COVID-Response Legislation

- **California Small Business COVID-19 Relief Grant Program** (2021)
  Sens. Min, Caballero   S.B. 87 (Enacted)
  Administers three rounds of grants of up to $25,000 to qualified small businesses, including small nonprofits; appropriates $2.075 billion for small business COVID-19 relief grants, including $50 million for nonprofit cultural institutions; includes provisions for nonprofit-grantee data collection, nonprofit outreach and expertise, and selection criteria that take into account nonprofit subsectors heavily affected by the pandemic; limits nonprofits to those with gross revenues of less than $2.5 million and used for costs resulting from the COVID-19 pandemic and related health and safety restrictions or business interruptions or closures incurred as a result of the pandemic.

- **Colorado COVID-19 Relief Programs** (2021)
  Sens. Winter, Priola   S.B.21-001 (Enacted)
  Expands the scope the COVID-19 relief program for minority-owned, women-owned, and veteran-owned businesses to businesses in economically distressed areas.

- **Minnesota Main Street COVID-19 Relief Grant Program** (2021)
  Reps. Noor, Ecklund; Sens. Pratt, Rarick, Draheim, Housley   H.F.1 / S.F.9 (Enacted)
  Appropriates $70 million to help small businesses, including nonprofits organizations that earn revenue in ways similar to businesses, including but not limited to ticket sales and membership fees, negatively impacted by COVID-19; establishes the Main Street Economic Revitalization Program and appropriates $80 million to award grants to partner organizations, including nonprofits, businesses, and developers, for grants and guaranteed loans for economic development and redevelopment project.

- **North Carolina Appropriations** (2021)
  Reps. Faircloth, Bumgardner, Hall, Strickland; Sens. Jackson, Harrington, Hise   H.196 / S.172 (Enacted)
  Appropriates funding for private nonprofit schools, food assistance programs, education, libraries, block grants, childcare, COVID-19 detection, vaccine management; reallocates Coronavirus Relief Funds, including an additional $6 million to food banks; clarifies how and how much of the state emergency rental assistance funds will be distributed to each county; extends virtual notarization through 12/31/2021.

- **Pennsylvania Nonprofit Assistance Grant Program** (2021)
  Rep. Krueger   HB 347 (Pending)
  Appropriates $100 million for the Nonprofit Assistance Grant Program for grants up to $50,000 for costs associated with losses related directly to COVID-19, PPE, safety requirements for COVID-19, and other COVID-19 related expenses.

- **Create in Utah Grant Program and ARPA Appropriations** (2021)
  Sens. Ipson and Last   S.B. 1001 (Enacted)
  Appropriates $13.2 million for a Create in Utah grant program from ARPA funds for arts-based nonprofits, $15 million for grants to small businesses and nonprofits, $15 million for higher education, $165 million for social services including vaccine distribution, pandemic-related mental health services, and a food bank for the Navajo Nation; allocates $100 million to replenish the unemployment compensation fund.
Government Grants and Contracts Reforms

- **California Nonprofit Liaison** (2021)
  Sen. Limon  S.B. 543 (Pending)
  Requires each state agency that does significant business with or has policies that affect nonprofits to have a designated nonprofit liaison to address nonprofit complaints, provide technical assistance on agency policy compliance, develop innovative contracting policies, and report nonprofit concerns to agency leadership.

- **California Government Contracts Flexibility** (2021)
  Sen. Glazer  S.B. 784 (Pending)
  Allows nonprofits with state contracts for "non-essential" services to continue to receive payment during emergencies despite changes to contract performance due to the emergency.

- **Maryland Nonprofit, Interest-Free, Micro Bridge Loan (NIMBL) Fund** (2021)
  Sen. Kagan  SB 376 (Did not pass but secured funding)
  Increases Nonprofit, Interest-Free, Micro Bridge Loan (NIMBL) amounts from up to 5% or $100,000, whichever was less, to 5% in 2022.

- **New Mexico Nonprofit Assistance** (2021)
  Sen. Ortiz y Pino  S.J.R. 24 (Did not pass)
  Clarifies that the state or a county or municipality may provide assistance to advance community well-being by providing real estate, equipment, or money for the use of a nonprofit organization so long as the goods and services are pursuant to a government contract.

Charitable Giving Incentives

- **Arizona Non-Itemizer Charitable Deduction** (2021)
  Sen. Mesnard  S.B. 1828 (Enacted)
  Increases the cap on the charitable contribution by the rate of inflation each year.

- **North Carolina Tax Credit** (2021)
  Sens. Woodard, Marcus  S.504 (Pending)
  Creates a 25% state tax credit for charitable contributions for non-itemizers.

Budget & Spending

- **New Mexico Vibrant Communities Act** (2021 – did not pass)
  Sen. Ortiz y Pino  SB 393
  Provides direct or indirect assistance to qualifying entities, including 501(c)(3) nonprofits, to assist sick and indigent residents, promote health and self-sufficiency, and community and economic development; permits projects to include the purchase, lease, or other acquisition of land, buildings or other infrastructure, public works improvements, and payments for professional services contracts.
Unemployment Policy

- **Maryland Unemployment Insurance Extension** (2021)
  Sen. Kagan [S.B. 790](#) (Did not pass, but amended into another bill)
  Extends the deadline for a reimbursing nonprofit to pay unemployment insurance claims from 30 days to one year after the state of emergency due to COVID-19 ends.

- **Maryland Unemployment Insurance Protections** (2021)
  Del. Carey [H.B. 908](#) (Enacted)
  Permits contributing employers and reimbursing nonprofits with fewer than 50 employees to defer unemployment insurance contributions for the first three quarters of 2021 without filing an extension or paying interest.

- **New Jersey Unemployment Insurance Protections** (2021)
  Sens. Gopal, Madden; Asms. Greenwald, Murphy, Verrelli [S.3714 / A.5691](#) (Enacted)
  Provides 25% coverage for reimbursing employers in 2021, the portion not covered by federal funds; appropriates $50 million.

Regulation & Governance

- **Idaho Remote Communications** (2021)
  Rep. Shepherd [H.103](#) (Enacted)
  Permits remote communication authorized by the board of directors for nonprofit meetings and voting.

- **Maine Remote Communications** (2021)
  Sen. Stewart [L.D. 683](#) (Enacted)
  Permits nonprofits told hold meetings and vote with remote communications.

- **New York Nonprofit Voting Requirements** (2021)
  Sens. Comrie, Gallivan; Asm. Paulin [A.213 / S.3265](#) (Enacted)
  Requires a two-thirds vote of directors present, if a quorum is present at the time, or by a vote of the number of directors under corporate documents for a merger or consolidation of a nonprofit.

- **North Carolina Nonprofit Corporations Act Modernization** (2021)
  Sens. Woodard, Burgin, Mayfield; Reps. Lofton, Howard, Reives, Moffitt [S. 540 / H.696](#) (Pending)
  Creates a simple, online, no-fee annual report; allows more nonprofit boards to use email to take action by unanimous written consent; allows nonprofits to merge with unincorporated nonprofit associations or limited liability companies that are treated as 501(c)(3)s for federal tax purposes; removes Attorney General approval requirement for dissolution; simplifies process for nonprofits incorporated in other states to become North Carolina nonprofit corporations; and requires new nonprofits, except private foundations, to have at least three board members.

- **North Dakota Remote Communications** (2021)
  Reps. Buffalo, Hogan, Lee, Heckaman, Dobervich [S.B. 2138](#) (Enacted)
Allows remote communication for nonprofit meetings.