



As states review COVID-19 relief efforts, we encourage them to consider the following actions under executive authority or in conjunction with state legislatures.

- Provide state grants to amusement parks and attractions-related businesses.
- Create tax credits with expedited processing for retaining employees during the COVID-19 crisis for employers who keep employees on payroll that complement the forgivable loans offered in the CARES Act.
- Require insurance companies to pay out business interruption claims and create a state fund to handle such claims. In order to protect public health, amusement parks and attractions have been forced to close their doors, resulting in major business interruption losses. Operators pay insurance companies for business interruption insurance for use in these circumstances, however amusement parks and attractions across the country are seeing their claims denied by insurers due to clauses in the contract exempting viruses or pandemics from claims.
- Defer health insurance premiums payments for employers who are continuing to keep employees on company health insurance during the crisis. This will enable amusement park and attractions operators to maintain their employee base and keep them on company insurance programs.
- Assist businesses with regulatory relief regarding unemployment claims by freezing unemployment insurance rates. The coronavirus epidemic has forced amusement parks and attractions to lay off employees through no fault of their own and without governmental action this will result in sharply higher unemployment insurance payments for attractions.
- Defer property, estimated income, corporate income and franchise taxes. Deferring payments on these taxes for a period interest free will provide cash flow to operators.
- Prohibit landlords from evicting or foreclosing amusement parks and attractions for non-payment of rent or mortgages during the COVID-19 crisis. Amusement parks and attractions should be allowed to pay back rent or mortgage payments over a series of months after the crisis abates.
- Prohibit utilities from shutting off services to amusement parks and attractions during the COVID-19 crisis due to lack of payment. Such services include water, electricity, gas, cable and telephone lines. Amusement parks and attractions should be allowed to submit back payment over a series of months after the crisis abates.



- Suspend any new government mandates set to come into effect for two months after a business reopens. Amusement parks and attractions will struggle when they are ready to reopen their doors given the current situation. Putting new mandates into effect will only inflict more harm on the industry and prevent amusement parks and attractions from resuming operations when the pandemic abates.
- Extend the period for inspections and permitting of amusement parks and attractions. Amusement parks and attractions may need more time for these inspections to take place, and as such, at a minimum, we'd ask that for whatever period of time that the amusement park or attraction or AHJ was closed due to COVID-19, that the AHJ extend the inspection and permitting time period.
- Halt state minimum wage increases until our industry gets back on our feet.

While these actions will not eliminate the impact of the crisis, they will be important first steps on the road to recovery. The attractions industry needs to be positioned to spring back into action quickly once the crisis abates to serve our employees, customers, and communities. Thank you for your consideration, and we stand ready to assist as you need.

About IAAPA

IAAPA is a diverse and dynamic community of global attractions professionals. As the largest international trade association for permanently located attractions, IAAPA unifies the attractions community, connects people to learn and grow together, and strives to promote the highest professional standards for excellence and safety around the world.

Founded in 1918, IAAPA represents more than 6,000 attraction, supplier, and individual members from more than 100 countries. Members include professionals from amusement parks, theme parks, attractions, water parks, resorts, family entertainment centers, zoos, aquariums, science centers, museums, manufacturers, and suppliers.

The association's global headquarters is in Orlando, Florida, US. IAAPA also maintains offices in Brussels, Belgium; Hong Kong, China; Shanghai, China; Mexico City, Mexico; and Alexandria, Virginia, US. Additional information is available at IAAPA.org and through IAAPA's social media channels: @IAAPAHQ #IAAPA

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