

Coronavirus Update

March 25, 2020

Legislature Passes Emergency Measure in Response to Coronavirus

Today, the Ohio General Assembly convened and voted unanimously to send an emergency proposal in response to the COVID-19 crisis to the Governor for his signature. As an emergency measure, it will take effective immediately upon his signature. The Governor had requested that the legislature grant statutory approval to provide needed relief in certain areas, so the legislature amended a House bill pending in the Senate, House Bill 197, to do so. The areas that pertain to business are as follows:

- Extends the validity of licenses issued by state agencies and political subdivisions and provides a 90-day window for renewal, however, it still allows for disciplinary actions during this time
- Codifies the governor's executive order relative to Unemployment Compensation:
 - Waives the first week waiting period
 - Changes eligibility to include COVID-19 related unemployment situations
 - Waives the work search requirement
- Makes several changes as a result of the federal government moving the tax filing deadline from April 15th to July 15th:
 - Expressly authorizes the Tax Commissioner to extend state tax filing and payment deadlines for the duration of the Governor's COVID-19 emergency declaration and to waive associated interest and penalties for taxpayers affected by the emergency
 - Also applies to school district income taxes, municipal income taxes administered by the state, and certain fees administered by the Department of Taxation
 - Specifies that, for municipal income tax purposes, employees who must report to a temporary worksite, including their home, during the emergency period, or within 30 days thereafter, are considered to be working at their otherwise principal place of work
 - The bill has no effect on businesses that file net profits tax returns with cities, thus each city has to take action to extend the due date
 - Pursuant to existing law, when the Tax Commissioner extends the filing date for state income tax returns, that extended due date automatically applies to local individual income tax returns
 - The Tax Commissioner will need to notify taxpayers of the new filing deadline set for each tax

You can read the full text of the amendments by [clicking on this link](#).

COVID-19 Guidance For Businesses/Employers

Both the Centers for Disease Control and Prevention (CDC) and the Ohio Department of Health (ODH) offer guidance for businesses/employers in planning for, and responding to, COVID-19, including if an employee tests positive for the disease:

- CDC has developed "Interim Guidance for Businesses and Employers to Plan and Respond to Coronavirus Disease 2019 (COVID-19)" which is available on [CDC's website](#). This guidance may help prevent workplace exposures to acute respiratory illnesses, including COVID-19.
- CDC also offers "[Environmental Cleaning and Disinfection Recommendations](#)" for non-healthcare facilities with suspected or confirmed COVID-19 cases available.
- ODH offers a [COVID-19 fact sheet for businesses/employers](#) that contains helpful information, including a "checklist" of steps that businesses/employers which remain open under the Stay at Home Order can take to prevent the spread of COVID-19 in the workplace.

Please e-mail us at info@ohioretailmerchants.com with any questions and/or concerns you may have. Be well.

Other Ohio Bills Being Watched

In addition to the comprehensive COVID relief legislation passed today, members from both chambers introduced a flurry of bills related to the crisis which have yet to advance. A list and brief summary of each are provided below. As always, the Council will continue to track these pieces of legislation which you can follow in real-time utilizing [our legislative tracker found here](#). A link to the specific bill language is also provided by clicking on the corresponding bill number.

[SB 297](#)- PROHIBIT FORECLOSURES, EVICTIONS

Would prohibit foreclosures and the eviction of residential and commercial tenants during the state of emergency related to COVID-19

[SB 298](#)- CORONAVIRUS WEBSITE

Requires the department of health to make the COVID-19 website and phone hotline accessible in multiple languages

[SB 299](#)- REQUIRE PAID LEAVE

Would require mandatory paid leave for an employee who is unable to work due to quarantine or mandatory isolation. In addition, the bill would establish a grant program for contract workers who cannot perform services during public health emergencies

[HB 583](#)- MEDICAID REQUIREMENT WAIVER - COVID-19

Waives certain Medicaid requirements during the COVID-19 emergency, expands eligibility to three hundred percent of the federal poverty line for children and two hundred percent of the federal poverty line for adults

[HB 584](#)- WORK SEARCH REQUIREMENTS - COVID-19

Temporarily changes eligibility and work search requirements under the Unemployment Compensation Law and allows the Director of Job and Family Services to waive various requirements such as waiting periods and active work seeking stipulations.

[HB 588](#)- PUBLIC ASSISTANT PROGRAMS - COVID-19

Delays eligibility re-determinations for certain public assistance programs such as publicly funded child care and Temporary Assistance for Needy Families (TANF). Also, temporarily modifies income eligibility requirements for these programs.

HB589- FINANCIAL DAMAGE INSURANCE COVERAGE - COVID-19

Seeks to require insurers offering business interruption insurance to cover losses attributable to viruses, public health emergencies and pandemics.

HB590- PRICE GOUGING PROHIBITION

Would prohibit price gouging after a declaration of an emergency. Specifically, the bill would forbid suppliers from selling goods or services at a rate or price that is more than ten percent above the rate or price charged by the supplier for the same or similar goods or services prior to the state of emergency.

SB295- REQUIRE REFUNDS-LIQUOR PERMIT FEES

Would require the Director of Commerce to refund certain liquor permit fees for liquor permits that are impacted by the Director of Health's order relating to bars and restaurants issued on March 15, 2020. The Director will provide a prorated refund of the permit fee to the valid permit holder. The refund will be issued within thirty days of the expiration or termination of the alcohol order. The prorated refund shall equal the amount of the permit fee multiplied by the quotient.

HB564- PREVENT UTILITY DISRUPTION DURING COVID-19

Seeks to prevent the disruption of utility service during the state of emergency declared regarding COVID-19. The bill would prohibit cooperatives, propane supply companies, public utilities, sub-metering companies, or unregulated utilities from curtailing, disrupting, or disconnecting utility service.

HB565- EXTEND INCOME TAX FILING DEADLINE

Extends the filing and payment dates for state, municipal, and school district income taxes by the same period as any federal income tax extension granted in response to the COVID-19 disease outbreak.

HB567- PARTIALLY REFUNDABLE INCOME TAX CREDIT

Would temporarily authorize a partially refundable earned income tax credit. The refundable credit would be equal to fifteen per cent of the federal credit allowed under section 32 of the Internal Revenue Code for that taxable year.

HB568- INSURANCE, MEDICAID COVERAGE - CERTAIN DRUGS

Would require insurance and Medicaid coverage of a ninety-day supply of certain covered drugs and prohibits cost sharing requirements

HB571- COVID-19 - OCCUPATIONAL DISEASE

Would designate COVID-19 as an occupational disease under the Workers' Compensation Law for workers such as peace officers, firefighters, and emergency medical workers.

HB573- COVID-19 - OCCUPATIONAL DISEASE

Would designate COVID-19 as an occupational disease under the Workers' Compensation Law under certain circumstances for workers required to work outside of their home

HB574- TRANSFER FUNDS - UNEMPLOYMENT COMPENSATION FUND

Would transfer and appropriate funds to the Unemployment Compensation Special Administration Fund

