



# OFFICE OF PLANNING AND BUDGET

Brian P. Kemp  
Governor

Kelly Farr  
Director

## Hotel Relief Program

This document contains answers to frequently asked questions OPB has received regarding application and post-award process for the State of Georgia's Hotel Relief Program. Applicants should refer to the US Department of Treasury American Rescue Plan Final Rule and corresponding Final Rule FAQs, as well as the OPB website for links to federal guidance and OPB resources for grantees.

DISCLAIMER: This document is intended to serve as a general guide to the grant application process for prospective applicants seeking grant funding from Georgia's allotment of the Coronavirus State Fiscal Recovery Fund (CSFRF). Any guidance found herein is not intended to address all eligible uses of CSFRF and is therefore not exhaustive, binding, or final. The United States Treasury continues to update its guidance. Treasury's guidance is binding upon the State as well as all grant recipients.

This document may be updated as OPB receives additional questions from potential applicants. If you have questions regarding the Hotel Relief Program which are not addressed in this FAQ, please address them to Max Levy, OPB Grant Specialist at [max.levy@opb.georgia.gov](mailto:max.levy@opb.georgia.gov).

The purpose of this funding is to provide direct aid to hotels who can demonstrate a negative economic impact of COVID-19.

## FAQs

### 1. What is the maximum award amount?

OPB anticipates that approximately \$150,000,000 (million) may be available under this NOFO. The maximum award amount will vary based on the grantee. Applicants who are able to demonstrate a revenue loss of 15% or greater resulting from the COVID-19 Pandemic in fiscal year 2020 will potentially be eligible for an award. The potential amount of the award will equal 5% of the demonstrated revenue loss suffered by the eligible applicant minus the total of any forgiven COVID-19 relief. OPB also reserves the right to fund, in whole or in part, any, all, or none of the applications submitted in response to this NOFO.

### 2. Where can I find application and program specific information?

Entities interested in applying for Hotel Relief Grant Program can visit the website [here](#) and review the Notice of Funding Opportunity (NOFO) [here](#).



# OFFICE OF PLANNING AND BUDGET

Brian P. Kemp  
Governor

Kelly Farr  
Director

### 3. Who is eligible to apply?

Owner(s) of hotels or bed-and-breakfasts operating during 2020 and are still in operation who meet the criterion outlined below:

1. You are a for profit or non-profit hotel or bed-and-breakfast with NAICS Code 721110 or 721191 that is not owned or operated by a state or local governmental entity.
2. You are in good standing with the state of Georgia's Secretary of State's Office.
3. You are located within the state of Georgia.
4. You are subject to the accommodations tax.
5. You were established prior to April 2019.
6. You can demonstrate negative impact of COVID-19 by providing federal income tax return showing 15% or greater reduction in revenue adjusted for COVID-19 costs in 2020 over 2019. (You can provide FEIN, W9, and a federal and state return from calendar year 2019 and 2020 as well as your Sales and Use tax returns from 2019 and 2020)
7. You do not owe any state taxes.

### 4. Can an owner apply for funds for a hotel or bed-and-breakfast that meets the requirements if the hotel was owned by a different individual/entity in the April 2019 to June 2020 timeframe?

No, the owner who experienced the loss with the corresponding tax documentation will be the eligible applicant. It should be noted, if that entity is no longer the owner of the hotel or bed-and-breakfast, they would not have any eligible use for the funds and are therefore ineligible. Additionally, if you purchased the hotel prior to the eligible timeframe but did not file taxes for the full year, you are responsible for demonstrating the revenue loss of 15% or greater during the time you owned the entity. New owners may not seek funding for a previous owner's loss.

### 5. If a hotel received COVID-19 relief loans during the pandemic, does that exclude them from participating in the grant?

No, applicants who received COVID-19 relief funds are not excluded from the program. However, any forgiven COVID-19 relief loans will be deducted from the award amount. For this reason, OPB is unable to speculate whether an applicant will be eligible for funds while taking without a full review from OPB, which will require a complete, submitted application.

### 6. What are the eligible expenses under the grant program?



# OFFICE OF PLANNING AND BUDGET

**Brian P. Kemp**  
Governor

**Kelly Farr**  
Director

Funds will be awarded for operation costs associated with maintaining and running a property based on the demonstrated loss incurred by the hotel or bed-and-breakfast. Examples of operation costs include but are not limited to:

- Rent or lease payments;
- Insurance costs;
- Wage payments;
- Utility costs;
- Sales and accounting costs;
- Marketing costs; and
- Travel agent commissions.

## **7. What is considered unallowable expenses?**

- Tax payments;
- Payments made for lobbying or other government consulting services;
- Payments made to service debt;
- Replenishment of financial reserves; and
- Payments made to satisfy any obligation resulting from a judgment or settlement.

## **8. What documentation is required for the application?**

Required application documents include but are not limited to the following:

- Federal and State 2019 and 2020 tax returns with SSN redacted;
- 2019 and 2020 State Sales and Use tax returns with SSN redacted;
- Lead Sheet for Sales and Use Tax returns by month (provided in the application);
- Georgia Department of Revenue clearance letter;
- Contract with management companies (only if your entity needs to explain EIN filings);
- Loan provider letter of forgiveness for any COVID relief loans received by applicant during calendar year 2019 or 2020 that have been subsequently forgiven (if applicable);
- Documentation of any COVID relief grant funding from any governmental source during calendar year 2019 or 2020.
- Trade Secret Affidavit (if applicable). A copy of the trade secret affidavit document can be found below as well as within the application <https://opb.georgia.gov/document/document/trade-secret-affidavit/download>; and
- Vendor Management Form and W-9 (link provided in the application).

## **9. What COVID-19 relief funds received by my organization will be deducted from the total amount of a potential award?**

***Any COVID relief grant funds received by the applicant from any governmental source***



# OFFICE OF PLANNING AND BUDGET

Brian P. Kemp  
Governor

Kelly Farr  
Director

*in calendar year 2019 or 2020 and any COVID-19 relief loans received by the applicant in calendar year 2019 or 2020 that have been forgiven.* These include but are not limited to:

- PPP (Payment Protection Program)
- Employee Retention Tax Credit (ERTC)
- Economic Injury Disaster Loan (EIDL)
- SBA Express Bridge Loans
- SBA Debt Relief

OPB reserves the right to deduct any COVID-19 grant funds from the award amount if the grant funds were used to cover the same operation costs eligible under the Hotel Relief Program.

**10. If COVID-19 relief such as EIDL are still counted as loans and are not forgiven, why do we need to report them?**

We are requiring entities to report all relief funds received during the COVID-19 pandemic in order to obtain a full understanding of the impact of the pandemic on your organization.

**11. How do I apply if I own more than one hotel or bed-and-breakfast?**

Applicants should submit one application per hotel or bed-and-breakfast location. OPB will collect Federal and State tax returns at the aggregate level, however, Sales and Use tax returns will be collected at the individual hotel or bed-and-breakfast location.

**12. For hotels that have a management corporation or group filing taxes with a different name than the entity applying for the grant, what documentation is required to show the relationship between the two?**

If the entity name and FEIN on the federal income tax return of the primary applicant differs from what is reflected on the sales and use tax returns, the applicant should provide a copy of the agreement that demonstrates the business relationship between the parties. This can be referred to as an operating agreement, management agreement, or corporate agreement. Regardless of the name, the agreement should be executed, and clearly demonstrate the nature of the relationship between the parties.

**13. Where can I find the Trade Secret Affidavit?**

The Trade Secret Affidavit template can be found on the application which will open on May 15<sup>th</sup>, 2023. Please note that you cannot state that your entire application is a trade secret. You must list every item on your application that you believe to be a trade secret. Each affidavit must be printed out, completed, signed and notarized, and then uploaded



## OFFICE OF PLANNING AND BUDGET

Brian P. Kemp  
Governor

Kelly Farr  
Director

along with the application. **NOTE: failure to upload a complete and notarized affidavit could result in your potentially sensitive information being made public via open records requests.**

**14. How do I demonstrate that I have no outstanding taxes and am in good standing with the Georgia Department of Revenue?**

Applicants will need to provide a Tax Clearance Letter which can be obtained from the Department of Revenue.

**15. What is the award time frame?**

The application period will begin on May 15th, 2023, and reviews will be made on a rolling basis for eligible applicants.

**16. Is there a time limit for an “existing operational gap after receiving relief funds” as stated in the NOFO?**

No, applicants should provide information from the time funds were received to however long the gap lasted. There is a section on the application for you to provide a narrative explaining how and why the gap occurred.

**17. What is the fund source for this program?**

This program is made available through the American Rescue Plan Act State Fiscal Recovery Funds.

**18. Where can we find copy of PowerPoints and webinars for grant programs?**

All webinars and accompanying PowerPoints can be found on our [For Grantees webpage](#) under webinars and tutorials.

**19. What will the grantee classification be for this grant?**

Awardees under the hotel relief program will be designated as beneficiaries. Treasury Final Rule provides that if the recipient (In this case, the State of Georgia) provides funds to an individual or entity for the purpose of directly benefitting the individual or entity that has experienced or is experiencing a public health impact or negative economic impact of the Covid-19 Pandemic, the individual or entity receiving funds is classified as a beneficiary. As a beneficiary, the individual or entity receiving funds is not subject to subrecipient monitoring and reporting requirements. Furthermore, beneficiaries will not require a SAM number.



## OFFICE OF PLANNING AND BUDGET

**Brian P. Kemp**  
Governor

**Kelly Farr**  
Director

**20. Is a SAM number (Unique Entity Identifier) required?**

No.

**21. Can a P&L or financial statements be provided in lieu of a tax return?**

No.