



Governor Brad Little

State Capitol :: Boise, Idaho 83720
(208) 334-2100 :: gov.idaho.gov

May 18, 2020

Alex J. Adams, Chairman
Coronavirus Financial Advisory Committee (CFAC)
304 N 8th St, 3rd Floor
Boise, ID 83702

Chairman Adams,

I have reviewed the recommendations of the Coronavirus Financial Advisory Committee, agree with and approve the funding recommendations as follows:

- \$6,000,000 to the Idaho Rebounds Marketing plan, as detailed in Exhibit A; and
- The broadened eligibility criteria for the Idaho Rebounds small business interruption grants as detailed in Exhibit B.

In my judgment, these are necessary expenditures incurred due to the public health emergency and align with the U.S. Treasury guidance on allowable uses of funds.

Please work with the State Controller on carrying out these recommendations and reporting all expenditures to Transparent Idaho.

Best regards,

A handwritten signature in blue ink, appearing to read "Brad Little", is written over a light blue background.

Brad Little
Governor



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Exhibit A. Idaho Rebounds Marketing Plan



The Idaho Rebounds Economic Advisory Committee is requesting the CFAC committee appropriate **\$6 million** towards the Idaho Rebounds Marketing plan. The goal of the campaign is to rebuild consumer and employee confidence and promote Idaho.

\$2,500,000	One Idaho Campaign
\$ 500,000	Recreate Responsibly Idaho Campaign
\$3,000,000	Idaho Tourism Campaign

The Idaho Department of Commerce will lead the effort in combination with the advisory group. Utilizing existing expertise at the Department and trusted communication channels will help make this campaign even more impactful.

The campaign will focus on three central market segments; businesses, employees, and citizens. The media plan will be comprehensive with a holistic approach to communicating its message to all Idahoans and outside visitors.



Exhibit B. Idaho Rebound Cash Grants for the Self-Employed

Idaho small businesses are the lifeblood of our communities and the backbone of our state's economy. However, the COVID-19 pandemic has forced widespread closures of small businesses across the Gem State, threatening livelihoods, causing unprecedented job losses, and imperiling the future of local establishments across our state.

For eligible Idaho-based individuals that received certain federal pandemic-related emergency loans of less than \$7,500, and for those which have received no federal assistance, a new grant program can help.

U.S. Treasury guidance allows the state to use Coronavirus Relief Fund (CRF) dollars for expenditures "related to the provision of grants to small businesses to reimburse the costs of business interruption caused by required closure."

HOW DO I APPLY?

The Idaho State Tax Commission will handle applications. All applicants must first establish a secure Taxpayer Access Point (TAP) account to protect their personal and business information on submitted applications. Small businesses interested in applying should start this process immediately.

If you are a tax professional without a TAP account and you intend to apply on behalf of a client, you will need to follow the registration steps below. Once your account is validated, you can request access to your client's accounts. Click on the Advanced Use of TAP link below for instructions on requesting access. This process will take longer and requires your client's permission. We suggest you request a TAP account right away.

To apply, follow these steps:

- Step 1- Log in to your TAP account
- Step 2 - Skip to step 3 unless you are a third party filing on behalf of your authorized client
 - Third parties, select your client from the client list
- Step 3 - Click the 'Rebound Idaho Grant Application' link in the "I Want To" section at the top right
- Step 4 - Complete and submit your application

DETAILS



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- Total Program: \$300 million (24% of total CRF award)
- Self-employment grants: up to \$7,500
- More than 30,000 Idaho small businesses supported
- Subject to qualification
- Targeted to those individuals that did not receive a U.S. Small Business Administration-backed (SBA) Paycheck Protection Program loan or received Pandemic Unemployment Assistance payments
- All grants will be reported on Transparent.Idaho.Gov

WHO IS ELIGIBLE TO APPLY?

Any eligible Idaho-domiciled self-employed Idaho resident can apply for a Rebound Idaho Small Business Grant.

Eligible self-employed Idaho residents must meet the following criteria:

- Be self-employed and have filed a 2019 resident income tax return in Idaho
- The business must be the primary source of income for the applicant, accounting for at least **50%** of their household income;
- The applicant has not applied or has been denied Pandemic Unemployment Assistance (PUA) or other unemployment benefits from the Idaho Department of Labor and agrees not to apply for PUA.
- Have suffered a qualified business interruption;
- Did not receive and have not been awarded reimbursement under any other federal program for the expenses that will be reimbursed by this grant;
- Did not receive compensation from an insurance company for the covered business interruption due to COVID-19 or received less than \$7,500 in insurance compensation;
- Your business is not a subsidiary of a business with more than 50 employees, is not part of a larger business enterprise with more than 50 employees and is not owned by a business with more than 50 employees.
- The business does not exist for the purpose of advancing partisan political activities or the business does not directly lobby federal or state officials, defined as having had a registered lobbyist at any point during 2020.

CAN I RECEIVE PANDEMIC UNEMPLOYMENT ASSISTANCE AND STILL ELIGIBLE FOR THIS GRANT?

No. Workers who are self-employed and received assistance from the Pandemic Unemployment Assistance (PUA) program through the Idaho Department of Labor are not eligible for this grant.



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WHAT ARE THE AWARD AMOUNTS?

Grants of up to \$7,500 will be awarded to eligible self-employed applicants.

HOW LONG WILL IT TAKE TO RECEIVE MY PAYMENT AFTER MY APPLICATION IS SUBMITTED?

We anticipate approximately one week after the application is approved.

I PLAN TO FILE SOON, WHAT SHOULD I DO TO MAKE SURE MY 2019 RESIDENT INCOME TAX RETURN IS PROCESSED?

If you file electronically, you will be entered into our system automatically. If you file on paper, you will need to write "REBOUND GRANT" at the top of your return. Electronic filing is quicker.

WHAT IS A QUALIFIED BUSINESS INTERRUPTION?

The business or nonprofit must have suffered business interruption due to COVID-19 required closures, which may include but is not limited to:

- Reduced sales or suspended operations
- Increased costs related to COVID-19 prevention measures
- Disrupted supply network leading to shortage of critical inventory or materials

WHAT IF I BELONG TO AN ASSOCIATION THAT LOBBIES?

The limitation on lobbying is directed toward businesses that retain their own lobbyists and shall not apply to entities that are simply members of associations, trade groups, or other similar collections of businesses that conduct lobbying activities.

WHAT ARE ELIGIBLE USES OF THE GRANT?

The Rebound Idaho Small Business Grants may be used to reimburse the costs of business interruption caused by required closures, which may include:

- Personal Protective Equipment (PPE)
- Inventory
- Equipment
- Rent
- Utilities



Funds must be expended in compliance with state and federal law.

WHAT INFORMATION WILL BE REPORTED TO TRANSPARENT IDAHO?

The Transparent Idaho website will include a list of grant recipients including the individuals name, the Idaho industry sector, the primary city location, and its total grant award.

WHAT INFORMATION WILL I NEED TO APPLY?

The State Tax Commission will handle applications. All applicants must first establish a Taxpayer Access Point (TAP) account.

Register with TAP for the Rebound Idaho Small Business Grant

1. On the [TAP home page](#), click “Don’t have a logon? Register here” beneath the “Log In” button.
2. Leave “No” selected where you’re asked if you received a code. Click “Next.”
3. Fill in all the required fields. If a field turns red/pink, hover over it to see the error and correct it. (Call the efile Help Desk at (208) 332-6632 if you’re unable to correct the fields in error.)
 - a. For the “You Are” field, use the drop-down arrow to select:
 - BUSINESS if you’re an owner or employee of a business (but not the sole owner)
 - If you’re the sole owner of a business and have employees
 - **3RD PARTY TAX PROFESSIONAL if you’re a tax preparer or accountant managing your clients’ taxes**
4. Click “Submit.” The Tax Commission will send you a letter. This letter has a registration code. When you receive your letter, return to the [TAP home page](#) and click “Don’t have a logon? Register here” beneath the “Log In” button.
5. Click on “Yes” to indicate that you have a registration code, then click “Next.”
6. On the “Verify” page:
 - a. Enter the registration code exactly the way it appears in your letter (it is case sensitive)
 - b. Select the option under “You Are” that matches the selection you made during your pre-registration
 - c. Enter the EIN or SSN that you used during your pre-registration
 - d. Click “Next”
 - e. Complete the required fields



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f. Click “Submit”

You now have full access to your TAP account.

- If you don't receive a letter within five business days after your request was successfully submitted, contact us at efilehelp@tax.idaho.gov or call (208) 332-6632.
- If you're a tax professional who needs to file/pay for clients, read our [Advanced Use of TAP](#) guide.

After logging in to TAP, applicants will need the following information to complete their application:

- Their Employment Identification Number (EIN) if applicable.
- The account information where they would like their grant direct deposited if selected for funding.

WHY CAN'T I SUBMIT A PAPER APPLICATION FOR THE REBOUND IDAHO GRANT?

The program is intended to get cash into the hands of our struggling small businesses as soon as possible. Manually processing 30,000 paper applications would severely slow down the program and limit its effectiveness.

IF I DON'T HAVE A COMPUTER OR SMART PHONE, HOW CAN I SUBMIT AN APPLICATION?

Your tax professional or a close family member may be able to help you set up a Taxpayer Access Point (TAP) account and fill out the grant application.

WHO CAN I CONTACT FOR MORE INFORMATION?

The grant application and approval process is intended to be fully automated, allowing grant payments to be issued rapidly. Information about the status of your grant application can be found in your TAP account. For more information, email ReboundIdahoBusinessGrants@tax.idaho.gov or call 833-492-0068 toll free. High call and email volumes may delay responses.