(2) "COVID-19" means:

(a) severe acute respiratory syndrome coronavirus 2; or
(b) the disease caused by severe acute respiratory syndrome coronavirus 2;

(3) (a) "COVID-19 expenses" means the costs incurred by a business entity:

(i) on or after March 1, 2020, but on or before December 30, 2020; and
(ii) to comply with COVID-19 public health guidelines on safely returning employees to work.

(b) "COVID-19 expenses" includes:

(i) personal protection equipment for employees and customers;
(ii) cleaning and sanitizing supplies;
(iii) signage providing public health guidelines;
(iv) technology upgrades related to teleworking;
(v) costs for office redesign to provide adequate separation between employees or between employees and customers;

(vi) other costs that the office approves as complying with Subsection (3)(a)(ii).

(4) "Legislative committee" means:

(a) the president of the Senate;
(b) the speaker of the House of Representatives;
(c) the minority leader of the Senate; and
(d) the minority leader of the House of Representatives.

(5) "Monthly revenue decline" means the amount of the business entity's revenue loss in this state for the month calculated by subtracting the month's revenue from:

(a) for a business entity that began operating in this state before July 1, 2019, the business entity's revenue for the same month in 2019; and
(b) for a business entity that began operating in this state on or after July 1, 2019, the business entity's revenue in this state for February 2020.

(6) "Revenue decline" means the sum of the monthly revenue declines for the months of March through June 2020.

(7) "Small business" means a business entity with 250 or fewer full-time equivalent employees.

Section 15. Section **63N-15-103** is enacted to read:

**63N-15-103. Reporting.**
(iii) increased hygiene practices;
(b) explain the precautions that Utah medical providers have taken to provide safe medical care in light of the COVID-19 pandemic; and
(c) encourage Utah residents during the COVID-19 pandemic not to defer treatment from medical providers, including:
(i) urgent care;
(ii) preventative care; and
(iii) vaccinations.

Section 21. Appropriation.

The following sums of money are appropriated for the fiscal year beginning July 1, 2020, and ending June 30, 2021. These are additions to amounts previously appropriated for fiscal year 2021. Under the terms and conditions of Title 63J, Chapter 1, Budgetary Procedures Act, the Legislature appropriates the following sums of money from the funds or accounts indicated for the use and support of the government of the state of Utah.

ITEM 1

To Department of Administrative Services -- Finance Mandated

From Federal Funds -- Coronavirus Relief Fund, One-time $62,000,000

Schedule of Programs:

Emergency Disease Response $62,000,000

The Legislature intends that the Division of Finance partner with state agencies and institutions of higher education to implement the programs authorized in this bill as follows:

COVID-19 Cultural Assistance Grant Program, with the Division of Arts and Museums, $9,000,000; COVID-19 Displaced Worker Grant Program; with the Utah System of Higher Education, $4,462,500; the Department of Workforce Services, $75,000; and the Governor's Office of Economic Development, $4,462,000; COVID-19 Impacted Businesses Grant

Program, with the Governor's Office of Economic Development, $25,000,000; COVID-19 PPE Support Grant Program, with the Governor's Office of Economic Development, $5,000,000; and COVID-19 Outreach and Education Program, with the Governor's Office of Economic Development, $1,000,000.

The Legislature further intends that the Division of Finance use $1,000,000 to partner
with the Department of Heritage and Arts - Pass Through to provide for digital equipment and
basic needs assistance grants, including needs such as utilities, rent, transportation, and food
assistance, as identified by the Multicultural Subcommittee of the COVID-19 Task Force, and
for translation services related to providing information and guidance about COVID-19.

The Legislature further intends that the Division of Finance use $12,000,000 to partner
with the Governor's Office of Economic Development -- Office of Tourism to respond to the
COVID-19 health emergency through:

(1) state and regional marketing intended to increase tourism to national parks in the
state and the surrounding communities;
(2) transportation to and within national parks in the state to facilitate visitor access;
and
(3) other ✧ marketing ✧ costs intended to stimulate tourism throughout the state.

Section 22. Effective date.

(1) Except as provided in Subsections (2) and (3), if approved by two-thirds of all the
members elected to each house, this bill takes effect upon approval by the governor, or the day
following the constitutional time limit of Utah Constitution, Article VII, Section 8, without the
governor's signature, or in the case of a veto, the date of veto override.

(2) Section 63N-12-508 (Effective 07/01/20) takes effect on July 1, 2020.

(3) Section 63I-2-263 (Effective 10/15/20) takes effect on October 15, 2020.

Section 23. Retrospective operation.
The amendments to Sections 59-7-106 and 59-10-114 have retrospective operation for a
taxable year beginning on or after January 1, 2020.