



HUMANITARIAN RESPONSE PROGRAM FREQUENTLY ASKED QUESTIONS

Following is a summary of questions received and responses issued through **6/15/2020**.

1. Can municipalities apply for the purposes of redistribution of property tax grants to community members?

The humanitarian response program is limited to “organization[s] described in Section 501(c)(3) of the Internal Revenue Code of 1986, as amended (the “Code”) and that [are] exempt from taxation under Section 501(a) of the Code.” (See RFP at 1.2.) In addition, “Assistance to meet tax obligations” and “Lost revenue” are listed as ineligible expenditures in the RFP, consistent with Title V of the CARES Act. (See RFP at 3.3.2; Treasury Guidance at 1 (“Funds may not be used to fill shortfalls in government revenue to cover expenditures that would not otherwise qualify under the statute.”); Treasury FAQ at 5 (“Fund payments may not be used for government revenue replacement, including the provision of assistance to meet tax obligations.”)).