STATE OF FLORIDA

OFFICE OF THE GOVERNOR
EXECUTIVE ORDER NUMBER 20-95

(COVID-19 Emergency Order – Documentary Stamps for SBA Loans)

WHEREAS, Novel Coronavirus Disease 2019 (COVID-19) is a severe acute respiratory illness that can spread among humans through respiratory transmission and presents with symptoms similar to those of influenza; and

WHEREAS, on March 1, 2020, I issued Executive Order 20-51 directing the Florida Department of Health to issue a Public Health Emergency; and

WHEREAS, on March 1, 2020, the State Surgeon General and State Health Officer declared a Public Health Emergency exists in the State of Florida as a result of COVID-19; and

WHEREAS, on March 9, 2020, I issued Executive Order 20-52 declaring a state of emergency for the entire State of Florida as a result of COVID-19; and

WHEREAS, on March 16, 2020, President Donald J. Trump and the Centers for Disease Control and Prevention ("CDC") issued the "15 Days to Slow the Spread" guidance advising individuals to adopt far-reaching social distancing measures, such as avoiding gatherings of more than 10 people, and in states with evidence of community spread, recommending restrictions to certain establishments conducive to mass gatherings and congregations; and

WHEREAS, on March 29, 2020, the President extended such guidance to be in effect until April 30, 2020 and along with the White House Coronavirus Task Force urged Americans to continue to adhere to the guidelines and expand community mitigation

efforts; and

WHEREAS, multiple Florida counties and local governments have ordered certain business closures and restricted public access outside of the home; and

WHEREAS, on April 1, 2020, in concert with the efforts of President Trump and the White House Coronavirus Task Force, and based on guidance provided by Florida Surgeon General and State Health Officer, Dr. Scott Rivkees, I directed all persons in Florida to limit their movements and personal interactions outside of home to only those necessary to obtain or provide essential services or conduct essential activities; and

WHEREAS, many Florida businesses have been negatively impacted by the spread of COVID-19 and the precautionary measures taken by the nation in response to COVID-19; and

WHEREAS, on March 27, 2020, President Donald J. Trump signed into law H.R. 748, the Coronavirus Aid, Relief, and Economic Security Act ("CARES Act") to provide financial relief to people and businesses suffering as a result of COVID-19; and

WHEREAS, Title I of the CARES Act created a Paycheck Protection Program providing loans to small businesses in furtherance of keeping American workers paid and employed; and

WHEREAS, I find that encouraging small businesses in Florida to apply for these loans is in the best interest of the state and its people; and

WHEREAS, I find that requiring payment of documentary stamp taxes on these loans under Florida law will discourage small businesses in Florida from applying for such loans.

NOW, THEREFORE, I, RON DESANTIS, as Governor of Florida, by virtue of the authority vested in me by Article IV, Section (1)(a) of the Florida Constitution, Chapter 252 of

the Florida Statutes, and all other applicable laws, promulgate the following Executive Order to take immediate effect:

Section 1. Effective April 3, 2020, the assessment and collection of taxation imposed under Chapter 201, Florida Statutes, is suspended for all notes and other written obligations made pursuant to Title I of the CARES Act. The Department of Revenue shall issue an emergency order establishing that taxation imposed under Chapter 201, Florida Statutes, for notes and other written obligations made pursuant to Title I of the CARES Act is not owed as a result of the above suspension.

Section 2. This directive shall remain in effect until the expiration of Executive Order 20-52, including any extensions.

IN TESTIMONY WHEREOF, I have hereunto set my hand and caused the Great Seal of the State of Florida to be affixed, at Tallahassee, this 6th day of April, 2020.

RON DESANTIS, GOVERNOR

ATTEST:

SECRETARY OF STATE

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DEPARTMENT OF STATE
TALLAHASSEE, FLORIDA