-Open On-Premise: Starting May 29, restaurants and bars may reopen for outdoor seating only. No more than six people can be seated together, and all tables must be at least six feet apart. Businesses can continue to offer food and drinks for takeout as well.

Essential Businesses: On March 24, 2020, Mayor Bowser issued [Order 2020-53](#) that directed the closure of all non-essential businesses; business deemed essential include: alcohol wholesalers, restaurants (for carryout only), and liquor stores. Mayor Bowser's March 30 [Executive Order 2020-054](#) expands stay at home limitations and duration, but does not make changes to businesses already deemed essential. Mayor Bowser has stated that the order will be lifted on May 29.

Alcohol Delivery Laws: Beer, wine, and spirits off-premise/retail delivery allowed.

Emergency Rulemaking:

- **On-Premise Delivery and To-Go:** On March 17, 2020, through emergency legislation, the DC Council [enacted a bill](#) allowing restaurants or bars, upon registration, to offer closed containers of beer, wine, including growlers and crowlers, spirits, and mixed drinks for to-go and delivery with the purchase of at least one prepared food item. There is no maximum for how much alcohol can be sold. Deliveries and carryout are allowed from 7 AM to midnight. See the [FAQ's here](#). On March 25, 2020, the District of Columbia ABC issued [Notice of Second Emergency Rulemaking](#) that extended delivery of alcohol privileges with food orders to hotels, multipurpose facilities, and clubs.

## FLORIDA

Legislative Session: The legislature adjourned per its regular session calendar.

Restaurant and Bars Closures: On March 20, 2020, Governor DeSantis issued [Executive Order 20-71](#) closing all restaurants and bars for dine-in service though carryout and delivery service may continue (see below for changes to alcohol delivery laws).

Plan to Re-Open On-Premise: Starting May 4, [Executive Order 20-112](#) permits restaurants, except those in Broward, Miami-Dade, and Palm Beach counties, to resume dine-in service under certain limitations. Indoor seating must be limited to 25 percent occupancy, while outdoor seating must be arranged with six-feet between tables. Parties of over 10 are not permitted and bar seating is not permitted. Bars and clubs may not resume on-premise consumption. Effective May 18, restaurants in Miami-Dade and Broward Counties may resume dine-in service. Many localities have their own stay at home orders. See a comprehensive [list here](#).

Essential Businesses: On April 1, 2020, Gov. DeSantis issued a “Stay at Home” order for the whole state. The order follows the federal [DHS-CISA Guidance](#) identifying essential business on essential businesses including workers supporting groceries, pharmacies and other retail that sells food and beverage products; restaurants - for carry-out and delivery; and employees and firms supporting food, feed, and beverage distribution, including warehouse workers. The governor made it clear that the order is directed at individuals, not businesses, so “non-essential” businesses are not being ordered to shut down.

Alcohol Delivery Laws: Beer, wine, and spirits off-premise/retail delivery allowed and may be executed via a third-party service.

Emergency Rulemaking:

- **On-Premise To-Go and Delivery**: On March 20, 2020, Gov. DeSantis issued [Executive Order 20-71](#) that lifts restrictions currently in statute to allow for onpremise businesses to sell / deliver alcohol in manufacturer sealed containers along with food takeaway or delivery orders. Delivery may be executed via a licensed third-party service. Mixed drink sales are not permitted. See [FAQs](#). On May 5, Gov. DeSantis stated: “I allowed (restaurants) to deliver alcohol, I think that’s been pretty popular. We’re probably going to keep that going, maybe we’ll have the legislature change the law on that, but I think that that’s been good.”
- **Returns**: On March 20, 2020, Gov. DeSantis issued [Executive Order 20-71](#) that provides that vendors may request the return of products for the limited purpose of allowing licensed vendors of alcoholic beverages to request the return of undamaged alcoholic beverages purchased for events cancelled in response to COVID-19. (For detailed information, see [WSWA COVID-19 Resources](#))
- **Excise Tax**: The Department of Revenue issued an [emergency order](#) to extend certain filing deadlines for Florida businesses.

## GEORGIA

Legislative Session: The legislature is expected to reconvene on June 11.

Restaurant and Bars Closures: On April 2, 2020, Gov. Kemp issued [Executive Order 04.02.20.01](#), a Shelter in Place Order ordering all restaurants to cease dine-in services, takeout and delivery are permitted.

Re-Open On-Premise: Gov. Kemp's [Reviving A Healthy Georgia Order \(04.23.20.01\)](#) permits restaurants and dining services to resume dine-in service on April 27 so long as it follows a list of 39 measures to mitigate COVID-19 exposure. On May 12, Gov. Kemp relaxed occupancy limits increasing capacity to 10 patrons per 300 square feet (up from 10 patrons per 500 square feet) and the number of patrons allowed per table from six to 10. Governor Kemp has extended the state of emergency until July 12, but [announced](#) that bars and nightclubs can reopen on June 1 with some restrictions.

Essential Business: On April 8, 2020, Gov. Kemp announced that [Executive Order 04.02.20.01](#), a Shelter in Place Order closing all non-essential businesses, will be extended until May 15. The order follows the federal [DHS-CISA Guidance](#) identifying essential business on essential businesses including workers supporting groceries, pharmacies and other retail that sells food and beverage products; restaurants - for carry-out and delivery; and employees and firms supporting food, feed, and beverage distribution, including warehouse workers.

Alcohol Delivery Laws: No off-premise/retailer delivery permitted.

Emergency Rulemaking:

- **Atlanta On-Premise To-Go**: On March 20, 2020, Atlanta Mayor Bottoms signed [Administrative Order 2020-07](#) instructing the Atlanta Police

Department to refrain from taking any action to enforce prohibitions against the sale of unopened wine and/or malt beverages by the package for off-premises consumption by restaurants and other eating and drinking establishments that have been mandated to cease dine-in services. The order sunsets after 60 days and does NOT permit off-premise sales of distilled spirits or open containers.

## HAWAII

Legislative Session: The legislature is in recess and is expected to resume on June 15.

Restaurant and Bars Closures: Bars and restaurants must close to dine-in service and provide only drive-through, takeout, or delivery effective until the end of May.



Re-Open On-Premise: On May 18, Gov. Ige laid out a framework that counties may follow for opening more businesses and operations including restaurants. Counties are able to set their own timelines for when certain businesses may reopen. Honolulu Mayor Kirk Caldwell has said dine-in restaurant service, with certain restrictions, is approved to begin June 5.

Essential Businesses: On March 23, 2020, Gov. Ige [issued a Stay at Home Order](#) to effective March 25; the order deemed essential stores that sell alcoholic beverages, restaurants offering food for sale off-premise, and manufacture, distribution, and supply chain for critical products and industries.

Alcohol Delivery Laws: Off-premise/retailer delivery laws are determined locally.

Emergency Rulemaking:

- **On-Premise To-Go and Delivery**: Subject to Local Guidance
- *Honolulu*: Delivery and pickup of sealed beer, wine, and premixed cocktails allowed for on-premise with food orders. See the order [here](#).

## IDAHO

Legislative Session: On March 19, 2020, the Idaho Senate voted to end the session and on Friday, March 20, the Idaho House did the same.

Restaurant and Bars Closures: On March 25, 2020, Gov. Little issued a [stay at home order](#) that closed all nightclubs and bars and ordered restaurants to close except for food takeout and delivery.

Plan to Re-Open On-Premise: Effective May 16, restaurants may reopen for dine-in service under social distancing and sanitation standards. The reopening date for bars was moved up to Phase 3, which is slated for May 30.

Essential Businesses: On March 25, 2020, Gov. Little issued a [stay at home order](#) that closes all non-essential business; the order deemed the following essential: businesses that sell at retail beer, wine, or liquor, restaurants (for carryout/delivery only), and “businesses that supply other Essential Businesses...with the support or supplies necessary to operate.”

Emergency Rulemaking:

- **On- and Off-Premise To-Go and Delivery**: The Idaho ABC issued [guidance](#) on the to-go sales of beer, wine, and spirits and delivery of beer and wine. To-go and delivery of beer and wine was already permitted prior to the COVID-19 pandemic for certain licensees. The ABC guidance authorizes the sale of mixed drinks for to-go in a closed,

sealed containers. All transactions must be pre-paid take place on the licensed premises and be conducted by an employee of the licensee at least nineteen years of age. Delivery may be executed by an employee or a third party delivery service. The deliverer must verify that the person on the credit/debit card matches the person accepting the alcohol delivery, the person is over twenty-one (21) years of age, and is not actually, apparently, or obviously intoxicated.

## ILLINOIS

Legislative Session: The legislature adjourned on May 23 and is expected to return in the late fall for a veto session.

Restaurant and Bars Closures: Effective March 16, 2020, Gov. Pritzker ordered bars and restaurants to close until the end of May but food takeout and delivery is allowed.

Re-Open On-Premise: Starting May 29, except for Chicago, restaurants may reopen for outdoor seating only.

Essential Businesses: Effective March 21, 2020, Gov. Pritzker's [Executive Order 2020-8](#) closed all non-essential businesses. The order deemed as essential businesses: grocery stores, liquor stores, and alcoholic liquor distributors.

Alcohol Delivery Laws: Beer, wine, and spirits retail delivery allowed. On-premise licensees may sell for off premise consumption and deliver alcohol if authorized by the Local Liquor Control Commission and if licensee abides by off premises sales rules including selling alcoholic liquor in the original container only.

Emergency Rulemaking: On March 19, 2020, the Liquor Control Commission issued [Guidance on Temporary Delivery of Alcoholic Liquor](#) authorizing:

- **On-Premise and Off-Premise Curbside Pickup**: Subject to the approval of the local liquor control commission, all retail licensees, including on-premises only licensees, shall be authorized to conduct packaged sales, "to go" sales, curbside deliveries,
- **On-Premise and Off-Premise Delivery**: Subject to the approval of the local liquor control commission, all retail licensees, including on-premises only licensees, ("Retailers") shall be authorized to conduct home residential deliveries, and any other sale or delivery. All deliveries must be made in the original container and mixed drinks are not permitted. Subject to authorization, deliveries may be executed via third-party delivery services.
- **Returns**: Beer only return provision; "Wine and spirits products are not subject to spoilage during the closure, so are not included."
- **Credit**: The Liquor Control Commission issued [Guidance on Thirty \(30\) Day Credit Law Reporting](#) establishing a delinquent retailer dispute process.

On March 20, 2020, the Liquor Control Commission [updated its COVID-19 FAQs](#).

## INDIANA

Legislative Session: Regular session adjourned March 11 per normal session calendar.

Restaurant and Bars Closures: Gov. Holcomb announced on March 16 that all bars and restaurants would be required to close to "in-person" patrons. Takeout and delivery of food services are allowed.

Plan to Re-Open On-Premise: [The Roadmap to Reopen Indiana](#) permits, starting May 11, in counties permitted to advance to Stage 2, restaurants, wineries, and bars that serve food may reopen at 50 percent capacity under social distancing guidelines; bar seating is not permitted. Temporary to-go sales (see below) may continue until May 23 while restaurants resume dine-in service.

Essential Businesses: On April 6, 2020, Gov. Holcomb signed [Executive Order 20-18](#) that extended the previous stay at home order and further curtailed retail operations. While food and beverage retailers and distributors are deemed essential, liquor package stores are limited to delivery and curbside pickup only. Distribution, fulfillment centers are also considered essential. The order also incorporates the federal Cyber and Infrastructure Security Agency ([CISA](#)) [guidance](#) on essential businesses including workers supporting groceries, pharmacies and other retail that sells food and beverage products; restaurants - for carry-out and delivery; and employees and firms supporting food, feed, and beverage distribution, including warehouse workers.

Alcohol Delivery Laws: Beer, wine, and spirits retail delivery allowed.

Emergency Rulemaking:

- **On-Premise To-Go**: On March 23, 2020, Gov. Holcomb issued [Executive Order 20-11](#) that expands package alcohol carryout privileges ( factory sealed containers only and [no mixed drinks](#)) to all bars and restaurants. Per the governor's re-opening order, to-go sales may continue until May 23. **Returns**: ATC directs individuals to
  - refer to the [TTB Newsletter](#) regarding consignment sale guidance.
  - **Credit**: Indiana State Excise Police will respond to complaints but will not be making the 15-day credit terms for retailers/dealers and wholesalers an enforcement priority.

## IOWA

Legislative Session: The legislative session is suspended until April 30.

Restaurant and Bars Closures: Gov. Reynolds' March 17, 2020 [State of Public Health Disaster Emergency](#) moved restaurants to drive-through, carryout, and delivery only and closed bars was extended to April 30.

Plan to Re-Open On-Premise: Starting May 1, restaurants in counties that either have no confirmed coronavirus activity or have seen a downward trend in positive cases over the past 14 days may open at 50 percent of their normal operating capacity. Restaurants cannot seat more than six people at a table and all tables must be at least six feet apart. Restaurants cannot have buffets or other self-serve items.

Effective May 15, restaurants in the 22 counties that remained closed may reopen. Starting May 27, bars may reopen.

Alcohol Delivery Laws: Beer, wine, and spirits retail delivery allowed. Licensees and permittees authorized to sell alcoholic liquor, wine, or beer in original unopened containers for off-premises consumption may deliver alcoholic liquor, wine, or beer to a home, another licensed premises if there is identical ownership of the premises by the licensee or permittee, or other designated location in this state. Deliveries shall be limited to alcoholic beverages authorized by the licensee's or permittee's license or permit. (See [123.46A](#) for requirements.)

Emergency Rulemaking:

- **On-Premise To-Go/Delivery:** The Iowa ABC's [COVID-10 Update](#) announced that Class "C" liquor licensees (taverns, bars, restaurants, etc.) can sell alcoholic liquor and wine in original, unopened containers for carry-out, curbside pickup, drive-through, or home delivery without obtaining an additional license, permit, or privilege. (Class "C" liquor licensees already have the authority to sell beer in original, unopened containers for off-premises consumption.)
- **Returns:** Holders of a retail alcohol license or permit are authorized to return alcoholic liquor, wine, or beer in original, unopened containers to the appropriate wholesaler, provided the wholesaler consents to the return. (For detailed information, see [WSWA COVID-19 Resources](#))
- **Bottle Returns:** Under the [public health emergency declaration](#), retailers who engage in the sale of alcoholic liquor, beer, wine, carbonated beverages, and other beverages on which an Iowa beverage container deposit is made are authorized to stop accepting returns of empty beverage containers.

## KANSAS

Legislative Session: The legislature adjourned *sine die* May 22.

Restaurant and Bar Closures: Per Gov. Kelly's [Executive Order 20-16](#), restaurants are allowed to operate in drive-thru, pickup, or delivery capacity only, and may sell alcohol along with meals.

Plan to Re-Open On-Premise: Starting May 4, [restaurants with dine-in services may begin operating](#) as long as they can keep proper distance between patrons and employ physical barriers as well as sanitary requirements. Bars and nightclubs must remain closed.

Essential Businesses: On March 28, Gov. Kelly issued [Executive Order 20-16](#) directing residents statewide to stay home until May 3. Liquor stores and wholesalers have been deemed essential.

Emergency Rulemaking:

- **On-Premise Curbside Pickup**: The Kansas ABC [announced](#) that drinking establishments, class A clubs, and class B clubs may sell bottles of beer or wine curbside. [Executive Order 20-27](#) issued by the Governor on April 22, authorized the sale of cocktails to go. For the duration of this policy only, beer or wine sold in this fashion needs to be opened on the licensed premises and properly sealed but does not need to be partially consumed on the licensed

premises. To accommodate such curbside sales, the licensee shall designate specific “to-go” parking stalls or similar locations, which must all be located within a 50-foot radius of the entrance to their licensed premises. The sale of alcohol including payment or delivery occurring outside of the 50-foot radius is strictly prohibited.

- **Off-Premise Curbside Pickup**: The Kansas ABC [announced](#) that a licensee may make “curbside” sales to customers, subject to all existing provisions. For the duration of this policy only, the payment and physical delivery of the alcoholic liquor may occur on or off the licensed premises; sales to underage individuals, sales below cost, and similar provisions are strictly prohibited.
- **Returns**: Per the Department of Revenue’s [COVID Memo](#), if alcoholic liquor was purchased for an event that was subsequently cancelled due to COVID-19 concerns, the return of such alcoholic liquor will be permitted without Director approval and will not be a violation of Federal law regarding consignment sales.

## KENTUCKY

Legislative Session: The regular session adjourned per normal its legislative calendar.

Restaurant and Bar Closures: Gov. Beshear [ordered](#) that starting on Monday, March 16 all liquor, beer, wine, food, and beverage sales would be restricted to carry-out, delivery, and drive-thru only.

Plan to Re-Open On-Premise: Beginning May 22, restaurants may re-open at 33% indoor capacity and 100% outdoor capacity at six feet apart. Gov. Beshear stated that bars and groups of 50 or more are part of phase three and may be able to reopen in July.

Essential Businesses: On March 22, 2020, Gov. Beshear issued [Executive Order 2020246](#) closing all non-life sustaining in-person retail businesses and identifying grocery, drug and liquor stores as essential businesses. On March 25, Gov. Beshear issued a new [Executive Order 2020-257](#) designating life sustaining businesses as following the federal Cyber and Infrastructure Security Agency (CISA) guidance which includes: Workers supporting groceries, pharmacies and other retail that sells food and beverage products; restaurants - for carry-out and delivery; and employees and firms supporting food, and beverage distribution, including warehouse workers. The EO also requires all life sustaining businesses to follow social distancing and hygiene guidance from the CDC and KY Department of Health.

Alcohol Delivery Laws: Beer, wine, and spirits off premise retail delivery allowed.

Emergency Rulemaking:

- **On-Premise To-Go and Delivery**: Under ABC [supplemental rules](#) and [Senate Bill 150](#) an on-premise licensee may sell for off-premise consumption any alcoholic beverage, including mixed drinks, that it is ordinarily able to sell for on-premise consumption so long as the alcoholic beverage is in a closed and sealed container, is sold with the purchase of a meal, and not in bulk quantities. Delivery must be made by someone at least 20 years old and in a vehicle owned and operated by the licensee, its employees, or an independent contractor. ●**Expanded Wholesaler Delivery Times**: The ABC issued an [order](#) permitting distributor and wholesaler deliveries during times when there are no customers and the fewest number of employees.

## LOUISIANA

Legislative Session: The legislature is adjourned but a special session is scheduled from June 1 to June 30 to discuss the spending of federal coronavirus aid and the expansion of tax break programs.

Restaurant and Bar Closures: On March 16, 2020, Gov. Edwards [ordered](#) the closure of bars and restaurants to dine-in patrons. Delivery, drive-through, and take-out are allowed.

Plan to Re-Open On-Premise: Starting May 1, except for Orleans Parish, customers who order food for carryout may eat it at the restaurant's outdoor tables. Social distancing guidelines apply to any restaurant's outdoor seating, and employees interacting with the public need to wear masks or face coverings.

Essential Businesses: On March 22, 2020, Gov. Edwards signed [Proclamation No. 33 JBE 2020](#), a stay at home order, closing all non-essential businesses. The list of essential businesses follows the federal Cyber and Infrastructure Security Agency (CISA) guidance which includes: Workers supporting groceries, pharmacies and other retail that sells food and beverage products; restaurants - for carry-out and delivery food operations; and employees and firms supporting food, feed, and beverage distribution, including warehouse workers.

Alcohol Delivery Laws: Beer, wine, and spirits off-premise/retail delivery allowed.

Emergency Rulemaking:

- **On-Premise Delivery and Curbside Pickup:** On a temporary basis the [ATC will allow](#) on-premise sales of beer and wine for curbside pickup or delivery. **Signature Upon**
- **Delivery Suspended:** Distributors will not be required to obtain a direct signature from the recipient of a delivery. Any distributor employee conducting a delivery shall instead be required to legibly print the first and last name of the individual receiving the delivery, and shall also print their own initials next to the recipient's name. These policies will continue in effect until further notice.
- **Credit:** Credit to bar retailers extended from 15 to 45 days with full payment due April 30, 2020.
- **Excise Tax:** An [extension](#) for certain alcohol sales has been granted.

## MAINE

Legislative Session: The legislature adjourned sine die on March 17 although the House Speaker said the Legislature intended to reconvene as soon as possible based on the best guidance of health officials.

Restaurant and Bar Closures: On March 18, 2020, Gov. Mills issued an Executive Order on mandating that all restaurants and bars statewide close to dine-in customers. Take-out, delivery, and drive-through options may continue.

Re-Open On-Premise: Starting May 18, except for Androscoggin, Cumberland, Penobscot and York counties, restaurants may resume dine-in service under an extensive [five-page checklist](#).

Essential Businesses: On March 24, 2020, Gov. Mills issued [Executive Order 19 FY 19/20](#) mandating that all non-essential businesses and operations close their physical locations that are public facing. The order follows the federal Cyber and Infrastructure Security Agency ([CISA](#)) [guidance](#) on essential businesses that includes workers supporting groceries, pharmacies and other retail that sells food and beverage products; restaurants - for carry-out and delivery; and employees and firms supporting food, feed, and beverage distribution, including warehouse workers.

Alcohol Delivery Laws: Beer and wine retail delivery allowed.

Emergency Rulemaking:

- **On-Premise To-Go and Delivery:** The Bureau issued an order allowing bars and restaurants to sell beer, including growlers to-go, and wine for to-go and delivery with the order of food. On April 27 the Bureau updated the [order](#) to allow spirit-based cocktails to-go.

## MARYLAND

Legislative Session: General Assembly announced that it would end its current session on March 18. A special summer is expected a date to be determined.

Restaurant and Bars Closures: On March 16, 2020, Gov. Hogan [issued an order](#) to close all bars and restaurants as of 5 p.m. on March 16. Takeout and food delivery services are still allowed - [including alcohol](#).

Re-Open On-Premise: As Maryland moves from Phase 1 to almost Phase 2, Governor Hogan has announced that bars and restaurants may resume limited business (outdoor) on May 29.

Essential Businesses: On March 23, 2020, Gov. Hogan [issued an order](#) closing all nonessential businesses throughout the state of Maryland indefinitely; the order deemed as essential businesses “alcoholic beverage stores and distributors, distilleries, and wineries.” This order preempts local prohibitions, but localities may still determine hours of sale, packaging, granting of privileges, etc. Gov. Hogan’s March 30 [Executive Order 20-03-30-01](#) expands stay at home limitations and closures but does not make changes to businesses already deemed essential.

Alcohol Delivery Laws: Beer, wine, and spirits retailer delivery allowed.

Emergency Rulemaking:

- **On-Premise To-Go and Delivery**: On March 19, 2020, Gov. Hogan issued [Executive Order 20-03-19-02](#) to clarify that on-premise licenses are authorized to offer alcohol for carryout and delivery. This order includes permissions for wineries, distilleries, and breweries to sell product for takeout and delivery.
- **Excise Tax**: Sales and Use Tax payments are not due until June 1.

## MASSACHUSETTS

Legislative Session: The legislature is in session.

Restaurant and Bar Closures: Gov. Baker announced that the prohibition on dine-in service at restaurants and bars is extended until May 18. Delivery and takeout is still available.

Essential Businesses: On March 23, 2020, Gov. Baker issued a [Stay at Home Order](#) requiring all businesses and organizations that do not provide essential services to close their physical workplaces until May 18. The [COVID-19 Essential Services](#) list deems essential: liquor stores, restaurants for carryout only, grocery stores, and wholesale/distribution employees.

Alcohol Delivery Laws: Beer, wine, and spirits retail delivery allowed.



### Emergency Rulemaking:

- **On-Premise Delivery:** The legislature passed and Gov. Baker [signed a law](#) that allows, effective April 3, 2020, on-premise locations to deliver wine or beer with food orders. The measure limit sales to wine and malt beverages sold in sealed containers with a limit of 192 oz. of beer (16 12 oz. beers or 12 16 oz. beers) and 1.5 liters of wine (two standard bottles) per transaction. Wine must be in its original container, but the measure does not make the same stipulation for beer, which opens the opportunity for growler and crowler sales. All sales of alcoholic beverages must be part of a transaction that also includes food. Customers must be 21 years of age or older and all sales are cut off at the hour the restaurant is licensed to sell.
- **Credit:** On April 15, 2020, the credit extension for on-premise licensee purchases made after January 18 was extended 120 days.

## MICHIGAN

Legislative Session: The legislature is in session.

Restaurant and Bars Closures: On March 16, 2020, Gov. Whitmer announced the temporary closure of all bars and restaurants beginning on March 16. Takeout and delivery are available.

Essential Businesses: On March 23, 2020, Gov. Whitmer issued a [Stay at Home Order \(EO 2020-21\)](#) that prohibits all businesses and operations from requiring workers to leave their homes unless those workers are necessary to sustain or protect life or to conduct minimum basic operations. The order follows the the federal Cyber and Infrastructure Security Agency ([CISA](#)) [guidance](#) on essential businesses that includes workers supporting groceries, pharmacies and other retail that sells food and beverage products; restaurants - for carry-out and delivery; and employees and firms supporting food, feed, and beverage distribution, including warehouse workers.

Alcohol Delivery Laws: Beer, wine, and spirits off-premise/retailer delivery allowed.

### Emergency Rulemaking:

- **Spirits Buy Back:** Gov. Whitmer announced a [spirits buy back program](#) for certain on-premise retailers licensees, upon submitting an application, for spirits purchased but not in escrow prior to March 10, 2020. The spirits must be in the original, unopened bottle, currently listed in the MLCC price book, and not expired. In the first week, 133 buy back applications were processed totaling \$540,000 and another \$200,000 is in the works to be processed.

## MINNESOTA

Legislative Session: The legislature adjourned *sine die* on May 18. A special session is expected this summer.

Restaurant and Bars Closures: Gov. Walz signed [Executive Order 20-04](#) to order the temporary closure of Minnesota restaurants and bars to dine-in customers.

Essential Businesses: On Wednesday, March 25, 2020, Gov. Walz issued [Executive Order 20-20](#), ordering residents to stay at home; essential business designations follow the federal Cyber and Infrastructure Security Agency ([CISA](#)) [guidance](#) which includes workers supporting groceries, pharmacies and other retail that sells food and beverage products; restaurants - for carry-out and delivery; and employees and firms supporting food and beverage distribution, including warehouse workers. This has been extended to May 17.

Alcohol Delivery Laws: Beer, wine, and spirits off premise retail delivery allowed.

Emergency Rulemaking:

- **On-Premise To-Go**: Gov. Walz signed [SF 4489](#) to allow all establishments with current on-sale liquor licenses to sell a six pack of beer and a bottle of wine for off-premise consumption with a food order. City officials will be able to decide whether to allow local participation.
- **Returns**: The Alcohol and Gambling Enforcement Division [issued a notice](#) announcing that due to cancellation of many events and required bar closings have created a commercial reason to allow wholesale distributors to pick up onsale retail alcoholic beverage product, issue the on-sale accounts a credit, and resell the product to off-premise (off-sale) accounts, which are still allowed to operate their businesses. Please consider this approval to cover all needed product returns from affected businesses until the restrictions placed upon them is removed.

## MISSISSIPPI

Legislative Session: The legislature reconvened its regular session.

Restaurant and Bars Closures: On April 1, 2020, Gov. Reeves signed [Executive Order 1466](#) a statewide shelter in place order that suspended all dine-in services unless able to reduce capacity to allow no more than 10 people to be gathered in a single space at the same time where individuals are in seated or otherwise in close proximity to each other. The use of drive-thru, carryout, and delivery options are allowed and highly encouraged.

Re-Open On-Premise: Starting May 7, restaurants may resume dine-in service at 50% occupancy for indoor and outdoor seating and under CDC guidance.

Essential Businesses: On April 1, 2020, Gov. Reeves signed [Executive Order 1466](#) a statewide shelter in place order - the order deems essential warehouse, distribution and fulfillment centers, food and beverage stores, convenience stores, and restaurants and bars but only to the extent that not more than 10 people are gathered in a single space at the same time where individuals are in seated or otherwise in close proximity or for curbside pickup, carryout, or delivery.

Alcohol Delivery Laws: No retailer delivery laws.

Emergency Rulemaking:

- **On-Premise To-Go**: Mississippi already allows customers to remove one bottle of wine that was partially consumed during a meal that is resealed and placed in a sealed bag with a receipt showing that a meal was also purchased. . The [ABC is permitting](#) until April 30, 2020, restaurants to sell a single, sealed bottle of wine sold WITH a food to-go order in a sealed bag with the receipt showing the purchase of a meal. To-go sales of mixed drinks are strictly prohibited. ● **Curbside Pickup**: The Department of Revenue adopted a [temporary rule](#) permitting curbside service for the sale of alcohol until April 30.

## MISSOURI

Legislative Session: The legislature reconvened its regular session.

Restaurant and Bars Closures: On March 21, 2020, Gov. Parson signed an order that directs the public to avoid eating in restaurants, bars or food courts, though it allows for drive-through, pickup and delivery service.

Plan to Re-Open On-Premise: Starting on May 4, restaurants and bars may resume dine-in service under social distancing guidelines and health requirements. Localities may impose additional requirements.

Essential Businesses: On April 3, 2020, the Department of Health issued a [Stay at Home Order](#) effective that follows the federal Cyber and Infrastructure Security Agency ([CISA](#)) [guidance](#) on essential businesses including workers supporting groceries, pharmacies and other retail that sells food and beverage products; restaurants - for carry-out and delivery; and employees and firms supporting food, feed, and beverage distribution, including warehouse workers. The State of Emergency order has been extended until June 15.

Retailer Delivery Laws: Beer, wine, and spirits off-premise retailer delivery allowed and may use third-party delivery services to complete the delivery.

Retailer Curbside Pickup Laws: On March 19, 2020, the Missouri Division of Alcohol and Tobacco Control issued an [Industry Circular](#) reiterating the state's curbside pickup and delivery laws: All retail-by-drink licensees are allowed to sell intoxicating liquor in the original package under [Section 311.200.5](#). If a curbside pickup option is provided, licensees must adhere to the [delivery guidelines](#). Only original package products may be sold for off-premise consumption. (See below for information on to-go mixed drinks.) Payment for all transactions for carryout, pickup, or otherwise, must occur on the licensed premises. Please be sure to check with your local city or county to make sure there are no local ordinances or requirements that would prevent you from doing the above.

#### Emergency Rulemaking:

- **On-Premise To-Go:** On April 14, 2020, the Missouri Division of Alcohol and Tobacco Control issued a [Notice of Emergency Suspension of Rule](#) that temporarily allows on-premise licensees to sell pre-mixed drinks for sale with the purchase of a to-go food order. The [Industry Circular](#) states that to-go plastic or Styrofoam cups with straws or loose covers are not permitted. The ABC extended the order to June 30.
- **Returns:** On March 13, 2020, the Alcohol and Tobacco Tax and Trade Bureau (TTB) issued an [Industry Circular](#) announcing the authorization of returning products purchased from a manufacturer/wholesaler for temporary events that were cancelled due to concerns about COVID-19. ATC is mirroring TTB's stance in that we will not consider returns due to licensed events being cancelled for COVID-19 concerns to be a violation. These temporary events would include caterers events, picnic license events, and festival events. This exception does not allow retail-by-the-drink or original package licensees to return their product that would be sold in the normal course of business. We are also reminding manufacturers/wholesalers that they are not required to accept returns of such products.

## MONTANA

Legislative Session: There is no scheduled Session in 2020.

Restaurant and Bars Closures: On March 20, 2020, Gov. Bullock [signed a Directive](#) to close dine-in food service and alcoholic beverage businesses. The order expires at 11:59 p.m. on March 27, 2020, though the date will likely be extended. The places subject to the order are permitted and encouraged to offer food and beverage using delivery service, window service, walk-up service, drive-through service, or drive-up service.

Plan to Re-Open On-Premise: Restaurants, bars, breweries, and distilleries may begin providing some in-establishment services beginning May 4.

Essential Businesses: On March 26, 2020, Gov. Bullock issued a [stay at home directive](#) ordering the closure of all non-essential businesses; the order deems as essential: grocery stores, liquor stores, restaurants for off-premise consumption, and food and beverage distributors.

Alcohol Delivery Laws: No off-premise/retailer delivery laws in place.

#### Emergency Rulemaking:

- **On-Premise Delivery and To-Go:** As part of Gov. Bullock's [Directive](#) and [Department of Revenue Guidance](#) a retailer or manufacturer licensed to sell alcoholic beverages for on-premise consumption may deliver for sale the alcoholic beverages for which it is licensed, however, mixed drinks may only be sold via to-go, not via delivery. Delivery must be conducted by the licensee's employees over the age of 21 and age of the purchaser and recipient must be verified at the time of delivery. The

purchased alcohol must be hand-delivered to the purchaser. In offering food or beverage, a place subject to this section may permit up to five members of the public at one time inside for the purpose of picking up their food or beverage orders, so long as those individuals are at least six feet apart from one another while on premises.

## NEBRASKA

Legislative Session: The legislative session is scheduled to reconvene July 20.

Restaurant and Bars Closures: On March 25, 2020, Gov. Ricketts amended the [Directed Health Measure](#) to add additional counties to the list of restaurants and bars that must close dine-in services and move to takeout, carry-out, or delivery only. Those counties now include: Lancaster, Dodge, Saunders, Cass, Douglas, Sarpy, and Washington.

Plan to Re-Open On-Premise: Starting May 4, restaurants in 10 of the state's public health districts may resume dine-in service at 50% occupancy. Restaurants must maintain social distancing, limit parties to six customers, and employees must wear masks. Effective June 1, bars may reopen subject to the same [restrictions](#) as restaurants.

Alcohol Delivery Laws: Beer, wine, and spirits retail delivery allowed.

Emergency Rulemaking:

- **On-Premise To-Go, Curbside Pickup, and Delivery**: [Executive Order 20-06](#) and an [Executive Order 20-09](#) allow Class I license holders to sell beer, wine, spirits, and mixed drinks in sealed containers to customers placing take-out or delivery orders. Establishments such as pizza parlors (Class A license holders) will be able to sell beer to customers on take-out or delivery orders. To encourage social distancing, restaurants and bars will be permitted to sell alcohol on drive-thru or curbside orders without customers having to exit their motor vehicles.

[Executive Order 20-06](#) also provides:

- **Temporary Operating Permits** – Temporary operating permits will be extended from 90 to 180 days.
- **Excise Tax Penalties** – Excise tax payees still have the duty to file and pay the excise tax according to statute. However, the executive order will waive penalties for late payments.
- **Credit and Payment** – Under normal circumstances, wine and spirit deliveries must be paid within 30 days. The executive order allows an extension if agreed upon by the parties as follows: restaurants and bars 90 days to pay for wine and spirit deliveries for the duration of the COVID-19 emergency. The requirement that beer deliveries be paid upon delivery is not changed.

## NEVADA

Legislative Session: There is no scheduled Session in 2020.

Restaurant and Bars Closures: Starting March 17, 2020, all casinos, bars, and restaurants are closed to dine-in customers but may offer food takeout or delivery until May 15.

Re-Open On-Premise: Starting May 9, restaurants will be able to open for dine-in services at 50% capacity with tables spaced at least 6 feet apart and reservations are required. Effective May 29, [bars may reopen](#) subject to the same requirements as restaurants, including 50 percent capacity limits.

Liquor Store Closures - Deemed Non-Essential: On March 22, 2020, Gov. Sisolak issued a memo closing all liquor stores, as they are specifically deemed "nonessential." However, beer, wine and spirits sales may continue at other locations such as grocery stores, and can be delivered from these locations as well. The state has not yet addressed or changed the prohibition of on-premise delivery of alcohol with food. Gov. Sisolak [announced](#) that all retail businesses previously deemed non-essential may operate curbside pickup sales, including liquor stores, which may also deliver to homes.

Wholesalers Deemed Essential: Wholesalers are deemed "essential" in Nevada under the March 20 order, as are grocery stores (which can sell beer, wine, and spirits). The state has not issued guidance on alcohol sales from on-premise locations.

Emergency Rulemaking:

- *The cities of [Henderson](#), [Las Vegas](#), and [Reno](#), have each issued an order to allow "Time Limited Liquor Permits."* These enable restaurants with existing onpremise beer, wine, or spirits permits to sell alcohol for which it is already permitted with food orders for **curbside pickup**. Henderson specifically states this does not enable delivery. Las Vegas confirmed that it is allowing the 16 liquor stores in the city to deliver packaged liquor. The city says that grocery stores are also currently eligible to be licensed for delivery of alcohol under certain circumstances.

## NEW HAMPSHIRE

Legislative Session: The legislative session is scheduled to reconvene June 11.

Restaurant and Bars Closures: Gov. Sununu issued an [emergency order](#) stating that until April 7 all restaurants and bars are required to serve patrons only by carry-out, delivery, curbside pick- up, and drive-through methods.

Re-Open On-Premise: Starting May 15, restaurants may resume outdoor dine-in service. Tables must be 6 feet apart, only six people can be seated at a table and servers must have cloth face coverings.

Essential Businesses: On March 26, Gov. Sununu issued [Executive Order 17](#), a stay at home order, closing all non-essential businesses effective March 27 at midnight. [Exhibit A](#) to the Order deems essential: liquor stores, restaurants for carryout/delivery only, grocery stores, and employees of firms providing services that enable logistics operations including...distributing products for wholesale or retail sale.

Alcohol Delivery Laws: Beer and wine retail delivery allowed.

Emergency Rulemaking:

- **On-Premise To-Go and Delivery**: On March 18, 2020, Gov. Sununu issued Emergency Order 6 that temporarily authorizes take-out and delivery of beer and wine with a food order for businesses that have a restaurant license and an on-premise license.

## NEW JERSEY

Legislative Session: The legislature is in session and conducting business remotely.

Restaurant and Bars Closures: On March 21, 2020, Gov. Murphy issued a [Stay at Home Order \(EO-107\)](#) closing all non-essential retail businesses though restaurants may remain open for takeout and delivery only.

Essential Businesses: On March 21, 2020, Gov. Murphy issued [Executive Order 107](#) closing all non-essential businesses; the order deemed essential: grocery stores, liquor stores, and restaurants (for off-premise consumption only).

Alcohol Delivery Laws: Beer, wine, and spirits retail delivery allowed.

Emergency Rulemaking: On March 30, the New Jersey Division of Alcoholic Beverage Control ("ABC") issued [Advisory Notice AN 2020-03](#) and [Special Rule 2020-01](#) relating to alcohol delivery:

- **On-Premise To-Go and Delivery**: Licensed bars and restaurants, holding either a "32", "33", "34" or "36" license may sell alcoholic beverages in original sealed containers from their principal public barrooms for customer pick up or delivery by a licensed entity authorized to transport alcoholic beverages or in a vehicle with a transit insignia. AB 3966 was signed by the governor allowing onpremise, including distilleries, to sell for takeout or delivery a 16-ounce mixed drinks in a sealed container for six months after the end of the emergency order.
- **Off-Premise Delivery and Curbside Pickup**: Liquor stores must try to provide pick-up services for orders placed by phone or online. Deliveries must be made using vehicles with a transit insignia or use a licensed entity authorized to transport alcoholic beverages.
- **Manufacturer Curbside Pickup and Delivery**: Holders of limited brewery licenses ("11"), restricted brewery licenses ("08"), plenary ("21") and farm winery ("22") licenses, craft distillery licenses ("07"), and cidery and meadery licenses ("02") may

sell alcoholic beverages in original sealed containers from their tasting rooms for customer pick up during their posted normal business hours. Pick up should be arranged outside or adjacent to the premises. ● **Craft Brewery Delivery:** Home deliveries permitted for limited (craft) breweries in a vehicle with a transit insignia. Growlers and crowlers are considered original sealed containers for purposes of off-premises sales by retailers and limited breweries. Delivery of original sealed containers of alcoholic beverages by any of the aforementioned licensees is permitted in accordance with their existing licenses, and all licensees making such deliveries must obtain a transit insignia from the Division or use an otherwise licensed entity authorized to transport alcoholic beverages. Craft distillery delivery is expressly prohibited. ● **Concessionaire Permits:** Those holding concessionaire may seek special permission to sell alcoholic beverages in original sealed containers for off-site consumption by demonstrating good cause, as set forth in the concessionaire permit statute.

- **Credit:** The ABC signed [Special Order 2020-02](#) extending credit for On Premise Accounts with invoices purchased between 2/23/20 and 3/16/20 will not be due until 5/15/20. See the order for more information.
- **Returns:** The ABC signed [Special Order 2020-02](#) authorizing the return of alcoholic beverage products in unopened and sealed cases purchased and/or delivered between February 23 and March 16 for credit.
- **Bill and Hold:** The ABC signed [Special Order 2020-02](#) authorizing wholesalers to store products already in "bill and hold" for a total of 105 days (up from the current 75 days), under its existing contractual arrangements.

## NEW MEXICO

Legislative Session: Regular session has previously adjourned per normal legislative calendar. The legislature is expected to reconvene for a special session June 18.

Restaurant and Bars Closures: Gov. Grisham [announced a new emergency order](#) temporarily limiting restaurants in the state to takeout and food delivery only. Restaurants and bars are still prohibited from offering alcohol to-go.

Re-Open On-Premise: Effective May 26, restaurants may resume limited outdoor seating, except in some counties.

Essential Businesses: On April 6, 2020, Gov. Grisham issued [Executive Order 2020-022](#) (changing and extending the March 23, 2020 [Stay at Home Order](#)). The new order extended the stay at home order through April 30 and removed the essential status of independent liquor stores (see [the ABC letter](#) explanation). Grocery stores and convenience stores remain essential and may still sell alcohol. Also essential are businesses that “ship or deliver groceries, food, goods or services directly to residences or retailers.”



On May 16, a new order will take effect, which will allow nonessential retailers to open for consumers at 25 percent capacity. [See health department FAQs here.](#)

Alcohol Delivery Laws: No off-premise/retailer delivery law.

## NEW YORK

Legislative Session: The legislature reconvened.

Restaurant and Bars Closures: The governor issued a Stay at Home order - all nonessential businesses are closed. Restaurants can operate for delivery/takeout only.

Essential Businesses: On March 18, 2020, Gov. Cuomo issued [Executive Order 202.6](#) closing all non-essential businesses – [guidance issued](#) by the Department of Economic Development deemed essential food and beverage stores, restaurants for carryout and delivery only, and exempted liquor stores from the rule requiring at least 75% of a business' workforce to work from home.

Alcohol Delivery Laws: Beer, wine, and spirits retail delivery allowed.

Emergency Rulemaking:

- **On-Premise To-Go and Delivery**: The State Liquor Authority (SLA) to issue [Guidance and a Q&A](#) allowing on-premise licensees to sell for carryout or delivery alcoholic beverages in a closed or sealed original container so long as the sale is accompanied by the purchase of food. Deliveries must be made in a vehicle permitted by the Authority (e.g., a third-party delivery service), or a vehicle-owned and -operated, or hired and operated by the licensee or its employee. A copy of the permit or license must be present in the vehicle.

## NORTH CAROLINA

Legislative Session: The legislature convened its regular session.

Restaurant and Bar Closures: On March 17, 2020, Gov. Cooper [ordered](#) restaurants and bars to stop dine-in operations but food takeout and delivery may continue. The order is scheduled to end March 31 but may be extended.

Essential Businesses: On March 27, 2020, Gov. Cooper issued [Executive Order 121](#), a stay at home order, closing all non-essential businesses until April 30. The order deems essential: grocery stores, liquor stores, and food and beverage distribution, as well as those businesses identified by the federal [DHS-CISA Guidance](#) that includes: Workers supporting groceries, pharmacies and other retail that sells food and beverage products; restaurants - for carry-out and delivery; and employees and firms supporting food, feed, and beverage distribution, including warehouse workers.

Alcohol Delivery Laws: Beer and wine retail delivery allowed.

Emergency Rulemaking: On March 17, 2020, the North Carolina ABC issued [Compliance Guidance for Executive Order 118](#) to allow:

- **On-Premise To-Go Sales**: For businesses with appropriate retail beer or wine permits all sales for off-premise consumption of beer and wine must be for carry-out and in "the manufacturer's original container." The provision in COVID-19 relief bill HB 1043 that would have permitted restaurants to include mixed alcoholic beverages in carryout or delivery orders failed to make it into the final bill.
- **Retail Curbside Pickup**: Retail permittees may deliver beer and wine for off-premise consumption in the manufacturer's original container to vehicles at a curb or a parking space adjacent to the licensed premises without requesting approval of extension of premises from the ABC Commission, while this Executive Order remains in effect. Spirituous liquor sales (and return policies) from ABC stores are determined by local ABC boards.
- **Distilleries To-Go Sales**: Distilleries may still sell bottles for off-premises consumption. The ABC Commission will not enforce the requirement of a tour of the distillery before purchasing a bottle.
- **Excise Taxes**: Excise tax payments are postponed until July 15.

## NORTH DAKOTA

Legislative Session: There is no scheduled Session in 2020.

Restaurant and Bars Closures: On April 1, 2020, Gov. Burgum issued [Executive Order 2020-06.2](#) to extend to April 30 the closure of bars and restaurants, except for carryout and delivery.

Plan to Re-Open On-Premise: Starting May 1, restaurants and bars may remain at 50% capacity. Tables must be six feet apart, tables may not seat more than 10 patrons, standing in bars is prohibited, and dance floors and blackjack tables must remain closed. See [Restaurants, Bars, Breweries, Distilleries, Food Trucks Protocols](#).

Alcohol Delivery Laws: No off-premise/retailer delivery law.

Emergency Rulemaking:

- **City of Fargo: On-Premise Curbside Sales**: On Monday, March 23, 2020, the Fargo City Council passed an [emergency order](#) that authorized licensed restaurants within the City of Fargo that are also licensed for on-sale serving of alcoholic beverages, the sale of sealed cans or bottles of alcoholic beverages to customers taking delivery of prepared food or meals from the restaurant on a "take-out", "curbside delivery", "drive-through" or employees of said restaurant or by other lawful means of delivery shall be deemed to be "on-sale" service or sale of such beverages. Delivery of meals

only—without any accompanied sale of alcoholic beverages—may be delivered by agents or 3rd party meal-delivery-services.

## OHIO

Legislative Session: The legislature is in regular session.

Restaurant and Bars Closures: Restaurants and bars closed; restaurants may continue take-out and delivery services. By [order](#) of the Department of Health, liquor, beer, and wine sales are restricted to carry-out sales and delivery only. The order became effective March 15, 2020, and there is no end date though it will continuously be assessed. The Ohio Division of Liquor Control issued a [Bar and Restaurant Closure FAQs](#) for more information.

Plan to Re-Open On-Premise: Gov. DeWine announced that bars and restaurants may reopen on May 15 for outside dining and May 21 for inside dining. Establishments must adhere to social distancing guidelines, no party larger than 10 patrons may be seated together, employees must wear face masks, and, at the direction of the owner, patrons may be asked to wear a mask. See [Mandatory and Recommended Best Practices](#).

Essential Businesses: On Sunday, March 22, 2020, the Department of Health issued a statewide ["Stay at Home" Order](#) that identifies food distribution as "essential infrastructure" and is widely being interpreted to include alcohol distributors.

Alcohol Delivery Laws: Beer and wine may be sold for carryout or for delivery; (spirituous) hard liquor is NOT allowed for carryout or delivery by an on-premise account.

Emergency Rulemaking:

- **On-Premise To-Go and Delivery:** Effective April 7, 2020, per [emergency order](#), on-premise licensee may sell beer, wine, spirituous liquor, and mixed beverages sold in a closed container for off premise consumption BY THE INDIVIDUAL DRINK with a to-go or delivered meal. Spirituous liquor drinks cannot contain more than two ounces of spirituous liquor per container and orders are limited to no more than two drinks may be sold per meal.
- **Spirits Sales to In-State Residents Only:** The Ohio Department of Health issued an Order limiting the in-person sale of spirituous liquor in Ashtabula, Trumbull, Mahoning, Columbiana, Jefferson, and Belmont counties to consumers who can provide valid proof of Ohio residency.
- **Returns:** The Ohio Division of Liquor Control [announced](#) on Wednesday, March 18, 2020, that it would permit restaurants to return unopened containers of liquor that might have been stockpiled for St. Patrick's Day. The policy covers purchases made in the past 30 days. The order also extends to those who may have obtained a temporary permit (F2) for an event scheduled between March 12, 2020 and April 6, 2020, and that event is now cancelled.

## OKLAHOMA

Legislative Session: The legislature adjourned May 15.

Restaurant and Bars Closures: On April 1, 2020, Govt. Stitt issued [Seventh Amended Executive Order](#) that prohibits restaurants from offering dine-in service.

Plan to Re-Open On-Premise: Gov. Stitt announced a [three-phased recovery plan](#) that permits, starting May 1, dining and entertainment establishments to resume dine-in service under social distancing and sanitation protocols. Starting May 15, bars may reopen with diminished standing room and under social distancing and sanitization protocols. Temporary orders for on-premise curbside pickup and off-premise curbside pickup and delivery (see below) may continue during the reopening phase until May 15. The Oklahoma legislature passed a measure to permanently extend on-premise delivery privileges.

Essential Businesses: On April 1, 2020, Govt. Stitt issued [Seventh Amended Executive Order](#) extending the closing all non-essential businesses where counties have community spread until May 16. Essential business designations follow the federal Cyber and Infrastructure Security Agency ([CISA](#)) [guidance](#) which includes: Workers supporting groceries, pharmacies and other retail that sells food and beverage products; restaurants - for carry-out and delivery food operations; and employees and firms supporting food, feed, and beverage distribution, including warehouse workers.

Alcohol Delivery Laws: No off-premise/retailer delivery statute.

Emergency Rulemaking: On March 17, 2020, the Oklahoma ABLE Commission issued the following guidance on [returns](#) and [on-premise sales](#):

- **On-Premise Curbside Pickup**: The ABLE Commission issued [on-premise sales guidance](#) allowing, until May 15, licensees whose primary purpose is that of a restaurant may sell, during regularly authorized hours, closed original packages of beer and wine only when ancillary to an in conjunction with food sales, and when such sales are completed in a curbside pick-up or drive-through manner only. Deliveries of alcoholic beverages to consumers remain prohibited.
- **Off-Premise Curbside Pickup and Delivery**: The ABLE Commission [released a letter](#) approving temporarily until May 15 the curbside pickup as well as deliveries by retailers such as package stores, grocers, c-stores, restaurants, bars, small brewers, and small wineries. Retail Package stores can deliver spirits, wine, and beer, whereas the other retailers (restaurants, grocery stores, etc.) may only deliver wine and beer. Only the retailers' employees may deliver the alcoholic beverages.
- **Returns**: The ABLE Commission issued the following guidance on [returns](#) providing that a licensed beer distributor, wine and spirit wholesaler, or selfdistributor may accept the return of alcoholic beverages ordered by an event licensee if the event was set for March 11, 2020 or after and was cancelled, and the return is completed within 10 days of the cancellation. The order is effective until April 16, 2020.

## OREGON

Legislative Session: Regular session adjourned March 5 per normal legislative calendar.

Restaurant and Bars Closures: [Gov. Brown announced](#) that starting March 17, 2020 restaurants, bars, and other establishments that offer food or beverages for sale are restricted to carry-out and delivery only with no on-site consumption permitted. On Monday March 23, 2020, Gov. Kate Brown issued [a Stay at Home Order \(EO 20-12\)](#) that prohibits the operation of specific retail businesses. The order permits restaurants, bars, taverns, brew pubs, wine bars to stay open for off-premise consumption only and requires such businesses to implement strict social distancing measures and designate an employee or officer charged with ensuring compliance.

Plan to Re-Open On-Premise: Starting May 15, in approved counties, restaurants and bars may resume dine-in service. Each establishment may determine its own maximum occupancy to maintain social distancing requirements and tables are six feet apart for both indoor and outdoor seating. See [specific guidelines](#).

Alcohol Delivery Laws: Beer and wine retail delivery allowed.

Emergency Rulemaking:

- **Off-Premise Curbside and Delivery**: The [OLCC approved](#) an emergency rule enabling licensees that currently have an Off-Premises license – or a license that includes Off-Premises Sales Privileges with Same-Day Delivery approval to make delivery of malt beverages, wine and cider to customers at curbside. On April 24, the [order](#) was amended to allow in-state distilleries and retail liquor stores to deliver and ship spirits to consumers. Home delivery was already permissible, but with the Commission’s action, the hours for same-day delivery of alcohol have been extended to 2:30 am.
- **Distillery Delivery and Shipment**: On April 24, the OLCC issued an [order](#) allowing in-state distilleries to deliver and ship spirits to consumers.
- **Returns**: The OLCC is providing relief to holders of Temporary Sales License (TSL) by allowing holders of Annual Retail License to return beer, wine and cider.
- **Bottle Redemption**: The OLCC will not take enforcement action against Oregon retailers that choose not to redeem empty beverage containers covered under Oregon’s Bottle Bill through May 31, 2020.

Local Wholesaler Efforts: The Oregon Beer & Wine Distributors Association sent a [joint letter](#) to Gov. Brown, legislators, and the OLCC reiterating that the hospitality sector needs support including temporary measures to deliver alcohol remotely.

## PENNSYLVANIA

Legislative Session: The Pennsylvania House passed temporary rules allowing members to vote remotely, essentially putting the 203-member body on an indefinite work-from-home policy.

Restaurant and Bar Closures: On March 16, 2020, [Gov. Tom Wolf said all bars and restaurants](#) in Pennsylvania would be limited to takeout and delivery beginning at midnight that day.

Retailer Closures: The Pennsylvania Liquor Control Board [announced](#) that starting March 17, 2020, all Fine Wine & Good Spirits will be closed; however, according to the [PLCB website](#), customers can purchase online up to six bottles per transaction from a reduced catalogue of about 1,000 top-selling wines and spirits. All orders must be shipped to home or non-store addresses, and only one order per address will be fulfilled per day. On April 20, 2020, the PLCB [announced](#) it has begun offering limited curbside pickup service at 176 locations identified in a [list published by the PLCB](#). The stores may accept calls for curbside pickup orders between 9 a.m. and 1 p.m., or until each store reaches the maximum number of orders it can fulfill each day, Monday through Saturday and curbside pickups will be scheduled between 9 a.m. and 6 p.m. within a few days of order placement. Curbside pickup orders will be limited to up to six bottles per order, and credit cards are the only accepted form of payment. Starting April 27, curbside pickup will be available at 565 locations.

Essential Businesses: Effective April 1, 2020, Gov. Wolf's Stay at Home Order closed all non-essential businesses – "beer, wine, and distilled alcoholic beverage merchant wholesalers" were deemed essential but "beer, wine, and liquor stores" were deemed non-essential.

Alcohol Delivery Laws: Beer and wine retailer delivery allowed.

### On-Premise To-Go:

The legislature passed [HB 327](#) that would authorize restaurants and hotels that lost 25 percent of its average monthly sales due to COVID-19 restrictions to sell prepared beverages and mixed drinks for off-premise consumption with a carryout food order. Licensees would be required to post notices informing consumers that to-go drinks may only be transported in the trunk or area of the vehicle not occupied by the driver or passengers. The authorization would continue through the state of emergency and while the licensee is operating at less than 60 percent capacity. The bill passed both the House and the Senate and is awaiting Gov. Wolf's signature.

## RHODE ISLAND

Legislative Session: The legislative session is suspended until June 2.

Restaurant and Bar Closures: Restaurants may operate in delivery, drive through, or pickup capacity only.

Re-Open On-Premise: [Beginning May 18](#), and subject to applicable municipal approval, restaurants may begin limited outdoor dining. Groups are limited to five or fewer and tables will be at least 8 feet apart and patrons must make a reservation and will be asked for contact information before being allowed to dine.

Essential Businesses: On April 8, 2020, Gov. Raimondo announced that [Executive Order 20-13](#), which closed all non-essential retail businesses is extended through May 8. Liquor stores are deemed essential.

Alcohol Delivery Laws: Beer, wine, and spirits retail delivery allowed.

Emergency Rulemaking:

**On-Premise To-Go**: [Executive Order 20-08](#) permits a Class B Licensee to sell up to two bottles of wine and 144 ounces of beer in original factory sealed containers with takeout food orders. Further Guidance: Section 3-7-7 of the Rhode Island General Laws requiring a Class B licensee to sell alcohol for consumption only on the premises shall continue to be suspended. A Class B licensee will now be permitted to sell, with take-out food orders, up to 2 bottles of wine, 144 ounces of beer or mixed beverages in original factory sealed containers, and 144 ounces of draft beer or 72 ounces of mixed beverages containing not more than 9 ounces of distilled spirits in growlers, bottles or other containers sealed in such a way as to prevent re-opening without obvious evidence that the seal was removed or broken, provided such sales shall be made in accordance with Section 1.4.10 of the Department of Business Regulation (DBR) Liquor Control Administration Regulations, 230-RICR-30-10-1 and any guidance or other DBR regulations. Any restaurant, bar or establishment that offers beer, mixed beverages or wine pursuant to this Order must do so in accordance with the social distancing protocols, regulations and guidance set forth by RIDOH.

## SOUTH CAROLINA

Legislative Session: The legislature adjourned on May 12. A special session is scheduled for September.

Restaurant and Bar Closures: Starting March 18, 2020 all bars and restaurants must close in-house service although takeout and curbside delivery of food is allowed and encouraged.

Re-Open On-Premise: Re-Open On-Premise: Starting May 11, in addition to outdoor seating which was permitted starting May 4, restaurants may resume indoor dine-in service. [Phase Two Recommendations](#) suggest that restaurants operate at 50 percent capacity among other restrictions.

Essential Businesses: On April 6, 2020, Gov. McMaster issued [Executive Order 202021](#) that specifically identifies certain retail businesses as non-essential and thus must close; alcohol stores were not listed as non-essential and may remain operational. The order did identify as essential businesses “Individuals operating commercial vehicles transporting essential goods and products, such as food...”

Alcohol Delivery Laws: No retailer delivery statute.

Emergency Rulemaking:

- **On-Premise To-Go/Curbside Pickup**: On March 21, 2020, Gov. McCaster signed [Executive Order 2020-12](#) suspending a portion of the state's liquor law in order to allow restaurants to offer customers the ability to pick up beer and wine in sealed containers, either from within licensed venues or at the curbside. ● **Excise Tax Delay**: State Excise Taxes delayed until June 1. Beer, Wine, and Liquor taxes are eligible.

Local Wholesaler Efforts: Following the Charleston Shelter in Place Order, the Wine & Spirits Wholesalers Association of SC sent a letter to the Charleston Mayor and all members of City Council requesting that the alcohol supply chain be deemed essential services as well as letters to the mayors and city councils for the other 13 cities in SC most affected by COVID-19.

## SOUTH DAKOTA

Legislative Session: No suspension or postponement of the legislative session has been announced. The legislature will meet Monday, March 30, 2020, for “Veto Day” when they will take the opportunity to consider COVID-19 legislation which may include granting new, emergency powers to the governor.

Restaurant and Bars Closures: As of March 23, 2020, no statewide closures at this time as the governor does not have that authority; however, on March 23, Gov. Noem issued an [Executive Order](#) outlining guidelines restaurants and retail businesses but does not mandate closure.

Alcohol Delivery Laws: No off-premise/retailer delivery laws.

## TENNESSEE

Legislative Session: Legislature is adjourned until June 1.

Restaurant and Bar Closures: On Sunday, March 22, 2020, Gov. Lee signed [Executive Order 17](#) that closed restaurants and bars to dine-in service but may remain open for drive-through, carryout or delivery (see below for alcohol delivery temporary rules).

Plan to Re-Open: Starting April 27, restaurants, except for those in the six most populous counties, will be allowed to operate at 50 percent capacity.



Essential Businesses: On March 30, 2020, Gov. Lee issued [Executive Order 22](#), a stay at home order closing all non-essential businesses. The order deems as essential stores that sell alcoholic beverages and its supply chain operations. The order also incorporates the federal Cyber and Infrastructure Security Agency ([CISA](#)) [guidance](#) on essential businesses that includes workers supporting groceries, pharmacies and other retail that sells food and beverage products; restaurants - for carry-out and delivery; and employees and firms supporting food, feed, and beverage distribution, including warehouse workers. The final Stay at Home order expired on April 30.

Alcohol Delivery Laws: Beer, wine, and spirits retail delivery allowed.

Emergency Rulemaking:

- **On-Premise To-Go and Delivery**: On March 22, 2020, Gov. Lee signed [Executive Order 17](#) that temporarily allows restaurants to sell for take-out or delivery alcoholic beverages or beer so long as, among other requirements, it is for offpremise consumption, is accompanied by the sale of food in the same order, and is packaged in a closed container.

## TEXAS

Legislative Session: There is no scheduled session in 2020.

Restaurant and Bars Closures: Gov. Abbott closed all restaurants and bars statewide except for delivery and take out. Alcohol may accompany food deliveries or food takeout but must comply with present laws requiring the alcohol to be in a sealed manufacturer container (see below for more information).

Plan to Re-Open On-Premise: Starting May 1, restaurants may offer dine-in service but must remain at 25% capacity, unless the county has five or fewer cases of COVID-19 in which case capacity may reach 50%. Parties must maintain six-foot distance apart from other parties at all times, including while waiting to be seated. Tables of more than six people are not allowed. Disposable menus are required for each new customer. Condiments are only available upon request, in single-use portions. Bars are to remain closed, even if they serve food. Starting May 22, except for Deaf Smith, El Paso, Moore, Potter, and Randall counties, restaurants may expand capacity from 25 percent to 50 percent while bars may operate at 25 percent.

After Gov. Abbott tweeted that "Alcohol-to-go sales can continue after May 1. From what I hear from Texans, we may just let his keep going on forever," TABC confirmed that expanded to-go and delivery options, including alcohol-to-go, (see below) will be able to continue for now after businesses start reopening. See the [Minimum Standard Health Protocols Checklist](#) for all reopening protocol.

Essential Businesses: On March 31, 2020, Gov. Abbott issued [Executive Order GA-14](#) ordering residents to stay at home. The Governor's Stay at Home order expired on April 30. The order follows the federal Cyber and Infrastructure Security Agency ([CISA](#)) [guidance](#) which includes: Workers supporting groceries, pharmacies and other retail that sells food and beverage products; restaurants - for carry-out and delivery food operations; and employees and firms supporting food, feed, and beverage distribution, including warehouse workers.

Alcohol Delivery Laws: Beer, wine, and spirits retail delivery allowed via third-party companies. Current state law allows businesses and restaurants that hold a Wine and Beer Retailer's Permit (BG) or a Retail Dealer's On-Premise License (BE) to sell alcoholic beverages to go, including curbside service. Alcoholic beverages sold to go must be in sealed containers (the beverage may be mixed and sealed by the restaurant) and must be permitted for sale under that business' license or permit.

Emergency Rulemaking:

- **On-Premise To-Go and Delivery**: Gov. Abbott issued a waiver that allows restaurants to offer for pick up or delivery beer and alcohol with food purchases. Deliveries may be conducted by third parties acting as an agent of the MB to make deliveries or independent contractors holding a Consumer Delivery Permit (CD) to make deliveries on their behalf. See the TABC [COVID-19 FAQ](#), [guidance](#), and [charts](#). After Gov. Abbott tweeted that "Alcohol-to-go sales can continue after May 1. From what I hear from Texans, we may just let his keep going on forever," the TABC confirmed that expanded to-go and delivery options may continue for now while businesses begin reopening.
- **Returns**: Governor Abbott directed the Texas Alcoholic Beverage Commission (TABC) to waive certain provisions to allow manufacturers, wholesalers, and retailers of alcoholic beverages to repurchase or sell back unopened product. The buy-back waiver allows alcohol distributors and manufacturers to repurchase excess inventory from restaurants, bars, and clubs affected by event cancellations due to COVID-19. On April 3, 2020, TABC issued [additional guidance](#) outlining the temporary waiver allowing repurchase of alcoholic beverages.
- **Credit**: On April 2, 2000, [TABC announced](#) it will not penalize retailers that fail to make timely payments for cash law purchases from March 1-31, 2020, and credit law purchases from March 1-31, 2020, associated with Delinquent List #1794, and Delinquent List #1795.
- **Excise Taxes**: On April 3, 2020, TABC issued an [Industry Notice](#) stating that it will not seek to penalize licensees and permittees for late submissions that were caused by some circumstance outside of their control related to the coronavirus pandemic (e.g., short staffed, etc.).
- **Temporary Process for Signing the Invoice**: On April 3, 2020, TABC issued an [Industry Notice](#) implementing a Temporary Process for Signing the Invoice.

## UTAH

Legislative Session: Regular session adjourned March 12 per normal legislative calendar.

Restaurant and Bars Closures: The Department of Health banned all dine-in options at restaurants, bars and food establishments statewide. Food options are allowed via curbside, drive-thru, delivery, and pick up at food establishments across the state. The order also created rules for restaurants to check employees for symptoms at the start of each shift.

Plan to Re-Open On-Premise: Starting May 1, restaurants may resume dine-in service “with extreme precaution.”

Alcohol Delivery Laws: No retailer delivery permitted.

Emergency Rulemaking:

- **Returns**: Gov. Herbert ordered the suspension and enforcement until April 1 of Utah Administrative Code R82-2-201, to the extent that the provisions prohibit or strongly discourage the DABC from accepting returns of wine, heavy beer, cream-based spirits or liqueurs, and other distilled spirits.

## VERMONT

Legislative Session: The legislature is meeting remotely.

Restaurant and Bars Closures: Effective March 17, 2020 [Gov. Phil Scott ordered](#) all bars and restaurants to cease dine-in service, but delivery and take-out services may continue.

Re-Open On-Premise: Starting May 22, restaurants may reopen for outdoor seating only and under social distancing guidelines. Reservations or call ahead seating is required, members of only two households and 10 total people may be seated at the same table, and occupancy is limited to 50 people seated at one time.

Essential Businesses: On March 24, 2020, Gov. Scott issued [Addendum 6 to EO 01-20](#) directing residents to stay at home and the closure of non-essential businesses. The order deemed essential: beer and wine wholesalers and “retail serving basic human needs such as grocery stores, pharmacies, other retail that sells food, beverage, provided, these retail operations shall be conducted through on-line and telephone orders for delivery and curbside pickup to the extent possible.”

Alcohol Delivery Laws: Beer and wine retail delivery allowed for businesses with an off-premise retail delivery permit.

### Emergency Rulemaking:

- **On-Premise To-Go and Delivery:** Governor Scott issued [Directive 4](#) permitting 1st class licensees (on-premise) to allow for take-out, curbside pickup and delivery of beverage alcohol, including spirit-based drinks and malt and vinous product purchased with a food order for off-premise consumption.
- **Off-Premise To-Go/Curbside and Delivery:** Governor Scott issued [Directive 4](#) permitting off-premise (2nd class licensees) to allow for delivery and curbside pickup of unopened containers of spirits, spirit-based product, and malt and vinous product.
- **Beverage Container Redemption:** On March 18, 2020, the Department of Environmental Conservation (DEC) [announced](#) it will temporarily stop pursuing enforcement action against retailers or redemption centers who fail to redeem beverage containers subject to Vermont's bottle bill law (10 VSA §1523) until April 30, 2020.
- **Returns:** The [DLC's COVID-19 FAQs](#) states that beer and wine wholesale distributors can agree to take back unopened, clean product for account credit. Returns are at the discretion of the wholesale distribution. Additional provisions in place for retailers looking to return spirits to the VT Liquor Agency.

## VIRGINIA

Legislative Session: Regular session adjourned per normal legislative session calendar.

Restaurant and Bars Closures: On March 23, 2020, Gov. Northam issued a [statewide order](#) closing all non-essential business including dine-in service at restaurants and bars though delivery and takeout may continue.

Re-Open On-Premise: Starting May 15, except for Northern Virginia counties, restaurants may resume dine-in service with outdoor seating only and at 50 percent capacity. Restaurants in Northern Virginia may reopen two weeks later on May 28. The ABC announced May 13 that it will be accelerating the process for licensees to receive approval for temporary outside dining areas. Restaurants looking to take advantage of the expedited services must have written approval for temporary outside dining from their local government and must provide a diagram of the outdoor dining area to the Virginia ABC.

Agency Store Reduced Hours: On March 27, 2020, the ABC announced that store hours would be reduced and that any determination of store closures would be done in consultation with the Northam administration.

Essential Business: Gov. Northam's March 30 [Executive Order 55](#) expands existing stay at home limitations and duration until June 10, 2020, but does not make changes to businesses already deemed essential including beer, wine, and liquor stores.

Alcohol Delivery Laws: Beer and wine retail delivery allowed.

Emergency Rulemaking: The Virginia ABC Bureau of Law Enforcement has [adjusted licensing regulations](#) in response to Executive Order 51 as follows:

- **On-Premise To-Go and Delivery**: The ABC's [COVID Response FAQs](#) and [Executive Directive 10](#) permits businesses with strictly on-premise privileges to sell wine, beer, and mixed beverages in sealed containers for curbside pickup in a designated area (parking lot, etc.), or delivery without needing a delivery permit. Both curbside pickup and delivery must be facilitated by a customer's electronic order either online, over the phone or through an app.
- **Off-Premise Curbside Pickup**: The ABC's [COVID Response FAQs](#) permits licensees with off-premise privileges, including breweries, farm wineries and wineries may sell products for curbside pickup in a designated area or deliveries to customers' homes without obtaining an additional delivery permit. Distillery stores may deliver products to customers seated in their vehicle on the premises or in the parking lot of the distillery.
- **Distillery Shipment**: Distilleries with an existing ABC license as a distillery store can FedEx or UPS their liquor directly to customers for the duration of the coronavirus state of emergency. Only six bottles per distillery, per month, may be shipped to a single customer. Also, no jugs larger than 1.75 liters will be allowed and the distillery must verify the age of the purchaser and require a signature upon receipt.
- **Signature Upon Delivery Suspended**: Per [Virginia ABC FAQ](#) issued on March 23: The Authority acting under the abilities granted within Executive Order 51 has made the decision to grant this one time exception to allow a deviation from the regulation in which wholesalers may make deliveries to retail licensees and forgo the requirement to get a retailer's signature when making a delivery. However, in lieu of collecting the actual physical signature of the purchaser, the wholesaler making the delivery will denote on the invoice the legible full name of the individual that is receiving the delivery as well as their applicable title within the business.
- **Returns**: Per the [Virginia ABC FAQs issued March 24](#), the Authority acting under the abilities granted within Executive Order 51 has granted a one-time exception to allow a deviation from the regulation in which wholesalers may pick up wine and beer products from licensees in which their immediate operations have been affected by the Novel Coronavirus (COVID-19). Also, a refund of money associated with that specific pick-up may be given to that licensee by such wholesaler. Any such pick up and refund shall be documented by the wholesaler on the proper invoice. (Ex: Wholesaler pickup of 100 cases of ABC Beer from retailer due to COVID-19 cancellation of XYZ concert, \$200 refunded CK#9999 to retailer.)

## WASHINGTON

Legislative Session: Regular session adjourned March 12 per normal legislative calendar.

Restaurant and Bars Closures: On March 15, 2020, Gov. Inslee announced that starting March 17 all bars and restaurants would no longer be able to serve in-person patrons; food takeout and delivery is still available.

Re-Open On-Premise: Starting May 12, [under Phase 2](#), restaurants in Columbia, Ferry, Garfield, Lincoln, Pend Oreille, Stevens, Wahkiakum and Skamania counties may resume dine-in service at 50 percent capacity, tables limited to five guests, and under social distancing guidelines. Restaurants must also keep a daily log of patrons and his or her contact information including telephone and emails.

Essential Businesses: On March 23, 2020, Gov. Inslee issued a “Stay at Home” Order that deems the following as [Essential Critical Infrastructure Workers](#) that may remain open: workers supporting...liquor stores that sell food; restaurant carry-out and quick serve food operations – including food preparation, carry-out and delivery food employees; and employees of firms providing services that enable logistics operations, including cooling, storing, packaging, and distributing products for wholesale or retail sale or use. Gov. Inslee [extended the Stay at Home](#) order until May 31.

Alcohol Delivery Laws: Beer, wine, and spirits retail delivery allowed.

Emergency Rulemaking:

- **On-Premise To-Go and Delivery**: According to [LCB FAQs](#), Spirit, Beer, and Wine (SBW) Restaurant, Beer and Wine (BW) Restaurant, and Tavern licensees may offer curbside and/or delivery sales of alcohol with the purchase of food as follows: beer in growlers, kegs, or factory sealed bottles and cans and wine in factory sealed bottles. On May 6, the WSLCB announced that effective immediately restaurants with a Spirits, Beer, and Wine License may sell premixed alcoholic drinks for off-premise consumption with the order of a “complete meal” for the duration of the stay at home order. Pre-mixed cocktail must be packaged in a container with a secure lid or cap and in a manner designed to prevent consumption without removal of the lid or cap (see examples [here](#)). Delivery may only be made by an employee 21 years or older who holds a [MAST permit](#) and the pre-mixed spirits must be transported in the trunk of the vehicle or beyond the immediate reach of the driver.

## WEST VIRGINIA

Legislative Session: Regular session adjourned March 7 per normal legislative session calendar.

Restaurant and Bars Closures: On March 17, 2020, Gov. Justice mandated that all bars, dine-in restaurants, and casinos within the state close although food carryout and delivery are allowed.

Essential Businesses: On March 23, 2020, Gov. Justice issued a [State at Home Order](#) that deemed alcohol beverage retailers essential businesses as well as “their supply chain and administrative support operations.”

Alcohol Delivery Laws: No off-premise/retailer delivery laws.

Emergency Rulemaking:

- **On-Premise Delivery**: On April 3, 2020, the West Virginia ABC issued an [Advisory](#) allowing restaurants and bars licensed as private clubs, private wine restaurants, taverns, and brewpubs may deliver beer or wine in the sealed original container when the owner/employee of the license is delivering takeaway food orders. Businesses must verify that the purchaser is at least 21 years old and that the person is not intoxicated. Deliveries of liquor and mixed alcoholic drinks are not allowed.
- **Brewery/Winery Delivery**: On April 3, 2020, the West Virginia ABC issued an [Advisory](#) allowing Brewers and Resident Brewers may deliver beer in a sealed original container - growlers, bottles, cans or kegs to a person’s home for personal use and consumption. Wineries and Farm Wineries may deliver wine in sealed wine bottles, cans or boxes to a person’s home for personal use and consumption. Distilleries may not deliver spirits.

## WISCONSIN

Legislative Session: The legislative session is adjourned.

Restaurant and Bars Closures: Per the order of Gov. Evers “Restaurants may remain open for [food] take-out or delivery service only. No seating may be provided, and food may not be consumed in the restaurant. Restaurants must preserve social distancing of six feet between customers during pick up. Hotels and motels may remain open, but their restaurant facilities must comply with these restrictions. Bars must close.” The order is effective until May 26; however, the Wisconsin Supreme Court struck down the order on May 13, in a ruling that appeared to be effective immediately. Many bars and restaurants have reopened.

Essential Businesses: On March 24, 2020, Gov. Evers announced a [Stay at Home Order](#) that directs all nonessential businesses to close; the order deems essential alcohol stores and restaurants (for takeout/delivery only) as well as those businesses identified by the federal [DHS-CISA Guidance](#) that includes: Workers supporting groceries, pharmacies and other retail that sells food and beverage products; restaurants - for carry-out and delivery; and employees and firms supporting food, feed, and beverage distribution, including warehouse workers.

Alcohol Delivery Laws: No off-premise/retailer delivery statute.

Emergency Rulemaking:

- **On-Premise To-Go and Limited Delivery:** On March 20, 2020, Gov. Evers issued an [updated emergency order](#) clarifying that on-premise licensees may offer carryout sales or alcohol beverages and food if permitted by state or municipal law. The order prohibits delivery of alcohol beverages to retail customers unless the customer first comes to the licensed or permitted premises to make payment in person.
- **Insurers Must Cover Delivery Services:** At the direction of Gov. Evers, Insurance Commissioner Mark Afable ordered insurers operating in Wisconsin to assist restaurants who have begun offering delivery service to customers during the COVID-19 public health crisis. Insurers must cover delivery services for restaurants on personal auto insurance policies and must offer coverage for hired drivers and non-owned automobiles as a rider on a restaurant's general liability insurance if it is requested – both at no extra cost to the policyholders.

## WYOMING

Legislative Session: Regular session adjourned March 12 per normal legislative calendar.

Restaurant and Bars Closures: On March 19, 2020, Gov. Gordon issued a statewide [Public Health Order](#) closing all restaurants and bars.

Re-Open On-Premise: Starting May 15, restaurants may resume dine-in service with indoor and outdoor seating of groups less than six and tables spaced six feet apart. The state's temporary order allowing to-go sales of beer and wine will not be extended past its May 15 expiration.

Alcohol Delivery Laws: Beer, wine, and spirits retail delivery allowed.

Emergency Rulemaking:

- **On-Premise To-Go:** [Executive Order 2020-5](#) temporarily permits restaurants and bars to sell beer and wine in its original sealed container up to 750 ml of wine and 48 oz of beer for off-premise consumption via to-go/curbside pickup purchased with a food order so long as the alcohol purchase does not exceed 49% of the total order price. Businesses must notify local law enforcement that they are selling off-premise and provide a menu price list. Completion of the alcohol portion of the sale must occur within the licensed building (or through a phone or internet order directly received within the licensed building). Orders must be placed using a credit card, debit or other electronic payment at the business location. The order expired on May 15.