

Eligibility

Generally Eligible

To submit a claim, certain eligibility requirements must be met. To be eligible, the business must operate in a “retail storefront.” A “retail storefront” is defined as real property where the claimant conducts retail sales through customers’ physical, on-site presence. It can be part of a multi-purpose or multi-retail storefront building. In addition, the business must have been operationally shut down or restricted at their retail storefront by a COVID-19 related order or action imposed by the state, a local unit of government, or a local health officer.

Claimants must be for-profit businesses in operation as of July 1, 2019, March 1, 2020, and must be currently in active operations. Claimants must have filed a 2019 tax return with annual revenues of at least \$10,000 in tax year 2019, and must have less gross revenue in tax year 2020 or 2021 than in tax year 2019. Businesses are not permitted to be claimants if they received more than a total of \$150,000 in prior COVID-19 related local, state, or federal funding, or any combination thereof.

Not Eligible

Certain businesses are not eligible to file a claim. The bill excludes businesses that are:

- grocery stores and pharmacies
- hardware stores or home improvement businesses
- retail liquor stores
- manufacturers and food processors
- schools such as pre-kindergarten, kindergarten through grade 12, post-secondary, higher education, technical education and training
- hospitals and health care providers including, but not limited to, physicians, surgeons, psychologists and psychoanalysts, but not including personal services providers such as massage therapists and chiropractors
- property management and real estate services, including owners and operators of short term rental properties.

- professional services, including, but not limited to, accounting, insurance, legal, financial services and firms, information technology, engineering, and architecture
- agriculture and aquaculture producers, including farms, ranches, and fisheries, but not including their retail storefronts used to conduct retail sales to customers
- hosts or operators of vacation or short-term rental units
- passive businesses, investment companies, and investors who file a schedule E on their federal income tax returns
- financial businesses primarily engaged in the business of lending, such as banks, finance companies and factoring companies
- cable companies, telephone companies, utilities, and other similar businesses
- energy production, generation, and distribution companies.

If there are delinquent property taxes for a tax year commencing prior to January 1, 2020, on a retail storefront owned by the claimant, the claimant is not eligible for assistance for such retail storefront.