



## ***Re-opening State Economies: Best Practices***

### ***Fiscal/Regulatory***

#### **Sales Tax Reprieve**

Grant small business owners a sales tax reprieve. Allow small business owners to hold on to a portion of the sales tax they collect and provide them with an extended period of time to give that money to the state. (California)

#### **Payroll Tax Holiday**

This will allow small business owners to keep money in their pockets for the business and employees.

#### **Tax Deadline Extension**

Extend the deadline for other taxes (property, sales) or provide localities with the flexibility to extend tax deadlines.

#### **Waive Tax Interest and Penalties**

If not automatic, create a waiver process for small business owners to apply for interest- and penalty-free payments.

#### **Expedited Permitting**

Extend business permits that have expired or are set to expire during the declared state of emergency.

#### **Licensing Recognition**

Waive unique state licensure requirements to allow workers to go where they are needed and not be burdened by out-of-state licensure requirements.

#### **Business Credit for Quarantined Workers**

Develop a credit for small businesses that continue to pay their employees during a stay-at-home order or because of the closure of non-essential businesses.

#### **Sales Tax Holiday**

Encourage economic recovery and consumer spending as the state reincorporates businesses into the economy.

#### **Lodging and Meals Tax Holiday**

Encourage economic recovery and consumer spending as the state reincorporates businesses into the economy.

### **Workers' Compensation Premium Deferral and Forgiveness**

Prevent increases in workers' compensation premiums. Do not allow COVID-19 to be considered a presumptive occupational illness for workers' compensation purposes.

### **Create Bridge Loans Programs/Increase Funding for Bridge Loan Programs**

Increase resources at the state level for small businesses who were unable to receive EIDL and/or PPLs. Focus on businesses with 20 or less employees.

### **Regulatory Review**

Encourage states to review burdensome rules that will hinder businesses and workers during economic recovery.

### **Increase State Tax Deductions**

Increase current state tax deductions, such as salary, wages, and other compensation as a cost of doing business, which will lower overall small business income tax bills.

### **Pause New Regulations**

Halt all new and pending rules that are not directly related to COVID-19.

### **Workforce Development**

Grant flexibility for continuing education requirements for manufacturers, retailers, installers, mechanics, and professional service firms.

### **Discourage New Spending**

New government spending that is not directly tied to COVID-19 recovery must be avoided.

### ***Liability/Tort***

#### **Liability for PPE Manufacturers**

Provide limited immunity from civil liability to manufacturers, distributors, and sellers of essential medical supplies. Especially businesses that do not ordinarily make medical supplies that have shifted their production to help.

#### **Tighten Intentional Tort Exception for Workers' Compensation**

Prevent employees from suing their employers because they contracted COVID-19 during the course of employment.

#### **Protections for Workers in Essential Businesses**

Provide immunity from civil and criminal liability and administrative sanctions (professional and licensing boards and commissions) for workers engaging in a protected business operation.

### ***Labor Mandate Relief***

Encourage a temporary halt to:

- Pending minimum wage increases;
- Prevailing wage mandates;
- Expansion or implementation of paid leave programs unrelated to COVID-19;

- Collective bargaining agreement mandates.

## ***Health***

### **Encourage Social Distancing**

Allow businesses with the capacity to ensure social distancing such as offices, warehouses, and non-high-volume retailers have adequate space to keep workers and customers apart. Permit re-opening but limit the number of employees/customers in confined areas so that they can accommodate for socially distancing. Place markings to ensure safe spacing in high traffic areas of a business. Establish measures to limit interaction between employees and customers. Stagger breaks to limit the number of people in communal areas.

### **Emphasize Workplace Safety**

Send home any employee who displays symptoms of COVID-19. Encourage workers to report any safety and health concerns to the employer. Emphasize effective hand hygiene among employees including washing hands for at least 20 seconds, especially after going to the bathroom, before eating, and after blowing your nose, coughing, or sneezing. Identify a workplace coordinator responsible for COVID-19 issues and workplace impacts. Execute a facility-wide return to work program where employees will be briefed and trained on the new safety and health measures.

### **Continue Increased Sanitizing**

Increase the frequency of all sanitizing and cleaning measures and requiring additional sanitizing measures for high traffic areas and items.

### **Re-open Outdoor Industries**

Allow industries primarily functioning outdoors to re-open – landscapers, construction, car washes, pavers, builders, etc. While many are currently open, be clear they can return to doing non-essential work as well.