

Date: March X, 2020
To: The Honorable <First Name> <Last Name>
Re: Support of Georgia's Restaurants Impacted by COVID-19

Dear <Formal Title> <Last name>:

I am writing with concern on the recently confirmed COVID-19 cases in Georgia. As part of the second largest private industry employer next to agribusiness, Georgia's restaurants employ 500,000 people, roughly 10% of our state's workforce. Two thirds of our restaurants are small businesses that encompass the almost 19,000 locations in our state.

You may have heard that restaurants are being negatively impacted due to misinformation and fear about COVID-19 having foodborne origins. This is a myth and is scientifically unfounded. Unfortunately, patronage and sales have dropped for our industry as a whole.

<Insert how it has impacted your business>

As a constituent, I have been communicating with my elected officials on the Federal, State and Local level on various asks to assist in helping the restaurant community have the flexibility to navigate the economic challenges. Several of these asks include:

Local:

1. **Closures:** If a local government determines that it needs to prohibit dine-in service for restaurants, it should allow restaurants to offer takeout, drive thru, and delivery.
2. **Excise Taxes:** Defer payments and waive penalties for at least the next 3 months that includes a payment plan option. Any penalties for delay in payment of those three months could be waived.
3. **Business License Renewals:** the due date has passed in some jurisdictions, but for others they are coming due the end of this month and into April. Extend the Renewal and payment date to July 1. To the extent necessary due to expiration dates of current licenses – could still require the renewal paperwork to be filed and get a temp or extension until July 1 when payment is due.
4. **Package Sales:** Allow any restaurants that currently hold a consumption on-premise license to sell beer and wine by the package in unopened containers (i.e. "to go") without having to get a separate license or approval. Many jurisdictions already allow package sales from restaurants.

State:

1. **Mortgage & Rent Payment Abatements:** Allow state and local governments to intervene on behalf of small business with landlords and mortgage bankers to encourage flexibility in meeting rent and loan obligations with temporary assistance of up to three (3) months.

2. **Emergency State Income Tax Abatement:** Allow for a temporary delay in state income tax filings with a payment plan option. Many restaurants are unable to meet these filings due to payroll and occupancy costs.
3. **Georgia Job Credit program:** Allow an expansion to employers in the retail and restaurant business as well as expansion outside of opportunity zones and reduction of new job creation metric.
4. **Investment Tax Credit:** Expand to include retail and hospitality companies.
5. **Employee Retention Credit:** Consider the creation of a state version.
6. **Increase the retraining credit cap** or utilization of the credit more viable for small businesses.
7. **Delay of the state tax payment deadline.**

Federal:

1. **Small Business Administration (SBA) Loans:** We ask that an allowance for temporary interest-only payments on SBA loans currently in payment be included.
2. **Cost-Sharing Barriers:** Request that the IRS consider tax breaks to individual business owners or restaurants that have suffered a 30% or greater decline in business since January 1, 2020.

Thank you for your continued support of our industry and your consideration. I welcome a dialogue and am happy to be a resource.

Sincerely,