**Section 690.90 Eligibility Requirements and Allowable Expenditures**

a) The following business types are excluded from the Program:

1) a private club or business that limits membership for reasons other than capacity;

2) a government-owned business entity (except for businesses owned or controlled by a Native American tribe);

3) a business that derives at least 33% of its gross annual revenue from legal gambling activities, unless, subject to the Department's approval, the business is a restaurant with gaming terminals;

4) a business engaged in pyramid sales, in which a participant's primary incentive is based on the sales made by an ever-increasing number of participants; or

5) payday lenders.

b) A business shall be ineligible to participate in the Program if it:

1) did not comply with COVID-19 prevention directives;

2) is delinquent on payment of any State of Illinois tax obligation;

3) is on the Illinois Stop Payment List or in default of any contractual obligation to the Department, DHS, or DOA;

4) is engaged in a business that is unlawful under Illinois or federal law;

5) has already received assistance under the Program, unless the Department allocates funding specifically for severely impacted businesses that have already received assistance;

6) is on the federal System for Award Management excluded parties list; or

7) does not meet any other eligibility criteria established in a financial assistance application.

c) Allowable expenditures must be incurred on or after March 1, 2020 and by the deadline identified in any announcement or certification applicable to any financial assistance opportunity.

d) Ineligible expenditures include:

1) expenses that have been or will be reimbursed under any State, local, or federal program, such as expense or losses that were reimbursed by a loan forgiven under the CARES Act's Payroll Protection Program;

2) damages covered by insurance;

3) expenditures prohibited by section 5001(b) of the CARES Act;.

4) reimbursement to donors for donated items or services;

5) workforce bonuses other than hazard pay or overtime;

6) severance pay;

7) legal settlements; or

8) any other expense not reasonably incurred due to the COVID-19 emergency.

e) Expenses shall be submitted to the State agency or qualified partners for review, either as part of the application process or following selection for financial assistance. Expenses shall be reviewed for eligibility and funding will be provided to BIG participants after verifying allowable expenditures.