

Irrigation Association Tools for Agricultural Irrigation Dealers during the COVID-19 Public Health Emergency

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The Irrigation Association recognizes the role agricultural irrigation dealers play in the continuance of our nation's safe and reliable food supply. Agricultural irrigation is a critical component of our nation's infrastructure and we support this continued recognition by federal, state and local governments. Agricultural irrigation dealers are on the front lines of ag production, ensuring farmers have the tools they need to maximize their yield, while not wasting our nation's water resources.

<u>Agricultural Irrigation Supply Chain is Deemed Critical Infrastructure</u>

The U.S. Department of Homeland Security's Cybersecurity and Infrastructure Security Agency produces guidance for state and local governments to identify those critical infrastructure sectors necessary to support the continuity of functions critical to public health and safety, as well as economic and national security. Agricultural irrigation is included in the following area of the document:

"Employees engaged in the manufacture and maintenance of equipment and other infrastructure necessary for agricultural production and distribution."

The Irrigation Association is not aware of any states who have altered this guidance related to this section. It is the opinion of the Irrigation Association that the full agricultural irrigation supply chain is deemed as critical infrastructure and should be able to continue operations, while following federal, state and local public health guidelines.

Information about the CISA document can be found here: https://www.cisa.gov/publication/guidance-essential-critical-infrastructure-workforce

Resources for Doing Business during a Pandemic

The Irrigation Association recommends all companies that are open for business during the COVID-19 pandemic follow all federal and state public health guidelines and directives.

The CDC guidelines can be found here: https://www.cdc.gov/coronavirus/2019-ncov/community/organizations/businesses-employers.html.

Congress also developed additional regulations regarding leave requirements during the COVID-19 pandemic. It's important that ag dealers know the requirements set forth by the U.S. Department of Labor.

The U.S. Department of Labor COVID-19 guidance can be found here: https://www.dol.gov/agencies/whd/pandemic. This link includes information regarding employee paid leave rights and employer paid leave requirements.

Managing employees and staff can be a challenge during a pandemic. The Society for Human Resources Management has resources available for businesses during these challenging times: https://www.shrm.org/hr-today/news/hr-news/Pages/coronavirus-resources.aspx.

Access to Capital for Irrigation Dealers

The Irrigation Association is working closely with the Small Business Administration, Congress and other government entities to ensure all small businesses, including irrigation dealers, have access to capital during this public health emergency and economic downturn. It is important that our food supply remains safe and reliable and irrigation remains a core component of our nation's agricultural infrastructure.

Below are some federal resources available to our irrigation family of businesses:

Paycheck Protection Program

The Paycheck Protection Program is a loan designed to provide a direct incentive for small businesses to keep their workers on the payroll. The Small Business Administration will forgive loans if all employees are kept on the payroll for eight weeks and the money is used for payroll, rent, mortgage interest, or utilities.

Information about the PPP from the SBA can be found here: https://www.sba.gov/funding-programs/loans/coronavirus-relief-options/paycheck-protection-program-ppp

The U.S. Chamber of Commerce also has a tool available regarding the PPP, including information on how to apply. That information can be found here: https://www.uschamber.com/report/covid-19-emergency-loans-small-business-guide

Economic Injury Disaster Loans

Small business owners in all U.S. states, Washington D.C., and territories are eligible to apply for an Economic Injury Disaster Loan advance of up to \$10,000. This advance will provide economic relief to businesses that are currently experiencing a temporary loss of revenue. Funds will be made available following a successful application. This loan advance will not have to be repaid. Information about the EIDLs can be found here: https://covid19relief.sba.gov/#/

IRS Guidance to Taxpayers with Net Operating Losses

The IRS issues guidance providing tax relief under the CARES Act for taxpayers with net operating losses. Recently the IRS issued tax relief for partnerships filing amended returns: https://www.irs.gov/newsroom/irs-provides-guidance-under-the-cares-act-to-taxpayers-with-net-operating-losses

Additional Support for Agricultural Irrigation Dealers

The IA is developing additional resources and opportunities for agricultural dealers during the COVID-19 pandemic. Please visit www.irrigation.org/COVID-19-Resources for more information about all of the IA's activities related to COVID-19.