

by subsection (a) [amending this section] shall be effective as if included in the CARES Act (Public Law 116-136; 134 Stat. 281).”

CLARIFICATION OF TAX TREATMENT OF CERTAIN LOAN FORGIVENESS AND OTHER BUSINESS FINANCIAL ASSISTANCE

Payment described in subsec. (c) of this section not included in gross income of person on whose behalf such payment was made, see section 278 of div. N of Pub. L. 116-260, set out as a note under section 9008 of this title.

§ 9012. Emergency rulemaking authority

Not later than 15 days after March 27, 2020, the Administrator shall issue regulations to carry out this title¹ and the amendments made by this title¹ without regard to the notice requirements under section 553(b) of title 5.

(Pub. L. 116-136, div. A, title I, §1114, Mar. 27, 2020, 134 Stat. 312.)

Editorial Notes

REFERENCES IN TEXT

This title, referred to in text, is title I of div. A of Pub. L. 116-136, Mar. 27, 2020, 134 Stat. 286, which enacted this subchapter and amended, and enacted provisions set out as notes under, section 636 of this title and several sections in Title 11, Bankruptcy. For complete classification of title I to the Code, see Tables.

Statutory Notes and Related Subsidiaries

EMERGENCY RULEMAKING AUTHORITY IN PUBLIC LAW 116-260

Pub. L. 116-260, div. N, title III, §303, Dec. 27, 2020, 134 Stat. 1993, provided that: “Not later than 10 days after the date of enactment of this Act [Dec. 27, 2020], the Administrator [of the Small Business Administration] shall issue regulations to carry out this Act [probably means “this title”, title III of div. N of Pub. L. 116-260, see Tables for classification] and the amendments made by this Act without regard to the notice requirements under section 553(b) of title 5, United States Code.”

§ 9013. Community Navigator pilot program

(a) Definitions

In this section:

(1) Administration

The term “Administration” means the Small Business Administration.

(2) Administrator

The term “Administrator” means the Administrator of the Small Business Administration.

(3) Community navigator services

The term “community navigator services” means the outreach, education, and technical assistance provided by community navigators that target eligible businesses to increase awareness of, and participation in, programs of the Small Business Administration.

(4) Community navigator

The term “community navigator” means a community organization, community financial institution as defined in section 636(a)(36)(A) of this title, or other private non-

profit organization engaged in the delivery of community navigator services.

(5) Eligible business

The term “eligible business” means any small business concern, with priority for small business concerns owned and controlled by women (as defined in section 632(n) of this title), small business concerns owned and controlled by veterans (as defined in section 632(q) of this title), and socially and economically disadvantaged small business concerns (as defined in section 637(a)(4)(A) of this title).

(6) Private nonprofit organization

The term “private nonprofit organization” means an entity that is described in section 501(c) of title 26 and exempt from tax under section 501(a) of such title.

(7) Resource partner

The term “resource partner” means—

(A) a small business development center (as defined in section 632 of this title);

(B) a women’s business center (as described in section 656 of this title); and

(C) a chapter of the Service Corps of Retired Executives (as defined in section 637(b)(1)(B) of this title).

(8) Small business concern

The term “small business concern” has the meaning given under section 632 of this title.

(9) State

The term “State” means a State of the United States, the District of Columbia, the Commonwealth of Puerto Rico, the Virgin Islands, American Samoa, the Commonwealth of the Northern Mariana Islands, and Guam, or an agency, instrumentality, or fiscal agent thereof.

(10) Unit of general local government

The term “unit of general local government” means a county, city, town, village, or other general purpose political subdivision of a State.

(b) Community Navigator pilot program

(1) In general

The Administrator of the Small Business Administration shall establish a Community Navigator pilot program to make grants to, or enter into contracts or cooperative agreements with, private nonprofit organizations, resource partners, States, Tribes, and units of local government to ensure the delivery of free community navigator services to current or prospective owners of eligible businesses in order to improve access to assistance programs and resources made available because of the COVID-19 pandemic by Federal, State, Tribal, and local entities.

(2) Appropriations

In addition to amounts otherwise available, there is appropriated to the Administrator for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, \$100,000,000, to remain available until September 30, 2022, for carrying out this subsection.

¹ See References in Text note below.