

Services & Industries

Coronavirus (COVID-19)

The impact of the coronavirus (COVID-19) outbreak is being felt by every industry and sector, presenting unprecedented challenges for businesses to manage. Resulting disruptions have affected employees, supply chains, capital markets, customers, and more. The rapidly changing environment of this unfolding public health crisis has created great uncertainty regarding how to handle both the immediate and longer-term consequences.

Lowndes has assembled a special **Coronavirus Response Team** composed of attorneys from across the firm to help navigate the wide range of issues that businesses are facing during this time.

Below are articles that specifically address business issues that are impacted by COVID-19. Additional updates will be added as they develop. We encourage you to check back often or subscribe to our alerts to receive updates to your email inbox.

Please contact your Lowndes attorney should you have questions or concerns.

+ - The CARES Act (Stimulus & Relief)

- SBA Releases PPP2 Interim Final Rules (January 11, 2021)
- The Consolidated Appropriations Act, 2021: Round 2 of the Paycheck Protection Program (December 30, 2020)
- Nonprofits Now Eligible for Paycheck Protection Program Under The Consolidated Appropriations Act, 2021 (December 30, 2020)
- SBA Issues New FAQs Regarding PPP Loan Forgiveness (August 10, 2020)
- PPP Application Deadline Extended to August (July 6, 2020)
- SBA Reopens EIDL Loan and Grant Applications for Disaster Relief (June 19, 2020)
- New PPP Updates Since the Passing of the Paycheck Protection Program Flexibility Act (June 16, 2020)
- Orange CARES COVID-19 Assistance Program Opens for Individuals and Small Businesses (June 9, 2020)
- Senate Passes the Paycheck Protection Program Flexibility Act (June 4, 2020)
- SBA Releases Borrower PPP Loan Forgiveness Application Including Step-by-Step Calculation Instructions (May 18, 2020)
- SBA Extends Safe Harbor Deadline to May 18 & Issues New Guidance on Loan Increases (May 14, 2020)
- SBA Provides Safe Harbor Relief and Guidance on Good-faith Certification for PPP Loans (May 13, 2020)
- SBA Extends Safe-Harbor Deadline to May 14 Amid Eligibility Confusion (May 6, 2020)
- SBA and Treasury Issue Guidance Regarding Employees Who Decline Rehire Offer

- (May 5, 2020)
- IRS Clarifies Non-Deductibility of Expenses Paid With Forgiven PPP Loan Proceeds (May 1, 2020)
- CARES Act Eases Limitation on Deducting Business Interest Expenses (April 14, 2020)
- Real Estate Businesses Can Revoke 163(j) Election and Cash in on Bonus Depreciation Fix (April 13, 2020)
- Partnerships Can File Amended Returns to Cash in on CARES Act Benefits (April 9, 2020)
- CARES Act Provides Potential Cash Flow Opportunities for Businesses with NOLs (April 8, 2020)
- Executive Order Provides PPP Loans Not Subject to Florida Doc Stamps Tax (April 7, 2020)
- Paycheck Protection Program Update: Loan Forgiveness and Non-Recourse (April 3, 2020)
- COVID-19: Title Insurance Requirements and Recording Office Closures (April 2, 2020)
- Made Any Improvements to Your Non-Residential Building Lately? CARES Act May Provide You a Big Benefit (April 2, 2020)
- Bankruptcy Code Changes in the CARES Act (March 31, 2020)
- CARES Act Makes Bankruptcy Changes that Benefit Small Businesses (March 31, 2020)
- Six Things to Know about the New CARES Act Employee Retention Credit (March 30, 2020)
- What You Need to Know about Small Business Loans under the CARES Act (March 30, 2020)

+ - Banking & Finance

- Governor DeSantis Announces Florida Foreclosure Moratorium (April 3, 2020)
- HUD and FHA Announce Foreclosure Moratoriums (March 19, 2020)

+ - Bankruptcy, Restructuring & Creditors' Rights

- Bankruptcy Code Changes in the CARES Act (March 31, 2020)
- CARES Act Makes Bankruptcy Changes that Benefit Small Businesses (March 31, 2020)

+ - Business & Corporate

- Annual Report Filing Deadline for Florida Business Entities Extended to June 30, 2020 (April 9, 2020)
- Loan Modifications in the Wake of COVID-19 (April 9, 2020)
- Paycheck Protection Program Update: Loan Forgiveness and Non-Recourse (April 3, 2020)

- Update on COVID-19 and Insurance Coverage (April 2, 2020)
- Interest-Free Loans Available to Florida Small Businesses Impacted by Coronavirus (March 31, 2020)
- What You Need to Know about Small Business Loans under the CARES Act (March 30, 2020)
- Commercial Landlord's Guide to Navigating Tenant Workouts in the Age of COVID-19 (March 30, 2020)
- House Approves \$2.2 Trillion Stimulus Plan (March 27, 2020)
- Senate Reaches Agreement on \$2 Trillion COVID-19 Stimulus Bill (March 25, 2020)
- Governor DeSantis Activates the Florida Small Business Emergency Bridge Loan Program (March 17, 2020)

+ - Commercial Contracts & Business Disruptions

- Business Interruption Coverage for Loss as a Result of COVID-19: Finally a Win for the Policyholders (September 8, 2020)
- Business Interruption Insurance: Will Insurers Be on the Hook for Business Losses Stemming from COVID-19? (April 29, 2020)
- Will Your Business Interruption Insurance Actually Pay for Business Interruption? (March 30, 2020)
- Doctrine of Impossibility: Coronavirus As a Defense for Non-Performance (March 24, 2020)
- Adequate Assurance: Potential Help in Uncertain Times (March 20, 2020)
- Coronavirus - Does Force Majeure Apply? (March 5, 2020)

+ - Estates & Wealth Planning

- Three Documents You Must Have to Protect Your Family During the COVID-19 Crisis and Beyond (June 8, 2020)

+ - Family, Marital & Elder Law

- Divorce During COVID - How We Have Adapted (February 8, 2021)
- 5 Advantages to Mediation by Video Conference (June 25, 2020)
- Department of Elder Affairs Issues Guidance for Guardians in Light of COVID-19 (March 31, 2020)
- Modifying Alimony or Child Support Due to COVID-19 Unemployment (March 31, 2020)
- Shared Parenting During the Coronavirus Crisis (March 24, 2020)

+ - Government Relations & Executive Orders

- Governor DeSantis Extends Order Allowing Local Governments to Meet Remotely During October (October 2, 2020)

- Governor DeSantis Extends Florida's Moratorium on Evictions and Foreclosures to October 1 (September 2, 2020)
- President Trump Signs Executive Order Deferring Certain Payroll Tax Obligations Through December 2020 (August 10, 2020)
- Governor DeSantis Extends Eviction and Foreclosure Moratorium until September 1 (July 31, 2020)
- Governor DeSantis Extends Order Allowing Local Governments to Meet Remotely (June 30, 2020)
- Seminole County Issues Executive Order Requiring Facial Coverings (June 30, 2020)
- Florida DBPR Orders Bars to Suspend Sale of Alcohol for Consumption on Premises (June 26, 2020)
- Governor DeSantis Announces Florida Counties May Enter Phase 2 of Florida 's Reopening Plan (June 3, 2020)
- Governor DeSantis Extends Moratorium on Evictions and Foreclosures until July 1 (June 2, 2020)
- State of Florida Accepts Orange County 's Plan to Reopen Vacation Rentals (May 27, 2020)
- Governor DeSantis Extends Moratorium on Evictions and Foreclosures until June 2 (May 15, 2020)
- A Closer Look at Phase One of Governor DeSantis' Plan to Reopen Florida (April 30, 2020)
- Governor DeSantis Unveils Plan to Reopen Florida 's Economy (April 30, 2020)
- Executive Order Provides PPP Loans Not Subject to Florida Doc Stamps Tax (April 7, 2020)
- Good News: Florida Senate President Not Expecting Major Budget Cuts (April 3, 2020)
- Governor 's Executive Order Suspends Residential Tenant Evictions (April 3, 2020)
- Governor DeSantis Announces Florida Foreclosure Moratorium (April 3, 2020)
- Governor Ron DeSantis Issues Statewide Stay-at-Home Order (April 1, 2020)
- New Executive Orders Expand Quarantine Requirements for Visitors & Affect Vacation Rentals (March 30, 2020)
- City of Orlando Announces Next City Council Meeting to be Conducted Virtually (March 27, 2020)
- Orange County Shelter-In-Place Order Issued on March 24 (March 25, 2020)
- President Grants Governor 's Request for Major Disaster Declaration (March 26, 2020)
- Osceola County Shelter-In-Place Order Issued on March 25 (March 26, 2020)
- Governor Ron DeSantis Requests Major Disaster Declaration from President Donald Trump (March 24, 2020)
- Governor Issues Mandatory Quarantine and Isolation for Certain Travelers Entering Florida (March 24, 2020)
- Governor DeSantis Activates the Florida Small Business Emergency Bridge Loan Program (March 17, 2020)

+ - Intellectual Property

- USPTO Allows Petitions for Prioritized Examination of COVID-19 Trademark Applications (June 16, 2020)

+ - Labor & Employment

- Can Employers Require COVID-19 Vaccinations? (January 12, 2021)
- Key Considerations for Developing Your Return to Work Plan (May 21, 2020)
- SBA and Treasury Issue Guidance Regarding Employees Who Decline Rehire Offer (May 5, 2020)
- EEOC Suspends Issuance of Right-to-Sue Letters (April 9, 2020)
- Update: Can Employees Sue Their Employer for Contracting the Coronavirus? (April 8, 2020)
- DOL Issues Regulation on Small Business Exemption from COVID-19 Emergency Paid Sick Leave and FMLA Leave (April 2, 2020)
- U.S. Department of Labor Issues Additional Guidance on COVID-19 Employee Leave Laws (March 31, 2020)
- Can Employees Sue Their Employer for Contracting the Coronavirus? (March 30, 2020)
- Six Things to Know about the New CARES Act Employee Retention Credit (March 30, 2020)
- Changing Restaurant Staff to Drivers? Adapting to COVID-19 Restrictions Requires Attention to Liability and Employment Laws (March 27, 2020)
- Are Employment Agreements Still Valid During a Pandemic? (March 27, 2020)
- U.S. Department of Labor Releases COVID-19 FMLA and Paid Sick Leave Poster and Guidance (March 26, 2020)
- Coronavirus (COVID-19) Paid Family Leave and Paid Sick Leave Laws: What Employers Need to Know (March 19, 2020)
- UPDATED: Coronavirus (COVID-19) Paid Family Leave and Paid Sick Leave Laws (March 18, 2020)
- U.S. House Passes Coronavirus (COVID-19) Paid FMLA Law and Emergency Paid Sick Leave Act: An Employee Guide (March 16, 2020)

+ - Litigation & Trial Practice

- Governor DeSantis Signs COVID-19 Liability Protection Bill (March 30, 2021)
- Updated: Florida Legislature Advancing COVID-19 Liability Shield Bills (March 9, 2021)
- Florida Legislature Advancing COVID-19 Liability Shield Bills (February 4, 2021)
- Florida Supreme Court Issues New Guidance on Statewide Court Operations (June 17, 2020)
- Virtual Jury Trials Being Tested in Orange and Osceola Counties (June 8, 2020)
- Ninth Judicial Circuit (State) Court Transitions to More In-Person Proceedings (June 1, 2020)
- Supreme Court Extends COVID-19 Emergency Measures Through May 29, 2020 (April 7, 2020)
- Florida Supreme Court Extends Suspension of all Trial Proceedings and Implements Emergency Measures (March 27, 2020)
- Socially Distanced Dispute Resolution (March 23, 2020)

+ - Privacy, Cybersecurity & Technology

- Video Calling and Coronavirus: Is Zoom Safe? (April 7, 2020)
- Executive Order Creates Technology/eDiscovery Vendor Opportunity with Florida Unemployment Office (April 3, 2020)
- Five Cybersecurity Practices to Minimize Risk During Coronavirus (March 13, 2020)

+ - Real Estate, Leasing & Development

- COVID-19-Related Lease Modifications Raise New Issues of Liability for Unpaid Rent [Lowndes Leasing Lawyers] (March 18, 2021)
- What Commercial Landlords Need to Know: 2021 COVID Relief Bankruptcy Changes (January 28, 2021)
- Biden Set to Extend Federal Moratorium on Evictions Through March 31 (January 20, 2021)
- Governor DeSantis Extends Florida's Moratorium on Evictions and Foreclosures to October 1 (September 2, 2020)
- Governor DeSantis Extends Eviction and Foreclosure Moratorium until September 1 (July 31, 2020)
- Key Change to Florida Statute on Transferring Land & Real Estate (Part I): Lease Witness Requirement Waived (July 17, 2020)
- Governor DeSantis Extends Moratorium on Evictions and Foreclosures until August 1 (July 1, 2020)
- Governor DeSantis Extends Moratorium on Evictions and Foreclosures until July 1 (June 2, 2020)
- Governor DeSantis Extends Moratorium on Evictions and Foreclosures until June 2 (May 15, 2020)
- Real Estate Businesses Can Revoke 163(j) Election and Cash in on Bonus Depreciation Fix (April 13, 2020)
- Governor's Executive Order Suspends Residential Tenant Evictions (April 3, 2020)
- Governor DeSantis Announces Florida Foreclosure Moratorium (April 3, 2020)
- COVID-19: Title Insurance Requirements and Recording Office Closures (April 2, 2020)
- Made Any Improvements to Your Non-Residential Building Lately? CARES Act May Provide You a Big Benefit (April 2, 2020)
- Commercial Landlord's Guide to Navigating Tenant Workouts in the Age of COVID-19 (March 30, 2020)
- Permit Extensions in Response to COVID-19 (March 27, 2020)
- Property Tax Payment Deadline Extended to April 15 (March 26, 2020)
- \$2 Trillion Stimulus Bill Good News for Commercial Real Estate, says NAIOP (March 25, 2020)
- Closing Interrupted? Check Your Force Majeure Provision (March 23, 2020)
- HUD and FHA Announce Foreclosure Moratoriums (March 19, 2020)
- Construction Contracts in the Age of the Pandemic (March 18, 2020)
- Orange County Will Not Enforce Evictions During COVID-19 Emergency (March 17, 2020)
- Miami-Dade County Will Not Enforce Evictions During COVID-19 Emergency (March

16, 2020)

+ - Retail, Restaurants, Hospitality & Leisure

- Restaurant Revitalization Fund Provides Hope to the Food and Beverage Industry- But Applicants Will Need to Act Fast (March 23, 2021)
- Florida Restaurant Employees and COVID-19: CDC Guidelines Replace Retesting (August 21, 2020)
- Florida DBPR Issues Amended Order Regarding On-Premises Alcohol Consumption in Bars and Restaurants (July 1, 2020)
- Florida DBPR Orders Bars to Suspend Sale of Alcohol for Consumption on Premises (June 26, 2020)
- Cannabis Companies Can't File for Bankruptcy - So Now What? (May 29, 2020)
- State of Florida Accepts Orange County's Plan to Reopen Vacation Rentals (May 27, 2020)
- New Executive Orders Expand Quarantine Requirements for Visitors & Affect Vacation Rentals (March 30, 2020)
- Changing Restaurant Staff to Drivers? Adapting to COVID-19 Restrictions Requires Attention to Liability and Employment Laws (March 27, 2020)
- Mandatory Operation Changes for Restaurants and Gyms Due to COVID-19 (March 20, 2020)
- Update: City of Orlando Reverses Ban on Alcohol Sales at Restaurants (March 18, 2020)
- Mandatory Operation Changes for Hotels/Bars/Restaurants Due to COVID-19 (March 17, 2020)

+ - Senior Housing

- Managing Privacy Issues and COVID-19 at Independent Living Facilities and Age-Restricted Housing Communities (July 8, 2020)

+ - Tax

- IRS Extends Tax Day to May 17 (March 18, 2021)
- IRS Extends Much-Needed Opportunity Zone Relief (January 20, 2021)
- President Trump Signs Executive Order Deferring Certain Payroll Tax Obligations Through December 2020 (August 10, 2020)
- IRS Provides Much-Needed Opportunity Zone Relief (June 5, 2020)
- IRS Clarifies Non-Deductibility of Expenses Paid With Forgiven PPP Loan Proceeds (May 1, 2020)
- CARES Act Eases Limitation on Deducting Business Interest Expenses (April 14, 2020)
- IRS Expands on Tax Extension Relief (April 13, 2020)
- Real Estate Businesses Can Revoke 163(j) Election and Cash in on Bonus Depreciation Fix (April 13, 2020)

- IRS Extends Like-Kind and Qualified Opportunity Zone Deadlines (April 10, 2020)
- Partnerships Can File Amended Returns to Cash in on CARES Act Benefits (April 9, 2020)
- CARES Act Provides Potential Cash Flow Opportunities for Businesses with NOLs (April 8, 2020)
- Executive Order Provides PPP Loans Not Subject to Florida Doc Stamps Tax (April 7, 2020)
- Made Any Improvements to Your Non-Residential Building Lately? CARES Act May Provide You a Big Benefit (April 2, 2020)
- CARES Act Allows Employers to Defer Payroll Taxes (April 1, 2020)
- Six Things to Know about the New CARES Act Employee Retention Credit (March 30, 2020)
- \$2.2 Trillion Stimulus Bill Includes Big Benefit For Real Estate Investors and Other Taxpayers With Excess Business Losses (March 30, 2020)
- A Summary of the Tax Benefits Included in the Senate Passed \$2.2 Trillion Stimulus Bill (March 26, 2020)
- Property Tax Payment Deadline Extended to April 15 (March 26, 2020)
- Coronavirus Paid Leave Act Offers Tax Incentives for Employers (March 25, 2020)
- Tax Day Moved From April 15 to July 15 (March 20, 2020)
- The Check May Soon Be In the Mail: McConnell Introduces Tax Relief Legislation (March 20, 2020)
- Treasury Department Extends Tax Payment Deadlines (March 18, 2020)

+ - News

- Lowndes CEO & President Dymond Joins 130+ Florida Leaders Urging COVID-19 Protection (August 3, 2020)
- Jackie Bozzuto, Mark Heimendinger, Ferran Arimon Presenters for CFHLA Webinar on PPP Loan Forgiveness (July 17, 2020)
- Rachel Gebaide, Andrew Gluck, Greg McNeill Present on AdventHealth Webinar (April 29, 2020)
- Jackie Bozzuto, Mark Heimendinger, Ferran Arimon Present on CFHLA Webinar (April 28, 2020)
- Drew Sorrell a Presenter for OCBA Webinar on Cybersecurity (April 24, 2020)
- James Walson a Presenter for Webinar on Commercial Leasing During Coronavirus (April 24, 2020)
- Michael Gibbons a Presenter for Webinar on Construction Contracts and Lien Law (April 23, 2020)
- Ryan Scordato Comments on Commercial Real Estate During the Pandemic (April 23, 2020)
- Bill Dymond Comments on Reopening the Economy in the Wake of Coronavirus (April 20, 2020)
- Jim O'Brien Discusses Advising Airon on Ventilator Agreement with GE Healthcare and Ford (April 10, 2020)
- Lowndes Advises Airon on Ventilator Licensing Agreement with GE Healthcare and Ford (April 6, 2020)
- Amanda Wilson Comments on COVID-19 Business Tax Breaks (April 3, 2020)
- Rachel Gebaide a Presenter for OCBA Webinar on COVID-19 (April 3, 2020)

- Brendan Lynch Comments on Raising Funds for United Arts during the Coronavirus Pandemic (April 1, 2020)
- Tara Tedrow Talks Options for Tenants during the Coronavirus Crisis (March 31, 2020)
- Tara Tedrow Comments on Landlords and Evictions in the Wake of Coronavirus (March 27, 2020)

+ - Webinars

- Navigating COVID-19 Landlord/Tenant Issues (OCBA) (October 15, 2020)
- Lowndes Webinar Series - Navigating the COVID-19 Crisis: How Recent Court Decisions & COVID-19 Impact Your Commercial Property Taxes (August 7, 2020)
- Lowndes Webinar Series - Navigating the COVID-19 Crisis: PPP CARES Act Loans - What You Need to Know About the Latest Changes, Loan Forgiveness and What's Coming Next (July 29, 2020)
- Lowndes Webinar Series - Navigating the COVID-19 Crisis: Cybersecurity in a Work-from-Home World (April 30, 2020)
- Lowndes Webinar Series - Navigating the COVID-19 Crisis: Mitigating Employment Risks of Reopening (April 30, 2020)
- Lowndes Webinar Series - Navigating the COVID-19 Crisis: Paid Leave in the Age of Coronavirus (April 23, 2020)
- Lowndes Webinar Series - Navigating the COVID-19 Crisis: Landlord/Tenant Issues (April 16, 2020)

+ - Messages from the CEO

- Update to Clients from the CEO: Happy New Year (February 5, 2021)
- Lowndes CEO & President Dymond Joins 130+ Florida Leaders Urging COVID-19 Protection (August 3, 2020)
- An Update to Clients from the CEO: Reopening Safely (June 26, 2020)
- An Update to Clients from the CEO: Planning for Reopening (May 8, 2020)
- An Update to Clients from the CEO: The CARES Act (April 8, 2020)
- An Update from Lowndes CEO & President: Sheltering in Place (March 26, 2020)
- An Update from Lowndes CEO & President: A New Kind of Business as Usual (March 20, 2020)
- A Message to Our Clients Regarding COVID-19 (March 16, 2020)

+ - Additional Resources

- The Safer, Stronger, Together Promise
- Centers for Disease Control and Prevention
- World Health Organization
- Florida Department of Health
- Florida COVID-19 Executive Orders
- Florida Restaurant & Lodging Association FAQ (March 18, 2020)