

COVID-19 Update: More Restrictions for Essential Retail Business, and New Tax Deadlines

By Anthony Bush

GOVERNOR PHIL MURPHY ANNOUNCES UPDATES TO RESTRICTIONS ON ESSENTIAL RETAIL BUSINESS, INCLUDING RETAIL VEHICLE SALES ALLOWED TO BE OPEN DURING THE STATE OF EMERGENCY

On April 8, 2020, Governor Murphy signed [Executive Order No. 122](#), which imposes additional mitigation requirements on essential retail business and industries and ceases all non-essential construction projects.

Essential retail businesses that are still permitted to operate under Executive Order No. 107 (2020) must adopt the following policies to the extent applicable:

- Limit occupancy at 50 percent of the stated maximum store capacity, if applicable, at one time;
- Establish hours of operation, wherever possible, that permit access solely to high-risk individuals, as defined by the CDC;
- Install a physical barrier, such as a shield guard, between customers and cashiers/baggers wherever feasible or otherwise ensure six feet of distance between those individuals, except at the moment of payment and/or exchange of goods;
- Require infection control practices, such as regular hand washing, coughing and sneezing etiquette, and proper tissue usage and disposal;
- Provide employees break time for repeated handwashing throughout the workday;
- Arrange for contactless pay options, pickup, and/or delivery of goods wherever feasible. Such policies shall, wherever possible, consider populations that do not have access to internet service;
- Provide sanitization materials, such as hand sanitizer and sanitizing wipes, to staff and customers;
- Require frequent sanitization of high-touch areas like restrooms, credit card machines, keypads, counters and shopping carts;
- Place conspicuous signage at entrances and throughout the store, if applicable, alerting staff and customers to the required six feet of physical distance;
- Demarcate six feet of spacing in check-out lines to demonstrate appropriate spacing for social distancing;
- Require workers and customers to wear cloth face coverings while on the premises, except where doing so would inhibit that individual's health or where the individual is under two years of age, and require workers to wear gloves when in contact with customers or goods. Businesses must provide, at their expense, such face coverings and gloves for their employees. If a customer refuses to wear a cloth face covering for non-medical reasons and if such covering cannot be provided to the individual by the business at the point of entry, then the business must decline entry to the individual, unless if the business is providing medication, medical supplies,

or food, in which case the business policy should provide alternate methods of pickup and/or delivery of such goods. Nothing in the stated policy should prevent workers or customers from wearing a surgical-grade mask or other more protective face covering if the individual is already in possession of such equipment, or if the business is otherwise required to provide such worker with more protective equipment due to the nature of the work involved. Where an individual declines to wear a face covering on store premises due to a medical condition that inhibits such usage, neither the essential retail business nor its staff shall require the individual to produce medical documentation verifying the stated condition.

All essential retail businesses, warehousing businesses, manufacturing businesses, and businesses performing essential construction projects must also adopt policies that include, at minimum, the following requirements:

- Immediately separate and send home workers who appear to have symptoms consistent with COVID-19 illness upon arrival at work or who become sick during the day; and
- Promptly notify workers of any known exposure to COVID-19 at the worksite, consistent with the confidentiality requirements of the Americans with Disabilities Act and any other applicable laws;
- Clean and disinfect the worksite in accordance with CDC guidelines when a worker at the site has been diagnosed with COVID-19 illness;
- Continue to follow guidelines and directives issued by the New Jersey Department of Health, the CDC and the Occupational Health and Safety Administration, as applicable, for maintaining a clean, safe and healthy work environment.

Previously on March 30, 2020, by way of [an Administrative order](#) entered by the State Director of Emergency Management, New Jersey amended its list of essential retail businesses allowed to be open during the State of Emergency to include retail vehicle sales on a limited basis. Dealerships were identified as an essential business and permitted to be open for sales but only to (1) deliver online purchases directly to customers, or (2) arrange for curbside pickup. Showrooms are not permitted to be open. On March 21, 2020, Governor Murphy issued Executive Orders No.107 and No.108 mandating the closure of all non-essential businesses throughout the State in an effort to curtail the spread of COVID-19. Under the Executive Orders, initially retail automotive sales were not considered essential business and not permitted. The Executive Orders initially allowed dealerships and others to open for automotive repairs, service, and vehicle rentals. Used dealers that are also buy here pay here locations were also allowed to continue to operate their lending business.

Under the Executive and Administrative Orders, if selling vehicles retail during the State of Emergency, dealers must: let their workers work from home whenever possible; limit on site staffing to the minimal number needed for essential operations; and follow [social distancing guidelines](#). Dealers must also follow the [New Jersey Department of Health guidance regarding the workplace](#).

Tax Filing Deadline Extended Until July 15th

New Jersey is extending the state income and corporation business tax filing deadlines from April 15, 2020 to July 15, 2020 to correspond to the previously extended federal tax filing deadlines.