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March 24, 2020

**BY ELECTRONIC MAIL**

Andrew D. Auerbach  
Deputy Director  
Office of Labor Management Standards  
United States Department of Labor  
200 Constitution Ave, N.W.  
Washington, DC 20210

Re: COVID-19 Non-Enforcement Policy

Dear Deputy Director Auerbach:

Thank you for taking the time to speak with me yesterday afternoon. As we discussed, I have been contacted by numerous clients regarding their difficulties in meeting the Form LM-10 filing due date of March 30, 2020 for calendar fiscal year filers.

While we understand that OLMS put out its "Advisory on Union Officer Elections and Public Disclosure Reporting in Areas Affected by the Coronavirus (COVID-19)" on Wednesday, March 17, 2020, that advisory requires Form LM filers (including Forms LM-2, LM-10, and LM-30) to identify themselves to "OLMS before the report is due, describe the circumstances necessitating additional time, and provide a date certain by which the report can reasonably be submitted." While we appreciate the Department's recognition of disruptions caused by COVID-19, we urgently request that OLMS announce a non-enforcement policy stating that DOL will not pursue civil enforcement actions to obtain a delinquent or deficient Form LM report that should have been filed on or before March 30, 2020 if those reports are filed on or before June 30, 2020. This enforcement policy would not require self-identification or substantiation of circumstances in order to take advantage of the non-enforcement policy.

The ever-evolving and quickly worsening COVID-19 pandemic justify a general non-enforcement policy for all LM filers that does not require self-reporting, documentation of reasons they cannot file, or the setting of a date certain when they will be able to file. Given the especially uncertain future, LM filers do not know when they will be able to file, and the entire country is affected by the circumstances surrounding the pandemic. Individuals who are sick or self-quarantined are likely unable to request an extension of their Form LM requirements or simply too concerned with obtaining the basics to live, including food, shelter, and family care, to file a request to extend their Form LM filing. Requiring an explanation of the obvious is neither helpful nor necessary. The increased government restrictions, financial and social

disruption, and reported cases and deaths since OLMS's March 17, 2020 announcement justify a change to a general non-enforcement policy to June 30, 2020 for all Form LM filers. In addition to an increase of over 600% reported and confirmed COVID-19 infections of 7,038 on March 17<sup>th</sup> to 44,183 as of March 24<sup>th</sup>, a list of developments that occurred since March 17<sup>th</sup> that are certainly impairing all Form LM filers from meeting the March 30, 2020 deadline is attached with the following highlights:

1. Since March 17<sup>th</sup> the following extended the due date for individual personal tax form filings and payments from April 15, 2020 to July 15, 2020: the federal government, Alabama, Arizona, Arkansas, Colorado, Connecticut, Kansas, Montana, Nebraska, North Carolina, Rhode Island, and South Carolina.
2. Since March 17<sup>th</sup>, the following issued "shelter in place" orders: California, Connecticut, Delaware, Georgia, Hawaii, Illinois, Indiana, Louisiana, New Jersey, Ohio, Oregon, Pennsylvania, Washington, West Virginia, and Wisconsin.
3. Since March 17<sup>th</sup>, the following closed all but essential businesses: Arizona, District of Columbia, Kentucky, Oregon, Maryland, Massachusetts, Michigan, New Mexico, and Pennsylvania.
4. Since March 17<sup>th</sup>, the following states have activated the National Guard: Michigan, Ohio, New York, and Rhode Island.

The above changes and those set forth in the attachment are only the changes in the last week since OLMS issued its COVID-19 Advisory. To date, all states have declared a state of emergency or issued public health emergency declarations; 8 states have made major disaster declarations (3 approved, 5 requested); 44 states and territories have activated the National Guard; 30 states and territories have issued state employee restricted travel requirements or restricted state travel; 46 states have limited the size of gatherings permitted by mandate and 9 have recommended such limitations; 52 states or territories have closed schools and 4 localities in other states have done so; and 37 states have recommended or required the closure of (or otherwise limited) non-essential businesses. Faced with this current extreme and exponentially growing hardship on our entire nation, it is difficult to understand why OLMS has not simply issued a general non-enforcement policy for all Form LM filers without requirement of self-identification, explanation of circumstance, or specification of a future filing date.

While all Form LM filers are affected by the COVID-19 pandemic, Form LM-10 filers are uniquely in need of a general non-enforcement policy that does not have the current Advisory's conditions. This is because:

1. An LM-10 filer cannot know whether it is even required to file a Form LM-10 until it receives information from third parties. Various exceptions to the reporting rule may



require that third parties provide information to employers about the third party's status under the rules in order to determine whether a filing is even due. Since many of those employers are shut down or focusing on the work necessary to keep our country functioning, there is no way to obtain the information to even determine whether they should self-identify to DOL.

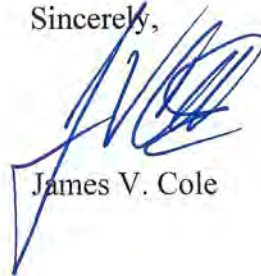
2. Small or mid-size businesses that are operating remotely or otherwise are more concerned about making sure they can stay in business and pay their employees. The diversion of their limited and uncertain resources (if any are even available) only means that their employees and businesses will further suffer.
3. Many potential Form LM-10 filers are subject to state business closure and shelter in place orders which prevents access to any records that would be necessary to determine whether they are required to file or what to file for.
4. Some employers are unable to work remotely given the paper record keeping procedures or the nature of their work and are not able to prepare the Form LM-10 even if they are aware of items which should be reported.
5. Employers who are open because they are essential businesses are primarily concerned with performing their necessary function to keep our country running. Those in the financial industry, the distribution industry, infrastructure industries and other essential businesses cannot and should not be required to divert their attention from providing the basic needs to keep the country operating.
6. Employees and business owners and their families are increasingly at risk of getting COVID-19, needing to quarantine because they were exposed to COVID-19, or suffering with the disease. They are not able to focus on a potential filing or to make a request to extend the deadline.

For the above reasons we urgently request that DOL amend its non-enforcement policy to eliminate the requirements to self-identify to OLMS, to provide an explanation of the circumstances justifying their late filing and providing a date certain in the future by when they will file. Instead, a general non-enforcement policy for all LM Forms should be granted to June 30, 2020. OLMS should take this action immediately because a Form LM-10 must be overnighted to OLMS by this Friday, March 27<sup>th</sup> in order for the filing to arrive on or before the due date for calendar fiscal year filers on Monday, March 30, 2020.

I very much appreciate the OLMS's expeditious consideration of this important request, and respectfully ask that Department carefully consider how this change in the non-enforcement policy could be a reasonable and meaningful part of the administration's response to the COVID-

19 pandemic crisis. People need help from our government in this time of crisis, and this small administrative change would meaningfully help them.

Sincerely,

A handwritten signature in blue ink, appearing to read "James V. Cole". The signature is stylized and somewhat abstract, with a large initial "J" and "C".

James V. Cole



## Major Federal/ State COVID-19 Actions Taken Since March 17, 2020

Source: [nga.org](http://nga.org) as of March 24, 2020

- *March 23, 2020* – The President issued a second Defense Production Act **Executive Order**: *Preventing Hoarding of Medical Resources to Respond to the Spread of COVID-19*.
- *March 22, 2020* – President Trump authorized the use of National Guard under **Title 32, 502(f)** for California, New York and Washington
- *March 22, 2020* – President Trump approved Major Disaster Declarations for **Washington** and **California**
- *March 20, 2020* – President Trump Approves Major Disaster Declaration for **New York**.
- *March 20, 2020* – IRS **announced** tax filing and payment deadline has moved from April 15<sup>th</sup> to July 15<sup>th</sup>.
- *March 19, 2020* – USDA and DOL **Announce** Information Sharing to Assist H-2A Employers.
- *March 18, 2020* – President Trump **signed** the Families First Coronavirus Response Act.
- *March 18, 2020* – The U.S. Senate **passed** the Families First Coronavirus Response Act.
- *March 18* – HUD Provides Immediate Relief For Homeowners Amid Nationwide Coronavirus Response. HUD **announces** a suspension of all foreclosure and evictions for the next 60 days.

### **State Efforts/ Responses to Contain COVID-19:**

#### **Alabama**

- *March 20, 2020* – The Governor **issued** an updated statewide public health order prohibiting all non-work related gatherings of 25 persons or more, or non-work related gatherings of any size that cannot maintain a consistent six-foot distance between persons.
- *March 23, 2020* – The Governor **announced** that the state income tax filing due date is extended from April 15, 2020, to July 15, 2020.

#### **Alaska**

- *March 23, 2020* – The Governor **announced** Health Mandate 010: International and Interstate Travel, Order for Self-Quarantine requiring all people arriving in Alaska, whether resident, worker or visitor, to self-quarantine for 14 days and monitor for illness.

#### **American Samoa**

- *March 22, 2020* – The Governor **announced** the State of Emergency Orders suspending the following activities:
  - Suspends international travel in specific cases;
  - Prohibits public gatherings of more than five people at any public space;
  - Prohibits the operation of public transport such as buses and vans that carry more than five people;
  - Limits public access to flea markets or any market which the public have access to within set hours;
  - Prohibits street vendors from selling any goods beside roads, streets, culverts, or footpaths; and

- Closes all schools until further notice.

### **Arizona**

- March 20, 2020 – The Governor **issued** an administrative action extending the deadline for filing and paying state income taxes from April 15 to July 15, 2020.
- March 23, 2020 – The Governor **issued** an executive order clarifying businesses and operations deemed “essential” by the state and providing certainty to business owners, employees and families.

### **Arkansas**

- March 23, 2020 – The Governor **announced** the extension of the tax filing and payment deadline to July 15, 2020.
- March 24, 2020 – The Governor **issued** a directive closing in-person operations of all barbers, body art establishments and schools, cosmetology establishments, massage therapy clinics/spas, and medical spas.

### **California**

- March 19, 2020 – The Governor **issued** an order for all individuals living in the state to stay home or at their place of residence.
- March 20, 2020 – The Governor **issued** an executive order allowing vote-by-mail in three upcoming special elections and extending deadlines for the presidential primary canvass.
- March 22, 2020 – The Governor **announced** President Donald Trump has approved California’s Presidential Major Disaster Declaration.

### **Colorado**

- March 20, 2020 – The Governor **announced** an executive order extending the income tax payment deadline for all Colorado taxpayers by 90 days until July 15, 2020, without penalty or interest. The order includes the following provisions:
  - Does not impose any caps on the amount of tax that can be deferred.
  - Grants an extension for taxpayers who are required to make estimated income tax payments for the 2020 tax year.
  - Directs the Department of Revenue (DOR) to coordinate with local governments that choose to extend tax payment deadlines for property, sales, and use taxes.
  - Suspends the prohibition on online sales for retail marijuana stores.
- March 22, 2020 – The Governor **signed** an executive order directing all of Colorado’s non-critical employers to reduce their in-person workforce by 50 percent. The order includes the following provisions:
  - Directs all employers to implement telework options to the greatest extent possible.

### **Connecticut**

- March 19, 2020 – The Governor **announced** Connecticut’s 2020 presidential primary election will be rescheduled to June 2.
- March 20, 2020 – The Connecticut Department of Revenue Services announced it is **extending** filing and payment deadlines for personal income tax returns to July 15, 2020.



- March 20, 2020 – The Connecticut Department of Motor Vehicles **announced** a series of new extensions and waivers on several credentials, including vehicle registrations, emissions testing, and other items.
- March 23, 2020 – The Governor’s “Stay Safe, Stay Home” executive order **directed** non-essential workers statewide to work from home.

### **Delaware**

- March 20, 2020 – The Governor **announced** the state and Dogfish Head Craft Brewery are partnering to make more, much-needed hand sanitizer available to the state government.
- March 21, 2020 – The Governor **issued** a third modification to his emergency declaration, ordering Delaware beaches closed. The public is prohibited from accessing the beach except to exercise or walk dogs where dogs are permitted.
- March 22, 2020 – The Governor **issued** the fourth and fifth modifications to his emergency declaration, ordering Delawareans to stay at home whenever possible and closing all non-essential businesses in Delaware to help fight the spread of COVID-19.

### **Florida**

- March 23, 2020 – The Governor **issued** an executive order requiring those who travel to Florida from New York, New Jersey and Connecticut to self-isolate for 14 days upon entering the state.
- March 23, 2020 – The Governor **sent** a letter to President Donald Trump formally requesting that he declare a Major Disaster.

### **Georgia**

- March 23, 2020 – The Governor **signed** an executive order that limited large gatherings, ordered a “shelter-in-place” for specific populations, and closed bars, nightclubs for 14 days.

### **Guam**

- March 22, 2020 – The Governor’s Homeland Security Office of Civil Defense **announced** that the U.S. Small Business Administration is offering low-interest federal disaster loans to small business in Guam.
- March 23, 2020 – The Governor **announced** that she will be extending the Public Health Emergency for Guam, an additional 14-days beyond March 30, 2020. She also ordered all public beaches and parks closed immediately and extended school closures until April 13<sup>th</sup>.

### **Hawaii**

- March 23, 2020 – The Governor **signed** a third supplementary proclamation ordering the entire state to stay at home and work from home starting at 12:01 a.m. Wednesday, Mar. 25 through Apr. 30. Essential workers are exempt. Non-compliance would be a misdemeanor punishable by a fine of up to \$5,000, or up to one year in jail, or both.

### **Idaho**

- March 18, 2020 – The Governor **announced** the State of Idaho is seeking responses from small, non-farm businesses across Idaho whose operations and ability to conduct business have been disrupted by the coronavirus. The information received will determine whether impacted businesses will be eligible for disaster assistance in the form of low interest loans from the U.S. Small Business Administration.

- March 18, 2020 – The Governor **announced** that Idaho is adopting the latest guidance from the White House and U.S. Centers for Disease Control and Prevention to slow the spread of coronavirus. This includes recommendations to avoid discretionary travel and social gatherings of 10 or more people.
- March 19, 2020 – The Governor **issued** a mandatory isolation order for Blaine County.
- March 23, 2020 – The Governor’s request of the U.S. Small Business Administration (SBA) was **approved** and the SBA is now offering low-interest federal disaster loans for working capital to Idaho small businesses suffering substantial economic injury.
- March 23, 2020 – The Idaho State Board of Education **directed** all public school districts and charter schools to immediately start a “soft closure” of all classroom facilities through April 20.

### **Illinois**

- March 20, 2020 – The Governor issued **Executive Order Number 20-10** implementing stay at home and social distancing requirements.
- March 20, 2020 – The Governor issued an executive order requiring all individuals currently living in the state of Illinois to stay at home.

### **Indiana**

- March 20, 2020 – The Governor **announced** that Indiana will move its primary election from May 5<sup>th</sup> to June 2<sup>nd</sup>.
- March 23, 2020 – The Governor **signed** an executive order requiring residents to stay at home, unless they are engaging in essential activities including: Activities for health and safety, necessary supplies and services, outdoor activity, certain types of essential work, and taking care of others
- March 23, 2020 – The Governor **signed** an executive order that ceases in-person dining.
- March 23, 2020 – The Governor **signed** an executive order allowing restaurants that have a liquor permit to conduct the sale of alcohol for carryout/delivery.

### **Iowa**

- March 17, 2020 – The Governor **issued state of public health disaster emergency**. The measure closes all restaurants and bars to the public until March 31, excluding take-out and drive thru options.
- March 23, 2020 – The Governor **announced** that first quarter unemployment tax payments that are due April 30th will be delayed till the end of the 2nd quarter, July 31, 2020. Eligible employers include those employers with 50 or fewer employees.

### **Kansas**

- March 17, 2020 – The Governor **signed an executive order** limiting public gathering to no more than 50 people and asked the Kansas Corporation Commission (KCC) to suspend utility disconnects until April 15. This directive covers all electrical, natural gas, water and telecommunications utilities under the KCC’s jurisdiction.
- March 18, 2020 – The Governor **announced** Executive Order #20-06 to temporarily prohibit evictions and foreclosures across the state.



- March 23, 2020 – The Governor **signed** an executive order extending tax filing deadlines to July 15, 2020, and waiving any interest and penalties for returns and payments made on or before July 15, 2020.

### **Kentucky**

- The Governor also announced a three-month extension of driver's licenses and the postponement of primary elections.
- March 22, 2020 – The Governor **ordered** all nonessential retailers to close within 24 hours and that he is mandating all elective medical procedures to end.
- March 23, 2020 – The Governor **announced** the new following actions:
  - Changes in mass layoff parameters. Any employer with at least 50 employees, who is laying off at least 15 employees, is encouraged to file a claim on behalf of their employees through the E-Claims process.

### **Louisiana**

- March 19, 2020 – The Governor **warned** President Donald Trump that his state could exceed capacity to treat patients in one week.
- March 22, 2020 – The Governor **issued** a statewide Stay at Home Order.
- March 24, 2020 – The Governor **requested** a Major Disaster Declaration for the State of Louisiana as the number of cases of COVID-19 grow. The declaration would allow the federal government to provide additional support for state and local agencies in dealing with this growing public health threat.

### **Maine**

- March 17, 2020 – The Governor's emergency legislation were **approved** by the House and Senate. Key provisions include the following:
  - Temporarily expanding eligibility for unemployment benefits for workers impacted by COVID-19.
  - Authorizing the Governor to adjust state, county and municipal government deadlines and to permit all public entities to meet by remote participation.
  - Authorizing the Governor to prohibit utilities from terminating residential electric and water service.
  - Authorizing the Governor to determine and direct the manner of the June 2020 primary, if necessary.
- March 21, 2020 – The Governor **sent** a letter to the president requesting that the Trump Administration consider direct financial assistance, subsidies, and operating loans or loan deferment, among other possible measures, to help the seafood industry.

### **Maryland**

- March 17, 2020 – The Governor **issued a proclamation** to postpone April 28 primary elections until June 2, while moving forward with the 7<sup>th</sup> congressional general election by implementing a vote-by-mail system.
- March 20, 2020 – The Governor **requested** that all returning spring break travelers quarantine for the next 14 days and avoid people over the age of 60.
- March 23, 2020 – The Governor **ordered** the closure of all non-essential businesses.

- March 23, 2020 – The Governor **announced** that he has allocated \$5 million, and the Maryland Department of Labor has allocated \$2 million, to collaboratively launch the COVID-19 Layoff Aversion Fund.

### **Massachusetts**

- March 23, 2020 – The Governor **issued** an emergency order requiring all businesses and organization who are not providing “COVID-19 Essential Services” to close their physical workplaces and facilities. Simultaneously, the Governor also stated that he is limiting mass gathering to 10 people or less. The order does not however prohibit gatherings of more than 10 people in an outdoor space.

### **Michigan**

- March 18, 2020 – The Governor **signed Executive Order 2020-14** extending the deadline for residents to pay back taxes, as well as avoid foreclosure on their property.
- March 19, 2020 – The Governor **wrote a letter** to President Trump requesting federal funding to support the Michigan National Guard.
- March 20, 2020 – The Governor **signed Executive Order 2020-18**, which includes minor clarifications of her executive order that temporarily imposed enhanced restrictions on the excessive pricing of goods, materials, emergency supplies, and consumer food items.
- March 23, 2020 – The Governor **signed** Executive Order 2020-21, directing all Michigan businesses and operations to temporarily suspend in-person operations that are not necessary to sustain or protect life.

### **Minnesota**

- March 20, 2020 – The Governor **signed** three Executive Orders that ban price gouging, etc.
- March 23, 2020 – The Governor **announced** that he will self-quarantine for 14 days after learning he had contact with an individual who tested positive.
- March 23, 2020 – The Governor **signed** Executive Orders 20-14, 20-15, 20-16, and 20-17, which suspend evictions during the peacetime emergency, establish Peacetime Emergency Loans for small businesses, direct non-hospital entities to conduct an inventory of personal protective equipment, and clarify that Executive Order 20-09 on elective surgeries and procedures applies to veterinarians.

### **Mississippi**

- March 20, 2020 – The Governor **activated** the National Guard.
- March 20, 2020 – The Governor **announced** that the Small Business Administration approved the state’s request for an Economic Disaster Declaration.
- March 21, 2020 – The Governor **signed** Executive Order 1462 that gives the Mississippi Department of Employment Security the ability to expedite payments to unemployed Mississippians and relax collection requirements on employers.

### **Missouri**

- March 17, 2020 – The Governor **announced** that casinos will be closing, and that a total of 432 public school districts and charter schools either have closed or will close soon. He also encouraged facilities who have a large concentration of senior citizens to put in place restrictions on visitors or consider closures.



- March 23, 2020 – The Governor **announced** that his administration is continuing to streamline government process through a multitude of actions such as waiving some existing statutes to assist pharmacists in dispensing medications and extending the time a temporary permit is valid for nurses.

### **Montana**

- March 17, 2020 – The Governor **announced** emergency rules to make unemployment benefits accessible to workers who have been laid off due to COVID-19, while also waiving the waiting period for receiving benefits.
- March 20, 2020 – The Governor **extended** the payment and filing deadlines for 2019 individual income taxpayers to July 15 in accordance with the new federal filing deadline.

### **Nebraska**

- March 17, 2020 – The Governor **issued an Executive Order** to relax eligibility requirements for unemployment benefits.
- March 23, 2020 – The Governor **announced** that residents have until July 15, 2020 to pay state income taxes.

### **Nevada**

- March 18, 2020 – The Governor **announced** that the state is one of the first to receive statewide approval from the Small Business Administration for low-interest federal loans.
- March 18, 2020 – The Governor **waived** the one-week waiting requirement for accessing unemployment insurance.
- March 19, 2020 – In response to the Governor’s emergency declaration on March 12, the state’s health insurance exchange **announced** a limited-time Exceptional Circumstances Special Enrollment Period for residents who missed the open enrollment period.

### **New Hampshire**

- March 18, 2020 – The Department of Motor Vehicles **transitioned** to phone and online services.
- March 19, 2020 – The Governor **issued Emergency Order 9** establishing the Emergency Healthcare System Relief Fund.
- March 20, 2020 – The Governor and state delegation **sent** a letter to President Trump urging him to take additional steps to speed up the production and distribution of medical supplies needed to combat this public health emergency.
- March 23, 2020 – The Governor **sent** a letter to Leader McConnell and Speaker Pelosi regarding short-term and long-term steps that can be taken to provide economic assistance to small businesses.

### **New Jersey**

- March 19, 2020 – The Governor **signed Executive Order No. 105**, which temporarily changes certain election procedures and changes the date of upcoming elections.
- March 20, 2020 – The Governor **urged** the federal government to consider a fiscal stimulus in the form of a direct cash assistance program to combat this public health emergency.
- March 20, 2020 – The Governor **signed** Assembly Bill 3848, which prohibits an employer, during the ongoing public health emergency, from terminating or refusing to reinstate an



employee who has, or is likely to have, an infectious disease which requires the employee to miss time at work.

- March 20, 2020 – The Governor **signed** close to a dozen bills and resolutions, which include but are not limited to, requiring school districts to provide meals to students eligible for free or reduced meals, providing extension deadline adoption of county or municipal budgets, and urging the FCC to take temporary measures to secure broadband access.
- March 21, 2020 – The Governor **signed** Executive Order No. 107, directing all residents to stay at home until further notice.

### **New Mexico**

- March 17, 2020- New Mexico **extended eligibility for unemployment insurance benefits** to those workers that have been impacted by reduced hours or layoffs due to COVID-19.
- March 18, 2020 – The Governor **prohibited** all mass gatherings of 10 or more across the state, which also includes closures of non-essential businesses through April 10.
- March 19, 2020 – The sovereign tribal nations **joined** the Governor in collective efforts to prevent further transmission by temporarily closing all tribal casinos.
- March 20, 2020 – The Governor **extended** the deadline by 90 days (July 15) for New Mexicans file and pay their 2019 personal income taxes.
- March 23, 2020 – The New Mexico Department of Health **announced** a new public health emergency order closing all non-essential businesses and further restricting mass gatherings.

### **New York**

- March 17, 2020- The Governor **announced** legislation that guarantees job protection and pay for New Yorkers who have been quarantined. The bill also includes comprehensive paid sick leave.
- March 17, 2020- The Governor and State Attorney General **announced** that the state will temporarily halt the collection of medical and student debt for at least a 30-day period.
- March 18, 2020 – The Governor **announced** the United States Navy Ship Comfort, a 1000-bed hospital ship, will be deployed to New York harbor.
- March 19, 2020 – The Governor **signed** an executive order requiring in-office personnel to decrease in-office workforce by 75 percent, with exceptions for essential businesses.
- March 19, 2020 – The Governor **announced** the Department of Financial Services issued a new directive providing 90-day mortgage relief for all New Yorkers.
- March 19, 2020 – New York **waived** the one-week waiting requirement for accessing Unemployment Insurance.
- March 21, 2020 – The Governor **issued** Executive Order 202.9 which continues the temporary suspension and modification of laws relating to the disaster emergency.

### **North Carolina**

- March 20, 2020 – The Governor **sent** a letter to the President requesting the approval of key waivers that will allow the state to adapt federal food and health care programs to better serve North Carolinians.
- March 20, 2020 – The North Carolina Department of Revenue **announced** an extension of the April 15 tax filing deadline to July 15 for individual, corporate, and franchise taxes.
- March 23, 2020 – The Governor **issued** Executive Order 120, which enforces tighter limits on gatherings (50-plus), etc.

### **North Dakota**



- March 20, 2020 – The Governor **signed** three executive orders to reduce regulatory burdens and improve services for North Dakotans.

#### **Northern Mariana Islands**

- March 24, 2020 – The Governor **implemented** a continued state of emergency and public health emergency, following by an Enhanced Social Distancing Directive limiting businesses' operating hours, prohibits gatherings of more than 10 people and closes all parks in the territory. The commonwealth also has a price freeze in effect to protect consumers.

#### **Ohio**

- March 18, 2020 – The Governor **authorized** the Ohio National Guard to assist state and local governments execute laws and respond to state emergencies, such as distributing food and supplies.
- March 22, 2020 – The Ohio Department of Health **issued** a “Stay at Home” order which directs citizens of Ohio to stay at home or place of residence, ceases all non-essential business and operations, prohibits public and private gatherings, and prohibits some travel, among other things.

#### **Oklahoma**

- March 18, 2020 – The Governor **amended** Executive Order 2020-07 to include provisions suspending certain state regulations that could limit state and community transmission of the virus.
- March 18, 2020 – The Governor **issued** Executive Order 2020-08 strongly recommending Oklahomans follow all CDC guidance to protect public health over the next 15 days, among other actions.

#### **Oregon**

- March 23, 2020 – The Governor **issued** Executive Order 20-12, directing Oregonians to stay at home to the maximum extent possible, outlining new guidance for child care facilities, and expanding the list of businesses that will be temporarily closed.

#### **Pennsylvania**

- March 19, 2020 – The Governor **signed** an executive order suspending all **non-life-sustaining business**.
- March 19, 2020 – The Governor **announced** the availability of low-interest loans for small businesses and eligible non-profits in all 67 counties in the state through the U.S. Small Business Administration.
- March 23, 2020 – The Governor **issued** targeted “Stay at Home” orders to seven highest-burden counties that will be in effect until April 6.

#### **Puerto Rico**

- March 17, 2020 – The Governor **issued** an executive order to address the needs of the population of homeless people to provide additional medical and social services.
- March 23, 2020 – The Governor **issued** Executive Order 2020-026, extending the duties and force of the Executive Committee of Medical Advisory (“Medical Task Force of COVID-19”) through the end of March.

#### **Rhode Island**

- March 20, 2020 – The Governor **activated** the Rhode Island National Guard, allowing 1,000 Guardsmen and Guardswomen to train civilian medical personnel, staff call centers, and distribute food and necessities to the most vulnerable.
- March 20, 2020 – The Governor **extended** the 2019 tax filing and payment deadlines to July 15, consistent with changes made in federal law.
- March 23, 2020 – The Governor **announced** domestic travel restrictions, ordering anyone returning to the state by plane to self-quarantine for 14 days.

### **South Carolina**

- March 17, 2020- The Governor **signed an executive order** on additional measures that delays the state tax filing deadline.
- March 19, 2020 – The Governor **signed** an executive order which, among other actions: suspends unemployment insurance payments for employers through June 1.
- March 20, 2020 – The Governor **announced** the U.S. Small Business Administration approved the state’s request for the agency to offer South Carolina’s small businesses with disaster assistance. All 46 counties are included in the disaster declaration.
- March 23, 2020 – The Governor **issued** Executive Order 2020-13, authorizing law enforcement to disperse congregated groups of people that pose a clear risk to public safety.

### **South Dakota**

- March 18, 2020 – The Governor **announced** that she is working with the Small Business Administration to provide Economic Injury Disaster Loan funding to companies negatively impacted by COVID-19.
- March 19, 2020 – The Governor **extended** her executive order directing state employees to continue to telework through the next week and maintaining the ban on state employee work-related travel outside South Dakota.

### **Tennessee**

- March 22, 2020 – The Governor **issued** Executive Order 17 calling on businesses to utilize “alternative business models” and prohibiting gatherings of 10 or more people.
- March 23, 2020 – The Governor **established** a COVID-19 Unified Command to streamline coordination across the Tennessee Emergency Management Agency, Tennessee Department of Health and Tennessee Department of Military.

### **Texas**

- March 18, 2020 – The Governor **announced** immediate closure of all driver license offices across the state.
- March 19, 2020 – The Governor **issued** a series of Executive Orders to accomplish the following, including Order No. 1: Prohibiting public gatherings of 10 or more people.
- March 20, 2020 – The Texas Supreme Court **issued** an emergency order suspending residential eviction proceedings through April 19, 2020.
- March 20, 2020 – The Governor **issued** a proclamation, postponing the runoff primary election until July 14, 2020.
- March 23, 2020 – The Governor **announced** that Texas received \$36.9 million from the CDC as part of the initial allotment from the first emergency coronavirus bill passed by Congress. The Texas Department of State Health Services will distribute \$19.5 million to 43 local health departments.



- March 23, 2020 – The Governor formally **requested** a major federal disaster declaration in Texas.

#### **Utah**

- March 17, 2020 – The Utah Department of Health **ordered** all restaurants and bars to close dining rooms, effective March 18.
- March 21, 2020 – The Utah Department of Health **amended** a recent **order**, removing a potential criminal penalty association with gathering in groups of 10 or more.

#### **Vermont**

- March 16, 2020 – The Governor **announced** new guidance and action taken in response to COVID-19 including restricting the size of mass gatherings to the lesser of 50 people or 50% of the occupancy of certain facilities. March 18, 2020 – Vermont **designated** grocery employees as emergency workers.
- March 21, 2020 – The Governor **announced** additional mitigation measures prohibiting in-person operations at businesses unable to comply with social-distancing guidelines, including gyms, fitness centers, salons, spas, and tattoo parlors.

#### **Virgin Islands**

- March 23, 2020 – The Governor **issued** an Executive Order requiring non-essential businesses to close and increasing restrictions on leisure travel into the territory.

#### **Virginia**

- March 17, 2020 – The Governor **announced** additional steps to mitigate the spread of COVID-19, including closing Virginia’s 75 DMV offices to the public.
- March 23, 2020 – The Governor issued **Executive Order 53**, in effect until April 23:
  - Bans gatherings of more than 10 people;
  - Urges Virginians to stay home except for essential travel.

#### **Washington**

- March 23, 2020 – The Governor **announced** a statewide “Stay at Home” order, which will last for two weeks and could be extended. The order requires all Washingtonians to stay at home except for essential activities; bans all gatherings for social, spiritual, and recreational purposes; and closes all non-essential businesses.
- March 23, 2020 – The Governor **urged** the Trump administration to expand unemployment benefits.

#### **West Virginia**

- March 19, 2020 – The Governor **directed** the West Virginia Department of Commerce and Workforce to provide unemployment benefits to those affected by COVID-19 to the maximum extent possible.
- March 21, 2020 – The Governor **urged** West Virginians to stay home as much as possible, and businesses to allow employees to telework if possible.
- March 23, 2020 – The Governor **issued** a “Stay at Home” order, ordering all West Virginians to stay at home except for essential needs. The order will remain in place until terminated by a subsequent Executive Order.

#### **Wisconsin**

- March 17, 2020 – The Governor **directed** the Department of Health Services to issue an emergency order prohibiting mass gatherings of more than 10 people.
- March 20, 2020 – The Governor **urged** residents to follow CDC and Wisconsin Department of Health Services guidance to stay home as much as possible.
- March 22, 2020 – The Governor **issued** Emergency Order #11, suspending utility-related administrative rules to allow the Public Service Commission to temporarily order consumer protection measures.
- March 23, 2020 – The Governor will **issue** a “Stay at Home” order on Tuesday.

### **Wyoming**

- March 20, 2020 – The Governor and the Wyoming State Health Office **announced** a supplemental health order prohibiting gatherings of more than 10 people.
- March 22, 2020 – The Governor **announced** the eligibility of Wyoming small businesses to apply to the U.S. Small Business Administration for Economic Injury Disaster Loans.