



## **BULLETIN #85/2020 JUNE 9, 2020**

### **CORONAVIRUS UPDATE #71**

**IRS DETAILS EMPLOYER TAX CREDITS**

**IRS WARNS AGAINST COVID-19 FRAUD**

**DOL WEBINAR ON COVID-19 INFO FOR EMPLOYERS**

**MASS. SENATE TO TAKE UP TRANSPORTATION BOND BILL ON  
THURSDAY**

**NADA COVID-19 RESOURCES**

**NADA DEALERSHIP LIFELINE WEBINARS FOR THIS WEEK**

**MASSACHUSETTS COVID-19 DAILY TRACKER**

*[This bulletin supplements our previous bulletins #11 and #16 through #84 on this subject matter. These bulletins are intended to be cumulative so we can avoid repeating the same information.]*

#### **IRS Infographic Details Employer Tax Credits**

A [new IRS infographic](#) details employer tax credits that dealers may qualify for under coronavirus-related relief efforts. Part of these credits are the Employee Retention Tax Credit (ERTC) and credits for paid family leave under the Families First Coronavirus Relief Act. *Note:* Dealers participating in the Paycheck Protection Program are *not ineligible* for the ERTC.

#### **IRS Warns Against COVID-19 Fraud**

Today the IRS reminded taxpayers to be [cautious against tax fraud](#) and other financial scams related to COVID-19. Coronavirus-related scams should be reported to the [National Center for Disaster Fraud \(NCDF\) Hotline](#) at (866) 720-5721 or submitted through the [NCDF Disaster Complaint Form](#).

#### **DOL Webinar on Pandemic-Related Paid Sick Leave**

The U.S. Department of Labor's Wage and Hour Division is joining with the IRS and the U.S. Small Business Administration to discuss paid sick leave requirements, tax relief, and other Coronavirus-related information critical for business owners during a webinar this Friday, June 12, starting at 12 Noon ET. See [DOL's website for more information and to register](#).

#### **Senate Taking Bare Necessities Approach on Transportation Bond Bill**

*[Courtesy: State House News Service]*



[Courtesy *State House News Service*]

While the Senate prepares to take a different path than the House on legislation outlining future management of the MBTA, the upper chamber's Transportation Committee chair said lawmakers must find consensus before the MBTA's Fiscal and Management Control Board expires at the end of the month.

Sen. Joe Boncore told the News Service he is hopeful the two branches will be able to agree on an approach -- a process that may require private conference committee negotiations -- by June 30. If not, oversight of the T would revert to the Department of Transportation Board of Directors until legislators agree and Gov. Charlie Baker signs off on their proposal for a new panel.

"I'm hoping that doesn't happen. I think the impacts would be huge," Boncore said Monday, citing work the MBTA needs to address in the short term on contracts and bond authorizations. "The MassDOT board is a board that is bigger and spread out geographically, and I think it doesn't meet as often. They haven't really been wrestling with these issues in a focused manner the same way as the FMCB."

The Senate will vote Thursday -- in its first formal session since adopting [new rules](#) for remote voting today -- on its version of a bill (Senate 2746) that would create a new, seven-member MBTA Board of Directors to succeed the FMCB.

The legislation also authorizes \$300 million in bond funding for the Chapter 90 program that reimburses cities and towns for road and bridge maintenance. Despite the recession and imploding tax revenues, lawmakers are set to increase the amount available in the annual program by \$100 million compared to previous years.

In a Monday poll, the Senate Ways and Means Committee voted 15-1 to advance the bill, according to committee chair Sen. Michael Rodrigues's office. Sen. Nick Collins, a Boston Democrat, voted against the bill, while Republican Sen. Ryan Fattman of Sutton declined to take a position.

Rodrigues's office said that Boncore did not vote in the poll. Boncore clarified to the News Service that he supports the bill.

The House earlier this session addressed both topics.

In March, about a week before Baker declared an emergency over the COVID-19 pandemic, the House included language extending the current FMCB by three to five years and adding two seats in a major transportation tax bill, but did not give it new authority to hire the MBTA general manager as the Senate proposed.

The House also included the \$300 million Chapter 90 funding in an \$18 billion transportation borrowing bill.

Boncore said senators decided to pluck the two specific issues from the broader transportation packages because of their time-sensitive nature, noting that a June authorization would be "probably the latest we've done the Chapter 90 bond bill."



"Part of the thinking, at least on these two issues, was that time was certainly of the essence," he said. "We decided we'd move forward on these two things that are timely and need to be addressed in the short term. As we continue to talk about what COVID has done to our economy, to funding, to federal funding, the conversation around the (\$18 billion) bond bill is a fluid one and it's still being had." The bond bill, which Baker filed in July, is "still a priority to get done for the Senate this session," he said.

The tax package is clouded with more uncertainty. Before the pandemic hit, Senate leaders had not offered a clear indication of their plans, expressing support for investing more in the state's transportation systems without saying how they would treat the tax and fee hikes the House approved.

In April, Senate President Karen Spilka [said](#) she is "not certain that now is the time to be talking about taxes" amid a national recession.

Asked about the transportation revenue package Monday, Boncore said the Senate "never looked at that bill as just a tax piece."

"We looked at it as a policy piece," he said. "A lot of those policies that the Senate has been working on for a year and a half now are still important, still priorities of the Senate. Obviously after COVID and through COVID, we look at everything through a new lens."

### **NADA Dealership Lifeline Webinar Series for This Week**

NADA will conduct the following webinars this week:

- **Wednesday, June 10, 1pm-2pm ET:** [\*The Bridge to the Future of Automotive Retail\*](#). Dealer Rick Ricart, an early pioneer in remote selling, and Joe St. John, head of digital retail at AutoFi, will break down how dealers can respond to the current market conditions to thrive with digital sales and financing.
- **Friday, June 12, 1pm-2pm ET:** [\*The Best Ideas from NADA 20 Groups, Part 7: In Times of COVID-19 Pandemic\*](#). Tom Carny, NADA 20 Group consultant, will review new best ideas NADA 20 Groups have shared during these unprecedented times.

Recordings of [all webinars in NADA's Lifeline Series](#) are available to NADA and ATD members 24/7, free of charge. Click [here](#).

### **NADA COVID-19 Resources for Dealers**

NADA has produced a tremendous amount of resources to help dealers and their operations during the Coronavirus pandemic. A prolific source of information has been the NADA regulatory affairs team, by way of guidance, analysis, interpretation and explanation. The regulatory affairs group has recently worked with the NADA public affairs team to reorganize all of the regulatory compliance materials on the NADA Coronavirus Hub. The trove of materials is now organized by "Information" and by "Key Documents." Hot links lead you to every individual item/resource. The site and the links will be updated continuously. Bookmark the address, and click on the links as you need them for the latest versions of everything, such as CARES Act, SBA, PPP, Tax Relief, and



more. Please check it out here: <https://www.nada.org/coronavirus/regulatory/>.

### **Daily Massachusetts COVID-19 Tracker**

The state's COVID-19 Dashboard with up-to-the-date data can be found [here](#).