

## State of Minnesota Actions

### Sales & Use Tax

Governor Walz announced that a 30-day grace period will be extended for payment of March and April sales and use taxes. However, this extension only applies to businesses identified in Executive Order 20-04, which did not include auto repair.

### Unemployment Benefits

The state also streamlined the unemployment insurance program and cut down on waiting time so employees impacted by business closures can get unemployment money right away instead of a delayed payment as would normally happen. Other program rules have also been relaxed. From the executive order:

To further ensure that unemployment benefits are available for workers who are not able to work directly or indirectly as a result of COVID-19, I order that a leave of absence will be presumed to be involuntary in accordance with Minnesota Statutes 2019, section 268.085, subdivision 13a, when:

- a. A determination has been made by health authorities or by a health care professional that the presence of the applicant in the workplace would jeopardize the health of others, whether or not the applicant has actually contracted a communicable disease.
- b. A quarantine or isolation order has been issued to the applicant pursuant to Minnesota Statutes 2019, section 144.419 to section 144.4196.
- c. There is a recommendation from health authorities or by a health care professional that the applicant should self-isolate or self-quarantine due to elevated risk from COVID-19 due to being immunocompromised.
- d. The applicant has been instructed by their employer not to come to the employer's place of business due to an outbreak of a communicable disease.
- e. The applicant has received a notification from a school district, daycare, or other childcare provider that either classes are canceled or the applicant's ordinary childcare is unavailable, provided that the applicant made reasonable effort to obtain other childcare and requested time off or other accommodation from the employer and no reasonable accommodation was available.

Additionally, for employers the order states that the Minnesota Unemployment Insurance Program will not use unemployment benefits paid as a result of the COVID-19 pandemic in computing the future unemployment tax rate of a taxpaying employer.

More detailed info on changes to unemployment benefits can be found here:

<https://www.uimn.org/applicants/needtoknow/news-updates/covid-19.jsp>

These changes were the first step, so additional changes to the program could be coming in the future.

This information was current as of 3/19/20. Given the fast changing nature of the nation's response to the COVID-19 pandemic, things will change and we will continue to update you as we learn more.

**Note: This content is for informational purposes only and should not be construed as legal advice. Talk to a qualified attorney licensed in your state before taking any action.**