

**§ 66-472. Definitions.**

The following definitions apply in this Article:

- (1) COVID-19. – The coronavirus disease 2019.
- (2) COVID-19 emergency declaration. – Executive Order No. 116 issued March 10, 2020, by Governor Roy A. Cooper, including any amendments issued by executive order, subject to extensions under Chapter 166A of the General Statutes.
- (3) COVID-19 essential business executive order. – Executive Order No. 121 issued March 27, 2020, by Governor Roy A. Cooper, including any amendments issued by executive order, subject to extensions under Chapter 166A of the General Statutes.
- (4) Emergency response entity. – Businesses, not-for-profit organizations, educational institutions, and governmental entities that manufacture, produce, or distribute personal protective equipment, testing equipment, or ventilators, or process COVID-19 testing results.
- (5) Essential business. – Businesses, not-for-profit organizations, educational institutions, and governmental entities identified in the COVID-19 essential business executive order. The term also applies to any business that the Department of Revenue determines is essential. (2020-3, s. 4.14(a).)