

CORONAVIRUS RESOURCE CENTER

Given Hodgson Russ's focus on supporting our clients with ongoing legal issues relating to workforce management and developments in the health care industry, we understand the uncertainty that everyone is facing relating to dealing with the Coronavirus (COVID-19). We have created this page in order to provide you with instant access to the latest news and updates on this topic. You can also access New York State's website listing all executive orders relating to this issue here: <https://www.governor.ny.gov/executiveorders>

recent updates

- **COVID-19 Vaccine Requirements for Travelers to the United States** (November 8, 2021)
- **Fifth Circuit Issues Temporary Stay of OSHA's new Emergency Temporary Standard on COVID-19 Vaccination and Testing** (November 8, 2021)
- **OSHA Issues Emergency Temporary Standard Mandating COVID-19 Vaccines or Weekly Testing** (November 5, 2021)
- **CMS Issues COVID-19 Vaccination Requirements for Medicare- and Medicaid-certified Providers and Suppliers** (November 5, 2021)
- **Second Circuit Allows New York Mandatory Vaccination Rule to Stand without a Religious Exemption** (November 2, 2021)
- **Mandatory Vaccinations in New York: New York Federal Court Preliminarily Enjoins DOH from Enforcing Its COVID-19 Vaccination Mandate without a Religious Exemption** (October 13, 2021)
- **Mandatory Vaccinations for Healthcare in New York: PHHPC Pitches a Curve Ball** (August 27, 2021)
- **Mandatory Vaccinations in Healthcare: The State of the State in New York Today** (August 25, 2021)

webinars

No Upcoming Webinars

Past Webinars

Fulfilling Special Education Responsibilities During the Covid-19 Outbreak April 7, 2020 (click here to access a recording of the webinar).

Practices & Industries

Bond Counsel
Brownfield Redevelopment
Business Litigation
Business Tax
Class Action Litigation
College & University
Construction
Cybersecurity & Privacy
Education
Employee Benefits
Environmental
Equine
Food & Beverage
Healthcare
Home Care
Immigration
Intellectual Property & Technology
International Tax
Labor & Employment
Municipal
Occupational Safety & Health Act (OSHA)
Product Liability & Complex Tort
Public Authority
Real Estate Leasing
Real Property Tax Assessment & Eminent Domain
Securities/Directors & Officers Litigation
Special Education
State & Local Tax
Tax
Tax Controversy
Trusts & Estates

Best Labor Practices for European Companies Managing US Coronavirus Restrictions April 7, 2020

This webinar will discuss emerging legal issues, sick leave policies, and furlough and termination options under current US restrictions and economic realities. We also will discuss best practices for asking your US employees to work from home (click here to access a recording of the webinar).

The Hodgson Russ CARES Act Webinar Series – A Primer for Businesses April 6 & 13

Join us for a series of webinars presented by various Hodgson Russ attorneys as they discuss what you need to know now regarding the CARES Act and how it impacts your business (click here to access a recording of the webinar).

Review of New 2020 School Budget Vote and Board Election Procedures and Timelines May 7, 2020

On May 1, Executive Order (No. 202.26) was issued, outlining the dates and procedures for 2020 school district budget votes and board elections. This followed the initial postponement of the school vote which had been scheduled for May 19 (click here to access a recording of the webinar).

What Employers Need to Know about Reopening the Workplace May 15, 2020

Join attorneys in our Labor & Employment Practice as they review the rapidly evolving state and federal employment law issues employers need to focus on when resuming operations in light of the Coronavirus (COVID-19) (click here to access a recording of the webinar).

Environmental Legal and Regulatory Updates: What You and Your Clients Need to Know May 26, 2020

Join attorneys in our Environmental Practice as they review environmental legal and regulatory updates in the wake of COVID-19 (click here to access a recording of the webinar).

Reopening Your Business: New York Forward and Preparing Your Business' Safety Plan May 29, 2020

Join Hodgson Russ attorney Michael D. Zahler for a half hour presentation discussing when businesses may reopen, preparing a business safety plan, and reducing risks associated with reopening (click here to access a recording of the webinar).

COVID-19 Safety Considerations & Implications July 1, 2020

Join us as we discuss and review the OSHA guidance and implications associated with COVID-19 business reopenings and safety plans, return-to-work issues,

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regulatory compliance, enforcement, and whistleblower protections (click here to access a recording of the webinar).

Getting Back on Campus: Preparing Your Institution's Reopening Plan and Limiting Your Exposure to Higher Education Class Action Lawsuits July 8, 2020

COVID-19 presents unprecedented challenges to institutions of higher education. Institutions created to bring people together and encourage the free exchange of their ideas must now learn to serve their students, faculty, and other stakeholders safely during a pandemic where gathering in-person may be dangerous in and of itself (click here to access a recording of this webinar).

Special Education Update #3: The Provision of Services and Instruction in Light of COVID-19 July 9, 2020

On June 21, 2020, the New York State Education Department, Office of Special Education issued further guidance concerning the provision of special education instruction and services during the COVID-19 pandemic. Join our special education attorneys in a discussion regarding this guidance (click here to access a recording of this webinar).

Immigration Proclamations - Analyzing the Changes to Immigration Law in 2020 July 13, 2020

Join Immigration attorneys Jill Apa and David Wilks as they discuss COVID-19 travel bans, consular closures, and border closures, Presidential Proclamation on Immigrant Visas (Permanent Residence), Presidential Proclamation on Nonimmigrant Visas (Temporary Workers), Canadian exemptions, and more of the latest developments. (click here to access a recording of this webinar)

Covid-19 Telecommuting and NYC's UBT: Tax Savings Opportunities for Hedge Funds and Other Professional Services Firms July 16, 2020

Join Tim Noonan and Nishant Mittal in a discussion that covers the legal and practical aspects of how to minimize UBT while being prepared for a potential audit. (click here to access a recording of the webinar)

Planning with IRAs After the SECURE and CARES Acts July 22, 2020

This presentation covered the most significant changes that impact plan sponsors, plan participants, and beneficiaries, with a focus on dissecting the new stretch IRA rules applicable to post-SECURE Act beneficiaries (click here to access a copy of the presentation).

CLE: Borrower Beware: Defending PPP Loans from After-the-Fact Government Scrutiny August 7, 2020

The PPP program was a lifeline to many companies faced with the existential threat of an unknown pandemic. But the prospect of "free money" by loan forgiveness comes with strings – the possibility of an audit and scrutiny by federal agencies with the jurisdiction and political will to investigate the use of funds. Prepare now to protect yourself, your company, or your client against the inevitable scrutiny to come. (click here to learn more).

COVID-19 Changes at Patent Offices Across North America and Europe: Update on Rules and Programs August 12, 2020

Patent offices across the world were forced to adjust to the new realities of the COVID-19 pandemic. Join us for an update about patent office rule changes and programs at the U.S. Patent and Trademark Office, Canadian Intellectual Property Office, European Patent Office, Mexican Institute of Industrial Property, and UK Intellectual Property Office. (click here to access a recording of this webinar).

Special Education Seminar 2020 - COVID-19 Implications October 14, 2020

This year's seminar will be held on-line and will cover updates in special education law, including:

- Classification and Accommodations under Section 504
- Compensatory Education/Provision of FAPE
- Latest Developments in Special Education Programming

2020 Labor & Employment Webinar Series November 5, 12, & 19, 2020

This year the Hodgson Russ annual Labor & Employment Conference will be presented as a three part webinar series. Join our attorneys as they provide insight into some of the most critical issues of 2020, including the latest updates in light of COVID-19.

A Primer on Pricing: Before, During, and After COVID-19 December 9, 2020

This webinar offers a detailed primer on the laws and regulations applicable to pricing that those involved in production, marketing, and selling products must abide by - whether during a pandemic or in normal market conditions.

You can either click on the **All Alerts** button below to access the full list of alerts we have drafted on the Coronavirus Pandemic organized by publication date, or view them organized by practice area.

alerts

All Alerts

- **New York State Will Not Be Issuing Guidance Governing Schools for the Upcoming 2021-2022 School Year Relating to COVID-19: Implications for Local School Districts** August 6, 2021

As the start of the 2021-2022 school year approaches, school districts continue to grapple with how to safely reopen to students and staff. Currently, schools are individually navigating – without clear or detailed law, regulation or guidance – the implementation of health and safety protocols to mitigate the spread of COVID-19, including whether employees must report their vaccination status; wearing facemasks and maintaining social distancing; whether to regularly test and/or screen students and staff and whether, or to what extent, schools should continue to offer a remote learning option. *Click the title to read the full alert.*

- **OSHA Relaxes Recommendations for Protecting Vaccinated Workers and Issues Updated Guidance Focused on Mitigating and Preventing the Spread of COVID-19 Among Unvaccinated and “At Risk” Employees** July 1, 2021

The Occupational Safety and Health Administration (OSHA) released a new COVID-19 Emergency Temporary Standard (ETS) applicable to healthcare providers on June 10, 2021 (as discussed in our recent alert). That same day, OSHA also updated its prior guidance entitled *Protecting Workers: Guidance on Mitigating and Preventing the Spread of COVID-19 in the Workplace*, initially issued on January 29, 2021. The revised June 10 Guidance is intended to assist employers not covered by the ETS. It focuses on protecting unvaccinated and at-risk workers and encouraging COVID-19 vaccinations, and provides links to updated U.S. Centers for Disease Control (CDC) recommendations. *Click the title to read the full alert.*

- **Understanding OSHA's New COVID-19 Emergency Temporary Standard and What it Now Requires Healthcare Employers to Do to Minimize Exposure Risks** June 15, 2021
On June 10, 2021, the Occupational Safety and Health Administration ("OSHA") released a new COVID-19 Emergency Temporary Standard ("ETS") targeting the healthcare industry and aimed at protecting healthcare workers from COVID-19 exposures. OSHA hasn't exercised its emergency regulatory powers in nearly four decades, after its 1983 emergency temporary standard on asbestos was struck down by the courts. *Click the title to read the full alert.*
- **Recent Developments for Tax-Exempt Organizations/Nonprofits** May 13, 2021
In response to the COVID-19 pandemic, various relief efforts have been enacted. Several of these efforts impact tax-exempt and nonprofit organizations. This update will discuss certain of these relief efforts. This update will also discuss recent Internal Revenue Service ("IRS") guidance pertaining to the 2021 tax year. *Click the title to read the full alert.*
- **OSHA Flexes COVID-19 Enforcement Muscle by Issuing Citation and \$136K Penalty to Tax Preparer for Failure to Implement COVID-19 Safeguards** April 27, 2021
As discussed in our recent alert, the federal Occupational Safety and Health Administration (OSHA) released a new National Emphasis Program (NEP) and an Update Interim Enforcement Response Plan (ERP) on March 12, 2021. The NEP and the ERP target OSHA's enforcement activities toward establishments where workers may face increased exposures to COVID-19 hazards in the workplace. OSHA will also continue its enforcement in response to complaints and referrals regarding COVID-19 hazards. Indeed, a few days after issuing the NEP and ERP, the OSHA Area Office in Boston, Massachusetts opened an inspection against a tax preparation service in response to a referral from the Massachusetts Division of Labor Standards. *Click the title to read the full alert.*
- **SBA Issues Interim Final Rule to Implement the American Rescue Plan Act's Modifications to the Paycheck Protection Program** March 25, 2021
On March 11, 2021, President Biden signed the \$1.9 trillion American Rescue Plan Act of 2021 ("ARPA") into law. Among other things, the legislation infused another \$7.25 billion into the Paycheck Protection Program ("PPP") and expanded the program to additional 501(c) non-profit entities, digital news publishers, and shuttered venue operators. It also earmarked \$28.6 billion for relief to the restaurant industry through a new grant program. The SBA published a new Interim Final Rule ("IFR") on March 18, 2021 to begin implementing the statutory changes and conform previously issued rules to the new legislation. *Click the title to read the full alert.*
- **New York State Mandates Employers Provide Their Employees with Paid Leave for COVID-19 Vaccinations** March 15, 2021
On March 15, 2021, Governor Cuomo signed into law a bill that guarantees virtually all New York State employees — public and private — paid leave to receive a COVID-19 vaccination (the full text of the bill is available here). The law allows employees to take paid leave for a "sufficient period of time, not to exceed four hours *per vaccine injection*," and mandates that this leave be provided to employees without charge against any other leave bank to which they are otherwise entitled, including paid leave provided under the New York State Paid Sick Leave Law. *Click the title to read the full alert.*
- **SBA Issues Updated PPP FAQ and Clarifies Interplay Between the Necessity Certification and 25% Revenue Reduction Test for Second Draw Loans** March 11, 2021

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Borrowers seeking to apply for First Draw Paycheck Protection Program (PPP) loans or Second Draw (PPP2) loans are required to certify on loan applications that “current economic uncertainty makes this loan request necessary to support the ongoing operations” of the borrower or applicant. That “necessity certification,” as it has come to be known, is riddled with amorphous language that has proven to be a source of confusion and ambiguity for borrowers from its inception. *Click the title to read the full alert.*

- **SBA Provides Relief to Self-Employed Schedule C Filers and Relaxes PPP Eligibility Restrictions Stemming from Certain Convictions and Student Loan Defaults** March 10, 2021

In a March 3, 2021 Interim Final Rule (“IFR”), the U.S. Small Business Association (“SBA”) recognized that the definition of “payroll costs” used to determine Paycheck Protection Program (“PPP”) loan amounts had the effect of restricting loan eligibility to many sole proprietors, independent contractors, and self-employed individuals by including a “net profit” component as part of the calculation. *Click the title to read the full alert.*

- **NY Senate Approves Petitioning Changes for 2021 NYS School Board Elections** March 8, 2021

On March 8, 2021, NY Senate Bill 4430 (the “Bill”), relating to library and school district petitioning, was signed into law by Governor Cuomo. *Click the title to read the full alert.*

- **Department of Labor Issues Significant Guidance on COVID-19 Welfare Plan Extensions** March 4, 2021

On February 26, 2021, the Department of Labor (“DOL”) issued Disaster Notice 2021-01, conveying much-awaited and somewhat surprising guidance on the extensions of COBRA, HIPAA special enrollment and ERISA claims deadlines during the COVID-19 Outbreak Period. *Click the title to read the full alert.*

- **Potential School Reopening Lawsuit - What to Do if You're Served** February 22, 2021

It has been reported that a well-known Buffalo law firm is in the process of considering the filing of a lawsuit to compel school districts in Western New York to fully reopen to all students at all grade levels immediately. While we believe there are a number of meritorious defenses to such a lawsuit, depending on what is alleged and can be proven, it is not our purpose in this alert to discuss those defenses. Rather, our purpose is to briefly let you know what should be done if you are served with such a lawsuit, or with a notice that such a lawsuit will be filed. *Click the title to read the full alert.*

- **Borrower Beware V: Prepare Your PPP Loan Forgiveness Questionnaire Before the SBA Asks For It, and Thoughtfully Identify the “Totality of Circumstances” Supporting Your Necessity Certification** February 8, 2021 On October 26, 2020, the SBA published a notice seeking comments relating to the approval and use of various forms for review of Paycheck Protection Program (PPP) loans, including two Loan Questionnaire Forms—Form 3509 (for-profit borrowers) and Form 3510 (nonprofit borrowers). By December, and at SBA’s direction, lenders started rolling out these forms to borrowers who received PPP loans in excess of \$2 million. *Click the title to read the full alert.*

- **SBA Releases Trio of New Interim Final Rules Addressing Eligibility, Forgiveness, and SBA Review of First Draw and Second Draw PPP Loans** January 29, 2021

The Economic Aid to Hard-Hit Small Businesses, Nonprofits, and Venues Act (“Economic Aid Act”) was adopted on December 27, 2020, extending the availability of the original First Draw Paycheck Protection Program (“PPP”) Loans through March 31, 2021. It also created a new Second Draw PPP Loan program (“PPP2”) allowing prior PPP borrowers to

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seek a second loan. The Economic Aid Act required the SBA to issue initial regulations within ten days of enactment to carry out the provisions of the Act and amendments to the PPP and, on January 6, 2021, the SBA posted two new Interim Final Rules (“IFRs”) to its website. *Click the title to read the full alert.*

- **New NYSDOL Guidance Changes the Landscape for NYS COVID-19 Paid Sick Leave January 25, 2021**

On January 20, 2021, the New York State Department of Labor (“NYSDOL”) issued guidance (the “Guidance”) relating to NYS COVID-19 Paid Sick Leave. This Guidance can be found here. *Click the title to read the full alert.*

- **Borrower Beware: False Claims Act Liability in Connection With the PPP is a Trap for the Unwary and the Arrogant January 21, 2021** On January 12, 2021, the Eastern District of California settled the first False Claims Act (“FCA”) case based on Paycheck Protection Program (“PPP”)-related fraud. SlideBelts Inc. – a debtor in bankruptcy – and its president and CEO agreed to pay \$100,000 in damages and penalties and to repay PPP funds to resolve claims under the FCA and the Financial Institutions Reform, Recovery, and Enforcement Act. In connection with the settlement, SlideBelts and its president admitted that they falsely stated that SlideBelts was not in bankruptcy in order to obtain PPP funds in the amount of \$350,000. Because SlideBelts is currently in bankruptcy, the settlement must be approved by the bankruptcy court. *Click the title to read the full alert.*

- **Health and Dependent Care FSA Relief January 4, 2021**

On December 27, 2020, the President signed the Taxpayer Certainty and Disaster Tax Relief Act, which is part of the Consolidated Appropriations Act of 2021 (CAA). This legislation makes temporary relief available for cafeteria plan participants with underspent dependent care and health flexible spending accounts (FSAs). Generally, FSAs are subject to a “use-it-or-lose-it” rule, requiring participants to forfeit any unused balance at the end of the plan year. Limited exceptions to this general rule exist for health FSAs, which may permit a limited carryover or a grace period. *Click the title to read the full alert.*

- **The Consolidated Appropriations Act and its Impact on Horse Racing: Uniform Medication Controls, Tax Benefits, and Another Round of PPP December 31, 2020**

Included in the Consolidated Appropriations Act, 2021 (the “CAA”), signed into law on December 27, 2020, is legislation with important impacts on the horse racing industry, including provisions applicable to owners, racetracks, and stables. Significantly, the CAA includes the Horseracing Integrity and Safety Act (the “HISA”), which is intended to improve the integrity and safety of horse racing by requiring a uniform anti-doping and medication control program and establish national standards to promote fairness and increase safety in horse racing. *Click on the title to read the full alert.*

- **Congress and the President Approve \$284 Billion Second Round of Paycheck Protection Program Loans In Support of Struggling Small Businesses December 30, 2020**

In the waning evening hours of December 21, 2020, Congress passed the “Consolidated Appropriations Act, 2021,” a new, comprehensive COVID-19 relief bill. The bill passed by a wide margin with bi-partisan support, with votes of 92-6 in the Senate, and 359-53 in the House. While President Trump initially expressed his displeasure with the bill, he ultimately signed it into law on December 27, albeit with demands for changes that are unlikely to be met. *Click on the title to read the full alert.*

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- **Consolidated Appropriations Act Expands Employee Retention Credit** December 28, 2020

On December 27, 2020, President Trump signed the Consolidated Appropriations Act, 2021 (the “CAA”) which included provisions extending, increasing, and clarifying the employee retention tax credit (“ERC”) originally provided under the CARES Act. While important qualification requirements remain, the changes made to the ERC expand the availability and usefulness of the credit beyond what was previously provided under the CARES Act such that employers who have suffered shutdowns or other economic decline should reevaluate their ability to utilize the ERC under the enhanced rules provided by the CAA. *Click on the title to read the full alert.*

- **Congress Authorizes Deductions for Qualifying Expenses Paid with PPP Forgivable Loan Proceeds** December 28, 2020

On December 27, President Trump signed the Consolidated Appropriations Act, 2021 (the “Act”) into law. Despite opposition from the IRS, the Act provides that qualifying expenses paid with proceeds from a forgivable Paycheck Protection Program (“PPP”) loan are deductible for federal income tax purposes, notwithstanding the fact that the PPP loan may be ultimately forgiven and exempt from income tax. *Click on the title to read the full alert.*

- **Considering Whether to Mandate a COVID-19 Vaccination? EEOC Releases New Guidance** December 18, 2020

On December 16, 2020, the Equal Employment Opportunity Commission (“EEOC”) issued guidance regarding COVID-19 vaccinations. The guidance attempts to answer many pressing employer questions, but does not have the force of law or regulation. Rather, it offers the EEOC’s view on the application of existing federal equal employment laws to the COVID-19 vaccine in the workplace. *Click on the title to read the full alert.*

- **Governor Cuomo Makes Significant Changes to Testing Requirements for Orange and Red Zone School** December 1, 2020

New York State has substantially relaxed testing requirements in conjunction with the reopening of schools to in-person instruction in orange and red zones. *Click on the title to read the full alert.*

- **IRS Clarifies Delayed PPP Forgiveness Filing Will Not Enhance Deduction Availability Position** November 19, 2020

While under the CARES Act, forgiveness of any portion of a Paycheck Protection Program (“PPP”) loan is expressly excluded from federal income inclusion, in Notice 2020-32, released on April 30, 2020, the U.S. Treasury and the IRS made it clear that their view was that expenses paid with such forgiven loan proceeds would not be deductible. Newly issued guidance clarifies that delaying PPP forgiveness certification into 2021 will not enhance a 2020 deduction availability position. *Click on the title to read the full alert.*

- **IRS Clarifies Interaction Between Paycheck Protection Program and Employee Retention Tax Credit in M&A Deals** November 19, 2020

Under the CARES Act, an employer otherwise eligible for employee retention credits (“ERC”) is denied such credits if it participates in a Paycheck Protection Program (“PPP”) loan. *Click on the title to read the full alert.*

- **New York DOH Extends Emergency Rules Requiring Hospitals and Nursing Homes to Maintain Sufficient Supplies of PPE** November 11, 2020

On November 4, 2020, the New York State Department of Health (DOH) extended emergency rules requiring hospitals and nursing homes to possess and maintain supplies of personal protective equipment (PPE), including masks, gloves, respirators, face shields and gowns, sufficient to protect healthcare personnel, consistent with Centers for Disease Control

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guidance. *Click on the title to read the full alert.*

- **Borrower Beware IV: Collect and Preserve Your “Necessity Certification” Evidence Before Submitting a Forgiveness Application** November 4, 2020 A Paycheck Protection Program (PPP) borrower’s forgiveness application must be submitted to the servicing lender in the first instance, and it must include all the documentation specified in 15 U.S.C. § 9005(e). The content of the submission must include documentation verifying full-time equivalent employees and pay rates, documentary proof of the existence and payment of forgivable expenses in the covered period, and borrower certifications affirming that the forgiveness amount requested was used to retain employees or to satisfy a covered mortgage obligation, rent obligation, or utility payment. *Click on the title to read the full alert.*
- **IRS Recognizes the Issuance of Erroneous Tax-Exempt Status Revocations Due to COVID-Related Computer Issue** November 2, 2020

Recently, the Internal Revenue Service has acknowledged that a computer program issue caused the erroneous revocation of tax-exemption for thousands of nonprofits across the country. *Click on the title to read the full alert.*

- **New York’s New Approach to Travel Restrictions – What Employers Need to Know Now** November 2, 2020

As we previously reported here, New York State has, for the last several months, imposed a quarantine requirement on individuals entering New York State after travel to certain designated “high risk” states. On Saturday, October 31, Governor Andrew Cuomo announced a significant shift in New York’s quarantine approach. The new approach, embodied in new Executive Order 205.2, takes effect at 12:01 a.m. on Wednesday, November 4, 2020, just in time for the holiday season. Under this new approach, travelers may be able to shorten their mandatory quarantine periods by taking one or more COVID-19 diagnostic tests. *Click on the title to read the full alert.*

- **All New York Public Employers Must Develop and Finalize Communicable Disease-Related Operation Plans by April 1, 2021** October 22, 2020

Earlier this month, Governor Andrew M. Cuomo signed legislation which requires all New York State public employers – including local governments, school districts and other related entities – to draft plans to address the continuation of their operations in the event that the state declares a public health emergency attributable to a communicable disease. These plans must meet certain statutory requirements and be finalized by April 1, 2021. *Click on the title to read the full alert.*

- **New York Tax Department Finally Issues Guidance on COVID-19 Telecommuting** October 22, 2020 As we have chronicled in blog posts over the past several months, many states have issued guidance related to how state personal income taxes will be handled during the COVID-19 pandemic, with a specific focus on telecommuting employees. Last month we also published an article in Tax Notes State on the issue. *Click on the title to read the full alert.*
- **School District Employees Must Quarantine for 14 Days after Travel to a Designated State** October 21, 2020 Based on recent guidance issued by the New York Department of Health (“NYDOH”), school districts can no longer deem their employees “essential workers” for purposes of the travel restrictions. *Click on the title to read the full alert.*
- **SBA Simplifies Forgiveness Application Process for Paycheck Protection Program Borrowers (and Their Lenders) on Loans of \$50,000 or Less** October 15, 2020

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For the past few months, lenders, trade groups, borrowers, and some lawmakers have been pushing for a more streamlined forgiveness process for Paycheck Protection Program (PPP) loans up to \$150,000, though a consensus has not been reached in Congress. *Click on the title to read the full alert.*

- **Borrower Beware III: The SBA's New Paycheck Protection Program (PPP) Appeal Process Stacks the Deck against Borrowers Who Challenge Forgiveness Denials** October 12, 2020

Over a period of about four months, anxious and worried business owners applied for and took out more than 5.2 million Paycheck Protection Program (PPP) loans—a total of \$525 billion dollars—without knowing the full extent of the terms, conditions and fine print that would ultimately apply to their loans. *Click on the title to read the full alert.*

- **USDOL Revamps COVID-19 Leave Rule After Court Loss** September 14, 2020

On Friday, September 11, 2020, the U.S. Department of Labor (“USDOL”) issued new regulations for the Emergency Paid Sick Leave Act (“EPSLA”) and Emergency Family and Medical Leave Expansion Act (“EFMLEA”). *Click on the title to read the full alert.*

- **Borrower Beware II: Whistleblower Workers Put PPP Borrowers in the Government's Crosshairs for False Claims Act and Criminal Investigations** September 10, 2020

The Paycheck Protection Program (“PPP”), created by the CARES Act to help small businesses keep workers on the payroll during the COVID-19 pandemic, has closed its doors to new borrowers. While operational, the PPP resulted in more than 5.2 million loans for \$525 billion in funding. But what do those numbers mean? Did the program really help small businesses weather the most significant public health crisis in our lifetime? *Click on the title to read the full alert.*

- **New State Legislation Provides Financial Flexibility to Local Governments and School Districts** August 31, 2020

The State of New York and its included local governments and school districts have been severely impacted by the COVID-19 pandemic. In response, Governor Cuomo recently signed legislation that will grant these public entities some **helpful additional financial flexibility** as they deal with the fallout. *Click on the title to read the full alert.*

- **How Would You Like Your Eggs...Sued? New York Attorney General Sues Egg Supplier for Price-Gouging** August 31, 2020

With each passing trip to the supermarket, it seems the cost of living continues to increase. COVID-19 induced consumer mass-quantity shopping and panic-buying depletion of grocery shelves, in conjunction with the laws of supply-and-demand, is at least partly to blame. *Click on the title to read the full alert.*

- **OSHA Whistleblower Complaints Sharply on the Rise Over COVID-19 Safety Concerns** August 14, 2020

The Occupational Safety and Health Administration (OSHA) doesn't just handle safety-related complaints by enforcing substantive safety regulations governing workplace conditions. The Occupational Safety and Health Act also includes whistleblower protection and anti-retaliation protection for employees who make safety-related complaints to their employers or OSHA. *Click on the title to read the full alert.*

- **Class Action Lawsuit Filed Regarding Special Education Instruction and Services During COVID-19** August 7, 2020

On July 28, 2020, a class action lawsuit was filed in Federal District Court for the Southern District of New York, alleging

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that public school districts have violated federal law by not fully providing special education instruction and services during the COVID-19 pandemic. The plaintiffs, represented by the Brain Injury Rights Group and Patrick Donahue Law Firm, allege violations of the Individuals with Disabilities Education Act (“IDEA”), Section 504 of the Rehabilitation Act (“Section 504”), the Americans with Disabilities Act (“ADA”), and the Equal Protection/Due Process clauses of the U.S. Constitution. Practically every public school district in the United States, and every State Educational agency, are named as defendants in this class action lawsuit. The Mayor, Education Chancellor and NYC School District are individually named as well. *Click on the title to read the full alert.*

- **Federal District Court Strikes Down Portions of U.S. Department of Labor’s FFCRA Regulations** August 6, 2020
On August 3, 2020, the United States District Court for the Southern District of New York issued a decision vacating several important aspects of the United States Department of Labor’s (“DOL”) regulations implementing the paid leave provisions of the Families First Coronavirus Response Act (“FFCRA”). *State of New York v. U.S. Department of Labor*, No. 1:20-cv-03020 (S.D.N.Y. Aug. 3, 2020). *Click on the title to read the full alert.*
- **Is Your Business Considering Hosting a Large Event or Gathering? If So, Be Sure to Consider a COVID-19 Waiver** August 6, 2020
While the global crisis stemming from the coronavirus pandemic continues, most states have started to re-open and permit “large” gatherings of some sort. As the restrictions are relaxed and stay-at-home orders are lifted, businesses are faced with navigating decisions about the extent to which they should re-open. This is especially challenging for businesses that are defined by, or involved with, events hosting large groups of people. *Click on the title to read the full alert.*
- **Update on CARES Act Emergency Financial Aid Grants to Higher Education Students** July 31, 2020 COVID-19
higher education grants under the CARES Act Various provisions of the Coronavirus Aid, Relief, and Economic Security (“CARES”) Act permit higher education institutions to use certain funds allocated by the Department of Education to support students with expenses and financial needs related to the Coronavirus (COVID-19) pandemic. This includes a Higher Education Emergency Relief Fund (“HEERF”) that provides more than \$14 billion in emergency funding to higher education. *Click on the title to read the full alert.*
- **Remote Notarization and Witnessing Extended in New York** July 21, 2020

On July 6, 2020, Governor Cuomo signed Executive Order 202.48, which extends the procedures put in place for individuals to execute estate planning documents while still practicing social distancing. The use of video conferencing is permitted through **August 5, 2020**, unless further extended. *Click on the title to read the full alert.*

- **FAQs Provide Additional Coronavirus Guidance for Health Plans** July 20, 2020
The departments of Labor, Health and Human Services, and Treasury jointly prepared a new set of frequently asked questions (“FAQs”) regarding implementation of the Families First Coronavirus Response Act (“FFCRA”), the Coronavirus Aid, Relief, and Economic Security Act (“CARES Act”), and other related health coverage issues. *Click on the title to read the full alert.*
- **CARES Act: IRS Issues New Retirement Plan Guidance for the 2020 Waiver of Minimum Required Distributions** July 16, 2020

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On March 27, 2020, the President signed into law the Coronavirus, Aid, Relief and Economic Security (CARES) Act. We previously reported on the CARES Act provisions relevant to employer-sponsored retirement plans that delivered certain relief in connection with the Coronavirus pandemic (see our March 30, 2020 Hodgson Russ Employee Benefits Alert [here](#).) *Click on the title to read the full alert.*

- **Employment Related Pandemic Legal Actions on the Rise July 14, 2020**

Employment related legal actions (including federal and state lawsuits and administrative claims) are on the rise during the coronavirus pandemic. These cases arise in all business sectors, from colleges and universities to medical offices to heavy manufacturing. These can include (but are certainly not limited to) claims related to discrimination/harassment, wage and hour, refusal to pay sick and family leave benefits, and the WARN Act, and are being brought on both an individual and a class basis. *Click on the title to read the full alert.*

- **CARES Act: IRS Issues New Retirement Plan Guidance for Coronavirus-Related Distributions and Plan Loan Relief July 9, 2020**

On March 27, 2020, the President signed into law the Coronavirus, Aid, Relief and Economic Security (CARES) Act. We previously reported on the CARES Act provisions relevant to employer-sponsored retirement plans that delivered certain relief in connection with the Coronavirus pandemic (see our March 30, 2020 Hodgson Russ Employee Benefits Alert [here](#).) Recently released IRS Notice 2020-50, which focuses on the relief under CARES Act Section 2202, addresses coronavirus-related distributions (CRDs), the temporary increase to the allowable plan loan amount, and the delayed due date of plan loan repayments payable during the period beginning on March 27, 2020 and ending on December 31, 2020. *Click on the title to read the full alert.*

- **USEPA to Terminate COVID-19 Temporary Enforcement and Compliance Policy July 1, 2020** As discussed in our March 27, 2020 alert, the United States Environmental Protection Agency (“USEPA”) issued a memorandum on March 26, 2020 entitled “COVID-19 Implications for EPA’s Enforcement and Compliance Assurance Program” (the “Policy”). *Click on the title to read the full alert.*

- **New York Issues Guidance for Phase 4 of the Governor’s Reopening Plan June 29, 2020**

Last week, New York State issued guidance applicable to Phase 4 industries in Governor Cuomo’s NY Forward reopening plan. Western New York is expected to enter Phase 4 on Tuesday, June 30. It is not yet clear when the Capital Region, Mid-Hudson or Long Island will enter Phase 4. New York City remains in Phase 2. *Click on the title to read the full alert.*

- **Governor Cuomo Issues Executive Order Mandating Post-Travel Quarantine June 29, 2020**

On June 24, 2020, Governor Cuomo signed an Executive Order that requires a 14-day post-travel quarantine for anyone entering New York State from certain states experiencing high rates of COVID-19. *Click on the title to read the full alert.*

- **OSHA Issues Confusing Return-To-Work Guidance For “Relaxing” COVID-19 Restrictions June 26, 2020**

On June 18, the Occupational Safety and Health Administration (OSHA) released a twenty-four page informational guidance booklet entitled “Guidance on Returning to Work.” The document is intended to assist employers and workers in safely returning to work following COVID-19 exposures and to provide guidance to “non-essential” employers who are reopening their businesses after perhaps weeks or months of being shuttered due to State-initiated COVID-19 stay-at-home

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orders and proclamations. *Click on the title to read the full alert.*

- **New York Expands Healthcare Worker Whistleblower Protections** June 25, 2020
On June 17, 2020, Governor Cuomo signed into law an amendment to the New York healthcare whistleblower law to create a new protected category, “improper quality of workplace safety,” and to expand protected channels to include news and social media outlets for reporting violations of improper quality of patient care or workplace safety. Under the new amendment, healthcare employers cannot take retaliatory action because an employee complains to the press or on social media about workplace conditions that significantly threaten employee health. *Click on the title to read the full alert.*
- **NYC Local Law 1932-A May Allow Individual Guarantors of Certain Commercial Leases or Rental Agreements To Limit Personal Liability** June 25, 2020
NYC Local Law 1932-A, signed by Mayor de Blasio on May 26, 2020, temporarily prohibits the enforcement of personal liability provisions of lease or rental agreements for certain commercial tenants in NYC impacted by COVID-19 during the period March 7, 2020 to September 30, 2020. As discussed below, the new law may not accomplish fully its intended purpose and is likely to create uncertainty for tenants, landlords, and guarantors concerning its scope and application. *Click on the title to read the full alert.*
- **Early COVID-19 Court Decisions Supporting Executive Orders Suggest How the Courts May View Their Impact On Business Relationships** June 23, 2020
In response to the COVID-19 public health crisis, the New York legislature expanded the emergency powers of the Governor, and the Governor has issued a steady stream of executive orders suspending state and local laws and regulations and directing the undertaking of emergency actions. *Click on the title to read the full alert.*
- **NYS Employers Must Revise Their Safety Plans** June 23, 2020
As the COVID-19 pandemic continues to evolve, so do the requirements that businesses must meet to reopen and remain open. Employers that were permitted to reopen in Phases One and Two, and those that were permitted to remain open as “essential businesses,” likely drafted and implemented safety plans consistent with then-applicable guidance from New York State. *Click on the title to read the full alert.*
- **Securing Payment or Forbearance in the Time of COVID-19** June 22, 2020
The lifeblood of any business is getting paid for the goods or services it provides. While the world economy has slowed to a crawl, now, more than ever, businesses are focused on converting the receivables they have issued into cash in the door. *Click on the title to read the full alert.*
- **EEOC Updates Guidance on Recalling Employees** June 18, 2020
As the economy reopens, employers are facing difficult questions concerning how to recall employees to the workplace safely and how to handle concerns from employees who may be particularly vulnerable to COVID-19. On June 17, 2020, the Equal Employment Opportunity Commission (“EEOC”) issued return to work guidance concerning the use of antibody tests. *Click on the title to read the full alert.*
- **As the Economy Re-Opens, Landlords and Tenants will Confront Rent Defaults** June 18, 2020

As businesses begin to emerge from the COVID-19 crisis, many are optimistic about returning to profitable, thriving operations. For some businesses, however, particularly those unable to operate during the pandemic, reopening means having to face rent defaults, which piled up while they were temporarily closed. *Click on the title to read the full alert.*

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- **Zooming Into Court: New Complaint filed Against Zoom Related to COVID-19** June 16, 2020

New investor lawsuits are popping up across the country as investors suffer losses they claim are due to COVID-19. One of the most recent suits accuses Zoom, the popular videoconferencing platform, and its directors of contributing to the recent decline of the company's stock. *Click on the title to read the full alert.*

- **Borrower Beware: Prepare Now to Defend your Company's Paycheck Protection Program (PPP) Loan from SBA Review or a Possible False Claims Act or Criminal Investigation** June 15, 2020

When the Coronavirus Aid, Relief, and Economic Security Act (CARES) was adopted on March 27, 2020, businesses welcomed the prospect of receiving COVID-19 financial relief through the Paycheck Protection Program (PPP). *Click on the title to read the full alert.*

- **Customer Safety a Significant Consideration when Reopening New York Phase III Businesses and Developing a COVID-19 Health and Safety Plan** June 15, 2020

New York is moving toward the third phase of reopening, which for businesses will mean a significant increase in interaction with the public. To assist the process the State has again released detailed guidance, and safety plan templates, for each industry encompassed by the Phase III reopening, specifically restaurants/food services and personal care. (See the NY Forward website for a list of businesses considered part of Phase III.) Indoor dining and personal care services will be a different experience under Phase III. And reopening Phase III businesses will surely need to make some significant adjustments to their operations. *Click on the title to read the full alert.*

- **New York Confirms Estimated Tax Payment Due June 15** June 12, 2020

Last week we published an alert regarding the upcoming June 15 New York estimated tax deadline, noting that taxpayers still needed to pay their New York State and City second quarter estimated payments for 2020 because the New York State Tax Department had made no pronouncements extending the due date to July 15, as the IRS had done. The Department's silence on the issue left many tax practitioners and taxpayers confused about what to pay and when to pay it. *Click on the title to read the full alert.*

- **COVID-19 Response Update for Industrial Development Agencies** June 9, 2020

In light of the public health threat from the spread of the novel coronavirus that causes COVID-19, on March 3, 2020, the New York State Legislature overwhelmingly approved legislation expanding the emergency powers of the Governor and expanding the definition of disaster under Article 2-B of the Executive Law. Since its enactment in March, the Governor has issued 39 executive orders pursuant to the legislation. *Click on the title to read the full alert.*

- **IRS Publishes New Guidance on Key Employee Benefit Plan Deadlines** June 9, 2020

COVID-19 Disaster Relief. IRS issued Notice 2020-35 which provides relief with respect to a number of time-sensitive deadlines, including deadlines relevant to employee benefit plans, individual retirement arrangements (IRAs), Coverdell education savings accounts, health savings accounts (HSAs), and Archer and Medicare Advantage medical saving accounts (MSAs). *Click on the title to read the full alert.*

- **OSHA Fields Over 5,500 COVID-19 Related Employee Complaints and Referrals while State Programs Receive 12,500, and the Numbers Continue to Climb** June 9, 2020

The Occupational Safety and Health Administration (OSHA) publishes data showing the daily increases in the aggregate complaint, referral, and inspection counts of COVID-19-related cases. The counts in the tables are based on

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compliance and enforcement activities coded with OSHA's special "N-16-COVID-19" inspection code, which according to OSHA's previously-issued interim COVID-19 enforcement plan guidance, is to be used for tracking and programming review. All activities that have a COVID-19 component will bear this coding, but the enforcement activities during an inspection are not necessarily limited solely to COVID-19 concerns. The data make quite clear that employee complaints are, by far, the number one trigger for OSHA involvement in COVID-19 safety matters. *Click on the title to read the full alert.*

- **Governor Cuomo's Latest Executive Order Extends Deadlines to Submit Absentee Ballots for School Vote June 8, 2020**

Earlier today, June 8, 2020, Governor Cuomo issued Executive Order 202.39, which again revises the procedure that must be followed by voters and school districts relative to the annual school budget vote and board election. Specifically, although voters must personally deliver their ballots to the Office of the District Clerk, by hand or via drop box, by 5:00 p.m. on June 9, 2020, the EO extended the deadline by which voters must return their absentee ballots to school districts by mail until no later than 5:00 p.m. on June 16, 2020. *Click on the title to read the full alert.*

- **In Person Special Education Services and Instruction May Be Provided During Summer Term June 6, 2020**

Late on June 5, 2020, New York State Governor Andrew Cuomo signed a new Executive Order (EO 202.37) that permits public school districts to provide in person special education instruction and services for the 2020 summer term. *Click on the title to read the full alert.*

- **Guidance on Upcoming Budget Vote and Board Member Election June 5, 2020**

Our school attorneys have received numerous questions from Superintendents, district clerks, and other school officials seeking clarification about the election process amid complications due to COVID-19. This alert will provide you with our guidance to the most frequently asked questions we have received recently. *Click on the title to read the full alert.*

- **SEC Updates Rules on Financial Disclosures for Business Acquisitions and Dispositions June 5, 2020**

On May 21, 2020, the Securities and Exchange Commission finalized and adopted its eagerly awaited revisions to Regulation S-X with respect to financial disclosures for business acquisitions and dispositions. While many of the revisions are quite technical in nature, they have the overall general effect of reducing the burden of preparing historical financial statements and pro forma financial information. *Click on the title to read the full alert.*

- **Relief from Some PPP Restrictions June 4, 2020**

As small businesses received Paycheck Protection Program ("PPP") loans and began to consider the best way to maximize loan forgiveness, many argued the initial scope of forgiveness was too narrow to address the challenges they faced in these difficult times. Congress appears to have heard many of these borrowers' concerns, and on June 3 passed the Paycheck Protection Program Flexibility Act of 2020 (the "Act") to alleviate some of these issues. The President is expected to sign the Act into law in the coming days. *Click on the title to read the full alert.*

- **More COVID-19 SALT Updates: June 15 Estimated Taxes and NYC Decoupling June 3, 2020**

[New York Estimated Tax Payment Due June 15:](#) While the Federal government has extended most filing and payment deadlines until July 15, New York has extended only those filings and payments due on April 15 (*see* New York Department of Taxation and Finance Notice N-20-2 *here*).

[Decoupling Legislation in NYC:](#) New York City's initiative to decouple its business taxes from the Federal Coronavirus Aid Relief, and Economic Security (CARES) Act (P.L. 116-136) passed both houses of the New York Legislature on

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Wednesday, May 27, 2020. *Click on the title to read the full alert.*

- **New York Extends Deadline for Annual Report for Electric Generating Facilities** June 2, 2020
The initial filing deadline for the “Annual Report of Electric Generating Facilities,” New York’s recently adopted requirement for owners of certain electric-generating facilities has been extended from April 30 to June 30 this year as a result of the COVID-19 pandemic. *Click on the title to read the full alert.*
- **Preparing Your Required COVID-19 Health and Safety Plan For a Phase Two Business Reopening** June 1, 2020
Governor Cuomo has announced the second phase of industries that can start preparing for the reopening process. As part of that process, the State has released detailed guidance, and a safety plan template, for each industry which is part of Phase II of reopening: (1) offices; (2) real estate; (3) essential and Phase II in-store retail; (4) vehicle sales, leases, and rentals; (5) retail rental, repair, and cleaning; (6) commercial building management; and (7) hair salons and barbershops. (See the NY Forward website for a list of businesses considered part of Phase II.) *Click on the title to read the full alert.*
- **Uptick in Investor Class Action Lawsuits Expected Due to COVID-19** May 29, 2020
The legal fallout of the COVID-19 pandemic is rippling through the courts in the form of new class action lawsuit filings. In what is likely the first wave of a surge of class action activity, several recent class action filings show where trends may be headed. *Click on the title to read the full alert.*
- **OSHA Updates Its Guidance for Recording COVID-19 Illnesses on Employers’ OSHA 300 Logs and Self-Reporting Obligations for Work-Related Fatalities and In-Patient Hospitalizations** May 27, 2020

The Occupational Safety and Health Administration (OSHA) issued an Enforcement Memorandum on May 19, 2020 that updates its prior interim enforcement guidance on the recording obligations of employers for COVID-19 cases on their OSHA 300 logs. The new guidance is effective May 26 and supplants the previously issued guidance from April 10. It will remain in effect until OSHA gives further notice. *Click on the title to read the full alert.*

- **Essential Investment in New York’s Grid is On the Horizon; NY PSC Sets the Course for Major Transmission Planning and Upgrades** May 26, 2020
In Governor Andrew M. Cuomo’s May 26, 2020 daily briefing related to the COVID-19 pandemic, he emphasized that rebuilding the State’s economy will include major investments in renewable energy and transmission upgrades. Specifically, the Governor’s presentation emphasized that the State would “jumpstart the future” by, among other things, increasing renewable energy “production Upstate with building of new cross-state transmission cables.” *Click on the title to read the full alert.*
- **New York State Launches Forward Loan Fund Program – What Do I Need to Know?** May 26, 2020

As New York State moves forward with re-opening plans and as the federal government debates further COVID-19 relief packages, the state is launching its own COVID-19 economic relief fund. On Friday May 22, 2020, Governor Andrew Cuomo announced the New York Forward Loan Fund (FLF). The \$100 million program will provide working capital loans to assist small businesses, small nonprofits and small landlords with upfront costs related to reopening. Pre-applications open on Tuesday May 26, 2020 at 12:00 noon (EDT). *Click on the title to read the full alert.*

- **SEC Discusses COVID-19 Pandemic-Related Enforcement Priorities** May 22, 2020
The Securities and Exchange Commission has formed a Coronavirus Steering Committee to proactively identify and monitor areas of potential misconduct related to the coronavirus pandemic. The Division of Enforcement’s Co-Director,

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Steven Peikin, announced the Steering Committee's formation during his May 20 keynote address to the Securities Enforcement Forum West 2020. Mr. Peikin addressed particular areas of focus and enforcement priorities for the Division of Enforcement as a result of the coronavirus pandemic. *Click on the title to read the full alert.*

- **OSHA Guidance For COVID-19 Health and Safety Plans Required for Phased Reopenings of New York Businesses** May 18, 2020

Employers in certain regions across New York began reopening on May 15 in accordance with Governor Cuomo's Executive Order 202.31 and satisfaction of required COVID-19 metrics. Whether your business is an existing "essential business" continuing its current operations, a Phase 1 business that is reopening, or a Phase 2, 3, or 4 business preparing for a future reopening, your business will likely need to prepare a COVID-19 Reopening Health and Safety Plan. The current Phase 1 guidance states that there will be no waivers from this requirement. In developing their Plans, employers must also consider the implications of the Occupational Safety and Health Act. *Click on the title to read the full alert.*

- **IRS Issues Section 125 Cafeteria Plan Relief to Increase Employer Flexibility During the COVID-19 Pandemic** May 18, 2020

On May 12, 2020, the Internal Revenue Service ("IRS") released two pieces of guidance providing increased flexibility with respect to Internal Revenue Code section 125 cafeteria plans ("Section 125 plans"). In response to the COVID-19 pandemic, Notice 2020-29 and Notice 2020-33 provide relief including expanded election opportunities, extended claims grace periods, and increased carryover allowances. *Click on the title to read the full alert.*

- **Paycheck Protection Program: SBA Releases Forgiveness Application – Some Questions Answered, Others Remain** May 18, 2020

The concept of a forgivable loan has been the most attractive feature of the Paycheck Protection Program ("PPP") since the first rumors of the program began emanating from Washington. Millions of companies applied for and received PPP loans with the hope (and in many cases, expectation) that the loan would be fully forgiven. However, borrowers and professional advisors attempting to calculate potential forgiveness on issued PPP loans have been stymied by the forgiveness provisions in Section 1106 of the CARES Act. *Click on the title to read the full alert.*

- **Preparing Your Required Covid-19 Health and Safety Plan for An Energy Construction Business Reopening** May 15, 2020

Governor Cuomo has announced the first phase of industries that can start preparing for the reopening process, including construction in the energy sector. As part of that process, the State has released detailed guidance regarding construction activities, which is part of the first phase of reopening. *Click on the title to read the full alert.*

- **Preparing Your Required COVID-19 Health and Safety Plan for Business Reopening in New York State** May 13, 2020

Governor Cuomo announced this week the first phase of industries that can start preparing for the reopening process. Whether your business may reopen depends on three things: (1) your business must be located in a region of the state that has satisfied the metrics for loosening restrictions; (2) the nature of your business must fall within the list of industries covered by the applicable reopening phase; and (3) you as an employer have a COVID-19 Health and Safety Plan in place that details the methods and procedures that will be undertaken to manage COVID-19 risks to employees

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and customers in the course of operations. *Click on the title to read the full alert.*

- **PPP Update: SBA Provides Guidance on Application of Necessity Certification** May 13, 2020

On May 13, 2020, the Small Business Administration (“SBA”) issued additional guidance on the interpretation of the certification necessary to obtain a loan under the Paycheck Protection Program (“PPP”), in the form of FAQ 46. *Click on the title to read the full alert.*

- **New York Mandates New COVID-19 Testing and Reporting Requirements for Skilled Nursing and Adult Care Facilities** May 11, 2020

As COVID-19-related hospitalizations decline, New York turns its focus to COVID-19 testing for skilled nursing and adult care facility staff, and for residents returning from hospitalization, in an effort to limit the spread of the virus in the long-term care setting. Executive Order 202.30, issued May 10, 2020, mandates that each skilled nursing and adult care facility develop a plan to implement the new requirements and to certify their compliance. EO 202.30 also prohibits hospitals from discharging patients to nursing homes unless the patient first tests negative. Here is what you need to know about the new requirements. *Click on the title to read the full alert.*

- **New York Follows Other States in Allowing Security Deposits to be Applied Toward Rent** May 11, 2020

After weeks of speculation and much public interest, New York State finally joined several other states in providing relief for renters. On May 7, New York Governor Andrew Cuomo issued Executive Order 202.28 (the “Order”), which allows landlords and tenants to apply tenant security deposits toward rent payments, bans late fees for the late payment of rent, and extends the moratorium on evictions and foreclosures until August 20, 2020. *Click on the title to read the full alert.*

- **New COVID-19 Pilot Program and Extensions for Patents and Trademarks** May 8, 2020

Many government agencies are implementing policies to reduce the need for in-person interaction and accommodate those affected by the COVID-19 outbreak. The United States Patent and Trademark Office is no exception. *Click on the title to read the full alert.*

- **New York Issues Updated Guidance Broadly Expanding Medicaid Telehealth** May 6, 2020

On May 1, 2020, the New York State Department of Health issued comprehensive guidance on the use of telehealth, including telephonic services, during the COVID-19 State of Emergency. The updated guidance revises and clarifies the existing rules and provides broad authorization for Medicaid providers to use a wide variety of communication methods, including audio-only telephone, for delivering healthcare services remotely during the Emergency. Here are the top ten things you need to know about New York’s Medicaid telehealth policies. *Click on the title to read the full alert.*

- **IRS Issues Additional Guidance on Employee Retention Tax Credit; Consistency with Congressional Intent Again Questioned** May 5, 2020

This is an update to our April 14, 2020 alert which discussed, in part, the Coronavirus Aid, Relief, and Economic Security Act (“CARES Act”) employee retention credit (“ERC”) for certain employers subject to closure due to COVID-19. On April 29, 2020, the Internal Revenue Service (“IRS”) released additional Frequently Asked Questions (“FAQs”) on the ERC. The ERC is not available to business that took advantage of the Paycheck Protection Program (“PPP”). Recent frustration and open questions surrounding the availability of and qualifications for the PPP loan has given way to renewed interest in the ERC for some businesses. *Click on the title to read the full alert.*

- **Newly Announced Deadline Extensions and Other Disaster Relief for Employee Benefit Plans** May 5, 2020

The federal agencies charged with broad oversight and enforcement authority respecting employer-sponsored benefit

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plans have issued joint notices announcing the extension of numerous plan-related deadlines during the COVID-19 outbreak. *Click on the title to read the full alert.*

- **New York Executive Order Modifies Real Property Tax Deadlines** May 5, 2020

On May 1, many towns published their tentative assessment roll as required by the Real Property Tax Law. However, the Governor of New York issued Executive Order 202.22 which granted an extension of time for municipalities to publish their assessment rolls. *Click on the title to read the full alert.*

- **New Jersey Allows Security Deposits to be Used for Rent – Will New York Follow?** May 4, 2020

As states grapple with how to handle the burden on individuals impacted by COVID-19 shut downs, some lawmakers are pushing for extreme measures like a national moratorium on rent payments with rent forgiveness. Although those measures are unlikely to gain enough traction to move forward, states have begun to find other ways to provide relief to renters. *Click on the title to read the full alert.*

- **School Votes Set for June 9 Under Substantially Revamped Procedures** May 2, 2020

Late Friday afternoon, Governor Cuomo issued a long-awaited Executive Order (No. 202.26) establishing the date and associated procedures for the 2020 school district budget vote and board election (the “school vote”). *Click on the title to read the full alert.*

- **IRS Denies Deductions for Expenses Paid with Forgiven PPP Loans** May 1, 2020

On April 30, 2020, the IRS issued Notice 2020-32 which provides that expenses paid with proceeds from a Paycheck Protection Program (“PPP”) loan are nondeductible for federal income tax purposes to the extent the payment of those expenses results in the forgiveness of the PPP loan. *Click on the title to read the full alert.*

- **EEOC Gives Green Light to Employers Testing Employees for COVID-19** April 28, 2020

Last week, the U.S. Equal Employment Opportunity Commission (“EEOC”) updated its COVID-19 guidance twice to address reopening of the workplace and testing employees for COVID-19. According to the new guidance, which applies to employers throughout the United States, management may require the testing of employees for the COVID-19 virus before they enter the workplace. Employers may also check employee temperatures, ask questions about whether an employee is experiencing symptoms of the pandemic virus, and require employees to self-report COVID-19 infection or related symptoms. *Click on the title to read the full alert.*

- **Proposed Legislation to Aid Local Governments and Schools in the Wake of COVID-19** April 27, 2020

It is without question that the impacts of the COVID-19 pandemic are being felt worldwide. Although not on the frontlines of battling the COVID-19 pandemic, Hodgson Russ lawyers are seeing firsthand the fiscal impact it is having on our clients, and we are quickly mobilizing to anticipate and minimize the effects and plan for the post-pandemic future. *Click on the title to read the full alert.*

- **COVID-19 Relief Package 3.5 Adds \$75 Billion to Provider Relief Fund** April 24, 2020

On April 24, 2020, President Trump signed into law the Paycheck Protection Program and Health Care Enhancement Act, the so-called COVID-19 Relief Package 3.5, which increases the resources available to healthcare providers and

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others under the previously enacted Coronavirus Aid, Relief, and Economic Security Act (CARES Act). This alert summarizes key changes affecting healthcare providers and highlights steps providers should take to comply with the applicable conditions and recordkeeping requirements. *Click on the title to read the full alert.*

- **More Funds for Paycheck Protection Program, More Uncertainty for Businesses** April 24, 2020
President Trump is expected on April 24 to sign into law new legislation that will provide an additional \$310 billion in funding for the Paycheck Protection Program (PPP). Once effective, banks should again begin accepting applications for the program. While the additional funding may bring hope to some businesses who were left out of the first tranche of PPP funds, guidance released by the Small Business Administration (SBA) and Department of Treasury (Treasury) on April 23 is causing some borrowers to second guess their involvement in the massive program. *Click on the title to read the full alert.*
- **Should My Business Apply for an Economic Injury Disaster Loan (EIDL)?** April 24, 2020
In addition to establishing the Paycheck Protection Program (“PPP”) and Main Street lending program, which we have covered in prior alerts, the Coronavirus Aid, Relief, and Economic Security (“CARES Act”) expanded an already-existing program: the Small Business Administration’s Economic Injury Disaster Loan (“EIDL”) Program. EIDL Loans are authorized under Section 7(b) of the Small Business Act, and differ from PPP Loans in several important respects. The information below summarizes the EIDL Program as it has been expanded by the CARES Act. *Click on the title to read the full alert.*
- **President Trump’s Executive Order on Immigration Due to COVID-19** April 23, 2020
It began with a late-night tweet earlier this week when President Trump declared his intention to ban immigration to the United States as part of the fight against COVID-19. The resulting Executive Order, entitled “*Proclamation Suspending Entry of Immigrants Who Present Risk to the U.S. Labor Market During the Economic Recovery Following the COVID-19 Outbreak*”, becomes effective at 11:59 p.m. ET on April 23, 2020. *Click on the title to read the full alert.*
- **Authorities Are on Alert for Insider Trading - Is Your Business at Risk?** April 22, 2020
The Coronavirus pandemic is disrupting every aspect of the American economy and inflicting deep financial pain on millions of households. The uncertainty this disaster has engendered, and the frequency with which significant events are occurring, has the financial markets jumping and sinking more violently than usual. Officers, directors, and employees have more access to valuable inside information than in ordinary times. And, due to a recent legal development, federal prosecutors can more easily charge and prosecute insider trading than before. *Click on the title to read the full alert.*
- **IRS Announces Pandemic Relief for U.S./Foreign Residency Determinations** April 22, 2020
On April 21, Treasury and the IRS issued welcome guidance that provides U.S. income tax relief for nonresident individuals who may be present in the United States indefinitely as a result of COVID-19 travel disruptions, including travel bans, government-mandated lockdowns, and canceled flights. *Click on the title to read the full alert.*
- **Failing to Protect Against COVID-19: Can My Business Be Sued?** April 22, 2020
In the current climate of the pandemic, plaintiffs are bringing claims against businesses, alleging a failure to act to prevent the spread of COVID-19 among their employees and customers. *Click on the title to read the full alert.*
- **New York Executive Orders Expand the Ranks of Healthcare Providers to Fight COVID-19** April 21, 2020
As New York continues its battle against COVID-19, two new Executive Orders, 202.15 and 202.18, seek to alleviate the burden on healthcare workers by authorizing further expansion in the ranks of professionals who may practice in New

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York. These new Executive Orders build on prior Executive Orders (202.5, 202.10, 202.11, and 202.14), discussed here, which permit certain practitioners without current New York licensure or registration to practice in New York to assist in the ongoing COVID-19 fight. *Click on the title to read the full alert.*

- **Coronavirus Legislation and Programs - What Agricultural Producers Should Know** April 20, 2020

For weeks, farmers, ranchers, and other agricultural producers across the country have been working to address COVID-19 and the wide-ranging negative effects experienced across their industry. The federal government passed several major pieces of legislation in response to the Coronavirus pandemic and COVID-19, including the Families First Coronavirus Response Act (FFCRA) and the Coronavirus Aid, Relief, and Economic Security Act (CARES Act). FFCRA requires certain employers to provide paid sick and other leave to address COVID-19 issues, while the CARES Act provides emergency economic relief to individuals and businesses. There are provisions in both Acts that apply to agricultural producers. Additionally, programs created under the Acts provide for economic relief specifically directed to farmers and other agricultural producers. *Click on the title to read the full alert.*

- **Treatment of Co-Working Arrangements During the COVID-19 Crisis** April 20, 2020

The current COVID-19 crisis has up-ended business and legal arrangements across a broad cross section of industries, locations and sizes of businesses. There have been a host of emergency federal, state and local actions to address the crisis and to stabilize business arrangements during the crisis. Among them are the Coronavirus Aid, Relief, and Economic Security Act (the "CARES Act"), New York Executive Order 202: Declaring a Disaster Emergency in the State of New York, State of California Executive Order N-28-20. *Click on the title to read the full alert.*

- **The Coronavirus and Your Insurance Coverage Questions** April 17, 2020

As the global crisis stemming from the coronavirus pandemic continues, losses to businesses and other entities continue to mount. Stay-at-home orders, restrictions on the operations of non-essential businesses, and other government action are dealing significant damage to economic activity. The virus itself is also sickening hundreds of thousands of individuals.

The long term business and liability impacts of these measures are a matter of conjecture at this point. But organizations may be able to mitigate some of these negative impacts through their existing insurance. *Click on the title to read the full alert.*

- **COVID-19 Federal, State and Local Tax Employer Relief Efforts Update**, April 17, 2020 (originally published March 21, 2020)

The unprecedented COVID-19 pandemic has triggered a wide variety of relief efforts from the Federal, state, and local governments. This update will provide insight into several of these relief efforts, and discuss the effect they might have on employers coping with the impact of the Coronavirus on their business operations. *Click on the title to read the full alert.*

- **IRS Postpones Due Date for Form 990 Series Returns** April 16, 2020

The Internal Revenue Service (the "IRS") recently issued Notice 2020-23 and related guidance which postpones the due date for a wide variety of federal tax returns, forms, schedules and tax payments. This alert will discuss the significance of Notice 2020-23 for tax-exempt organizations. *Click on the title to read the full alert.*

- **Violating Price-Gouging Laws May Subject Businesses to Civil and Criminal Penalties** April 15, 2020

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In the wake of the COVID-19 pandemic, there have been several stories in the news and on social media about individuals and businesses capitalizing on “panic buying” and attempting to charge excessive prices for everyday products. Rudimentary economics tells us that prices will increase in response to increased demand. But when does that increase cross the line into illegal “price gouging,” and how can you stay on the right side of the law? *Click on the title to read the full alert.*

- **Coronavirus E-mail Scams** April 15, 2020
Please be aware that cyber criminals are taking advantage of the opportunity to use Coronavirus as a new scam. They are crafting many Phishing e-mails related to the Coronavirus. *Click on the title to read the full alert.*
- **Governor Cuomo Signs Executive Order Requiring Employers to Provide All Essential Employees with Masks** April 14, 2020
Governor Cuomo recently signed an executive order mandating that employers provide certain employees with face coverings. *Click on the title to read the full alert.*
- **EPA Issues Supplemental Guidance on Response and Enforcement Actions** April 14, 2020
On April 10, the U.S. Environmental Protection Agency (“EPA”) issued supplemental guidance to all Regional Administrators regarding cleanup and emergency response actions. The guidance specifically focused on sites regulated pursuant to the Comprehensive Environmental Response, Compensation, and Liability Act (“Superfund”), Resource Conservation and Recovery Act (“RCRA”) corrective action, the Toxic Substances Control Act (“TSCA”) polychlorinated biphenyl (“PCB”) cleanup provisions, the Oil Pollution Act, and the Underground Storage Tank (“UST”) program. *Click on the title to read the full alert.*
- **CARES Act Update: IRS Issues Guidance on Federal Tax Changes** April 14, 2020
This is an update to our March 27, 2020 alert summarizing the various federal tax law changes enacted as part of the Coronavirus Aid, Relief, and Economic Security Act (the “CARES Act”). Since, the IRS has been working furiously to issue guidance addressing those federal tax law changes, and we expect further guidance will be issued. Notable recent IRS guidance impacting the business federal tax law changes is addressed below. *Click on the title to read the full alert.*
- **\$500 Billion in Direct Federal Loans Available for Local Governments** April 13, 2020
This alert describes a newly-announced Federal Reserve program to support the municipal bond market and the flow of credit and liquidity to state and local governments. Up to \$500 billion in direct federal short-term lending will be made available to help these governments manage cash flow disruptions arising out of the pandemic. These loans can be directly accessed by the largest state, county and city borrowers, and indirectly accessed by smaller governmental issuers (including smaller counties and cities, as well as towns, villages and school districts), once the program is fully in place. *Click on the title to read the full alert.*
- **Governor Cuomo Orders Reporting Certain Medical Equipment Located in New York State to the Department of Health for Redistribution** April 10, 2020
During a press conference on April 3, 2020, New York Governor Andrew Cuomo announced that the National Guard would be called upon to collect “excess” personal protective equipment (“PPE”) and ventilators from hospitals and other institutions for use where they are more urgently needed due to the COVID-19 pandemic. Following significant outcry from politicians across the political spectrum, the Executive Order to implement this policy was delayed. *Click on the title to read the full alert.*

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- **IRS Notice 2020-23 Provides Additional Deadline Extension Relief** April 10, 2020
On April 9, 2020, the Internal Revenue Service (IRS) issued Notice 2020-23, which amplifies relief set forth in multiple recently issued IRS notices by providing additional relief to taxpayers affected by COVID-19. The Notice also provides the IRS with additional time to perform certain actions. Here are some of the highlights of Notice 2020-23. *Click on the title to read the full alert.*
- **No-Damages-for-Delay Clauses and the COVID-19 Crisis** April 9, 2020
Although “construction” was originally deemed by Governor Cuomo to be “essential”, and thus exempt from the restrictions imposed by his March 18, 2020 Executive Order, that has since changed. Through subsequent Executive Orders, as interpreted by various State agencies, the reach of COVID-19 has extended deeply into the construction industry to preclude “non-essential” or “non-emergency” construction projects. Accordingly, construction projects across the State are grinding to a halt. *Click on the title to read the full alert.*
- **New York and Federal Lawmakers Ease Professional Practice, Licensing, and Documentation Requirements in Response to COVID-19 Pandemic** April 9, 2020
The rapid spread of the COVID-19 pandemic has highlighted the urgent need to expand the ranks of physicians and practitioners who are available to respond to the emergency. To increase system capacity, New York has temporarily amended or suspended multiple statutory and regulatory provisions affecting practitioners by Executive Order. This alert discusses key provisions. *Click on the title to read the full alert.*
- **Re-tooling Your Business to Respond to the Coronavirus Pandemic? Here’s What You Need to Know** April 9, 2020
Many companies have retooled their factories or workshops to manufacture products in response to the increased demand for health care products. Whiskey distillers are making hand sanitizer and design houses are sewing face masks. Everyone is receiving kudos for their great work, but what are the risks? *Click on the title to read the full alert.*
- **CARES Act Impact on Bankruptcy Law** April 8, 2020
Business owners and individuals facing the impacts of COVID-19 should be aware of some important changes the Coronavirus Aid, Relief, and Economic Security (CARES) Act makes to the United States Bankruptcy Code. *Click on the title to read the full alert.*
- **Updates to the Paycheck Protection Program** April 8, 2020
On March 30, 2020, Hodgson Russ issued an alert summarizing the basics of the Paycheck Protection Program (“PPP”). Since that release, the Treasury Department issued additional guidance regarding the PPP, found here. Below are a number of updates relevant to any business’s determination of whether and how to apply for a PPP loan. *Click on the title to read the full alert.*
- **NY Executive Order Allows Estate Planning Documents to be Executed Virtually** April 8, 2020
On April 7, 2020, Governor Andrew Cuomo issued Executive Order 202.14, which provides necessary flexibility for individuals to execute estate planning documents while still practicing social distancing. *Click on the title to read the full alert.*
- **Video Conference Security Concerns Increase as NYS Suspends Article 7 In Person Meeting Requirement** April 8, 2020
On March 12, 2020, Governor Cuomo issued Executive Order 202.1, which suspended the in-person meeting requirement under Article 7 of the Public Officers Law, the Open Meetings Law (OML). As a consequence of this

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exception to the OML, public bodies (i.e., municipalities, school districts, and public authorities) in New York State have turned to video conferencing services for holding public meetings. *Click on the title to read the full alert.*

- **New York Limits Liability for Health Care Facilities, Professionals, and Volunteer Organizations Arising from the COVID-19 Emergency** April 8, 2020

New York has enacted wide-ranging protection for healthcare facilities, professionals, and volunteer organizations from liabilities arising from the COVID-19 crisis. This alert summarizes the key provisions. *Click on the title to read the full alert.*

- **FDA During the Pandemic: Packaging and Labeling of Shell Eggs Sold by Retail Establishments** April 7, 2020

The FDA, as the primary agency regulating the food supply, has released guidance relaxing the packaging and labeling obligations of retail food establishments selling shell eggs. “Retail food establishments” is defined as a business that sells food products directly to consumers as its primary function. The term “consumers” specifically excludes other businesses. Therefore, this guidance is meant for the sale of shell eggs to individuals and families. *Click on the title to read the full alert.*

- **OCR Eases HIPAA Enforcement for Telehealth Use During Coronavirus Crisis** April 6, 2020

HIPAA’s privacy and security protections are the bedrock of the modern health care system. But now, as COVID-19 spreads across the country, lawmakers and regulators are relaxing certain restrictions on health care providers to meet the challenges posed by this pandemic. *Click on the title to read the full alert.*

- **FDA During the Pandemic: Relaxing Labeling Requirements for Restaurants and Food Manufacturers** April 3, 2020

The FDA, the primary agency regulating the food supply, has relaxed restrictions on restaurants and food manufacturers in recognition of the extraordinary circumstances facing these industries. The relaxed standards are intended to assist this sector, which has been devastated by the pandemic, and help it remain sustainable during this time. *Click on the title to read the full alert.*

- **Non-Profit Organizations and the CARES Act: Can Non-Profits Take Advantage of the Financial Assistance Programs?** April 3, 2020

Like for-profit businesses, non-profit organizations are struggling with many of the same financial difficulties during this uncertain time. Some non-profits have several employees and largely depend on grants or donations to stay afloat. Some have hundreds of employees and provide programs or other services, many of which may or may not be considered essential services under the various state-mandated Coronavirus lockdown directives. *Click on the title to read the full alert.*

- **Covid-19: FAQs for New York Tax and Residency Considerations** April 3, 2020

As of the writing of this alert, New York City is, unfortunately, the epicenter of the COVID-19 outbreak in the United States. As the State and City scramble to deal with this unprecedented pandemic, state and local taxes may be the furthest thing from the minds of those who typically spend significant time in the Empire State. Nevertheless, there will come a time when it will be necessary to calculate your 2020 state and local tax liability. Actions taken now will likely impact that calculation. In light of this, the attorneys in Hodgson Russ’s State and Local Tax Practice Group have put together the following FAQs to respond to some of the New York residency-related questions we’ve encountered during these extraordinary times. We are still early in this outbreak, and the New York State Department of Taxation and Finance (“Tax Department”) hasn’t specifically addressed any of these issues yet. So the information below should be considered to be our current “best guess” on the topic and subject to change. *Click on the title to read the full alert.*

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- **NYS Department of Health Issues Temperature Monitoring and Return to Work Protocols after a COVID-19 Exposure or Infection** April 2, 2020

As essential business functions and operations continue in New York, employers will inevitably grapple with questions about how, when, and under what circumstances essential employees—in a non-health care setting—may be permitted to work following a suspect exposure or after recovering from the disease. *Click on the title to read the full alert.*

- **Temperature Monitoring and Return to Work Protocols in the Healthcare (Non-Telehealth) Setting after a COVID-19 Exposure or Infection** April 2, 2020

In a March 28, 2020 publication, the New York State Department of Health issued a guidance document entitled: “Health Advisory: Updated Protocols for Personnel in Healthcare and Other Direct Care Settings to Return to Work Following COVID-19 Exposure or Infection.” The updated guidance has broad application to healthcare workers beyond hospitals. It applies in “All Healthcare Settings, including but not limited to Hospitals, Long Term Care Facilities (LTCFs), Adult Care Facilities (ACFs), End Stage Renal Disease (ESRD) Facilities, Emergency Medical Services (EMS), Home Care, Outpatient Clinics, and Private Practice that is unable to deliver a service through telehealth and is required to maintain operations.” *Click on the title to read the full alert.*

- **Telecommuting During and After COVID-19: What Every Employer Should Know** April 1, 2020

Last month, the *TaxStringer* published our article, *The Multistate Tax Implications of a Mobile Workforce*, on various tax considerations facing employers with an increasingly mobile workforce. How the world has changed in just a few weeks!

- **Updated Renewable Energy Construction and Contracts Guidance in the Face of COVID-19** April 1, 2020

As the State of New York continues to react to the COVID-19 pandemic, it has or is expected to take at least three significant actions with respect to renewable energy development and construction activities. *Click on the title to read the full alert.*

- **NYSDEC Issues Guidance on “Essential Activities” for Remedial and Brownfields Projects During the COVID-19 Pandemic** April 1, 2020

Non-essential in-person activities have been restricted in New York State during the ongoing COVID-19 pandemic through a series of Executive Orders issued by Governor Cuomo. To supplement the plain language of the orders, Empire State Development Corporation (ESD) has provided further guidance on the State’s interpretation of these designations. In the context of remedial projects, there has been some confusion as to the scope of what applies, as there is language applicable to services that are “necessary to maintain the safety, sanitation and essential operations of businesses,” which some parties have been reading in concert with restrictions limiting construction activities to those that have been deemed essential. *Click on the title to read the full alert.*

- **The CARES Act and Public Finance** April 1, 2020

The Coronavirus Aid, Relief, and Economic Security, or “CARES Act” was signed into law on Friday, March 27, 2020. The CARES Act was enacted to provide approximately \$2.2 trillion of relief to Americans and the U.S. economy in connection with the COVID-19 pandemic. *Click on the title to read the full alert.*

- **The Top Five Things to Know about Medicare Telehealth under the CARES Act** March 31, 2020

It took a worldwide pandemic to bring telehealth into the 21st century. Today, the novel Coronavirus COVID-19 is disrupting the traditional model of delivering healthcare to the point where face-to-face visits are no longer tenable, or in

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many settings not even available. The CARES (Coronavirus Aid, Relief, and Economic Security) Act, enacted March 27, 2020, in large part to stimulate the U.S. economy, is banking on telehealth as a solution.

- **The CARES Act: Financial Assistance Highlights for the Real Estate Industry** March 31, 2020

On March 27, 2020, President Trump signed into law H.R. 748, titled the Coronavirus Aid, Relief, and Economic Security Act (the “CARES Act”), a \$2 trillion economic stimulus package that includes public health spending, immediate cash relief for individuals, and loans for businesses. Notably for the real estate industry, the CARES Act provides assistance to commercial property owners, residential homeowners, landlords and tenants impacted by the pandemic. *Click on the title to read the full alert.*

- **Three Ways School Districts are Affected by Cuomo’s New Executive Order 202.13** March 31, 2020
Early on Monday, March 30, 2020, Governor Cuomo issued Executive Order 202.13 (the “Order”), which impacts schools in several ways. *Click on the title to read the full alert.*
- **COVID-19 Developments for Tax-Exempt Organizations/Non-Profits** March 30, 2020
In response to the COVID-19 pandemic (the “Coronavirus”), a variety of relief efforts have been enacted, many of which may impact tax-exempt organization and non-profit clients. This update will discuss certain of these relief efforts, detailing their status as of Monday, March 30, 2020. *Click on the title to read the full alert.*
- **Is your Business Eligible for Distressed Industry Relief under the CARES Act?** March 30, 2020
On March 27, 2020, President Trump signed into law H.R. 748, titled the Coronavirus Aid, Relief, and Economic Security Act (the “CARES Act”), a \$2 trillion economic stimulus package that includes public health spending, immediate cash relief for individuals, and loans for businesses. *Click on the title to read the full alert.*
- **Amidst Coronavirus, New York Public Service Commission Authorizes New Community Credit Tranche, Extending Runway for Community Solar Projects** March 30, 2020
On March 19, 2020, the New York Public Service Commission (Commission) issued an Order Regarding Community Credit and Community Adder Allocations, in response to a November 1, 2019 petition filed by the New York State Energy Research and Development Authority (NYSERDA). *Click on the title to read the full alert.*
- **New York Exempts School Construction Work from Shut Down Order, But Calls For Schools to Postpone Non-Essential Work** March 30, 2020
The Empire State Development Corporation (“ESDC”) issued guidance over the weekend clarifying the status of school district construction work. This followed from the uncertainty created Friday, March 28, 2020 with the issuance of a directive from the ESDC shutting down all non-essential construction in New York State, which did not clarify whether school district construction was covered. *Click on the title to read the full alert.*
- **What is the \$349 Billion Paycheck Protection Plan?** March 30, 2020
The Coronavirus Aid, Relief, and Economic Security, or “CARES Act” was signed into law on Friday, March 27, 2020. Among the programs in the Act is “Paycheck Protection Program”, which is a \$349 billion boost to the existing Small Business Administration (SBA) loan guaranty program. *Click on the title to read the full alert.*
- **COVID-19 Stimulus Legislation: Benefit Plans Highlights** March 30, 2020
On March 27, 2020, the President signed into law the Coronavirus, Aid, Relief and Economic Security (CARES) Act

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(the “Act”). There are number of provisions relevant to employer-sponsored retirement and welfare benefit plans intended to deliver relief in connection with the Coronavirus pandemic. *Click on the title to read the full alert.*

- **New York State Exempts Municipal Construction From Blanket Ban, But Calls For Avoidance of Non-Essential Projects** March 30, 2020
The Empire State Development Corporation (“ESDC”) issued guidance over the weekend clarifying the status of local government construction work, including municipalities and school districts. This followed from the uncertainty created Friday, March 28, 2020 with the issuance of a directive from the ESDC shutting down all non-essential construction in New York State, which did not clarify whether non-utility municipal construction was or was not essential. *Click on the title to read the full alert.*
- **DOL Provides More Clarity on Families First Coronavirus Response Act Leave Provisions** March 29, 2020
On March 26, 2020 the US Department of Labor (USDOL) issued a second round of questions and answers interpreting the Emergency Paid Sick Leave Act (EPSL) and Emergency Family and Medical Leave Expansion Act (EFMLEA) provisions of the Families First Coronavirus Response Act (FFCRA). *Click on the title to read the full alert.*
- **State Updates Construction Essential Work Guidance, Amends Single Employee Exemption** March 27, 2020
Earlier today New York State Empire State Development updated its Guidance for Determining Whether a Business Enterprise Is Subject To A Workforce Reduction Under Recent Executive Orders, in furtherance of Executive Order 202.6, as amended by Executive Orders 202.7 through 202.10, in response to the COVID-19 crisis. *Click on the title to read the full alert.*
- **USEPA Issues Guidance on Enforcement and Compliance as a Result of COVID-19** March 27, 2020
As a complement to our March 26, 2020 alert discussing general environmental compliance considerations in the wake of the COVID-19 Pandemic (the “Pandemic”), we wanted to let you know about a new enforcement discretion guidance memorandum issued later that same day by the U.S. Environmental Protection Agency (“USEPA”) regarding violations associated with the Pandemic (the “Policy”). *Click on the title to read the full alert.*
- **Environmental Compliance Considerations for Businesses in the Wake of COVID-19** March 27, 2020
During these unprecedented times, businesses may be struggling to assess their ability to comply with certain environmental operational compliance requirements, given limited staffing and/or ongoing production levels resulting from the COVID-19 pandemic and the responsive government restrictions. *Click on the title to read the full alert.*
- **Trump Signs CARES Act – Federal Tax Law Changes** March 27, 2020

Earlier today the House of Representatives passed what was, in effect, the Senate version of the Coronavirus Aid, Relief, and Economic Security Act (the “CARES Act”) previously passed by the Senate on March 25, 2020. Shortly thereafter, President Trump signed the CARES Act into law. *Click on the title to read the full alert*

- **IRS People First Initiative Provides Administrative Collection and Other Relief** March 26, 2020
On March 25, 2020, the Internal Revenue Service (IRS) unveiled its “People First Initiative” in an effort to help people facing the challenges of COVID-19 issues. The IRS is taking unprecedented action to ease the burden on people facing tax issues by adjusting some of its normal processes and automated collection systems through July 15, 2020. *Click on the title to read the full alert.*

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- **A Time for Reflection: Estate Planning During a Market Downturn** March 25, 2020
The global outbreak of COVID-19 has resulted in unprecedented public safety and economic turbulence. In response, the U.S. government is aiming to counter the economic fallout by slashing federal interest rates and proposing trillion dollar stimulus packages. While all Americans are certainly anxious in light of the economic instability, as former President John F. Kennedy once said: “In a crisis, be aware of the danger - but recognize the opportunity.” *Click on the title to read the full alert.*
- **New York State Empire State Development Corporation Updates "Essential Business" Guidance** March 25, 2020
Last week, Governor Cuomo issued Executive Order 202.8, which required businesses to reduce their in-person workforce at all work locations within New York State by 100% by March 22nd at 8 p.m. Any business or entity that qualifies as “essential” or that provides “essential services or functions” is exempt from the in-person restrictions. *Click on the title to read the full alert.*
- **Federal Government Issues Informal Guidance to Speed FFCRA Tax Credits to Employers** March 24, 2020
On March 20, 2020, the U.S. Treasury Department, Internal Revenue Service (“IRS”) and Department of Labor (“DOL”) issued additional guidance relating to the federal tax incentives and employer compliance under the “Families First Coronavirus Response Act” (“FFCRA”). *Click on the title to read the full alert.*
- **Coronavirus Impact on New York Hospitals and Health Care Workers** March 24, 2020
This alert summarizes recent developments in New York State that those in the healthcare industry should note as a result of the Coronavirus pandemic, including topics such as access to free testing, required hospital capacity increases, and the need for additional health care workers. *Click on the title to read the full alert.*
- **NYS Mandates 90 Days for Forbearance for COVID-19 Impacted Borrowers** March 24, 2020
As part of the State of New York’s response to the COVID-19 pandemic, on March 21, 2020, Governor Andrew Cuomo issued Executive Order No. 202.9 (the “Order”), which, in part, temporarily modifies subdivision 2 of Section 39 of the Banking Law of the State of New York (which provides that the superintendent may issue an order directing the discontinuance of unauthorized or unsafe business conduct) to deem it an unsafe and unsound business practice for a bank to refuse to grant a forbearance for 90 days to any person or business who has a financial hardship as a result of the COVID-19 pandemic. *Click on the title to read the full alert.*
- **Coronavirus Impact on Commercial Leasing Operations** March 23, 2020
As part of New York State’s response to the Coronavirus pandemic, on March 20, 2020 Governor Cuomo issued Executive Order No. 202.8, which creates further restrictions designed to minimize contact between individuals. Notably, starting at 8 p.m. on Sunday, March 22, businesses and not-for-profit entities are not allowed to have any in-person workers unless they are considered “essential businesses or entities,” which are exempt from the in-person workforce restrictions. Under the Executive Order, entities that otherwise may not qualify as “essential” but that provide “essential services or functions” may operate at the level necessary to provide such service or function. Guidelines clarifying the Executive Order were promulgated by Empire State Development and are available here. These guidelines provide insight into the categories of “essential businesses or entities” and which “essential services or functions” at non-exempt businesses are exempted from the Executive Order prohibition against on-site employees. “Essential services” under this guidance include trash collection and building cleaning/maintenance. *Click on the title to read the full alert.*

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- **Commercial Contracts in the Time of Coronavirus** March 23, 2020
The federal, state, and local efforts to control the spread of the Coronavirus and associated disease have created significant uncertainty for businesses of all sizes and across industries. While the ultimate fallout of these efforts is far from clear, a number of companies are grappling with situations where performance under a current agreement has been rendered difficult or not economically reasonable. How should these companies assess their options and risk? *Click on the title to read the full alert.*
- **Education Practice COVID-19 Update and FAQ** March 23, 2020 (originally published March 17, 2020)
As school district leaders continue to work through the unprecedented and ever-evolving impact of the Covid-19 pandemic, Hodgson Russ is dedicated to providing you with the most up-to-date legal analysis and practical guidance to assist you in making critical decisions for your school community. This document discusses, in question/answer format, some of the issues that have arisen over the past few days, with analysis that we hope will be useful to you. We will continue to add to this document and share information as it becomes available. *Click on the title to read the full alert.*
- **Federal and State Legislation Enacted to Address Paid Sick Time and Other Leave Related to COVID-19** Updated March 22, 2020 (originally published March 19, 2020)
On Wednesday March 18, 2020, President Trump and New York Governor Cuomo both signed into law legislation aimed at providing workers paid sick time and other leave to address absences related to the Coronavirus pandemic and COVID-19. *Click on the title to read the full alert.*
- **New York Governor Issues Executive Order Extending Statutes of Limitations, Service, and Other Legal Deadlines in Light of Coronavirus Pandemic** March 22, 2020
In response to the Coronavirus pandemic, New York has issued a wide-ranging order suspending statutes of limitation. Yesterday, New York Governor Andrew Cuomo issued Executive Order 202.8 (available here), which temporarily suspended statutes of limitations, service, and other legal time periods through April 19, 2020. *Click on the title to read the full alert.*
- **New York Executive Order Lifts Regulatory Obstacles to Fighting Coronavirus** March 20, 2020
On March 18, 2020, New York Governor Cuomo issued Executive Order No. 202.5, entitled “Continuing Temporary Suspension and Modification of Laws Relating to the Disaster Emergency.” This wide-ranging emergency order temporarily suspends or modifies, through April 17, 2020, a host of statutes and regulations in an effort to lift regulatory obstacles and free up resources to address the Coronavirus emergency. *Click on the title to read the full alert.*
- **NYS Governor Announces 100% Workforce Reductions Due to Coronavirus Pandemic** March 20, 2020
Editor's Note: Access a recording of the firm's webinar: "Coronavirus: What Employers Need to Know Now" at the end of this alert. On March 18, 2020, Governor Cuomo issued Executive Order 202.6 requiring businesses to reduce their in-person workforce to 50%. Shortly after the Executive Order was published, Governor Cuomo issued a verbal directive instructing all businesses and not-for-profit employers to further reduce their in-person workforce at any work location by 75% no later than Saturday, March 21st at 8:00 p.m. *Click on the title to read the full alert.*
- **NYS Offers Further Coronavirus Workforce Restrictions Guidance** March 20, 2020
On March 18, 2020, Governor Cuomo issued Executive Order 202.6 requiring businesses to reduce their in-person workforce to 50%. Shortly after the Executive Order was published, Governor Cuomo issued a verbal directive

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instructing all businesses and not-for-profit employers to further reduce their in-person workforce at any work location by 75% no later than Saturday, March 21st at 8:00 p.m.

- **Cuomo Issues Further Order on Workforce Reduction: Employers Now Down to Twenty-Five Percent** March 19, 2020

Yesterday, we issued an alert on Gov. Andrew Cuomo's announcement that New York businesses would be prohibited from having more than fifty percent (50%) of their workforce report to work outside of the home. See a copy of our previous alert [here](#). Earlier this morning, the Governor issued Executive Order No. 202.6 providing further guidance on the workforce reduction requirements he had announced the day prior. The Governor's Executive Order directs that all businesses and not-for-profit entities have until no later than March 20, at 8:00 p.m., to "reduce the in-person workforce at any work locations by fifty percent." However, Gov. Cuomo's restrictions appear to have already been rendered obsolete by his most recent verbal directive requiring employers to reduce their in-person workforces to twenty-five percent (25%) in an effort to aid density reduction. This announcement appears to supersede earlier direction from the Governor's Office that fifty percent (50%) of employees would have to work from home. We expect another Executive Order will be issued on this topic in the near future. *Click on the title to read the full alert.*

- **COVID-19 Employee Benefit Plan Developments** March 19, 2020

As the impact of the COVID-19 virus reverberates throughout the U.S. economy, employers soon will be called upon to address employee benefit issues related to extended employee absences or reductions in hours due to illness or leaves of absence. New legislation and regulation at both the federal and state levels may require immediate changes to the administration of group health plans, as rules affecting permissible cost-sharing and deductible provisions have already been proposed. *Click on the title to read the full alert.*

- **Do I Have Insurance for My Coronavirus Losses?** March 19, 2020

Businesses should review their commercial package policies or property insurance policies to determine if they potentially have coverage for some of the actual, or anticipated, losses. Most commercial property insurance policies include coverage for lost profits resulting from "property damage." *Click on the title to read the full alert.*

- **IRS Announces Federal Income Tax Payment Deferral** March 19, 2020

As part of the national emergency declaration related to the Coronavirus, on March 18, 2020, the IRS issued Notice 2020-17, which defers, until July 15, 2020, payment of 2019 Federal income tax previously due by April 15, 2020, up to specified allowed amounts. *Click on the title to read the full alert.*

- **CMS Expands Use of Telehealth to Address COVID-19 Public Health Emergency** March 18, 2020

On March 17, 2020, the Centers for Medicare and Medicaid Services (CMS) announced an unprecedented expansion of the use of telecommunications technology to deliver healthcare during the current COVID-19 public health emergency. This expansion builds on the Telehealth Services During Certain Emergency Periods Act of 2020," enacted March 6, 2020 as part of the Coronavirus supplemental appropriations package, a summary of which is available [here](#). In addition, CMS acted pursuant to its emergency authority under Section 1135 of the Social Security Act to waive compliance with certain requirements during the period of a public health emergency. *Click on the title to read the full alert.*

- **Coronavirus Update: NY Businesses are Required to Keep 50 Percent of Workforce Home** March 18, 2020

During a press conference early Wednesday afternoon, Gov. Andrew Cuomo announced that "no business can have more than 50% of their workforce report to work outside of the home." This mandatory workforce reduction order is a further

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development of the Governor's policy of requesting employers to implement remote work programs to help prevent the spread of COVID-19. *Click on the title to read the full alert.*

- **The Implications of the Governor's 3/17/2020 Executive Order for School Districts**, March 17, 2020
In a continuing effort to support the school district community during this unprecedented time, the Hodgson Russ Education Law Practice wanted to share its initial analysis of the Executive Order issued by Governor Cuomo late yesterday (Executive Order 202.4). *Click on the title to read the full alert.*
- **The Implications of the Governor's 3/17/2020 Executive Order for Municipalities** March 17, 2020
In a continuing effort to support municipalities during this unprecedented time, the Hodgson Russ Municipal Practice wanted to share its initial analysis of the Executive Order issued by Governor Cuomo late yesterday (Executive Order 202.4).
- **Coronavirus, the Open Meetings Law, and Emergency Powers: A Brief Guide for Municipal Officials** March 16, 2020
In light of the public health threat from the spread of the novel coronavirus that causes COVID-19, municipal officials are contemplating delaying or cancelling board meetings, including zoning boards of appeals, planning boards, advisory boards, many of which include previously scheduled public hearings. They are also reviewing their local emergency powers as they contemplate responses to the pandemic, particularly in an effort to limit large gatherings. *Click on the title to read the full alert.*
- **IRS Issues HDHP Coronavirus Relief** March 16, 2020
The IRS issued Notice 2020-15 providing that a high deductible health plan (HDHP) will not fail to be a HDHP for allowing first dollar coverage for benefits associated with the testing and treatment of COVID-19. *Click on the title to read the full alert.*
- **Coronavirus Appropriations Act Eases Restrictions on Medicare Telehealth Reimbursement during Emergency** March 9, 2020
One of the major hurdles to the expansion of telehealth has been the Medicare "originating site" requirement. This requirement limits Medicare telehealth reimbursement to services delivered in a physician's office or healthcare facility in a rural area, but not in a home or non-rural area. In a shift, the "Telehealth Services During Certain Emergency Periods Act of 2020," enacted March 6, 2020 as Division B of the Coronavirus supplemental appropriations package, lifts these obstacles during certain public health emergencies. *Click on the title to read the full alert.*
- **COVID-19 Coronavirus and Workforce Considerations for Employers** March 6, 2020
With global concern regarding novel coronavirus (2019-nCoV) and COVID-19 rising and cases in the United States now being widely reported, employers should consider several issues surrounding managing a potential outbreak. *Click on the title to read the full alert.*

Agriculture

- **Coronavirus Legislation and Programs - What Agricultural Producers Should Know** April 20, 2020
For weeks, farmers, ranchers, and other agricultural producers across the country have been working to address COVID-19 and the wide-ranging negative effects experienced across their industry. The federal government passed several major pieces of legislation in response to the Coronavirus pandemic and COVID-19, including the Families First

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Coronavirus Response Act (FFCRA) and the Coronavirus Aid, Relief, and Economic Security Act (CARES Act). FFCRA requires certain employers to provide paid sick and other leave to address COVID-19 issues, while the CARES Act provides emergency economic relief to individuals and businesses. There are provisions in both Acts that apply to agricultural producers. Additionally, programs created under the Acts provide for economic relief specifically directed to farmers and other agricultural producers. *Click on the title to read the full alert.*

Banking & Finance

- **Relief from Some PPP Restrictions** June 4, 2020

As small businesses received Paycheck Protection Program ("PPP") loans and began to consider the best way to maximize loan forgiveness, many argued the initial scope of forgiveness was too narrow to address the challenges they faced in these difficult times. Congress appears to have heard many of these borrowers' concerns, and on June 3 passed the Paycheck Protection Program Flexibility Act of 2020 (the "Act") to alleviate some of these issues. The President is expected to sign the Act into law in the coming days. *Click on the title to read the full alert.*

- **New York State Launches Forward Loan Fund Program – What Do I Need to Know?** May 26, 2020

As New York State moves forward with re-opening plans and as the federal government debates further COVID-19 relief packages, the state is launching its own COVID-19 economic relief fund. On Friday May 22, 2020, Governor Andrew Cuomo announced the New York Forward Loan Fund (FLF). The \$100 million program will provide working capital loans to assist small businesses, small nonprofits and small landlords with upfront costs related to reopening. Pre-applications open on Tuesday May 26, 2020 at 12:00 noon (EDT). *Click on the title to read the full alert.*

- **Paycheck Protection Program: SBA Releases Forgiveness Application – Some Questions Answered, Others Remain** May 18, 2020

The concept of a forgivable loan has been the most attractive feature of the Paycheck Protection Program ("PPP") since the first rumors of the program began emanating from Washington. Millions of companies applied for and received PPP loans with the hope (and in many cases, expectation) that the loan would be fully forgiven. However, borrowers and professional advisors attempting to calculate potential forgiveness on issued PPP loans have been stymied by the forgiveness provisions in Section 1106 of the CARES Act. *Click on the title to read the full alert.*

- **PPP Update: SBA Provides Guidance on Application of Necessity Certification** May 13, 2020

On May 13, 2020, the Small Business Administration ("SBA") issued additional guidance on the interpretation of the certification necessary to obtain a loan under the Paycheck Protection Program ("PPP"), in the form of FAQ 46. *Click on the title to read the full alert.*

- **More Funds for Paycheck Protection Program, More Uncertainty for Businesses** April 24, 2020

President Trump is expected on April 24 to sign into law new legislation that will provide an additional \$310 billion in funding for the Paycheck Protection Program (PPP). Once effective, banks should again begin accepting applications for the program. While the additional funding may bring hope to some businesses who were left out of the first tranche of PPP funds, guidance released by the Small Business Administration (SBA) and Department of Treasury (Treasury) on

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April 23 is causing some borrowers to second guess their involvement in the massive program. *Click on the title to read the full alert.*

- **Should My Business Apply for an Economic Injury Disaster Loan (EIDL)?** April 24, 2020

In addition to establishing the Paycheck Protection Program (“PPP”) and Main Street lending program, which we have covered in prior alerts, the Coronavirus Aid, Relief, and Economic Security (“CARES Act”) expanded an already-existing program: the Small Business Administration’s Economic Injury Disaster Loan (“EIDL”) Program. EIDL Loans are authorized under Section 7(b) of the Small Business Act, and differ from PPP Loans in several important respects. The information below summarizes the EIDL Program as it has been expanded by the CARES Act. *Click on the title to read the full alert.*

- **Updates to the Paycheck Protection Program** April 8, 2020

On March 30, 2020, Hodgson Russ issued an alert summarizing the basics of the Paycheck Protection Program (“PPP”). Since that release, the Treasury Department issued additional guidance regarding the PPP, found here. Below are a number of updates relevant to any business’s determination of whether and how to apply for a PPP loan. *Click on the title to read the full alert.*

- **Is your Business Eligible for Distressed Industry Relief under the CARES Act?** March 30, 2020

On March 27, 2020, President Trump signed into law H.R. 748, titled the Coronavirus Aid, Relief, and Economic Security Act (the “CARES Act”), a \$2 trillion economic stimulus package that includes public health spending, immediate cash relief for individuals, and loans for businesses. *Click on the title to read the full alert.*

- **What is the \$349 Billion Paycheck Protection Plan?** March 30, 2020

The Coronavirus Aid, Relief, and Economic Security, or “CARES Act” was signed into law on Friday, March 27, 2020. Among the programs in the Act is “Paycheck Protection Program”, which is a \$349 billion boost to the existing Small Business Administration (SBA) loan guaranty program. *Click on the title to read the full alert.*

- **NYS Mandates 90 Days for Forbearance for COVID-19 Impacted Borrowers** March 24, 2020

As part of the State of New York’s response to the COVID-19 pandemic, on March 21, 2020, Governor Andrew Cuomo issued Executive Order No. 202.9 (the “Order”), which, in part, temporarily modifies subdivision 2 of Section 39 of the Banking Law of the State of New York (which provides that the superintendent may issue an order directing the discontinuance of unauthorized or unsafe business conduct) to deem it an unsafe and unsound business practice for a bank to refuse to grant a forbearance for 90 days to any person or business who has a financial hardship as a result of the COVID-19 pandemic. *Click on the title to read the full alert.*

Bankruptcy, Restructuring & Commercial Litigation

- **Securing Payment or Forbearance in the Time of COVID-19** June 22, 2020

The lifeblood of any business is getting paid for the goods or services it provides. While the world economy has slowed to a crawl, now, more than ever, businesses are focused on converting the receivables they have issued into cash in the door. *Click on the title to read the full alert.*

- **CARES Act Impact on Bankruptcy Law** April 8, 2020

Business owners and individuals facing the impacts of COVID-19 should be aware of some important changes the

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Coronavirus Aid, Relief, and Economic Security (CARES) Act makes to the United States Bankruptcy Code. *Click on the title to read the full alert.*

Bond Counsel

- **New State Legislation Provides Financial Flexibility to Local Governments and School Districts** August 31, 2020

The State of New York and its included local governments and school districts have been severely impacted by the COVID-19 pandemic. In response, Governor Cuomo recently signed legislation that will grant these public entities some **helpful additional financial flexibility** as they deal with the fallout. *Click on the title to read the full alert.*

- **Proposed Legislation to Aid Local Governments and Schools in the Wake of COVID-19** April 27, 2020

It is without question that the impacts of the COVID-19 pandemic are being felt worldwide. Although not on the frontlines of battling the COVID-19 pandemic, Hodgson Russ lawyers are seeing firsthand the fiscal impact it is having on our clients, and we are quickly mobilizing to anticipate and minimize the effects and plan for the post-pandemic future. *Click on the title to read the full alert.*

- **The CARES Act and Public Finance** April 1, 2020

The Coronavirus Aid, Relief, and Economic Security, or “CARES Act” was signed into law on Friday, March 27, 2020. The CARES Act was enacted to provide approximately \$2.2 trillion of relief to Americans and the U.S. economy in connection with the COVID-19 pandemic. *Click on the title to read the full alert.*

Brownfield Redevelopment

- **NYSDEC Issues Guidance on “Essential Activities” for Remedial and Brownfields Projects During the COVID-19 Pandemic** April 1, 2020

Non-essential in-person activities have been restricted in New York State during the ongoing COVID-19 pandemic through a series of Executive Orders issued by Governor Cuomo. To supplement the plain language of the orders, Empire State Development Corporation (ESD) has provided further guidance on the State’s interpretation of these designations. In the context of remedial projects, there has been some confusion as to the scope of what applies, as there is language applicable to services that are “necessary to maintain the safety, sanitation and essential operations of businesses,” which some parties have been reading in concert with restrictions limiting construction activities to those that have been deemed essential. *Click on the title to read the full alert.*

Business Litigation

- **Borrower Beware II: Whistleblower Workers Put PPP Borrowers in the Government's Crosshairs for False Claims Act and Criminal Investigations** September 10, 2020

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The Paycheck Protection Program (“PPP”), created by the CARES Act to help small businesses keep workers on the payroll during the COVID-19 pandemic, has closed its doors to new borrowers. While operational, the PPP resulted in more than 5.2 million loans for \$525 billion in funding. But what do those numbers mean? Did the program really help small businesses weather the most significant public health crisis in our lifetime? *Click on the title to read the full alert.*

- **Early COVID-19 Court Decisions Supporting Executive Orders Suggest How the Courts May View Their Impact On Business Relationships** June 23, 2020 In response to the COVID-19 public health crisis, the New York legislature expanded the emergency powers of the Governor, and the Governor has issued a steady stream of executive orders suspending state and local laws and regulations and directing the undertaking of emergency actions. *Click on the title to read the full alert.*
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- **Zooming Into Court: New Complaint filed Against Zoom Related to COVID-19** June 16, 2020 New investor lawsuits are popping up across the country as investors suffer losses they claim are due to COVID-19. One of the most recent suits accuses Zoom, the popular videoconferencing platform, and its directors of contributing to the recent decline of the company’s stock. *Click on the title to read the full alert.*
- **SEC Discusses COVID-19 Pandemic-Related Enforcement Priorities** May 22, 2020 The Securities and Exchange Commission has formed a Coronavirus Steering Committee to proactively identify and monitor areas of potential misconduct related to the coronavirus pandemic. The Division of Enforcement’s Co-Director, Steven Peikin, announced the Steering Committee’s formation during his May 20 keynote address to the Securities Enforcement Forum West 2020. Mr. Peikin addressed particular areas of focus and enforcement priorities for the Division of Enforcement as a result of the coronavirus pandemic. *Click on the title to read the full alert.*
- **Preparing Your Required COVID-19 Health and Safety Plan for Business Reopening in New York State** May 13, 2020 Governor Cuomo announced this week the first phase of industries that can start preparing for the reopening process. Whether your business may reopen depends on three things: (1) your business must be located in a region of the state that has satisfied the metrics for loosening restrictions; (2) the nature of your business must fall within the list of industries covered by the applicable reopening phase; and (3) you as an employer have a COVID-19 Health and Safety Plan in place that details the methods and procedures that will be undertaken to manage COVID-19 risks to employees and customers in the course of operations. *Click on the title to read the full alert.*
- **Failing to Protect Against COVID-19: Can My Business Be Sued?** April 22, 2020 In the current climate of the pandemic, plaintiffs are bringing claims against businesses, alleging a failure to act to prevent the spread of COVID-19 among their employees and customers. *Click on the title to read the full alert.*
- **Violating Price-Gouging Laws May Subject Businesses to Civil and Criminal Penalties** April 15, 2020

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In the wake of the COVID-19 pandemic, there have been several stories in the news and on social media about individuals and businesses capitalizing on “panic buying” and attempting to charge excessive prices for everyday products. Rudimentary economics tells us that prices will increase in response to increased demand. But when does that increase cross the line into illegal “price gouging,” and how can you stay on the right side of the law? *Click on the title to read the full alert.*

- **Re-tooling Your Business to Respond to the Coronavirus Pandemic? Here’s What You Need to Know** April 9, 2020
Many companies have retooled their factories or workshops to manufacture products in response to the increased demand for health care products. Whiskey distillers are making hand sanitizer and design houses are sewing face masks. Everyone is receiving kudos for their great work, but what are the risks? *Click on the title to read the full alert.*
- **New York Governor Issues Executive Order Extending Statutes of Limitations, Service, and Other Legal Deadlines in Light of Coronavirus Pandemic** March 22, 2020
In response to the Coronavirus pandemic, New York has issued a wide-ranging order suspending statutes of limitation. Yesterday, New York Governor Andrew Cuomo issued Executive Order 202.8 (available here), which temporarily suspended statutes of limitations, service, and other legal time periods through April 19, 2020. *Click on the title to read the full alert.*

Business Tax

- **Consolidated Appropriations Act Expands Employee Retention Credit** December 28, 2020

On December 27, 2020, President Trump signed the Consolidated Appropriations Act, 2021 (the “CAA”) which included provisions extending, increasing, and clarifying the employee retention tax credit (“ERC”) originally provided under the CARES Act. While important qualification requirements remain, the changes made to the ERC expand the availability and usefulness of the credit beyond what was previously provided under the CARES Act such that employers who have suffered shutdowns or other economic decline should reevaluate their ability to utilize the ERC under the enhanced rules provided by the CAA. *Click on the title to read the full alert.*

- **Congress Authorizes Deductions for Qualifying Expenses Paid with PPP Forgivable Loan Proceeds** December 28, 2020

On December 27, President Trump signed the Consolidated Appropriations Act, 2021 (the “Act”) into law. Despite opposition from the IRS, the Act provides that qualifying expenses paid with proceeds from a forgivable Paycheck Protection Program (“PPP”) loan are deductible for federal income tax purposes, notwithstanding the fact that the PPP loan may be ultimately forgiven and exempt from income tax. *Click on the title to read the full alert.*

- **IRS Clarifies Delayed PPP Forgiveness Filing Will Not Enhance Deduction Availability Position** November 19, 2020
While under the CARES Act, forgiveness of any portion of a Paycheck Protection Program (“PPP”) loan is expressly excluded from federal income inclusion, in Notice 2020-32, released on April 30, 2020, the U.S. Treasury and the IRS made it clear that their view was that expenses paid with such forgiven loan proceeds would not be deductible. Newly issued guidance clarifies that delaying PPP forgiveness certification into 2021 will not enhance a 2020 deduction availability position. *Click on the title to read the full alert.*

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- **IRS Clarifies Interaction Between Paycheck Protection Program and Employee Retention Tax Credit in M&A Deals** November 19, 2020 Under the CARES Act, an employer otherwise eligible for employee retention credits (“ERC”) is denied such credits if it participates in a Paycheck Protection Program (“PPP”) loan. *Click on the title to read the full alert.*

- **IRS Issues Additional Guidance on Employee Retention Tax Credit; Consistency with Congressional Intent Again Questioned** May 5, 2020

This is an update to our April 14, 2020 alert which discussed, in part, the Coronavirus Aid, Relief, and Economic Security Act (“CARES Act”) employee retention credit (“ERC”) for certain employers subject to closure due to COVID-19. On April 29, 2020, the Internal Revenue Service (“IRS”) released additional Frequently Asked Questions (“FAQs”) on the ERC. The ERC is not available to business that took advantage of the Paycheck Protection Program (“PPP”). Recent frustration and open questions surrounding the availability of and qualifications for the PPP loan has given way to renewed interest in the ERC for some businesses. *Click on the title to read the full alert.*

- **IRS Denies Deductions for Expenses Paid with Forgiven PPP Loans** May 1, 2020

On April 30, 2020, the IRS issued Notice 2020-32 which provides that expenses paid with proceeds from a Paycheck Protection Program (“PPP”) loan are nondeductible for federal income tax purposes to the extent the payment of those expenses results in the forgiveness of the PPP loan. *Click on the title to read the full alert.*

- **COVID-19 Federal, State and Local Tax Employer Relief Efforts Update** April 17, 2020 (originally published March 21, 2020)

The unprecedented COVID-19 pandemic has triggered a wide variety of relief efforts from the Federal, state, and local governments. This update will provide insight into several of these relief efforts, and discuss the effect they might have on employers coping with the impact of the Coronavirus on their business operations. *Click on the title to read the full alert.*

- **CARES Act Update: IRS Issues Guidance on Federal Tax Changes** April 14, 2020

This is an update to our March 27, 2020 alert summarizing the various federal tax law changes enacted as part of the Coronavirus Aid, Relief, and Economic Security Act (the “CARES Act”). Since, the IRS has been working furiously to issue guidance addressing those federal tax law changes, and we expect further guidance will be issued. Notable recent IRS guidance impacting the business federal tax law changes is addressed below. *Click on the title to read the full alert.*

- **Trump Signs CARES Act – Federal Tax Law Changes** March 27, 2020

Earlier today the House of Representatives passed what was, in effect, the Senate version of the Coronavirus Aid, Relief, and Economic Security Act (the “CARES Act”) previously passed by the Senate on March 25, 2020. Shortly thereafter, President Trump signed the CARES Act into law. *Click on the title to read the full alert.*

- **IRS People First Initiative Provides Administrative Collection and Other Relief** March 26, 2020

On March 25, 2020, the Internal Revenue Service (IRS) unveiled its “People First Initiative” in an effort to help people facing the challenges of COVID-19 issues. The IRS is taking unprecedented action to ease the burden on people facing tax issues by adjusting some of its normal processes and automated collection systems through July 15, 2020. *Click on the title to read the full alert.*

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- **Federal Government Issues Informal Guidance to Speed FFCRA Tax Credits to Employers** March 24, 2020
On March 20, 2020, the U.S. Treasury Department, Internal Revenue Service (“IRS”) and Department of Labor (“DOL”) issued additional guidance relating to the federal tax incentives and employer compliance under the “Families First Coronavirus Response Act” (“FFCRA”). *Click on the title to read the full alert.*
- **IRS Announces Federal Income Tax Payment Deferral** March 19, 2020
As part of the national emergency declaration related to the Coronavirus, on March 18, 2020, the IRS issued Notice 2020-17, which defers, until July 15, 2020, payment of 2019 Federal income tax previously due by April 15, 2020, up to specified allowed amounts. *Click on the title to read the full alert.*

Class Action Litigation

- **Uptick in Investor Class Action Lawsuits Expected Due to COVID-19** May 29, 2020
The legal fallout of the COVID-19 pandemic is rippling through the courts in the form of new class action lawsuit filings. In what is likely the first wave of a surge of class action activity, several recent class action filings show where trends may be headed. *Click on the title to read the full alert.*

College & University

- **Update on CARES Act Emergency Financial Aid Grants to Higher Education Students** July 31, 2020 COVID-19
higher education grants under the CARES Act Various provisions of the Coronavirus Aid, Relief, and Economic Security (“CARES”) Act permit higher education institutions to use certain funds allocated by the Department of Education to support students with expenses and financial needs related to the Coronavirus (COVID-19) pandemic. This includes a Higher Education Emergency Relief Fund (“HEERF”) that provides more than \$14 billion in emergency funding to higher education. *Click on the title to read the full alert.*

Construction

- **Preparing Your Required Covid-19 Health and Safety Plan for An Energy Construction Business Reopening** May 15, 2020
Governor Cuomo has announced the first phase of industries that can start preparing for the reopening process, including construction in the energy sector. As part of that process, the State has released detailed guidance regarding construction activities, which is part of the first phase of reopening. *Click on the title to read the full alert.*
- **No-Damages-for-Delay Clauses and the COVID-19 Crisis** April 9, 2020
Although “construction” was originally deemed by Governor Cuomo to be “essential”, and thus exempt from the restrictions imposed by his March 18, 2020 Executive Order, that has since changed. Through subsequent Executive Orders, as interpreted by various State agencies, the reach of COVID-19 has extended deeply into the construction industry to preclude “non-essential” or “non-emergency” construction projects. Accordingly, construction projects across the State are grinding to a halt. *Click on the title to read the full alert.*

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- **New York Exempts School Construction Work from Shut Down Order, But Calls For Schools to Postpone Non-Essential Work** March 30, 2020
The Empire State Development Corporation (“ESDC”) issued guidance over the weekend clarifying the status of school district construction work. This followed from the uncertainty created Friday, March 28, 2020 with the issuance of a directive from the ESDC shutting down all non-essential construction in New York State, which did not clarify whether school district construction was covered. *Click on the title to read the full alert.*
- **State Updates Construction Essential Work Guidance, Amends Single Employee Exemption** March 27, 2020
Earlier today New York State Empire State Development updated its Guidance for Determining Whether a Business Enterprise Is Subject To A Workforce Reduction Under Recent Executive Orders, in furtherance of Executive Order 202.6, as amended by Executive Orders 202.7 through 202.10, in response to the COVID-19 crisis. *Click on the title to read the full alert.*

Corporate & Business

- **Congress and the President Approve \$284 Billion Second Round of Paycheck Protection Program Loans In Support of Struggling Small Businesses**

In the waning evening hours of December 21, 2020, Congress passed the “Consolidated Appropriations Act, 2021,” a new, comprehensive COVID-19 relief bill. The bill passed by a wide margin with bi-partisan support, with votes of 92-6 in the Senate, and 359-53 in the House. While President Trump initially expressed his displeasure with the bill, he ultimately signed it into law on December 27, albeit with demands for changes that are unlikely to be met. *Click on the title to read the full alert.*

- **COVID-19 Federal, State and Local Tax Employer Relief Efforts Update** April 17, 2020 (originally published March 21, 2020)
The unprecedented COVID-19 pandemic has triggered a wide variety of relief efforts from the Federal, state, and local governments. This update will provide insight into several of these relief efforts, and discuss the effect they might have on employers coping with the impact of the Coronavirus on their business operations. *Click on the title to read the full alert.*
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- **What is the \$349 Billion Paycheck Protection Plan?** March 30, 2020
The Coronavirus Aid, Relief, and Economic Security, or “CARES Act” was signed into law on Friday, March 27, 2020. Among the programs in the Act is “Paycheck Protection Program”, which is a \$349 billion boost to the existing Small Business Administration (SBA) loan guaranty program. *Click on the title to read the full alert.*
- **Commercial Contracts in the Time of Coronavirus** March 23, 2020
The federal, state, and local efforts to control the spread of the Coronavirus and

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associated disease have created significant uncertainty for businesses of all sizes and across industries. While the ultimate fallout of these efforts is far from clear, a number of companies are grappling with situations where performance under a current agreement has been rendered difficult or not economically reasonable. How should these companies assess their options and risk? *Click on the title to read the full alert.*

- **Do I Have Insurance for My Coronavirus Losses?** March 19, 2020

Businesses should review their commercial package policies or property insurance policies to determine if they potentially have coverage for some of the actual, or anticipated, losses. Most commercial property insurance policies include coverage for lost profits resulting from “property damage.” *Click on the title to read the full alert.*

COVID-19 Litigation and Employment Action Team

- **SBA Issues Interim Final Rule to Implement the American Rescue Plan Act’s Modifications to the Paycheck Protection Program** March 25, 2021

On March 11, 2021, President Biden signed the \$1.9 trillion American Rescue Plan Act of 2021 (“ARPA”) into law. Among other things, the legislation infused another \$7.25 billion into the Paycheck Protection Program (“PPP”) and expanded the program to additional 501(c) non-profit entities, digital news publishers, and shuttered venue operators. It also earmarked \$28.6 billion for relief to the restaurant industry through a new grant program. The SBA published a new Interim Final Rule (“IFR”) on March 18, 2021 to begin implementing the statutory changes and conform previously issued rules to the new legislation. *Click the title to read the full alert.*

- **SBA Issues Updated PPP FAQ and Clarifies Interplay Between the Necessity Certification and 25% Revenue Reduction Test for Second Draw Loans** March 11, 2021

Borrowers seeking to apply for First Draw Paycheck Protection Program (PPP) loans or Second Draw (PPP2) loans are required to certify on loan applications that “current economic uncertainty makes this loan request necessary to support the ongoing operations” of the borrower or applicant. That “necessity certification,” as it has come to be known, is riddled with amorphous language that has proven to be a source of confusion and ambiguity for borrowers from its inception. *Click the title to read the full alert.*

- **SBA Provides Relief to Self-Employed Schedule C Filers and Relaxes PPP Eligibility Restrictions Stemming from Certain Convictions and Student Loan Defaults** March 10, 2021

In a March 3, 2021 Interim Final Rule (“IFR”), the U.S. Small Business Association (“SBA”) recognized that the definition of “payroll costs” used to determine Paycheck Protection Program (“PPP”) loan amounts had the effect of restricting loan eligibility to many sole proprietors, independent contractors, and self-employed individuals by including a “net profit” component as part of the calculation. *Click the title to read the full alert.*

- **Borrower Beware V: Prepare Your PPP Loan Forgiveness Questionnaire Before the SBA Asks For It, and Thoughtfully Identify the “Totality of Circumstances” Supporting Your Necessity Certification** February 8, 2021

On October 26, 2020, the SBA published a notice seeking comments relating to the approval and use of various forms for review of Paycheck Protection Program (PPP) loans, including two Loan Questionnaire Forms—Form 3509 (for-profit borrowers) and Form 3510 (nonprofit borrowers). By December, and at SBA’s direction, lenders started rolling out these

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forms to borrowers who received PPP loans in excess of \$2 million. *Click the title to read the full alert.*

- **SBA Releases Trio of New Interim Final Rules Addressing Eligibility, Forgiveness, and SBA Review of First Draw and Second Draw PPP Loans** January 29, 2021

The Economic Aid to Hard-Hit Small Businesses, Nonprofits, and Venues Act (“Economic Aid Act”) was adopted on December 27, 2020, extending the availability of the original First Draw Paycheck Protection Program (“PPP”) Loans through March 31, 2021. It also created a new Second Draw PPP Loan program (“PPP2”) allowing prior PPP borrowers to seek a second loan. The Economic Aid Act required the SBA to issue initial regulations within ten days of enactment to carry out the provisions of the Act and amendments to the PPP and, on January 6, 2021, the SBA posted two new Interim Final Rules (“IFRs”) to its website. *Click the title to read the full alert.*

- **Borrower Beware: False Claims Act Liability in Connection With the PPP is a Trap for the Unwary and the Arrogant** January 21, 2021 On January 12, 2021, the Eastern District of California settled the first False Claims Act (“FCA”) case based on Paycheck Protection Program (“PPP”)-related fraud. SlideBelts Inc. – a debtor in bankruptcy – and its president and CEO agreed to pay \$100,000 in damages and penalties and to repay PPP funds to resolve claims under the FCA and the Financial Institutions Reform, Recovery, and Enforcement Act. In connection with the settlement, SlideBelts and its president admitted that they falsely stated that SlideBelts was not in bankruptcy in order to obtain PPP funds in the amount of \$350,000. Because SlideBelts is currently in bankruptcy, the settlement must be approved by the bankruptcy court. *Click the title to read the full alert.*
- **Considering Whether to Mandate a COVID-19 Vaccination? EEOC Releases New Guidance** December 18, 2020

On December 16, 2020, the Equal Employment Opportunity Commission (“EEOC”) issued guidance regarding COVID-19 vaccinations. The guidance attempts to answer many pressing employer questions, but does not have the force of law or regulation. Rather, it offers the EEOC’s view on the application of existing federal equal employment laws to the COVID-19 vaccine in the workplace. *Click on the title to read the full alert.*

- **Borrower Beware IV: Collect and Preserve Your “Necessity Certification” Evidence Before Submitting a Forgiveness Application** November 4, 2020 A Paycheck Protection Program (PPP) borrower’s forgiveness application must be submitted to the servicing lender in the first instance, and it must include all the documentation specified in 15 U.S.C. § 9005(e). The content of the submission must include documentation verifying full-time equivalent employees and pay rates, documentary proof of the existence and payment of forgivable expenses in the covered period, and borrower certifications affirming that the forgiveness amount requested was used to retain employees or to satisfy a covered mortgage obligation, rent obligation, or utility payment. *Click on the title to read the full alert.*
- **SBA Simplifies Forgiveness Application Process for Paycheck Protection Program Borrowers (and Their Lenders) on Loans of \$50,000 or Less** October 15, 2020

For the past few months, lenders, trade groups, borrowers, and some lawmakers have been pushing for a more streamlined forgiveness process for Paycheck Protection Program (PPP) loans up to \$150,000, though a consensus has not been reached in Congress. *Click on the title to read the full alert.*

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- **Borrower Beware III: The SBA's New Paycheck Protection Program (PPP) Appeal Process Stacks the Deck against Borrowers Who Challenge Forgiveness Denials** October 12, 2020

Over a period of about four months, anxious and worried business owners applied for and took out more than 5.2 million Paycheck Protection Program (PPP) loans—a total of \$525 billion dollars—without knowing the full extent of the terms, conditions and fine print that would ultimately apply to their loans. For many facing COVID-19-pandemic-driven uncertainties, it was a risk they felt compelled to take to protect themselves, their employees, and their businesses. Little did they know the extent to which the PPP rules would continue to be written after the fact, and in some cases, retroactively. *Click on the title to read the full alert.*

- **Borrower Beware II: Whistleblower Workers Put PPP Borrowers in the Government's Crosshairs for False Claims Act and Criminal Investigations** September 10, 2020

The Paycheck Protection Program (“PPP”), created by the CARES Act to help small businesses keep workers on the payroll during the COVID-19 pandemic, has closed its doors to new borrowers. While operational, the PPP resulted in more than 5.2 million loans for \$525 billion in funding. But what do those numbers mean? Did the program really help small businesses weather the most significant public health crisis in our lifetime? *Click on the title to read the full alert.*

- **Is Your Business Considering Hosting a Large Event or Gathering? If So, Be Sure to Consider a COVID-19 Waiver** August 6, 2020

While the global crisis stemming from the coronavirus pandemic continues, most states have started to re-open and permit “large” gatherings of some sort. As the restrictions are relaxed and stay-at-home orders are lifted, businesses are faced with navigating decisions about the extent to which they should re-open. This is especially challenging for businesses that are defined by, or involved with, events hosting large groups of people. *Click on the title to read the full alert.*

- **Employment Related Pandemic Legal Actions on the Rise** July 14, 2020

Employment related legal actions (including federal and state lawsuits and administrative claims) are on the rise during the coronavirus pandemic. These cases arise in all business sectors, from colleges and universities to medical offices to heavy manufacturing. These can include (but are certainly not limited to) claims related to discrimination/harassment, wage and hour, refusal to pay sick and family leave benefits, and the WARN Act, and are being brought on both an individual and a class basis.

- **Early COVID-19 Court Decisions Supporting Executive Orders Suggest How the Courts May View Their Impact On Business Relationships** June 23, 2020 In response to the COVID-19 public health crisis, the New York legislature expanded the emergency powers of the Governor, and the Governor has issued a steady stream of executive orders suspending state and local laws and regulations and directing the undertaking of emergency actions. *Click on the title to read the full alert.*

- **NYS Employers Must Revise Their Safety Plans** June 23, 2020

As the COVID-19 pandemic continues to evolve, so do the requirements that businesses must meet to reopen and remain open. Employers that were permitted to reopen in Phases One and Two, and those that were permitted to remain open as “essential businesses,” likely drafted and implemented safety plans consistent with then-applicable guidance from New York State. *Click on the title to read the full alert.*

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- **Securing Payment or Forbearance in the Time of COVID-19** June 22, 2020

The lifeblood of any business is getting paid for the goods or services it provides. While the world economy has slowed to a crawl, now, more than ever, businesses are focused on converting the receivables they have issued into cash in the door. *Click on the title to read the full alert.*

- **EEOC Updates Guidance on Recalling Employees** June 18, 2020

As the economy reopens, employers are facing difficult questions concerning how to recall employees to the workplace safely and how to handle concerns from employees who may be particularly vulnerable to COVID-19. On June 17, 2020, the Equal Employment Opportunity Commission (“EEOC”) issued return to work guidance concerning the use of antibody tests. *Click on the title to read the full alert.*

- **Zooming Into Court: New Complaint filed Against Zoom Related to COVID-19** June 16, 2020

New investor lawsuits are popping up across the country as investors suffer losses they claim are due to COVID-19. One of the most recent suits accuses Zoom, the popular videoconferencing platform, and its directors of contributing to the recent decline of the company’s stock. *Click on the title to read the full alert.*

- **Borrower Beware: Prepare Now to Defend your Company’s Paycheck Protection Program (PPP) Loan from SBA Review or a Possible False Claims Act or Criminal Investigation** June 15, 2020

When the Coronavirus Aid, Relief, and Economic Security Act (CARES) was adopted on March 27, 2020, businesses welcomed the prospect of receiving COVID-19 financial relief through the Paycheck Protection Program (PPP). The PPP was layered atop the SBA’s existing Section 7(a) loan program, through which the federal government guarantees loans issued by qualified lenders to eligible business borrowers. The PPP program temporarily relaxed several criteria for obtaining an SBA loan, greatly expanding the availability of the lending program to a wider range of businesses. *Click on the title to read the full alert.*

- **SEC Updates Rules on Financial Disclosures for Business Acquisitions and Dispositions** June 5, 2020

On May 21, 2020, the Securities and Exchange Commission finalized and adopted its eagerly awaited revisions to Regulation S-X with respect to financial disclosures for business acquisitions and dispositions. While many of the revisions are quite technical in nature, they have the overall general effect of reducing the burden of preparing historical financial statements and pro forma financial information. *Click on the title to read the full alert.*

- **Uptick in Investor Class Action Lawsuits Expected Due to COVID-19** May 29, 2020

The legal fallout of the COVID-19 pandemic is rippling through the courts in the form of new class action lawsuit filings. In what is likely the first wave of a surge of class action activity, several recent class action filings show where trends may be headed. *Click on the title to read the full alert.*

- **SEC Discusses COVID-19 Pandemic-Related Enforcement Priorities** May 22, 2020

The Securities and Exchange Commission has formed a Coronavirus Steering Committee to proactively identify and

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monitor areas of potential misconduct related to the coronavirus pandemic. The Division of Enforcement's Co-Director, Steven Peikin, announced the Steering Committee's formation during his May 20 keynote address to the Securities Enforcement Forum West 2020. Mr. Peikin addressed particular areas of focus and enforcement priorities for the Division of Enforcement as a result of the coronavirus pandemic. *Click on the title to read the full alert.*

- **Authorities Are on Alert for Insider Trading - Is Your Business at Risk?** April 22, 2020

The Coronavirus pandemic is disrupting every aspect of the American economy and inflicting deep financial pain on millions of households. The uncertainty this disaster has engendered, and the frequency with which significant events are occurring, has the financial markets jumping and sinking more violently than usual. Officers, directors, and employees have more access to valuable inside information than in ordinary times. And, due to a recent legal development, federal prosecutors can more easily charge and prosecute insider trading than before. *Click on the title to read the full alert.*

Cybersecurity & Privacy

- **Coronavirus E-mail Scams** April 15, 2020

Please be aware that cyber criminals are taking advantage of the opportunity to use Coronavirus as a new scam. They are crafting many Phishing e-mails related to the Coronavirus. *Click on the title to read the full alert.*

- **Video Conference Security Concerns Increase as NYS Suspends Article 7 In Person Meeting Requirement** April 8, 2020

On March 12, 2020, Governor Cuomo issued Executive Order 202.1, which suspended the in-person meeting requirement under Article 7 of the Public Officers Law, the Open Meetings Law (OML). As a consequence of this exception to the OML, public bodies (i.e., municipalities, school districts, and public authorities) in New York State have turned to video conferencing services for holding public meetings. *Click on the title to read the full alert.*

Education

- **New York State Will Not Be Issuing Guidance Governing Schools for the Upcoming 2021-2022 School Year Relating to COVID-19: Implications for Local School Districts** August 6, 2021

As the start of the 2021-2022 school year approaches, school districts continue to grapple with how to safely reopen to students and staff. Currently, schools are individually navigating – without clear or detailed law, regulation or guidance – the implementation of health and safety protocols to mitigate the spread of COVID-19, including whether employees must report their vaccination status; wearing facemasks and maintaining social distancing; whether to regularly test and/or screen students and staff and whether, or to what extent, schools should continue to offer a remote learning option. *Click the title to read the full alert.*

- **NY Senate Approves Petitioning Changes for 2021 NYS School Board Elections** March 8, 2021

On March 8, 2021, NY Senate Bill 4430 (the "Bill"), relating to library and school district petitioning, was signed into law by Governor Cuomo. *Click the title to read the full alert.*

- **Potential School Reopening Lawsuit - What to Do if You're Served** February 22, 2021

It has been reported that a well-known Buffalo law firm is in the process of considering the filing of a lawsuit to compel school districts in Western New York to fully reopen to all students at all grade levels immediately. While we believe there are a number of meritorious defenses to such a lawsuit, depending on what is alleged and can be proven, it is not our purpose in this alert to discuss those defenses. Rather, our purpose is to briefly let you know what should be done if you are served with such a lawsuit, or with a notice that such a lawsuit will be filed. *Click the title to read the full alert.*

- **Governor Cuomo Makes Significant Changes to Testing Requirements for Orange and Red Zone Schools** December 1, 2020 New York State has substantially relaxed testing requirements in conjunction with the reopening of schools to in-person instruction in orange and red zones. *Click on the title to read the full alert.*

- **School District Employees Must Quarantine for 14 Days after Travel to a Designated State** October 21, 2020 Based on recent guidance issued by the New York Department of Health ("NYDOH"), school districts can no longer deem their employees "essential workers" for purposes of the travel restrictions. *Click on the title to read the full alert.*

- **Governor Cuomo's Latest Executive Order Extends Deadlines to Submit Absentee Ballots for School Vote** June 8, 2020

Earlier today, June 8, 2020, Governor Cuomo issued Executive Order 202.39, which again revises the procedure that must be followed by voters and school districts relative to the annual school budget vote and board election. Specifically, although voters must personally deliver their ballots to the Office of the District Clerk, by hand or via drop box, by 5:00 p.m. on June 9, 2020, the EO extended the deadline by which voters must return their absentee ballots to school districts by mail until no later than 5:00 p.m. on June 16, 2020. *Click on the title to read the full alert.*

- **In Person Special Education Services and Instruction May Be Provided During Summer Term** June 6, 2020

Late on June 5, 2020, New York State Governor Andrew Cuomo signed a new Executive Order (EO 202.37) that permits public school districts to provide in person special education instruction and services for the 2020 summer term. *Click on the title to read the full alert.*

- **Guidance on Upcoming Budget Vote and Board Member Election** June 5, 2020

Our school attorneys have received numerous questions from Superintendents, district clerks, and other school officials seeking clarification about the election process amid complications due to COVID-19. This alert will provide you with our guidance to the most frequently asked questions we have received recently. *Click on the title to read the full alert.*

- **School Votes Set for June 9 Under Substantially Revamped Procedures** May 2, 2020

Late Friday afternoon, Governor Cuomo issued a long-awaited Executive Order (No. 202.26) establishing the date and associated procedures for the 2020 school district budget vote and board election (the "school vote"). *Click on the title to read the full alert.*

- **Proposed Legislation to Aid Local Governments and Schools in the Wake of COVID-19** April 27, 2020

It is without question that the impacts of the COVID-19 pandemic are being felt worldwide. Although not on the frontlines of battling the COVID-19 pandemic, Hodgson Russ lawyers are seeing firsthand the fiscal impact it is having on our clients, and we are quickly mobilizing to anticipate and minimize the effects and plan for the post-pandemic future. *Click on the title to read the full alert.*

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- **Video Conference Security Concerns Increase as NYS Suspends Article 7 In Person Meeting Requirement** April 8, 2020
On March 12, 2020, Governor Cuomo issued Executive Order 202.1, which suspended the in-person meeting requirement under Article 7 of the Public Officers Law, the Open Meetings Law (OML). As a consequence of this exception to the OML, public bodies (i.e., municipalities, school districts, and public authorities) in New York State have turned to video conferencing services for holding public meetings. *Click on the title to read the full alert.*
- **The CARES Act and Public Finance** April 1, 2020
The Coronavirus Aid, Relief, and Economic Security, or “CARES Act” was signed into law on Friday, March 27, 2020. The CARES Act was enacted to provide approximately \$2.2 trillion of relief to Americans and the U.S. economy in connection with the COVID-19 pandemic. *Click on the title to read the full alert.*
- **Three Ways School Districts are Affected by Cuomo’s New Executive Order 202.13** March 31, 2020
Early on Monday, March 30, 2020, Governor Cuomo issued Executive Order 202.13 (the “Order”), which impacts schools in several ways. *Click on the title to read the full alert.*
- **New York Exempts School Construction Work from Shut Down Order, But Calls For Schools to Postpone Non-Essential Work** March 30, 2020
The Empire State Development Corporation (“ESDC”) issued guidance over the weekend clarifying the status of school district construction work. This followed from the uncertainty created Friday, March 28, 2020 with the issuance of a directive from the ESDC shutting down all non-essential construction in New York State, which did not clarify whether school district construction was covered. *Click on the title to read the full alert.*
- **Education Practice COVID-19 Update and FAQ** March 23, 2020 (originally published March 17, 2020)
As school district leaders continue to work through the unprecedented and ever-evolving impact of the Covid-19 pandemic, Hodgson Russ is dedicated to providing you with the most up-to-date legal analysis and practical guidance to assist you in making critical decisions for your school community. This document discusses, in question/answer format, some of the issues that have arisen over the past few days, with analysis that we hope will be useful to you. We will continue to add to this document and share information as it becomes available. *Click on the title to read the full alert.*
- **The Implications of the Governor’s 3/17/2020 Executive Order for School Districts**, March 17, 2020
In a continuing effort to support the school district community during this unprecedented time, the Hodgson Russ Education Law Practice wanted to share its initial analysis of the Executive Order issued by Governor Cuomo late yesterday (Executive Order 202.4). *Click on the title to read the full alert.*

Employee Benefits

- **Department of Labor Issues Significant Guidance on COVID-19 Welfare Plan Extensions** March 4, 2021

On February 26, 2021, the Department of Labor (“DOL”) issued Disaster Notice 2021-01, conveying much-awaited and somewhat surprising guidance on the extensions of COBRA, HIPAA special enrollment and ERISA claims deadlines during the COVID-19 Outbreak Period. *Click the title to read the full alert.*

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- **Health and Dependent Care FSA Relief** January 4, 2021

On December 27, 2020, the President signed the Taxpayer Certainty and Disaster Tax Relief Act, which is part of the Consolidated Appropriations Act of 2021 (CAA). This legislation makes temporary relief available for cafeteria plan participants with underspent dependent care and health flexible spending accounts (FSAs). Generally, FSAs are subject to a “use-it-or-lose-it” rule, requiring participants to forfeit any unused balance at the end of the plan year. Limited exceptions to this general rule exist for health FSAs, which may permit a limited carryover or a grace period. *Click the title to read the full alert.*

- **FAQs Provide Additional Coronavirus Guidance for Health Plans** July 20, 2020

The departments of Labor, Health and Human Services, and Treasury jointly prepared a new set of frequently asked questions (“FAQs”) regarding implementation of the Families First Coronavirus Response Act (“FFCRA”), the Coronavirus Aid, Relief, and Economic Security Act (“CARES Act”), and other related health coverage issues. *Click on the title to read the full alert.*

- **CARES Act: IRS Issues New Retirement Plan Guidance for the 2020 Waiver of Minimum Required Distributions** July 16, 2020

On March 27, 2020, the President signed into law the Coronavirus, Aid, Relief and Economic Security (CARES) Act. We previously reported on the CARES Act provisions relevant to employer-sponsored retirement plans that delivered certain relief in connection with the Coronavirus pandemic (see our March 30, 2020 Hodgson Russ Employee Benefits Alert [here.](#)) *Click on the title to read the full alert.*

- **CARES Act: IRS Issues New Retirement Plan Guidance for Coronavirus-Related Distributions and Plan Loan Relief** July 9, 2020

On March 27, 2020, the President signed into law the Coronavirus, Aid, Relief and Economic Security (CARES) Act. We previously reported on the CARES Act provisions relevant to employer-sponsored retirement plans that delivered certain relief in connection with the Coronavirus pandemic (see our March 30, 2020 Hodgson Russ Employee Benefits Alert [here.](#)) Recently released IRS Notice 2020-50, which focuses on the relief under CARES Act Section 2202, addresses coronavirus-related distributions (CRDs), the temporary increase to the allowable plan loan amount, and the delayed due date of plan loan repayments payable during the period beginning on March 27, 2020 and ending on December 31, 2020. *Click on the title to read the full alert.*

- **IRS Publishes New Guidance on Key Employee Benefit Plan Deadlines** June 9, 2020

COVID-19 Disaster Relief. IRS issued Notice 2020-35 which provides relief with respect to a number of time-sensitive deadlines, including deadlines relevant to employee benefit plans, individual retirement arrangements (IRAs), Coverdell education savings accounts, health savings accounts (HSAs), and Archer and Medicare Advantage medical saving accounts (MSAs). *Click on the title to read the full alert.*

- **IRS Issues Section 125 Cafeteria Plan Relief to Increase Employer Flexibility During the COVID-19 Pandemic** May 18, 2020

On May 12, 2020, the Internal Revenue Service (“IRS”) released two pieces of guidance providing increased flexibility with respect to Internal Revenue Code section 125 cafeteria plans (“Section 125 plans”). In response to the COVID-19 pandemic, Notice 2020-29 and Notice 2020-33 provide relief including expanded election opportunities, extended claims

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grace periods, and increased carryover allowances. *Click on the title to read the full alert.*

- **Newly Announced Deadline Extensions and Other Disaster Relief for Employee Benefit Plans** May 5, 2020
The federal agencies charged with broad oversight and enforcement authority respecting employer-sponsored benefit plans have issued joint notices announcing the extension of numerous plan-related deadlines during the COVID-19 outbreak. *Click on the title to read the full alert.*
- **COVID-19 Federal, State and Local Tax Employer Relief Efforts Update** April 17, 2020 (originally published March 21, 2020)
The unprecedented COVID-19 pandemic has triggered a wide variety of relief efforts from the Federal, state, and local governments. This update will provide insight into several of these relief efforts, and discuss the effect they might have on employers coping with the impact of the Coronavirus on their business operations. *Click on the title to read the full alert.*
- **COVID-19 Stimulus Legislation: Benefit Plans Highlights** March 30, 2020
On March 27, 2020, the President signed into law the Coronavirus, Aid, Relief and Economic Security (CARES) Act (the “Act”). There are number of provisions relevant to employer-sponsored retirement and welfare benefit plans intended to deliver relief in connection with the Coronavirus pandemic. *Click on the title to read the full alert.*
- **COVID-19 Employee Benefit Plan Developments** March 19, 2020
As the impact of the COVID-19 virus reverberates throughout the U.S. economy, employers soon will be called upon to address employee benefit issues related to extended employee absences or reductions in hours due to illness or leaves of absence. New legislation and regulation at both the federal and state levels may require immediate changes to the administration of group health plans, as rules affecting permissible cost-sharing and deductible provisions have already been proposed. *Click on the title to read the full alert.*
- **IRS Issues HDHP Coronavirus Relief** March 16, 2020
The IRS issued Notice 2020-15 providing that a high deductible health plan (HDHP) will not fail to be a HDHP for allowing first dollar coverage for benefits associated with the testing and treatment of COVID-19. *Click on the title to read the full alert.*

Environmental

- **USEPA to Terminate COVID-19 Temporary Enforcement and Compliance Policy** July 1, 2020 As discussed in our March 27, 2020 alert, the United States Environmental Protection Agency (“USEPA”) issued a memorandum on March 26, 2020 entitled “COVID-19 Implications for EPA’s Enforcement and Compliance Assurance Program” (the “Policy”). *Click on the title to read the full alert.*
- **EPA Issues Supplemental Guidance on Response and Enforcement Actions** April 14, 2020
On April 10, the U.S. Environmental Protection Agency (“EPA”) issued supplemental guidance to all Regional Administrators regarding cleanup and emergency response actions. The guidance specifically focused on sites regulated pursuant to the Comprehensive Environmental Response, Compensation, and Liability Act (“Superfund”), Resource Conservation and Recovery Act (“RCRA”) corrective action, the Toxic Substances Control Act (“TSCA”) polychlorinated biphenyl (“PCB”) cleanup provisions, the Oil Pollution Act, and the Underground Storage Tank (“UST”) program. *Click on the title to read the full alert.*

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- **NYSDEC Issues Guidance on “Essential Activities” for Remedial and Brownfields Projects During the COVID-19 Pandemic** April 1, 2020

Non-essential in-person activities have been restricted in New York State during the ongoing COVID-19 pandemic through a series of Executive Orders issued by Governor Cuomo. To supplement the plain language of the orders, Empire State Development Corporation (ESD) has provided further guidance on the State’s interpretation of these designations. In the context of remedial projects, there has been some confusion as to the scope of what applies, as there is language applicable to services that are “necessary to maintain the safety, sanitation and essential operations of businesses,” which some parties have been reading in concert with restrictions limiting construction activities to those that have been deemed essential. *Click on the title to read the full alert.*

- **USEPA Issues Guidance on Enforcement and Compliance as a Result of COVID-19** March 27, 2020

As a complement to our March 26, 2020 alert discussing general environmental compliance considerations in the wake of the COVID-19 Pandemic (the “Pandemic”), we wanted to let you know about a new enforcement discretion guidance memorandum issued later that same day by the U.S. Environmental Protection Agency (“USEPA”) regarding violations associated with the Pandemic (the “Policy”). *Click on the title to read the full alert.*

- **Environmental Compliance Considerations for Businesses in the Wake of COVID-19** March 27, 2020

During these unprecedented times, businesses may be struggling to assess their ability to comply with certain environmental operational compliance requirements, given limited staffing and/or ongoing production levels resulting from the COVID-19 pandemic and the responsive government restrictions. *Click on the title to read the full alert.*

Equine

- **The Consolidated Appropriations Act and its Impact on Horse Racing: Uniform Medication Controls, Tax Benefits, and Another Round of PPP**

Included in the Consolidated Appropriations Act, 2021 (the “CAA”), signed into law on December 27, 2020, is legislation with important impacts on the horse racing industry, including provisions applicable to owners, racetracks, and stables. Significantly, the CAA includes the Horseracing Integrity and Safety Act (the “HISA”), which is intended to improve the integrity and safety of horse racing by requiring a uniform anti-doping and medication control program and establish national standards to promote fairness and increase safety in horse racing. *Click on the title to read the full alert.*

Financial Services

- **What is the \$349 Billion Paycheck Protection Plan?** March 30, 2020

The Coronavirus Aid, Relief, and Economic Security, or “CARES Act” was signed into law on Friday, March 27, 2020. Among the programs in the Act is “Paycheck Protection Program”, which is a \$349 billion boost to the existing Small Business Administration (SBA) loan guaranty program. *Click on the title to read the full alert.*

Food & Beverage

- **How Would You Like Your Eggs...Sued? New York Attorney General Sues Egg Supplier for Price-Gouging** August 31, 2020

With each passing trip to the supermarket, it seems the cost of living continues to increase. COVID-19 induced consumer mass-quantity shopping and panic-buying depletion of grocery shelves, in conjunction with the laws of supply-and-demand, is at least partly to blame. *Click on the title to read the full alert.*

- **FDA During the Pandemic: Packaging and Labeling of Shell Eggs Sold by Retail Establishments** April 7, 2020
The FDA, as the primary agency regulating the food supply, has released guidance relaxing the packaging and labeling obligations of retail food establishments selling shell eggs. “Retail food establishments” is defined as a business that sells food products directly to consumers as its primary function. The term “consumers” specifically excludes other businesses. Therefore, this guidance is meant for the sale of shell eggs to individuals and families. *Click on the title to read the full alert.*
- **FDA During the Pandemic: Relaxing Labeling Requirements for Restaurants and Food Manufacturers** April 3, 2020

The FDA, the primary agency regulating the food supply, has relaxed restrictions on restaurants and food manufacturers in recognition of the extraordinary circumstances facing these industries. The relaxed standards are intended to assist this sector, which has been devastated by the pandemic, and help it remain sustainable during this time. *Click on the title to read the full alert.*

Healthcare

- **New York DOH Extends Emergency Rules Requiring Hospitals and Nursing Homes to Maintain Sufficient Supplies of PPE** November 11, 2020

On November 4, 2020, the New York State Department of Health (DOH) extended emergency rules requiring hospitals and nursing homes to possess and maintain supplies of personal protective equipment (PPE), including masks, gloves, respirators, face shields and gowns, sufficient to protect healthcare personnel, consistent with Centers for Disease Control guidance. *Click on the title to read the full alert.*

- **New York Expands Healthcare Worker Whistleblower Protections** June 25, 2020
On June 17, 2020, Governor Cuomo signed into law an amendment to the New York healthcare whistleblower law to create a new protected category, “improper quality of workplace safety,” and to expand protected channels to include news and social media outlets for reporting violations of improper quality of patient care or workplace safety. Under the new amendment, healthcare employers cannot take retaliatory action because an employee complains to the press or on social media about workplace conditions that significantly threaten employee health. *Click on the title to read the full alert.*
- **New York Mandates New COVID-19 Testing and Reporting Requirements for Skilled Nursing and Adult Care Facilities** May 11, 2020

As COVID-19-related hospitalizations decline, New York turns its focus to COVID-19 testing for skilled nursing and adult care facility staff, and for residents returning from hospitalization, in an effort to limit the spread of the virus in the

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long-term care setting. Executive Order 202.30, issued May 10, 2020, mandates that each skilled nursing and adult care facility develop a plan to implement the new requirements and to certify their compliance. EO 202.30 also prohibits hospitals from discharging patients to nursing homes unless the patient first tests negative. Here is what you need to know about the new requirements. *Click on the title to read the full alert.*

- **New York Issues Updated Guidance Broadly Expanding Medicaid Telehealth** May 6, 2020

On May 1, 2020, the New York State Department of Health issued comprehensive guidance on the use of telehealth, including telephonic services, during the COVID-19 State of Emergency. The updated guidance revises and clarifies the existing rules and provides broad authorization for Medicaid providers to use a wide variety of communication methods, including audio-only telephone, for delivering healthcare services remotely during the Emergency. Here are the top ten things you need to know about New York's Medicaid telehealth policies. *Click on the title to read the full alert.*

- **COVID-19 Relief Package 3.5 Adds \$75 Billion to Provider Relief Fund** April 24, 2020

On April 24, 2020, President Trump signed into law the Paycheck Protection Program and Health Care Enhancement Act, the so-called COVID-19 Relief Package 3.5, which increases the resources available to healthcare providers and others under the previously enacted Coronavirus Aid, Relief, and Economic Security Act (CARES Act). This alert summarizes key changes affecting healthcare providers and highlights steps providers should take to comply with the applicable conditions and recordkeeping requirements. *Click on the title to read the full alert.*

- **New York Executive Orders Expand the Ranks of Healthcare Providers to Fight COVID-19** April 21, 2020

As New York continues its battle against COVID-19, two new Executive Orders, 202.15 and 202.18, seek to alleviate the burden on healthcare workers by authorizing further expansion in the ranks of professionals who may practice in New York. These new Executive Orders build on prior Executive Orders (202.5, 202.10, 202.11, and 202.14), discussed here, which permit certain practitioners without current New York licensure or registration to practice in New York to assist in the ongoing COVID-19 fight. *Click on the title to read the full alert.*

- **Governor Cuomo Orders Reporting Certain Medical Equipment Located in New York State to the Department of Health for Redistribution** April 10, 2020

During a press conference on April 3, 2020, New York Governor Andrew Cuomo announced that the National Guard would be called upon to collect "excess" personal protective equipment ("PPE") and ventilators from hospitals and other institutions for use where they are more urgently needed due to the COVID-19 pandemic. Following significant outcry from politicians across the political spectrum, the Executive Order to implement this policy was delayed. *Click on the title to read the full alert.*

- **New York and Federal Lawmakers Ease Professional Practice, Licensing, and Documentation Requirements in Response to COVID-19 Pandemic** April 9, 2020

The rapid spread of the COVID-19 pandemic has highlighted the urgent need to expand the ranks of physicians and practitioners who are available to respond to the emergency. To increase system capacity, New York has temporarily amended or suspended multiple statutory and regulatory provisions affecting practitioners by Executive Order. This alert discusses key provisions. *Click on the title to read the full alert.*

- **New York Limits Liability for Health Care Facilities, Professionals, and Volunteer Organizations Arising from the COVID-19 Emergency** April 8, 2020

New York has enacted wide-ranging protection for healthcare facilities, professionals, and volunteer organizations from

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liabilities arising from the COVID-19 crisis. This alert summarizes the key provisions. *Click on the title to read the full alert.*

- **OCR Eases HIPAA Enforcement for Telehealth Use During Coronavirus Crisis** April 6, 2020

HIPAA's privacy and security protections are the bedrock of the modern health care system. But now, as COVID-19 spreads across the country, lawmakers and regulators are relaxing certain restrictions on health care providers to meet the challenges posed by this pandemic. *Click on the title to read the full alert.*

- **Temperature Monitoring and Return to Work Protocols in the Healthcare (Non-Telehealth) Setting after a COVID-19 Exposure or Infection** April 2, 2020

In a March 28, 2020 publication, the New York State Department of Health issued a guidance document entitled: "Health Advisory: Updated Protocols for Personnel in Healthcare and Other Direct Care Settings to Return to Work Following COVID-19 Exposure or Infection." The updated guidance has broad application to healthcare workers beyond hospitals. It applies in "All Healthcare Settings, including but not limited to Hospitals, Long Term Care Facilities (LTCFs), Adult Care Facilities (ACFs), End Stage Renal Disease (ESRD) Facilities, Emergency Medical Services (EMS), Home Care, Outpatient Clinics, and Private Practice that is unable to deliver a service through telehealth and is required to maintain operations." *Click on the title to read the full alert.*

- **The Top Five Things to Know about Medicare Telehealth under the CARES Act** March 31, 2020

It took a worldwide pandemic to bring telehealth into the 21st century. Today, the novel Coronavirus COVID-19 is disrupting the traditional model of delivering healthcare to the point where face-to-face visits are no longer tenable, or in many settings not even available. The CARES (Coronavirus Aid, Relief, and Economic Security) Act, enacted March 27, 2020, in large part to stimulate the U.S. economy, is banking on telehealth as a solution.

- **Coronavirus Impact on New York Hospitals and Health Care Workers** March 24, 2020

This alert summarizes recent developments in New York State that those in the healthcare industry should note as a result of the Coronavirus pandemic, including topics such as access to free testing, required hospital capacity increases, and the need for additional health care workers. *Click on the title to read the full alert.*

- **New York Executive Order Lifts Regulatory Obstacles to Fighting Coronavirus** March 20, 2020

On March 18, 2020, New York Governor Cuomo issued Executive Order No. 202.5, entitled "Continuing Temporary Suspension and Modification of Laws Relating to the Disaster Emergency." This wide-ranging emergency order temporarily suspends or modifies, through April 17, 2020, a host of statutes and regulations in an effort to lift regulatory obstacles and free up resources to address the Coronavirus emergency. *Click on the title to read the full alert.*

- **CMS Expands Use of Telehealth to Address COVID-19 Public Health Emergency** March 18, 2020

On March 17, 2020, the Centers for Medicare and Medicaid Services (CMS) announced an unprecedented expansion of the use of telecommunications technology to deliver healthcare during the current COVID-19 public health emergency. This expansion builds on the Telehealth Services During Certain Emergency Periods Act of 2020," enacted March 6, 2020 as part of the Coronavirus supplemental appropriations package, a summary of which is available here. In addition, CMS acted pursuant to its emergency authority under Section 1135 of the Social Security Act to waive compliance with certain requirements during the period of a public health emergency. *Click on the title to read the full alert.*

- **Coronavirus Appropriations Act Eases Restrictions on Medicare Telehealth Reimbursement during Emergency** March 9, 2020

One of the major hurdles to the expansion of telehealth has been the Medicare “originating site” requirement. This requirement limits Medicare telehealth reimbursement to services delivered in a physician’s office or healthcare facility in a rural area, but not in a home or non-rural area. In a shift, the “Telehealth Services During Certain Emergency Periods Act of 2020,” enacted March 6, 2020 as Division B of the Coronavirus supplemental appropriations package, lifts these obstacles during certain public health emergencies. *Click on the title to read the full alert.*

Home Care

- **New York Mandates New COVID-19 Testing and Reporting Requirements for Skilled Nursing and Adult Care Facilities** May 11, 2020

As COVID-19-related hospitalizations decline, New York turns its focus to COVID-19 testing for skilled nursing and adult care facility staff, and for residents returning from hospitalization, in an effort to limit the spread of the virus in the long-term care setting. Executive Order 202.30, issued May 10, 2020, mandates that each skilled nursing and adult care facility develop a plan to implement the new requirements and to certify their compliance. EO 202.30 also prohibits hospitals from discharging patients to nursing homes unless the patient first tests negative. Here is what you need to know about the new requirements. *Click on the title to read the full alert.*

Immigration

- **President Trump’s Executive Order on Immigration Due to COVID-19** April 23, 2020

It began with a late-night tweet earlier this week when President Trump declared his intention to ban immigration to the United States as part of the fight against COVID-19. The resulting Executive Order, entitled “*Proclamation Suspending Entry of Immigrants Who Present Risk to the U.S. Labor Market During the Economic Recovery Following the COVID-19 Outbreak*”, becomes effective at 11:59 p.m. ET on April 23, 2020. *Click on the title to read the full alert.*

Intellectual Property

- **New COVID-19 Pilot Program and Extensions for Patents and Trademarks** May 8, 2020

Many government agencies are implementing policies to reduce the need for in-person interaction and accommodate those affected by the COVID-19 outbreak. The United States Patent and Trademark Office is no exception. *Click on the title to read the full alert.*

International Tax

- **IRS Clarifies Delayed PPP Forgiveness Filing Will Not Enhance Deduction Availability Position** November 19, 2020

While under the CARES Act, forgiveness of any portion of a Paycheck Protection Program (“PPP”) loan is expressly excluded from federal income inclusion, in Notice 2020-32, released on April 30, 2020, the U.S. Treasury and the IRS

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made it clear that their view was that expenses paid with such forgiven loan proceeds would not be deductible. Newly issued guidance clarifies that delaying PPP forgiveness certification into 2021 will not enhance a 2020 deduction availability position. *Click on the title to read the full alert.*

- **IRS Clarifies Interaction Between Paycheck Protection Program and Employee Retention Tax Credit in M&A Deals** November 19, 2020 Under the CARES Act, an employer otherwise eligible for employee retention credits (“ERC”) is denied such credits if it participates in a Paycheck Protection Program (“PPP”) loan. *Click on the title to read the full alert.*
- **IRS Announces Pandemic Relief for U.S./Foreign Residency Determinations** April 22, 2020
On April 21, Treasury and the IRS issued welcome guidance that provides U.S. income tax relief for nonresident individuals who may be present in the United States indefinitely as a result of COVID-19 travel disruptions, including travel bans, government-mandated lockdowns, and canceled flights. *Click on the title to read the full alert.*
- **IRS People First Initiative Provides Administrative Collection and Other Relief** March 26, 2020
On March 25, 2020, the Internal Revenue Service (IRS) unveiled its “People First Initiative” in an effort to help people facing the challenges of COVID-19 issues. The IRS is taking unprecedented action to ease the burden on people facing tax issues by adjusting some of its normal processes and automated collection systems through July 15, 2020. *Click on the title to read the full alert.*
- **IRS Announces Federal Income Tax Payment Deferral** March 19, 2020
As part of the national emergency declaration related to the Coronavirus, on March 18, 2020, the IRS issued Notice 2020-17, which defers, until July 15, 2020, payment of 2019 Federal income tax previously due by April 15, 2020, up to specified allowed amounts. *Click on the title to read the full alert.*

Labor & Employment

- **New York State Mandates Employers Provide Their Employees with Paid Leave for COVID-19 Vaccinations** March 15, 2021

On March 15, 2021, Governor Cuomo signed into law a bill that guarantees virtually all New York State employees — public and private — paid leave to receive a COVID-19 vaccination (the full text of the bill is available [here](#)). The law allows employees to take paid leave for a “sufficient period of time, not to exceed four hours *per vaccine injection*,” and mandates that this leave be provided to employees without charge against any other leave bank to which they are otherwise entitled, including paid leave provided under the New York State Paid Sick Leave Law. *Click the title to read the full alert.*

- **New NYSDOL Guidance Changes the Landscape for NYS COVID-19 Paid Sick Leave** January 25, 2021

On January 20, 2021, the New York State Department of Labor (“NYSDOL”) issued guidance (the “Guidance”) relating to NYS COVID-19 Paid Sick Leave. This Guidance can be found [here](#). *Click the title to read the full alert.*

- **Considering Whether to Mandate a COVID-19 Vaccination? EEOC Releases New Guidance** December 18, 2020

On December 16, 2020, the Equal Employment Opportunity Commission (“EEOC”) issued guidance regarding COVID-19 vaccinations. The guidance attempts to answer many pressing employer questions, but does not have the force of law or regulation. Rather, it offers the EEOC’s view on the application of existing federal equal employment laws to the

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COVID-19 vaccine in the workplace. *Click on the title to read the full alert.*

- **New York's New Approach to Travel Restrictions – What Employers Need to Know Now** November 2, 2020

As we previously reported here, New York State has, for the last several months, imposed a quarantine requirement on individuals entering New York State after travel to certain designated “high risk” states. On Saturday, October 31, Governor Andrew Cuomo announced a significant shift in New York’s quarantine approach. The new approach, embodied in new Executive Order 205.2, takes effect at **12:01 a.m. on Wednesday, November 4, 2020**, just in time for the holiday season. Under this new approach, travelers may be able to shorten their mandatory quarantine periods by taking one or more COVID-19 diagnostic tests. *Click on the title to read the full alert.*

- **All New York Public Employers Must Develop and Finalize Communicable Disease-Related Operation Plans by April 1, 2021** October 22, 2020

Earlier this month, Governor Andrew M. Cuomo signed legislation which requires all New York State public employers – including local governments, school districts and other related entities – to draft plans to address the continuation of their operations in the event that the state declares a public health emergency attributable to a communicable disease. These plans must meet certain statutory requirements and be finalized by **April 1, 2021**. *Click on the title to read the full alert.*

- **School District Employees Must Quarantine for 14 Days after Travel to a Designated State** October 21, 2020 Based on recent guidance issued by the New York Department of Health (“NYDOH”), school districts can no longer deem their employees “essential workers” for purposes of the travel restrictions. *Click on the title to read the full alert.*

- **USDOL Revamps COVID-19 Leave Rule After Court Loss** September 14, 2020

On Friday, September 11, 2020, the U.S. Department of Labor (“USDOL”) issued new regulations for the Emergency Paid Sick Leave Act (“EPSLA”) and Emergency Family and Medical Leave Expansion Act (“EFMLEA”). *Click on the title to read the full alert.*

- **Federal District Court Strikes Down Portions of U.S. Department of Labor’s FFCRA Regulations** August 6, 2020

On August 3, 2020, the United States District for the Southern District of New York issued a decision vacating several important aspects of the United States Department of Labor’s (“DOL”) regulations implementing the paid leave provisions of the Families First Coronavirus Response Act (“FFCRA”). *State of New York v. U.S. Department of Labor*, No. 1:20-cv-03020 (S.D.N.Y. Aug. 3, 2020).

- **New York Issues Guidance for Phase 4 of the Governor’s Reopening Plan** June 29, 2020

Last week, New York State issued guidance applicable to Phase 4 industries in Governor Cuomo’s NY Forward reopening plan. Western New York is expected to enter Phase 4 on Tuesday, June 30. It is not yet clear when the Capital Region, Mid-Hudson or Long Island will enter Phase 4. New York City remains in Phase 2. *Click on the title to read the full alert.*

- **Governor Cuomo Issues Executive Order Mandating Post-Travel Quarantine** June 29, 2020

On June 24, 2020, Governor Cuomo signed an Executive Order that requires a 14-day post-travel quarantine for anyone entering New York State from certain states experiencing high rates of COVID-19. *Click on the title to read the full alert.*

- **NYS Employers Must Revise Their Safety Plans** June 23, 2020

As the COVID-19 pandemic continues to evolve, so do the requirements that businesses must meet to reopen and

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remain open. Employers that were permitted to reopen in Phases One and Two, and those that were permitted to remain open as “essential businesses,” likely drafted and implemented safety plans consistent with then-applicable guidance from New York State. *Click on the title to read the full alert.*

- **EEOC Updates Guidance on Recalling Employees** June 18, 2020

As the economy reopens, employers are facing difficult questions concerning how to recall employees to the workplace safely and how to handle concerns from employees who may be particularly vulnerable to COVID-19. On June 17, 2020, the Equal Employment Opportunity Commission (“EEOC”) issued return to work guidance concerning the use of antibody tests. *Click on the title to read the full alert.*

- **EEOC Gives Green Light to Employers Testing Employees for COVID-19** April 28, 2020

Last week, the U.S. Equal Employment Opportunity Commission (“EEOC”) updated its COVID-19 guidance twice to address reopening of the workplace and testing employees for COVID-19. According to the new guidance, which applies to employers throughout the United States, management may require the testing of employees for the COVID-19 virus before they enter the workplace. Employers may also check employee temperatures, ask questions about whether an employee is experiencing symptoms of the pandemic virus, and require employees to self-report COVID-19 infection or related symptoms. *Click on the title to read the full alert.*

- **COVID-19 Federal, State and Local Tax Employer Relief Efforts Update** April 17, 2020 (originally published March 21, 2020)

The unprecedented COVID-19 pandemic has triggered a wide variety of relief efforts from the Federal, state, and local governments. This update will provide insight into several of these relief efforts, and discuss the effect they might have on employers coping with the impact of the Coronavirus on their business operations. *Click on the title to read the full alert.*

- **Governor Cuomo Signs Executive Order Requiring Employers to Provide All Essential Employees with Masks** April 14, 2020

Governor Cuomo recently signed an executive order mandating that employers provide certain employees with face coverings. *Click on the title to read the full alert.*

- **NYS Department of Health Issues Temperature Monitoring and Return to Work Protocols after a COVID-19 Exposure or Infection** April 2, 2020

As essential business functions and operations continue in New York, employers will inevitably grapple with questions about how, when, and under what circumstances essential employees—in a non-health care setting—may be permitted to work following a suspect exposure or after recovering from the disease. *Click on the title to read the full alert.*

- **What is the \$349 Billion Paycheck Protection Plan?** March 29, 2020

The Coronavirus Aid, Relief, and Economic Security, or “CARES Act” was signed into law on Friday, March 27, 2020. Among the programs in the Act is “Paycheck Protection Program”, which is a \$349 billion boost to the existing Small Business Administration (SBA) loan guaranty program. *Click on the title to read the full alert.*

- **DOL Provides More Clarity on Families First Coronavirus Response Act Leave Provisions** March 29, 2020

On March 26, 2020 the US Department of Labor (USDOL) issued a second round of questions and answers interpreting the Emergency Paid Sick Leave Act (EPSL) and Emergency Family and Medical Leave Expansion Act (EFMLEA)

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provisions of the Families First Coronavirus Response Act (FFCRA). *Click on the title to read the full alert.*

- **New York State Empire State Development Corporation Updates "Essential Business" Guidance** March 25, 2020
Last week, Governor Cuomo issued Executive Order 202.8, which required businesses to reduce their in-person workforce at all work locations within New York State by 100% by March 22nd at 8 p.m. Any business or entity that qualifies as “essential” or that provides “essential services or functions” is exempt from the in-person restrictions. *Click on the title to read the full alert.*
- **Federal Government Issues Informal Guidance to Speed FFCRA Tax Credits to Employers** March 24, 2020
On March 20, 2020, the U.S. Treasury Department, Internal Revenue Service (“IRS”) and Department of Labor (“DOL”) issued additional guidance relating to the federal tax incentives and employer compliance under the “Families First Coronavirus Response Act” (“FFCRA”). *Click on the title to read the full alert.*
- **Federal and State Legislation Enacted to Address Paid Sick Time and Other Leave Related to COVID-19** Updated March 22, 2020 (originally published March 19, 2020)
On Wednesday March 18, 2020, President Trump and New York Governor Cuomo both signed into law legislation aimed at providing workers paid sick time and other leave to address absences related to the Coronavirus pandemic and COVID-19. *Click on the title to read the full alert.*
- **NYS Governor Announces 100% Workforce Reductions Due to Coronavirus Pandemic** March 20, 2020
Editor's Note: Access a recording of the firm's webinar: "Coronavirus: What Employers Need to Know Now" at the end of this alert. On March 18, 2020, Governor Cuomo issued Executive Order 202.6 requiring businesses to reduce their in-person workforce to 50%. Shortly after the Executive Order was published, Governor Cuomo issued a verbal directive instructing all businesses and not-for-profit employers to further reduce their in-person workforce at any work location by 75% no later than Saturday, March 21st at 8:00 p.m. *Click on the title to read the full alert.*
- **NYS Offers Further Coronavirus Workforce Restrictions Guidance** March 20, 2020
On March 18, 2020, Governor Cuomo issued Executive Order 202.6 requiring businesses to reduce their in-person workforce to 50%. Shortly after the Executive Order was published, Governor Cuomo issued a verbal directive instructing all businesses and not-for-profit employers to further reduce their in-person workforce at any work location by 75% no later than Saturday, March 21st at 8:00 p.m.
- **Cuomo Issues Further Order on Workforce Reduction: Employers Now Down to Twenty-Five Percent** March 19, 2020
Yesterday, we issued an alert on Gov. Andrew Cuomo’s announcement that New York businesses would be prohibited from having more than fifty percent (50%) of their workforce report to work outside of the home. See a copy of our previous alert here. Earlier this morning, the Governor issued Executive Order No. 202.6 providing further guidance on the workforce reduction requirements he had announced the day prior. The Governor’s Executive Order directs that all businesses and not-for-profit entities have until no later than March 20, at 8:00 p.m., to “reduce the in-person workforce at any work locations by fifty percent.” However, Gov. Cuomo’s restrictions appear to have already been rendered obsolete by his most recent verbal directive requiring employers to reduce their in-person workforces to twenty-five percent (25%) in an effort to aid density reduction. This announcement appears to supersede earlier direction from the Governor’s Office that fifty percent (50%) of employees would have to work from home. We expect another Executive Order will be issued on this topic in the near future. *Click on the title to read the full alert.*

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- **Coronavirus Update: NY Businesses are Required to Keep 50 Percent of Workforce Home** March 18, 2020
During a press conference early Wednesday afternoon, Gov. Andrew Cuomo announced that “no business can have more than 50% of their workforce report to work outside of the home.” This mandatory workforce reduction order is a further development of the Governor’s policy of requesting employers to implement remote work programs to help prevent the spread of COVID-19. *Click on the title to read the full alert.*
- **COVID-19 Coronavirus and Workforce Considerations for Employers** March 6, 2020
With global concern regarding novel coronavirus (2019-nCoV) and COVID-19 rising and cases in the United States now being widely reported, employers should consider several issues surrounding managing a potential outbreak. *Click on the title to read the full alert.*

Municipal

- **New York Executive Order Modifies Real Property Tax Deadlines** May 5, 2020
On May 1, many towns published their tentative assessment roll as required by the Real Property Tax Law. However, the Governor of New York issued Executive Order 202.22 which granted an extension of time for municipalities to publish their assessment rolls. *Click on the title to read the full alert.*
- **Proposed Legislation to Aid Local Governments and Schools in the Wake of COVID-19** April 27, 2020
It is without question that the impacts of the COVID-19 pandemic are being felt worldwide. Although not on the frontlines of battling the COVID-19 pandemic, Hodgson Russ lawyers are seeing firsthand the fiscal impact it is having on our clients, and we are quickly mobilizing to anticipate and minimize the effects and plan for the post-pandemic future. *Click on the title to read the full alert.*
- **\$500 Billion in Direct Federal Loans Available for Local Governments** April 13, 2020
This alert describes a newly-announced Federal Reserve program to support the municipal bond market and the flow of credit and liquidity to state and local governments. Up to \$500 billion in direct federal short-term lending will be made available to help these governments manage cash flow disruptions arising out of the pandemic. These loans can be directly accessed by the largest state, county and city borrowers, and indirectly accessed by smaller governmental issuers (including smaller counties and cities, as well as towns, villages and school districts), once the program is fully in place.
- **Video Conference Security Concerns Increase as NYS Suspends Article 7 In Person Meeting Requirement** April 8, 2020
On March 12, 2020, Governor Cuomo issued Executive Order 202.1, which suspended the in-person meeting requirement under Article 7 of the Public Officers Law, the Open Meetings Law (OML). As a consequence of this exception to the OML, public bodies (i.e., municipalities, school districts, and public authorities) in New York State have turned to video conferencing services for holding public meetings. *Click on the title to read the full alert.*
- **The CARES Act and Public Finance** April 1, 2020
The Coronavirus Aid, Relief, and Economic Security, or “CARES Act” was signed into law on Friday, March 27, 2020. The CARES Act was enacted to provide approximately \$2.2 trillion of relief to Americans and the U.S. economy in connection with the COVID-19 pandemic. *Click on the title to read the full alert.*

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- **New York State Exempts Municipal Construction From Blanket Ban, But Calls For Avoidance of Non-Essential Projects** March 30, 2020
The Empire State Development Corporation (“ESDC”) issued guidance over the weekend clarifying the status of local government construction work, including municipalities and school districts. This followed from the uncertainty created Friday, March 28, 2020 with the issuance of a directive from the ESDC shutting down all non-essential construction in New York State, which did not clarify whether non-utility municipal construction was or was not essential. *Click on the title to read the full alert.*
- **The Implications of the Governor’s 3/17/2020 Executive Order for Municipalities** March 17, 2020
In a continuing effort to support municipalities during this unprecedented time, the Hodgson Russ Municipal Practice wanted to share its initial analysis of the Executive Order issued by Governor Cuomo late yesterday (Executive Order 202.4).
- **Coronavirus, the Open Meetings Law, and Emergency Powers: A Brief Guide for Municipal Officials** March 16, 2020
In light of the public health threat from the spread of the novel coronavirus that causes COVID-19, municipal officials are contemplating delaying or cancelling board meetings, including zoning boards of appeals, planning boards, advisory boards, many of which include previously scheduled public hearings. They are also reviewing their local emergency powers as they contemplate responses to the pandemic, particularly in an effort to limit large gatherings. *Click on the title to read the full alert.*

OSHA

- **OSHA Relaxes Recommendations for Protecting Vaccinated Workers and Issues Updated Guidance Focused on Mitigating and Preventing the Spread of COVID-19 Among Unvaccinated and “At Risk” Employees** July 1, 2021

The Occupational Safety and Health Administration (OSHA) released a new COVID-19 Emergency Temporary Standard (ETS) applicable to healthcare providers on June 10, 2021 (as discussed in our recent alert). That same day, OSHA also updated its prior guidance entitled *Protecting Workers: Guidance on Mitigating and Preventing the Spread of COVID-19 in the Workplace*, initially issued on January 29, 2021. The revised June 10 Guidance is intended to assist employers not covered by the ETS. It focuses on protecting unvaccinated and at-risk workers and encouraging COVID-19 vaccinations, and provides links to updated U.S. Centers for Disease Control (CDC) recommendations. *Click the title to read the full alert.*

- **Understanding OSHA’s New COVID-19 Emergency Temporary Standard and What it Now Requires Healthcare Employers to Do to Minimize Exposure Risks** June 15, 2021
On June 10, 2021, the Occupational Safety and Health Administration (“OSHA”) released a new COVID-19 Emergency Temporary Standard (“ETS”) targeting the healthcare industry and aimed at protecting healthcare workers from COVID-19 exposures. OSHA hasn’t exercised its emergency regulatory powers in nearly four decades, after its 1983 emergency temporary standard on asbestos was struck down by the courts. *Click the title to read the full alert.*
- **OSHA Flexes COVID-19 Enforcement Muscle by Issuing Citation and \$136K Penalty to Tax Preparer for Failure to Implement COVID-19 Safeguards** April 27, 2021
As discussed in our recent alert, the federal Occupational Safety and Health Administration (OSHA) released a new National Emphasis Program (NEP) and an Update Interim Enforcement Response Plan (ERP) on March 12, 2021. The NEP and the ERP target OSHA’s enforcement activities

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toward establishments where workers may face increased exposures to COVID-19 hazards in the workplace. OSHA will also continue its enforcement in response to complaints and referrals regarding COVID-19 hazards. Indeed, a few days after issuing the NEP and ERP, the OSHA Area Office in Boston, Massachusetts opened an inspection against a tax preparation service in response to a referral from the Massachusetts Division of Labor Standards. *Click the title to read the full alert.*

- **OSHA Whistleblower Complaints Sharply on the Rise Over COVID-19 Safety Concerns** August 14, 2020
The Occupational Safety and Health Administration (OSHA) doesn't just handle safety-related complaints by enforcing substantive safety regulations governing workplace conditions. The Occupational Safety and Health Act also includes whistleblower protection and anti-retaliation protection for employees who make safety-related complaints to their employers or OSHA. *Click on the title to read the full alert.*

- **OSHA Issues Confusing Return-To-Work Guidance For "Relaxing" COVID-19 Restrictions** June 26, 2020

On June 18, the Occupational Safety and Health Administration (OSHA) released a twenty-four page informational guidance booklet entitled "Guidance on Returning to Work." The document is intended to assist employers and workers in safely returning to work following COVID-19 exposures and to provide guidance to "non-essential" employers who are reopening their businesses after perhaps weeks or months of being shuttered due to State-initiated COVID-19 stay-at-home orders and proclamations. *Click on the title to read the full alert.*

- **Customer Safety a Significant Consideration when Reopening New York Phase III Businesses and Developing a COVID-19 Health and Safety Plan** June 15, 2020

New York is moving toward the third phase of reopening, which for businesses will mean a significant increase in interaction with the public. To assist the process the State has again released detailed guidance, and safety plan templates, for each industry encompassed by the Phase III reopening, specifically restaurants/food services and personal care. (See the NY Forward website for a list of businesses considered part of Phase III.) Indoor dining and personal care services will be a different experience under Phase III. And reopening Phase III businesses will surely need to make some significant adjustments to their operations. *Click on the title to read the full alert.*

- **OSHA Fields Over 5,500 COVID-19 Related Employee Complaints and Referrals while State Programs Receive 12,500, and the Numbers Continue to Climb** June 9, 2020

The Occupational Safety and Health Administration (OSHA) publishes data showing the daily increases in the aggregate complaint, referral, and inspection counts of COVID-19-related cases. The counts in the tables are based on compliance and enforcement activities coded with OSHA's special "N-16-COVID-19" inspection code, which according to OSHA's previously-issued interim COVID-19 enforcement plan guidance, is to be used for tracking and programming review. All activities that have a COVID-19 component will bear this coding, but the enforcement activities during an inspection are not necessarily limited solely to COVID-19 concerns. The data make quite clear that employee complaints are, by far, the number one trigger for OSHA involvement in COVID-19 safety matters. *Click on the title to read the full alert.*

- **Preparing Your Required COVID-19 Health and Safety Plan For a Phase Two Business Reopening** June 1, 2020

Governor Cuomo has announced the second phase of industries that can start preparing for the reopening process. As part of that process, the State has released detailed guidance, and a safety plan template, for each industry which is part of

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Phase II of reopening: (1) offices; (2) real estate; (3) essential and Phase II in-store retail; (4) vehicle sales, leases, and rentals; (5) retail rental, repair, and cleaning; (6) commercial building management; and (7) hair salons and barbershops. (See the NY Forward website for a list of businesses considered part of Phase II.) *Click on the title to read the full alert.*

- **OSHA Updates Its Guidance for Recording COVID-19 Illnesses on Employers' OSHA 300 Logs and Self-Reporting Obligations for Work-Related Fatalities and In-Patient Hospitalizations** May 27, 2020

The Occupational Safety and Health Administration (OSHA) issued an Enforcement Memorandum on May 19, 2020 that updates its prior interim enforcement guidance on the recording obligations of employers for COVID-19 cases on their OSHA 300 logs. The new guidance is effective May 26 and supplants the previously issued guidance from April 10. It will remain in effect until OSHA gives further notice. *Click on the title to read the full alert.*

- **OSHA Guidance For COVID-19 Health and Safety Plans Required for Phased Reopenings of New York Businesses** May 18, 2020

Employers in certain regions across New York began reopening on May 15 in accordance with Governor Cuomo's Executive Order 202.31 and satisfaction of required COVID-19 metrics. Whether your business is an existing "essential business" continuing its current operations, a Phase 1 business that is reopening, or a Phase 2, 3, or 4 business preparing for a future reopening, your business will likely need to prepare a COVID-19 Reopening Health and Safety Plan. The current Phase 1 guidance states that there will be no waivers from this requirement. In developing their Plans, employers must also consider the implications of the Occupational Safety and Health Act. *Click on the title to read the full alert.*

- **Preparing Your Required COVID-19 Health and Safety Plan for Business Reopening in New York State** May 13, 2020

Governor Cuomo announced this week the first phase of industries that can start preparing for the reopening process. Whether your business may reopen depends on three things: (1) your business must be located in a region of the state that has satisfied the metrics for loosening restrictions; (2) the nature of your business must fall within the list of industries covered by the applicable reopening phase; and (3) you as an employer have a COVID-19 Health and Safety Plan in place that details the methods and procedures that will be undertaken to manage COVID-19 risks to employees and customers in the course of operations. *Click on the title to read the full alert.*

- **NYS Department of Health Issues Temperature Monitoring and Return to Work Protocols after a COVID-19 Exposure or Infection** April 2, 2020

As essential business functions and operations continue in New York, employers will inevitably grapple with questions about how, when, and under what circumstances essential employees—in a non-health care setting—may be permitted to work following a suspect exposure or after recovering from the disease. *Click on the title to read the full alert.*

- **Temperature Monitoring and Return to Work Protocols in the Healthcare (Non-Telehealth) Setting after a COVID-19 Exposure or Infection** April 2, 2020

In a March 28, 2020 publication, the New York State Department of Health issued a guidance document entitled: "Health Advisory: Updated Protocols for Personnel in Healthcare and Other Direct Care Settings to Return to Work Following COVID-19 Exposure or Infection." The updated guidance has broad application to healthcare workers beyond hospitals. It applies in "All Healthcare Settings, including but not limited to Hospitals, Long Term Care Facilities (LTCFs), Adult Care Facilities (ACFs), End Stage Renal Disease (ESRD) Facilities, Emergency Medical Services (EMS),

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Home Care, Outpatient Clinics, and Private Practice that is unable to deliver a service through telehealth and is required to maintain operations.” *Click on the title to read the full alert.*

Public Authority

- **COVID-19 Response Update for Industrial Development Agencies** June 9, 2020
In light of the public health threat from the spread of the novel coronavirus that causes COVID-19, on March 3, 2020, the New York State Legislature overwhelmingly approved legislation expanding the emergency powers of the Governor and expanding the definition of disaster under Article 2-B of the Executive Law. Since its enactment in March, the Governor has issued 39 executive orders pursuant to the legislation. *Click on the title to read the full alert.*
- **Video Conference Security Concerns Increase as NYS Suspends Article 7 In Person Meeting Requirement** April 8, 2020
On March 12, 2020, Governor Cuomo issued Executive Order 202.1, which suspended the in-person meeting requirement under Article 7 of the Public Officers Law, the Open Meetings Law (OML). As a consequence of this exception to the OML, public bodies (i.e., municipalities, school districts, and public authorities) in New York State have turned to video conferencing services for holding public meetings. *Click on the title to read the full alert.*
- **The CARES Act and Public Finance** April 1, 2020
The Coronavirus Aid, Relief, and Economic Security, or “CARES Act” was signed into law on Friday, March 27, 2020. The CARES Act was enacted to provide approximately \$2.2 trillion of relief to Americans and the U.S. economy in connection with the COVID-19 pandemic. *Click on the title to read the full alert.*

Real Estate Leasing

- **NYC Local Law 1932-A May Allow Individual Guarantors of Certain Commercial Leases or Rental Agreements To Limit Personal Liability** June 25, 2020
NYC Local Law 1932-A, signed by Mayor de Blasio on May 26, 2020, temporarily prohibits the enforcement of personal liability provisions of lease or rental agreements for certain commercial tenants in NYC impacted by COVID-19 during the period March 7, 2020 to September 30, 2020. As discussed below, the new law may not accomplish fully its intended purpose and is likely to create uncertainty for tenants, landlords, and guarantors concerning its scope and application. *Click on the title to read the full alert.*
- **As the Economy Re-Opens, Landlords and Tenants will Confront Rent Defaults** June 18, 2020
As businesses begin to emerge from the COVID-19 crisis, many are optimistic about returning to profitable, thriving operations. For some businesses, however, particularly those unable to operate during the pandemic, reopening means having to face rent defaults, which piled up while they were temporarily closed. *Click on the title to read the full alert.*
- **New York Follows Other States in Allowing Security Deposits to be Applied Toward Rent** May 11, 2020
After weeks of speculation and much public interest, New York State finally joined several other states in providing relief for renters. On May 7, New York Governor Andrew Cuomo issued Executive Order 202.28 (the “Order”), which allows

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landlords and tenants to apply tenant security deposits toward rent payments, bans late fees for the late payment of rent, and extends the moratorium on evictions and foreclosures until August 20, 2020. *Click on the title to read the full alert.*

- **New Jersey Allows Security Deposits to be Used for Rent – Will New York Follow?** May 4, 2020
As states grapple with how to handle the burden on individuals impacted by COVID-19 shut downs, some lawmakers are pushing for extreme measures like a national moratorium on rent payments with rent forgiveness. Although those measures are unlikely to gain enough traction to move forward, states have begun to find other ways to provide relief to renters. *Click on the title to read the full alert.*
- **Treatment of Co-Working Arrangements During the COVID-19 Crisis** April 20, 2020
The current COVID-19 crisis has up-ended business and legal arrangements across a broad cross section of industries, locations and sizes of businesses. There have been a host of emergency federal, state and local actions to address the crisis and to stabilize business arrangements during the crisis. Among them are the Coronavirus Aid, Relief, and Economic Security Act (the “CARES Act”), New York Executive Order 202: Declaring a Disaster Emergency in the State of New York, State of California Executive Order N-28-20. *Click on the title to read the full alert.*
- **The CARES Act: Financial Assistance Highlights for the Real Estate Industry** March 31, 2020

On March 27, 2020, President Trump signed into law H.R. 748, titled the Coronavirus Aid, Relief, and Economic Security Act (the “CARES Act”), a \$2 trillion economic stimulus package that includes public health spending, immediate cash relief for individuals, and loans for businesses. Notably for the real estate industry, the CARES Act provides assistance to commercial property owners, residential homeowners, landlords and tenants impacted by the pandemic. *Click on the title to read the full alert.*

- **NYS Mandates 90 Days for Forbearance for COVID-19 Impacted Borrowers** March 24, 2020
As part of the State of New York’s response to the COVID-19 pandemic, on March 21, 2020, Governor Andrew Cuomo issued Executive Order No. 202.9 (the “Order”), which, in part, temporarily modifies subdivision 2 of Section 39 of the Banking Law of the State of New York (which provides that the superintendent may issue an order directing the discontinuance of unauthorized or unsafe business conduct) to deem it an unsafe and unsound business practice for a bank to refuse to grant a forbearance for 90 days to any person or business who has a financial hardship as a result of the COVID-19 pandemic. *Click on the title to read the full alert.*
- **Coronavirus Impact on Commercial Leasing Operations** March 23, 2020
As part of New York State’s response to the Coronavirus pandemic, on March 20, 2020 Governor Cuomo issued Executive Order No. 202.8, which creates further restrictions designed to minimize contact between individuals. Notably, starting at 8 p.m. on Sunday, March 22, businesses and not-for-profit entities are not allowed to have any in-person workers unless they are considered “essential businesses or entities,” which are exempt from the in-person workforce restrictions. Under the Executive Order, entities that otherwise may not qualify as “essential” but that provide “essential services or functions” may operate at the level necessary to provide such service or function. Guidelines clarifying the Executive Order were promulgated by Empire State Development and are available here. These guidelines provide insight into the categories of “essential businesses or entities” and which “essential services or functions” at non-exempt businesses are exempted from the Executive Order prohibition against on-site employees. “Essential services” under this

guidance include trash collection and building cleaning/maintenance. *Click on the title to read the full alert.*

Real Property Tax Assessment & Eminent Domain

- **New York Executive Order Modifies Real Property Tax Deadlines** May 5, 2020

On May 1, many towns published their tentative assessment roll as required by the Real Property Tax Law. However, the Governor of New York issued Executive Order 202.22 which granted an extension of time for municipalities to publish their assessment rolls. *Click on the title to read the full alert.*

Renewable Energy

- **New York Extends Deadline for Annual Report for Electric Generating Facilities** June 2, 2020

The initial filing deadline for the “Annual Report of Electric Generating Facilities,” New York’s recently adopted requirement for owners of certain electric-generating facilities has been extended from April 30 to June 30 this year as a result of the COVID-19 pandemic. *Click on the title to read the full alert.*

- **Essential Investment in New York’s Grid is On the Horizon; NY PSC Sets the Course for Major Transmission Planning and Upgrades** May 26, 2020 In Governor Andrew M. Cuomo’s May 26, 2020 daily briefing related to the COVID-19 pandemic, he emphasized that rebuilding the State’s economy will include major investments in renewable energy and transmission upgrades. Specifically, the Governor’s presentation emphasized that the State would “jumpstart the future” by, among other things, increasing renewable energy “production Upstate with building of new cross-state transmission cables.” *Click on the title to read the full alert.*

- **Preparing Your Required Covid-19 Health and Safety Plan for An Energy Construction Business Reopening** May 15, 2020

Governor Cuomo has announced the first phase of industries that can start preparing for the reopening process, including construction in the energy sector. As part of that process, the State has released detailed guidance regarding construction activities, which is part of the first phase of reopening. *Click on the title to read the full alert.*

- **Updated Renewable Energy Construction and Contracts Guidance in the Face of COVID-19** April 1, 2020

As the State of New York continues to react to the COVID-19 pandemic, it has or is expected to take at least three significant actions with respect to renewable energy development and construction activities. *Click on the title to read the full alert.*

- **Amidst Coronavirus, New York Public Service Commission Authorizes New Community Credit Tranche, Extending Runway for Community Solar Projects** March 30, 2020

On March 19, 2020, the New York Public Service Commission (Commission) issued an Order Regarding Community Credit and Community Adder Allocations, in response to a November 1, 2019 petition filed by the New York State Energy Research and Development Authority (NYSERDA). *Click on the title to read the full alert.*

Securities/Directors & Officers Litigation

- **Zooming Into Court: New Complaint filed Against Zoom Related to COVID-19** June 16, 2020
New investor lawsuits are popping up across the country as investors suffer losses they claim are due to COVID-19. One of the most recent suits accuses Zoom, the popular videoconferencing platform, and its directors of contributing to the recent decline of the company's stock. *Click on the title to read the full alert.*
- **SEC Updates Rules on Financial Disclosures for Business Acquisitions and Dispositions** June 5, 2020
On May 21, 2020, the Securities and Exchange Commission finalized and adopted its eagerly awaited revisions to Regulation S-X with respect to financial disclosures for business acquisitions and dispositions. While many of the revisions are quite technical in nature, they have the overall general effect of reducing the burden of preparing historical financial statements and pro forma financial information. *Click on the title to read the full alert.*
- **Uptick in Investor Class Action Lawsuits Expected Due to COVID-19** May 29, 2020
The legal fallout of the COVID-19 pandemic is rippling through the courts in the form of new class action lawsuit filings. In what is likely the first wave of a surge of class action activity, several recent class action filings show where trends may be headed. *Click on the title to read the full alert.*
- **SEC Discusses COVID-19 Pandemic-Related Enforcement Priorities** May 22, 2020
The Securities and Exchange Commission has formed a Coronavirus Steering Committee to proactively identify and monitor areas of potential misconduct related to the coronavirus pandemic. The Division of Enforcement's Co-Director, Steven Peikin, announced the Steering Committee's formation during his May 20 keynote address to the Securities Enforcement Forum West 2020. Mr. Peikin addressed particular areas of focus and enforcement priorities for the Division of Enforcement as a result of the coronavirus pandemic. *Click on the title to read the full alert.*
- **Authorities Are on Alert for Insider Trading - Is Your Business at Risk?** April 22, 2020
The Coronavirus pandemic is disrupting every aspect of the American economy and inflicting deep financial pain on millions of households. The uncertainty this disaster has engendered, and the frequency with which significant events are occurring, has the financial markets jumping and sinking more violently than usual. Officers, directors, and employees have more access to valuable inside information than in ordinary times. And, due to a recent legal development, federal prosecutors can more easily charge and prosecute insider trading than before. *Click on the title to read the full alert.*

Securities Regulation & Corporate Compliance

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- **Relief from Some PPP Restrictions** June 4, 2020

As small businesses received Paycheck Protection Program ("PPP") loans and began to consider the best way to maximize loan forgiveness, many argued the initial scope of forgiveness was too narrow to address the challenges they faced in these difficult times. Congress appears to have heard many of these borrowers' concerns, and on June 3 passed the Paycheck Protection Program Flexibility Act of 2020 (the "Act") to alleviate some of these issues. The President is expected to sign the Act into law in the coming days. *Click on the title to read the full alert.*

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- **Updates to the Paycheck Protection Program** April 8, 2020

On March 30, 2020, Hodgson Russ issued an alert summarizing the basics of the Paycheck Protection Program ("PPP"). Since that release, the Treasury Department issued additional guidance regarding the PPP, found here. Below are a number of updates relevant to any business's determination of whether and how to apply for a PPP loan. *Click on the title to read the full alert.*

- **What is the \$349 Billion Paycheck Protection Plan?** March 29, 2020

The Coronavirus Aid, Relief, and Economic Security, or "CARES Act" was signed into law on Friday, March 27, 2020. Among the programs in the Act is "Paycheck Protection Program", which is a \$349 billion boost to the existing Small Business Administration (SBA) loan guaranty program.

How does the program work? – The Paycheck Protection Program, found in Title I of the Act, is a \$349 billion boost to the SBA's existing 7(a) guaranty program. These are NOT loans from the Federal Government. Instead, the Federal Government guarantees loans made by eligible lenders to eligible borrowers. The Paycheck Protection Program also expands eligibility for, and liberalizes other requirements of, the SBA 7(a) guaranty program. Perhaps most notably, the Act sets forth the possibility for these loans to be forgiven under certain circumstances. *Click on the title to read the full alert.*

Special Education

- **Governor Cuomo Makes Significant Changes to Testing Requirements for Orange and Red Zone School** December 1, 2020 New York State has substantially relaxed testing requirements in conjunction with the reopening of schools to in-person instruction in orange and red zones. *Click on the title to read the full alert.*
- **Class Action Lawsuit Filed Regarding Special Education Instruction and Services During COVID-19** August 7, 2020 On July 28, 2020, a class action lawsuit was filed in Federal District Court for the Southern District of New York, alleging that public school districts have violated federal law by not fully providing special education instruction and services

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during the COVID-19 pandemic. The plaintiffs, represented by the Brain Injury Rights Group and Patrick Donahue Law Firm, allege violations of the Individuals with Disabilities Education Act (“IDEA”), Section 504 of the Rehabilitation Act (“Section 504”), the Americans with Disabilities Act (“ADA”), and the Equal Protection/Due Process clauses of the U.S. Constitution. Practically every public school district in the United States, and every State Educational agency, are named as defendants in this class action lawsuit. The Mayor, Education Chancellor and NYC School District are individually named as well. *Click on the title to read the full alert.*

- **In Person Special Education Services and Instruction May Be Provided During Summer Term** June 6, 2020
Late on June 5, 2020, New York State Governor Andrew Cuomo signed a new Executive Order (EO 202.37) that permits public school districts to provide in person special education instruction and services for the 2020 summer term. *Click on the title to read the full alert.*
- **Education Practice COVID-19 Update and FAQ** March 23, 2020 (originally published March 17, 2020)
As school district leaders continue to work through the unprecedented and ever-evolving impact of the Covid-19 pandemic, Hodgson Russ is dedicated to providing you with the most up-to-date legal analysis and practical guidance to assist you in making critical decisions for your school community. This document discusses, in question/answer format, some of the issues that have arisen over the past few days, with analysis that we hope will be useful to you. We will continue to add to this document and share information as it becomes available. *Click on the title to read the full alert.*
- **The Implications of the Governor’s 3/17/2020 Executive Order for School Districts**, March 17, 2020
In a continuing effort to support the school district community during this unprecedented time, the Hodgson Russ Education Law Practice wanted to share its initial analysis of the Executive Order issued by Governor Cuomo late yesterday (Executive Order 202.4). *Click on the title to read the full alert.*

State & Local Tax

- **New York Tax Department Finally Issues Guidance on COVID-19 Telecommuting** October 22, 2020
As we have chronicled in blog posts over the past several months, many states have issued guidance related to how state personal income taxes will be handled during the COVID-19 pandemic, with a specific focus on telecommuting employees. Last month we also published an article in Tax Notes State on the issue. *Click on the title to read the full alert.*
- **New York Confirms Estimated Tax Payment Due June 15** June 12, 2020
Last week we published an alert regarding the upcoming June 15 New York estimated tax deadline, noting that taxpayers still needed to pay their New York State and City second quarter estimated payments for 2020 because the New York State Tax Department had made no pronouncements extending the due date to July 15, as the IRS had done. The Department’s silence on the issue left many tax practitioners and taxpayers confused about what to pay and when to pay it. *Click on the title to read the full alert.*
- **More COVID-19 SALT Updates: June 15 Estimated Taxes and NYC Decoupling** June 3, 2020
New York Estimated Tax Payment Due June 15: While the Federal government has extended most filing and payment deadlines until July 15, New York has extended only those filings and payments due on April 15 (*see* New York Department of Taxation and Finance Notice N-20-2 *here*).
Decoupling Legislation in NYC: New York City’s initiative to decouple its business taxes from the Federal Coronavirus

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Aid Relief, and Economic Security (CARES) Act (P.L. 116-136) passed both houses of the New York Legislature on Wednesday, May 27, 2020. *Click on the title to read the full alert.*

- **COVID-19 Federal, State and Local Tax Employer Relief Efforts Update** April 17, 2020 (originally published March 21, 2020)

The unprecedented COVID-19 pandemic has triggered a wide variety of relief efforts from the Federal, state, and local governments. This update will provide insight into several of these relief efforts, and discuss the effect they might have on employers coping with the impact of the Coronavirus on their business operations. *Click on the title to read the full alert.*

- **Covid-19: FAQs for New York Tax and Residency Considerations** April 3, 2020

As of the writing of this alert, New York City is, unfortunately, the epicenter of the COVID-19 outbreak in the United States. As the State and City scramble to deal with this unprecedented pandemic, state and local taxes may be the furthest thing from the minds of those who typically spend significant time in the Empire State. Nevertheless, there will come a time when it will be necessary to calculate your 2020 state and local tax liability. Actions taken now will likely impact that calculation. In light of this, the attorneys in Hodgson Russ's State and Local Tax Practice Group have put together the following FAQs to respond to some of the New York residency-related questions we've encountered during these extraordinary times. We are still early in this outbreak, and the New York State Department of Taxation and Finance ("Tax Department") hasn't specifically addressed any of these issues yet. So the information below should be considered to be our current "best guess" on the topic and subject to change. *Click on the title to read the full alert.*

- **Telecommuting During and After COVID-19: What Every Employer Should Know** April 1, 2020

Last month, the *TaxStringer* published our article, *The Multistate Tax Implications of a Mobile Workforce*, on various tax considerations facing employers with an increasingly mobile workforce. How the world has changed in just a few weeks!

Tax Dispute Resolutions

- **IRS Notice 2020-23 Provides Additional Deadline Extension Relief** April 10, 2020

On April 9, 2020, the Internal Revenue Service (IRS) issued Notice 2020-23, which amplifies relief set forth in multiple recently issued IRS notices by providing additional relief to taxpayers affected by COVID-19. The Notice also provides the IRS with additional time to perform certain actions. Here are some of the highlights of Notice 2020-23. *Click on the title to read the full alert.*

- **IRS People First Initiative Provides Administrative Collection and Other Relief** March 26, 2020

On March 25, 2020, the Internal Revenue Service (IRS) unveiled its "People First Initiative" in an effort to help people facing the challenges of COVID-19 issues. The IRS is taking unprecedented action to ease the burden on people facing tax issues by adjusting some of its normal processes and automated collection systems through July 15, 2020. *Click on the title to read the full alert.*

- **IRS Announces Federal Income Tax Payment Deferral** March 19, 2020

As part of the national emergency declaration related to the Coronavirus, on March 18, 2020, the IRS issued Notice 2020-17, which defers, until July 15, 2020, payment of 2019 Federal income tax previously due by April 15, 2020, up to specified allowed amounts. *Click on the title to read the full alert.*

Tax-Exempt Organizations

- **Recent Developments for Tax-Exempt Organizations/Nonprofits** May 13, 2021

In response to the COVID-19 pandemic, various relief efforts have been enacted. Several of these efforts impact tax-exempt and nonprofit organizations. This update will discuss certain of these relief efforts. This update will also discuss recent Internal Revenue Service (“IRS”) guidance pertaining to the 2021 tax year. *Click the title to read the full alert.*

- **IRS Recognizes the Issuance of Erroneous Tax-Exempt Status Revocations Due to COVID-Related Computer Issue** November 2, 2020

Recently, the Internal Revenue Service has acknowledged that a computer program issue caused the erroneous revocation of tax-exemption for thousands of nonprofits across the country. *Click on the title to read the full alert.*

- **IRS Postpones Due Date for Form 990 Series Returns** April 16, 2020

The Internal Revenue Service (the “IRS”) recently issued Notice 2020-23 and related guidance which postpones the due date for a wide variety of federal tax returns, forms, schedules and tax payments. This alert will discuss the significance of Notice 2020-23 for tax-exempt organizations. *Click on the title to read the full alert.*

- **Non-Profit Organizations and the CARES Act: Can Non-Profits Take Advantage of the Financial Assistance Programs?** April 3, 2020

Like for-profit businesses, non-profit organizations are struggling with many of the same financial difficulties during this uncertain time. Some non-profits have several employees and largely depend on grants or donations to stay afloat. Some have hundreds of employees and provide programs or other services, many of which may or may not be considered essential services under the various state-mandated Coronavirus lockdown directives. *Click on the title to read the full alert.*

- **COVID-19 Developments for Tax-Exempt Organizations/Non-Profits** March 30, 2020

In response to the COVID-19 pandemic (the “Coronavirus”), a variety of relief efforts have been enacted, many of which may impact tax-exempt organization and non-profit clients. This update will discuss certain of these relief efforts, detailing their status as of Monday, March 30, 2020. *Click on the title to read the full alert.*

Torts, Insurance & Products Liability

- **The Coronavirus and Your Insurance Coverage Questions** April 17, 2020

As the global crisis stemming from the coronavirus pandemic continues, losses to businesses and other entities continue to mount. Stay-at-home orders, restrictions on the operations of non-essential businesses, and other government action are dealing significant damage to economic activity. The virus itself is also sickening hundreds of thousands of individuals.

The long term business and liability impacts of these measures are a matter of conjecture at this point. But organizations may be able to mitigate some of these negative impacts through their existing insurance. *Click on the title to read the full alert.*

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- **Do I Have Insurance for My Coronavirus Losses?** March 19, 2020

Businesses should review their commercial package policies or property insurance policies to determine if they potentially have coverage for some of the actual, or anticipated, losses. Most commercial property insurance policies include coverage for lost profits resulting from “property damage.” *Click on the title to read the full alert.*

Trusts & Estates

- **Remote Notarization and Witnessing Extended in New York** July 21, 2020

On July 6, 2020, Governor Cuomo signed Executive Order 202.48, which extends the procedures put in place for individuals to execute estate planning documents while still practicing social distancing. The use of video conferencing is permitted through **August 5, 2020**, unless further extended. *Click on the title to read the full alert.*

- **IRS Notice 2020-23 Provides Additional Deadline Extension Relief** April 10, 2020

On April 9, 2020, the Internal Revenue Service (IRS) issued Notice 2020-23, which amplifies relief set forth in multiple recently issued IRS notices by providing additional relief to taxpayers affected by COVID-19. The Notice also provides the IRS with additional time to perform certain actions. Here are some of the highlights of Notice 2020-23. *Click on the title to read the full alert.*

- **NY Executive Order Allows Estate Planning Documents to be Executed Virtually** April 8, 2020

On April 7, 2020, Governor Andrew Cuomo issued Executive Order 202.14, which provides necessary flexibility for individuals to execute estate planning documents while still practicing social distancing. *Click on the title to read the full alert.*

- **A Time for Reflection: Estate Planning During a Market Downturn** March 25, 2020

The global outbreak of COVID-19 has resulted in unprecedented public safety and economic turbulence. In response, the U.S. government is aiming to counter the economic fallout by slashing federal interest rates and proposing trillion dollar stimulus packages. While all Americans are certainly anxious in light of the economic instability, as former President John F. Kennedy once said: “In a crisis, be aware of the danger - but recognize the opportunity.” *Click on the title to read the full alert*

Wage & Hour

- **Governor Cuomo Issues Executive Order Mandating Post-Travel Quarantine** June 29, 2020

On June 24, 2020, Governor Cuomo signed an Executive Order that requires a 14-day post-travel quarantine for anyone entering New York State from certain states experiencing high rates of COVID-19. *Click on the title to read the full alert.*

- **DOL Provides More Clarity on Families First Coronavirus Response Act Leave Provisions** March 29, 2020

On March 26, 2020 the US Department of Labor (USDOL) issued a second round of questions and answers interpreting the Emergency Paid Sick Leave Act (EPSL) and Emergency Family and Medical Leave Expansion Act (EFMLEA) provisions of the Families First Coronavirus Response Act (FFCRA). *Click on the title to read the full alert.*