



Mississippi Farm Bureau ® Federation  
P.O. Box 1972  
Jackson, MS 39215

## ***COVID-19***

### ***Federal & State***

### ***Resource Document for***

### ***Mississippi Farmers & Ranchers***

### ***Edition 1: April 2, 2020***

## **Background:**

The corona virus outbreak in the United States has impacted almost all of our daily lives, including farms and ranches. As the federal, state, and local governments have responded to this public health emergency, numerous state and federal regulations have been relaxed or modified to accommodate the need for flexibility as we fight this deadly virus. In addition to these regulatory modifications, Congress has taken swift action by passing several federal appropriation bills to help citizens and businesses deal with this crisis. Many of these regulatory actions and federal appropriations have an impact on U.S. Agriculture. This document is a summary of these regulatory changes, what resources are available to you through the federal stimulus, and what impact these changes could have on your farm or ranch. This information is provided as a resource and is not intended to provide legal or financial guidance. You should consult your attorney and/or financial professional.

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## **Federal Appropriations (Emergency Stimulus):**

In response to the ongoing corona virus epidemic, Congress passed their third emergency appropriation, H.R. 748, the Coronavirus Aid, Relief, and Economic Security (CARES) Act on Friday, March 27. Last Wednesday, the Senate passed the CARES Act by a vote of 96-0. The House then approved the \$2 trillion measure Friday afternoon by voice vote. The bill was signed by the President on Friday evening, March 27.

### **Item # 1: SBA Loan Opportunities for Farm Operations**

- **Paycheck Protection Program (PPP):** The CARES Act establishes a new \$349 billion Paycheck Protection Program. The Program will provide much-needed relief to millions of small businesses so they can sustain their businesses and keep their workers employed. .
- Small businesses and eligible nonprofit organizations, Veterans organizations, and Tribal businesses described in the Small Business Act, as well as individuals who are self-employed or are independent contractors, are eligible if they also meet program size standards. **Farms and farm businesses ARE eligible for the PPP. A county farm bureau is not eligible for the PPP.**
- Under this program: eligible recipients may qualify for a loan up to \$10 million determined by 8 weeks of prior average payroll plus an additional 25% of that amount. Payroll, rent, utilities, and mortgage interest are all eligible expenditures. Loan payments will be deferred for six months if you maintain your workforce, SBA will forgive the portion of the loan proceeds that are used to cover the first 8 weeks of payroll and certain other expenses following loan origination. Visit [SBA.gov/Coronavirus](https://www.sba.gov/coronavirus) for more information or contact your accountant or local lender for specific details and to determine eligibility.
- **Economic Injury Disaster Loans (EIDL):** The SBA's Economic Injury Disaster Loan program provides small businesses with working capital loans of up to \$2 million that can provide vital economic support to small businesses to help overcome the temporary loss of revenue they are experiencing. In response to the Coronavirus (COVID-19) pandemic, small business owners in all U.S. states, Washington D.C., and territories are eligible to apply for an Economic Injury Disaster Loan advance of up to \$10,000. This advance will provide immediate economic relief to businesses that are currently experiencing a temporary loss of revenue. Funds will be made available within three days of a successful application. This loan advance will not have to be repaid. Visit [SBA.gov/Coronavirus](https://www.sba.gov/coronavirus) for more information or contact your local lender. **Currently, farm operations are NOT eligible for assistance through the SBA EIDL program, however; it was the intention of Congress to include agriculture operations as an eligible business. Congress and the SBA are having communication on this issue currently. Updates will be provided soon. However, county farm bureaus ARE eligible for the EIDL program. Again, please contact your accountant or lender for specific details and to determine eligibility**
- A side-by-side comparison of these programs is included as Attachment A to this document.

#### **Item #2: Economic Impact Payments for Individuals:**

- The CARES Act provides economic impact payments of \$1,200/individual or \$2,400/couple for those making less than \$75,000/individual or \$150,000/couple. Families will receive an extra \$500 per child. When income exceeds the threshold, the payments begin to phase down until there is no payment when a person makes more than \$99,000 or a couple makes more than \$198,000.
- The IRS recently announced how the payments will be distributed. Eligible taxpayers who filed income tax returns for either 2019 or 2018 will automatically receive the payment. Payments will begin in the next three weeks. However, some seniors and others who typically do not file tax returns will need to submit a simple tax return to receive the stimulus payment. More information can be found in IRS Notice IR-2020-61, issued March 30. The notice can be found [here](#).

#### **Item # 3: USDA-CCC Funding:**

- The CARES Act included \$14 billion to replenish the Commodity Credit Corporation (CCC), which is used to stabilize, support, and protect farm income and prices through initiatives like the Market Facilitation Program (MFP). This federal fund is utilized to disperse annual ARC/PLC payments, as well as CRP benefits. This appropriation will assist USDA in making annual price support program, as well as potential payments of a third round of MFP.

#### **Item # 4 Emergency COVID19 Support – Office of the USDA Secretary:**

- The CARES Act also provided \$9.5 billion in emergency support for agricultural producers impacted by COVID-19, *“including specialty crops, producers that supply local food systems, including farmers markets, restaurants, and schools, and livestock producers, including dairy producers.”* It is unclear at this time how these funds will be allocated among the various commodities impact, how USDA will implement this assistance, or when these dollars will be available.

#### **Item #5: Tax Provisions:**

- Modifications for net operating losses (NOL) (Sec. 2303): Businesses will be able to use net operating losses from 2018, 2019 and 2020 to reduce taxes that were paid for the previous five years. The taxable income limitation is lifted to allow the NOL to fully offset income. Currently, net operating losses can only be applied to future tax years except for farming losses that have a two-year carry-back. Businesses with NOLs will be able to refile their taxes for the previous five years and receive tax refunds from recalculated taxes. This infusion of cash will help farm and ranch businesses pay employees and cover operating expenses.
- Business Interest deduction Increased for larger ag businesses. (Sec. 2306): The amount of business interest that large ag businesses can deduct is increased from 30 percent of taxable income to 50 percent of taxable income for 2019 and 2020. Currently, farm and

ranch businesses with gross receipts of \$25 million or less are able to fully deduct their business expenses. Increasing the deduction for larger businesses will make it easier for large businesses to purchase needed inputs.

- Delayed payment of employer payroll taxes (Sec. 2302): Employers will be able to defer the employer share (6.2 percent) of Social Security payroll taxes that would have been due throughout 2020. Self-employed individuals will also be able to defer 6.2 percent of Social Security taxes owed. Half the deferred amount will be due on December 31, 2021, with the other half due on December 31, 2022. The delay in tax payments will allow employers to retain more of their earnings to cover expenses and meet payroll.
- Tax credits for employee retention (Sec. 2301): Starting March 13 and through 2020, employers are granted credits against payroll taxes for 50 percent of up to \$10,000 of wages (including health benefits) per employee. To be eligible a business had to have partially or fully shut down OR experienced a 50 percent reduction in gross receipts. Calculations are determined quarterly. For employers with more than 100 full-time employees, qualified wages are wages paid to employees when there is a business shut-down. For employers with 100 or fewer employees, employee wages qualify for the credit whether the business is operating or not. If the credit exceeds the amount of payroll taxes owed, a government payment will be issued to the employer. This provision will help employers retain employees and cover payroll when income is reduced or nonexistent.
- Employer payments for student loans (Sec. 2206): During 2020, employers may provide up to \$5,250 annually to an employee for student loan repayment. The employee will not have to pay taxes on the amount.
- Penalties waived for retirement fund withdrawals (Sec. 2202): Individuals will be able to withdraw up to \$100,000 from retirement accounts without penalty. Taxes on the withdraw would be payable over three years or individuals have the option to recontribute the sum within three years.
- No mandatory withdrawals from retirement plans (Sec. 2203): Individuals will not be required to make mandatory withdrawals from retirements accounts in 2020 so that they are not forced to liquidate investments at low values.
- Deductions for charitable contributions. (Sec. 2204): Individuals will receive a tax benefit for charitable contributions of up to \$300 regardless of whether or not they itemize their deductions. The limitation on individual charitable donations by those who itemize does not apply for 2020. The deduction for contributions of food inventory is increased from 15 percent to 25 percent.

## **Federal Designations & Regulatory Actions:**

### **Item #1: Agriculture Deemed As A Critical Essential Infrastructure Workforce:**

- The Cybersecurity and Infrastructure Security Agency (CISA) within the Department of Homeland Security (DHS) released its guidance for Critical Essential Infrastructure Workforce and identified agriculture and its workforce as critical on March 19 and updated these guidelines on March 28. In response to President Trump's updated coronavirus guidance for America, CISA released its guidance for Critical Essential Infrastructure Workforce and identified agriculture and its workforce as critical. The list can also inform critical infrastructure community decision-making to determine the sectors, sub-sectors, segments, or critical functions that should continue normal operations, appropriately modified to account for Centers for Disease Control workforce and customer protection guidance. The document can be viewed at this [link](#). This list is advisory in nature and is not a federal directive or standard. This list is also intended to be continuously reviewed and amended as the COVID-19 situation changes. Should you have any questions or would like to provide input, DHS officials urge industry to send information and questions to [Cisa.cat@cisa.dhs.gov](mailto:Cisa.cat@cisa.dhs.gov).
- **In addition, MFBF developed a document that can be used by agriculture entities to give to their employees to verify they are exempt from any "stay-at-home" orders. This document was prepared by legal counsel at Farm Bureau. It's on Page 12 of this document.**

### **Item #2: H-2 Visa Changes:**

- The U.S. Department of State has expanded the categories of H-2 visa applicants eligible to waive an in-person interview. Secretary of State Pompeo, in consultation with the Department of Homeland Security, has authorized consular officers to expand the categories of H-2 visa applicants whose applications can be adjudicated without an in-person interview. Consular officers can, if they so choose, now waive the visa interview requirement for first-time and returning H-2 applicants who have no apparent ineligibility or potential ineligibility. This expansion also increases the period in which returning workers may qualify for an interview waiver. Applicants whose previous visas expired in the last 48 months, and who did not require a waiver of ineligibility the last time they applied, do not need to be interviewed in-person if they are applying for the same visa classification as their previous visa. The State Department anticipates the vast majority of otherwise qualified H-2 applicants will now be adjudicated without an interview.
- On April 1, the U.S. Department of Labor updated their Frequently Asked Questions (FAQ) sheet. It can be found at this [link](#).
- USDA asks that questions regarding the H-2A program be directed to [farmers.gov/manage/h2a](https://farmers.gov/manage/h2a) or email [aglabor@usda.gov](mailto:aglabor@usda.gov).

### **Item # 3: USDA-Farm Service Agency Update:**

- On March 26, USDA's Farm Service Agency (FSA) announced that county offices are open by phone appointment only until further notice, and FSA staff are available to continue helping agricultural producers with program signups, loan servicing and other important actions. Additionally, FSA is relaxing the loan-making process and adding flexibilities for servicing direct and guaranteed loans to provide credit to producers in need. FSA is relaxing the loan-making process, including: extending the deadline for applicants to complete farm loan applications; preparing direct loans documents even if FSA is unable to complete lien and record searches because of closed government buildings. Once those searches are complete, FSA would close the loan; and closing loans if the required lien position on the primary security is perfected, even for loans that require additional security and those lien searches, filings and recordings cannot be obtained because of closed government buildings. FSA is extending deadlines for producers to respond to loan servicing actions, including loan deferral consideration for financially distressed and delinquent borrowers. FSA will temporarily suspend loan accelerations, non-judicial foreclosures, and referring foreclosures to the Department of Justice. The U.S. Attorney's Office will make the determination whether to stop foreclosures and evictions on accounts under its jurisdiction. Guarantee lenders can self-certify, providing their borrowers with: subsequent-year operating loan advances on lines of credit and emergency advances on lines of credit. [For more information, contact your local FSA office.](#)

### **Item #4: USDA-Risk Management Agency Update:**

- RMA announced on March 27 that it is adding flexibilities to deliver of services, including processing policies, claims and agreements through its network of AIPs. These flexibilities include: enabling producers to send notifications and reports electronically, extending the date for production reports and providing additional time and deferring interest on premium and other payments. Producers may send notifications and reports electronically for written agreement issues, acreage and production reporting and upcoming sales closing dates (deadlines to buy crop insurance). Notice of the policyholder's election may be provided over the phone with appropriate documentation of the call or using electronic methods followed by their confirmation of such election in writing (a signed, or e-signed, form) no later than July 15, 2020. For the 2020 crop year, AIPs may accept production reports through the earlier of the acreage reporting date (ARD) or 30 days after the production reporting date (PRD) for crops insured under the Common Crop Insurance Policy Basic Provisions with a PRD of March 15, 2020, or later. Generally, the PRD for crops insured under the Common Crop Insurance Policy Basic Provisions is the earlier of the ARD or 45 days after the cancellation date. AIPs are authorized to provide additional time for policyholders to make payment of premium and administrative fees. Interest accrual on premium payments and administrative fees will be waived to the earliest of an additional 60 days from the scheduled payment due date or the termination date on policies with premium billing dates between March 1, 2020, and April 30, 2020. AIPs are also authorized to provide additional time for policyholders to make payment for Written Payment Agreements due between March 1, 2020, and April 30, 2020. Payments may be extended up to 60 days from the scheduled payment due date and considered a timely payment. RMA staff are working with AIPs and other customers by phone, mail and electronically to continue supporting crop insurance coverage for producers. Farmers with



crop insurance questions or needs should continue to contact their insurance agents about conducting business remotely (by telephone or email). For the most current updates on available services, visit [farmers.gov/coronavirus](https://farmers.gov/coronavirus)

**Item #5: U.S. Department of Transportation Update:**

- **CDLs & Medical Cards:** On March 24, the U.S. Department of Transportation's Federal Motor Carrier Safety Administration (FMCSA) announced a Notice of Enforcement Policy and Waiver regarding expiring driver's licenses and medical examiner's certificates. For drivers who had current credentials as of March 1, this announcement allows FMCSA to exercise its enforcement discretion to not take action in certain cases when a commercial learners' permit, CDL or Medical Certificate is expired. For CDLs, the announcement extends until June 30, 2020 the maximum period of CDL validity for CDLs due for renewal on or after March 1, 2020. The announcement also waives the requirement that CDL holders, CLP holders, and non-CDL drivers have a medical examination and certification, provided that they have proof of a valid medical certification that was issued for a period of 90 days or longer and that expired on or after March 1, 2020.

**Item #6: IRS Update:**

- **Tax Payment Deadline:** On March 18, the Treasury Department announced that the deadline for filing and paying federal income taxes would be extended until July 15. The deferral applies to income tax payments, including estimated payments, that would otherwise have been due on April 15. The deferral does not apply to other types of taxes. C-corporations may defer up to \$10 million of tax liability until July 15. Individuals can defer up to \$1 million of tax liability until July 15. The notice says the deferral amount is the same for a single individual and for married individuals filing a joint return. Since most farmers and ranchers operate businesses as sole-proprietors, partnerships or Subchapter S corporations that pass income to their owners for tax purposes, the \$1 million limit applies to the individual(s) who own the business. Treasury Notice 2020-17 can be found here: <https://www.irs.gov/pub/irs-drop/n-20-17.pdf>

**Item #7: REAL ID Implementation:**

- The Department of Homeland Security announced Thursday March 26 it would be delaying the deadline for Americans to apply and receive a Real ID -- a driver's license or identification card with a gold star in the top right corner -- due to the coronavirus pandemic. The Trump administration decided on a 12-month delay extending the deadline to get a Real ID until October 1, 2021, after Departments of Motor Vehicles across the nation were forced to close as state officials take precautions to stop the spread of COVID-19, which includes shutting crowded places. If someone is already in possession of a REAL ID it will remain valid. If someone has not yet received a REAL ID they now have until October 2021 to obtain the proper ID for the purposes listed above. The most common need however for the REAL ID will be to board any federally regulated commercial flight beginning in October 2021.



### **Item #8 Families First Coronavirus Response Act /DOL Family & Medical Leave Changes:**

- Under the Families First Coronavirus Response Act, you may have enhanced responsibilities to your employees regarding paid sick leave and family medical leave. You may be required to pay sick leave for two weeks and family medical leave, but you will be reimbursed with a tax credit. Attached is an informational flyer about this program.

### **State Regulatory Action/Measures:**

#### **Item #1: Executive Order by Governor Tate Reeves:**

- Governor Tate Reeves has issued several executive orders ([link](#)) since the beginning of the COVID-19 pandemic in the United States. Executive Order 1463 listed different businesses in the state as “essential” meaning that these businesses would be able to continue to stay open even when restrictions were placed on other businesses and the movement of commerce. These essential businesses were in line with a list sent out by the United States’ Department of Homeland Security, and **Agriculture was listed as essential**. On April 1, 2020 Gov. Reeves issued executive order 1466 which was a shelter in place order, which ordered Mississippians to stay home and non-essential businesses to close. Because Agriculture is listed as essential and our industry is critical in feeding, clothing, and sheltering the world, farmers and ranchers may continue working.

- What you CAN do under a shelter-in-place order:

#### You may leave your home:

- *To perform acts necessary for your health and safety or the health and safety of family members (including pets) or other persons who are unable to or cannot leave their home;*
  - *To obtain food and necessary supplies or services for yourself, your family, or others who cannot leave their home;*
  - *To engage in individual outdoor activity;*
  - *To perform work supporting an Essential Business*
- What you CANNOT DO under a shelter-in-place order:

#### Basic Provisions:

- *Fitness and exercise gyms, dance studios, clubs, tattoo parlors, spas, salons, barber shops, and other similar personal care and grooming facilities must close.*
- *You must stay home and may only leave for essential activities. (However, you may leave homes that are unsafe, for example, due to domestic violence or sanitation issues.)*
- *Individuals involved in Essential Travel must observe social distancing and COVID avoidance guidelines as specified by the CDC.*
- *Individuals using space outside their homes shall avoid gatherings of more than 10 people and shall maintain a six-foot separation from other persons when outside.*

- *Non-essential businesses shall cease except for minimum operations necessary to maintain the condition of facilities, inventory and equipment, to perform payroll and benefits functions, and to facilitate employees' remote work.*
- *Essential Businesses as identified in Executive Order 1463 (as supplemented) are permitted to remain open to perform essential functions*
- *Restaurants may remain open only for delivery, drive-through and curbside service.*
- *All public and private, social and non-essential gatherings in excess of 10 people shall be cancelled or rescheduled.*
- *All places of amusement and recreation, indoor and outdoor, including but not limited to amusement parks and rides, museums, playgrounds, children's party and play facilities, parks (not including walking trails), movie theaters, bowling alleys and social clubs, shall be closed to the public.*

**Item #2: MDOT Regulatory Update:**

- Due to COVID-19, the Federal Motor Carrier Safety Administration (FMCSA), the Mississippi Department of Transportation (MDOT, and the Mississippi Department of Public Safety (DPS) have made some changes to reduce burdens on drivers and ensure emergency supplies and the food chain remain strong. MDOT, in line with the FMCSA has increased the maximum gross weight to 90,000 pounds on a five-axle commercial vehicle with a minimum 51-foot outer bridge measurement when hauling certain products. The maximum tandem limit is 40,000 pounds. All other dimensions must meet legal requirements. The temporary allowances are in place until April 12. They are for commercial vehicles providing direct assistance in support of emergency relief efforts intended to meet the immediate need for:
  - Medical supplies and equipment related to the testing, diagnosis and treatment of COVID-19.
  - Supplies and equipment, including masks, gloves, hand sanitizer, soap and disinfectants, necessary for healthcare workers, patients and community safety, sanitation, and prevention of COVID-19 spread in communities.
  - Food for emergency restocking of stores.
  - Equipment, supplies and persons necessary for establishment and management of temporary housing and quarantine facilities related to COVID-19.
  - The immediate precursors to these products

This does not apply to posted lower weight roads and bridges.

- Mississippi has closed all of its driver's license offices, except for CDLs. Even so, if you have a CDL that expired on or after March 1, 2020, it is valid until June 30, 2020. Further, if you have a medical card that expired on or after March 1, 2020 that was valid for 90 days or more, it is sufficient for the time being. More information can be found at: <https://mdot.ms.gov/portal/covid19>

### **Item #3: Mississippi Department of Agriculture and Commerce Regulatory Update:**

- In an effort to follow the Center for Disease Control Guidelines as it relates to large groups, and to reduce a regulatory burden during the pandemic the Mississippi Department of Agriculture and Commerce has extended commercial and licensed pesticide, and private applicator certifications for one year, if the certification expires during 2020.
- If you are trying to become a new licensed, commercial, or private applicator, you may contact the Bureau of Plant Industry at 662.325.3390 and they can give guidance on a case-by-case basis. Mississippi State University's Extension Service will still handle private applicator training. <https://www.mdac.ms.gov/covid19/>

### **Item #4: Mississippi Department of Revenue Regulatory Update:**

- The Federal Filing deadline for taxes has been moved from April 15, 2020 to July 15, 2020 to give taxpayers time to get their paperwork and payments in amid the COVID-19 pandemic. Even though the federal tax deadline was moved to July 15, 2020, the Mississippi Department of Revenue moved the deadline to May 15, 2020. This is because Mississippi's constitution requires a balanced budget, and the state's fiscal year begins July 1. Without the anticipated revenue from tax day, the state budget would be behind before the year began, in fact the state would face over a half of a billion dollar deficit. The Mississippi Dept. of Revenue have taken additional steps to try and ease tax burdens and deadlines during the pandemic including, delaying interest and penalties on state income taxes during this presidential emergency declaration and extending the homestead application through May 1, 2020.

### **Item #5 YMD Update:**

- While the Yazoo Mississippi Delta Joint Water Management District offices will remain open for business, they have implemented social distancing measures consistent with the guidance and recommendations from local, state, and federal health officials. For permitting, in-person assistance remains available; however, if you need assistance, we request that you first attempt to contact us by telephone at (662) 686-7712, by telefax at (662) 686-9078, or by e-mail at [dillard.melton@ymd.org](mailto:dillard.melton@ymd.org). Water use permit applications may be dropped off in-person or submitted by mail, telefax, or e-mail.

### **MFBF Staff Contacts:**

- For more information or if you have additional questions, please contact a member of the Farm Bureau Regional Manager or Policy Team.
- |                   |              |                  |              |
|-------------------|--------------|------------------|--------------|
| • Craig Hankins   | 662-721-6515 | Kent Bloodworth  | 601-977-4104 |
| • Britton Hatcher | 662-809-1408 | Justin Ferguson  | 601-720-4238 |
| • Will Gibson     | 662-687-5652 | Kevin Brown      | 601-928-8297 |
| • Samantha Laird  | 601-573-7913 | Lee Thorne       | 601-780-0257 |
| • Doug Ervin      | 601-624-1705 | Andy Whittington | 601-665-7885 |
| • Jon Kilgore     | 601-278-3809 | Chris Shivers    | 601-408-7787 |

[\_\_\_\_\_  
(Farm Name & Address)]

**ESSENTIAL FOOD AND AGRICULTURAL EMPLOYEE WORK PERMIT  
March 2020**

\_\_\_\_\_[Insert Employee Name] is an employee of  
\_\_\_\_\_[Insert Farm Name/Business Name], and  
requests permission to travel to and from a place of employment or other  
businesses to further my agricultural pursuits per the official guidance document  
issued by the U.S. Department of Homeland Security and Mississippi Executive  
Order 1463.

The identified farm/business is engaged in agricultural pursuits, and/or the production  
and supply of food. Agriculture and food production are included in the 16 critical  
infrastructure areas providing vital service to the nation as designated by the U.S.  
Department of Homeland Security (DHS). Further, Gov. Tate Reeve's Executive Order  
1463 lists agriculture as essential to the State of Mississippi.

In its advisory issued on Thursday, March 20, the DHS indicated that *"If you work in a  
critical infrastructure industry, as defined by the Department of Homeland Security, you  
have a special responsibility to maintain your normal work schedule."*  
<https://www.cisa.gov/publication/guidance-essential-critical-infrastructure-workforce>

Agricultural labor is identified as a critical component of that food supply, and thus it is  
important that workers who make up an essential part of the food supply chain be  
allowed to remain operational.

For verification or inquiries regarding this request, please contact the farm business  
above at [insert phone].

Issued by:

\_\_\_\_\_  
[CEO/Owner]

\_\_\_\_\_  
Date