

In response to the unprecedented upheaval that the Coronavirus (COVID-19) pandemic is creating for our clients, neighbors, and friends, Carter Ledyard & Milburn has created a Response Group to monitor the regional and national developments. On this page, you will find the advisories we have provided to our clients about laws and regulations adopted at the local, state, and national level as they attempt to grapple with this monumental challenge. This is a fast moving situation, so please check this page for regular updates.

Client Advisories

[State and City Climate Councils Can Learn Some Environmental Lessons From Pause New York, June 30, 2020.](#)

In their Environmental Law column in the New York Law Journal, Karen Meara and Christopher Rizzo explain that environmental advocates and lawmakers have an opportunity to glean some important lessons from the pandemic about carbon emissions, air quality, energy use and access to open space, and consider how they can inform New York's current and future efforts to achieve environmental goals.

[Returning to Work: An Updated Summary of Recent EEOC Guidance for Employers During the Pandemic, June 22, 2020.](#)

As employers across the country move toward re-opening offices, the Equal Opportunity Employment Commission (EEOC) updated its guidance to addresses employees age 65 and older, and requests for accommodations under the Americans with Disabilities Act (ADA) to avoid exposing family members, among other issues, all discussed in this advisory.

[Paycheck Protection Program Amended to Provide Additional Flexibility Under the Program, June 9, 2020.](#)

On June 5, 2020 President Trump signed into law a bill modifying the Paycheck Protection Program (PPP) to provide additional flexibility to borrowers. The latest act provides additional flexibility sought by PPP loan recipients, who maintain that it is unrealistic to use 75% of the funds for payroll under the program during the eight-week period the Treasury Department established through regulation.

[Returning to Work: A Summary of Recent Guidance for Employers, June 5, 2020.](#)

As employers begin to re-open workplaces, virtually all employers are faced with how to safely bring their work force back to the office while limiting the risks of both illness and liability if employees or others do get sick. The Centers for Disease Control and Prevention (CDC) recently released updated guidance for employers detailing actions employers should take and procedures they should implement prior to re-opening their workplaces, detailed and explained here.

[Emerging Trends and Future Litigation in the Wake of COVID-19, May 27, 2020.](#)

From our Litigation Department is a comprehensive advisory addressing emerging trends and future litigation predictions as a result of COVID-19. Past experience with other disruptive events strongly suggests that there will be a litigation fallout that will long-outlive the virus.

[Paycheck Protection Program Loans: Certification, Forgiveness, and Return of Funds, May 18, 2020.](#)

This advisory provides an update on the Paycheck Protection Program and guidance to current and future loan recipients.

[Summer in the City 2020: What Are New York City's Legal Options for Closing or Regulating Open Spaces in Response to COVID-19?](#), *May 14, 2020*.

In his Domestic Environmental Law column in the New York Law Journal, Christopher Rizzo assesses the options for the state and City (or any municipality) to limit use of outdoor public spaces in response to the COVID-19 pandemic, and proposes a concept that is more likely to be sustainable and defensible in court.

[IRS Concludes that Expenses Resulting in Paycheck Protection Program Loan Forgiveness Not Deductible](#), *May 5, 2020*.

The Paycheck Protection Program ("PPP") provides taxpayers with loans that may be forgiven and although cancelled indebtedness is generally treated as taxable income under the tax code, in Notice 2020-32, the Internal Revenue Service concluded that the taxpayer borrower may not deduct expenses that result in forgiveness of PPP debt.

[Cannabis, COVID-19 and Force Majeure](#), *April 30, 2020*.

While certain cannabis operations have been deemed "essential" by some states, due to the federal illegality of cannabis, neither federal aid (including Economic Disaster and Paycheck Protection Program loans), nor bankruptcy protection, are available. Like many other businesses caught in the maelstrom, cannabis companies are looking at force majeure provisions (or other similar provisions), to see if they provide any relief.

[Challenges to Cyber Security Caused by the Coronavirus Pandemic](#), *April 27, 2020*.

During the current COVID-19 pandemic, companies face amplified threats from cyber criminals looking to exploit opportunities and vulnerabilities resulting from employees working remotely. This advisory discusses the cybersecurity risks related to the pandemic and how companies can try to mitigate those risks.

[Business Interruption Insurance and Rental Value Insurance: Issues Concerning Coverage for Rent Loss Due to COVID-19](#), *April 27, 2020*.

Many businesses are unable to use and generate income from their leased premises due to the virus and related government orders, including the restrictions on non-essential businesses. In addition to seeking financial relief that may be available under governmental programs, commercial landlords and tenants should review their property insurance policies and other insurance policies to determine whether coverage for coronavirus-related business interruption losses, including lost rent, may be provided. Factors for how coverage may be determined are explained in this advisory.

[Congress Replenishes Two Important Small Business Assistance Programs, While State and City Level Programs Remain Oversubscribed](#), *April 24, 2020*.

Congress has replenished the two largest federal programs with a \$484 billion stimulus law recently signed by the President. We provide an overview of The Paycheck Protection Program under the CARES Act and the Economic Injury Disaster Loan (EIDL) program, together with our analysis of how they would be amended.

[Working from Home and Preparing to Return to Work: A Summary of Recent EEOC Guidance for Employers During the Pandemic](#), *April 24, 2020*.

As employers continue to grapple with challenges caused by the Coronavirus pandemic and ensuing stay-at-home orders and social distancing mandates, the Equal Opportunity Employment Commission (EEOC) updated its guidance for employers, detailed [here](#).

[New York City Department of Buildings Updates its Guidance on Essential Construction Activities, April 16, 2020.](#)

On April 15, 2020, the New York City Department of Buildings (“DOB”) updated its March 30 guidance regarding restrictions on non-essential construction to align with related guidance on essential construction activities issued by Empire State Development (“ESD”). The full list of DOB’s permitted construction activities and a corresponding Q&A can be found in this advisory.

[Governor Cuomo Issues Executive Order Suspending and Postponing Public Hearing Requirements Under State and Local Law, April 15, 2020.](#)

Governor Cuomo recently issued Executive Order 202.15, which suspends the public hearing requirements found in many parts of New York’s Environmental Conservation Law, while postponing all public hearings scheduled or required to be held under any state or local law in April and May until after June 1.

[Coronavirus Disclosure Guidance for Public Companies – Further SEC Guidance and Exchange Relief, April 13, 2020.](#)

The SEC is continuing to provide guidance to public companies in response to the COVID-19 pandemic, including a recently-issued Public Statement offering observations and requests regarding companies’ disclosures on the current and future effects of COVID-19. Companies are encouraged to disclose as much information as practicable about their current state of affairs and future outlook, as detailed in this advisory.

[Treasury Department and SBA Issue Interpretative Guidance Clarifying Affiliation Rules and Certain Other Provisions of the Paycheck Protection Program, April 10, 2020.](#)

Recently, the Treasury Department and the Small Business Administration issued interpretative guidance regarding the Paycheck Protection Program (“PPP”), and this advisory addresses some common questions that have arisen regarding the PPP.

[Federal, State and Local Resources Available to Small Businesses and Non-Profits Dealing With the COVID-19 Outbreak, Updated April 10, 2020.](#)

It has now been a week since the opening of the application window for small business loans under the Paycheck Protection Program under the Coronavirus Aid, Relief, and Economic Security (CARES) Act, and the application window opens to independent contractors today. It has been widely reported that the roll-out of the Payment Protection Program has been rocky, with many banks unprepared to begin taking applications on April 3. All is detailed in this advisory.

[Empire State Development Modifies Guidance on In-Person Real Estate Activities, April 10, 2020.](#)

ESD issued guidance modifying the opinion it delivered on April 1 to the New York State Association of Realtors regarding the types of essential real estate activities that may continue pursuant to New York State’s Executive Order 202.6, as modified by Executive Order 202.13.

[Empire State Development Updates Guidance on Essential Construction Projects During COVID-19, April 10, 2020.](#)

ESD updated its interpretive guidance on Executive Order 202.6 related to mandated workforce reductions. As we explained in a previous advisory ([available here](#)), non-essential construction projects are not permitted to continue during the current COVID-19 crisis, with certain exceptions.

[Estate Planning Opportunities Amidst COVID-19 Uncertainty, April 9, 2020.](#)

While COVID-19 unquestionably presents a troubling and uncertain time, from an estate planning perspective, there is opportunity to take advantage of low interest rates, diminished asset values and anticipated future market recovery. Written by our T&E group, this advisory includes a few opportunities to consider.

[Relief for Nonprofits Under the CARES Act, April 9, 2020.](#)

The CARES Act offers relief for businesses facing economic challenges due to the outbreak of COVID-19, and certain provisions of the Act expressly extend relief to organizations exempt from taxation under the Internal Revenue Code and create incentives for charitable giving, which are detailed in this advisory.

[Intellectual Property Offices Worldwide Take Action to Accommodate COVID-19 Impacts, April 3, 2020.](#)

The COVID-19 pandemic has affected the ability of individual inventors, companies and others to meet deadlines to protect and register their intellectual property. This Advisory provides an overview of the actions intellectual property offices in the United States and Europe have taken during this pandemic.

[New York's Department of Environmental Conservation Provides Guidance on "Essential" Environmental Cleanup and Brownfield Activities, April 3, 2020.](#)

The New York State Department of Environmental Conservation (DEC) recently issued guidance on what qualifies as "essential" construction in the field of environmental cleanup and Brownfield activities, under two Executive Orders (EO) issued by Governor Cuomo in response to COVID-19, which is detailed in this advisory.

[Empire State Development Provides Guidance on Essential Real Estate Activities, April 2, 2020.](#)

On April 1, 2020, Empire State Development ("ESD") issued guidance to the New York State Association of Realtors clarifying the types of essential real estate functions that may continue under New York State's Executive Order 202.6, as modified by Executive Order 202.13.

[Summary of the Amendments to the Bankruptcy Code Contained in the CARES Act, April 1, 2020.](#)

The CARES Act, a \$2 trillion disaster-relief package intended to mitigate the economic impact of the COVID-19 pandemic, also amends certain provisions of the United States Bankruptcy Code, which are briefly described in this advisory.

[New York City Department of Buildings Provides Guidance on Essential v. Non-Essential Construction Projects, Including Permissible Affordable Housing Projects, March 31, 2020.](#)

On March 30, 2020, the New York City Department of Buildings ("DOB") issued guidance to owners and contractors regarding enforcement of New York's restrictions on non-essential construction, as set forth in New York State's Executive Order 202.6 and related interpretive guidance issued by Empire State Development.

[NYS Executive Orders Facilitate Action by Electronic Means for Business Corporations, March 31, 2020.](#)

Governor Andrew Cuomo has been issuing a series of executive orders aimed to help businesses ensure continuity during the coronavirus pandemic. So long as certain conditions are met, Executive Order 202.5 makes clear that directors of business corporations may provide consent electronically, and Executive Order 202.8 suspends any requirement that shareholder meetings for business corporations be noticed and held at a physical location.

[COVID-19 and Commercial Leases, March 31, 2020.](#)

The COVID-19 pandemic has presented parties to commercial leases with legal issues that are rarely confronted in ordinary times, such as on-site workforce reductions and moratoriums on residential and commercial evictions. This advisory highlights the key issues to consider.

[Tax Provisions of the CARES Act, March 31, 2020.](#)

The Coronavirus Aid, Relief, and Economic Security ("CARES") Act, a \$2 trillion disaster relief package aimed at mitigating the economic impact of the COVID-19 pandemic, was signed on March 27, 2020. This client advisory summarizes the CARES Act's important tax provisions.

[Summary of the Provisions of the CARES Act Affecting the Workforce, March 27, 2020.](#)

On March 27, 2020, the President signed the Coronavirus Act, Relief and Economic Security Act ("CARES Act"), a \$2 trillion disaster-relief package intended to mitigate the economic impact of the COVID-19 pandemic. The CARES Act appropriates \$349 billion to the Small Business Administration ("SBA") for the Paycheck Protection Program described below. The act also provides expanded unemployment benefits for workers affected by the pandemic.

[New York Governor Expands Closure of Many \(But Not All\) Construction Projects Due to COVID-19, March 27, 2020.](#)

On March 27, 2020, Empire State Development ("ESD") updated its interpretive guidance on Executive Order 202.6 to require that all non-essential construction projects shut down, except for emergency construction. The particulars are detailed here.

[The Impact of COVID-19 on State-Legal Cannabis Companies, March 26, 2020.](#)

The ongoing COVID-19 pandemic has many individuals and businesses coping with an uncertain future. Because the response to the outbreak has mostly been financed by the federal government, state-legal cannabis operators must navigate uncharted waters in determining what assistance is available to them. The situation is quickly evolving, but we highlight some of the issues here.

[Department of Labor Issues First Round of Guidance on Families First Coronavirus Response Act, March 25, 2020.](#)

On March 24, 2020, the Department of Labor ("DOL") issued its "first round of public guidance" on the Emergency Paid Sick Leave provisions of the Families First Coronavirus Response Act, which goes into effect on April 1, 2020. The key aspects and particulars of the DOL's guidance are detailed in this advisory.

[Remote Execution of Contracts and Remote Notarization, March 24, 2020.](#)

In light of the various orders to avoid social contact issued by state governments in response to the COVID-19 pandemic, this advisory summarizes the law regarding the use of electronic signatures, and provides a summary of New York's recent Executive Order allowing for remote notarization of legal documents.

[On-Site Workforce Restrictions for "Non-Essential" Businesses in New York State, Updated March 22, 2020.](#)

In an effort to control the spread of the COVID-19 pandemic, Governor Cuomo has taken a series of steps to require businesses and other entities in New York State, both for-profit and not-for-profit ("businesses"), to reduce or eliminate their in-person workforces.

[Coronavirus Guidance on Litigation Matters, March 22, 2020.](#)

New York State Governor Andrew Cuomo and Chief Administrative Judge of the Courts of New York Lawrence Marks have both issued orders which directly impact the operations of New York state courts.

[IRS Extends Due Date for April 15th Tax Filings and Payments Until July 15th](#), *March 22, 2020*.

In response to the COVID-19 emergency, the U.S. Internal Revenue Service has extended the due date for filing 2019 federal income tax returns and paying 2019 federal income taxes otherwise due to be filed and paid on April 15, 2020.

[New Jersey Adopts COVID-19 Executive Orders as Part of Regional Responses](#), *March 21, 2020*.

As part of a coordinated response with New York and Connecticut, NJ Governor Phillip D. Murphy adopted two Executive Orders on March 21, 2020. Unlike New York and Connecticut, which physically shut all “non-essential” businesses, NJ targets certain “brick and mortar” consumer facing businesses for closure, in addition to ordering residents to remain home.

[Physical Location Shut Down for Non-Essential Businesses in Connecticut](#), *March 21, 2020*.

In an effort to control the spread of the COVID-19 pandemic, Connecticut Governor Ned Lamont adopted Executive Order No. 7H requiring “non-essential” businesses to eliminate their in-person workforces as of 8 P.M. on Monday, March 23, 2020.

[Coronavirus Disclosure Guidance for Public Companies](#), *March 21, 2020*.

In response to the spread of coronavirus known as COVID-19, the US Securities and Exchange Commission has provided disclosure guidance and regulatory relief. This advisory provides further detail and notes practical considerations.

[Summary of Recent Federal and New York State Legislation Providing Paid Sick Leave in Response to the Coronavirus Pandemic](#), *March 20, 2020*.

On March 18, 2020, President Donald Trump and New York Governor Andrew Cuomo each signed emergency legislation to address the disruptions caused by the Coronavirus (COVID-19) pandemic. While the legal landscape remains fluid, this client advisory summarizes the paid sick leave provisions of each law.

Group Contacts:

If you need to address any of these topics in greater depth please reach out to one of the Response Group contacts (or your regular Carter Ledyard lawyer):

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