

In the Senate of the United States,

March 6 (legislative day, March 5), 2021.

Resolved, That the bill from the House of Representatives (H.R. 1319) entitled “An Act to provide for reconciliation pursuant to title II of S. Con. Res. 5.”, do pass with the following

AMENDMENT:

Strike all after the first word and insert the following:

1 ***1. SHORT TITLE.***

2 *This Act may be cited as the “American Rescue Plan*
3 *Act of 2021”.*

4 ***SEC. 2. TABLE OF CONTENTS.***

5 *The table of contents for this Act is as follows:*

Sec. 1. Short title.

Sec. 2. Table of contents.

***TITLE I—COMMITTEE ON AGRICULTURE, NUTRITION, AND
FORESTRY***

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Sec. 1001. Food supply chain and agriculture pandemic response.

Sec. 1002. Emergency rural development grants for rural health care.

Sec. 1003. Pandemic program administration funds.

- Sec. 1004. Funding for the USDA Office of Inspector General for oversight of COVID–19-related programs.*
- Sec. 1005. Farm loan assistance for socially disadvantaged farmers and ranchers.*
- Sec. 1006. USDA assistance and support for socially disadvantaged farmers, ranchers, forest land owners and operators, and groups.*
- Sec. 1007. Use of the Commodity Credit Corporation for commodities and associated expenses.*

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- Sec. 1102. Additional assistance for SNAP online purchasing and technology improvements.*
- Sec. 1103. Additional funding for nutrition assistance programs.*
- Sec. 1104. Commodity supplemental food program.*
- Sec. 1105. Improvements to WIC benefits.*
- Sec. 1106. WIC program modernization.*
- Sec. 1107. Meals and supplements reimbursements for individuals who have not attained the age of 25.*
- Sec. 1108. Pandemic EBT program.*

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- Sec. 2002. Emergency assistance to non-public schools.*
- Sec. 2003. Higher Education Emergency Relief Fund.*
- Sec. 2004. Maintenance of effort and maintenance of equity.*
- Sec. 2005. Outlying areas.*
- Sec. 2006. Gallaudet University.*
- Sec. 2007. Student aid administration.*
- Sec. 2008. Howard University.*
- Sec. 2009. National Technical Institute for the Deaf.*
- Sec. 2010. Institute of Education Sciences.*
- Sec. 2011. Program administration.*
- Sec. 2012. Office of Inspector General.*
- Sec. 2013. Modification of revenue requirements for proprietary institutions of higher education.*
- Sec. 2014. Funding for the Individuals with Disabilities Education Act.*

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- Sec. 2022. National Endowment for the Humanities.*
- Sec. 2023. Institute of Museum and Library Services.*

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- Sec. 2101. Funding for Department of Labor worker protection activities.*

Subtitle C—Human Services and Community Supports

- Sec. 2201. Child Care and Development Block Grant Program.*
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- Sec. 2203. Head Start.*
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Sec. 2305. Reduced cost-sharing.

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Sec. 2402. Funding for SARS–CoV–2 genomic sequencing and surveillance.
Sec. 2403. Funding for global health.
Sec. 2404. Funding for data modernization and forecasting center.

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1 **TITLE I—COMMITTEE ON AGRI-**
 2 **CULTURE, NUTRITION, AND**
 3 **FORESTRY**

4 **Subtitle A—Agriculture**

5 **SEC. 1001. FOOD SUPPLY CHAIN AND AGRICULTURE PAN-**
 6 **DEMIC RESPONSE.**

7 (a) *APPROPRIATION.*—*In addition to amounts other-*
 8 *wise available, there is appropriated to the Secretary of Ag-*
 9 *riculture for fiscal year 2021, out of any money in the*
 10 *Treasury not otherwise appropriated, \$4,000,000,000, to re-*
 11 *main available until expended, to carry out this section.*

12 (b) *USE OF FUNDS.*—*The Secretary of Agriculture*
 13 *shall use the amounts made available pursuant to sub-*
 14 *section (a)—*

15 (1) *to purchase food and agricultural commod-*
 16 *ities;*

17 (2) *to purchase and distribute agricultural com-*
 18 *modities (including fresh produce, dairy, seafood,*
 19 *eggs, and meat) to individuals in need, including*
 20 *through delivery to nonprofit organizations and*
 21 *through restaurants and other food related entities, as*

1 *determined by the Secretary, that may receive, store,*
2 *process, and distribute food items;*

3 *(3) to make grants and loans for small or*
4 *midsized food processors or distributors, seafood proc-*
5 *essing facilities and processing vessels, farmers mar-*
6 *kets, producers, or other organizations to respond to*
7 *COVID–19, including for measures to protect workers*
8 *against COVID–19; and*

9 *(4) to make loans and grants and provide other*
10 *assistance to maintain and improve food and agricul-*
11 *tural supply chain resiliency.*

12 *(c) ANIMAL HEALTH.—*

13 *(1) COVID–19 ANIMAL SURVEILLANCE.—The*
14 *Secretary of Agriculture shall conduct monitoring*
15 *and surveillance of susceptible animals for incidence*
16 *of SARS–CoV–2.*

17 *(2) FUNDING.—Out of the amounts made avail-*
18 *able under subsection (a), the Secretary shall use*
19 *\$300,000,000 to carry out this subsection.*

20 *(d) OVERTIME FEES.—*

21 *(1) SMALL ESTABLISHMENT; VERY SMALL ESTAB-*
22 *LISHMENT DEFINITIONS.—The terms “small establish-*
23 *ment” and “very small establishment” have the mean-*
24 *ing given those terms in the final rule entitled*
25 *“Pathogen Reduction; Hazard Analysis and Critical*

1 *Control Point (HACCP) Systems*” published in the
2 *Federal Register* on July 25, 1996 (61 *Fed. Reg.*
3 38806).

4 (2) *OVERTIME INSPECTION COST REDUCTION.*—
5 *Notwithstanding section 10703 of the Farm Security*
6 *and Rural Investment Act of 2002 (7 U.S.C. 2219a),*
7 *the Act of June 5, 1948 (21 U.S.C. 695), section 25*
8 *of the Poultry Products Inspection Act (21 U.S.C.*
9 *468), and section 24 of the Egg Products Inspection*
10 *Act (21 U.S.C. 1053), and any regulations promul-*
11 *gated by the Department of Agriculture implementing*
12 *such provisions of law and subject to the availability*
13 *of funds under paragraph (3), the Secretary of Agri-*
14 *culture shall reduce the amount of overtime inspection*
15 *costs borne by federally-inspected small establishments*
16 *and very small establishments engaged in meat, poul-*
17 *try, or egg products processing and subject to the re-*
18 *quirements of the Federal Meat Inspection Act (21*
19 *U.S.C. 601 et seq.), the Poultry Products Inspection*
20 *Act (21 U.S.C. 451 et seq.), or the Egg Products In-*
21 *spection Act (21 U.S.C. 1031 et seq.), for inspection*
22 *activities carried out during the period of fiscal years*
23 *2021 through 2030.*

1 (3) *FUNDING.*—*Out of the amounts made avail-*
2 *able under subsection (a), the Secretary shall use*
3 *\$100,000,000 to carry out this subsection.*

4 **SEC. 1002. EMERGENCY RURAL DEVELOPMENT GRANTS FOR**
5 **RURAL HEALTH CARE.**

6 (a) *GRANTS.*—*The Secretary of Agriculture (in this*
7 *section referred to as the “Secretary”) shall use the funds*
8 *made available by this section to establish an emergency*
9 *pilot program for rural development not later than 150*
10 *days after the date of enactment of this Act to provide*
11 *grants to eligible applicants (as defined in section*
12 *3570.61(a) of title 7, Code of Federal Regulations) to be*
13 *awarded by the Secretary based on rural development needs*
14 *related to the COVID–19 pandemic.*

15 (b) *USES.*—*An eligible applicant to whom a grant is*
16 *awarded under this section may use the grant funds for*
17 *costs, including those incurred prior to the issuance of the*
18 *grant, as determined by the Secretary, of facilities which*
19 *primarily serve rural areas (as defined in section*
20 *343(a)(13)(C) of the Consolidated Farm and Rural Devel-*
21 *opment Act (7 U.S.C. 1991(a)(13)(C)), which are located*
22 *in a rural area, the median household income of the popu-*
23 *lation to be served by which is less than the greater of the*
24 *poverty line or the applicable percentage (determined under*
25 *section 3570.63(b) of title 7, Code of Federal Regulations)*

1 *of the State nonmetropolitan median household income, and*
2 *for which the performance of any construction work com-*
3 *pleted with grant funds shall meet the condition set forth*
4 *in section 9003(f) of the Farm Security and Rural Invest-*
5 *ment Act of 2002 (7 U.S.C. 8103(f)), to—*

6 (1) *increase capacity for vaccine distribution;*

7 (2) *provide medical supplies to increase medical*
8 *surge capacity;*

9 (3) *reimburse for revenue lost during the*
10 *COVID–19 pandemic, including revenue losses in-*
11 *curring prior to the awarding of the grant;*

12 (4) *increase telehealth capabilities, including un-*
13 *derlying health care information systems;*

14 (5) *construct temporary or permanent structures*
15 *to provide health care services, including vaccine ad-*
16 *ministration or testing;*

17 (6) *support staffing needs for vaccine adminis-*
18 *tration or testing; and*

19 (7) *engage in any other efforts to support rural*
20 *development determined to be critical to address the*
21 *COVID–19 pandemic, including nutritional assist-*
22 *ance to vulnerable individuals, as approved by the*
23 *Secretary.*

24 (c) *FUNDING.—In addition to amounts otherwise*
25 *available, there is appropriated to the Secretary for fiscal*

1 year 2021, out of any money in the Treasury not otherwise
2 appropriated, \$500,000,000, to remain available until Sep-
3 tember 30, 2023, to carry out this section, of which not more
4 than 3 percent may be used by the Secretary for adminis-
5 trative purposes and not more than 2 percent may be used
6 by the Secretary for technical assistance as defined in sec-
7 tion 306(a)(26) of the Consolidated Farm and Rural Devel-
8 opment Act (7 U.S.C. 1926(a)(26)).

9 **SEC. 1003. PANDEMIC PROGRAM ADMINISTRATION FUNDS.**

10 *In addition to amounts otherwise available, there are*
11 *appropriated for fiscal year 2021, out of any money in the*
12 *Treasury not otherwise appropriated, \$47,500,000, to re-*
13 *main available until expended, for necessary administrative*
14 *expenses associated with carrying out this subtitle.*

15 **SEC. 1004. FUNDING FOR THE USDA OFFICE OF INSPECTOR**
16 **GENERAL FOR OVERSIGHT OF COVID-19-RE-**
17 **LATED PROGRAMS.**

18 *In addition to amounts otherwise made available,*
19 *there is appropriated to the Office of the Inspector General*
20 *of the Department of Agriculture for fiscal year 2021, out*
21 *of any money in the Treasury not otherwise appropriated,*
22 *\$2,500,000, to remain available until September 30, 2022,*
23 *for audits, investigations, and other oversight activities of*
24 *projects and activities carried out with funds made avail-*

1 *able to the Department of Agriculture related to the*
2 *COVID–19 pandemic.*

3 **SEC. 1005. FARM LOAN ASSISTANCE FOR SOCIALLY DIS-**
4 **ADVANTAGED FARMERS AND RANCHERS.**

5 *(a) PAYMENTS.—*

6 *(1) APPROPRIATION.—In addition to amounts*
7 *otherwise available, there is appropriated to the Sec-*
8 *retary for fiscal year 2021, out of amounts in the*
9 *Treasury not otherwise appropriated, such sums as*
10 *may be necessary, to remain available until expended,*
11 *for the cost of loan modifications and payments under*
12 *this section.*

13 *(2) PAYMENTS.—The Secretary shall provide a*
14 *payment in an amount up to 120 percent of the out-*
15 *standing indebtedness of each socially disadvantaged*
16 *farmer or rancher as of January 1, 2021, to pay off*
17 *the loan directly or to the socially disadvantaged*
18 *farmer or rancher (or a combination of both), on*
19 *each—*

20 *(A) direct farm loan made by the Secretary*
21 *to the socially disadvantaged farmer or rancher;*
22 *and*

23 *(B) farm loan guaranteed by the Secretary*
24 *the borrower of which is the socially disadvan-*
25 *taged farmer or rancher.*

1 (b) *DEFINITIONS.*—*In this section:*

2 (1) *FARM LOAN.*—*The term “farm loan”*
3 *means—*

4 (A) *a loan administered by the Farm Serv-*
5 *ice Agency under subtitle A, B, or C of the Con-*
6 *solidated Farm and Rural Development Act (7*
7 *U.S.C. 1922 et seq.); and*

8 (B) *a Commodity Credit Corporation Farm*
9 *Storage Facility Loan.*

10 (2) *SECRETARY.*—*The term “Secretary” means*
11 *the Secretary of Agriculture.*

12 (3) *SOCIALLY DISADVANTAGED FARMER OR*
13 *RANCHER.*—*The term “socially disadvantaged farmer*
14 *or rancher” has the meaning given the term in section*
15 *2501(a) of the Food, Agriculture, Conservation, and*
16 *Trade Act of 1990 (7 U.S.C. 2279(a)).*

17 **SEC. 1006. USDA ASSISTANCE AND SUPPORT FOR SOCIALLY**
18 **DISADVANTAGED FARMERS, RANCHERS, FOR-**
19 **EST LAND OWNERS AND OPERATORS, AND**
20 **GROUPS.**

21 (a) *APPROPRIATION.*—*In addition to amounts other-*
22 *wise available, there is appropriated to the Secretary of Ag-*
23 *riculture for fiscal year 2021, out of any money in the*
24 *Treasury not otherwise appropriated, \$1,010,000,000, to re-*
25 *main available until expended, to carry out this section.*

1 **(b) ASSISTANCE.**—*The Secretary of Agriculture shall*
2 *use the amounts made available pursuant to subsection (a)*
3 *for purposes described in this subsection by—*

4 (1) *using not less than 5 percent of the total*
5 *amount of funding provided under subsection (a) to*
6 *provide outreach, mediation, financial training, ca-*
7 *capacity building training, cooperative development*
8 *training and support, and other technical assistance*
9 *on issues concerning food, agriculture, agricultural*
10 *credit, agricultural extension, rural development, or*
11 *nutrition to socially disadvantaged farmers, ranchers,*
12 *or forest landowners, or other members of socially dis-*
13 *advantaged groups;*

14 (2) *using not less than 5 percent of the total*
15 *amount of funding provided under subsection (a) to*
16 *provide grants and loans to improve land access for*
17 *socially disadvantaged farmers, ranchers, or forest*
18 *landowners, including issues related to heirs' property*
19 *in a manner as determined by the Secretary;*

20 (3) *using not less than 0.5 percent of the total*
21 *amount of funding provided under subsection (a) to*
22 *fund the activities of one or more equity commissions*
23 *that will address racial equity issues within the De-*
24 *partment of Agriculture and its programs;*

1 (4) *using not less than 5 percent of the total*
2 *amount of funding provided under subsection (a) to*
3 *support and supplement agricultural research, edu-*
4 *cation, and extension, as well as scholarships and*
5 *programs that provide internships and pathways to*
6 *Federal employment, by—*

7 (A) *using not less than 1 percent of the total*
8 *amount of funding provided under subsection (a)*
9 *at colleges or universities eligible to receive funds*
10 *under the Act of August 30, 1890 (commonly*
11 *known as the “Second Morrill Act”) (7 U.S.C.*
12 *321 et seq.), including Tuskegee University;*

13 (B) *using not less than 1 percent of the*
14 *total amount of funding provided under sub-*
15 *section (a) at 1994 Institutions (as defined in*
16 *section 532 of the Equity in Educational Land-*
17 *Grant Status Act of 1994 (7 U.S.C. 301 note;*
18 *Public Law 103–382));*

19 (C) *using not less than 1 percent of the total*
20 *amount of funding provided under subsection (a)*
21 *at Alaska Native serving institutions and Native*
22 *Hawaiian serving institutions eligible to receive*
23 *grants under subsections (a) and (b), respec-*
24 *tively, of section 1419B of the National Agricul-*

1 *tural Research, Extension, and Teaching Policy*
2 *Act of 1977 (7 U.S.C. 3156);*

3 *(D) using not less than 1 percent of the*
4 *total amount of funding provided under sub-*
5 *section (a) at Hispanic-serving institutions eligi-*
6 *ble to receive grants under section 1455 of the*
7 *National Agricultural Research, Extension, and*
8 *Teaching Policy Act of 1977 (7 U.S.C. 3241);*
9 *and*

10 *(E) using not less than 1 percent of the*
11 *total amount of funding provided under sub-*
12 *section (a) at the insular area institutions of*
13 *higher education located in the territories of the*
14 *United States, as referred to in section 1489 of*
15 *the National Agricultural Research, Extension,*
16 *and Teaching Policy Act of 1977 (7 U.S.C.*
17 *3361); and*

18 *(5) using not less than 5 percent of the total*
19 *amount of funding provided under subsection (a) to*
20 *provide financial assistance to socially disadvantaged*
21 *farmers, ranchers, or forest landowners that are*
22 *former farm loan borrowers that suffered related ad-*
23 *verse actions or past discrimination or bias in De-*
24 *partment of Agriculture programs, as determined by*
25 *the Secretary.*

1 (c) *DEFINITIONS.—In this section:*

2 (1) *NONINDUSTRIAL PRIVATE FOREST LAND.—*

3 *The term “nonindustrial private forest land” has the*
 4 *meaning given the term in section 1201(a)(18) of the*
 5 *Food Security Act of 1985 (16 U.S.C. 3801(a)(18)).*

6 (2) *SOCIALLY DISADVANTAGED FARMER, RANCH-*

7 *ER, OR FOREST LANDOWNER.—The term “socially dis-*
 8 *advantaged farmer, rancher, or forest landowner”*
 9 *means a farmer, rancher, or owner or operator of*
 10 *nonindustrial private forest land who is a member of*
 11 *a socially disadvantaged group.*

12 (3) *SOCIALLY DISADVANTAGED GROUP.—The*

13 *term “socially disadvantaged group” has the meaning*
 14 *given the term in section 2501(a) of the Food, Agri-*
 15 *culture, Conservation, and Trade Act of 1990 (7*
 16 *U.S.C. 2279(a)).*

17 **SEC. 1007. USE OF THE COMMODITY CREDIT CORPORATION**

18 **FOR COMMODITIES AND ASSOCIATED EX-**

19 **PENSES.**

20 *In addition to amounts otherwise made available,*
 21 *there are appropriated for fiscal year 2021, out of any*
 22 *money in the Treasury not otherwise appropriated,*
 23 *\$800,000,000, to remain available until September 30,*
 24 *2022, to use the Commodity Credit Corporation to acquire*
 25 *and make available commodities under section 406(b) of the*

1 *Food for Peace Act (7 U.S.C. 1736(b)) and for expenses*
2 *under such section.*

3 ***Subtitle B—Nutrition***

4 ***SEC. 1101. SUPPLEMENTAL NUTRITION ASSISTANCE PRO-***
5 ***GRAM.***

6 *(a) VALUE OF BENEFITS.—Section 702(a) of division*
7 *N of the Consolidated Appropriations Act, 2021 (Public*
8 *Law 116–260) is amended by striking “June 30, 2021” and*
9 *inserting “September 30, 2021”.*

10 *(b) SNAP ADMINISTRATIVE EXPENSES.—In addition*
11 *to amounts otherwise available, there is hereby appro-*
12 *priated for fiscal year 2021, out of any amounts in the*
13 *Treasury not otherwise appropriated, \$1,150,000,000, to re-*
14 *main available until September 30, 2023, with amounts to*
15 *be obligated for each of fiscal years 2021, 2022, and 2023,*
16 *for the costs of State administrative expenses associated*
17 *with carrying out this section and administering the sup-*
18 *plemental nutrition assistance program established under*
19 *the Food and Nutrition Act of 2008 (7 U.S.C. 2011 et seq.),*
20 *of which—*

21 *(1) \$15,000,000 shall be for necessary expenses of*
22 *the Secretary of Agriculture (in this section referred*
23 *to as the “Secretary”) for management and oversight*
24 *of the program; and*

1 (2) \$1,135,000,000 shall be for the Secretary to
2 make grants to each State agency for each of fiscal
3 years 2021 through 2023 as follows:

4 (A) 75 percent of the amounts available
5 shall be allocated to States based on the share of
6 each State of households that participate in the
7 supplemental nutrition assistance program as
8 reported to the Department of Agriculture for the
9 most recent 12-month period for which data are
10 available, adjusted by the Secretary (as of the
11 date of the enactment of this Act) for participa-
12 tion in disaster programs under section 5(h) of
13 the Food and Nutrition Act of 2008 (7 U.S.C.
14 2014(h)); and

15 (B) 25 percent of the amounts available
16 shall be allocated to States based on the increase
17 in the number of households that participate in
18 the supplemental nutrition assistance program
19 as reported to the Department of Agriculture
20 over the most recent 12-month period for which
21 data are available, adjusted by the Secretary (as
22 of the date of the enactment of this Act) for par-
23 ticipation in disaster programs under section
24 5(h) of the Food and Nutrition Act of 2008 (7
25 U.S.C. 2014(h)).

1 **SEC. 1102. ADDITIONAL ASSISTANCE FOR SNAP ONLINE**
2 **PURCHASING AND TECHNOLOGY IMPROVE-**
3 **MENTS.**

4 (a) *FUNDING.*—*In addition to amounts otherwise*
5 *made available, there is appropriated for fiscal year 2021,*
6 *out of any amounts in the Treasury not otherwise appro-*
7 *riated, \$25,000,000 to remain available through Sep-*
8 *tember 30, 2026, to carry out this section.*

9 (b) *USE OF FUNDS.*—*The Secretary of Agriculture*
10 *may use the amounts made available pursuant to subsection*
11 *(a)—*

12 (1) *to make technological improvements to im-*
13 *prove online purchasing in the supplemental nutri-*
14 *tion assistance program established under the Food*
15 *and Nutrition Act of 2008 (7 U.S.C. 2011 et seq.);*

16 (2) *to modernize electronic benefit transfer tech-*
17 *nology;*

18 (3) *to support the mobile technologies demonstra-*
19 *tion projects and the use of mobile technologies au-*
20 *thorized under section 7(h)(14) of the Food and Nu-*
21 *trition Act of 2008 (7 U.S.C. 2016(h)(14)); and*

22 (4) *to provide technical assistance to educate re-*
23 *tailers on the process and technical requirements for*
24 *the online acceptance of the supplemental nutrition*
25 *assistance program benefits, for mobile payments, and*

1 *to remain available until September 30, 2022, for activities*
2 *authorized by section 4(a) of the Agriculture and Consumer*
3 *Protection Act of 1973 (7 U.S.C. 612c note).*

4 **SEC. 1105. IMPROVEMENTS TO WIC BENEFITS.**

5 *(a) DEFINITIONS.—In this section:*

6 *(1) APPLICABLE PERIOD.—The term “applicable*
7 *period” means a period—*

8 *(A) beginning after the date of enactment of*
9 *this Act, as selected by a State agency; and*

10 *(B) ending not later than the earlier of—*

11 *(i) 4 months after the date described in*
12 *subparagraph (A); or*

13 *(ii) September 30, 2021.*

14 *(2) CASH-VALUE VOUCHER.—The term “cash-*
15 *value voucher” has the meaning given the term in sec-*
16 *tion 246.2 of title 7, Code of Federal Regulations (as*
17 *in effect on the date of the enactment of this Act).*

18 *(3) PROGRAM.—The term “program” means the*
19 *special supplemental nutrition program for women,*
20 *infants, and children established by section 17 of the*
21 *Child Nutrition Act of 1966 (42 U.S.C. 1786).*

22 *(4) QUALIFIED FOOD PACKAGE.—The term*
23 *“qualified food package” means each of the following*
24 *food packages (as defined in section 246.10(e) of title*

1 7, *Code of Federal Regulations* (as in effect on the
2 date of the enactment of this Act)):

3 (A) *Food package III—Participants with*
4 *qualifying conditions.*

5 (B) *Food Package IV—Children 1 through 4*
6 *years.*

7 (C) *Food Package V—Pregnant and par-*
8 *tially (mostly) breastfeeding women.*

9 (D) *Food Package VI—Postpartum women.*

10 (E) *Food Package VII—Fully breastfeeding.*

11 (5) *SECRETARY.—The term “Secretary” means*
12 *the Secretary of Agriculture.*

13 (6) *STATE AGENCY.—The term “State agency”*
14 *has the meaning given the term in section 17(b) of the*
15 *Child Nutrition Act of 1966 (42 U.S.C. 1786(b)).*

16 (b) *AUTHORITY TO INCREASE AMOUNT OF CASH-*
17 *VALUE VOUCHER.—During the public health emergency de-*
18 *clared by the Secretary of Health and Human Services*
19 *under section 319 of the Public Health Service Act (42*
20 *U.S.C. 247d) on January 31, 2020, with respect to the*
21 *Coronavirus Disease 2019 (COVID–19), and in response to*
22 *challenges relating to that public health emergency, the Sec-*
23 *retary may, in carrying out the program, increase the*
24 *amount of a cash-value voucher under a qualified food pack-*
25 *age to an amount that is less than or equal to \$35.*

1 (c) *APPLICATION OF INCREASED AMOUNT OF CASH-*
2 *VALUE VOUCHER TO STATE AGENCIES.*—

3 (1) *NOTIFICATION.*—*An increase to the amount*
4 *of a cash-value voucher under subsection (b) shall*
5 *apply to any State agency that notifies the Secretary*
6 *of—*

7 (A) *the intent to use that increased amount,*
8 *without further application; and*

9 (B) *the applicable period selected by the*
10 *State agency during which that increased*
11 *amount shall apply.*

12 (2) *USE OF INCREASED AMOUNT.*—*A State agen-*
13 *cy that makes a notification to the Secretary under*
14 *paragraph (1) shall use the increased amount de-*
15 *scribed in that paragraph—*

16 (A) *during the applicable period described*
17 *in that notification; and*

18 (B) *only during a single applicable period.*

19 (d) *SUNSET.*—*The authority of the Secretary under*
20 *subsection (b), and the authority of a State agency to in-*
21 *crease the amount of a cash-value voucher under subsection*
22 *(c), shall terminate on September 30, 2021.*

23 (e) *FUNDING.*—*In addition to amounts otherwise made*
24 *available, there is appropriated to the Secretary, out of*
25 *funds in the Treasury not otherwise appropriated,*

1 \$490,000,000 to carry out this section, to remain available
2 until September 30, 2022.

3 **SEC. 1106. WIC PROGRAM MODERNIZATION.**

4 *In addition to amounts otherwise available, there are*
5 *appropriated to the Secretary of Agriculture, out of*
6 *amounts in the Treasury not otherwise appropriated,*
7 *\$390,000,000 for fiscal year 2021, to remain available until*
8 *September 30, 2024, to carry out outreach, innovation, and*
9 *program modernization efforts, including appropriate*
10 *waivers and flexibility, to increase participation in and re-*
11 *demption of benefits under programs established under sec-*
12 *tion 17 of the Child Nutrition Act of 1966 (7 U.S.C. 1431),*
13 *except that such waivers may not relate to the content of*
14 *the WIC Food Packages (as defined in section 246.10(e) of*
15 *title 7, Code of Federal Regulations (as in effect on the date*
16 *of enactment of this Act)), or the nondiscrimination re-*
17 *quirements under section 246.8 of title 7, Code of Federal*
18 *Regulations (as in effect on the date of enactment of this*
19 *Act).*

20 **SEC. 1107. MEALS AND SUPPLEMENTS REIMBURSEMENTS**

21 **FOR INDIVIDUALS WHO HAVE NOT ATTAINED**

22 **THE AGE OF 25.**

23 *(a) PROGRAM FOR AT-RISK SCHOOL CHILDREN.—Be-*
24 *ginning on the date of enactment of this section, notwith-*
25 *standing paragraph (1)(A) of section 17(r) of the Richard*

1 *B. Russell National School Lunch Act (42 U.S.C. 1766(r)),*
2 *during the COVID–19 public health emergency declared*
3 *under section 319 of the Public Health Service Act (42*
4 *U.S.C. 247d), the Secretary shall reimburse institutions*
5 *that are emergency shelters under such section 17(r) (42*
6 *U.S.C. 1766(r)) for meals and supplements served to indi-*
7 *viduals who, at the time of such service—*

8 (1) *have not attained the age of 25; and*
9 (2) *are receiving assistance, including non-resi-*
10 *dential assistance, from such emergency shelter.*

11 (b) *PARTICIPATION BY EMERGENCY SHELTERS.—Be-*
12 *ginning on the date of enactment of this section, notwith-*
13 *standing paragraph (5)(A) of section 17(t) of the Richard*
14 *B. Russell National School Lunch Act (42 U.S.C. 1766(t)),*
15 *during the COVID–19 public health emergency declared*
16 *under section 319 of the Public Health Service Act (42*
17 *U.S.C. 247d), the Secretary shall reimburse emergency shel-*
18 *ters under such section 17(t) (42 U.S.C. 1766(t)) for meals*
19 *and supplements served to individuals who, at the time of*
20 *such service have not attained the age of 25.*

21 (c) *DEFINITIONS.—In this section:*

22 (1) *EMERGENCY SHELTER.—The term “emer-*
23 *gency shelter” has the meaning given the term under*
24 *section 17(t)(1) of the Richard B. Russell National*
25 *School Lunch Act (42 U.S.C. 1766(t)(1)).*

1 (2) *SECRETARY*.—*The term “Secretary” means*
2 *the Secretary of Agriculture.*

3 **SEC. 1108. PANDEMIC EBT PROGRAM.**

4 *Section 1101 of the Families First Coronavirus Re-*
5 *sponse Act (7 U.S.C. 2011 note; Public Law 116–127) is*
6 *amended—*

7 (1) *in subsection (a)—*

8 (A) *by striking “During fiscal years 2020*
9 *and 2021” and inserting “In any school year in*
10 *which there is a public health emergency des-*
11 *ignation”; and*

12 (B) *by inserting “or in a covered summer*
13 *period following a school session” after “in ses-*
14 *sion”;*

15 (2) *in subsection (g), by striking “During fiscal*
16 *year 2020, the” and inserting “The”;*

17 (3) *in subsection (h)(1)—*

18 (A) *by inserting “either” after “at least 1*
19 *child enrolled in such a covered child care facil-*
20 *ity and”;* and

21 (B) *by inserting “or a Department of Agri-*
22 *culture grant-funded nutrition assistance pro-*
23 *gram in the Commonwealth of the Northern*
24 *Mariana Islands, Puerto Rico, or American*

1 *Samoa*” before “*shall be eligible to receive assist-*
2 *ance*”;

3 (4) *by redesignating subsections (i) and (j) as*
4 *subsections (j) and (k), respectively;*

5 (5) *by inserting after subsection (h) the fol-*
6 *lowing:*

7 “(i) *EMERGENCIES DURING SUMMER.—The Secretary*
8 *of Agriculture may permit a State agency to extend a State*
9 *agency plan approved under subsection (b) for not more*
10 *than 90 days for the purpose of operating the plan during*
11 *a covered summer period, during which time schools par-*
12 *ticipating in the school lunch program under the Richard*
13 *B. Russell National School Lunch Act or the school break-*
14 *fast program under section 4 of the Child Nutrition Act*
15 *of 1966 (42 U.S.C. 1773) and covered child care facilities*
16 *shall be deemed closed for purposes of this section.”;*

17 (6) *in subsection (j) (as so redesignated)—*

18 (A) *by redesignating paragraphs (2)*
19 *through (6) as paragraphs (3) through (7), re-*
20 *spectively;*

21 (B) *by inserting after paragraph (1) the fol-*
22 *lowing:*

23 “(2) *COVERED SUMMER PERIOD.—The term ‘cov-*
24 *ered summer period’ means a summer period that fol-*

1 *lows a school year during which there was a public*
 2 *health emergency designation.”; and*

3 *(C) in paragraph (5) (as so redesignated),*
 4 *by striking “or another coronavirus with pan-*
 5 *demic potential”; and*

6 *(7) in subsection (k) (as so redesignated), by in-*
 7 *serting “Federal agencies,” before “State agencies”.*

8 **TITLE II—COMMITTEE ON**
 9 **HEALTH, EDUCATION, LABOR,**
 10 **AND PENSIONS**

11 **Subtitle A—Education Matters**

12 **PART 1—DEPARTMENT OF EDUCATION**

13 **SEC. 2001. ELEMENTARY AND SECONDARY SCHOOL EMER-**
 14 **GENCY RELIEF FUND.**

15 *(a) IN GENERAL.—In addition to amounts otherwise*
 16 *available through the Education Stabilization Fund, there*
 17 *is appropriated to the Department of Education for fiscal*
 18 *year 2021, out of any money in the Treasury not otherwise*
 19 *appropriated, \$122,774,800,000, to remain available*
 20 *through September 30, 2023, to carry out this section.*

21 *(b) GRANTS.—From funds provided under subsection*

22 *(a), the Secretary shall—*

23 *(1) use \$800,000,000 for the purposes of identi-*
 24 *fying homeless children and youth and providing*
 25 *homeless children and youth with—*

1 (A) wrap-around services in light of the
2 challenges of COVID–19; and

3 (B) assistance needed to enable homeless
4 children and youth to attend school and partici-
5 pate fully in school activities; and

6 (2) from the remaining amounts, make grants to
7 each State educational agency in accordance with this
8 section.

9 (c) *ALLOCATIONS TO STATES.*—The amount of each
10 grant under subsection (b) shall be allocated by the Sec-
11 retary to each State in the same proportion as each State
12 received under part A of title I of the Elementary and Sec-
13 ondary Education Act of 1965 in the most recent fiscal
14 year.

15 (d) *SUBGRANTS TO LOCAL EDUCATIONAL AGEN-*
16 *CIES.*—

17 (1) *IN GENERAL.*—Each State shall allocate not
18 less than 90 percent of the grant funds awarded to the
19 State under this section as subgrants to local edu-
20 cational agencies (including charter schools that are
21 local educational agencies) in the State in proportion
22 to the amount of funds such local educational agencies
23 and charter schools that are local educational agencies
24 received under part A of title I of the Elementary and

1 *Secondary Education Act of 1965 in the most recent*
2 *fiscal year.*

3 (2) *AVAILABILITY OF FUNDS.—Each State shall*
4 *make allocations under paragraph (1) to local edu-*
5 *cational agencies in an expedited and timely manner*
6 *and, to the extent practicable, not later than 60 days*
7 *after the receipt of such funds.*

8 (e) *USES OF FUNDS.—A local educational agency that*
9 *receives funds under this section—*

10 (1) *shall reserve not less than 20 percent of such*
11 *funds to address learning loss through the implemen-*
12 *tation of evidence-based interventions, such as sum-*
13 *mer learning or summer enrichment, extended day,*
14 *comprehensive afterschool programs, or extended*
15 *school year programs, and ensure that such interven-*
16 *tions respond to students' academic, social, and emo-*
17 *tional needs and address the disproportionate impact*
18 *of the coronavirus on the student subgroups described*
19 *in section 1111(b)(2)(B)(xi) of the Elementary and*
20 *Secondary Education Act of 1965 (20 U.S.C.*
21 *6311(b)(2)(B)(xi)), students experiencing homeless-*
22 *ness, and children and youth in foster care; and*

23 (2) *shall use the remaining funds for any of the*
24 *following:*

1 (A) Any activity authorized by the *Elementary and Secondary Education Act of 1965*.

2
3 (B) Any activity authorized by the *Individuals with Disabilities Education Act*.

4
5 (C) Any activity authorized by the *Adult Education and Family Literacy Act*.

6
7 (D) Any activity authorized by the *Carl D. Perkins Career and Technical Education Act of 2006*.

8
9
10 (E) Coordination of preparedness and response efforts of local educational agencies with
11 State, local, Tribal, and territorial public health
12 departments, and other relevant agencies, to improve coordinated responses among such entities
13 to prevent, prepare for, and respond to coronavirus.

14
15
16
17 (F) Activities to address the unique needs of
18 low-income children or students, children with
19 disabilities, English learners, racial and ethnic
20 minorities, students experiencing homelessness,
21 and foster care youth, including how outreach
22 and service delivery will meet the needs of each
23 population.

1 (G) *Developing and implementing proce-*
2 *dures and systems to improve the preparedness*
3 *and response efforts of local educational agencies.*

4 (H) *Training and professional development*
5 *for staff of the local educational agency on sani-*
6 *tation and minimizing the spread of infectious*
7 *diseases.*

8 (I) *Purchasing supplies to sanitize and*
9 *clean the facilities of a local educational agency,*
10 *including buildings operated by such agency.*

11 (J) *Planning for, coordinating, and imple-*
12 *menting activities during long-term closures, in-*
13 *cluding providing meals to eligible students, pro-*
14 *viding technology for online learning to all stu-*
15 *dents, providing guidance for carrying out re-*
16 *quirements under the Individuals with Disabil-*
17 *ities Education Act and ensuring other edu-*
18 *cational services can continue to be provided*
19 *consistent with all Federal, State, and local re-*
20 *quirements.*

21 (K) *Purchasing educational technology (in-*
22 *cluding hardware, software, and connectivity)*
23 *for students who are served by the local edu-*
24 *cational agency that aids in regular and sub-*
25 *stantive educational interaction between students*

1 *and their classroom instructors, including low-*
2 *income students and children with disabilities,*
3 *which may include assistive technology or adapt-*
4 *ive equipment.*

5 *(L) Providing mental health services and*
6 *supports, including through the implementation*
7 *of evidence-based full-service community schools.*

8 *(M) Planning and implementing activities*
9 *related to summer learning and supplemental*
10 *afterschool programs, including providing class-*
11 *room instruction or online learning during the*
12 *summer months and addressing the needs of low-*
13 *income students, children with disabilities,*
14 *English learners, migrant students, students ex-*
15 *periencing homelessness, and children in foster*
16 *care.*

17 *(N) Addressing learning loss among stu-*
18 *dents, including low-income students, children*
19 *with disabilities, English learners, racial and*
20 *ethnic minorities, students experiencing home-*
21 *lessness, and children and youth in foster care,*
22 *of the local educational agency, including by—*

23 *(i) administering and using high-qual-*
24 *ity assessments that are valid and reliable,*
25 *to accurately assess students' academic*

1 *progress and assist educators in meeting*
2 *students' academic needs, including through*
3 *differentiating instruction;*

4 *(ii) implementing evidence-based ac-*
5 *tivities to meet the comprehensive needs of*
6 *students;*

7 *(iii) providing information and assist-*
8 *ance to parents and families on how they*
9 *can effectively support students, including*
10 *in a distance learning environment; and*

11 *(iv) tracking student attendance and*
12 *improving student engagement in distance*
13 *education.*

14 *(O) School facility repairs and improve-*
15 *ments to enable operation of schools to reduce*
16 *risk of virus transmission and exposure to envi-*
17 *ronmental health hazards, and to support stu-*
18 *dent health needs.*

19 *(P) Inspection, testing, maintenance, re-*
20 *pair, replacement, and upgrade projects to im-*
21 *prove the indoor air quality in school facilities,*
22 *including mechanical and non-mechanical heat-*
23 *ing, ventilation, and air conditioning systems,*
24 *filtering, purification and other air cleaning,*

1 *fans, control systems, and window and door re-*
2 *pair and replacement.*

3 *(Q) Developing strategies and implementing*
4 *public health protocols including, to the greatest*
5 *extent practicable, policies in line with guidance*
6 *from the Centers for Disease Control and Preven-*
7 *tion for the reopening and operation of school fa-*
8 *ilities to effectively maintain the health and*
9 *safety of students, educators, and other staff.*

10 *(R) Other activities that are necessary to*
11 *maintain the operation of and continuity of*
12 *services in local educational agencies and con-*
13 *tinuing to employ existing staff of the local edu-*
14 *cational agency.*

15 *(f) STATE FUNDING.—With funds not otherwise allo-*
16 *cated under subsection (d), a State—*

17 *(1) shall reserve not less than 5 percent of the*
18 *total amount of grant funds awarded to the State*
19 *under this section to carry out, directly or through*
20 *grants or contracts, activities to address learning loss*
21 *by supporting the implementation of evidence-based*
22 *interventions, such as summer learning or summer*
23 *enrichment, extended day, comprehensive afterschool*
24 *programs, or extended school year programs, and en-*
25 *sure that such interventions respond to students' aca-*

1 *demographic, social, and emotional needs and address the*
2 *disproportionate impact of the coronavirus on the stu-*
3 *dent subgroups described in section 1111(b)(2)(B)(xi)*
4 *of the Elementary and Secondary Education Act of*
5 *1965 (20 U.S.C. 6311(b)(2)(B)(xi)), students experi-*
6 *encing homelessness, and children and youth in foster*
7 *care, including by providing additional support to*
8 *local educational agencies to fully address such im-*
9 *pacts;*

10 *(2) shall reserve not less than 1 percent of the*
11 *total amount of grant funds awarded to the State*
12 *under this section to carry out, directly or through*
13 *grants or contracts, the implementation of evidence-*
14 *based summer enrichment programs, and ensure such*
15 *programs respond to students' academic, social, and*
16 *emotional needs and address the disproportionate im-*
17 *act of the coronavirus on the student populations de-*
18 *scribed in section 1111(b)(2)(B)(xi) of the Elementary*
19 *and Secondary Education Act of 1965 (20 U.S.C.*
20 *6311(b)(2)(B)(xi)), students experiencing homeless-*
21 *ness, and children and youth in foster care;*

22 *(3) shall reserve not less than 1 percent of the*
23 *total amount of grant funds awarded to the State*
24 *under this section to carry out, directly or through*
25 *grants or contracts, the implementation of evidence-*

1 *based comprehensive afterschool programs, and ensure*
2 *such programs respond to students’ academic, social,*
3 *and emotional needs and address the disproportionate*
4 *impact of the coronavirus on the student populations*
5 *described in section 1111(b)(2)(B)(xi) of the Elemen-*
6 *tary and Secondary Education Act of 1965 (20*
7 *U.S.C. 6311(b)(2)(B)(xi)), students experiencing*
8 *homelessness, and children and youth in foster care;*
9 *and*

10 (4) *may reserve not more than one-half of 1 per-*
11 *cent of the total amount of grant funds awarded to*
12 *the State under this section for administrative costs*
13 *and the remainder for emergency needs as determined*
14 *by the State educational agency to address issues re-*
15 *sponding to coronavirus, which may be addressed*
16 *through the use of grants or contracts.*

17 (g) *REALLOCATION.*—*A State shall return to the Sec-*
18 *retary any funds received under this section that the State*
19 *does not award within 1 year of receiving such funds and*
20 *the Secretary shall reallocate such funds to the remaining*
21 *States in accordance with subsection (c).*

22 (h) *DEFINITIONS.*—*In this section—*

23 (1) *the terms “child”, “children with disabil-*
24 *ities”, “distance education”, “elementary school”,*
25 *“English learner”, “evidence-based”, “secondary*

1 *school*”, “*local educational agency*”, “*parent*”, “*Sec-*
2 *retary*”, “*State educational agency*”, and “*tech-*
3 *nology*” have the meanings given those terms in sec-
4 *tion 8101 of the Elementary and Secondary Edu-*
5 *cation Act of 1965 (20 U.S.C. 7801);*

6 (2) *the term “full-service community school” has*
7 *the meaning given that term in section 4622(2) of the*
8 *Elementary and Secondary Education Act of 1965*
9 *(20 U.S.C. 7272(2)); and*

10 (3) *the term “State” means each of the 50 States,*
11 *the District of Columbia, and the Commonwealth of*
12 *Puerto Rico.*

13 (i) *SAFE RETURN TO IN-PERSON INSTRUCTION.—*

14 (1) *IN GENERAL.—A local educational agency re-*
15 *ceiving funds under this section shall develop and*
16 *make publicly available on the local educational agen-*
17 *cy’s website, not later than 30 days after receiving the*
18 *allocation of funds described in paragraph (d)(1), a*
19 *plan for the safe return to in-person instruction and*
20 *continuity of services.*

21 (2) *COMMENT PERIOD.—Before making the plan*
22 *described in paragraph (1) publicly available, the*
23 *local educational agency shall seek public comment on*
24 *the plan and take such comments into account in the*
25 *development of the plan.*

1 (3) *PREVIOUS PLANS.*—*If a local educational*
 2 *agency has developed a plan for the safe return to in-*
 3 *person instruction before the date of enactment of this*
 4 *Act that meets the requirements described in para-*
 5 *graphs (1) and (2), such plan shall be deemed to sat-*
 6 *isfy the requirements under this subsection.*

7 **SEC. 2002. EMERGENCY ASSISTANCE TO NON-PUBLIC**
 8 **SCHOOLS.**

9 (a) *IN GENERAL.*—*In addition to amounts otherwise*
 10 *available through the Emergency Assistance to Non-Public*
 11 *Schools Program, there is appropriated to the Department*
 12 *of Education for fiscal year 2021, out of any money in the*
 13 *Treasury not otherwise appropriated, \$2,750,000,000, to re-*
 14 *main available through September 30, 2023, for making al-*
 15 *locations to Governors under the Emergency Assistance to*
 16 *Non-Public Schools Program to provide services or assist-*
 17 *ance to non-public schools that enroll a significant percent-*
 18 *age of low-income students and are most impacted by the*
 19 *qualifying emergency.*

20 (b) *LIMITATIONS.*—*Funds provided under subsection*
 21 (i) *shall not be used to provide reimbursements to any non-*
 22 *public school.*

23 **SEC. 2003. HIGHER EDUCATION EMERGENCY RELIEF FUND.**

24 *In addition to amounts otherwise available, there is*
 25 *appropriated to the Department of Education for fiscal*

1 *year 2021, out of any money in the Treasury not otherwise*
2 *appropriated, \$39,584,570,000, to remain available through*
3 *September 30, 2023, for making allocations to institutions*
4 *of higher education in accordance with the same terms and*
5 *conditions of section 314 of the Coronavirus Response and*
6 *Relief Supplemental Appropriations Act, 2021 (division M*
7 *of Public Law 116–260), except that—*

8 *(1) subsection (a)(1) of such section 314 shall be*
9 *applied by substituting “91 percent” for “89 percent”;*

10 *(2) subsection (a)(2) of such section 314 shall be*
11 *applied—*

12 *(A) in the matter preceding subparagraph*
13 *(A), by substituting “under the heading ‘Higher*
14 *Education’ in the Department of Education Ap-*
15 *propriations Act, 2020” for “in the Further Con-*
16 *solidated Appropriations Act, 2020 (Public Law*
17 *116–94)”;* and

18 *(B) in subparagraph (B), by substituting*
19 *“under the heading ‘Higher Education’ in the*
20 *Department of Education Appropriations Act,*
21 *2020” for “in the Further Consolidated Appro-*
22 *priations Act, 2020 (Public Law 116–94)”;*

23 *(3) an institution that receives an allocation ap-*
24 *portioned in accordance with clause (iii) of subsection*
25 *(a)(2)(A) of such section 314 that has a total endow-*

1 *ment size of less than \$1,000,000 (including an insti-*
2 *tution that does not have an endowment) shall be*
3 *treated by the Secretary as having a total endowment*
4 *size of \$1,000,000 for the purposes of such clause (iii);*

5 *(4) subsection (a)(4) of such section 314 shall be*
6 *applied by substituting “1 percent” for “3 percent”;*

7 *(5) except as provided in paragraphs (7) and (9)*
8 *of subsection (d) of such section 314, an institution*
9 *shall use a portion of funds received under this sec-*
10 *tion to—*

11 *(A) implement evidence-based practices to*
12 *monitor and suppress coronavirus in accordance*
13 *with public health guidelines; and*

14 *(B) conduct direct outreach to financial aid*
15 *applicants about the opportunity to receive a fi-*
16 *nancial aid adjustment due to the recent unem-*
17 *ployment of a family member or independent*
18 *student, or other circumstances, described in sec-*
19 *tion 479A of the Higher Education Act of 1965*
20 *(20 U.S.C. 1087tt);*

21 *(6) the following shall not apply to funds pro-*
22 *vided or received in accordance with this section—*

23 *(A) subsection (b) of such section 314;*

24 *(B) paragraph (2) of subsection (c) of such*
25 *section 314;*

1 (C) paragraphs (1), (2), (4), (5), (6), and
2 (8) of subsection (d) of such section 314;

3 (D) subsections (e) and (f) of such section
4 314; and

5 (E) section 316 of the Coronavirus Response
6 and Relief Supplemental Appropriations Act,
7 2021 (division M of Public Law 116–260); and
8 (7) an institution that receives an allocation
9 under this section apportioned in accordance with
10 subparagraphs (A) through (D) of subsection (a)(1) of
11 such section 314 shall use not less than 50 percent of
12 such allocation to provide emergency financial aid
13 grants to students in accordance with subsection
14 (c)(3) of such section 314.

15 **SEC. 2004. MAINTENANCE OF EFFORT AND MAINTENANCE**
16 **OF EQUITY.**

17 (a) STATE MAINTENANCE OF EFFORT.—

18 (1) IN GENERAL.—As a condition of receiving
19 funds under section 2001, a State shall maintain sup-
20 port for elementary and secondary education, and for
21 higher education (which shall include State funding
22 to institutions of higher education and State need-
23 based financial aid, and shall not include support for
24 capital projects or for research and development or
25 tuition and fees paid by students), in each of fiscal

1 *years 2022 and 2023 at least at the proportional lev-*
2 *els of such State's support for elementary and sec-*
3 *ondary education and for higher education relative to*
4 *such State's overall spending, averaged over fiscal*
5 *years 2017, 2018, and 2019.*

6 (2) *WAIVER.—For the purpose of relieving fiscal*
7 *burdens incurred by States in preventing, preparing*
8 *for, and responding to the coronavirus, the Secretary*
9 *of Education may waive any maintenance of effort*
10 *requirements associated with the Education Stabiliza-*
11 *tion Fund.*

12 (b) *STATE MAINTENANCE OF EQUITY.—*

13 (1) *HIGH-NEED LOCAL EDUCATIONAL AGEN-*
14 *CIES.—As a condition of receiving funds under sec-*
15 *tion 2001, a State educational agency shall not, in*
16 *fiscal year 2022 or 2023, reduce State funding (as*
17 *calculated on a per-pupil basis) for any high-need*
18 *local educational agency in the State by an amount*
19 *that exceeds the overall per-pupil reduction in State*
20 *funds, if any, across all local educational agencies in*
21 *such State in such fiscal year.*

22 (2) *HIGHEST POVERTY LOCAL EDUCATIONAL*
23 *AGENCIES.—Notwithstanding paragraph (1), as a*
24 *condition of receiving funds under section 2001, a*
25 *State educational agency shall not, in fiscal year*

1 2022 or 2023, reduce State funding (as calculated on
 2 a per-pupil basis) for any highest poverty local edu-
 3 cational agency below the level of funding (as cal-
 4 culated on a per-pupil basis) provided to each such
 5 local educational agency in fiscal year 2019.

6 (c) *LOCAL EDUCATIONAL AGENCY MAINTENANCE OF*
 7 *EQUITY FOR HIGH-POVERTY SCHOOLS.—*

8 (1) *IN GENERAL.—As a condition of receiving*
 9 *funds under section 2001, a local educational agency*
 10 *shall not, in fiscal year 2022 or 2023—*

11 (A) *reduce per-pupil funding (from com-*
 12 *bined State and local funding) for any high-pov-*
 13 *erty school served by such local educational agen-*
 14 *cy by an amount that exceeds—*

15 (i) *the total reduction in local edu-*
 16 *cational agency funding (from combined*
 17 *State and local funding) for all schools*
 18 *served by the local educational agency in*
 19 *such fiscal year (if any); divided by*

20 (ii) *the number of children enrolled in*
 21 *all schools served by the local educational*
 22 *agency in such fiscal year; or*

23 (B) *reduce per-pupil, full-time equivalent*
 24 *staff in any high-poverty school by an amount*
 25 *that exceeds—*

1 (i) *the total reduction in full-time*
2 *equivalent staff in all schools served by such*
3 *local educational agency in such fiscal year*
4 *(if any); divided by*

5 (ii) *the number of children enrolled in*
6 *all schools served by the local educational*
7 *agency in such fiscal year.*

8 (2) *EXCEPTION.—Paragraph (1) shall not apply*
9 *to a local educational agency in fiscal year 2022 or*
10 *2023 that meets at least 1 of the following criteria in*
11 *such fiscal year:*

12 (A) *Such local educational agency has a*
13 *total enrollment of less than 1,000 students.*

14 (B) *Such local educational agency operates*
15 *a single school.*

16 (C) *Such local educational agency serves all*
17 *students within each grade span with a single*
18 *school.*

19 (D) *Such local educational agency dem-*
20 *onstrates an exceptional or uncontrollable cir-*
21 *cumstance, such as unpredictable changes in stu-*
22 *dent enrollment or a precipitous decline in the*
23 *financial resources of such agency, as determined*
24 *by the Secretary of Education.*

25 (d) *DEFINITIONS.—In this section:*

1 (1) *ELEMENTARY EDUCATION; SECONDARY EDU-*
2 *CATION.—The terms “elementary education” and*
3 *“secondary education” have the meaning given such*
4 *terms under State law.*

5 (2) *HIGHEST POVERTY LOCAL EDUCATIONAL*
6 *AGENCY.—The term “highest poverty local educational*
7 *agency” means a local educational agency that is*
8 *among the group of local educational agencies in the*
9 *State that—*

10 (A) *in rank order, have the highest percent-*
11 *ages of economically disadvantaged students in*
12 *the State, on the basis of the most recent satisfac-*
13 *tory data available from the Department of*
14 *Commerce (or, for local educational agencies for*
15 *which no such data are available, such other*
16 *data as the Secretary of Education determines*
17 *are satisfactory); and*

18 (B) *collectively serve not less than 20 per-*
19 *cent of the State’s total enrollment of students*
20 *served by all local educational agencies in the*
21 *State.*

22 (3) *HIGH-NEED LOCAL EDUCATIONAL AGENCY.—*
23 *The term “high-need local educational agency” means*
24 *a local educational agency that is among the group*
25 *of local educational agencies in the State that—*

1 (A) *in rank order, have the highest percent-*
2 *ages of economically disadvantaged students in*
3 *the State, on the basis of the most recent satisfac-*
4 *tory data available from the Department of*
5 *Commerce (or, for local educational agencies for*
6 *which no such data are available, such other*
7 *data as the Secretary of Education determines*
8 *are satisfactory); and*

9 (B) *collectively serve not less than 50 per-*
10 *cent of the State’s total enrollment of students*
11 *served by all local educational agencies in the*
12 *State.*

13 (4) *HIGH-POVERTY SCHOOL.—*

14 (A) *IN GENERAL.—The term “high-poverty*
15 *school” means, with respect to a school served by*
16 *a local educational agency, a school that is in*
17 *the highest quartile of schools served by such*
18 *local educational agency based on the percentage*
19 *of economically disadvantaged students served,*
20 *as determined by the State in accordance with*
21 *subparagraph (B).*

22 (B) *DETERMINATION.—In making the deter-*
23 *mination under subparagraph (A), a State shall*
24 *select a measure of poverty established for the*
25 *purposes of this paragraph by the Secretary of*

1 *Education and apply such measure consistently*
 2 *to all schools in the State.*

3 (5) *OVERALL PER-PUPIL REDUCTION IN STATE*
 4 *FUNDS.—The term “overall per-pupil reduction in*
 5 *State funds” means, with respect to a fiscal year—*

6 (A) *the amount of any reduction in the*
 7 *total amount of State funds provided to all local*
 8 *educational agencies in the State in such fiscal*
 9 *year compared to the total amount of such funds*
 10 *provided to all local educational agencies in the*
 11 *State in the previous fiscal year; divided by*

12 (B) *the aggregate number of children en-*
 13 *rolled in all schools served by all local edu-*
 14 *cational agencies in the State in the fiscal year*
 15 *for which the determination is being made.*

16 (6) *STATE.—The term “State” means each of the*
 17 *50 States, the District of Columbia, and the Common-*
 18 *wealth of Puerto Rico.*

19 **SEC. 2005. OUTLYING AREAS.**

20 *In addition to amounts otherwise available, there is*
 21 *appropriated to the Department of Education for fiscal*
 22 *year 2021, out of any money in the Treasury not otherwise*
 23 *appropriated, \$850,000,000, to remain available through*
 24 *September 30, 2023, for the Secretary of Education to allo-*
 25 *cate awards to the outlying areas on the basis of their re-*

1 *spective needs, as determined by the Secretary, to be allo-*
2 *cated not more than 30 calendar days after the date of en-*
3 *actment of this Act.*

4 **SEC. 2006. GALLAUDET UNIVERSITY.**

5 *In addition to amounts otherwise available, there is*
6 *appropriated to the Department of Education for fiscal*
7 *year 2021, out of any money in the Treasury not otherwise*
8 *appropriated, \$19,250,000, to remain available through*
9 *September 30, 2023, for the Kendall Demonstration Ele-*
10 *mentary School, the Model Secondary School for the Deaf,*
11 *and Gallaudet University to prevent, prepare for, and re-*
12 *spond to coronavirus, including to defray expenses associ-*
13 *ated with coronavirus (including lost revenue, reimburse-*
14 *ment for expenses already incurred, technology costs associ-*
15 *ated with a transition to distance education, faculty and*
16 *staff trainings, and payroll) and to provide financial aid*
17 *grants to students, which may be used for any component*
18 *of the student's cost of attendance.*

19 **SEC. 2007. STUDENT AID ADMINISTRATION.**

20 *In addition to amounts otherwise available, there is*
21 *appropriated to the Department of Education for fiscal*
22 *year 2021, out of any money in the Treasury not otherwise*
23 *appropriated, \$91,130,000, to remain available through*
24 *September 30, 2023, for Student Aid Administration with-*
25 *in the Department of Education to prevent, prepare for,*

1 *and respond to coronavirus including direct outreach to*
2 *students and borrowers about financial aid, economic im-*
3 *pact payments, means-tested benefits, unemployment assist-*
4 *ance, and tax benefits, for which the students and borrowers*
5 *may be eligible.*

6 **SEC. 2008. HOWARD UNIVERSITY.**

7 *In addition to amounts otherwise available, there is*
8 *appropriated to the Department of Education for fiscal*
9 *year 2021, out of any money in the Treasury not otherwise*
10 *appropriated, \$35,000,000, to remain available through*
11 *September 30, 2023, for Howard University to prevent, pre-*
12 *pare for, and respond to coronavirus, including to defray*
13 *expenses associated with coronavirus (including lost rev-*
14 *enue, reimbursement for expenses already incurred, tech-*
15 *nology costs associated with a transition to distance edu-*
16 *cation, faculty and staff trainings, and payroll) and to pro-*
17 *vide financial aid grants to students, which may be used*
18 *for any component of the student's cost of attendance.*

19 **SEC. 2009. NATIONAL TECHNICAL INSTITUTE FOR THE**
20 **DEAF.**

21 *In addition to amounts otherwise available, there is*
22 *appropriated to the Department of Education for fiscal*
23 *year 2021, out of any money in the Treasury not otherwise*
24 *appropriated, \$19,250,000, to remain available through*
25 *September 30, 2023, for the National Technical Institute*

1 *for the Deaf to prevent, prepare for, and respond to*
2 *coronavirus, including to defray expenses associated with*
3 *coronavirus (including lost revenue, reimbursement for ex-*
4 *penses already incurred, technology costs associated with a*
5 *transition to distance education, faculty and staff training,*
6 *and payroll) and to provide financial aid grants to stu-*
7 *dents, which may be used for any component of the student's*
8 *cost of attendance.*

9 **SEC. 2010. INSTITUTE OF EDUCATION SCIENCES.**

10 *In addition to amounts otherwise available, there is*
11 *appropriated to the Department of Education for fiscal*
12 *year 2021, out of any money in the Treasury not otherwise*
13 *appropriated, \$100,000,000, to remain available through*
14 *September 30, 2023, for the Institute of Education Sciences*
15 *to carry out research related to addressing learning loss*
16 *caused by the coronavirus among the student subgroups de-*
17 *scribed in section 1111(b)(2)(B)(xi) of the Elementary and*
18 *Secondary Education Act of 1965 (20 U.S.C.*
19 *6311(b)(2)(B)(xi)) and students experiencing homelessness*
20 *and children and youth in foster care, and to disseminate*
21 *such findings to State educational agencies and local edu-*
22 *cational agencies and other appropriate entities.*

23 **SEC. 2011. PROGRAM ADMINISTRATION.**

24 *In addition to amounts otherwise available, there is*
25 *appropriated to the Department of Education for fiscal*

1 year 2021, out of any money in the Treasury not otherwise
2 appropriated, \$15,000,000, to remain available through
3 September 30, 2024, for Program Administration within
4 the Department of Education to prevent, prepare for, and
5 respond to coronavirus, and for salaries and expenses nec-
6 essary to implement this part.

7 **SEC. 2012. OFFICE OF INSPECTOR GENERAL.**

8 *In addition to amounts otherwise available, there is*
9 *appropriated to the Department of Education for fiscal*
10 *year 2021, out of any money in the Treasury not otherwise*
11 *appropriated, \$5,000,000, to remain available until ex-*
12 *pended, for the Office of Inspector General of the Depart-*
13 *ment of Education, for salaries and expenses necessary for*
14 *oversight, investigations, and audits of programs, grants,*
15 *and projects funded under this part carried out by the Of-*
16 *fice of Inspector General.*

17 **SEC. 2013. MODIFICATION OF REVENUE REQUIREMENTS**

18 **FOR PROPRIETARY INSTITUTIONS OF HIGH-**

19 **ER EDUCATION.**

20 (a) *IN GENERAL.*—Section 487(a)(24) of the Higher
21 Education Act of 1965 (20 U.S.C. 1094(a)(24)) is amended
22 by striking “funds provided under this title” and inserting
23 “Federal funds that are disbursed or delivered to or on be-
24 half of a student to be used to attend such institution (re-

1 *ferred to in this paragraph and subsection (d) as ‘Federal*
2 *education assistance funds’*”.

3 **(b) IMPLEMENTATION OF NON-FEDERAL REVENUE RE-**
4 **QUIREMENT.**—*Section 487(d) of the Higher Education Act*
5 *of 1965 (20 U.S.C. 1094(d)) is amended—*

6 (1) *in the subsection heading, by striking “Non-*
7 *title IV” and inserting “Non-Federal”; and*

8 (2) *in paragraph (1)(C), by striking “funds for*
9 *a program under this title” and inserting “Federal*
10 *education assistance funds”.*

11 **(c) EFFECTIVE DATE.**—*The amendments made under*
12 *this section shall—*

13 (1) *be subject to the master calendar require-*
14 *ments under section 482 of the Higher Education Act*
15 *of 1965 (20 U.S.C. 1089) and the public involvement*
16 *and negotiated rulemaking requirements under sec-*
17 *tion 492 of the Higher Education Act of 1965 (20*
18 *U.S.C. 1098a), except that such negotiated rule-*
19 *making shall commence not earlier than October 1,*
20 *2021; and*

21 (2) *apply to institutional fiscal years beginning*
22 *on or after January 1, 2023.*

1 **SEC. 2014. FUNDING FOR THE INDIVIDUALS WITH DISABIL-**
 2 **ITIES EDUCATION ACT.**

3 (a) *AMOUNTS FOR IDEA.*—*There is appropriated to*
 4 *the Secretary of Education for fiscal year 2021, out of any*
 5 *money in the Treasury not otherwise appropriated—*

6 (1) *\$2,580,000,000 for grants to States under*
 7 *part B of the Individuals with Disabilities Education*
 8 *Act;*

9 (2) *\$200,000,000 for preschool grants under sec-*
 10 *tion 619 of the Individuals with Disabilities Edu-*
 11 *cation Act; and*

12 (3) *\$250,000,000 for programs for infants and*
 13 *toddlers with disabilities under part C of the Individ-*
 14 *uals with Disabilities Education Act.*

15 (b) *GENERAL PROVISIONS.*—*Any amount appro-*
 16 *priated under subsection (a) is in addition to other*
 17 *amounts appropriated or made available for the applicable*
 18 *purpose.*

19 **PART 2—MISCELLANEOUS**

20 **SEC. 2021. NATIONAL ENDOWMENT FOR THE ARTS.**

21 *In addition to amounts otherwise available, there is*
 22 *appropriated for fiscal year 2021, out of any money in the*
 23 *Treasury not otherwise appropriated, \$135,000,000, to re-*
 24 *main available until expended, under the National Founda-*
 25 *tion on the Arts and the Humanities Act of 1965, as follows:*

1 (1) *Forty percent shall be for grants, and rel-*
2 *evant administrative expenses, to State arts agencies*
3 *and regional arts organizations that support organi-*
4 *zations' programming and general operating expenses*
5 *to cover up to 100 percent of the costs of the programs*
6 *which the grants support, to prevent, prepare for, re-*
7 *spond to, and recover from the coronavirus.*

8 (2) *Sixty percent shall be for direct grants, and*
9 *relevant administrative expenses, that support organi-*
10 *zations' programming and general operating expenses*
11 *to cover up to 100 percent of the costs of the programs*
12 *which the grants support, to prevent, prepare for, re-*
13 *spond to, and recover from the coronavirus.*

14 **SEC. 2022. NATIONAL ENDOWMENT FOR THE HUMANITIES.**

15 *In addition to amounts otherwise available, there is*
16 *appropriated for fiscal year 2021, out of any money in the*
17 *Treasury not otherwise appropriated, \$135,000,000, to re-*
18 *main available until expended, under the National Founda-*
19 *tion on the Arts and the Humanities Act of 1965, as follows:*

20 (1) *Forty percent shall be for grants, and rel-*
21 *evant administrative expenses, to State humanities*
22 *councils that support humanities organizations' pro-*
23 *gramming and general operating expenses to cover up*
24 *to 100 percent of the costs of the programs which the*

1 *grants support, to prevent, prepare for, respond to,*
2 *and recover from the coronavirus.*

3 (2) *Sixty percent shall be for direct grants, and*
4 *relevant administrative expenses, that support hu-*
5 *manities organizations' programming and general op-*
6 *erating expenses to cover up to 100 percent of the*
7 *costs of the programs which the grants support, to*
8 *prevent, prepare for, respond to, and recover from the*
9 *coronavirus.*

10 **SEC. 2023. INSTITUTE OF MUSEUM AND LIBRARY SERVICES.**

11 *In addition to amounts otherwise available, there is*
12 *appropriated to the Institute of Museum and Library Serv-*
13 *ices for fiscal year 2021, out of any money in the Treasury*
14 *not otherwise appropriated, \$200,000,000, to remain avail-*
15 *able until expended, for necessary expenses to carry out mu-*
16 *seum and library services. The Director of the Institute of*
17 *Museum and Library Services shall award not less than*
18 *89 percent of such funds to State library administrative*
19 *agencies by applying the formula in section 221(b) of the*
20 *Museum and Library Services Act, except that—*

21 (1) *section 221(b)(3)(A) of such Act shall be ap-*
22 *plied by substituting “\$2,000,000” for “\$680,000”*
23 *and by substituting “\$200,000” for “\$60,000”; and*

1 (2) *section 221(b)(3)(C) and subsections (b) and*
2 *(c) of section 223 of such Act shall not apply to funds*
3 *provided under this section.*

4 ***Subtitle B—Labor Matters***

5 ***SEC. 2101. FUNDING FOR DEPARTMENT OF LABOR WORKER***
6 ***PROTECTION ACTIVITIES.***

7 (a) *APPROPRIATION.—In addition to amounts other-*
8 *wise made available, out of any funds in the Treasury not*
9 *otherwise appropriated, there are appropriated to the Sec-*
10 *retary of Labor for fiscal year 2021, \$200,000,000, to re-*
11 *main available until September 30, 2023, for the Wage and*
12 *Hour Division, the Office of Workers' Compensation Pro-*
13 *grams, the Office of the Solicitor, the Mine Safety and*
14 *Health Administration, and the Occupational Safety and*
15 *Health Administration to carry out COVID–19 related*
16 *worker protection activities, and for the Office of Inspector*
17 *General for oversight of the Secretary's activities to prevent,*
18 *prepare for, and respond to COVID–19.*

19 (b) *ALLOCATION OF AMOUNTS.—Amounts appro-*
20 *priated under subsection (a) shall be allocated as follows:*

21 (1) *Not less than \$100,000,000 shall be for the*
22 *Occupational Safety and Health Administration, of*
23 *which \$10,000,000 shall be for Susan Harwood train-*
24 *ing grants and not less than \$5,000,000 shall be for*
25 *enforcement activities related to COVID–19 at high*

1 *risk workplaces including health care, meat and poul-*
 2 *try processing facilities, agricultural workplaces and*
 3 *correctional facilities.*

4 (2) \$12,500,000 shall be for the Office of Inspec-
 5 tor General.

6 ***Subtitle C—Human Services and***
 7 ***Community Supports***

8 ***SEC. 2201. CHILD CARE AND DEVELOPMENT BLOCK GRANT***
 9 ***PROGRAM.***

10 (a) *CHILD CARE AND DEVELOPMENT BLOCK GRANT*
 11 *FUNDING.—In addition to amounts otherwise available,*
 12 *there is appropriated for fiscal year 2021, out of any*
 13 *amounts in the Treasury not otherwise appropriated,*
 14 *\$14,990,000,000, to remain available through September*
 15 *30, 2021, to carry out the program authorized under section*
 16 *658C of the Child Care and Development Block Grant Act*
 17 *of 1990 (42 U.S.C. 9858a) without regard to requirements*
 18 *in sections 658E(c)(3)(E) or 658G of such Act (42 U.S.C.*
 19 *9858c(c)(3)(E), 9858e). Payments made to States, terri-*
 20 *ories, Indian Tribes, and Tribal organizations from funds*
 21 *made available under this subsection shall be obligated in*
 22 *fiscal year 2021 or the succeeding 2 fiscal years. States, ter-*
 23 *ritories, Indian Tribes, and Tribal organizations are au-*
 24 *thorized to use such funds to provide child care assistance*
 25 *to health care sector employees, emergency responders, sani-*

1 *tation workers, and other workers deemed essential during*
2 *the response to coronavirus by public officials, without re-*
3 *gard to the income eligibility requirements of section*
4 *658P(4) of the Child Care and Development Block Grant*
5 *Act (42 U.S.C. 9858n(4)).*

6 **(b) ADMINISTRATIVE COSTS.**—*In addition to amounts*
7 *otherwise available, there is appropriated for fiscal year*
8 *2021, out of any amounts in the Treasury not otherwise*
9 *appropriated, \$35,000,000, to remain available through*
10 *September 30, 2025, for the costs of providing technical as-*
11 *sistance and conducting research and for the administrative*
12 *costs to carry out this section and section 2202 of this sub-*
13 *title.*

14 **(c) SUPPLEMENT NOT SUPPLANT.**—*Amounts made*
15 *available to carry out this section shall be used to supple-*
16 *ment and not supplant other Federal, State, and local pub-*
17 *lic funds expended to provide child care services for eligible*
18 *individuals.*

19 **SEC. 2202. CHILD CARE STABILIZATION.**

20 **(a) DEFINITIONS.**—*In this section:*

21 **(1) COVID–19 PUBLIC HEALTH EMERGENCY.**—
22 *The term “COVID–19 public health emergency”*
23 *means the public health emergency declared by the*
24 *Secretary of Health and Human Services under sec-*
25 *tion 319 of the Public Health Service Act (42 U.S.C.*

1 247d) on January 31, 2020, with respect to COVID–
2 19, including any renewal of the declaration.

3 (2) *ELIGIBLE CHILD CARE PROVIDER.*—*The term*
4 “eligible child care provider” means—

5 (A) *an eligible child care provider as de-*
6 *finied in section 658P of the Child Care and De-*
7 *velopment Block Grant Act of 1990 (42 U.S.C.*
8 *9858n); or*

9 (B) *a child care provider that is licensed,*
10 *regulated, or registered in the State, territory, or*
11 *Indian Tribe on the date of enactment of this Act*
12 *and meets applicable State and local health and*
13 *safety requirements.*

14 (b) *CHILD CARE STABILIZATION FUNDING.*—*In addi-*
15 *tion to amounts otherwise available, there is appropriated*
16 *for fiscal year 2021, out of any amounts in the Treasury*
17 *not otherwise appropriated, \$23,975,000,000, to remain*
18 *available through September 30, 2021, for grants under this*
19 *section in accordance with the Child Care and Development*
20 *Block Grant Act of 1990.*

21 (c) *GRANTS.*—*From the amounts appropriated to*
22 *carry out this section and under the authority of section*
23 *658O of the Child Care and Development Block Grant Act*
24 *of 1990 (42 U.S.C. 9858m) and this section, the Secretary*
25 *shall award to each lead agency a child care stabilization*

1 *grant, without regard to the requirements in subparagraphs*
2 *(C) and (E) of section 658E(c)(3), and in section 658G,*
3 *of the Child Care and Development Block Grant Act of 1990*
4 *(42 U.S.C. 9858c(c)(3), 9858e). Such grant shall be allotted*
5 *in accordance with section 658O of the Child Care and De-*
6 *velopment Block Grant Act of 1990 (42 U.S.C. 9858m).*

7 *(d) STATE RESERVATIONS AND SUBGRANTS.—*

8 *(1) RESERVATION.—A lead agency for a State*
9 *that receives a child care stabilization grant pursuant*
10 *to subsection (c) shall reserve not more than 10 per-*
11 *cent of such grant funds to administer subgrants, pro-*
12 *vide technical assistance and support for applying for*
13 *and accessing the subgrant opportunity, publicize the*
14 *availability of the subgrants, carry out activities to*
15 *increase the supply of child care, and provide tech-*
16 *nical assistance to help child care providers imple-*
17 *ment policies as described in paragraph (2)(D)(i).*

18 *(2) SUBGRANTS TO QUALIFIED CHILD CARE PRO-*
19 *VIDERS.—*

20 *(A) IN GENERAL.—The lead agency shall*
21 *use the remainder of the grant funds awarded*
22 *pursuant to subsection (c) to make subgrants to*
23 *qualified child care providers described in sub-*
24 *paragraph (B), regardless of such a provider's*
25 *previous receipt of other Federal assistance, to*

1 support the stability of the child care sector dur-
2 ing and after the COVID–19 public health emer-
3 gency.

4 (B) *QUALIFIED CHILD CARE PROVIDER.*—
5 To be qualified to receive a subgrant under this
6 paragraph, a provider shall be an eligible child
7 care provider that on the date of submission of
8 an application for the subgrant, was either—

9 (i) open and available to provide child
10 care services; or

11 (ii) closed due to public health, finan-
12 cial hardship, or other reasons relating to
13 the COVID–19 public health emergency.

14 (C) *SUBGRANT AMOUNT.*—The amount of
15 such a subgrant to a qualified child care pro-
16 vider shall be based on the provider’s stated cur-
17 rent operating expenses, including costs associ-
18 ated with providing or preparing to provide
19 child care services during the COVID–19 public
20 health emergency, and to the extent practicable,
21 cover sufficient operating expenses to ensure con-
22 tinuous operations for the intended period of the
23 subgrant.

24 (D) *APPLICATION.*—The lead agency shall—

1 (i) make available on the lead agency’s
2 website an application for qualified child
3 care providers that includes certifications
4 that, for the duration of the subgrant—

5 (I) the provider applying will,
6 when open and available to provide
7 child care services, implement policies
8 in line with guidance from the cor-
9 responding State, Tribal, and local au-
10 thorities, and in accordance with
11 State, Tribal, and local orders, and, to
12 the greatest extent possible, implement
13 policies in line with guidance from the
14 Centers for Disease Control and Pre-
15 vention;

16 (II) for each employee, the pro-
17 vider will pay not less than the full
18 compensation, including any benefits,
19 that was provided to the employee as of
20 the date of submission of the applica-
21 tion for the subgrant (referred to in
22 this subclause as “full compensation”),
23 and will not take any action that re-
24 duces the weekly amount of the employ-
25 ee’s compensation below the weekly

1 *amount of full compensation, or that*
2 *reduces the employee's rate of com-*
3 *pen-sation below the rate of full com-*
4 *pen-sation, including the involuntary*
5 *furloughing of any employee employed*
6 *on the date of submission of the appli-*
7 *cation for the subgrant; and*

8 *(III) the provider will provide re-*
9 *lief from copayments and tuition pay-*
10 *ments for the families enrolled in the*
11 *provider's program, to the extent pos-*
12 *sible, and prioritize such relief for fam-*
13 *ilies struggling to make either type of*
14 *payment; and*

15 *(ii) accept and process applications*
16 *submitted under this subparagraph on a*
17 *rolling basis, and provide subgrant funds in*
18 *advance of provider expenditures, except as*
19 *provided in subsection (e)(2).*

20 *(E) OBLIGATION.—The lead agency shall*
21 *notify the Secretary if it is unable to obligate at*
22 *least 50 percent of the funds received pursuant to*
23 *subsection (c) that are available for subgrants de-*
24 *scribed in this paragraph within 9 months of the*
25 *date of enactment of this Act.*

1 (e) *USES OF FUNDS.*—

2 (1) *IN GENERAL.*—*A qualified child care pro-*
3 *vider that receives funds through such a subgrant*
4 *shall use the funds for at least one of the following:*

5 (A) *Personnel costs, including payroll and*
6 *salaries or similar compensation for an employee*
7 *(including any sole proprietor or independent*
8 *contractor), employee benefits, premium pay, or*
9 *costs for employee recruitment and retention.*

10 (B) *Rent (including rent under a lease*
11 *agreement) or payment on any mortgage obliga-*
12 *tion, utilities, facility maintenance or improve-*
13 *ments, or insurance.*

14 (C) *Personal protective equipment, cleaning*
15 *and sanitization supplies and services, or train-*
16 *ing and professional development related to*
17 *health and safety practices.*

18 (D) *Purchases of or updates to equipment*
19 *and supplies to respond to the COVID–19 public*
20 *health emergency.*

21 (E) *Goods and services necessary to main-*
22 *tain or resume child care services.*

23 (F) *Mental health supports for children and*
24 *employees.*

1 (2) *REIMBURSEMENT.*—*The qualified child care*
2 *provider may use the subgrant funds to reimburse the*
3 *provider for sums obligated or expended before the*
4 *date of enactment of this Act for the cost of a good*
5 *or service described in paragraph (1) to respond to*
6 *the COVID–19 public health emergency.*

7 (f) *SUPPLEMENT NOT SUPPLANT.*—*Amounts made*
8 *available to carry out this section shall be used to supple-*
9 *ment and not supplant other Federal, State, and local pub-*
10 *lic funds expended to provide child care services for eligible*
11 *individuals.*

12 **SEC. 2203. HEAD START.**

13 *In addition to amounts otherwise available, there is*
14 *appropriated for fiscal year 2021, out of any amounts in*
15 *the Treasury not otherwise appropriated, \$1,000,000,000,*
16 *to remain available through September 30, 2022, to carry*
17 *out the Head Start Act, including for Federal administra-*
18 *tive expenses. After reserving funds for Federal administra-*
19 *tive expenses, the Secretary shall allocate all remaining*
20 *amounts to Head Start agencies for one-time grants, and*
21 *shall allocate to each Head Start agency an amount that*
22 *bears the same ratio to the portion available for allocations*
23 *as the number of enrolled children served by the Head Start*
24 *agency bears to the number of enrolled children served by*
25 *all Head Start agencies.*

1 **SEC. 2204. PROGRAMS FOR SURVIVORS.**

2 (a) *IN GENERAL.*—Section 303 of the Family Violence
3 *Prevention and Services Act (42 U.S.C. 10403) is amended*
4 *by adding at the end the following:*

5 “(d) *ADDITIONAL FUNDING.*—For the purposes of car-
6 *rying out this title, in addition to amounts otherwise made*
7 *available for such purposes, there are appropriated, out of*
8 *any amounts in the Treasury not otherwise appropriated,*
9 *for fiscal year 2021, to remain available until expended ex-*
10 *cept as otherwise provided in this subsection, each of the*
11 *following:*

12 “(1) \$180,000,000 to carry out sections 301
13 *through 312, to be allocated in the manner described*
14 *in subsection (a)(2), except that—*

15 “(A) a reference in subsection (a)(2) to an
16 *amount appropriated under subsection (a)(1)*
17 *shall be considered to be a reference to an*
18 *amount appropriated under this paragraph;*

19 “(B) the matching requirement in section
20 *306(c)(4) and condition in section 308(d)(3)*
21 *shall not apply; and*

22 “(C) each reference in section 305(e) to ‘the
23 *end of the following fiscal year’ shall be consid-*
24 *ered to be a reference to ‘the end of fiscal year*
25 *2025’; and*

1 “(D) funds made available to a State in a
2 grant under section 306(a) and obligated in a
3 timely manner shall be available for expenditure,
4 by the State or a recipient of funds from the
5 grant, through the end of fiscal year 2025;

6 “(2) \$18,000,000 to carry out section 309.

7 “(3) \$2,000,000 to carry out section 313, of
8 which \$1,000,000 shall be allocated to support Indian
9 communities.”.

10 (b) *COVID–19 PUBLIC HEALTH EMERGENCY DE-*
11 *FINED.*—*In this section, the term “COVID–19 public health*
12 *emergency” means the public health emergency declared by*
13 *the Secretary of Health and Human Services under section*
14 *319 of the Public Health Service Act (42 U.S.C. 247d) on*
15 *January 31, 2020, with respect to COVID–19, including*
16 *any renewal of the declaration.*

17 (c) *GRANTS TO SUPPORT CULTURALLY SPECIFIC POP-*
18 *ULATIONS.*—

19 (1) *IN GENERAL.*—*In addition to amounts other-*
20 *wise made available, there is appropriated, out of any*
21 *amounts in the Treasury not otherwise appropriated,*
22 *to the Secretary of Health and Human Services (in*
23 *this section referred to as the “Secretary”),*
24 *\$49,500,000 for fiscal year 2021, to be available until*
25 *expended, to carry out this subsection (excluding Fed-*

1 *eral administrative costs, for which funds are appro-*
2 *riated under subsection (e)).*

3 (2) *USE OF FUNDS.—From amounts appro-*
4 *riated under paragraph (1), the Secretary acting*
5 *through the Director of the Family Violence Preven-*
6 *tion and Services Program, shall—*

7 (A) *support culturally specific community-*
8 *based organizations to provide culturally specific*
9 *activities for survivors of sexual assault and do-*
10 *mestic violence, to address emergent needs result-*
11 *ing from the COVID–19 public health emergency*
12 *and other public health concerns; and*

13 (B) *support culturally specific community-*
14 *based organizations that provide culturally spe-*
15 *cific activities to promote strategic partnership*
16 *development and collaboration in responding to*
17 *the impact of COVID–19 and other public health*
18 *concerns on survivors of sexual assault and do-*
19 *mestic violence.*

20 (d) *GRANTS TO SUPPORT SURVIVORS OF SEXUAL AS-*
21 *SAULT.—*

22 (1) *IN GENERAL.—In addition to amounts other-*
23 *wise made available, there is appropriated, out of any*
24 *amounts in the Treasury not otherwise appropriated,*
25 *to the Secretary, \$198,000,000 for fiscal year 2021, to*

1 *be available until expended, to carry out this sub-*
2 *section (excluding Federal administrative costs, for*
3 *which funds are appropriated under subsection (e)).*

4 (2) *USE OF FUNDS.—From amounts appro-*
5 *priated under paragraph (1), the Secretary acting*
6 *through the Director of the Family Violence Preven-*
7 *tion and Services Program, shall assist rape crisis*
8 *centers in transitioning to virtual services and meet-*
9 *ing the emergency needs of survivors.*

10 (e) *ADMINISTRATIVE COSTS.—In addition to amounts*
11 *otherwise made available, there is appropriated to the Sec-*
12 *retary, out of any amounts in the Treasury not otherwise*
13 *appropriated, \$2,500,000 for fiscal year 2021, to remain*
14 *available until expended, for the Federal administrative*
15 *costs of carrying out subsections (c) and (d).*

16 **SEC. 2205. CHILD ABUSE PREVENTION AND TREATMENT.**

17 *In addition to amounts otherwise available, there is*
18 *appropriated to the Secretary of Health and Human Serv-*
19 *ices for fiscal year 2021, out of any money in the Treasury*
20 *not otherwise appropriated, the following amounts, to re-*
21 *main available through September 30, 2023:*

22 (1) *\$250,000,000 for carrying out the program*
23 *authorized under section 201 of the Child Abuse Pre-*
24 *vention and Treatment Act (42 U.S.C. 5116), which*
25 *shall be allocated without regard to section 204(4) of*

1 *such Act (42 U.S.C. 5116d(4)) and shall be allotted*
2 *to States in accordance with section 203 of such Act*
3 *(42 U.S.C. 5116b), except that—*

4 *(A) in subsection (b)(1)(A) of such section*
5 *203, “70 percent” shall be deemed to be “100*
6 *percent”; and*

7 *(B) subsections (b)(1)(B) and (c) of such*
8 *section 203 shall not apply; and*

9 *(2) \$100,000,000 for carrying out the State*
10 *grant program authorized under section 106 of the*
11 *Child Abuse Prevention and Treatment Act (42*
12 *U.S.C. 5106a), which shall be allocated without re-*
13 *gard to section 112(a)(2) of such Act (42 U.S.C.*
14 *5106h(a)(2)).*

15 **SEC. 2206. CORPORATION FOR NATIONAL AND COMMUNITY**
16 **SERVICE AND THE NATIONAL SERVICE**
17 **TRUST.**

18 *(a) CORPORATION FOR NATIONAL AND COMMUNITY*
19 *SERVICE.—In addition to amounts otherwise made avail-*
20 *able, there is appropriated for fiscal year 2021, out of any*
21 *money in the Treasury not otherwise appropriated, to the*
22 *Corporation for National and Community Service,*
23 *\$852,000,000, to remain available through September 30,*
24 *2024, to carry out subsection (b), except that amounts to*

1 *carry out subsection (b)(7) shall remain available until*
2 *September 30, 2026.*

3 *(b) ALLOCATION OF AMOUNTS.—Amounts provided by*
4 *subsection (a) shall be allocated as follows:*

5 *(1) AMERICORPS STATE AND NATIONAL.—*
6 *\$620,000,000 shall be used—*

7 *(A) to increase the living allowances of par-*
8 *ticipants in national service programs; and*

9 *(B) to make funding adjustments to existing*
10 *(as of the date of enactment of this Act) awards*
11 *and award new and additional awards to enti-*
12 *ties to support programs described in para-*
13 *graphs (1)(B), (2)(B), (3)(B), (4)(B), and (5)(B)*
14 *of subsection (a), and subsection (b)(2), of section*
15 *122 of the National and Community Service Act*
16 *of 1990 (42 U.S.C. 12572), whether or not the*
17 *entities are already grant recipients under such*
18 *provisions on the date of enactment of this Act,*
19 *and notwithstanding section 122(a)(1)(B)(vi) of*
20 *the National and Community Service Act of*
21 *1990 (42 U.S.C. 12572(a)(1)(B)(vi)), by—*

22 *(i) prioritizing entities serving commu-*
23 *nities disproportionately impacted by*
24 *COVID–19 and utilizing culturally com-*

1 *petent and multilingual strategies in the*
2 *provision of services; and*

3 *(ii) taking into account the diversity of*
4 *communities and participants served by*
5 *such entities, including racial, ethnic, socio-*
6 *economic, linguistic, or geographic diver-*
7 *sity.*

8 (2) *STATE COMMISSIONS.*—\$20,000,000 shall be
9 *used to make adjustments to existing (as of the date*
10 *of enactment of this Act) awards and new and addi-*
11 *tional awards, including awards to State Commis-*
12 *sions on National and Community Service, under sec-*
13 *tion 126(a) of the National and Community Service*
14 *Act of 1990 (42 U.S.C. 12576(a)).*

15 (3) *VOLUNTEER GENERATION FUND.*—
16 \$20,000,000 shall be used for expenses authorized
17 *under section 501(a)(4)(F) of the National and Com-*
18 *munity Service Act of 1990 (42 U.S.C.*
19 *12681(a)(4)(F)), which, notwithstanding section*
20 *198P(d)(1)(B) of that Act (42 U.S.C.*
21 *12653p(d)(1)(B)), shall be for grants awarded by the*
22 *Corporation for National and Community Service on*
23 *a competitive basis.*

24 (4) *AMERICORPS VISTA.*—\$80,000,000 shall be
25 *used for the purposes described in section 101 of the*

1 *Domestic Volunteer Service Act of 1973 (42 U.S.C.*
2 *4951), including to increase the living allowances of*
3 *volunteers, described in section 105(b) of the Domestic*
4 *Volunteer Service Act of 1973 (42 U.S.C. 4955(b)).*

5 (5) *NATIONAL SENIOR SERVICE CORPS.—*
6 *\$30,000,000 shall be used for the purposes described*
7 *in section 200 of the Domestic Volunteer Service Act*
8 *of 1973 (42 U.S.C. 5000).*

9 (6) *ADMINISTRATIVE COSTS.—\$73,000,000 shall*
10 *be used for the Corporation for National and Commu-*
11 *nity Service for administrative expenses to carry out*
12 *programs and activities funded by subsection (a).*

13 (7) *OFFICE OF INSPECTOR GENERAL.—*
14 *\$9,000,000 shall be used for the Office of Inspector*
15 *General of the Corporation for National and Commu-*
16 *nity Service for salaries and expenses necessary for*
17 *oversight and audit of programs and activities funded*
18 *by subsection (a).*

19 (c) *NATIONAL SERVICE TRUST.—In addition to*
20 *amounts otherwise made available, there is appropriated for*
21 *fiscal year 2021, out of any money in the Treasury not*
22 *otherwise appropriated, \$148,000,000, to remain available*
23 *until expended, for administration of the National Service*
24 *Trust, and for payment to the Trust for the provision of*
25 *educational awards pursuant to section 145(a)(1)(A) of the*

1 *National and Community Service Act of 1990 (42 U.S.C.*
2 *12601(a)(1)(A)).*

3 ***Subtitle D—Public Health***

4 ***SEC. 2301. FUNDING FOR COVID–19 VACCINE ACTIVITIES AT***
5 ***THE CENTERS FOR DISEASE CONTROL AND***
6 ***PREVENTION.***

7 *(a) IN GENERAL.—In addition to amounts otherwise*
8 *available, there is appropriated to the Secretary of Health*
9 *and Human Services (in this subtitle referred to as the*
10 *“Secretary”) for fiscal year 2021, out of any money in the*
11 *Treasury not otherwise appropriated, \$7,500,000,000, to re-*
12 *main available until expended, to carry out activities to*
13 *plan, prepare for, promote, distribute, administer, monitor,*
14 *and track COVID–19 vaccines.*

15 *(b) USE OF FUNDS.—The Secretary, acting through*
16 *the Director of the Centers for Disease Control and Preven-*
17 *tion, and in consultation with other agencies, as applicable,*
18 *shall, in conducting activities referred to in subsection*
19 *(a)—*

20 *(1) conduct activities to enhance, expand, and*
21 *improve nationwide COVID–19 vaccine distribution*
22 *and administration, including activities related to*
23 *distribution of ancillary medical products and sup-*
24 *plies related to vaccines; and*

1 (2) *provide technical assistance, guidance, and*
2 *support to, and award grants or cooperative agree-*
3 *ments to, State, local, Tribal, and territorial public*
4 *health departments for enhancement of COVID–19*
5 *vaccine distribution and administration capabilities,*
6 *including—*

7 (A) *the distribution and administration of*
8 *vaccines licensed under section 351 of the Public*
9 *Health Service Act (42 U.S.C. 262) or author-*
10 *ized under section 564 of the Federal Food,*
11 *Drug, and Cosmetic Act (21 U.S.C. 360bbb–3)*
12 *and ancillary medical products and supplies re-*
13 *lated to vaccines;*

14 (B) *the establishment and expansion, in-*
15 *cluding staffing support, of community vaccina-*
16 *tion centers, particularly in underserved areas;*

17 (C) *the deployment of mobile vaccination*
18 *units, particularly in underserved areas;*

19 (D) *information technology, standards-based*
20 *data, and reporting enhancements, including im-*
21 *provements necessary to support standards-based*
22 *sharing of data related to vaccine distribution*
23 *and vaccinations and systems that enhance vac-*
24 *cine safety, effectiveness, and uptake, particu-*
25 *larly among underserved populations;*

1 (E) facilities enhancements;

2 (F) communication with the public regard-
3 ing when, where, and how to receive COVID-19
4 vaccines; and

5 (G) transportation of individuals to facili-
6 tate vaccinations, including at community vac-
7 cination centers and mobile vaccination units,
8 particularly for underserved populations.

9 (c) SUPPLEMENTAL FUNDING FOR STATE VACCINA-
10 TION GRANTS.—

11 (1) DEFINITIONS.—In this subsection:

12 (A) BASE FORMULA.—The term “base for-
13 mula” means the allocation formula that applied
14 to the Public Health Emergency Preparedness
15 cooperative agreement in fiscal year 2020.

16 (B) ALTERNATIVE ALLOCATION.—The term
17 “alternative allocation” means an allocation to
18 each State, territory, or locality calculated using
19 the percentage derived from the allocation re-
20 ceived by such State, territory, or locality of the
21 aggregate amount of fiscal year 2020 Public
22 Health Emergency Preparedness cooperative
23 agreement awards under section 319C-1 of the
24 Public Health Service Act (42 U.S.C. 247d-3a).

25 (2) SUPPLEMENTAL FUNDING.—

1 (A) *IN GENERAL.*—Not later than 21 days
2 after the date of enactment of this Act, the Sec-
3 retary shall, out of amounts described in sub-
4 section (a), provide supplemental funding to any
5 State, locality, or territory that received less of
6 the amounts that were appropriated under title
7 III of division M of Public Law 116–260 for
8 vaccination grants to be issued by the Centers for
9 Disease Control and Prevention than such State,
10 locality, or territory would have received had
11 such amounts been allocated using the alter-
12 native allocation.

13 (B) *AMOUNT.*—The amount of supplemental
14 funding provided under this subsection shall be
15 equal to the difference between—

16 (i) the amount the State, locality, or
17 territory received, or would receive, under
18 the base formula; and

19 (ii) the amount the State, locality, or
20 territory would receive under the alternative
21 allocation.

22 **SEC. 2302. FUNDING FOR VACCINE CONFIDENCE ACTIVI-**
23 **TIES.**

24 In addition to amounts otherwise available, there is
25 appropriated to the Secretary for fiscal year 2021, out of

1 *any money in the Treasury not otherwise appropriated,*
2 *\$1,000,000,000, to remain available until expended, to*
3 *carry out activities, acting through the Director of the Cen-*
4 *ters for Disease Control and Prevention—*

5 *(1) to strengthen vaccine confidence in the*
6 *United States, including its territories and posses-*
7 *sions;*

8 *(2) to provide further information and education*
9 *with respect to vaccines licensed under section 351 of*
10 *the Public Health Service Act (42 U.S.C. 262) or au-*
11 *thorized under section 564 of the Federal Food, Drug,*
12 *and Cosmetic Act (21 U.S.C. 360bbb-3); and*

13 *(3) to improve rates of vaccination throughout*
14 *the United States, including its territories and posses-*
15 *sions, including through activities described in section*
16 *313 of the Public Health Service Act, as amended by*
17 *section 311 of division BB of the Consolidated Appro-*
18 *propriations Act, 2021 (Public Law 116-260).*

19 **SEC. 2303. FUNDING FOR SUPPLY CHAIN FOR COVID-19 VAC-**
20 **CINES, THERAPEUTICS, AND MEDICAL SUP-**
21 **PLIES.**

22 *In addition to amounts otherwise available, there is*
23 *appropriated to the Secretary for fiscal year 2021, out of*
24 *any money in the Treasury not otherwise appropriated,*
25 *\$6,050,000,000, to remain available until expended, for nec-*

1 *essary expenses with respect to research, development, man-*
2 *ufacturing, production, and the purchase of vaccines, thera-*
3 *peutics, and ancillary medical products and supplies to*
4 *prevent, prepare, or respond to—*

5 (1) *SARS–CoV–2 or any viral variant mutating*
6 *therefrom with pandemic potential; and*

7 (2) *COVID–19 or any disease with potential for*
8 *creating a pandemic.*

9 **SEC. 2304. FUNDING FOR COVID–19 VACCINE, THERA-**
10 **PEUTIC, AND DEVICE ACTIVITIES AT THE**
11 **FOOD AND DRUG ADMINISTRATION.**

12 *In addition to amounts otherwise available, there is*
13 *appropriated to the Secretary for fiscal year 2021, out of*
14 *any money in the Treasury not otherwise appropriated,*
15 *\$500,000,000, to remain available until expended, to be*
16 *used for the evaluation of the continued performance, safety,*
17 *and effectiveness, including with respect to emerging*
18 *COVID–19 variants, of vaccines, therapeutics, and*
19 *diagnostics approved, cleared, licensed, or authorized for use*
20 *for the treatment, prevention, or diagnosis of COVID–19;*
21 *facilitation of advanced continuous manufacturing activi-*
22 *ties related to production of vaccines and related materials;*
23 *facilitation and conduct of inspections related to the manu-*
24 *facturing of vaccines, therapeutics, and devices delayed or*
25 *cancelled for reasons related to COVID–19; review of devices*

1 *authorized for use for the treatment, prevention, or diag-*
2 *nosis of COVID–19; and oversight of the supply chain and*
3 *mitigation of shortages of vaccines, therapeutics, and de-*
4 *vices approved, cleared, licensed, or authorized for use for*
5 *the treatment, prevention, or diagnosis of COVID–19 by the*
6 *Food and Drug Administration.*

7 **SEC. 2305. REDUCED COST-SHARING.**

8 (a) *IN GENERAL.*—Section 1402 of the Patient Protec-
9 *tion and Affordable Care Act is amended by redesignating*
10 *subsection (f) as subsection (g) and by inserting after sub-*
11 *section (e) the following new subsection:*

12 “(f) *SPECIAL RULE FOR INDIVIDUALS WHO RECEIVE*
13 *UNEMPLOYMENT COMPENSATION DURING 2021.*—For pur-
14 *poses of this section, in the case of an individual who has*
15 *received, or has been approved to receive, unemployment*
16 *compensation for any week beginning during 2021, for the*
17 *plan year in which such week begins—*

18 “(1) *such individual shall be treated as meeting*
19 *the requirements of subsection (b)(2), and*

20 “(2) *for purposes of subsections (c) and (d), there*
21 *shall not be taken into account any household income*
22 *of the individual in excess of 133 percent of the pov-*
23 *erty line for a family of the size involved.”.*

1 (b) *EFFECTIVE DATE.*—*The amendment made by this*
2 *section shall apply to plan years beginning after December*
3 *31, 2020.*

4 ***Subtitle E—Testing***

5 ***SEC. 2401. FUNDING FOR COVID-19 TESTING, CONTACT***
6 ***TRACING, AND MITIGATION ACTIVITIES.***

7 (a) *IN GENERAL.*—*In addition to amounts otherwise*
8 *available, there is appropriated to the Secretary of Health*
9 *and Human Services (in this subtitle referred to as the*
10 *“Secretary”) for fiscal year 2021, out of any money in the*
11 *Treasury not otherwise appropriated, \$47,800,000,000, to*
12 *remain available until expended, to carry out activities to*
13 *detect, diagnose, trace, and monitor SARS-CoV-2 and*
14 *COVID-19 infections and related strategies to mitigate the*
15 *spread of COVID-19.*

16 (b) *USE OF FUNDS.*—*From amounts appropriated by*
17 *subsection (a), the Secretary shall—*

18 (1) *implement a national, evidence-based strat-*
19 *egy for testing, contact tracing, surveillance, and*
20 *mitigation with respect to SARS-CoV-2 and*
21 *COVID-19, including through activities authorized*
22 *under section 319(a) of the Public Health Service Act;*

23 (2) *provide technical assistance, guidance, and*
24 *support, and award grants or cooperative agreements*
25 *to State, local, and territorial public health depart-*

1 *ments for activities to detect, diagnose, trace, and*
2 *monitor SARS-CoV-2 and COVID-19 infections and*
3 *related strategies and activities to mitigate the spread*
4 *of COVID-19;*

5 *(3) support the development, manufacturing,*
6 *procurement, distribution, and administration of tests*
7 *to detect or diagnose SARS-CoV-2 and COVID-19,*
8 *including through—*

9 *(A) support for the development, manufac-*
10 *ture, procurement, and distribution of supplies*
11 *necessary for administering tests, such as per-*
12 *sonal protective equipment; and*

13 *(B) support for the acquisition, construc-*
14 *tion, alteration, or renovation of non-federally*
15 *owned facilities for the production of diagnostics*
16 *and ancillary medical products and supplies*
17 *where the Secretary determines that such an in-*
18 *vestment is necessary to ensure the production of*
19 *sufficient amounts of such supplies;*

20 *(4) establish and expand Federal, State, local,*
21 *and territorial testing and contact tracing capabili-*
22 *ties, including—*

23 *(A) through investments in laboratory ca-*
24 *capacity, such as—*

1 (i) academic and research laboratories,
2 or other laboratories that could be used for
3 processing of COVID–19 testing;

4 (ii) community-based testing sites and
5 community-based organizations; or

6 (iii) mobile health units, particularly
7 in medically underserved areas; and

8 (B) with respect to quarantine and isola-
9 tion of contacts;

10 (5) enhance information technology, data mod-
11 ernization, and reporting, including improvements
12 necessary to support sharing of data related to public
13 health capabilities;

14 (6) award grants to, or enter into cooperative
15 agreements or contracts with, State, local, and terri-
16 torial public health departments to establish, expand,
17 and sustain a public health workforce; and

18 (7) to cover administrative and program support
19 costs necessary to conduct activities related to sub-
20 paragraph (a).

21 **SEC. 2402. FUNDING FOR SARS–COV–2 GENOMIC SEQUENC-**
22 **ING AND SURVEILLANCE.**

23 (a) *IN GENERAL.*—In addition to amounts otherwise
24 available, there is appropriated to the Secretary for fiscal
25 year 2021 out of any money in the Treasury not otherwise

1 *appropriated, \$1,750,000,000, to remain available until ex-*
2 *pended, to strengthen and expand activities and workforce*
3 *related to genomic sequencing, analytics, and disease sur-*
4 *veillance.*

5 *(b) USE OF FUNDS.—From amounts appropriated by*
6 *subsection (a), the Secretary, acting through the Director*
7 *of the Centers for Disease Control and Prevention, shall—*

8 *(1) conduct, expand, and improve activities to*
9 *sequence genomes, identify mutations, and survey the*
10 *circulation and transmission of viruses and other or-*
11 *ganisms, including strains of SARS-CoV-2;*

12 *(2) award grants or cooperative agreements to*
13 *State, local, Tribal, or territorial public health de-*
14 *partments or public health laboratories—*

15 *(A) to increase their capacity to sequence*
16 *genomes of circulating strains of viruses and*
17 *other organisms, including SARS-CoV-2;*

18 *(B) to identify mutations in viruses and*
19 *other organisms, including SARS-CoV-2;*

20 *(C) to use genomic sequencing to identify*
21 *outbreaks and clusters of diseases or infections,*
22 *including COVID-19; and*

23 *(D) to develop effective disease response*
24 *strategies based on genomic sequencing and sur-*
25 *veillance data;*

1 (3) enhance and expand the informatics capa-
2 bilities of the public health workforce; and

3 (4) award grants for the construction, alteration,
4 or renovation of facilities to improve genomic se-
5 quencing and surveillance capabilities at the State
6 and local level.

7 **SEC. 2403. FUNDING FOR GLOBAL HEALTH.**

8 *In addition to amounts otherwise available, there is*
9 *appropriated to the Secretary for fiscal year 2021, out of*
10 *any amounts in the Treasury not otherwise appropriated,*
11 *\$750,000,000, to remain available until expended, for ac-*
12 *tivities to be conducted acting through the Director of the*
13 *Centers for Disease Control and Prevention to combat*
14 *SARS-CoV-2, COVID-19, and other emerging infectious*
15 *disease threats globally, including efforts related to global*
16 *health security, global disease detection and response, global*
17 *health protection, global immunization, and global coordi-*
18 *nation on public health.*

19 **SEC. 2404. FUNDING FOR DATA MODERNIZATION AND**
20 **FORECASTING CENTER.**

21 *In addition to amounts otherwise available, there is*
22 *appropriated to the Secretary for fiscal year 2021, out of*
23 *any money in the Treasury not otherwise appropriated,*
24 *\$500,000,000, to remain available until expended, for ac-*
25 *tivities to be conducted acting through the Director of the*

1 *Centers for Disease Control and Prevention to support pub-*
 2 *lic health data surveillance and analytics infrastructure*
 3 *modernization initiatives at the Centers for Disease Control*
 4 *and Prevention, and establish, expand, and maintain ef-*
 5 *forts to modernize the United States disease warning system*
 6 *to forecast and track hotspots for COVID–19, its variants,*
 7 *and emerging biological threats, including academic and*
 8 *workforce support for analytics and informatics infrastruc-*
 9 *ture and data collection systems.*

10 ***Subtitle F—Public Health***
 11 ***Workforce***

12 ***SEC. 2501. FUNDING FOR PUBLIC HEALTH WORKFORCE.***

13 *(a) IN GENERAL.—In addition to amounts otherwise*
 14 *available, there is appropriated to the Secretary of Health*
 15 *and Human Services (in this subtitle referred to as the*
 16 *“Secretary”) for fiscal year 2021, out of any money in the*
 17 *Treasury not otherwise appropriated, \$7,660,000,000, to re-*
 18 *main available until expended, to carry out activities re-*
 19 *lated to establishing, expanding, and sustaining a public*
 20 *health workforce, including by making awards to State,*
 21 *local, and territorial public health departments.*

22 *(b) USE OF FUNDS FOR PUBLIC HEALTH DEPART-*
 23 *MENTS.—Amounts made available to an awardee pursuant*
 24 *to subsection (a) shall be used for the following:*

1 (1) *Costs, including wages and benefits, related*
2 *to the recruiting, hiring, and training of individ-*
3 *uals—*

4 (A) *to serve as case investigators, contact*
5 *tracers, social support specialists, community*
6 *health workers, public health nurses, disease*
7 *intervention specialists, epidemiologists, program*
8 *managers, laboratory personnel, informaticians,*
9 *communication and policy experts, and any*
10 *other positions as may be required to prevent,*
11 *prepare for, and respond to COVID–19; and*

12 (B) *who are employed by—*

13 (i) *the State, territorial, or local public*
14 *health department involved; or*

15 (ii) *a nonprofit private or public orga-*
16 *nization with demonstrated expertise in im-*
17 *plementing public health programs and es-*
18 *tablished relationships with such State, ter-*
19 *ritorial, or local public health departments,*
20 *particularly in medically underserved*
21 *areas.*

22 (2) *Personal protective equipment, data manage-*
23 *ment and other technology, or other necessary sup-*
24 *plies.*

1 (3) *Administrative costs and activities necessary*
 2 *for awardees to implement activities funded under*
 3 *this section.*

4 (4) *Subawards from recipients of awards under*
 5 *subsection (a) to local health departments for the pur-*
 6 *poses of the activities funded under this section.*

7 **SEC. 2502. FUNDING FOR MEDICAL RESERVE CORPS.**

8 *In addition to amounts otherwise available, there is*
 9 *appropriated to the Secretary for fiscal year 2021, out of*
 10 *any money in the Treasury not otherwise appropriated,*
 11 *\$100,000,000, to remain available until expended, for car-*
 12 *rying out section 2813 of the Public Health Service Act (42*
 13 *U.S.C. 300hh–15).*

14 ***Subtitle G—Public Health***
 15 ***Investments***

16 **SEC. 2601. FUNDING FOR COMMUNITY HEALTH CENTERS**
 17 ***AND COMMUNITY CARE.***

18 (a) *IN GENERAL.—In addition to amounts otherwise*
 19 *available, there is appropriated to the Secretary of Health*
 20 *and Human Services (in this subtitle referred to as the*
 21 *“Secretary”) for fiscal year 2021, out of any money in the*
 22 *Treasury not otherwise appropriated, \$7,600,000,000, to re-*
 23 *main available until expended, for necessary expenses for*
 24 *awarding grants and cooperative agreements under section*
 25 *330 of the Public Health Service Act (42 U.S.C. 254b) to*

1 *be awarded without regard to the time limitation in sub-*
2 *section (e)(3) and subsections (e)(6)(A)(iii), (e)(6)(B)(iii),*
3 *and (r)(2)(B) of such section 330, and for necessary ex-*
4 *penses for awarding grants to Federally qualified health*
5 *centers, as described in section 1861(aa)(4)(B) of the Social*
6 *Security Act (42 U.S.C.1395x(aa)(4)(B)), and for awarding*
7 *grants or contracts to Papa Ola Lokahi and to qualified*
8 *entities under sections 4 and 6 of the Native Hawaiian*
9 *Health Care Improvement Act (42 U.S.C. 11703, 11705).*
10 *Of the total amount appropriated by the preceding sentence,*
11 *not less than \$20,000,000 shall be for grants or contracts*
12 *to Papa Ola Lokahi and to qualified entities under sections*
13 *4 and 6 of the Native Hawaiian Health Care Improvement*
14 *Act (42 U.S.C. 11703, 11705).*

15 (b) *USE OF FUNDS.—Amounts made available to an*
16 *awardee pursuant to subsection (a) shall be used—*

17 (1) *to plan, prepare for, promote, distribute, ad-*
18 *minister, and track COVID–19 vaccines, and to carry*
19 *out other vaccine-related activities;*

20 (2) *to detect, diagnose, trace, and monitor*
21 *COVID–19 infections and related activities necessary*
22 *to mitigate the spread of COVID–19, including ac-*
23 *tivities related to, and equipment or supplies pur-*
24 *chased for, testing, contact tracing, surveillance, miti-*
25 *gation, and treatment of COVID–19;*

1 (3) to purchase equipment and supplies to con-
2 duct mobile testing or vaccinations for COVID–19, to
3 purchase and maintain mobile vehicles and equip-
4 ment to conduct such testing or vaccinations, and to
5 hire and train laboratory personnel and other staff to
6 conduct such mobile testing or vaccinations, particu-
7 larly in medically underserved areas;

8 (4) to establish, expand, and sustain the health
9 care workforce to prevent, prepare for, and respond to
10 COVID–19, and to carry out other health workforce-
11 related activities;

12 (5) to modify, enhance, and expand health care
13 services and infrastructure; and

14 (6) to conduct community outreach and edu-
15 cation activities related to COVID–19.

16 (c) *PAST EXPENDITURES*.—An awardee may use
17 amounts awarded pursuant to subsection (a) to cover the
18 costs of the awardee carrying out any of the activities de-
19 scribed in subsection (b) during the period beginning on
20 the date of the declaration of a public health emergency by
21 the Secretary under section 319 of the Public Health Service
22 Act (42 U.S.C. 247d) on January 31, 2020, with respect
23 to COVID–19 and ending on the date of such award.

1 **SEC. 2602. FUNDING FOR NATIONAL HEALTH SERVICE**
2 **CORPS.**

3 (a) *IN GENERAL.*—*In addition to amounts otherwise*
4 *available, there is appropriated to the Secretary for fiscal*
5 *year 2021, out of any money in the Treasury not otherwise*
6 *appropriated, \$800,000,000, to remain available until ex-*
7 *pended, for carrying out sections 338A, 338B, and 338I of*
8 *the Public Health Service Act (42 U.S.C. 254l, 254l–1,*
9 *254q–1) with respect to the health workforce.*

10 (b) *STATE LOAN REPAYMENT PROGRAMS.*—

11 (1) *IN GENERAL.*—*Of the amount made available*
12 *pursuant to subsection (a), \$100,000,000 shall be*
13 *made available for providing primary health services*
14 *through grants to States under section 338I(a) of the*
15 *Public Health Service Act (42 U.S.C. 254q–1(a)).*

16 (2) *CONDITIONS.*—*With respect to grants de-*
17 *scribed in paragraph (1) using funds made available*
18 *under such paragraph:*

19 (A) *Section 338I(b) of the Public Health*
20 *Service Act (42 U.S.C. 254q–1(b)) shall not*
21 *apply.*

22 (B) *Notwithstanding section 338I(d)(2) of*
23 *the Public Health Service Act (42 U.S.C. 254q–*
24 *1(d)(2)), not more than 10 percent of an award*
25 *to a State from such amounts, may be used by*

1 *the State for costs of administering the State*
2 *loan repayment program.*

3 **SEC. 2603. FUNDING FOR NURSE CORPS.**

4 *In addition to amounts otherwise available, there is*
5 *appropriated to the Secretary for fiscal year 2021, out of*
6 *any money in the Treasury not otherwise appropriated,*
7 *\$200,000,000, to remain available until expended, for car-*
8 *rying out section 846 of the Public Health Service Act (42*
9 *U.S.C. 297n).*

10 **SEC. 2604. FUNDING FOR TEACHING HEALTH CENTERS**

11 **THAT OPERATE GRADUATE MEDICAL EDU-**
12 **CATION.**

13 *(a) IN GENERAL.—In addition to amounts otherwise*
14 *available, and notwithstanding the capped amount ref-*
15 *erenced in sections 340H(b)(2) and 340H(d)(2) of the Pub-*
16 *lic Health Service Act (42 U.S.C. 256h(b)(2) and (d)(2)),*
17 *there is appropriated to the Secretary for fiscal year 2021,*
18 *out of any money in the Treasury not otherwise appro-*
19 *priated, \$330,000,000, to remain available until September*
20 *30, 2023, for the program of payments to teaching health*
21 *centers that operate graduate medical education under sec-*
22 *tion 340H of the Public Health Service Act (42 U.S.C.*
23 *256h) and for teaching health center development grants au-*
24 *thorized under section 749A of the Public Health Service*
25 *Act (42 U.S.C. 293l–1).*

1 (b) *USE OF FUNDS.*—Amounts made available pursu-
2 ant to subsection (a) shall be used for the following activi-
3 ties:

4 (1) *For making payments to establish new ap-
5 proved graduate medical residency training programs
6 pursuant to section 340H(a)(1)(C) of the Public
7 Health Service Act (42 U.S.C. 256h(a)(1)(C)).*

8 (2) *To provide an increase to the per resident
9 amount described in section 340H(a)(2) of the Public
10 Health Service Act (42 U.S.C. 256h(a)(2)) of \$10,000.*

11 (3) *For making payments under section
12 340H(a)(1)(A) of the Public Health Service Act (42
13 U.S.C. 256h(a)(1)(A))) to qualified teaching health
14 centers for maintenance of filled positions at existing
15 approved graduate medical residency training pro-
16 grams.*

17 (4) *For making payments under section
18 340H(a)(1)(B) of the Public Health Service Act (42
19 U.S.C. 256h(a)(1)(B)) for the expansion of existing
20 approved graduate medical residency training pro-
21 grams.*

22 (5) *For making awards under section 749A of
23 the Public Health Service Act (42 U.S.C. 293l–1) to
24 teaching health centers for the purpose of establishing*

1 *new accredited or expanded primary care residency*
2 *programs.*

3 *(6) To cover administrative costs and activities*
4 *necessary for qualified teaching health centers receiv-*
5 *ing payments under section 340H of the Public*
6 *Health Service Act (42 U.S.C. 256h) to carry out ac-*
7 *tivities under such section.*

8 **SEC. 2605. FUNDING FOR FAMILY PLANNING.**

9 *In addition to amounts otherwise available, there is*
10 *appropriated to the Secretary for fiscal year 2021, out of*
11 *any money in the Treasury not otherwise appropriated,*
12 *\$50,000,000, to remain available until expended, for nec-*
13 *essary expenses for making grants and contracts under sec-*
14 *tion 1001 of the Public Health Service Act (42 U.S.C. 300).*

15 ***Subtitle H—Mental Health and***
16 ***Substance Use Disorder***

17 **SEC. 2701. FUNDING FOR BLOCK GRANTS FOR COMMUNITY**
18 **MENTAL HEALTH SERVICES.**

19 *In addition to amounts otherwise available, there is*
20 *appropriated to the Secretary of Health and Human Serv-*
21 *ices (in this subtitle referred to as the “Secretary”) for fiscal*
22 *year 2021, out of any money in the Treasury not otherwise*
23 *appropriated, \$1,500,000,000, to remain available until ex-*
24 *pended, for carrying out subpart I of part B of title XIX*
25 *of the Public Health Service Act (42 U.S.C. 300x et seq.),*

1 *subpart III of part B of title XIX of such Act (42 U.S.C.*
2 *300x-51 et seq.), and section 505(c) of such Act (42 U.S.C.*
3 *290aa-4(c)) with respect to mental health. Notwithstanding*
4 *section 1952 of the Public Health Service Act (42 U.S.C.*
5 *300x-62), any amount awarded to a State out of amounts*
6 *appropriated by this section shall be expended by the State*
7 *by September 30, 2025.*

8 **SEC. 2702. FUNDING FOR BLOCK GRANTS FOR PREVENTION**
9 **AND TREATMENT OF SUBSTANCE ABUSE.**

10 *In addition to amounts otherwise available, there is*
11 *appropriated to the Secretary for fiscal year 2021, out of*
12 *any money in the Treasury not otherwise appropriated,*
13 *\$1,500,000,000, to remain available until expended, for car-*
14 *rying out subpart II of part B of title XIX of the Public*
15 *Health Service Act (42 U.S.C. 300x-21 et seq.), subpart III*
16 *of part B of title XIX of such Act (42 U.S.C. 300x-51 et*
17 *seq.), section 505(d) of such Act (42 U.S.C. 290aa-4(d))*
18 *with respect to substance abuse, and section 515(d) of such*
19 *Act (42 U.S.C. 290bb-21(d)). Notwithstanding section 1952*
20 *of the Public Health Service Act (42 U.S.C. 300x-62), any*
21 *amount awarded to a State out of amounts appropriated*
22 *by this section shall be expended by the State by September*
23 *30, 2025.*

1 **SEC. 2703. FUNDING FOR MENTAL HEALTH AND SUBSTANCE**
2 **USE DISORDER TRAINING FOR HEALTH CARE**
3 **PROFESSIONALS, PARAPROFESSIONALS, AND**
4 **PUBLIC SAFETY OFFICERS.**

5 (a) *IN GENERAL.*—*In addition to amounts otherwise*
6 *available, there is appropriated to the Secretary for fiscal*
7 *year 2021, out of any money in the Treasury not otherwise*
8 *appropriated, \$80,000,000, to remain available until ex-*
9 *pended, for the purpose described in subsection (b).*

10 (b) *USE OF FUNDING.*—*The Secretary, acting through*
11 *the Administrator of the Health Resources and Services Ad-*
12 *ministration, shall, taking into consideration the needs of*
13 *rural and medically underserved communities, use amounts*
14 *appropriated by subsection (a) to award grants or contracts*
15 *to health professions schools, academic health centers, State*
16 *or local governments, Indian Tribes and Tribal organiza-*
17 *tions, or other appropriate public or private nonprofit enti-*
18 *ties (or consortia of entities, including entities promoting*
19 *multidisciplinary approaches), to plan, develop, operate, or*
20 *participate in health professions and nursing training ac-*
21 *tivities for health care students, residents, professionals,*
22 *paraprofessionals, trainees, and public safety officers, and*
23 *employers of such individuals, in evidence-informed strate-*
24 *gies for reducing and addressing suicide, burnout, mental*
25 *health conditions, and substance use disorders among health*
26 *care professionals.*

1 **SEC. 2704. FUNDING FOR EDUCATION AND AWARENESS**
2 **CAMPAIGN ENCOURAGING HEALTHY WORK**
3 **CONDITIONS AND USE OF MENTAL HEALTH**
4 **AND SUBSTANCE USE DISORDER SERVICES**
5 **BY HEALTH CARE PROFESSIONALS.**

6 (a) *IN GENERAL.*—*In addition to amounts otherwise*
7 *available, there is appropriated to the Secretary for fiscal*
8 *year 2021, out of any money in the Treasury not otherwise*
9 *appropriated, \$20,000,000, to remain available until ex-*
10 *pended, for the purpose described in subsection (b).*

11 (b) *USE OF FUNDS.*—*The Secretary, acting through*
12 *the Director of the Centers for Disease Control and Preven-*
13 *tion and in consultation with the medical professional com-*
14 *munity, shall use amounts appropriated by subsection (a)*
15 *to carry out a national evidence-based education and*
16 *awareness campaign directed at health care professionals*
17 *and first responders (such as emergency medical service*
18 *providers), and employers of such professionals and first re-*
19 *sponders. Such awareness campaign shall—*

20 (1) *encourage primary prevention of mental*
21 *health conditions and substance use disorders and sec-*
22 *ondary and tertiary prevention by encouraging health*
23 *care professionals to seek support and treatment for*
24 *their own mental health and substance use concerns;*
25 *and*

1 (2) *help such professionals to identify risk factors*
2 *in themselves and others and respond to such risks.*

3 **SEC. 2705. FUNDING FOR GRANTS FOR HEALTH CARE PRO-**
4 **VIDERS TO PROMOTE MENTAL HEALTH**
5 **AMONG THEIR HEALTH PROFESSIONAL**
6 **WORKFORCE.**

7 (a) *IN GENERAL.*—*In addition to amounts otherwise*
8 *available, there is appropriated to the Secretary for fiscal*
9 *year 2021, out of any money in the Treasury not otherwise*
10 *appropriated, \$40,000,000, to remain available until ex-*
11 *pended, for the purpose described in subsection (b).*

12 (b) *USE OF FUNDS.*—*The Secretary, acting through*
13 *the Administrator of the Health Resources and Services Ad-*
14 *ministration, shall, taking into consideration the needs of*
15 *rural and medically underserved communities, use amounts*
16 *appropriated by subsection (a) to award grants or contracts*
17 *to entities providing health care, including health care pro-*
18 *viders associations and Federally qualified health centers,*
19 *to establish, enhance, or expand evidence-informed pro-*
20 *grams or protocols to promote mental health among their*
21 *providers, other personnel, and members.*

22 **SEC. 2706. FUNDING FOR COMMUNITY-BASED FUNDING FOR**
23 **LOCAL SUBSTANCE USE DISORDER SERVICES.**

24 (a) *IN GENERAL.*—*In addition to amounts otherwise*
25 *available, there is appropriated to the Secretary for fiscal*

1 *year 2021, out of any money in the Treasury not otherwise*
2 *appropriated, \$30,000,000, to remain available until ex-*
3 *pended, to carry out the purpose described in subsection (b).*

4 *(b) USE OF FUNDS.—*

5 *(1) IN GENERAL.—The Secretary, acting through*
6 *the Assistant Secretary for Mental Health and Sub-*
7 *stance Use and in consultation with the Director of*
8 *the Centers for Disease Control and Prevention, shall*
9 *award grants to support States; local, Tribal, and*
10 *territorial governments; Tribal organizations; non-*
11 *profit community-based organizations; and primary*
12 *and behavioral health organizations to support com-*
13 *munity-based overdose prevention programs, syringe*
14 *services programs, and other harm reduction services.*

15 *(2) USE OF GRANT FUNDS.—Grant funds award-*
16 *ed under this section to eligible entities shall be used*
17 *for preventing and controlling the spread of infectious*
18 *diseases and the consequences of such diseases for in-*
19 *dividuals with substance use disorder, distributing*
20 *opioid overdose reversal medication to individuals at*
21 *risk of overdose, connecting individuals at risk for, or*
22 *with, a substance use disorder to overdose education,*
23 *counseling, and health education, and encouraging*
24 *such individuals to take steps to reduce the negative*

1 *health needs; providing mental and behavioral health*
2 *services to individuals with mental health needs (in-*
3 *cluding co-occurring substance use disorders) as deliv-*
4 *ered by behavioral and mental health professionals*
5 *utilizing telehealth services; and supporting, enhanc-*
6 *ing, or expanding mental and behavioral health pre-*
7 *ventive and crisis intervention services.*

8 **SEC. 2708. FUNDING FOR THE NATIONAL CHILD TRAUMATIC**
9 **STRESS NETWORK.**

10 *In addition to amounts otherwise available, there is*
11 *appropriated to the Secretary for fiscal year 2021, out of*
12 *any money in the Treasury not otherwise appropriated,*
13 *\$10,000,000, to remain available until expended, for car-*
14 *rying out section 582 of the Public Health Service Act (42*
15 *U.S.C. 290hh-1) with respect to addressing the problem of*
16 *high-risk or medically underserved persons who experience*
17 *violence-related stress.*

18 **SEC. 2709. FUNDING FOR PROJECT AWARE.**

19 *In addition to amounts otherwise available, there is*
20 *appropriated to the Secretary for fiscal year 2021, out of*
21 *any money in the Treasury not otherwise appropriated,*
22 *\$30,000,000, to remain available until expended, for car-*
23 *rying out section 520A of the Public Health Service Act*
24 *(42 U.S.C. 290bb-32) with respect to advancing wellness*
25 *and resiliency in education.*

1 **SEC. 2710. FUNDING FOR YOUTH SUICIDE PREVENTION.**

2 *In addition to amounts otherwise available, there is*
3 *appropriated to the Secretary for fiscal year 2021, out of*
4 *any money in the Treasury not otherwise appropriated,*
5 *\$20,000,000, to remain available until expended, for car-*
6 *rying out sections 520E and 520E–2 of the Public Health*
7 *Service Act (42 U.S.C. 290bb–36, 290bb–36b).*

8 **SEC. 2711. FUNDING FOR BEHAVIORAL HEALTH WORK-**
9 **FORCE EDUCATION AND TRAINING.**

10 *In addition to amounts otherwise available, there is*
11 *appropriated to the Secretary for fiscal year 2021, out of*
12 *any money in the Treasury not otherwise appropriated,*
13 *\$100,000,000, to remain available until expended, for car-*
14 *rying out section 756 of the Public Health Service Act (42*
15 *U.S.C. 294e–1).*

16 **SEC. 2712. FUNDING FOR PEDIATRIC MENTAL HEALTH**
17 **CARE ACCESS.**

18 *In addition to amounts otherwise available, there is*
19 *appropriated to the Secretary for fiscal year 2021, out of*
20 *any money in the Treasury not otherwise appropriated,*
21 *\$80,000,000, to remain available until expended, for car-*
22 *rying out section 330M of the Public Health Service Act*
23 *(42 U.S.C. 254c–19).*

1 **SEC. 2713. FUNDING FOR EXPANSION GRANTS FOR CER-**
 2 **TIFIED COMMUNITY BEHAVIORAL HEALTH**
 3 **CLINICS.**

4 *In addition to amounts otherwise available, there is*
 5 *appropriated to the Secretary, acting through the Assistant*
 6 *Secretary for Mental Health and Substance Use, for fiscal*
 7 *year 2021, out of any money in the Treasury not otherwise*
 8 *appropriated, \$420,000,000, to remain available until ex-*
 9 *pendent, for grants to communities and community organi-*
 10 *zations that meet the criteria for Certified Community Be-*
 11 *havioral Health Clinics pursuant to section 223(a) of the*
 12 *Protecting Access to Medicare Act of 2014 (42 U.S.C. 1396a*
 13 *note).*

14 ***Subtitle I—Exchange Grant***
 15 ***Program***

16 **SEC. 2801. ESTABLISHING A GRANT PROGRAM FOR EX-**
 17 **CHANGE MODERNIZATION.**

18 *(a) IN GENERAL.—Out of funds appropriated under*
 19 *subsection (b), the Secretary of Health and Human Services*
 20 *(in this subtitle referred to as the “Secretary”) shall award*
 21 *grants to each American Health Benefits Exchange estab-*
 22 *lished under section 1311(b) of the Patient Protection and*
 23 *Affordable Care Act (42 U.S.C. 18031(b)) (other than an*
 24 *Exchange established by the Secretary under section 1321(c)*
 25 *of such Act (42 U.S.C. 18041(c))) that submits to the Sec-*
 26 *retary an application at such time and in such manner,*

1 *and containing such information, as specified by the Sec-*
 2 *retary, for purposes of enabling such Exchange to modernize*
 3 *or update any system, program, or technology utilized by*
 4 *such Exchange to ensure such Exchange is compliant with*
 5 *all applicable requirements.*

6 (b) *FUNDING.—In addition to amounts otherwise*
 7 *available, there is appropriated, for fiscal year 2021, out*
 8 *of any money in the Treasury not otherwise appropriated,*
 9 *\$20,000,000, to remain available until September 30, 2022,*
 10 *for carrying out this section.*

11 ***Subtitle J—Continued Assistance to***
 12 ***Rail Workers***

13 ***SEC. 2901. ADDITIONAL ENHANCED BENEFITS UNDER THE***
 14 ***RAILROAD UNEMPLOYMENT INSURANCE ACT.***

15 (a) *IN GENERAL.—Section 2(a)(5)(A) of the Railroad*
 16 *Unemployment Insurance Act (45 U.S.C. 352(a)(5)(A)) is*
 17 *amended—*

18 (1) *in the first sentence—*

19 (A) *by striking “March 14, 2021” and in-*
 20 *serting “September 6, 2021”;*

21 (B) *by striking “or July 1, 2020” and in-*
 22 *serting “July 1, 2020, or July 1, 2021”; and*

23 (2) *in the fourth sentence, by striking “March*
 24 *14, 2021” and inserting “September 6, 2021”.*

1 (b) *CLARIFICATION ON AUTHORITY TO USE FUNDS.*—
2 *Funds appropriated under subparagraph (B) of section*
3 *2(a)(5) of the Railroad Unemployment Insurance Act (45*
4 *U.S.C. 352(a)(5)) shall be available to cover the cost of re-*
5 *covery benefits provided under such section 2(a)(5) by rea-*
6 *son of the amendments made by subsection (a) as well as*
7 *to cover the cost of such benefits provided under such section*
8 *2(a)(5) as in effect on the day before the date of enactment*
9 *of this Act.*

10 **SEC. 2902. EXTENDED UNEMPLOYMENT BENEFITS UNDER**
11 **THE RAILROAD UNEMPLOYMENT INSURANCE**
12 **ACT.**

13 (a) *IN GENERAL.*—*Section 2(c)(2)(D) of the Railroad*
14 *Unemployment Insurance Act (45 U.S.C. 352(c)(2)(D)) is*
15 *amended—*

16 (1) *in clause (i)—*

17 (A) *in subclause (I), by striking “185 days”*
18 *and inserting “330 days”;*

19 (B) *in subclause (II),*

20 (i) *by striking “19 consecutive 14-day*
21 *periods” and inserting “33 consecutive 14-*
22 *day periods”;* *and*

23 (ii) *by striking “6 consecutive 14-day*
24 *periods” and inserting “20 consecutive 14-*
25 *day periods”;*

1 (2) *in clause (ii)*—

2 (A) *by striking “120 days of unemploy-*
3 *ment” and inserting “265 days of unemploy-*
4 *ment”;*

5 (B) *by striking “12 consecutive 14-day peri-*
6 *ods” and inserting “27 consecutive 14-day peri-*
7 *ods”;* and

8 (C) *by striking “6 consecutive 14-day peri-*
9 *ods” and inserting “20 consecutive 14-day peri-*
10 *ods”;*

11 (3) *in clause (iii)*—

12 (A) *by striking “June 30, 2021” and insert-*
13 *ing “June 30, 2022”;* and

14 (B) *by striking “the provisions of clauses (i)*
15 *and (ii) shall not apply to any employee whose*
16 *extended benefit period under subparagraph (B)*
17 *begins after March 14, 2021, and shall not apply*
18 *to any employee with respect to any registration*
19 *period beginning after April 5, 2021.” and in-*
20 *serting “the provisions of clauses (i) and (ii)*
21 *shall not apply to any employee with respect to*
22 *any registration period beginning after Sep-*
23 *tember 6, 2021.”;* and

24 (4) *in clause (v), by adding at the end the fol-*
25 *lowing: “In addition to the amount appropriated by*

1 *as well as to cover the cost of such benefits payable due to*
2 *such section 2112(a) as in effect on the day before the date*
3 *of enactment of this Act.*

4 **SEC. 2904. RAILROAD RETIREMENT BOARD AND OFFICE OF**
5 **THE INSPECTOR GENERAL FUNDING.**

6 *In addition to amounts otherwise made available,*
7 *there are appropriated for fiscal year 2021, out of any*
8 *money in the Treasury not otherwise appropriated—*

9 (1) *\$27,975,000, to remain available until ex-*
10 *pended, for the Railroad Retirement Board, to pre-*
11 *vent, prepare for, and respond to coronavirus, of*
12 *which—*

13 (A) *\$6,800,000 shall be for additional hir-*
14 *ing and overtime bonuses as needed to admin-*
15 *ister the Railroad Unemployment Insurance Act;*
16 *and*

17 (B) *\$21,175,000 shall be to supplement, not*
18 *supplant, existing resources devoted to operations*
19 *and improvements for the Information Tech-*
20 *nology Investment Initiatives of the Railroad Re-*
21 *retirement Board; and*

22 (2) *\$500,000, to remain available until ex-*
23 *pended, for the Railroad Retirement Board Office of*
24 *Inspector General for audit, investigatory and review*
25 *activities.*

1 ***Subtitle K—Ratepayer Protection***

2 ***SEC. 2911. FUNDING FOR LIHEAP.***

3 *In addition to amounts otherwise available, there is*
4 *appropriated for fiscal year 2021, out of any amounts in*
5 *the Treasury not otherwise appropriated, \$4,500,000,000,*
6 *to remain available through September 30, 2022, for addi-*
7 *tional funding to provide payments under section 2602(b)*
8 *of the Low-Income Home Energy Assistance Act of 1981*
9 *(42 U.S.C. 8621(b)), except that—*

10 *(1) \$2,250,000,000 of such amounts shall be allo-*
11 *cated as though the total appropriation for such pay-*
12 *ments for fiscal year 2021 was less than*
13 *\$1,975,000,000; and*

14 *(2) section 2607(b)(2)(B) of such Act (42 U.S.C.*
15 *8626(b)(2)(B)) shall not apply to funds appropriated*
16 *under this section for fiscal year 2021.*

17 ***SEC. 2912. FUNDING FOR WATER ASSISTANCE PROGRAM.***

18 *(a) IN GENERAL.—In addition to amounts otherwise*
19 *available, there is appropriated to the Secretary of Health*
20 *and Human Services (in this section referred to as the “Sec-*
21 *retary”) for fiscal year 2021, out of any amounts in the*
22 *Treasury not otherwise appropriated, \$500,000,000, to re-*
23 *main available until expended, for grants to States and In-*
24 *dian Tribes to assist low-income households, particularly*
25 *those with the lowest incomes, that pay a high proportion*

1 *of household income for drinking water and wastewater*
2 *services, by providing funds to owners or operators of public*
3 *water systems or treatment works to reduce arrearages of*
4 *and rates charged to such households for such services.*

5 *(b) ALLOTMENT.—The Secretary shall—*

6 *(1) allot amounts appropriated in this section to*
7 *a State or Indian Tribe based on—*

8 *(A) the percentage of households in the*
9 *State, or under the jurisdiction of the Indian*
10 *Tribe, with income equal or less than 150 per-*
11 *cent of the Federal poverty line; and*

12 *(B) the percentage of households in the*
13 *State, or under the jurisdiction of the Indian*
14 *Tribe, that spend more than 30 percent of*
15 *monthly income on housing; and*

16 *(2) reserve up to 3 percent of the amount appro-*
17 *priated in this section for Indian Tribes and tribal*
18 *organizations.*

19 *(c) DEFINITION.—In this section, the term “State”*
20 *means each of the 50 States of the United States, the Dis-*
21 *trict of Columbia, the Commonwealth of Puerto Rico, Amer-*
22 *ican Samoa, Guam, the United States Virgin Islands, and*
23 *the Commonwealth of the Northern Mariana Islands.*

1 **Subtitle L—Assistance for Older**
2 **Americans, Grandfamilies, and**
3 **Kinship Families**

4 **SEC. 2921. SUPPORTING OLDER AMERICANS AND THEIR**
5 **FAMILIES.**

6 (a) *APPROPRIATION.*—In addition to amounts other-
7 wise available, there is appropriated for fiscal year 2021,
8 out of any money in the Treasury not otherwise appro-
9 priated, \$1,434,000,000, to remain available until ex-
10 pended, to carry out the Older Americans Act of 1965.

11 (b) *ALLOCATION OF AMOUNTS.*—Amounts made avail-
12 able by subsection (a) shall be available as follows:

13 (1) \$750,000,000 shall be available to carry out
14 part C of title III of such Act.

15 (2) \$25,000,000 shall be available to carry out
16 title VI of such Act, including part C of such title.

17 (3) \$460,000,000 shall be available to carry out
18 part B of title III of such Act, including for—

19 (A) supportive services of the types made
20 available for fiscal year 2020;

21 (B) efforts related to COVID–19 vaccination
22 outreach, including education, communication,
23 transportation, and other activities to facilitate
24 vaccination of older individuals; and

1 (C) prevention and mitigation activities re-
2 lated to COVID–19 focused on addressing ex-
3 tended social isolation among older individuals,
4 including activities for investments in techno-
5 logical equipment and solutions or other strate-
6 gies aimed at alleviating negative health effects
7 of social isolation due to long-term stay-at-home
8 recommendations for older individuals for the
9 duration of the COVID–19 public health emer-
10 gency.

11 (4) \$44,000,000 shall be available to carry out
12 part D of title III of such Act.

13 (5) \$145,000,000 shall be available to carry out
14 part E of title III of such Act.

15 (6) \$10,000,000 shall be available to carry out
16 the long-term care ombudsman program under title
17 VII of such Act.

18 **SEC. 2922. NATIONAL TECHNICAL ASSISTANCE CENTER ON**

19 **GRANDFAMILIES AND KINSHIP FAMILIES.**

20 (a) *IN GENERAL.*—In addition to amounts otherwise
21 available, there is appropriated to the Secretary of Health
22 and Human Services for fiscal year 2021, out of any money
23 in the Treasury not otherwise appropriated, \$10,000,000,
24 to remain available through September 30, 2025, for the
25 Secretary, acting through the Administrator of the Admin-

1 *istration for Community Living, to establish, directly or*
2 *through grants or contracts, a National Technical Assist-*
3 *ance Center on Grandfamilies and Kinship Families (in*
4 *this section referred to as the “Center”)* to provide training,
5 *technical assistance, and resources for government pro-*
6 *grams, nonprofit and other community-based organiza-*
7 *tions, and Indian Tribes, Tribal organizations, and urban*
8 *Indian organizations, that serve grandfamilies and kinship*
9 *families to support the health and well-being of members*
10 *of grandfamilies and kinship families, including caregivers,*
11 *children, and their parents. The Center shall focus pri-*
12 *marily on serving grandfamilies and kinship families in*
13 *which the primary caregiver is an adult age 55 or older,*
14 *or the child has one or more disabilities.*

15 (b) *ACTIVITIES OF THE CENTER.—The Center shall—*

16 (1) *engage experts to stimulate the development*
17 *of new and identify existing evidence-based, evidence-*
18 *informed, and exemplary practices or programs re-*
19 *lated to health promotion (including mental health*
20 *and substance use disorder treatment), education, nu-*
21 *trition, housing, financial needs, legal issues, dis-*
22 *ability self-determination, caregiver support, and*
23 *other issues to help serve caregivers, children, and*
24 *their parents in grandfamilies and kinship families;*

1 (2) *encourage and support the implementation of*
2 *the evidence-based, evidence-informed, and exemplary*
3 *practices or programs identified under paragraph (1)*
4 *to support grandfamilies and kinship families and to*
5 *promote coordination of services for grandfamilies*
6 *and kinship families across systems that support*
7 *them;*

8 (3) *facilitate learning across States, territories,*
9 *Indian Tribes, Tribal organizations, and urban In-*
10 *Indian organizations for providing technical assistance,*
11 *resources, and training related to issues described in*
12 *paragraph (1) to individuals and entities across sys-*
13 *tems that directly work with grandfamilies and kin-*
14 *ship families;*

15 (4) *help government programs, nonprofit and*
16 *other community-based organizations, and Indian*
17 *Tribes, Tribal organizations, and urban Indian orga-*
18 *nizations, serving grandfamilies and kinship families,*
19 *to plan and coordinate responses to assist*
20 *grandfamilies and kinship families during national,*
21 *State, Tribal, territorial, and local emergencies and*
22 *disasters; and*

23 (5) *assist government programs, and nonprofit*
24 *and other community-based organizations, in pro-*
25 *moting equity and implementing culturally and lin-*

1 *guistically appropriate approaches as the programs*
2 *and organizations serve grandfamilies and kinship*
3 *families.*

4 ***TITLE III—COMMITTEE ON BANK-***
5 ***ING, HOUSING, AND URBAN***
6 ***AFFAIRS***

7 ***Subtitle A—Defense Production Act***
8 ***of 1950***

9 ***SEC. 3101. COVID-19 EMERGENCY MEDICAL SUPPLIES EN-***
10 ***HANCEMENT.***

11 *(a) SUPPORTING ENHANCED USE OF THE DEFENSE*
12 *PRODUCTION ACT OF 1950.—In addition to funds otherwise*
13 *available, there is appropriated, for fiscal year 2021, out*
14 *of any money in the Treasury not otherwise appropriated,*
15 *\$10,000,000,000, to remain available until September 30,*
16 *2025, to carry out titles I, III, and VII of such Act in ac-*
17 *cordance with subsection (b).*

18 *(b) MEDICAL SUPPLIES AND EQUIPMENT.—*

19 *(1) TESTING, PPE, VACCINES, AND OTHER MATE-*
20 *RIALS.—Except as provided in paragraph (2),*
21 *amounts appropriated in subsection (a) shall be used*
22 *for the purchase, production (including the construc-*
23 *tion, repair, and retrofitting of government-owned or*
24 *private facilities as necessary), or distribution of*
25 *medical supplies and equipment (including durable*

1 *medical equipment) related to combating the COVID-*
2 *19 pandemic, including—*

3 *(A) in vitro diagnostic products for the de-*
4 *tection of SARS-CoV-2 or the diagnosis of the*
5 *virus that causes COVID-19, and the reagents*
6 *and other materials necessary for producing,*
7 *conducting, or administering such products, and*
8 *the machinery, equipment, laboratory capacity,*
9 *or other technology necessary to produce such*
10 *products;*

11 *(B) face masks and personal protective*
12 *equipment, including face shields, nitrile gloves,*
13 *N-95 filtering facepiece respirators, and any*
14 *other masks or equipment (including durable*
15 *medical equipment) needed to respond to the*
16 *COVID-19 pandemic, and the materials, ma-*
17 *chinery, additional manufacturing lines or fa-*
18 *cilities, or other technology necessary to produce*
19 *such equipment; and*

20 *(C) drugs, devices, and biological products*
21 *that are approved, cleared, licensed, or author-*
22 *ized for use in treating or preventing COVID-19*
23 *and symptoms related to COVID-19, and any*
24 *materials, manufacturing machinery, additional*
25 *manufacturing or fill-finish lines or facilities,*

1 *technology, or equipment (including durable*
2 *medical equipment) necessary to produce or use*
3 *such drugs, biological products, or devices (in-*
4 *cluding syringes, vials, or other supplies or*
5 *equipment related to delivery, distribution, or*
6 *administration).*

7 (2) *RESPONDING TO PUBLIC HEALTH EMER-*
8 *GENCIES.—After September 30, 2022, amounts appro-*
9 *priated in subsection (a) may be used for any activity*
10 *authorized by paragraph (1), or any other activity*
11 *necessary to meet critical public health needs of the*
12 *United States, with respect to any pathogen that the*
13 *President has determined has the potential for cre-*
14 *ating a public health emergency.*

15 ***Subtitle B—Housing Provisions***

16 ***SEC. 3201. EMERGENCY RENTAL ASSISTANCE.***

17 (a) *FUNDING.—*

18 (1) *APPROPRIATION.—In addition to amounts*
19 *otherwise available, there is appropriated to the Sec-*
20 *retary of the Treasury for fiscal year 2021, out of any*
21 *money in the Treasury not otherwise appropriated,*
22 *\$21,550,000,000, to remain available until September*
23 *30, 2027, for making payments to eligible grantees*
24 *under this section—*

1 (2) *RESERVATION OF FUNDS.*—*Of the amount*
2 *appropriated under paragraph (1), the Secretary*
3 *shall reserve—*

4 (A) *\$305,000,000 for making payments*
5 *under this section to the Commonwealth of Puer-*
6 *to Rico, the United States Virgin Islands, Guam,*
7 *the Commonwealth of the Northern Mariana Is-*
8 *lands, and American Samoa;*

9 (B) *\$30,000,000 for costs of the Secretary*
10 *for the administration of emergency rental as-*
11 *sistance programs and technical assistance to re-*
12 *cipients of any grants made by the Secretary to*
13 *provide financial and other assistance to renters;*

14 (C) *\$3,000,000 for administrative expenses*
15 *of the Inspector General relating to oversight of*
16 *funds provided in this section; and*

17 (D) *\$2,500,000,000 for payments to high-*
18 *need grantees as provided in this section.*

19 (b) *ALLOCATION OF FUNDS TO ELIGIBLE GRANT-*
20 *EES.*—

21 (1) *ALLOCATION FOR STATES AND UNITS OF*
22 *LOCAL GOVERNMENT.*—

23 (A) *IN GENERAL.*—*The amount appro-*
24 *priated under paragraph (1) of subsection (a)*
25 *that remains after the application of paragraph*

1 (2) of such subsection shall be allocated to eligi-
2 ble grantees described in subparagraphs (A) and
3 (B) of subsection (f)(1) in the same manner as
4 the amount appropriated under section 501 of
5 subtitle A of title V of division N of the Consoli-
6 dated Appropriations Act, 2021 (Public Law
7 116–260) is allocated to States and units of local
8 government under subsection (b)(1) of such sec-
9 tion, except that section 501(b) of such subtitle A
10 shall be applied—

11 (i) without regard to clause (i) of
12 paragraph (1)(A);

13 (ii) by deeming the amount appro-
14 priated under paragraph (1) of subsection
15 (a) of this Act that remains after the appli-
16 cation of paragraph (2) of such subsection
17 to be the amount deemed to apply for pur-
18 poses of applying clause (i) of section
19 501(b)(1)(A) of such subtitle A;

20 (iii) by substituting “\$152,000,000”
21 for “\$200,000,000” each place such term
22 appears;

23 (iv) in subclause (I) of such section
24 501(b)(1)(A)(v), by substituting “under sec-
25 tion 3201 of the American Rescue Plan Act

1 *of 2021” for “under section 501 of subtitle*
2 *A of title V of division N of the Consoli-*
3 *dated Appropriations Act, 2021”;* and

4 *(v) in subclause (II) of such section*
5 *501(b)(1)(A)(v), by substituting “local gov-*
6 *ernment elects to receive funds from the Sec-*
7 *retary under section 3201 of the American*
8 *Rescue Plan Act of 2021 and will use the*
9 *funds in a manner consistent with such sec-*
10 *tion” for “local government elects to receive*
11 *funds from the Secretary under section 501*
12 *of subtitle A of title V of division N of the*
13 *Consolidated Appropriations Act, 2021 and*
14 *will use the funds in a manner consistent*
15 *with such section”.*

16 *(B) PRO RATA ADJUSTMENT.—The Sec-*
17 *retary shall make pro rata adjustments in the*
18 *amounts of the allocations determined under sub-*
19 *paragraph (A) of this paragraph for entities de-*
20 *scribed in such subparagraph as necessary to en-*
21 *sure that the total amount of allocations made*
22 *pursuant to such subparagraph does not exceed*
23 *the remainder appropriated amount described in*
24 *such subparagraph.*

1 (2) *ALLOCATIONS FOR TERRITORIES.*—*The*
2 *amount reserved under subsection (a)(2)(A) shall be*
3 *allocated to eligible grantees described in subsection*
4 *(f)(1)(C) in the same manner as the amount appro-*
5 *propriated under section 501(a)(2)(A) of subtitle A of*
6 *title V of division N of the Consolidated Appropria-*
7 *tions Act, 2021 (Public Law 116–260) is allocated*
8 *under section 501(b)(3) of such subtitle A to eligible*
9 *grantees described under subparagraph (C) of such*
10 *section 501(b)(3), except that section 501(b)(3) of such*
11 *subtitle A shall be applied—*

12 (A) *in subparagraph (A), by inserting “of*
13 *section 3201 of the American Rescue Plan Act of*
14 *2021” after “the amount reserved under sub-*
15 *section (a)(2)(A)”;* and

16 (B) *in clause (i) of subparagraph (B), by*
17 *substituting “the amount equal to 0.3 percent of*
18 *the amount appropriated under subsection*
19 *(a)(1)” with “the amount equal to 0.3 percent of*
20 *the amount appropriated under subsection (a)(1)*
21 *of section 3201 of the American Rescue Plan Act*
22 *of 2021”.*

23 (3) *HIGH-NEED GRANTEEES.*—*The Secretary shall*
24 *allocate funds reserved under subsection (a)(2)(D) to*
25 *eligible grantees with a high need for assistance under*

1 *this section, with the number of very low-income*
2 *renter households paying more than 50 percent of in-*
3 *come on rent or living in substandard or overcrowded*
4 *conditions, rental market costs, and change in em-*
5 *ployment since February 2020 used as the factors for*
6 *allocating funds.*

7 *(c) PAYMENT SCHEDULE.—*

8 *(1) IN GENERAL.—The Secretary shall pay all*
9 *eligible grantees not less than 40 percent of each such*
10 *eligible grantee’s total allocation provided under sub-*
11 *section (b) within 60 days of enactment of this Act.*

12 *(2) SUBSEQUENT PAYMENTS.—The Secretary*
13 *shall pay to eligible grantees additional amounts in*
14 *tranches up to the full amount of each such eligible*
15 *grantee’s total allocation in accordance with a proce-*
16 *dure established by the Secretary, provided that any*
17 *such procedure established by the Secretary shall re-*
18 *quire that an eligible grantee must have obligated not*
19 *less than 75 percent of the funds already disbursed by*
20 *the Secretary pursuant to this section prior to dis-*
21 *bursement of additional amounts.*

22 *(d) USE OF FUNDS.—*

23 *(1) IN GENERAL.—An eligible grantee shall only*
24 *use the funds provided from payments made under*
25 *this section as follows:*

1 (A) *FINANCIAL ASSISTANCE.*—

2 (i) *IN GENERAL.*—Subject to clause (ii)
3 of this subparagraph, funds received by an
4 eligible grantee from payments made under
5 this section shall be used to provide finan-
6 cial assistance to eligible households, not to
7 exceed 18 months, including the payment
8 of—

9 (I) rent;

10 (II) rental arrears;

11 (III) utilities and home energy
12 costs;

13 (IV) utilities and home energy
14 costs arrears; and

15 (V) other expenses related to hous-
16 ing, as defined by the Secretary.

17 (ii) *LIMITATION.*—The aggregate
18 amount of financial assistance an eligible
19 household may receive under this section,
20 when combined with financial assistance
21 provided under section 501 of subtitle A of
22 title V of division N of the Consolidated Ap-
23 propriations Act, 2021 (Public Law 116-
24 260), shall not exceed 18 months.

1 (B) *HOUSING STABILITY SERVICES.*—Not
2 more than 10 percent of funds received by an eli-
3 gible grantee from payments made under this
4 section may be used to provide case management
5 and other services intended to help keep house-
6 holds stably housed.

7 (C) *ADMINISTRATIVE COSTS.*—Not more
8 than 15 percent of the total amount paid to an
9 eligible grantee under this section may be used
10 for administrative costs attributable to providing
11 financial assistance, housing stability services,
12 and other affordable rental housing and eviction
13 prevention activities, including for data collec-
14 tion and reporting requirements related to such
15 funds.

16 (D) *OTHER AFFORDABLE RENTAL HOUSING
17 AND EVICTION PREVENTION ACTIVITIES.*—An eli-
18 gible grantee may use any funds from payments
19 made under this section that are unobligated on
20 October 1, 2022, for purposes in addition to
21 those specified in this paragraph, provided
22 that—

23 (i) such other purposes are affordable
24 rental housing and eviction prevention pur-
25 poses, as defined by the Secretary, serving

1 *very low-income families (as such term is*
2 *defined in section 3(b) of the United States*
3 *Housing Act of 1937 (42 U.S.C. 1437a(b));*
4 *and*

5 *(ii) prior to obligating any funds for*
6 *such purposes, the eligible grantee has obli-*
7 *gated not less than 75 percent of the total*
8 *funds allocated to such eligible grantee in*
9 *accordance with this section.*

10 (2) *DISTRIBUTION OF ASSISTANCE.*—*Amounts*
11 *appropriated under subsection (a)(1) of this section*
12 *shall be subject to the same terms and conditions that*
13 *apply under paragraph (4) of section 501(c) of sub-*
14 *title A of title V of division N of the Consolidated Ap-*
15 *propriations Act, 2021 (Public Law 116–260) to*
16 *amounts appropriated under subsection (a)(1) of such*
17 *section 501.*

18 (e) *REALLOCATION OF FUNDS.*—

19 (1) *IN GENERAL.*—*Beginning March 31, 2022,*
20 *the Secretary shall reallocate funds allocated to eligi-*
21 *ble grantees in accordance with subsection (b) but not*
22 *yet paid in accordance with subsection (c)(2) accord-*
23 *ing to a procedure established by the Secretary.*

24 (2) *ELIGIBILITY FOR REALLOCATED FUNDS.*—

25 *The Secretary shall require an eligible grantee to have*

1 *obligated 50 percent of the total amount of funds allo-*
2 *cated to such eligible grantee under subsection (b) to*
3 *be eligible to receive funds reallocated under para-*
4 *graph (1) of this subsection.*

5 (3) *PAYMENT OF REALLOCATED FUNDS BY THE*
6 *SECRETARY.—The Secretary shall pay to each eligible*
7 *grantee eligible for a payment of reallocated funds de-*
8 *scribed in paragraph (2) of this subsection the*
9 *amount allocated to such eligible grantee in accord-*
10 *ance with the procedure established by the Secretary*
11 *in accordance with paragraph (1) of this subsection.*

12 (4) *USE OF REALLOCATED FUNDS.—Eligible*
13 *grantees may use any funds received in accordance*
14 *with this subsection only for purposes specified in*
15 *paragraph (1) of subsection (d).*

16 (f) *DEFINITIONS.—In this section:*

17 (1) *ELIGIBLE GRANTEE.—The term “eligible*
18 *grantee” means any of the following:*

19 (A) *The 50 States of the United States and*
20 *the District of Columbia.*

21 (B) *A unit of local government (as defined*
22 *in paragraph (5)).*

23 (C) *The Commonwealth of Puerto Rico, the*
24 *United States Virgin Islands, Guam, the Com-*

1 *monwealth of the Northern Mariana Islands, and*
2 *American Samoa.*

3 (2) *ELIGIBLE HOUSEHOLD.*—*The term “eligible*
4 *household” means a household of 1 or more individ-*
5 *uals who are obligated to pay rent on a residential*
6 *dwelling and with respect to which the eligible grant-*
7 *ee involved determines that—*

8 (A) *1 or more individuals within the house-*
9 *hold has—*

10 (i) *qualified for unemployment bene-*
11 *fits; or*

12 (ii) *experienced a reduction in house-*
13 *hold income, incurred significant costs, or*
14 *experienced other financial hardship during*
15 *or due, directly or indirectly, to the*
16 *coronavirus pandemic;*

17 (B) *1 or more individuals within the house-*
18 *hold can demonstrate a risk of experiencing*
19 *homelessness or housing instability; and*

20 (C) *the household is a low-income family*
21 *(as such term is defined in section 3(b) of the*
22 *United States Housing Act of 1937 (42 U.S.C.*
23 *1437a(b)).*

1 (3) *INSPECTOR GENERAL.*—*The term “Inspector*
2 *General” means the Inspector General of the Depart-*
3 *ment of the Treasury.*

4 (4) *SECRETARY.*—*The term “Secretary” means*
5 *the Secretary of the Treasury.*

6 (5) *UNIT OF LOCAL GOVERNMENT.*—*The term*
7 *“unit of local government” has the meaning given*
8 *such term in section 501 of subtitle A of title V of di-*
9 *vision N of the Consolidated Appropriations Act,*
10 *2021 (Public Law 116–260).*

11 (g) *AVAILABILITY.*—*Funds provided to an eligible*
12 *grantee under a payment made under this section shall re-*
13 *main available through September 30, 2025.*

14 (h) *EXTENSION OF AVAILABILITY UNDER PROGRAM*
15 *FOR EXISTING FUNDING.*—*Paragraph (1) of section 501(e)*
16 *of subtitle A of title V of division N of the Consolidated*
17 *Appropriations Act, 2021 (Public Law 116–260) is amend-*
18 *ed by striking “December 31, 2021” and inserting “Sep-*
19 *tember 30, 2022”.*

20 **SEC. 3202. EMERGENCY HOUSING VOUCHERS.**

21 (a) *APPROPRIATION.*—*In addition to amounts other-*
22 *wise available, there is appropriated to the Secretary of*
23 *Housing and Urban Development (in this section referred*
24 *to as the “Secretary”) for fiscal year 2021, out of any*
25 *money in the Treasury not otherwise appropriated,*

1 \$5,000,000,000, to remain available until September 30,
2 2030, for—

3 (1) incremental emergency vouchers under sub-
4 section (b);

5 (2) renewals of the vouchers under subsection (b);

6 (3) fees for the costs of administering vouchers
7 under subsection (b) and other eligible expenses de-
8 fined by notice to prevent, prepare, and respond to
9 coronavirus to facilitate the leasing of the emergency
10 vouchers, such as security deposit assistance and other
11 costs related to retention and support of participating
12 owners; and

13 (4) adjustments in the calendar year 2021 sec-
14 tion 8 renewal funding allocation, including main-
15 stream vouchers, for public housing agencies that ex-
16 perience a significant increase in voucher per-unit
17 costs due to extraordinary circumstances or that, de-
18 spite taking reasonable cost savings measures, would
19 otherwise be required to terminate rental assistance
20 for families as a result of insufficient funding.

21 (b) EMERGENCY VOUCHERS.—

22 (1) IN GENERAL.—The Secretary shall provide
23 emergency rental assistance vouchers under subsection
24 (a), which shall be tenant-based rental assistance

1 *under section 8(o) of the United States Housing Act*
2 *of 1937 (42 U.S.C. 1437f(o)).*

3 (2) *QUALIFYING INDIVIDUALS OR FAMILIES DE-*
4 *FINED.—For the purposes of this section, qualifying*
5 *individuals or families are those who are—*

6 (A) *homeless (as such term is defined in sec-*
7 *tion 103(a) of the McKinney-Vento Homeless As-*
8 *sistance Act (42 U.S.C. 11302(a));*

9 (B) *at risk of homelessness (as such term is*
10 *defined in section 401(1) of the McKinney-Vento*
11 *Homeless Assistance Act (42 U.S.C. 11360(1)));*

12 (C) *fleeing, or attempting to flee, domestic*
13 *violence, dating violence, sexual assault, stalking,*
14 *or human trafficking, as defined by the Sec-*
15 *retary; or*

16 (D) *recently homeless, as determined by the*
17 *Secretary, and for whom providing rental assist-*
18 *ance will prevent the family's homelessness or*
19 *having high risk of housing instability.*

20 (3) *ALLOCATION.—The Secretary shall notify*
21 *public housing agencies of the number of emergency*
22 *vouchers provided under this section to be allocated to*
23 *the agency not later than 60 days after the date of the*
24 *enactment of this Act, in accordance with a formula*
25 *that includes public housing agency capacity and en-*

1 *asures geographic diversity, including with respect to*
2 *rural areas, among public housing agencies admin-*
3 *istering the Housing Choice Voucher program.*

4 (4) *TERMS AND CONDITIONS.—*

5 (A) *ELECTION TO ADMINISTER.—The Sec-*
6 *retary shall establish a procedure for public*
7 *housing agencies to accept or decline the emer-*
8 *gency vouchers allocated to the agency in accord-*
9 *ance with the formula under subparagraph (3).*

10 (B) *FAILURE TO USE VOUCHERS PROMPT-*
11 *LY.—If a public housing agency fails to lease its*
12 *authorized vouchers under subsection (b) on be-*
13 *half of eligible families within a reasonable pe-*
14 *riod of time, the Secretary may revoke and redis-*
15 *tribute any unleased vouchers and associated*
16 *funds, including administrative fees and costs re-*
17 *ferred to in subsection (a)(3), to other public*
18 *housing agencies according to the formula under*
19 *paragraph (3).*

20 (5) *WAIVERS AND ALTERNATIVE REQUIRE-*
21 *MENTS.—The Secretary may waive or specify alter-*
22 *native requirements for any provision of the United*
23 *States Housing Act of 1937 (42 U.S.C. 1437 et seq.)*
24 *or regulation applicable to such statute other than re-*
25 *quirements related to fair housing, nondiscrimina-*

1 *tion, labor standards, and the environment, upon a*
2 *finding that the waiver or alternative requirement is*
3 *necessary to expedite or facilitate the use of amounts*
4 *made available in this section.*

5 (6) *TERMINATION OF VOUCHERS UPON TURN-*
6 *OVER.—After September 30, 2023, a public housing*
7 *agency may not reissue any vouchers made available*
8 *under this section when assistance for the family as-*
9 *sisted ends.*

10 (c) *TECHNICAL ASSISTANCE AND OTHER COSTS.—The*
11 *Secretary may use not more \$20,000,000 of the amounts*
12 *made available under this section for the costs to the Sec-*
13 *retary of administering and overseeing the implementation*
14 *of this section and the Housing Choice Voucher program*
15 *generally, including information technology, financial re-*
16 *porting, and other costs. Of the amounts set aside under*
17 *this subsection, the Secretary may use not more than*
18 *\$10,000,000, without competition, to make new awards or*
19 *increase prior awards to existing technical assistance pro-*
20 *viders to provide an immediate increase in capacity build-*
21 *ing and technical assistance to public housing agencies.*

22 (d) *IMPLEMENTATION.—The Secretary may implement*
23 *the provisions of this section by notice.*

1 **SEC. 3203. EMERGENCY ASSISTANCE FOR RURAL HOUSING.**

2 *In addition to amounts otherwise available, there is*
3 *appropriated to the Secretary of Agriculture for fiscal year*
4 *2021, out of any money in the Treasury not otherwise ap-*
5 *propriated, \$100,000,000, to remain available until Sep-*
6 *tember 30, 2022, to provide grants under section 521(a)(2)*
7 *of the Housing Act of 1949 or agreements entered into in*
8 *lieu of debt forgiveness or payments for eligible households*
9 *as authorized by section 502(c)(5)(D) of the Housing Act*
10 *of 1949, for temporary adjustment of income losses for resi-*
11 *dents of housing financed or assisted under section 514, 515,*
12 *or 516 of the Housing Act of 1949 who have experienced*
13 *income loss but are not currently receiving Federal rental*
14 *assistance.*

15 **SEC. 3204. HOUSING COUNSELING.**

16 *(a) APPROPRIATION.—In addition to amounts other-*
17 *wise available, there is appropriated to the Neighborhood*
18 *Reinvestment Corporation (in this section referred to as the*
19 *“Corporation”) for fiscal year 2021, out of any money in*
20 *the Treasury not otherwise appropriated, \$100,000,000, to*
21 *remain available until September 30, 2025, for grants to*
22 *housing counseling intermediaries approved by the Depart-*
23 *ment of Housing and Urban Development, State housing*
24 *finance agencies, and NeighborWorks organizations for pro-*
25 *viding housing counseling services, as authorized under the*
26 *Neighborhood Reinvestment Corporation Act (42 U.S.C.*

1 8101–8107) and consistent with the discretion set forth in
2 section 606(a)(5) of such Act (42 U.S.C. 8105(a)(5)) to de-
3 sign and administer grant programs. Of the grant funds
4 made available under this subsection, not less than 40 per-
5 cent shall be provided to counseling organizations that—

6 (1) target housing counseling services to minor-
7 ity and low-income populations facing housing insta-
8 bility; or

9 (2) provide housing counseling services in neigh-
10 borhoods having high concentrations of minority and
11 low-income populations.

12 (b) *LIMITATION.*—The aggregate amount provided to
13 NeighborWorks organizations under this section shall not
14 exceed 15 percent of the total of grant funds made available
15 by subsection (a).

16 (c) *ADMINISTRATION AND OVERSIGHT.*—The Corpora-
17 tion may retain a portion of the amounts provided under
18 this section, in a proportion consistent with its standard
19 rate for program administration in order to cover its ex-
20 penses related to program administration and oversight.

21 (d) *HOUSING COUNSELING SERVICES DEFINED.*— For
22 the purposes of this section, the term “housing counseling
23 services” means—

24 (1) housing counseling provided directly to
25 households facing housing instability, such as evic-

1 *tion, default, foreclosure, loss of income, or homeless-*
2 *ness;*

3 *(2) education, outreach, training, technology up-*
4 *grades, and other program related support; and*

5 *(3) operational oversight funding for grantees*
6 *and subgrantees that receive funds under this section.*

7 **SEC. 3205. HOMELESSNESS ASSISTANCE AND SUPPORTIVE**
8 **SERVICES PROGRAM.**

9 *(a) APPROPRIATION.—In addition to amounts other-*
10 *wise available, there is appropriated to the Secretary of*
11 *Housing and Urban Development (in this section referred*
12 *to as the “Secretary”) for fiscal year 2021, out of any*
13 *money in the Treasury not otherwise appropriated,*
14 *\$5,000,000,000, to remain available until September 30,*
15 *2025, except that amounts authorized under subsection*
16 *(d)(3) shall remain available until September 30, 2029, for*
17 *assistance under title II of the Cranston-Gonzalez National*
18 *Affordable Housing Act (42 U.S.C. 12721 et seq.) for the*
19 *following activities to primarily benefit qualifying individ-*
20 *uals or families:*

21 *(1) Tenant-based rental assistance.*

22 *(2) The development and support of affordable*
23 *housing pursuant to section 212(a) of the Cranston-*
24 *Gonzalez National Affordable Housing Act (42 U.S.C.*
25 *12742(a)) (“the Act” herein).*

1 (3) *Supportive services to qualifying individuals*
2 *or families not already receiving such supportive serv-*
3 *ices, including—*

4 (A) *activities listed in section 401(29) of the*
5 *McKinney-Vento Homeless Assistance Act (42*
6 *U.S.C. 11360(29));*

7 (B) *housing counseling; and*

8 (C) *homeless prevention services.*

9 (4) *The acquisition and development of non-con-*
10 *gregate shelter units, all or a portion of which may—*

11 (A) *be converted to permanent affordable*
12 *housing;*

13 (B) *be used as emergency shelter under sub-*
14 *title B of title IV of the McKinney-Vento Home-*
15 *less Assistance Act (42 U.S.C. 11371–11378);*

16 (C) *be converted to permanent housing*
17 *under subtitle C of title IV of the McKinney-*
18 *Vento Homeless Assistance Act (42 U.S.C.*
19 *11381–11389); or*

20 (D) *remain as non-congregate shelter units.*

21 (b) *QUALIFYING INDIVIDUALS OR FAMILIES DE-*
22 *FINED.—For the purposes of this section, qualifying indi-*
23 *viduals or families are those who are—*

1 (1) *homeless, as defined in section 103(a) of the*
2 *McKinney-Vento Homeless Assistance Act (42 U.S.C.*
3 *11302(a));*

4 (2) *at-risk of homelessness, as defined in section*
5 *401(1) of the McKinney-Vento Homeless Assistance*
6 *Act (42 U.S.C. 11360(1));*

7 (3) *fleeing, or attempting to flee, domestic vio-*
8 *lence, dating violence, sexual assault, stalking, or*
9 *human trafficking, as defined by the Secretary;*

10 (4) *in other populations where providing sup-*
11 *portive services or assistance under section 212(a) of*
12 *the Act (42 U.S.C. 12742(a)) would prevent the fam-*
13 *ily's homelessness or would serve those with the great-*
14 *est risk of housing instability; or*

15 (5) *veterans and families that include a veteran*
16 *family member that meet one of the preceding cri-*
17 *teria.*

18 (c) *TERMS AND CONDITIONS.—*

19 (1) *FUNDING RESTRICTIONS.—The cost limits in*
20 *section 212(e) (42 U.S.C. 12742(e)), the commitment*
21 *requirements in section 218(g) (42 U.S.C. 12748(g)),*
22 *the matching requirements in section 220 (42 U.S.C.*
23 *12750), and the set-aside for housing developed, spon-*
24 *sored, or owned by community housing development*
25 *organizations required in section 231 of the Act (42*

1 *U.S.C. 12771) shall not apply for amounts made*
2 *available in this section.*

3 (2) *ADMINISTRATIVE COSTS.—Notwithstanding*
4 *sections 212(c) and (d)(1) of the Act (42 U.S.C.*
5 *12742(c) and (d)(1)), of the funds made available in*
6 *this section for carrying out activities authorized in*
7 *this section, a grantee may use up to fifteen percent*
8 *of its allocation for administrative and planning*
9 *costs.*

10 (3) *OPERATING EXPENSES.—Notwithstanding*
11 *sections 212(a) and (g) of the Act (42 U.S.C.*
12 *12742(a) and (g)), a grantee may use up to an addi-*
13 *tional five percent of its allocation for the payment*
14 *of operating expenses of community housing develop-*
15 *ment organizations and nonprofit organizations car-*
16 *rying out activities authorized under this section, but*
17 *only if—*

18 (A) *such funds are used to develop the ca-*
19 *capacity of the community housing development*
20 *organization or nonprofit organization in the ju-*
21 *risdiction or insular area to carry out activities*
22 *authorized under this section; and*

23 (B) *the community housing development or-*
24 *ganization or nonprofit organization complies*

1 *with the limitation on assistance in section*
2 *234(b) of the Act (42 U.S.C. 12774(b)).*

3 (4) *CONTRACTING.*—*A grantee, when contracting*
4 *with service providers engaged directly in the provi-*
5 *sion of services under paragraph (a)(3), shall, to the*
6 *extent practicable, enter into contracts in amounts*
7 *that cover the actual total program costs and admin-*
8 *istrative overhead to provide the services contracted.*

9 (d) *ALLOCATION.*—

10 (1) *FORMULA ASSISTANCE.*—*Except as provided*
11 *in paragraphs (2) and (3), the Secretary shall allo-*
12 *cate amounts made available under this section pur-*
13 *suant to section 217 of the Act (42 U.S.C. 12747) to*
14 *grantees that received allocations pursuant to that*
15 *same formula in fiscal year 2021, and shall make*
16 *such allocations within 30 days of enactment of this*
17 *Act.*

18 (2) *TECHNICAL ASSISTANCE.*—*Up to \$25,000,000*
19 *of the amounts made available under this section*
20 *shall be used, without competition, to make new*
21 *awards or increase prior awards to existing technical*
22 *assistance providers to provide an immediate increase*
23 *in capacity building and technical assistance avail-*
24 *able to any grantees implementing activities or*
25 *projects consistent with this section.*

1 (3) *OTHER COSTS.*—Up to \$50,000,000 of the
2 amounts made available under this section shall be
3 used for the administrative costs to oversee and ad-
4 minister implementation of this section and the
5 *HOME* program generally, including information
6 technology, financial reporting, and other costs.

7 (4) *WAIVERS OR ALTERNATIVE REQUIRE-*
8 *MENTS.*—The Secretary may waive or specify alter-
9 native requirements for any provision of the Cran-
10 ston-Gonzalez National Affordable Housing Act (42
11 U.S.C. 12701 et seq.) and titles I and IV of the
12 McKinney-Vento Homelessness Act (42 U.S.C. 11301
13 et seq., 11360 et seq.) or regulation for the adminis-
14 tration of the amounts made available under this sec-
15 tion other than requirements related to fair housing,
16 nondiscrimination, labor standards, and the environ-
17 ment, upon a finding that the waiver or alternative
18 requirement is necessary to expedite or facilitate the
19 use of amounts made available under this section.

20 **SEC. 3206. HOMEOWNER ASSISTANCE FUND.**

21 (a) *APPROPRIATION.*—In addition to amounts other-
22 wise available, there is appropriated to the Secretary of the
23 Treasury for the Homeowner Assistance Fund established
24 under subsection (c) for fiscal year 2021, out of any money
25 in the Treasury not otherwise appropriated,

1 \$9,961,000,000, to remain available until September 30,
2 2025, for qualified expenses that meet the purposes specified
3 under subsection (c) and expenses described in subsection
4 (d)(1).

5 (b) *DEFINITIONS.*—*In this section:*

6 (1) *CONFORMING LOAN LIMIT.*—*The term “con-*
7 *forming loan limit” means the applicable limitation*
8 *governing the maximum original principal obligation*
9 *of a mortgage secured by a single-family residence, a*
10 *mortgage secured by a 2-family residence, a mortgage*
11 *secured by a 3-family residence, or a mortgage se-*
12 *cured by a 4-family residence, as determined and ad-*
13 *justed annually under section 302(b)(2) of the Federal*
14 *National Mortgage Association Charter Act (12*
15 *U.S.C. 1717(b)(2)) and section 305(a)(2) of the Fed-*
16 *eral Home Loan Mortgage Corporation Act (12*
17 *U.S.C. 1454(a)(2)).*

18 (2) *DWELLING.*—*The term “dwelling” means*
19 *any building, structure, or portion thereof which is*
20 *occupied as, or designed or intended for occupancy as,*
21 *a residence by one or more individuals.*

22 (3) *ELIGIBLE ENTITY.*—*The term “eligible enti-*
23 *ty” means—*

24 (A) *a State; or*

1 (B) any entity eligible for payment under
2 subsection (f).

3 (4) *MORTGAGE.*—The term “mortgage” means
4 any credit transaction—

5 (A) that is secured by a mortgage, deed of
6 trust, or other consensual security interest on a
7 principal residence of a borrower that is (i) a 1-
8 to 4-unit dwelling, or (ii) residential real prop-
9 erty that includes a 1- to 4-unit dwelling; and

10 (B) the unpaid principal balance of which
11 was, at the time of origination, not more than
12 the conforming loan limit.

13 (5) *FUND.*—The term “Fund” means the Home-
14 owner Assistance Fund established under subsection
15 (c).

16 (6) *SECRETARY.*—The term “Secretary” means
17 the Secretary of the Treasury.

18 (7) *STATE.*—The term “State” means any State
19 of the United States, the District of Columbia, the
20 Commonwealth of Puerto Rico, Guam, American
21 Samoa, the United States Virgin Islands, and the
22 Commonwealth of the Northern Mariana Islands.

23 (c) *ESTABLISHMENT OF FUND.*—

24 (1) *ESTABLISHMENT; QUALIFIED EXPENSES.*—
25 There is established in the Department of the Treas-

1 *ury a Homeowner Assistance Fund to mitigate finan-*
2 *cial hardships associated with the coronavirus pan-*
3 *demic by providing such funds as are appropriated*
4 *by subsection (a) to eligible entities for the purpose of*
5 *preventing homeowner mortgage delinquencies, de-*
6 *faults, foreclosures, loss of utilities or home energy*
7 *services, and displacements of homeowners experi-*
8 *encing financial hardship after January 21, 2020,*
9 *through qualified expenses related to mortgages and*
10 *housing, which include—*

11 *(A) mortgage payment assistance;*

12 *(B) financial assistance to allow a home-*
13 *owner to reinstate a mortgage or to pay other*
14 *housing related costs related to a period of for-*
15 *bearance, delinquency, or default;*

16 *(C) principal reduction;*

17 *(D) facilitating interest rate reductions;*

18 *(E) payment assistance for—*

19 *(i) utilities, including electric, gas,*
20 *home energy, and water;*

21 *(ii) internet service, including*
22 *broadband internet access service, as defined*
23 *in section 8.1(b) of title 47, Code of Federal*
24 *Regulations (or any successor regulation);*

1 (iii) homeowner's insurance, flood in-
2 surance, and mortgage insurance; and

3 (iv) homeowner's association, condo-
4 minium association fees, or common
5 charges;

6 (F) reimbursement of funds expended by a
7 State, local government, or designated entity
8 under subsection (f) during the period beginning
9 on January 21, 2020, and ending on the date
10 that the first funds are disbursed by the eligible
11 entity under the Homeowner Assistance Fund,
12 for the purpose of providing housing or utility
13 payment assistance to homeowners or otherwise
14 providing funds to prevent foreclosure or post-
15 foreclosure eviction of a homeowner or prevent
16 mortgage delinquency or loss of housing or utili-
17 ties as a response to the coronavirus disease
18 (COVID) pandemic; and

19 (G) any other assistance to promote housing
20 stability for homeowners, including preventing
21 mortgage delinquency, default, foreclosure, post-
22 foreclosure eviction of a homeowner, or the loss
23 of utility or home energy services, as determined
24 by the Secretary.

1 (2) *TARGETING.*—Not less than 60 percent of
2 amounts made to each eligible entity allocated
3 amounts under subsection (d) or (f) shall be used for
4 qualified expenses that assist homeowners having in-
5 comes equal to or less than 100 percent of the area
6 median income for their household size or equal to or
7 less than 100 percent of the median income for the
8 United States, as determined by the Secretary of
9 Housing and Urban Development, whichever is great-
10 er. The eligible entity shall prioritize remaining funds
11 to socially disadvantaged individuals.

12 (d) *ALLOCATION OF FUNDS.*—

13 (1) *ADMINISTRATION.*—Of any amounts made
14 available under this section, the Secretary shall re-
15 serve—

16 (A) to the Department of the Treasury, an
17 amount not to exceed \$40,000,000 to administer
18 and oversee the Fund, and to provide technical
19 assistance to eligible entities for the creation and
20 implementation of State and tribal programs to
21 administer assistance from the Fund; and

22 (B) to the Inspector General of the Depart-
23 ment of the Treasury, an amount to not exceed
24 \$2,600,000 for oversight of the program under
25 this section.

1 (2) *FOR STATES.*—After the application of para-
2 graphs (1), (4), and (5) of this subsection and subject
3 to paragraph (3) of this subsection, the Secretary
4 shall allocate the remaining funds available within
5 the Homeowner Assistance Fund to each State of the
6 United States, the District of Columbia, and the Com-
7 monwealth of Puerto Rico based on homeowner need,
8 for such State relative to all States of the United
9 States, the District of Columbia, and the Common-
10 wealth of Puerto Rico, as of the date of the enactment
11 of this Act, which is determined by reference to—

12 (A) the average number of unemployed indi-
13 viduals measured over a period of time not fewer
14 than 3 months and not more than 12 months;
15 and

16 (B) the total number of mortgagors with—

17 (i) mortgage payments that are more
18 than 30 days past due; or

19 (ii) mortgages in foreclosure.

20 (3) *SMALL STATE MINIMUM.*—

21 (A) *IN GENERAL.*—Each State of the United
22 States, the District of Columbia, and the Com-
23 monwealth of Puerto Rico shall receive no less
24 than \$50,000,000 for the purposes established in
25 (c).

1 (B) *PRO RATA ADJUSTMENTS.*—*The Sec-*
2 *retary shall adjust on a pro rata basis the*
3 *amount of the payments for each State of the*
4 *United States, the District of Columbia, and the*
5 *Commonwealth of Puerto Rico determined under*
6 *this subsection without regard to this subpara-*
7 *graph to the extent necessary to comply with the*
8 *requirements of subparagraph (A).*

9 (4) *TERRITORY SET-ASIDE.*—*Notwithstanding*
10 *any other provision of this section, of the amounts ap-*
11 *propriated under subsection (a), the Secretary shall*
12 *reserve \$30,000,000 to be disbursed to Guam, Amer-*
13 *ican Samoa, the United States Virgin Islands, and*
14 *the Commonwealth of the Northern Mariana Islands*
15 *based on each such territory's share of the combined*
16 *total population of all such territories, as determined*
17 *by the Secretary. For the purposes of this paragraph,*
18 *population shall be determined based on the most re-*
19 *cent year for which data are available from the*
20 *United States Census Bureau.*

21 (5) *TRIBAL SET-ASIDE.*—*The Secretary shall al-*
22 *locate funds to any eligible entity designated under*
23 *subsection (f) pursuant to the requirements of that*
24 *subsection.*

25 (e) *DISTRIBUTION OF FUNDS TO STATES.*—

1 (1) *IN GENERAL.*—*The Secretary shall make*
2 *payments, beginning not later than 45 days after en-*
3 *actment of this Act, from amounts allocated under*
4 *subsection (d) to eligible entities that have notified the*
5 *Secretary that they request to receive payment from*
6 *the Fund and that the eligible entity will use such*
7 *payments in compliance with this section.*

8 (2) *REALLOCATION.*—*If a State does not request*
9 *allocated funds by the 45th day after the date of en-*
10 *actment of this Act, such State shall not be eligible for*
11 *a payment from the Secretary pursuant to this sec-*
12 *tion, and the Secretary shall, by the 180th day after*
13 *the date of enactment of this Act, reallocate any funds*
14 *that were not requested by such State among the*
15 *States that have requested funds by the 45th day after*
16 *the date of enactment of this Act. For any such re-*
17 *allocation of funds, the Secretary shall adhere to the*
18 *requirements of subsection (d), except for paragraph*
19 *(1), to the greatest extent possible, provided that the*
20 *Secretary shall also take into consideration in deter-*
21 *mining such reallocation a State’s remaining need*
22 *and a State’s record of using payments from the*
23 *Fund to serve homeowners at disproportionate risk of*
24 *mortgage default, foreclosure, or displacement, includ-*
25 *ing homeowners having incomes equal to or less than*

1 100 percent of the area median income for their
2 household size or 100 percent of the median income
3 for the United States, as determined by the Secretary
4 of Housing and Urban Development, whichever is
5 greater, and minority homeowners.

6 (f) *TRIBAL SET-ASIDE.*—

7 (1) *SET-ASIDE.*—Notwithstanding any other pro-
8 vision of this section, of the amounts appropriated
9 under subsection (a), the Secretary shall use 5 percent
10 to make payments to entities that are eligible for pay-
11 ments under clauses (i) and (ii) of section
12 501(b)(2)(A) of subtitle A of title V of division N of
13 the Consolidated Appropriations Act, 2021 (Public
14 Law 116–260) for the purposes described in sub-
15 section (c).

16 (2) *ALLOCATION AND PAYMENT.*—The Secretary
17 shall allocate the funds set aside under paragraph (1)
18 using the allocation formulas described in clauses (i)
19 and (ii) of section 501(b)(2)(A) of subtitle A of title
20 V of division N of the Consolidated Appropriations
21 Act, 2021 (Public Law 116–260), and shall make
22 payments of such amounts beginning no later than 45
23 days after enactment of this Act to entities eligible for
24 payment under clauses (i) and (ii) of section
25 501(b)(2)(A) of subtitle A of title V of division N of

1 **SEC. 3208. FAIR HOUSING ACTIVITIES.**

2 (a) *APPROPRIATION.*—*In addition to amounts other-*
3 *wise available, there is appropriated to the Secretary of*
4 *Housing and Urban Development (in this section referred*
5 *to as the “Secretary”) for fiscal year 2021, out of any*
6 *money in the Treasury not otherwise appropriated,*
7 *\$20,000,000, to remain available until September 30, 2023,*
8 *for the Fair Housing Initiatives Program under section 561*
9 *of the Housing and Community Development Act of 1987*
10 *(42 U.S.C. 3616a) to ensure fair housing organizations have*
11 *additional resources to address fair housing inquiries, com-*
12 *plaints, investigations, education and outreach activities,*
13 *and costs of delivering or adapting services, during or relat-*
14 *ing to the coronavirus pandemic.*

15 (b) *ADMINISTRATIVE EXPENSES.*—*The Secretary may*
16 *use not more than 3 percent of the amounts appropriated*
17 *under this section for administrative purposes.*

18 **Subtitle C—Small Business (SSBCI)**

19 **SEC. 3301. STATE SMALL BUSINESS CREDIT INITIATIVE.**

20 (a) *STATE SMALL BUSINESS CREDIT INITIATIVE.*—

21 (1) *IN GENERAL.*—*The State Small Business*
22 *Credit Initiative Act of 2010 (12 U.S.C. 5701 et seq.)*
23 *is amended—*

24 (A) *in section 3003—*

25 (i) *in subsection (b)—*

1 (I) by amending paragraph (1) to
2 read as follows:

3 “(1) *IN GENERAL.*—Not later than 30 days after
4 the date of enactment of subsection (d), the Secretary
5 shall allocate Federal funds to participating States so
6 that each State is eligible to receive an amount equal
7 to what the State would receive under the 2021 allo-
8 cation, as determined under paragraph (2).”;

9 (II) in paragraph (2)—

10 (aa) by striking “2009” each
11 place such term appears and in-
12 serting “2021”;

13 (bb) by striking “2008” each
14 place such term appears and in-
15 serting “2020”;

16 (cc) in subparagraph (A), by
17 striking “The Secretary” and in-
18 serting “With respect to States
19 other than Tribal governments,
20 the Secretary”;

21 (dd) in subparagraph (C)(i),
22 by striking “2007” and inserting
23 “2019”; and

24 (ee) by adding at the end the
25 following:

1 “(C) *SEPARATE ALLOCATION FOR TRIBAL*
2 *GOVERNMENTS.—*

3 “(i) *IN GENERAL.—With respect to*
4 *States that are Tribal governments, the Sec-*
5 *retary shall determine the 2021 allocation*
6 *by allocating \$500,000,000 among the Trib-*
7 *al governments in the proportion the Sec-*
8 *retary determines appropriate, including*
9 *with consideration to available employment*
10 *and economic data regarding each such*
11 *Tribal government.*

12 “(ii) *NOTICE OF INTENT; TIMING OF*
13 *ALLOCATION.—With respect to allocations to*
14 *States that are Tribal governments, the Sec-*
15 *retary may—*

16 “(I) *require Tribal governments*
17 *that individually or jointly wish to*
18 *participate in the Program to file a*
19 *notice of intent with the Secretary not*
20 *later than 30 days after the date of en-*
21 *actment of subsection (d); and*

22 “(II) *notwithstanding paragraph*
23 *(1), allocate Federal funds to partici-*
24 *parting Tribal governments not later*

1 *than 60 days after the date of enact-*
2 *ment of subsection (d).*

3 “(D) *EMPLOYMENT DATA.*—*If the Secretary*
4 *determines that employment data with respect to*
5 *a State is unavailable from the Bureau of Labor*
6 *Statistics of the Department of Labor, the Sec-*
7 *retary shall consider such other economic and*
8 *employment data that is otherwise available for*
9 *purposes of determining the employment data of*
10 *such State.”; and*

11 *(III) by striking paragraph (3);*

12 *and*

13 *(ii) in subsection (c)—*

14 *(I) in paragraph (1)(A)(iii), by*
15 *inserting before the period the fol-*
16 *lowing: “that have delivered loans or*
17 *investments to eligible businesses”;* *and*

18 *(II) by amending paragraph (4)*

19 *to read as follows:*

20 “(4) *TERMINATION OF AVAILABILITY OF*
21 *AMOUNTS NOT TRANSFERRED.—*

22 *“(A) IN GENERAL.—Any portion of a par-*
23 *ticipating State’s allocated amount that has not*
24 *been transferred to the State under this section*
25 *may be deemed by the Secretary to be no longer*

1 *allocated to the State and no longer available to*
2 *the State and shall be returned to the general*
3 *fund of the Treasury or reallocated as described*
4 *under subparagraph (B), if—*

5 *“(i) the second $\frac{1}{3}$ of a State’s allocated*
6 *amount has not been transferred to the*
7 *State before the end of the end of the 3-year*
8 *period beginning on the date that the Sec-*
9 *retary approves the State for participation;*
10 *or*

11 *“(ii) the last $\frac{1}{3}$ of a State’s allocated*
12 *amount has not been transferred to the*
13 *State before the end of the end of the 6-year*
14 *period beginning on the date that the Sec-*
15 *retary approves the State for participation.*

16 *“(B) REALLOCATION.—Any amount deemed*
17 *by the Secretary to be no longer allocated to a*
18 *State and no longer available to such State*
19 *under subparagraph (A) may be reallocated by*
20 *the Secretary to other participating States. In*
21 *making such a reallocation, the Secretary shall*
22 *not take into account the minimum allocation*
23 *requirements under subsection (b)(2)(B) or the*
24 *specific allocation for Tribal governments de-*
25 *scribed under subsection (b)(2)(C).”;*

1 (B) in section 3004(d), by striking “date of
2 enactment of this Act” each place it appears and
3 inserting “date of the enactment of section
4 3003(d)”;

5 (C) in section 3005(b), by striking “date of
6 enactment of this Act” each place it appears and
7 inserting “date of the enactment of section
8 3003(d)”;

9 (D) in section 3006(b)(4), by striking “date
10 of enactment of this Act” and inserting “date of
11 the enactment of section 3003(d)”;

12 (E) in section 3007(b), by striking “March
13 31, 2011” and inserting “March 31, 2022”;

14 (F) in section 3009, by striking “date of en-
15 actment of this Act” each place it appears and
16 inserting “date of the enactment of section
17 3003(d)”;

18 (G) in section 3011(b), by striking “date of
19 the enactment of this Act” each place it appears
20 and inserting “date of the enactment of section
21 3003(d)”.

22 (2) APPROPRIATION.—

23 (A) IN GENERAL.—In addition to amounts
24 otherwise available, there is hereby appropriated
25 to the Secretary of the Treasury for fiscal year

1 2021, out of any money in the Treasury not oth-
2 erwise appropriated, \$10,000,000,000, to remain
3 available until expended, to provide support to
4 small businesses responding to and recovering
5 from the economic effects of the COVID–19 pan-
6 demic, ensure business enterprises owned and
7 controlled by socially and economically dis-
8 advantaged individuals have access to credit and
9 investments, provide technical assistance to help
10 small businesses applying for various support
11 programs, and to pay reasonable costs of admin-
12 istering such Initiative.

13 (B) *RESCISSION.*—With respect to amounts
14 appropriated under subparagraph (A)—

15 (i) the Secretary of the Treasury shall
16 complete all disbursements and remaining
17 obligations before September 30, 2030; and

18 (ii) any amounts that remain unex-
19 pended (whether obligated or unobligated)
20 on September 30, 2030, shall be rescinded
21 and deposited into the general fund of the
22 Treasury.

23 (b) *ADDITIONAL ALLOCATIONS TO SUPPORT BUSINESS*
24 *ENTERPRISES OWNED AND CONTROLLED BY SOCIALLY AND*
25 *ECONOMICALLY DISADVANTAGED INDIVIDUALS.*—Section

1 *3003 of the State Small Business Credit Initiative Act of*
2 *2010 (12 U.S.C. 5702) is amended by adding at the end*
3 *the following:*

4 “(d) *ADDITIONAL ALLOCATIONS TO SUPPORT BUSI-*
5 *NESS ENTERPRISES OWNED AND CONTROLLED BY SO-*
6 *CIALLY AND ECONOMICALLY DISADVANTAGED INDIVID-*
7 *UALS.—Of the amounts appropriated for fiscal year 2021*
8 *to carry out the Program, the Secretary shall—*

9 “(1) *allocate \$1,500,000,000 to States from funds*
10 *allocated under this section and, by regulation or*
11 *other guidance, prescribe Program requirements that*
12 *the funds be expended for business enterprises owned*
13 *and controlled by socially and economically disadvan-*
14 *taged individuals; and*

15 “(2) *allocate such amounts to States based on the*
16 *needs of business enterprises owned and controlled by*
17 *socially and economically disadvantaged individuals,*
18 *as determined by the Secretary, in each State, and*
19 *not subject to the allocation formula described under*
20 *subsection (b).*

21 “(e) *INCENTIVE ALLOCATIONS TO SUPPORT BUSINESS*
22 *ENTERPRISES OWNED AND CONTROLLED BY SOCIALLY AND*
23 *ECONOMICALLY DISADVANTAGED INDIVIDUALS.—Of the*
24 *amounts appropriated for fiscal year 2021 to carry out the*
25 *Program, the Secretary shall set aside \$1,000,000,000 for*

1 *an incentive program under which the Secretary shall in-*
2 *crease the second $\frac{1}{3}$ and last $\frac{1}{3}$ allocations for States that*
3 *demonstrate robust support, as determined by the Secretary,*
4 *for business concerns owned and controlled by socially and*
5 *economically disadvantaged individuals in the deployment*
6 *of prior allocation amounts.”.*

7 (c) *ADDITIONAL ALLOCATIONS TO SUPPORT VERY*
8 *SMALL BUSINESSES.—Section 3003 of the State Small*
9 *Business Credit Initiative Act of 2010 (12 U.S.C. 5702),*
10 *as amended by subsection (b), is further amended by adding*
11 *at the end the following:*

12 “(f) *ADDITIONAL ALLOCATIONS TO SUPPORT VERY*
13 *SMALL BUSINESSES.—*

14 “(1) *IN GENERAL.—Of the amounts appro-*
15 *priated to carry out the Program, the Secretary shall*
16 *allocate not less than \$500,000,000 to States from*
17 *funds allocated under this section to be expended for*
18 *very small businesses.*

19 “(2) *VERY SMALL BUSINESS DEFINED.—In this*
20 *subsection, the term ‘very small business’—*

21 “(A) *means a business with fewer than 10*
22 *employees; and*

23 “(B) *may include independent contractors*
24 *and sole proprietors.”.*

1 (d) *TECHNICAL ASSISTANCE.*—Section 3009 of the
2 *State Small Business Credit Initiative Act of 2010* (12
3 *U.S.C. 5708*) is amended by adding at the end the following:

4 “(e) *TECHNICAL ASSISTANCE.*—Of the amounts appro-
5 priated for fiscal year 2021 to carry out the Program,
6 \$500,000,000 may be used by the Secretary to—

7 “(1) provide funds to States to carry out a tech-
8 nical assistance plan under which a State will pro-
9 vide legal, accounting, and financial advisory serv-
10 ices, either directly or contracted with legal, account-
11 ing, and financial advisory firms, with priority given
12 to business enterprises owned and controlled by so-
13 cially and economically disadvantaged individuals, to
14 very small businesses and business enterprises owned
15 and controlled by socially and economically disadvan-
16 taged individuals applying for—

17 “(A) State programs under the Program;
18 and

19 “(B) other State or Federal programs that
20 support small businesses;

21 “(2) transfer amounts to the *Minority Business*
22 *Development Agency*, so that the Agency may use such
23 amounts in a manner the Agency determines appro-
24 priate, including through contracting with third par-
25 ties, to provide technical assistance to business enter-

1 *prises owned and controlled by socially and economi-*
 2 *cally disadvantaged individuals applying to—*

3 *“(A) State programs under the Program;*

4 *and*

5 *“(B) other State or Federal programs that*
 6 *support small businesses; and*

7 *“(3) contract with legal, accounting, and finan-*
 8 *cial advisory firms (with priority given to business*
 9 *enterprises owned and controlled by socially and eco-*
 10 *nomically disadvantaged individuals), to provide*
 11 *technical assistance to business enterprises owned and*
 12 *controlled by socially and economically disadvantaged*
 13 *individuals applying to—*

14 *“(A) State programs under the Program;*

15 *and*

16 *“(B) other State or Federal programs that*
 17 *support small businesses.”.*

18 *(e) INCLUSION OF TRIBAL GOVERNMENTS.—Section*
 19 *3002(10) of the State Small Business Credit Initiative Act*
 20 *of 2010 (12 U.S.C. 5701(10)) is amended—*

21 *(1) in subparagraph (C), by striking “and” at*
 22 *the end;*

23 *(2) in subparagraph (D), by striking the period*
 24 *at the end and inserting “; and”; and*

25 *(3) by adding at the end the following:*

1 “(E) a Tribal government, or a group of
2 Tribal governments that jointly apply for an al-
3 location.”.

4 (f) *DEFINITIONS.*—Section 3002 of the State Small
5 *Business Credit Initiative Act of 2010 (12 U.S.C. 5701)* is
6 amended by adding at the end the following:

7 “(15) *BUSINESS ENTERPRISE OWNED AND CON-*
8 *TROLLED BY SOCIALLY AND ECONOMICALLY DIS-*
9 *ADVANTAGED INDIVIDUALS.*—The term ‘business en-
10 terprise owned and controlled by socially and eco-
11 nomically disadvantaged individuals’ means a busi-
12 ness that—

13 “(A) if privately owned, 51 percent is
14 owned by one or more socially and economically
15 disadvantaged individuals;

16 “(B) if publicly owned, 51 percent of the
17 stock is owned by one or more socially and eco-
18 nomically disadvantaged individuals; and

19 “(C) in the case of a mutual institution, a
20 majority of the Board of Directors, account hold-
21 ers, and the community which the institution
22 services is predominantly comprised of socially
23 and economically disadvantaged individuals.

24 “(16) *COMMUNITY DEVELOPMENT FINANCIAL IN-*
25 *STITUTION.*—The term ‘community development fi-

1 *nancial institution’ has the meaning given that term*
2 *under section 103 of the Riegle Community Develop-*
3 *ment and Regulatory Improvement Act of 1994.*

4 “(17) *MINORITY DEPOSITORY INSTITUTION.*—*The*
5 *term ‘minority depository institution’ has the mean-*
6 *ing given that term under section 308(b) of the Fi-*
7 *nancial Institutions Reform, Recovery, and Enforce-*
8 *ment Act of 1989.*

9 “(18) *SOCIALLY AND ECONOMICALLY DISADVAN-*
10 *TAGED INDIVIDUAL.*—*The term ‘socially and economi-*
11 *cally disadvantaged individual’ means an individual*
12 *who is a socially disadvantaged individual or an eco-*
13 *nomically disadvantaged individual, as such terms*
14 *are defined, respectively, under section 8 of the Small*
15 *Business Act (15 U.S.C. 637) and the regulations*
16 *thereunder.*

17 “(19) *TRIBAL GOVERNMENT.*—*The term ‘Tribal*
18 *government’ means the recognized governing body of*
19 *any Indian or Alaska Native tribe, band, nation,*
20 *pueblo, village, community, component band, or com-*
21 *ponent reservation, individually identified (including*
22 *parenthetically) in the list published most recently as*
23 *of the date of enactment of this paragraph pursuant*
24 *to section 104 of the Federally Recognized Indian*
25 *Tribe List Act of 1994 (25 U.S.C. 5131).”.*

1 (g) *RULE OF APPLICATION.*—*The amendments made*
 2 *by this section shall apply with respect to funds appro-*
 3 *priated under this section and funds appropriated on and*
 4 *after the date of enactment of this section.*

5 ***Subtitle D—Public Transportation***

6 ***SEC. 3401. FEDERAL TRANSIT ADMINISTRATION GRANTS.***

7 (a) *FEDERAL TRANSIT ADMINISTRATION APPROPRIA-*
 8 *TION.*—

9 (1) *IN GENERAL.*—*In addition to amounts other-*
 10 *wise made available, there are appropriated for fiscal*
 11 *year 2021, out of any funds in the Treasury not oth-*
 12 *erwise appropriated, \$30,461,355,534, to remain*
 13 *available until September 30, 2024, that shall—*

14 (A) *be for grants to eligible recipients under*
 15 *sections 5307, 5309, 5310, and 5311 of title 49,*
 16 *United States Code, to prevent, prepare for, and*
 17 *respond to coronavirus; and*

18 (B) *not be subject to any prior restriction*
 19 *on the total amount of funds available for imple-*
 20 *mentation or execution of programs authorized*
 21 *under sections 5307, 5310, or 5311 of such title.*

22 (2) *AVAILABILITY OF FUNDS FOR OPERATING EX-*
 23 *PENSES.*—

24 (A) *IN GENERAL.*—*Notwithstanding sub-*
 25 *section (a)(1) or (b) of section 5307 and section*

1 5310(b)(2)(A) of title 49, United States Code,
2 funds provided under this section, other than
3 subsection (b)(4), shall be available for the oper-
4 ating expenses of transit agencies to prevent, pre-
5 pare for, and respond to the coronavirus public
6 health emergency, including, beginning on Janu-
7 ary 20, 2020—

8 (i) reimbursement for payroll of public
9 transportation (including payroll and ex-
10 penses of private providers of public trans-
11 portation);

12 (ii) operating costs to maintain service
13 due to lost revenue due as a result of the
14 coronavirus public health emergency, in-
15 cluding the purchase of personal protective
16 equipment; and

17 (iii) paying the administrative leave of
18 operations or contractor personnel due to
19 reductions in service.

20 (B) USE OF FUNDS.—Funds described in
21 subparagraph (A) shall be—

22 (i) available for immediate obligation,
23 notwithstanding the requirement for such
24 expenses to be included in a transportation
25 improvement program, long-range transpor-

1 *tation plan, statewide transportation plan,*
2 *or statewide transportation improvement*
3 *program under sections 5303 and 5304 of*
4 *title 49, United States Code;*

5 *(ii) directed to payroll and operations*
6 *of public transportation (including payroll*
7 *and expenses of private providers of public*
8 *transportation), unless the recipient certifies*
9 *to the Administrator of the Federal Transit*
10 *Administration that the recipient has not*
11 *furloughed any employees;*

12 *(iii) used to provide a Federal share of*
13 *the costs for any grant made under this sec-*
14 *tion of 100 percent.*

15 *(b) ALLOCATION OF FUNDS.—*

16 *(1) URBANIZED AREA FORMULA GRANTS.—*

17 *(A) IN GENERAL.—Of the amounts made*
18 *available under subsection (a), \$26,086,580,227*
19 *shall be for grants to recipients and subrecipients*
20 *under section 5307 of title 49, United States*
21 *Code, and shall be administered as if such funds*
22 *were provided under section 5307 of such title.*

23 *(B) ALLOCATION.—Amounts made available*
24 *under subparagraph (A) shall be apportioned to*

1 urbanized areas based on data contained in the
2 National Transit Database such that—

3 (i) each urbanized area shall receive an
4 apportionment of an amount that, when
5 combined with amounts that were otherwise
6 made available to such urbanized area for
7 similar activities to prevent, prepare for,
8 and respond to coronavirus, is equal to 132
9 percent of the urbanized area's 2018 oper-
10 ating costs; and

11 (ii) for funds remaining after the ap-
12 portionment described in clause (i), such
13 funds shall be apportioned such that each
14 urbanized area that did not receive an ap-
15 portionment under clause (i) shall receive
16 an apportionment equal to 25 percent of the
17 urbanized area's 2018 operating costs.

18 (2) *FORMULA GRANTS FOR THE ENHANCED MO-*
19 *BILITY OF SENIORS AND INDIVIDUALS WITH DISABIL-*
20 *ITIES.*—

21 (A) *IN GENERAL.*—Of the amounts made
22 available under subsection (a), \$50,000,000 shall
23 be for grants to recipients or subrecipients eligi-
24 ble under section 5310 of title 49, United States

1 Code, and shall be apportioned in accordance
2 with such section.

3 (B) ALLOCATION RATIO.—Amounts made
4 available under subparagraph (A) shall be allo-
5 cated in the same ratio as funds were provided
6 under section 5310 of title 49, United States
7 Code, for fiscal year 2020.

8 (3) FORMULA GRANTS FOR RURAL AREAS.—

9 (A) IN GENERAL.—Of the amounts made
10 available under subsection (a), \$317,214,013
11 shall be for grants to recipients or subrecipients
12 eligible under section 5311 of title 49, United
13 States Code, and shall be administered as if the
14 funds were provided under section 5311 of such
15 title, and shall be apportioned in accordance
16 with such section, except as described in para-
17 graph (B).

18 (B) ALLOCATION RATIO.—Amounts made
19 available under subparagraph (A) to States, as
20 defined in section 5302 of title 49, United States
21 Code, shall be allocated to such States based on
22 data contained in the National Transit Data-
23 base, such that—

24 (i) any State that received an amount
25 for similar activities to prevent, prepare

1 for, and respond to coronavirus that is
2 equal to or greater than 150 percent of the
3 combined 2018 rural operating costs of the
4 recipients and subrecipients in such State
5 shall receive an amount equal to 5 percent
6 of such State's 2018 rural operating costs;

7 (ii) any State that does not receive an
8 allocation under clause (i) that received an
9 amount for similar activities to prevent,
10 prepare for, and respond to coronavirus
11 that is equal to or greater than 140 percent
12 of the combined 2018 rural operating costs
13 of the recipients and subrecipients in that
14 State shall receive an amount equal to 10
15 percent of such State's 2018 rural operating
16 costs; and

17 (iii) any State that does not receive an
18 allocation under clauses (i) or (ii) shall re-
19 ceive an amount equal to 20 percent of such
20 State's 2018 rural operating costs.

21 (4) CAPITAL INVESTMENTS.—

22 (A) IN GENERAL.—Of the amounts made
23 available under subsection (a)—

24 (i) \$1,425,000,000 shall be for grants
25 administered under subsections (d) and (e)

1 *of section 5309 of title 49, United States*
2 *Code; and*

3 *(ii) \$250,000,000 shall be for grants*
4 *administered under subsection (h) of section*
5 *5309 of title 49, United States Code.*

6 *(B) FUNDING DISTRIBUTION.—*

7 *(i) IN GENERAL.—Of the amounts*
8 *made available in subparagraph (A)(i),*
9 *\$1,250,000,000 shall be provided to each re-*
10 *ipient for all projects with existing full*
11 *funding grant agreements that received allo-*
12 *cations for fiscal year 2019 or 2020, except*
13 *that recipients with projects open for rev-*
14 *enue service are not eligible to receive a*
15 *grant under this subparagraph. Funds shall*
16 *be provided proportionally based on the*
17 *non-capital investment grant share of the*
18 *amount allocated.*

19 *(ii) ALLOCATION.—Of the amounts*
20 *made available in subparagraph (A)(i),*
21 *\$175,000,000 shall be provided to each re-*
22 *ipient for all projects with existing full*
23 *funding grant agreements that received an*
24 *allocation only prior to fiscal year 2019, ex-*
25 *cept that projects open for revenue service*

1 are not eligible to receive a grant under this
2 subparagraph and no project may receive
3 more than 40 percent of the amounts pro-
4 vided under this clause. The Administrator
5 of the Federal Transit Administration shall
6 proportionally distribute funds in excess of
7 such percent to recipients for which the per-
8 cent of funds does not exceed 40 percent.
9 Funds shall be provided proportionally
10 based on the non-capital investment grant
11 share of the amount allocated.

12 (iii) *ELIGIBLE RECIPIENTS.*—For
13 amounts made available in subparagraph
14 (A)(ii), eligible recipients shall be any re-
15 cipient of an allocation under subsection (h)
16 of section 5309 of title 49, United States
17 Code, or an applicant in the project devel-
18 opment phase described in paragraph (2) of
19 such subsection.

20 (iv) *AMOUNT.*—Amounts distributed
21 under clauses (i), (ii), and (iii) of subpara-
22 graph (A) shall be provided notwith-
23 standing the limitation of any calculation
24 of the maximum amount of Federal finan-
25 cial assistance for the project under sub-

1 *section (k)(2)(C)(ii) or (h)(7) of section*
2 *5309 of title 49, United States Code.*

3 (5) *SECTION 5311(F) SERVICES.—*

4 (A) *IN GENERAL.—Of the amounts made*
5 *available under subsection (a) and in addition to*
6 *the amounts made available under paragraph*
7 *(3), \$100,000,000 shall be available for grants to*
8 *recipients for bus operators that partner with re-*
9 *cipients or subrecipients of funds under section*
10 *5311(f) of title 49, United States Code.*

11 (B) *ALLOCATION RATIO.—Notwithstanding*
12 *paragraph (3), the Administrator of the Federal*
13 *Transit Administration shall allocate amounts*
14 *under subparagraph (A) in the same ratio as*
15 *funds were provided under section 5311 of title*
16 *49, United States Code, for fiscal year 2020.*

17 (C) *EXCEPTION.—If a State or territory*
18 *does not have bus providers eligible under section*
19 *5311(f) of title 49, United States Code, funds*
20 *under this paragraph may be used by such State*
21 *or territory for any expense eligible under section*
22 *5311 of title 49, United States Code.*

23 (6) *PLANNING.—*

24 (A) *IN GENERAL.—Of the amounts made*
25 *available under subsection (a), \$25,000,000 shall*

1 *be for grants to recipients eligible under section*
2 *5307 of title 49, United States Code, for the*
3 *planning of public transportation associated*
4 *with the restoration of services as the*
5 *coronavirus public health emergency concludes*
6 *and shall be available in accordance with such*
7 *section.*

8 *(B) AVAILABILITY OF FUNDS FOR ROUTE*
9 *PLANNING.—Amounts made available under sub-*
10 *paragraph (A) shall be available for route plan-*
11 *ning designed to—*

12 *(i) increase ridership and reduce travel*
13 *times, while maintaining or expanding the*
14 *total level of vehicle revenue miles of service*
15 *provided in the planning period; or*

16 *(ii) make service adjustments to in-*
17 *crease the quality or frequency of service*
18 *provided to low-income riders and dis-*
19 *advantaged neighborhoods or communities.*

20 *(C) LIMITATION.—Amounts made available*
21 *under subparagraph (A) shall not be used for*
22 *route planning related to transitioning public*
23 *transportation service provided as of the date of*
24 *receipt of funds to a transportation network*
25 *company or other third-party contract provider,*

1 *unless the existing provider of public transpor-*
2 *tation service is a third-party contract provider.*

3 (7) *RECIPIENTS AND SUBRECIPIENTS REQUIRING*
4 *ADDITIONAL ASSISTANCE.—*

5 (A) *IN GENERAL.—Of the amounts made*
6 *available under subsection (a), \$2,207,561,294*
7 *shall be for grants to eligible recipients or sub-*
8 *recipients of funds under sections 5307 or 5311*
9 *of title 49, United States Code, that, as a result*
10 *of COVID–19, require additional assistance for*
11 *costs related to operations, personnel, cleaning,*
12 *and sanitization combating the spread of patho-*
13 *gens on transit systems, and debt service pay-*
14 *ments incurred to maintain operations and*
15 *avoid layoffs and furloughs.*

16 (B) *ADMINISTRATION.—Funds made avail-*
17 *able under subparagraph (A) shall, after alloca-*
18 *tion, be administered as if provided under para-*
19 *graph (1) or (3), as applicable.*

20 (C) *APPLICATION REQUIREMENTS.—*

21 (i) *IN GENERAL.—The Administrator*
22 *of the Federal Transit Administration may*
23 *not allocate funds to an eligible recipient or*
24 *subrecipient of funds under chapter 53 of*

1 *title 49, United States Code, unless the re-*
2 *cipient provides to the Administrator—*

3 *(I) estimates of financial need;*

4 *(II) data on reductions in farebox*
5 *or other sources of local revenue for*
6 *sustained operations;*

7 *(III) a spending plan for such*
8 *funds; and*

9 *(IV) demonstration of expenditure*
10 *of greater than 90 percent of funds*
11 *available to the applicant from funds*
12 *made available for similar activities in*
13 *fiscal year 2020.*

14 *(ii) DEADLINES.—The Administrator*
15 *of the Federal Transit Administration*
16 *shall—*

17 *(I) not later than 180 days after*
18 *the date of enactment of this Act, issue*
19 *a Notice of Funding Opportunity for*
20 *assistance under this paragraph; and*

21 *(II) not later than 120 days after*
22 *the application deadline established in*
23 *the Notice of Funding Opportunity*
24 *under subclause (I), make awards*

1 *under this paragraph to selected appli-*
2 *cants.*

3 *(iii) EVALUATION.—*

4 *(I) IN GENERAL.—Applications*
5 *for assistance under this paragraph*
6 *shall be evaluated by the Administrator*
7 *of the Federal Transit Administration*
8 *based on the level of financial need*
9 *demonstrated by an eligible recipient*
10 *or subrecipient, including projections*
11 *of future financial need to maintain*
12 *service as a percentage of the 2018 op-*
13 *erating costs that has not been replaced*
14 *by the funds made available to the eli-*
15 *gible recipient or subrecipient under*
16 *paragraphs (1) through (5) of this sub-*
17 *section when combined with the*
18 *amounts allocated to such eligible re-*
19 *ipient or subrecipient from funds pre-*
20 *viously made available for the oper-*
21 *ating expenses of transit agencies re-*
22 *lated to the response to the COVID–19*
23 *public health emergency.*

24 *(II) RESTRICTION.—Amounts*
25 *made available under this paragraph*

1 *shall only be available for operating*
 2 *expenses.*

3 *(iv) STATE APPLICANTS.—A State may*
 4 *apply for assistance under this paragraph*
 5 *on behalf of an eligible recipient or sub-*
 6 *recipient or a group of eligible recipients or*
 7 *subrecipients.*

8 *(D) UNOBLIGATED FUNDS.—If amounts*
 9 *made available under this paragraph remain*
 10 *unobligated on September 30, 2023, such*
 11 *amounts shall be available for any purpose eligi-*
 12 *ble under sections 5307 or 5311 of title 49,*
 13 *United States Code.*

14 **TITLE IV—COMMITTEE ON**
 15 **HOMELAND SECURITY AND**
 16 **GOVERNMENTAL AFFAIRS**

17 **SEC. 4001. EMERGENCY FEDERAL EMPLOYEE LEAVE FUND.**

18 *(a) ESTABLISHMENT; APPROPRIATION.—There is es-*
 19 *tablished in the Treasury the Emergency Federal Employee*
 20 *Leave Fund (in this section referred to as the “Fund”), to*
 21 *be administered by the Director of the Office of Personnel*
 22 *Management, for the purposes set forth in subsection (b).*
 23 *In addition to amounts otherwise available, there is appro-*
 24 *priated for fiscal year 2021, out of any money in the Treas-*
 25 *ury not otherwise appropriated, \$570,000,000, which shall*

1 *be deposited into the Fund and remain available through*
2 *September 30, 2022. The Fund is available for reasonable*
3 *expenses incurred by the Office of Personnel Management*
4 *in administering this section.*

5 *(b) PURPOSE.—Amounts in the Fund shall be avail-*
6 *able for reimbursement to an agency for the use of paid*
7 *leave under this section by any employee of the agency who*
8 *is unable to work because the employee—*

9 *(1) is subject to a Federal, State, or local quar-*
10 *antine or isolation order related to COVID–19;*

11 *(2) has been advised by a health care provider to*
12 *self-quarantine due to concerns related to COVID–19;*

13 *(3) is caring for an individual who is subject to*
14 *such an order or has been so advised;*

15 *(4) is experiencing symptoms of COVID–19 and*
16 *seeking a medical diagnosis;*

17 *(5) is caring for a son or daughter of such em-*
18 *ployee if the school or place of care of the son or*
19 *daughter has been closed, if the school of such son or*
20 *daughter requires or makes optional a virtual learn-*
21 *ing instruction model or requires or makes optional*
22 *a hybrid of in-person and virtual learning instruc-*
23 *tion models, or the child care provider of such son or*
24 *daughter is unavailable, due to COVID–19 pre-*
25 *cautions;*

1 (6) *is experiencing any other substantially simi-*
2 *lar condition;*

3 (7) *is caring for a family member with a mental*
4 *or physical disability or who is 55 years of age or*
5 *older and incapable of self-care, without regard to*
6 *whether another individual other than the employee is*
7 *available to care for such family member, if the place*
8 *of care for such family member is closed or the direct*
9 *care provider is unavailable due to COVID–19; or*

10 (8) *is obtaining immunization related to*
11 *COVID–19 or is recovering from any injury, dis-*
12 *ability, illness, or condition related to such immuni-*
13 *zation.*

14 (c) *LIMITATIONS.—*

15 (1) *PERIOD OF AVAILABILITY.—Paid leave under*
16 *this section may only be provided to and used by an*
17 *employee during the period beginning on the date of*
18 *enactment of this Act and ending on September 30,*
19 *2021.*

20 (2) *TOTAL HOURS; AMOUNT.—Paid leave under*
21 *this section—*

22 (A) *shall be provided to an employee in an*
23 *amount not to exceed 600 hours of paid leave for*
24 *each full-time employee, and in the case of a*
25 *part-time employee, employee on an uncommon*

1 *tour of duty, or employee with a seasonal work*
2 *schedule, in an amount not to exceed the propor-*
3 *tional equivalent of 600 hours to the extent*
4 *amounts in the Fund remain available for reim-*
5 *bursement;*

6 *(B) shall be paid at the same hourly rate as*
7 *other leave payments; and*

8 *(C) may not be provided to an employee if*
9 *the leave would result in payments greater than*
10 *\$2,800 in aggregate for any biweekly pay period*
11 *for a full-time employee, or a proportionally*
12 *equivalent biweekly limit for a part-time em-*
13 *ployee.*

14 (3) *RELATIONSHIP TO OTHER LEAVE.—Paid*
15 *leave under this section—*

16 *(A) is in addition to any other leave pro-*
17 *vided to an employee; and*

18 *(B) may not be used by an employee con-*
19 *currently with any other paid leave.*

20 (4) *CALCULATION OF RETIREMENT BENEFIT.—*
21 *Any paid leave provided to an employee under this*
22 *section shall reduce the total service used to calculate*
23 *any Federal civilian retirement benefit.*

24 (d) *EMPLOYEE DEFINED.—In this section, the term*
25 *“employee” means—*

1 (1) *an individual in the executive branch for*
2 *whom annual and sick leave is provided under sub-*
3 *chapter I of chapter 63 of title 5, United States Code;*

4 (2) *an individual employed by the United States*
5 *Postal Service;*

6 (3) *an individual employed by the Postal Regu-*
7 *latory Commission; and*

8 (4) *an employee of the Public Defender Service*
9 *for the District of Columbia and the District of Co-*
10 *lumbia Courts.*

11 **SEC. 4002. FUNDING FOR THE GOVERNMENT ACCOUNT-**
12 **ABILITY OFFICE.**

13 *In addition to amounts otherwise available, there is*
14 *appropriated for fiscal year 2021, out of any money in the*
15 *Treasury not otherwise appropriated, \$77,000,000, to re-*
16 *main available until September 30, 2025, for necessary ex-*
17 *penses of the Government Accountability Office to prevent,*
18 *prepare for, and respond to Coronavirus and to support*
19 *oversight of the Coronavirus response and of funds provided*
20 *in this Act or any other Act pertaining to the Coronavirus*
21 *pandemic.*

22 **SEC. 4003. PANDEMIC RESPONSE ACCOUNTABILITY COM-**
23 **MITTEE FUNDING AVAILABILITY.**

24 *In addition to amounts otherwise available, there is*
25 *appropriated for fiscal year 2021, out of any money in the*

1 *Treasury not otherwise appropriated, \$40,000,000, to re-*
2 *main available until September 30, 2025, for the Pandemic*
3 *Response Accountability Committee to support oversight of*
4 *the Coronavirus response and of funds provided in this Act*
5 *or any other Act pertaining to the Coronavirus pandemic.*

6 **SEC. 4004. FUNDING FOR THE WHITE HOUSE.**

7 *In addition to amounts otherwise available, there is*
8 *appropriated for fiscal year 2021, out of any money in the*
9 *Treasury not otherwise appropriated, \$12,800,000, to re-*
10 *main available until September 30, 2021, for necessary ex-*
11 *penses for the White House, to prevent, prepare for, and*
12 *respond to coronavirus.*

13 **SEC. 4005. FEDERAL EMERGENCY MANAGEMENT AGENCY**
14 **APPROPRIATION.**

15 *In addition to amounts otherwise available, there is*
16 *appropriated to the Federal Emergency Management Agen-*
17 *cy for fiscal year 2021, out of any money in the Treasury*
18 *not otherwise appropriated, \$50,000,000,000, to remain*
19 *available until September 30, 2025, to carry out the pur-*
20 *poses of the Disaster Relief Fund for costs associated with*
21 *major disaster declarations.*

22 **SEC. 4006. FUNERAL ASSISTANCE.**

23 *(a) IN GENERAL.—For the emergency declaration*
24 *issued by the President on March 13, 2020, pursuant to*
25 *section 501(b) of the Robert T. Stafford Disaster Relief and*

1 *Emergency Assistance Act (42 U.S.C. 5191(b)), and for any*
2 *subsequent major disaster declaration that supersedes such*
3 *emergency declaration, the President shall provide financial*
4 *assistance to an individual or household to meet disaster-*
5 *related funeral expenses under section 408(e)(1) of the Rob-*
6 *ert T. Stafford Disaster Relief and Emergency Assistance*
7 *Act (42 U.S.C. 5174(e)(1)), for which the Federal cost share*
8 *shall be 100 percent.*

9 (b) *USE OF FUNDS.—Funds appropriated under sec-*
10 *tion 4005 may be used to carry out subsection (a) of this*
11 *section.*

12 **SEC. 4007. EMERGENCY FOOD AND SHELTER PROGRAM**
13 **FUNDING.**

14 *In addition to amounts otherwise made available,*
15 *there is appropriated to the Federal Emergency Manage-*
16 *ment Agency for fiscal year 2021, out of any money in the*
17 *Treasury not otherwise appropriated, \$400,000,000, to re-*
18 *main available until September 30, 2025, for the emergency*
19 *food and shelter program.*

20 **SEC. 4008. HUMANITARIAN RELIEF.**

21 *In addition to amounts otherwise made available,*
22 *there is appropriated to the Federal Emergency Manage-*
23 *ment Agency for fiscal year 2021, out of any money in the*
24 *Treasury not otherwise appropriated, \$110,000,000, to re-*
25 *main available until September 30, 2025, for the emergency*

1 *food and shelter program for the purposes of providing hu-*
2 *manitarian relief to families and individuals encountered*
3 *by the Department of Homeland Security.*

4 **SEC. 4009. CYBERSECURITY AND INFRASTRUCTURE SECU-**
5 **RITY AGENCY.**

6 *In addition to amounts otherwise made available,*
7 *there is appropriated for fiscal year 2021, out of any money*
8 *in the Treasury not otherwise appropriated, \$650,000,000,*
9 *to remain available until September 30, 2023, for the Cy-*
10 *bersecurity and Infrastructure Security Agency for cyberse-*
11 *curity risk mitigation.*

12 **SEC. 4010. APPROPRIATION FOR THE UNITED STATES DIG-**
13 **ITAL SERVICE.**

14 *In addition to amounts otherwise available, there is*
15 *appropriated for fiscal year 2021, out of any money in the*
16 *Treasury not otherwise appropriated, \$200,000,000, to re-*
17 *main available until September 30, 2024, for the United*
18 *States Digital Service.*

19 **SEC. 4011. APPROPRIATION FOR THE TECHNOLOGY MOD-**
20 **ERNIZATION FUND.**

21 *In addition to amounts otherwise appropriated, there*
22 *is appropriated to the General Services Administration for*
23 *fiscal year 2021, out of any money in the Treasury not*
24 *otherwise appropriated, \$1,000,000,000, to remain avail-*

1 *able until September 30, 2025, to carry out the purposes*
2 *of the Technology Modernization Fund.*

3 **SEC. 4012. APPROPRIATION FOR THE FEDERAL CITIZEN**
4 **SERVICES FUND.**

5 *In addition to amounts otherwise available, there is*
6 *appropriated to the General Services Administration for*
7 *fiscal year 2021, out of any money in the Treasury not*
8 *otherwise appropriated, \$150,000,000, to remain available*
9 *until September 30, 2024, to carry out the purposes of the*
10 *Federal Citizen Services Fund.*

11 **SEC. 4013. AFG AND SAFER PROGRAM FUNDING.**

12 *In addition to amounts otherwise made available,*
13 *there is appropriated to the Federal Emergency Manage-*
14 *ment Agency for fiscal year 2021, out of any money in the*
15 *Treasury not otherwise appropriated, \$300,000,000, to re-*
16 *main available until September 30, 2025, of which*
17 *\$100,000,000 shall be for assistance to firefighter grants and*
18 *\$200,000,000 shall be for staffing for adequate fire and*
19 *emergency response grants.*

20 **SEC. 4014. EMERGENCY MANAGEMENT PERFORMANCE**
21 **GRANT FUNDING.**

22 *In addition to amounts otherwise made available,*
23 *there is appropriated to the Federal Emergency Manage-*
24 *ment Agency for fiscal year 2021, out of any money in the*
25 *Treasury not otherwise appropriated, \$100,000,000, to re-*

1 *main available until September 30, 2025, for emergency*
 2 *management performance grants.*

3 **SEC. 4015. EXTENSION OF REIMBURSEMENT AUTHORITY**
 4 **FOR FEDERAL CONTRACTORS.**

5 *Section 3610 of the CARES Act (Public Law 116–136;*
 6 *134 Stat. 414) is amended by striking “September 30,*
 7 *2020” and inserting “September 30, 2021”.*

8 **SEC. 4016. ELIGIBILITY FOR WORKERS’ COMPENSATION**
 9 **BENEFITS FOR FEDERAL EMPLOYEES DIAG-**
 10 **NOSED WITH COVID-19.**

11 *(a) IN GENERAL.—Subject to subsection (c), a covered*
 12 *employee shall, with respect to any claim made by or on*
 13 *behalf of the covered employee for benefits under subchapter*
 14 *I of chapter 81 of title 5, United States Code, be deemed*
 15 *to have an injury proximately caused by exposure to the*
 16 *novel coronavirus arising out of the nature of the covered*
 17 *employee’s employment. Such covered employee, or a bene-*
 18 *ficiary of such an employee, shall be entitled to such benefits*
 19 *for such claim, including disability compensation, medical*
 20 *services, and survivor benefits.*

21 *(b) DEFINITIONS.—In this section:*

22 *(1) COVERED EMPLOYEE.—*

23 *(A) IN GENERAL.—The term “covered em-*
 24 *ployee” means an individual—*

1 (i) who is an employee under section
2 8101(1) of title 5, United States Code, em-
3 ployed in the Federal service at anytime
4 during the period beginning on January 27,
5 2020, and ending on January 27, 2023;

6 (ii) who is diagnosed with COVID-19
7 during such period; and

8 (iii) who, during a covered exposure
9 period prior to such diagnosis, carries out
10 duties that—

11 (I) require contact with patients,
12 members of the public, or co-workers;
13 or

14 (II) include a risk of exposure to
15 the novel coronavirus.

16 (B) *TELEWORKING EXCEPTION.*—The term
17 “covered employee” does not include any em-
18 ployee otherwise covered by subparagraph (A)
19 who is exclusively teleworking during a covered
20 exposure period, regardless of whether such em-
21 ployment is full time or part time.

22 (2) *COVERED EXPOSURE PERIOD.*—The term
23 “covered exposure period” means, with respect to a
24 diagnosis of COVID-19, the period beginning on a
25 date to be determined by the Secretary of Labor.

1 (3) *NOVEL CORONAVIRUS.*—*The term “novel*
2 *coronavirus” means SARS-CoV-2 or another*
3 *coronavirus declared to be a pandemic by public*
4 *health authorities.*

5 (c) *LIMITATION.*—

6 (1) *DETERMINATIONS MADE ON OR BEFORE THE*
7 *DATE OF ENACTMENT.*—*This section shall not apply*
8 *with respect to a covered employee who is determined*
9 *to be entitled to benefits under subchapter I of chapter*
10 *81 of title 5, United States Code, for a claim de-*
11 *scribed in subsection (a) if such determination is*
12 *made on or before the date of enactment of this Act.*

13 (2) *LIMITATION ON DURATION OF BENEFITS.*—
14 *No funds are authorized to be appropriated to pay,*
15 *and no benefits may be paid for, claims approved on*
16 *the basis of subsection (a) after September 30, 2030.*
17 *No administrative costs related to any such claim*
18 *may be paid after such date.*

19 (d) *EMPLOYEES’ COMPENSATION FUND.*—

20 (1) *IN GENERAL.*—*The costs of benefits for*
21 *claims approved on the basis of subsection (a) shall*
22 *not be included in the annual statement of the cost*
23 *of benefits and other payments of an agency or in-*
24 *strumentality under section 8147(b) of title 5, United*
25 *States Code.*

1 (2) *FAIR SHARE PROVISION.*—Costs of adminis-
2 tration for claims described in paragraph (1)—

3 (A) may be paid from the Employees’ Com-
4 pensation Fund; and

5 (B) shall not be subject to the fair share
6 provision in section 8147(c) of title 5, United
7 States Code.

8 **TITLE V—COMMITTEE ON SMALL**
9 **BUSINESS AND ENTREPRE-**
10 **NEURSHIP**

11 **SEC. 5001. MODIFICATIONS TO PAYCHECK PROTECTION**
12 **PROGRAM.**

13 (a) *ELIGIBILITY OF CERTAIN NONPROFIT ENTITIES*
14 *FOR COVERED LOANS UNDER THE PAYCHECK PROTECTION*
15 *PROGRAM.*—

16 (1) *IN GENERAL.*—Section 7(a)(36) of the *Small*
17 *Business Act (15 U.S.C. 636(a)(36))*, as amended by
18 *the Economic Aid to Hard-Hit Small Businesses,*
19 *Nonprofits, and Venues Act (title III of division N of*
20 *Public Law 116–260)*, is amended—

21 (A) in subparagraph (A)—

22 (i) in clause (xv), by striking “and” at
23 the end;

24 (ii) in clause (xvi), by striking the pe-
25 riod at the end and inserting “; and”; and

1 *(iii) by adding at the end the fol-*
2 *lowing:*

3 *“(xvii) the term ‘additional covered*
4 *nonprofit entity’—*

5 *“(I) means an organization de-*
6 *scribed in any paragraph of section*
7 *501(c) of the Internal Revenue Code of*
8 *1986, other than paragraph (3), (4),*
9 *(6), or (19), and exempt from tax*
10 *under section 501(a) of such Code; and*

11 *“(II) does not include any entity*
12 *that, if the entity were a business con-*
13 *cern, would be described in section*
14 *120.110 of title 13, Code of Federal*
15 *Regulations (or in any successor regu-*
16 *lation or other related guidance or rule*
17 *that may be issued by the Adminis-*
18 *trator) other than a business concern*
19 *described in paragraph (a) or (k) of*
20 *such section.”; and*

21 *(B) in subparagraph (D)—*

22 *(i) in clause (iii), by adding at the end*
23 *the following:*

24 *“(III) ELIGIBILITY OF CERTAIN*
25 *ORGANIZATIONS.—Subject to the provi-*

1 sions in this subparagraph, during the
2 covered period—

3 “(aa) a nonprofit organiza-
4 tion shall be eligible to receive a
5 covered loan if the nonprofit orga-
6 nization employs not more than
7 500 employees per physical loca-
8 tion of the organization; and

9 “(bb) an additional covered
10 nonprofit entity and an organiza-
11 tion that, but for subclauses
12 (I)(dd) and (II)(dd) of clause
13 (vii), would be eligible for a cov-
14 ered loan under clause (vii) shall
15 be eligible to receive a covered
16 loan if the entity or organization
17 employs not more than 300 em-
18 ployees per physical location of
19 the entity or organization.”; and

20 (ii) by adding at the end the following:

21 “(ix) *ELIGIBILITY OF ADDITIONAL COV-*
22 *ERED NONPROFIT ENTITIES.*—An additional
23 covered nonprofit entity shall be eligible to
24 receive a covered loan if—

1 “(I) the additional covered non-
2 profit entity does not receive more than
3 15 percent of its receipts from lobbying
4 activities;

5 “(II) the lobbying activities of the
6 additional covered nonprofit entity do
7 not comprise more than 15 percent of
8 the total activities of the organization;

9 “(III) the cost of the lobbying ac-
10 tivities of the additional covered non-
11 profit entity did not exceed \$1,000,000
12 during the most recent tax year of the
13 additional covered nonprofit entity
14 that ended prior to February 15, 2020;
15 and

16 “(IV) the additional covered non-
17 profit entity employs not more than
18 300 employees.”.

19 (2) *ELIGIBILITY FOR SECOND DRAW LOANS.*—
20 Paragraph (37)(A)(i) of section 7(a) of the *Small*
21 *Business Act* (15 U.S.C. 636(a)), as added by the
22 *Economic Aid to Hard-Hit Small Businesses, Non-*
23 *profits, and Venues Act* (title III of division N of
24 *Public Law 116–260*), is amended by inserting “‘ad-
25 ditional covered nonprofit entity’,” after “the terms”.

1 “(aa) the business concern or
2 organization employs not more
3 than 500 employees, or the size
4 standard established by the Ad-
5 ministrator for that North Amer-
6 ican Industry Classification code,
7 per physical location of the busi-
8 ness concern or organization; and

9 “(bb) the business concern or
10 organization makes a good faith
11 certification that proceeds of the
12 loan will be used to support ex-
13 penses at the component of the
14 business concern or organization
15 that supports local or regional
16 news.”;

17 (B) in clause (iv)—

18 (i) in subclause (III), by striking
19 “and” at the end;

20 (ii) in subclause (IV)(bb), by striking
21 the period at the end and inserting “; and”;
22 and

23 (iii) by adding at the end the fol-
24 lowing:

1 “(V) any business concern or
2 other organization that was not eligible
3 to receive a covered loan the day before
4 the date of enactment of this subclause,
5 is assigned a North American Industry
6 Classification System code of 519130,
7 certifies in good faith as an Internet-
8 only news publisher or Internet-only
9 periodical publisher, and is engaged in
10 the collection and distribution of local
11 or regional and national news and in-
12 formation, if the business concern or
13 organization—

14 “(aa) employs not more than
15 500 employees, or the size stand-
16 ard established by the Adminis-
17 trator for that North American
18 Industry Classification code, per
19 physical location of the business
20 concern or organization; and

21 “(bb) is majority owned or
22 controlled by a business concern
23 or organization that is assigned a
24 North American Industry Classi-
25 fication System code of 519130.”;

1 (C) in clause (v), by striking “clause
2 (iii)(II), (iv)(IV), or (vii)” and inserting “sub-
3 clause (II), (III), or (IV) of clause (iii), sub-
4 clause (IV) or (V) of clause (iv), clause (vii), or
5 clause (ix)”; and

6 (D) in clause (viii)(II)—

7 (i) by striking “business concern made
8 eligible by clause (iii)(II) or clause (iv)(IV)
9 of this subparagraph” and inserting “busi-
10 ness concern made eligible by subclause (II)
11 or (IV) of clause (iii) or subclause (IV) or
12 (V) of clause (iv) of this subparagraph”;
13 and

14 (ii) by inserting “or organization”
15 after “business concern” each place it ap-
16 pears.

17 (2) *ELIGIBILITY FOR SECOND DRAW LOANS.*—

18 Section 7(a)(37)(A)(iv)(II) of the Small Business Act,
19 as amended by the Economic Aid to Hard-Hit Small
20 Businesses, Nonprofits, and Venues Act (title III of
21 division N of Public Law 116–260), is amended by
22 striking “clause (iii)(II), (iv)(IV), or (vii)” and in-
23 serting “subclause (II), (III), or (IV) of clause (iii),
24 subclause (IV) or (V) of clause (iv), clause (vii), or
25 clause (ix)”.

1 (c) *COORDINATION WITH CONTINUATION COVERAGE*
2 *PREMIUM ASSISTANCE.*—

3 (1) *PAYCHECK PROTECTION PROGRAM.*—*Section*
4 *7A(a)(12) of the Small Business Act (as redesignated,*
5 *transferred, and amended by section 304(b) of the*
6 *Economic Aid to Hard-Hit Small Businesses, Non-*
7 *profits, and Venues Act (Public Law 116–260)) is*
8 *amended—*

9 (A) *by striking “CARES Act or” and in-*
10 *serting “CARES Act,”; and*

11 (B) *by inserting before the period at the end*
12 *the following: “, or premiums taken into account*
13 *in determining the credit allowed under section*
14 *6432 of the Internal Revenue Code of 1986”.*

15 (2) *PAYCHECK PROTECTION PROGRAM SECOND*
16 *DRAW.*—*Section 7(a)(37)(J)(iii)(I) of the Small Busi-*
17 *ness Act, as amended by the Economic Aid to Hard-*
18 *Hit Small Businesses, Nonprofits, and Venues Act*
19 *(title III of division N of Public Law 116–260), is*
20 *amended—*

21 (A) *by striking “or” at the end of item (aa);*

22 (B) *by striking the period at the end of item*
23 *(bb) and inserting “; or”; and*

24 (C) *by adding at the end the following new*
25 *item:*

1 “(cc) premiums taken into
2 account in determining the credit
3 allowed under section 6432 of the
4 Internal Revenue Code of 1986.”.

5 (3) *APPLICABILITY.*—*The amendments made by*
6 *this subsection shall apply only with respect to appli-*
7 *cations for forgiveness of covered loans made under*
8 *paragraphs (36) or (37) of section 7(a) of the Small*
9 *Business Act, as amended by the Economic Aid to*
10 *Hard-Hit Small Businesses, Nonprofits, and Venues*
11 *Act (title III of division N of Public Law 116–260),*
12 *that are received on or after the date of the enactment*
13 *of this Act.*

14 (d) *COMMITMENT AUTHORITY AND APPROPRIA-*
15 *TIONS.*—

16 (1) *COMMITMENT AUTHORITY.*—*Section*
17 *1102(b)(1) of the CARES Act (Public Law 116–136)*
18 *is amended by striking “\$806,450,000,000” and in-*
19 *serting “\$813,700,000,000”.*

20 (2) *DIRECT APPROPRIATIONS.*—*In addition to*
21 *amounts otherwise available, there is appropriated to*
22 *the Administrator of the Small Business Administra-*
23 *tion for fiscal year 2021, out of any money in the*
24 *Treasury not otherwise appropriated, \$7,250,000,000,*

1 to remain available until expended, for carrying out
2 this section.

3 **SEC. 5002. TARGETED EIDL ADVANCE.**

4 (a) *DEFINITIONS.*—In this section—

5 (1) the term “Administrator” means the Admin-
6 istrator of the Small Business Administration; and

7 (2) the terms “covered entity” and “economic
8 loss” have the meanings given the terms in section
9 331(a) of the Economic Aid to Hard-Hit Small Busi-
10 nesses, Nonprofits, and Venues Act (title III of divi-
11 sion N of Public Law 116–260).

12 (b) *APPROPRIATIONS.*—In addition to amounts other-
13 wise available, there is appropriated to the Administrator
14 for fiscal year 2021, out of any money in the Treasury not
15 otherwise appropriated, \$15,000,000,000—

16 (1) to remain available until expended; and

17 (2) of which, the Administrator shall use—

18 (A) \$10,000,000,000 to make payments to
19 covered entities that have not received the full
20 amounts to which the covered entities are enti-
21 tled under section 331 of the Economic Aid to
22 Hard-Hit Small Businesses, Nonprofits, and
23 Venues Act (title III of division N of Public Law
24 116–260); and

1 (B) \$5,000,000,000 to make payments
2 under section 1110(e) of the CARES Act (15
3 U.S.C. 9009(e)), each of which shall be—

4 (i) made to a covered entity that—

5 (I) has suffered an economic loss
6 of greater than 50 percent; and

7 (II) employs not more than 10
8 employees;

9 (ii) in an amount that is \$5,000; and

10 (iii) with respect to the covered entity
11 to which the payment is made, in addition
12 to any payment made to the covered entity
13 under section 1110(e) of the CARES Act
14 (15 U.S.C. 9009(e)) or section 331 of the
15 Economic Aid to Hard-Hit Small Busi-
16 nesses, Nonprofits, and Venues Act (title III
17 of division N of Public Law 116–260).

18 **SEC. 5003. SUPPORT FOR RESTAURANTS.**

19 (a) *DEFINITIONS.*—In this section:

20 (1) *ADMINISTRATOR.*—The term “Adminis-
21 trator” means the Administrator of the Small Busi-
22 ness Administration.

23 (2) *AFFILIATED BUSINESS.*—The term “affiliated
24 business” means a business in which an eligible enti-
25 ty has an equity or right to profit distributions of not

1 *less than 50 percent, or in which an eligible entity*
2 *has the contractual authority to control the direction*
3 *of the business, provided that such affiliation shall be*
4 *determined as of any arrangements or agreements in*
5 *existence as of March 13, 2020.*

6 (3) *COVERED PERIOD.—The term “covered pe-*
7 *riod” means the period—*

8 (A) *beginning on February 15, 2020; and*

9 (B) *ending on December 31, 2021, or a date*
10 *to be determined by the Administrator that is*
11 *not later than 2 years after the date of enact-*
12 *ment of this section.*

13 (4) *ELIGIBLE ENTITY.—The term “eligible enti-*
14 *ty”—*

15 (A) *means a restaurant, food stand, food*
16 *truck, food cart, caterer, saloon, inn, tavern, bar,*
17 *lounge, brewpub, tasting room, taproom, licensed*
18 *facility or premise of a beverage alcohol producer*
19 *where the public may taste, sample, or purchase*
20 *products, or other similar place of business in*
21 *which the public or patrons assemble for the pri-*
22 *mary purpose of being served food or drink;*

23 (B) *includes an entity described in sub-*
24 *paragraph (A) that is located in an airport ter-*
25 *минаl or that is a Tribally-owned concern; and*

1 (C) does not include—

2 (i) an entity described in subpara-
3 graph (A) that—

4 (I) is a State or local government-
5 operated business;

6 (II) as of March 13, 2020, owns
7 or operates (together with any affili-
8 ated business) more than 20 locations,
9 regardless of whether those locations do
10 business under the same or multiple
11 names; or

12 (III) has a pending application
13 for or has received a grant under sec-
14 tion 324 of the Economic Aid to Hard-
15 Hit Small Businesses, Nonprofits, and
16 Venues Act (title III of division N of
17 Public Law 116–260); or

18 (ii) a publicly-traded company.

19 (5) *EXCHANGE; ISSUER; SECURITY.*—The terms
20 “exchange”, “issuer”, and “security” have the mean-
21 ings given those terms in section 3(a) of the Securities
22 Exchange Act of 1934 (15 U.S.C. 78c(a)).

23 (6) *FUND.*—The term “Fund” means the Res-
24 taurant Revitalization Fund established under sub-
25 section (b).

1 (7) *PANDEMIC-RELATED REVENUE LOSS.*—*The*
2 *term “pandemic-related revenue loss” means, with re-*
3 *spect to an eligible entity—*

4 (A) *except as provided in subparagraphs*
5 *(B), (C), and (D), the gross receipts, as estab-*
6 *lished using such verification documentation as*
7 *the Administrator may require, of the eligible en-*
8 *tity during 2020 subtracted from the gross re-*
9 *ceipts of the eligible entity in 2019, if such sum*
10 *is greater than zero;*

11 (B) *if the eligible entity was not in oper-*
12 *ation for the entirety of 2019—*

13 (i) *the difference between—*

14 (I) *the product obtained by multi-*
15 *plying the average monthly gross re-*
16 *ceipts of the eligible entity in 2019 by*
17 *12; and*

18 (II) *the product obtained by mul-*
19 *tiplying the average monthly gross re-*
20 *ceipts of the eligible entity in 2020 by*
21 *12; or*

22 (ii) *an amount based on a formula de-*
23 *termined by the Administrator;*

24 (C) *if the eligible entity opened during the*
25 *period beginning on January 1, 2020, and end-*

1 *ing on the day before the date of enactment of*
2 *this section—*

3 *(i) the expenses described in subsection*
4 *(c)(5)(A) that were incurred by the eligible*
5 *entity minus any gross receipts received; or*

6 *(ii) an amount based on a formula de-*
7 *termined by the Administrator; or*

8 *(D) if the eligible entity has not yet opened*
9 *as of the date of application for a grant under*
10 *subsection (c), but has incurred expenses de-*
11 *scribed in subsection (c)(5)(A) as of the date of*
12 *enactment of this section—*

13 *(i) the amount of those expenses; or*

14 *(ii) an amount based on a formula de-*
15 *termined by the Administrator.*

16 *For purposes of this paragraph, the pandemic-related*
17 *revenue losses for an eligible entity shall be reduced*
18 *by any amounts received from a covered loan made*
19 *under paragraph (36) or (37) of section 7(a) of the*
20 *Small Business Act (15 U.S.C. 636(a)) in 2020 or*
21 *2021.*

22 *(8) PAYROLL COSTS.—The term “payroll costs”*
23 *has the meaning given the term in section 7(a)(36)(A)*
24 *of the Small Business Act (15 U.S.C. 636(a)(36)(A)),*
25 *except that such term shall not include—*

1 (A) *qualified wages (as defined in sub-*
2 *section (c)(3) of section 2301 of the CARES Act)*
3 *taken into account in determining the credit al-*
4 *lowed under such section 2301; or*

5 (B) *premiums taken into account in deter-*
6 *mining the credit allowed under section 6432 of*
7 *the Internal Revenue Code of 1986.*

8 (9) *PUBLICLY-TRADED COMPANY.—The term*
9 *“publicly-traded company” means an entity that is*
10 *majority owned or controlled by an entity that is an*
11 *issuer, the securities of which are listed on a national*
12 *securities exchange under section 6 of the Securities*
13 *Exchange Act of 1934 (15 U.S.C. 78f).*

14 (10) *TRIBALLY-OWNED CONCERN.—The term*
15 *“Tribally-owned concern” has the meaning given the*
16 *term in section 124.3 of title 13, Code of Federal Reg-*
17 *ulations, or any successor regulation.*

18 (b) *RESTAURANT REVITALIZATION FUND.—*

19 (1) *IN GENERAL.—There is established in the*
20 *Treasury of the United States a fund to be known as*
21 *the Restaurant Revitalization Fund.*

22 (2) *APPROPRIATIONS.—*

23 (A) *IN GENERAL.—In addition to amounts*
24 *otherwise available, there is appropriated to the*
25 *Restaurant Revitalization Fund for fiscal year*

1 2021, out of any money in the Treasury not oth-
2 erwise appropriated, \$28,600,000,000, to remain
3 available until expended.

4 (B) *DISTRIBUTION.*—

5 (i) *IN GENERAL.*—Of the amounts
6 made available under subparagraph (A)—

7 (I) \$5,000,000,000 shall be avail-
8 able to eligible entities with gross re-
9 ceipts during 2019 of not more than
10 \$500,000; and

11 (II) \$23,600,000,000 shall be
12 available to the Administrator to
13 award grants under subsection (c) in
14 an equitable manner to eligible entities
15 of different sizes based on annual gross
16 receipts.

17 (ii) *ADJUSTMENTS.*—The Adminis-
18 trator may make adjustments as necessary
19 to the distribution of funds under clause
20 (i)(II) based on demand and the relative
21 local costs in the markets in which eligible
22 entities operate.

23 (C) *GRANTS AFTER INITIAL PERIOD.*—Not-
24 withstanding subparagraph (B), on and after the
25 date that is 60 days after the date of enactment

1 of this section, or another period of time deter-
2 mined by the Administrator, the Administrator
3 may make grants using amounts appropriated
4 under subparagraph (A) to any eligible entity
5 regardless of the annual gross receipts of the eli-
6 gible entity.

7 (3) *USE OF FUNDS.*—The Administrator shall
8 use amounts in the Fund to make grants described in
9 subsection (c).

10 (c) *RESTAURANT REVITALIZATION GRANTS.*—

11 (1) *IN GENERAL.*—Except as provided in sub-
12 section (b) and paragraph (3), the Administrator
13 shall award grants to eligible entities in the order in
14 which applications are received by the Administrator.

15 (2) *APPLICATION.*—

16 (A) *CERTIFICATION.*—An eligible entity ap-
17 plying for a grant under this subsection shall
18 make a good faith certification that—

19 (i) the uncertainty of current economic
20 conditions makes necessary the grant re-
21 quest to support the ongoing operations of
22 the eligible entity; and

23 (ii) the eligible entity has not applied
24 for or received a grant under section 324 of
25 the Economic Aid to Hard-Hit Small Busi-

1 *nesses, Nonprofits, and Venues Act (title III*
2 *of division N of Public Law 116–260).*

3 *(B) BUSINESS IDENTIFIERS.—In accepting*
4 *applications for grants under this subsection, the*
5 *Administrator shall prioritize the ability of each*
6 *applicant to use their existing business identi-*
7 *fiers over requiring other forms of registration or*
8 *identification that may not be common to their*
9 *industry and imposing additional burdens on*
10 *applicants.*

11 *(3) PRIORITY IN AWARDING GRANTS.—*

12 *(A) IN GENERAL.—During the initial 21-*
13 *day period in which the Administrator awards*
14 *grants under this subsection, the Administrator*
15 *shall prioritize awarding grants to eligible enti-*
16 *ties that are small business concerns owned and*
17 *controlled by women (as defined in section 3(n)*
18 *of the Small Business Act (15 U.S.C. 632(n))),*
19 *small business concerns owned and controlled by*
20 *veterans (as defined in section 3(q) of such Act*
21 *(15 U.S.C. 632(q))), or socially and economically*
22 *disadvantaged small business concerns (as de-*
23 *fined in section 8(a)(4)(A) of the Small Business*
24 *Act (15 U.S.C. 637(a)(4)(A))). The Adminis-*
25 *trator may take such steps as necessary to ensure*

1 *that eligible entities described in this subpara-*
2 *graph have access to grant funding under this*
3 *section after the end of such 21-day period.*

4 *(B) CERTIFICATION.—For purposes of estab-*
5 *lishing priority under subparagraph (A), an ap-*
6 *plicant shall submit a self-certification of eligi-*
7 *bility for priority with the grant application.*

8 *(4) GRANT AMOUNT.—*

9 *(A) AGGREGATE MAXIMUM AMOUNT.—The*
10 *aggregate amount of grants made to an eligible*
11 *entity and any affiliated businesses of the eligi-*
12 *ble entity under this subsection—*

13 *(i) shall not exceed \$10,000,000; and*

14 *(ii) shall be limited to \$5,000,000 per*
15 *physical location of the eligible entity.*

16 *(B) DETERMINATION OF GRANT AMOUNT.—*

17 *(i) IN GENERAL.—Except as provided*
18 *in this paragraph, the amount of a grant*
19 *made to an eligible entity under this sub-*
20 *section shall be equal to the pandemic-re-*
21 *lated revenue loss of the eligible entity.*

22 *(ii) RETURN TO TREASURY.—Any*
23 *amount of a grant made under this sub-*
24 *section to an eligible entity based on esti-*
25 *mated receipts that is greater than the ac-*

1 *tual gross receipts of the eligible entity in*
2 *2020 shall be returned to the Treasury.*

3 *(5) USE OF FUNDS.—During the covered period,*
4 *an eligible entity that receives a grant under this sub-*
5 *section may use the grant funds for the following ex-*
6 *penses incurred as a direct result of, or during, the*
7 *COVID–19 pandemic:*

8 *(A) Payroll costs.*

9 *(B) Payments of principal or interest on*
10 *any mortgage obligation (which shall not include*
11 *any prepayment of principal on a mortgage obli-*
12 *gation).*

13 *(C) Rent payments, including rent under a*
14 *lease agreement (which shall not include any*
15 *prepayment of rent).*

16 *(D) Utilities.*

17 *(E) Maintenance expenses, including—*

18 *(i) construction to accommodate out-*
19 *door seating; and*

20 *(ii) walls, floors, deck surfaces, fur-*
21 *niture, fixtures, and equipment.*

22 *(F) Supplies, including protective equip-*
23 *ment and cleaning materials.*

1 (G) *Food and beverage expenses that are*
2 *within the scope of the normal business practice*
3 *of the eligible entity before the covered period.*

4 (H) *Covered supplier costs, as defined in*
5 *section 7A(a) of the Small Business Act (as re-*
6 *designated, transferred, and amended by section*
7 *304(b) of the Economic Aid to Hard-Hit Small*
8 *Businesses, Nonprofits, and Venues Act (Public*
9 *Law 116–260)).*

10 (I) *Operational expenses.*

11 (J) *Paid sick leave.*

12 (K) *Any other expenses that the Adminis-*
13 *trator determines to be essential to maintaining*
14 *the eligible entity.*

15 (6) *RETURNING FUNDS.—If an eligible entity*
16 *that receives a grant under this subsection fails to use*
17 *all grant funds or permanently ceases operations on*
18 *or before the last day of the covered period, the eligible*
19 *entity shall return to the Treasury any funds that the*
20 *eligible entity did not use for the allowable expenses*
21 *under paragraph (5).*

22 **SEC. 5004. COMMUNITY NAVIGATOR PILOT PROGRAM.**

23 (a) *DEFINITIONS.—In this section:*

24 (1) *ADMINISTRATION.—The term “Administra-*
25 *tion” means the Small Business Administration.*

1 (2) *ADMINISTRATOR.*—The term “Adminis-
2 trator” means the Administrator of the Small Busi-
3 ness Administration.

4 (3) *COMMUNITY NAVIGATOR SERVICES.*—The
5 term “community navigator services” means the out-
6 reach, education, and technical assistance provided by
7 community navigators that target eligible businesses
8 to increase awareness of, and participation in, pro-
9 grams of the Small Business Administration.

10 (4) *COMMUNITY NAVIGATOR.*—The term “commu-
11 nity navigator” means a community organization,
12 community financial institution as defined in section
13 7(a)(36)(A) of the Small Business Act (15 U.S.C.
14 636(a)(36)(A)), or other private nonprofit organiza-
15 tion engaged in the delivery of community navigator
16 services.

17 (5) *ELIGIBLE BUSINESS.*—The term “eligible
18 business” means any small business concern, with
19 priority for small business concerns owned and con-
20 trolled by women (as defined in section 3(n) of the
21 Small Business Act (15 U.S.C. 632(n))), small busi-
22 ness concerns owned and controlled by veterans (as
23 defined in section 3(q) of such Act (15 U.S.C.
24 632(q))), and socially and economically disadvan-
25 taged small business concerns (as defined in section

1 8(a)(4)(A) of the Small Business Act (15 U.S.C.
2 637(a)(4)(A)).

3 (6) *PRIVATE NONPROFIT ORGANIZATION*.—The
4 term “private nonprofit organization” means an enti-
5 ty that is described in section 501(c) of the Internal
6 Revenue Code of 1986 and exempt from tax under sec-
7 tion 501(a) of such Code.

8 (7) *RESOURCE PARTNER*.—The term “resource
9 partner” means—

10 (A) a small business development center (as
11 defined in section 3 of the Small Business Act
12 (15 U.S.C. 632));

13 (B) a women’s business center (as described
14 in section 29 of the Small Business Act (15
15 U.S.C. 656)); and

16 (C) a chapter of the Service Corps of Re-
17 tired Executives (as defined in section 8(b)(1)(B)
18 of the Act (15 U.S.C. 637(b)(1)(B))).

19 (8) *SMALL BUSINESS CONCERN*.—The term
20 “small business concern” has the meaning given
21 under section 3 of the Small Business Act (15 U.S.C.
22 632).

23 (9) *STATE*.—The term “State” means a State of
24 the United States, the District of Columbia, the Com-
25 monwealth of Puerto Rico, the Virgin Islands, Amer-

1 *ican Samoa, the Commonwealth of the Northern Mar-*
2 *iana Islands, and Guam, or an agency, instrumen-*
3 *tality, or fiscal agent thereof.*

4 (10) *UNIT OF GENERAL LOCAL GOVERNMENT.—*

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

8 (b) *COMMUNITY NAVIGATOR PILOT PROGRAM.—*

9 (1) *IN GENERAL.—The Administrator of the*

10 *Small Business Administration shall establish a Com-*
11 *munity Navigator pilot program to make grants to,*
12 *or enter into contracts or cooperative agreements*
13 *with, private nonprofit organizations, resource part-*
14 *ners, States, Tribes, and units of local government to*
15 *ensure the delivery of free community navigator serv-*
16 *ices to current or prospective owners of eligible busi-*
17 *nesses in order to improve access to assistance pro-*
18 *grams and resources made available because of the*
19 *COVID–19 pandemic by Federal, State, Tribal, and*
20 *local entities.*

21 (2) *APPROPRIATIONS.—In addition to amounts*

22 *otherwise available, there is appropriated to the Ad-*
23 *ministrator for fiscal year 2021, out of any money in*
24 *the Treasury not otherwise appropriated,*

1 \$100,000,000, to remain available until September
2 30, 2022, for carrying out this subsection.

3 (c) *OUTREACH AND EDUCATION.*—

4 (1) *PROMOTION.*—*The Administrator shall de-*
5 *velop and implement a program to promote commu-*
6 *nity navigator services to current or prospective own-*
7 *ers of eligible businesses.*

8 (2) *CALL CENTER.*—*The Administrator shall es-*
9 *tablish a telephone hotline to offer information about*
10 *Federal programs to assist eligible businesses and*
11 *offer referral services to resource partners, community*
12 *navigators, potential lenders, and other persons that*
13 *the Administrator determines appropriate for current*
14 *or prospective owners of eligible businesses.*

15 (3) *OUTREACH.*—*The Administrator shall—*

16 (A) *conduct outreach and education, in the*
17 *10 most commonly spoken languages in the*
18 *United States, to current or prospective owners*
19 *of eligible businesses on community navigator*
20 *services and other Federal programs to assist eli-*
21 *gible businesses;*

22 (B) *improve the website of the Administra-*
23 *tion to describe such community navigator serv-*
24 *ices and other Federal programs; and*

1 (C) implement an education campaign by
2 advertising in media targeted to current or pro-
3 spective owners of eligible businesses.

4 (4) *APPROPRIATIONS.*—In addition to amounts
5 otherwise available, there is appropriated to the Ad-
6 ministrator for fiscal year 2021, out of any money in
7 the Treasury not otherwise appropriated,
8 \$75,000,000, to remain available until September 30,
9 2022, for carrying out this subsection.

10 (d) *SUNSET.*—The authority of the Administrator to
11 make grants under this section shall terminate on December
12 31, 2025.

13 **SEC. 5005. SHUTTERED VENUE OPERATORS.**

14 (a) *IN GENERAL.*—In addition to amounts otherwise
15 available, there is appropriated for fiscal year 2021, out
16 of any money in the Treasury not otherwise appropriated,
17 \$1,250,000,000, to remain available until expended, to
18 carry out section 324 of the Economic Aid to Hard-Hit
19 Small Businesses, Nonprofits, and Venues Act (title III of
20 division N of Public Law 116–260), of which \$500,000 shall
21 be used to provide technical assistance to help applicants
22 access the System for Award Management (or any successor
23 thereto) or to assist applicants with an alternative grant
24 application system.

1 (b) *REDUCTION OF SHUTTERED VENUES ASSISTANCE*
2 *FOR NEW PPP RECIPIENTS.*—Section 324 of the *Economic*
3 *Aid to Hard-Hit Small Businesses, Nonprofits, and Venues*
4 *Act* (title III of division N of Public Law 116–260), is
5 amended—

6 (1) in subsection (a)(1)(A)(vi)—

7 (A) by striking subclause (III);

8 (B) by redesignating subclause (IV) as sub-
9 clause (III); and

10 (C) in subclause (III), as so redesignated,
11 by striking “subclauses (I), (II), and (III)” and
12 inserting “subclauses (I) and (II)”; and

13 (2) in subsection (c)(1)—

14 (A) in subparagraph (A), in the matter pre-
15 ceding clause (i), by striking “A grant” and in-
16 serting “Subject to subparagraphs (B) and (C),
17 a grant”; and

18 (B) by adding at the end the following:

19 “(C) *REDUCTION FOR RECIPIENTS OF NEW*
20 *PPP LOANS.*—

21 “(i) *IN GENERAL.*—The otherwise ap-
22 plicable amount of a grant under subsection
23 (b)(2) to an eligible person or entity shall be
24 reduced by the total amount of loans guar-
25 anteed under paragraph (36) or (37) of sec-

1 *tion 7(a) of the Small Business Act (15*
2 *U.S.C. 636(a)) that are received on or after*
3 *December 27, 2020 by the eligible person or*
4 *entity.*

5 *“(ii) APPLICATION TO GOVERNMENTAL*
6 *ENTITIES.—For purposes of applying clause*
7 *(i) to an eligible person or entity owned by*
8 *a State or a political subdivision of a State,*
9 *the relevant entity—*

10 *“(I) shall be the eligible person or*
11 *entity; and*

12 *“(II) shall not include entities of*
13 *the State or political subdivision other*
14 *than the eligible person or entity.”.*

15 **SEC. 5006. DIRECT APPROPRIATIONS.**

16 *(a) IN GENERAL.—In addition to amounts otherwise*
17 *available, there is appropriated to the Administrator for fis-*
18 *cal year 2021, out of any money in the Treasury not other-*
19 *wise appropriated, to remain available until expended—*

20 *(1) \$840,000,000 for administrative expenses, in-*
21 *cluding to prevent, prepare for, and respond to the*
22 *COVID–19 pandemic, domestically or internation-*
23 *ally, including administrative expenses related to*
24 *paragraphs (36) and (37) of section 7(a) of the Small*
25 *Business Act, section 324 of the Economic Aid to*

1 *Hard-Hit Small Businesses, Nonprofits, and Venues*
2 *Act (title III of division N of Public Law 116–260),*
3 *section 5002 of this title, and section 5003 of this*
4 *title; and*

5 (2) *\$460,000,000 to carry out the disaster loan*
6 *program authorized by section 7(b) of the Small Busi-*
7 *ness Act (15 U.S.C. 636(b)), of which \$70,000,000*
8 *shall be for the cost of direct loans authorized by such*
9 *section and \$390,000,000 shall be for administrative*
10 *expenses to carry out such program.*

11 (b) *INSPECTOR GENERAL.—In addition to amounts*
12 *otherwise available, there is appropriated to the Inspector*
13 *General of the Small Business Administration for fiscal*
14 *year 2021, out of any money in the Treasury not otherwise*
15 *appropriated, \$25,000,000, to remain available until ex-*
16 *pended, for necessary expenses of the Office of Inspector*
17 *General.*

18 **TITLE VI—COMMITTEE ON ENVI-**
19 **RONMENT AND PUBLIC**
20 **WORKS**

21 **SEC. 6001. ECONOMIC ADJUSTMENT ASSISTANCE.**

22 (a) *ECONOMIC DEVELOPMENT ADMINISTRATION AP-*
23 *PROPRIATION.—In addition to amounts otherwise available,*
24 *there is appropriated for fiscal year 2021, out of any money*
25 *in the Treasury not otherwise appropriated,*

1 \$3,000,000,000, to remain available until September 30,
2 2022, to the Department of Commerce for economic adjust-
3 ment assistance as authorized by sections 209 and 703 of
4 the Public Works and Economic Development Act of 1965
5 (42 U.S.C. 3149 and 3233) to prevent, prepare for, and re-
6 spond to coronavirus and for necessary expenses for re-
7 sponding to economic injury as a result of coronavirus.

8 (b) Of the funds provided by this section, up to 2 per-
9 cent shall be used for Federal costs to administer such as-
10 sistance utilizing temporary Federal personnel as may be
11 necessary consistent with the requirements applicable to
12 such administrative funding in fiscal year 2020 to prevent,
13 prepare for, and respond to coronavirus and which shall
14 remain available until September 30, 2027.

15 (c) Of the funds provided by this section, 25 percent
16 shall be for assistance to States and communities that have
17 suffered economic injury as a result of job and gross domes-
18 tic product losses in the travel, tourism, or outdoor recre-
19 ation sectors.

20 **SEC. 6002. FUNDING FOR POLLUTION AND DISPARATE IM-**
21 **PACTS OF THE COVID-19 PANDEMIC.**

22 (a) *IN GENERAL.*—In addition to amounts otherwise
23 available, there is appropriated to the Environmental Pro-
24 tection Agency for fiscal year 2021, out of any money in
25 the Treasury not otherwise appropriated, \$100,000,000, to

1 *remain available until expended, to address health outcome*
2 *disparities from pollution and the COVID–19 pandemic, of*
3 *which—*

4 *(1) \$50,000,000, shall be for grants, contracts,*
5 *and other agency activities that identify and address*
6 *disproportionate environmental or public health*
7 *harms and risks in minority populations or low-in-*
8 *come populations under—*

9 *(A) section 103(b) of the Clean Air Act (42*
10 *U.S.C. 7403(b));*

11 *(B) section 1442 of the Safe Drinking*
12 *Water Act (42 U.S.C. 300j–1);*

13 *(C) section 104(k)(7)(A) of the Comprehen-*
14 *sive Environmental Response, Compensation,*
15 *and Liability Act of 1980 (42 U.S.C.*
16 *9604(k)(7)(A)); and*

17 *(D) sections 791 through 797 of the Energy*
18 *Policy Act of 2005 (42 U.S.C. 16131 through*
19 *16137); and*

20 *(2) \$50,000,000 shall be for grants and activities*
21 *authorized under subsections (a) through (c) of section*
22 *103 of the Clean Air Act (42 U.S.C. 7403) and grants*
23 *and activities authorized under section 105 of such*
24 *Act (42 U.S.C. 7405).*

25 *(b) ADMINISTRATION OF FUNDS.—*

1 (1) *Of the funds made available pursuant to sub-*
2 *section (a)(1), the Administrator shall reserve 2 per-*
3 *cent for administrative costs necessary to carry out*
4 *activities funded pursuant to such subsection.*

5 (2) *Of the funds made available pursuant to sub-*
6 *section (a)(2), the Administrator shall reserve 5 per-*
7 *cent for activities funded pursuant to such subsection*
8 *other than grants.*

9 **SEC. 6003. UNITED STATES FISH AND WILDLIFE SERVICE.**

10 (a) *INSPECTION, INTERDICTION, AND RESEARCH RE-*
11 *LATED TO CERTAIN SPECIES AND COVID-19.—In addition*
12 *to amounts otherwise made available, there is appropriated*
13 *for fiscal year 2021, out of any money in the Treasury not*
14 *otherwise appropriated, \$95,000,000 to remain available*
15 *until expended, to carry out the provisions of the Fish and*
16 *Wildlife Act of 1956 (16 U.S.C. 742a et seq.) and the Fish*
17 *and Wildlife Coordination Act (16 U.S.C. 661 et seq.)*
18 *through direct expenditure, contracts, and grants, of*
19 *which—*

20 (1) *\$20,000,000 shall be for wildlife inspections,*
21 *interdictions, investigations, and related activities,*
22 *and for efforts to address wildlife trafficking;*

23 (2) *\$30,000,000 shall be for the care of captive*
24 *species listed under the Endangered Species Act of*
25 *1973, for the care of rescued and confiscated wildlife,*

1 *and for the care of Federal trust species in facilities*
2 *experiencing lost revenues due to COVID–19; and*

3 *(3) \$45,000,000 shall be for research and exten-*
4 *sion activities to strengthen early detection, rapid re-*
5 *sponse, and science-based management to address*
6 *wildlife disease outbreaks before they become*
7 *pandemics and strengthen capacity for wildlife health*
8 *monitoring to enhance early detection of diseases that*
9 *have capacity to jump the species barrier and pose a*
10 *risk in the United States, including the development*
11 *of a national wildlife disease database.*

12 *(b) LACEY ACT PROVISIONS.—In addition to amounts*
13 *otherwise made available, there is appropriated for fiscal*
14 *year 2021, out of any money in the Treasury not otherwise*
15 *appropriated, \$10,000,000, to remain available until ex-*
16 *pended, to carry out the provisions of section 42(a) of title*
17 *18, United States Code, and the Lacey Act Amendments*
18 *of 1981 (16 U.S.C. 3371–3378).*

1 **TITLE VII—COMMITTEE ON COM-**
2 **MERCE, SCIENCE, AND TRANS-**
3 **PORTATION**

4 **Subtitle A—Transportation and**
5 **Infrastructure**

6 **SEC. 7101. GRANTS TO THE NATIONAL RAILROAD PAS-**
7 **SENGER CORPORATION.**

8 (a) *NORTHEAST CORRIDOR APPROPRIATION.*—*In ad-*
9 *dition to amounts otherwise available, there is appropriated*
10 *for fiscal year 2021, out of any money in the Treasury not*
11 *otherwise appropriated, \$970,388,160, to remain available*
12 *until September 30, 2024, for grants as authorized under*
13 *section 11101(a) of the FAST Act (Public Law 114–94) to*
14 *prevent, prepare for, and respond to coronavirus.*

15 (b) *NATIONAL NETWORK APPROPRIATION.*—*In addi-*
16 *tion to amounts otherwise available, there is appropriated*
17 *for fiscal year 2021, out of any money in the Treasury not*
18 *otherwise appropriated, \$729,611,840, to remain available*
19 *until September 30, 2024, for grants as authorized under*
20 *section 11101(b) of the FAST Act (Public Law 114–94) to*
21 *prevent, prepare for, and respond to coronavirus.*

22 (c) *LONG-DISTANCE SERVICE RESTORATION AND EM-*
23 *PLOYEE RECALLS.*—*Not less than \$165,926,000 of the ag-*
24 *gregate amounts made available under subsections (a) and*

1 *(b) shall be for use by the National Railroad Passenger Cor-*
2 *poration to—*

3 *(1) restore, not later than 90 days after the date*
4 *of enactment of this Act, the frequency of rail service*
5 *on long-distance routes (as defined in section 24102*
6 *of title 49, United States Code) that the National*
7 *Railroad Passenger Corporation reduced the fre-*
8 *quency of on or after July 1, 2020, and continue to*
9 *operate such service at such frequency; and*

10 *(2) recall and manage employees furloughed on*
11 *or after October 1, 2020, as a result of efforts to pre-*
12 *vent, prepare for, and respond to coronavirus.*

13 *(d) USE OF FUNDS IN LIEU OF CAPITAL PAYMENTS.—*
14 *Not less than \$109,805,000 of the aggregate amounts made*
15 *available under subsections (a) and (b)—*

16 *(1) shall be for use by the National Railroad*
17 *Passenger Corporation in lieu of capital payments*
18 *from States and commuter rail passenger transpor-*
19 *tation providers that are subject to the cost allocation*
20 *policy under section 24905(c) of title 49, United*
21 *States Code; and*

22 *(2) notwithstanding sections 24319(g) and*
23 *24905(c)(1)(A)(i) of title 49, United States Code, such*
24 *amounts do not constitute cross-subsidization of com-*
25 *muter rail passenger transportation.*

1 (e) *USE OF FUNDS FOR STATE PAYMENTS FOR STATE-*
2 *SUPPORTED ROUTES.*—

3 (1) *IN GENERAL.*—*Of the amounts made avail-*
4 *able under subsection (b), \$174,850,000 shall be for*
5 *use by the National Railroad Passenger Corporation*
6 *to offset amounts required to be paid by States for*
7 *covered State-supported routes.*

8 (2) *FUNDING SHARE.*—*The share of funding pro-*
9 *vided under paragraph (1) with respect to a covered*
10 *State-supported route shall be distributed as follows:*

11 (A) *Each covered State-supported route*
12 *shall receive 7 percent of the costs allocated to the*
13 *route in fiscal year 2019 under the cost alloca-*
14 *tion methodology adopted pursuant to section*
15 *209 of the Passenger Rail Investment and Im-*
16 *provement Act of 2008 (Public Law 110–432).*

17 (B) *Any remaining amounts after the dis-*
18 *tribution described in subparagraph (A) shall be*
19 *apportioned to each covered State-supported*
20 *route in proportion to the passenger revenue of*
21 *such route and other revenue allocated to such*
22 *route in fiscal year 2019 divided by the total*
23 *passenger revenue and other revenue allocated to*
24 *all covered State-supported routes in fiscal year*
25 *2019.*

1 (3) *COVERED STATE-SUPPORTED ROUTE DE-*
2 *FINED.*—*In this subsection, the term “covered State-*
3 *supported route” means a State-supported route, as*
4 *such term is defined in section 24102 of title 49,*
5 *United States Code, but does not include a State-sup-*
6 *ported route for which service was terminated on or*
7 *before February 1, 2020.*

8 (f) *USE OF FUNDS FOR DEBT REPAYMENT OR PRE-*
9 *PAYMENT.*—*Not more than \$100,885,000 of the aggregate*
10 *amounts made available under subsections (a) and (b) shall*
11 *be—*

12 (1) *for the repayment or prepayment of debt in-*
13 *curring by the National Railroad Passenger Corpora-*
14 *tion under financing arrangements entered into prior*
15 *to the date of enactment of this Act; and*

16 (2) *to pay required reserves, costs, and fees re-*
17 *lated to such debt, including for loans from the De-*
18 *partment of Transportation and loans that would*
19 *otherwise have been paid from National Railroad*
20 *Passenger Corporation revenues.*

21 (g) *PROJECT MANAGEMENT OVERSIGHT.*—*Not more*
22 *than \$2,000,000 of the aggregate amounts made available*
23 *under subsections (a) and (b) shall be for activities author-*
24 *ized under section 11101(c) of the FAST Act (Public Law*
25 *114–94).*

1 **SEC. 7102. RELIEF FOR AIRPORTS.**

2 (a) *IN GENERAL.*—

3 (1) *IN GENERAL.*—*In addition to amounts other-*
4 *wise available, there is appropriated for fiscal year*
5 *2021, out of any funds in the Treasury not otherwise*
6 *appropriated, \$8,000,000,000, to remain available*
7 *until September 30, 2024, for assistance to sponsors*
8 *of airports, as such terms are defined in section*
9 *47102 of title 49, United States Code, to be made*
10 *available to prevent, prepare for, and respond to*
11 *coronavirus.*

12 (2) *REQUIREMENTS AND LIMITATIONS.*—
13 *Amounts made available under this section—*

14 (A) *may not be used for any purpose not*
15 *directly related to the airport; and*

16 (B) *may not be provided to any airport*
17 *that was allocated in excess of 4 years of oper-*
18 *ating funds to prevent, prepare for, and respond*
19 *to coronavirus in fiscal year 2020.*

20 (b) *ALLOCATIONS.*—*The following terms shall apply to*
21 *the amounts made available under this section:*

22 (1) *OPERATING EXPENSES AND DEBT SERVICE*
23 *PAYMENTS.*—

24 (A) *IN GENERAL.*—*Not more than*
25 *\$6,492,000,000 shall be made available for pri-*
26 *mary airports, as such term is defined in section*

1 47102 of title 49, United States Code, and cer-
2 tain cargo airports, for costs related to oper-
3 ations, personnel, cleaning, sanitization, jani-
4 torial services, combating the spread of pathogens
5 at the airport, and debt service payments.

6 (B) *DISTRIBUTION.*— Amounts made avail-
7 able under this paragraph—

8 (i) shall not be subject to the reduced
9 apportionments under section 47114(f) of
10 title 49, United States Code;

11 (ii) shall first be apportioned as set
12 forth in sections 47114(c)(1)(A),
13 47114(c)(1)(C)(i), 47114(c)(1)(C)(ii),
14 47114(c)(2)(A), 47114(c)(2)(B), and
15 47114(c)(2)(E) of title 49, United States
16 Code; and

17 (iii) shall not be subject to a maximum
18 apportionment limit set forth in section
19 47114(c)(1)(B) of title 49, United States
20 Code.

21 (C) *REMAINING AMOUNTS.*—Any amount
22 remaining after distribution under subpara-
23 graph (B) shall be distributed to the sponsor of
24 each primary airport (as such term is defined in
25 section 47102 of title 49, United States Code)

1 *based on each such primary airport's passenger*
2 *enplanements compared to the total passenger*
3 *enplanements of all such primary airports in*
4 *calendar year 2019.*

5 (2) *FEDERAL SHARE FOR DEVELOPMENT*
6 *PROJECTS.—*

7 (A) *IN GENERAL.—Not more than*
8 *\$608,000,000 allocated under subsection (a)(1)*
9 *shall be available to pay a Federal share of 100*
10 *percent of the costs for any grant awarded in fis-*
11 *cal year 2021, or in fiscal year 2020 with less*
12 *than a 100-percent Federal share, for an airport*
13 *development project (as such term is defined in*
14 *section 47102 of title 49).*

15 (B) *REMAINING AMOUNTS.—Any amount*
16 *remaining under this paragraph shall be distrib-*
17 *uted as described in paragraph (1)(C).*

18 (3) *NONPRIMARY AIRPORTS.—*

19 (A) *IN GENERAL.—Not more than*
20 *\$100,000,000 shall be made available for general*
21 *aviation and commercial service airports that*
22 *are not primary airports (as such terms are de-*
23 *finied in section 47102 of title 49, United States*
24 *Code) for costs related to operations, personnel,*
25 *cleaning, sanitization, janitorial services, com-*

1 *bating the spread of pathogens at the airport,*
2 *and debt service payments.*

3 *(B) DISTRIBUTION.—Amounts made avail-*
4 *able under this paragraph shall be apportioned*
5 *to each non-primary airport based on the cat-*
6 *egories published in the most current National*
7 *Plan of Integrated Airport Systems, reflecting*
8 *the percentage of the aggregate published eligible*
9 *development costs for each such category, and*
10 *then dividing the allocated funds evenly among*
11 *the eligible airports in each category, rounding*
12 *up to the nearest thousand dollars.*

13 *(C) REMAINING AMOUNTS.—Any amount*
14 *remaining under this paragraph shall be distrib-*
15 *uted as described in paragraph (1)(C).*

16 *(4) AIRPORT CONCESSIONS.—*

17 *(A) IN GENERAL.—Not more than*
18 *\$800,000,000 shall be made available for spon-*
19 *sors of primary airports to provide relief from*
20 *rent and minimum annual guarantees to airport*
21 *concessions, of which at least \$640,000,000 shall*
22 *be available to provide relief to eligible small air-*
23 *port concessions and of which at least*
24 *\$160,000,000 shall be available to provide relief*

1 to eligible large airport concessions located at
2 primary airports.

3 (B) *DISTRIBUTION.*—The amounts made
4 available for each set-aside in this paragraph
5 shall be distributed to the sponsor of each pri-
6 mary airport (as such term is defined in section
7 47102 of title 49, United States Code) based on
8 each such primary airport’s passenger
9 enplanements compared to the total passenger
10 enplanements of all such primary airports in
11 calendar year 2019.

12 (C) *CONDITIONS.*—As a condition of ap-
13 proving a grant under this paragraph—

14 (i) the sponsor shall provide such relief
15 from the date of enactment of this Act until
16 the sponsor has provided relief equaling the
17 total grant amount, to the extent practicable
18 and to the extent permissible under State
19 laws, local laws, and applicable trust inden-
20 tures; and

21 (ii) for each set-aside, the sponsor shall
22 provide relief from rent and minimum an-
23 nual guarantee obligations to each eligible
24 airport concession in an amount that re-
25 flects each eligible airport concession’s pro-

1 *portional share of the total amount of the*
2 *rent and minimum annual guarantees of*
3 *those eligible airport concessions at such*
4 *airport.*

5 *(c) ADMINISTRATION.—*

6 *(1) ADMINISTRATIVE EXPENSES.—The Adminis-*
7 *trator of the Federal Aviation Administration may*
8 *retain up to 0.1 percent of the funds provided under*
9 *this section to fund the award of, and oversight by the*
10 *Administrator of, grants made under this section.*

11 *(2) WORKFORCE RETENTION REQUIREMENTS.—*

12 *(A) REQUIRED RETENTION.—As a condition*
13 *for receiving funds provided under this section,*
14 *an airport shall continue to employ, through*
15 *September 30, 2021, at least 90 percent of the*
16 *number of individuals employed (after making*
17 *adjustments for retirements or voluntary em-*
18 *ployee separations) by the airport as of March*
19 *27, 2020.*

20 *(B) WAIVER OF RETENTION REQUIRE-*
21 *MENT.—The Secretary shall waive the workforce*
22 *retention requirement if the Secretary determines*
23 *that—*

1 (i) the airport is experiencing eco-
2 nomic hardship as a direct result of the re-
3 quirement; or

4 (ii) the requirement reduces aviation
5 safety or security.

6 (C) *EXCEPTION.*—The workforce retention
7 requirement shall not apply to nonhub airports
8 or nonprimary airports receiving funds under
9 this section.

10 (D) *NONCOMPLIANCE.*—Any financial as-
11 sistance provided under this section to an air-
12 port that fails to comply with the workforce re-
13 tention requirement described in subparagraph
14 (A), and does not otherwise qualify for a waiver
15 or exception under this paragraph, shall be sub-
16 ject to clawback by the Secretary.

17 (d) *DEFINITIONS.*—In this section:

18 (1) *ELIGIBLE LARGE AIRPORT CONCESSION.*—
19 The term “eligible large airport concession” means a
20 concession (as defined in section 23.3 of title 49, Code
21 of Federal Regulations), that is in-terminal and has
22 maximum gross receipts, averaged over the previous
23 three fiscal years, of more than \$56,420,000.

24 (2) *ELIGIBLE SMALL AIRPORT CONCESSION.*—
25 The term “eligible small airport concession” means a

1 *concession (as defined in section 23.3 of title 49, Code*
2 *of Federal Regulations), that is in-terminal and—*

3 *(A) a small business with maximum gross*
4 *receipts, averaged over the previous 3 fiscal*
5 *years, of less than \$56,420,000; or*

6 *(B) is a joint venture (as defined in section*
7 *23.3 of title 49, Code of Federal Regulations).*

8 **SEC. 7103. EMERGENCY FAA EMPLOYEE LEAVE FUND.**

9 *(a) ESTABLISHMENT; APPROPRIATION.—There is es-*
10 *tablished in the Federal Aviation Administration the Emer-*
11 *gency FAA Employee Leave Fund (in this section referred*
12 *to as the “Fund”), to be administered by the Administrator*
13 *of the Federal Aviation Administration, for the purposes*
14 *set forth in subsection (b). In addition to amounts otherwise*
15 *available, there is appropriated for fiscal year 2021, out*
16 *of any money in the Treasury not otherwise appropriated,*
17 *\$9,000,000, which shall be deposited into the Fund and re-*
18 *main available through September 30, 2022.*

19 *(b) PURPOSE.—Amounts in the Fund shall be avail-*
20 *able to the Administrator for the use of paid leave under*
21 *this section by any employee of the Administration who is*
22 *unable to work because the employee—*

23 *(1) is subject to a Federal, State, or local quar-*
24 *antine or isolation order related to COVID–19;*

1 (2) *has been advised by a health care provider to*
2 *self-quarantine due to concerns related to COVID–19;*

3 (3) *is caring for an individual who is subject to*
4 *such an order or has been so advised;*

5 (4) *is experiencing symptoms of COVID–19 and*
6 *seeking a medical diagnosis;*

7 (5) *is caring for a son or daughter of such em-*
8 *ployee if the school or place of care of the son or*
9 *daughter has been closed, if the school of such son or*
10 *daughter requires or makes optional a virtual learn-*
11 *ing instruction model or requires or makes optional*
12 *a hybrid of in-person and virtual learning instruc-*
13 *tion models, or the child care provider of such son or*
14 *daughter is unavailable, due to COVID–19 pre-*
15 *cautions;*

16 (6) *is experiencing any other substantially simi-*
17 *lar condition;*

18 (7) *is caring for a family member with a mental*
19 *or physical disability or who is 55 years of age or*
20 *older and incapable of self-care, without regard to*
21 *whether another individual other than the employee is*
22 *available to care for such family member, if the place*
23 *of care for such family member is closed or the direct*
24 *care provider is unavailable due to COVID–19; or*

1 (8) *is obtaining immunization related to*
2 *COVID–19 or is recovering from any injury, dis-*
3 *ability, illness, or condition related to such immuni-*
4 *zation.*

5 (c) *LIMITATIONS.—*

6 (1) *PERIOD OF AVAILABILITY.—Paid leave under*
7 *this section may only be provided to and used by an*
8 *employee of the Administration during the period be-*
9 *ginning on the date of enactment of this section and*
10 *ending on September 30, 2021.*

11 (2) *TOTAL HOURS; AMOUNT.—Paid leave under*
12 *this section—*

13 (A) *shall be provided to an employee of the*
14 *Administration in an amount not to exceed 600*
15 *hours of paid leave for each full-time employee,*
16 *and in the case of a part-time employee, em-*
17 *ployee on an uncommon tour of duty, or em-*
18 *ployee with a seasonal work schedule, in an*
19 *amount not to exceed the proportional equivalent*
20 *of 600 hours to the extent amounts in the Fund*
21 *remain available for reimbursement;*

22 (B) *shall be paid at the same hourly rate as*
23 *other leave payments; and*

24 (C) *may not be provided to an employee if*
25 *the leave would result in payments greater than*

1 \$2,800 in aggregate for any biweekly pay period
2 for a full-time employee, or a proportionally
3 equivalent biweekly limit for a part-time em-
4 ployee.

5 (3) *RELATIONSHIP TO OTHER LEAVE.*—Paid
6 leave under this section—

7 (A) is in addition to any other leave pro-
8 vided to an employee of the Administration; and

9 (B) may not be used by an employee of the
10 Administration concurrently with any other
11 paid leave.

12 (4) *CALCULATION OF RETIREMENT BENEFIT.*—
13 Any paid leave provided to an employee of the Ad-
14 ministration under this section shall reduce the total
15 service used to calculate any Federal civilian retire-
16 ment benefit.

17 **SEC. 7104. EMERGENCY TSA EMPLOYEE LEAVE FUND.**

18 (a) *ESTABLISHMENT; APPROPRIATION.*—There is es-
19 tablished in the Transportation Security Administration
20 (in this section referred to as the “Administration”) the
21 Emergency TSA Employee Leave Fund (in this section re-
22 ferred to as the “Fund”), to be administered by the Admin-
23 istrator of the Administration, for the purposes set forth in
24 subsection (b). In addition to amounts otherwise available,
25 there is appropriated for fiscal year 2021, out of any money

1 *in the Treasury not otherwise appropriated, \$13,000,000,*
2 *which shall be deposited into the Fund and remain avail-*
3 *able through September 30, 2022.*

4 (b) *PURPOSE.—Amounts in the Fund shall be avail-*
5 *able to the Administration for the use of paid leave under*
6 *this section by any employee of the Administration who is*
7 *unable to work because the employee—*

8 (1) *is subject to a Federal, State, or local quar-*
9 *antine or isolation order related to COVID–19;*

10 (2) *has been advised by a health care provider to*
11 *self-quarantine due to concerns related to COVID–19;*

12 (3) *is caring for an individual who is subject to*
13 *such an order or has been so advised;*

14 (4) *is experiencing symptoms of COVID–19 and*
15 *seeking a medical diagnosis;*

16 (5) *is caring for a son or daughter of such em-*
17 *ployee if the school or place of care of the son or*
18 *daughter has been closed, if the school of such son or*
19 *daughter requires or makes optional a virtual learn-*
20 *ing instruction model or requires or makes optional*
21 *a hybrid of in-person and virtual learning instruc-*
22 *tion models, or the child care provider of such son or*
23 *daughter is unavailable, due to COVID–19 pre-*
24 *cautions;*

1 (6) *is experiencing any other substantially simi-*
2 *lar condition;*

3 (7) *is caring for a family member with a mental*
4 *or physical disability or who is 55 years of age or*
5 *older and incapable of self-care, without regard to*
6 *whether another individual other than the employee is*
7 *available to care for such family member, if the place*
8 *of care for such family member is closed or the direct*
9 *care provider is unavailable due to COVID–19; or*

10 (8) *is obtaining immunization related to*
11 *COVID–19 or is recovering from any injury, dis-*
12 *ability, illness, or condition related to such immuni-*
13 *zation.*

14 (c) *LIMITATIONS.—*

15 (1) *PERIOD OF AVAILABILITY.—Paid leave under*
16 *this section may only be provided to and used by an*
17 *employee of the Administration during the period be-*
18 *ginning on the date of enactment of this section and*
19 *ending on September 30, 2021.*

20 (2) *TOTAL HOURS; AMOUNT.—Paid leave under*
21 *this section—*

22 (A) *shall be provided to an employee of the*
23 *Administration in an amount not to exceed 600*
24 *hours of paid leave for each full-time employee,*
25 *and in the case of a part-time employee, em-*

1 *employee on an uncommon tour of duty, or em-*
2 *ployee with a seasonal work schedule, in an*
3 *amount not to exceed the proportional equivalent*
4 *of 600 hours to the extent amounts in the Fund*
5 *remain available for reimbursement;*

6 *(B) shall be paid at the same hourly rate as*
7 *other leave payments; and*

8 *(C) may not be provided to an employee if*
9 *the leave would result in payments greater than*
10 *\$2,800 in aggregate for any biweekly pay period*
11 *for a full-time employee, or a proportionally*
12 *equivalent biweekly limit for a part-time em-*
13 *ployee.*

14 *(3) RELATIONSHIP TO OTHER LEAVE.—Paid*
15 *leave under this section—*

16 *(A) is in addition to any other leave pro-*
17 *vided to an employee of the Administration; and*

18 *(B) may not be used by an employee of the*
19 *Administration concurrently with any other*
20 *paid leave.*

21 *(4) CALCULATION OF RETIREMENT BENEFIT.—*
22 *Any paid leave provided to an employee of the Ad-*
23 *ministration under this section shall reduce the total*
24 *service used to calculate any Federal civilian retire-*
25 *ment benefit.*

1 **Subtitle B—Aviation**
2 **Manufacturing Jobs Protection**

3 **SEC. 7201. DEFINITIONS.**

4 *In this subtitle:*

5 (1) *ELIGIBLE EMPLOYEE GROUP.*—*The term “el-*
6 *igible employee group” means the portion of an em-*
7 *ployer’s United States workforce that—*

8 (A) *does not exceed 25 percent of the em-*
9 *ployer’s total United States workforce as of April*
10 *1, 2020; and*

11 (B) *contains only employees with a total*
12 *compensation level of \$200,000 or less per year;*
13 *and*

14 (C) *is engaged in aviation manufacturing*
15 *activities and services, or maintenance, repair,*
16 *and overhaul activities and services.*

17 (2) *AVIATION MANUFACTURING COMPANY.*—*The*
18 *term “aviation manufacturing company” means a*
19 *corporation, firm, or other business entity—*

20 (A) *that—*

21 (i) *actively manufactures an aircraft,*
22 *aircraft engine, propeller, or a component,*
23 *part, or systems of an aircraft or aircraft*
24 *engine under a Federal Aviation Adminis-*
25 *tration production approval;*

1 (ii) holds a certificate issued under
2 part 145 of title 14, Code of Federal Regu-
3 lations, for maintenance, repair, and over-
4 haul of aircraft, aircraft engines, compo-
5 nents, or propellers; or

6 (iii) operates a process certified to
7 SAE AS9100 related to the design, develop-
8 ment, or provision of an aviation product
9 or service, including a part, component, or
10 assembly;

11 (B) which—

12 (i) is established, created, or organized
13 in the United States or under the laws of
14 the United States; and

15 (ii) has significant operations in, and
16 a majority of its employees engaged in
17 aviation manufacturing activities and serv-
18 ices, or maintenance, repair, and overhaul
19 activities and services based in the United
20 States;

21 (C) which has involuntarily furloughed or
22 laid off at least 10 percent of its workforce in
23 2020 as compared to 2019 or has experienced at
24 least a 15 percent decline in 2020 revenues as
25 compared to 2019;

1 (D) that, as supported by sworn financial
2 statements or other appropriate data, has identi-
3 fied the eligible employee group and the amount
4 of total compensation level for the eligible em-
5 ployee group;

6 (E) that agrees to provide private contribu-
7 tions and maintain the total compensation level
8 for the eligible employee group for the duration
9 of an agreement under this subtitle;

10 (F) that agrees to provide immediate notice
11 and justification to the Secretary of involuntary
12 furloughs or layoffs exceeding 10 percent of the
13 workforce that is not included in an eligible em-
14 ployee group for the duration of an agreement
15 and receipt of public contributions under this
16 subtitle;

17 (G) that has not conducted involuntary fur-
18 loughs or reduced pay rates or benefits for the el-
19 igible employee group, subject to the employer's
20 right to discipline or terminate an employee in
21 accordance with employer policy, between the
22 date of application and the date on which such
23 a corporation, firm, or other business entity en-
24 ters into an agreement with the Secretary under
25 this subtitle; and

1 (H) that—

2 (i) in the case of a corporation, firm,
3 or other business entity including any par-
4 ent company or subsidiary of such a cor-
5 poration, firm, or other business entity, that
6 holds any type or production certificate or
7 similar authorization issued under section
8 44704 of title 49, United States Code, with
9 respect to a transport-category airplane cov-
10 ered under part 25 of title 14, Code of Fed-
11 eral Regulations, certificated with a pas-
12 senger seating capacity of 50 or more,
13 agrees to refrain from conducting involun-
14 tary layoffs or furloughs, or reducing pay
15 rates and benefits, for the eligible employee
16 group, subject to the employer's right to dis-
17 cipline or terminate an employee in accord-
18 ance with employer policy from the date of
19 agreement until September 30, 2021, or the
20 duration of the agreement and receipt of
21 public contributions under this subtitle,
22 whichever period ends later; or

23 (ii) in the case of corporation, firm, or
24 other business entity not specified under
25 subparagraph (i), agrees to refrain from

1 *conducting involuntary layoffs or furloughs,*
2 *or reducing pay rates and benefits, for the*
3 *eligible employee group, subject to the em-*
4 *ployer’s right to discipline or terminate an*
5 *employee in accordance with employer pol-*
6 *icy for the duration of the agreement and*
7 *receipt of public contributions under this*
8 *subtitle.*

9 (3) *EMPLOYEE.*—*The term “employee” has the*
10 *meaning given that term in section 3 of the Fair*
11 *Labor Standards Act of 1938 (29 U.S.C. 203).*

12 (4) *EMPLOYER.*—*The term “employer” means an*
13 *aviation manufacturing company that is an employer*
14 *(as defined in section 3 of the Fair Labor Standards*
15 *Act of 1938 (29 U.S.C. 203)).*

16 (5) *PRIVATE CONTRIBUTION.*—*The term “private*
17 *contribution” means the contribution funded by the*
18 *employer under this subtitle to maintain 50 percent*
19 *of the eligible employee group’s total compensation*
20 *level, and combined with the public contribution, is*
21 *sufficient to maintain the total compensation level for*
22 *the eligible employee group as of April 1, 2020.*

23 (6) *PUBLIC CONTRIBUTION.*—*The term “public*
24 *contribution” means the contribution funded by the*
25 *Federal Government under this subtitle to provide 50*

1 *percent of the eligible employees group’s total com-*
2 *ensation level, and combined with the private con-*
3 *tribution, is sufficient to maintain the total com-*
4 *ensation level for those in the eligible employee*
5 *group as of April 1, 2020.*

6 (7) *SECRETARY.*—*The term “Secretary” means*
7 *the Secretary of Transportation.*

8 (8) *TOTAL COMPENSATION LEVEL.*—*The term*
9 *“total compensation level” means the level of total*
10 *base compensation and benefits being provided to an*
11 *eligible employee group employee, excluding overtime*
12 *and premium pay, and excluding any Federal, State,*
13 *or local payroll taxes paid, as of April 1, 2020.*

14 **SEC. 7202. PAYROLL SUPPORT PROGRAM.**

15 (a) *IN GENERAL.*—*The Secretary shall establish a pay-*
16 *roll support program and enter into agreements with em-*
17 *ployers who meet the eligibility criteria specified in sub-*
18 *section (b) and are not ineligible under subsection (c), to*
19 *provide public contributions to supplement compensation of*
20 *an eligible employee group. There is appropriated for fiscal*
21 *year 2021, out of amounts in the Treasury not otherwise*
22 *appropriated, \$3,000,000,000, to remain available until*
23 *September 30, 2023, for the Secretary to carry out the pay-*
24 *roll support program authorized under the preceding sen-*

1 tence for which 1 percent of the funds may be used for im-
2 plementation costs and administrative expenses.

3 (b) *ELIGIBILITY.*—The Secretary shall enter into an
4 agreement and provide public contributions, for a term no
5 longer than 6 months, solely with an employer that agrees
6 to use the funds received under an agreement exclusively
7 for the continuation of employee wages, salaries, and bene-
8 fits, to maintain the total compensation level for the eligible
9 employee group as of April 1, 2020 for the duration of the
10 agreement, and to facilitate the retention, rehire, or recall
11 of employees of the employer, except that such funds may
12 not be used for back pay of returning rehired or recalled
13 employees.

14 (c) *INELIGIBILITY.*—The Secretary may not enter into
15 any agreement under this section with an employer who
16 was allowed a credit under section 2301 of the CARES Act
17 (26 U.S.C. 3111 note) for the immediately preceding cal-
18 endar quarter ending before such agreement is entered into,
19 who received financial assistance under section 4113 of the
20 CARES Act (15 U.S.C. 9073), or who is currently expend-
21 ing financial assistance under the paycheck protection pro-
22 gram established under section 7(a)(36) of the Small Busi-
23 ness Act (15 U.S.C. 636(a)(36)), as of the date the employer
24 submits an application under the payroll support program
25 established under subsection (a).

1 (d) *REDUCTIONS.*—*To address any shortfall in assist-*
 2 *ance that would otherwise be provided under this subtitle,*
 3 *the Secretary shall reduce, on a pro rata basis, the financial*
 4 *assistance provided under this subtitle.*

5 (e) *AGREEMENT DEADLINE.*—*No agreement may be*
 6 *entered into by the Secretary under the payroll support pro-*
 7 *gram established under subsection (a) after the last day of*
 8 *the 6 month period that begins on the effective date of the*
 9 *first agreement entered into under such program.*

10 **Subtitle C—Airlines**

11 **SEC. 7301. AIR TRANSPORTATION PAYROLL SUPPORT PRO-** 12 **GRAM EXTENSION.**

13 (a) *DEFINITIONS.*—*The definitions in section 40102(a)*
 14 *of title 49, United States Code, shall apply with respect to*
 15 *terms used in this section, except that—*

16 (1) *the term “catering functions” means prepa-*
 17 *ration, assembly, or both, of food, beverages, provi-*
 18 *sions and related supplies for delivery, and the deliv-*
 19 *ery of such items, directly to aircraft or to a location*
 20 *on or near airport property for subsequent delivery to*
 21 *aircraft;*

22 (2) *the term “contractor” means—*

23 (A) *a person that performs, under contract*
 24 *with a passenger air carrier conducting oper-*

1 *ations under part 121 of title 14, Code of Fed-*
2 *eral Regulations—*

3 *(i) catering functions; or*

4 *(ii) functions on the property of an*
5 *airport that are directly related to the air*
6 *transportation of persons, property, or*
7 *mail, including the loading and unloading*
8 *of property on aircraft, assistance to pas-*
9 *sengers under part 382 of title 14, Code of*
10 *Federal Regulations, security, airport*
11 *ticketing and check-in functions, ground-*
12 *handling of aircraft, or aircraft cleaning*
13 *and sanitization functions and waste re-*
14 *moval; or*

15 *(B) a subcontractor that performs such*
16 *functions;*

17 *(3) the term “employee” means an individual,*
18 *other than a corporate officer, who is employed by an*
19 *air carrier or a contractor;*

20 *(4) the term “eligible air carrier” means an air*
21 *carrier that—*

22 *(A) received financial assistance pursuant*
23 *section 402(a)(1) of division N of the Consoli-*
24 *dated Appropriations Act, 2021 (Public Law*
25 *116–260);*

1 (B) provides air transportation as of March
2 31, 2021;

3 (C) has not conducted involuntary furloughs
4 or reduced pay rates or benefits between March
5 31, 2021, and the date on which the air carrier
6 makes a certification to the Secretary pursuant
7 to subparagraph (D); and

8 (D) certifies to the Secretary that such air
9 carrier will—

10 (i) refrain from conducting involun-
11 tary furloughs or reducing pay rates or ben-
12 efits until September 30, 2021, or the date
13 on which assistance provided under this sec-
14 tion is exhausted, whichever is later;

15 (ii) refrain from purchasing an equity
16 security of the air carrier or the parent
17 company of the air carrier that is listed on
18 a national securities exchange through Sep-
19 tember 30, 2022;

20 (iii) refrain from paying dividends, or
21 making other capital distributions, with re-
22 spect to common stock (or equivalent inter-
23 est) of such air carrier through September
24 30, 2022;

1 (iv) during the 2-year period begin-
2 ning April 1, 2021, and ending April 1,
3 2023, refrain from paying—

4 (I) any officer or employee of the
5 air carrier whose total compensation
6 exceeded \$425,000 in calendar year
7 2019 (other than an employee whose
8 compensation is determined through an
9 existing collective bargaining agree-
10 ment entered into prior to the date of
11 enactment of this Act)—

12 (aa) total compensation that
13 exceeds, during any 12 consecutive
14 months of such 2-year period, the
15 total compensation received by the
16 officer or employee from the air
17 carrier in calendar year 2019; or

18 (bb) severance pay or other
19 benefits upon termination of em-
20 ployment with the air carrier
21 which exceeds twice the maximum
22 total compensation received by the
23 officer or employee from the air
24 carrier in calendar year 2019;
25 and

1 (II) any officer or employee of the
2 air carrier whose total compensation
3 exceeded \$3,000,000 in calendar year
4 2019 during any 12 consecutive
5 months of such period total compensa-
6 tion in excess of the sum of—

7 (aa) \$3,000,000; and

8 (bb) 50 percent of the excess
9 over \$3,000,000 of the total com-
10 pensation received by the officer
11 or employee from the air carrier
12 in calendar year 2019.

13 (5) the term “eligible contractor” means a con-
14 tractor that—

15 (A) received financial assistance pursuant
16 to section 402(a)(2) of division N of the Consoli-
17 dated Appropriations Act, 2021 (Public Law
18 116–260);

19 (B) performs one or more of the functions
20 described under paragraph (2) as of March 31,
21 2021;

22 (C) has not conducted involuntary furloughs
23 or reduced pay rates or benefits between March
24 31, 2021, and the date on which the contractor

1 *makes a certification to the Secretary pursuant*
2 *to subparagraph (D); and*

3 *(D) certifies to the Secretary that such con-*
4 *tractor will—*

5 *(i) refrain from conducting involun-*
6 *tary furloughs or reducing pay rates or ben-*
7 *efits until September 30, 2021, or the date*
8 *on which assistance provided under this sec-*
9 *tion is exhausted, whichever is later;*

10 *(ii) refrain from purchasing an equity*
11 *security of the contractor or the parent com-*
12 *pany of the contractor that is listed on a*
13 *national securities exchange through Sep-*
14 *tember 30, 2022;*

15 *(iii) refrain from paying dividends, or*
16 *making other capital distributions, with re-*
17 *spect to common stock (or equivalent inter-*
18 *est) of the contractor through September 30,*
19 *2022;*

20 *(iv) during the 2-year period begin-*
21 *ning April 1, 2021, and ending April 1,*
22 *2023, refrain from paying—*

23 *(I) any officer or employee of the*
24 *contractor whose total compensation*
25 *exceeded \$425,000 in calendar year*

1 2019 (other than an employee whose
2 compensation is determined through an
3 existing collective bargaining agree-
4 ment entered into prior to the date of
5 enactment of this Act)—

6 (aa) total compensation that
7 exceeds, during any 12 consecutive
8 months of such 2-year period, the
9 total compensation received by the
10 officer or employee from the con-
11 tractor in calendar year 2019; or

12 (bb) severance pay or other
13 benefits upon termination of em-
14 ployment with the contractor
15 which exceeds twice the maximum
16 total compensation received by the
17 officer or employee from the con-
18 tractor in calendar year 2019;
19 and

20 (II) any officer or employee of the
21 contractor whose total compensation
22 exceeded \$3,000,000 in calendar year
23 2019 during any 12 consecutive
24 months of such period total compensa-
25 tion in excess of the sum of—

1 (aa) \$3,000,000; and

2 (bb) 50 percent of the excess
3 over \$3,000,000 of the total com-
4 pensation received by the officer
5 or employee from the contractor
6 in calendar year 2019.

7 (6) the term “Secretary” means the Secretary of
8 the Treasury.

9 (b) PAYROLL SUPPORT GRANTS.—

10 (1) IN GENERAL.—The Secretary shall make
11 available to eligible air carriers and eligible contrac-
12 tors, financial assistance exclusively for the continu-
13 ation of payment of employee wages, salaries, and
14 benefits to—

15 (A) eligible air carriers, in an aggregate
16 amount of \$14,000,000,000; and

17 (B) eligible contractors, in an aggregate
18 amount of \$1,000,000,000.

19 (2) APPORTIONMENTS.—

20 (A) IN GENERAL.—The Secretary shall ap-
21 portion funds to eligible air carriers and eligible
22 contractors in accordance with the requirements
23 of this section not later than April 15, 2021.

24 (B) ELIGIBLE AIR CARRIERS.—The Sec-
25 retary shall apportion funds made available

1 under paragraph (1)(A) to each eligible air car-
2 rier in the ratio that—

3 (i) the amount received by the air car-
4 rier pursuant to section 403(a) of division
5 N of the Consolidated Appropriations Act,
6 2021 (Public Law 116–260) bears to

7 (ii) \$15,000,000,000.

8 (C) *ELIGIBLE CONTRACTORS.*—The Sec-
9 retary shall apportion, to each eligible con-
10 tractor, an amount equal to the total amount
11 such contractor received pursuant to section
12 403(a) of division N of the Consolidated Appro-
13 priations Act, 2021 (Public Law 116–260).

14 (3) *IN GENERAL.*—

15 (A) *FORMS; TERMS AND CONDITIONS.*—The
16 Secretary shall provide financial assistance to
17 an eligible air carrier or eligible contractor
18 under this section in the same form and on the
19 same terms and conditions as determined by
20 pursuant to section 403(b)(1)(A) of subtitle A of
21 title IV of division N of the Consolidated Appro-
22 priations Act, 2021 (Pub. L. No. 116–260).

23 (B) *PROCEDURES.*—The Secretary shall
24 publish streamlined and expedited procedures
25 not later than 5 days after the date of enactment

1 *of this section for eligible air carriers and eligi-*
2 *ble contractors to submit requests for financial*
3 *assistance under this section.*

4 (C) *DEADLINE FOR IMMEDIATE PAYROLL*
5 *ASSISTANCE.—Not later than 10 days after the*
6 *date of enactment of this section, the Secretary*
7 *shall make initial payments to air carriers and*
8 *contractors that submit requests for financial as-*
9 *istance approved by the Secretary.*

10 (4) *TAXPAYER PROTECTION.—The Secretary*
11 *shall receive financial instruments issued by recipi-*
12 *ents of financial assistance under this section in the*
13 *same form and amount, and under the same terms*
14 *and conditions, as determined by the Secretary under*
15 *section 408 of subtitle A of title IV of division N of*
16 *the Consolidated Appropriations Act, 2021 (Pub. L.*
17 *No. 116–260).*

18 (5) *ADMINISTRATIVE EXPENSES.—Of the*
19 *amounts made available under paragraph (1)(A),*
20 *\$10,000,000 shall be made available to the Secretary*
21 *for costs and administrative expenses associated with*
22 *providing financial assistance under this section.*

23 (c) *FUNDING.—In addition to amounts otherwise*
24 *available, there is appropriated for fiscal year 2021, out*
25 *of any money in the Treasury not otherwise appropriated,*

1 \$15,000,000,000, to remain available until expended, to
2 carry out this section.

3 ***Subtitle D—Consumer Protection***
4 ***and Commerce Oversight***

5 ***SEC. 7401. FUNDING FOR CONSUMER PRODUCT SAFETY***
6 ***FUND TO PROTECT CONSUMERS FROM PO-***
7 ***TENTIALLY DANGEROUS PRODUCTS RELATED***
8 ***TO COVID-19.***

9 (a) *APPROPRIATION.*—*In addition to amounts other-*
10 *wise available, there is appropriated to the Consumer Prod-*
11 *uct Safety Commission for fiscal year 2021, out of any*
12 *money in the Treasury not otherwise appropriated,*
13 *\$50,000,000, to remain available until September 30, 2026,*
14 *for the purposes described in subsection (b).*

15 (b) *PURPOSES.*—*The funds made available in sub-*
16 *section (a) shall only be used for purposes of the Consumer*
17 *Product Safety Commission to—*

18 (1) *carry out the requirements in title XX of di-*
19 *vision FF of the Consolidated Appropriations Act,*
20 *2021 (Public Law 116-260);*

21 (2) *enhance targeting, surveillance, and screen-*
22 *ing of consumer products, particularly COVID-19*
23 *products, entering the United States at ports of entry,*
24 *including ports of entry for de minimis shipments;*

1 (3) *enhance monitoring of internet websites for*
2 *the offering for sale of new and used violative con-*
3 *sumer products, particularly COVID–19 products,*
4 *and coordination with retail and resale websites to*
5 *improve identification and elimination of listings of*
6 *such products;*

7 (4) *increase awareness and communication par-*
8 *ticularly of COVID–19 product related risks and*
9 *other consumer product safety information; and*

10 (5) *improve the Commission’s data collection*
11 *and analysis system especially with a focus on con-*
12 *sumer product safety risks resulting from the COVID–*
13 *19 pandemic to socially disadvantaged individuals*
14 *and other vulnerable populations.*

15 (c) *DEFINITIONS.—In this section—*

16 (1) *the term “Commission” means the Consumer*
17 *Product Safety Commission;*

18 (2) *the term “violative consumer products”*
19 *means consumer products in violation of an applica-*
20 *ble consumer product safety standard under the Con-*
21 *sumer Product Safety Act (15 U.S.C. 2051 et seq.) or*
22 *any similar rule, regulation, standard, or ban under*
23 *any other Act enforced by the Commission;*

24 (3) *the term “COVID–19 emergency period”*
25 *means the period during which a public health emer-*

1 *gency declared pursuant to section 319 of the Public*
2 *Health Service Act (42 U.S.C. 247d) with respect to*
3 *the 2019 novel coronavirus (COVID–19), including*
4 *under any renewal of such declaration, is in effect;*
5 *and*

6 *(4) the term “COVID–19 products” means con-*
7 *sumer products, as defined by section 3(a)(5) of the*
8 *Consumer Product Safety Act (15 U.S.C. 2052(a)(5)),*
9 *whose risks have been significantly affected by*
10 *COVID–19 or whose sales have materially increased*
11 *during the COVID–19 emergency period as a result*
12 *of the COVID–19 pandemic.*

13 **SEC. 7402. FUNDING FOR E-RATE SUPPORT FOR EMER-**
14 **GENCY EDUCATIONAL CONNECTIONS AND**
15 **DEVICES.**

16 *(a) REGULATIONS REQUIRED.—Not later than 60 days*
17 *after the date of the enactment of this Act, the Commission*
18 *shall promulgate regulations providing for the provision,*
19 *from amounts made available from the Emergency*
20 *Connectivity Fund, of support under paragraphs (1)(B)*
21 *and (2) of section 254(h) of the Communications Act of*
22 *1934 (47 U.S.C. 254(h)) to an eligible school or library,*
23 *for the purchase during a COVID–19 emergency period of*
24 *eligible equipment or advanced telecommunications and in-*
25 *formation services (or both), for use by—*

1 (1) *in the case of a school, students and staff of*
2 *the school at locations that include locations other*
3 *than the school; and*

4 (2) *in the case of a library, patrons of the li-*
5 *brary at locations that include locations other than*
6 *the library.*

7 (b) *SUPPORT AMOUNT.—In providing support under*
8 *the covered regulations, the Commission shall reimburse 100*
9 *percent of the costs associated with the eligible equipment,*
10 *advanced telecommunications and information services, or*
11 *eligible equipment and advanced telecommunications and*
12 *information services, except that any reimbursement of a*
13 *school or library for the costs associated with any eligible*
14 *equipment may not exceed an amount that the Commission*
15 *determines, with respect to the request by the school or li-*
16 *brary for the reimbursement, is reasonable.*

17 (c) *EMERGENCY CONNECTIVITY FUND.—*

18 (1) *ESTABLISHMENT.—There is established in*
19 *the Treasury of the United States a fund to be known*
20 *as the “Emergency Connectivity Fund”.*

21 (2) *APPROPRIATION.—In addition to amounts*
22 *otherwise available, there is appropriated to the*
23 *Emergency Connectivity Fund for fiscal year 2021,*
24 *out of any money in the Treasury not otherwise ap-*
25 *propriated—*

1 (A) \$7,171,000,000, to remain available
2 until September 30, 2030, for—

3 (i) the provision of support under the
4 covered regulations; and

5 (ii) the Commission to adopt, and the
6 Commission and the Universal Service Ad-
7 ministrative Company to administer, the
8 covered regulations; and

9 (B) \$1,000,000, to remain available until
10 September 30, 2030, for the Inspector General of
11 the Commission to conduct oversight of support
12 provided under the covered regulations.

13 (3) *LIMITATION.*—Not more than 2 percent of the
14 amount made available under paragraph (2)(A) may
15 be used for the purposes described in clause (ii) of
16 such paragraph.

17 (4) *RELATIONSHIP TO UNIVERSAL SERVICE CON-*
18 *TRIBUTIONS.*—Support provided under the covered
19 regulations shall be provided from amounts made
20 available from the Emergency Connectivity Fund and
21 not from contributions under section 254(d) of the
22 Communications Act of 1934 (47 U.S.C. 254(d)).

23 (d) *DEFINITIONS.*—In this section:

24 (1) *ADVANCED TELECOMMUNICATIONS AND IN-*
25 *FORMATION SERVICES.*—The term “advanced tele-

1 *communications and information services” means ad-*
2 *vanced telecommunications and information services,*
3 *as such term is used in section 254(h) of the Commu-*
4 *nications Act of 1934 (47 U.S.C. 254(h)).*

5 (2) *COMMISSION.—The term “Commission”*
6 *means the Federal Communications Commission.*

7 (3) *CONNECTED DEVICE.—The term “connected*
8 *device” means a laptop computer, tablet computer, or*
9 *similar end-user device that is capable of connecting*
10 *to advanced telecommunications and information*
11 *services.*

12 (4) *COVERED REGULATIONS.—The term “covered*
13 *regulations” means the regulations promulgated*
14 *under subsection (a).*

15 (5) *COVID–19 EMERGENCY PERIOD.—The term*
16 *“COVID–19 emergency period” means a period*
17 *that—*

18 (A) *begins on the date of a determination*
19 *by the Secretary of Health and Human Services*
20 *pursuant to section 319 of the Public Health*
21 *Service Act (42 U.S.C. 247d) that a public*
22 *health emergency exists as a result of COVID–19;*
23 *and*

24 (B) *ends on the June 30 that first occurs*
25 *after the date that is 1 year after the date on*

1 *which such determination (including any re-*
2 *newal thereof) terminates.*

3 (6) *ELIGIBLE EQUIPMENT.*—*The term “eligible*
4 *equipment” means the following:*

5 (A) *Wi-Fi hotspots.*

6 (B) *Modems.*

7 (C) *Routers.*

8 (D) *Devices that combine a modem and*
9 *router.*

10 (E) *Connected devices.*

11 (7) *ELIGIBLE SCHOOL OR LIBRARY.*—*The term*
12 *“eligible school or library” means an elementary*
13 *school, secondary school, or library (including a Trib-*
14 *al elementary school, Tribal secondary school, or*
15 *Tribal library) eligible for support under paragraphs*
16 *(1)(B) and (2) of section 254(h) of the Communica-*
17 *tions Act of 1934 (47 U.S.C. 254(h)).*

18 (8) *EMERGENCY CONNECTIVITY FUND.*—*The term*
19 *“Emergency Connectivity Fund” means the fund es-*
20 *tablished under subsection (c)(1).*

21 (9) *LIBRARY.*—*The term “library” includes a li-*
22 *brary consortium.*

23 (10) *WI-FI.*—*The term “Wi-Fi” means a wireless*
24 *networking protocol based on Institute of Electrical*

1 *and Electronics Engineers standard 802.11 (or any*
2 *successor standard).*

3 (11) *WI-FI HOTSPOT.—The term “Wi-Fi*
4 *hotspot” means a device that is capable of—*

5 (A) *receiving advanced telecommunications*
6 *and information services; and*

7 (B) *sharing such services with a connected*
8 *device through the use of Wi-Fi.*

9 **SEC. 7403. FUNDING FOR DEPARTMENT OF COMMERCE IN-**
10 **SPECTOR GENERAL.**

11 *In addition to amounts otherwise available, there is*
12 *appropriated to the Office of the Inspector General of the*
13 *Department of Commerce for fiscal year 2021, out of any*
14 *money in the Treasury not otherwise appropriated,*
15 *\$3,000,000, to remain available until September 30, 2022,*
16 *for oversight of activities supported with funds appro-*
17 *riated to the Department of Commerce to prevent, prepare*
18 *for, and respond to COVID–19.*

19 **SEC. 7404. FEDERAL TRADE COMMISSION FUNDING FOR**
20 **COVID–19 RELATED WORK.**

21 (a) *APPROPRIATION.—In addition to amounts other-*
22 *wise available, there is appropriated to the Federal Trade*
23 *Commission for fiscal year 2021, \$30,400,000, to remain*
24 *available until September 30, 2026, for the purposes de-*
25 *scribed in subsection (b).*

1 (b) *PURPOSES.*—*From the amount appropriated*
2 *under subsection (a), the Federal Trade Commission shall*
3 *use—*

4 (1) *\$4,400,000 to process and monitor consumer*
5 *complaints received into the Consumer Sentinel Net-*
6 *work, including increased complaints received regard-*
7 *ing unfair or deceptive acts or practices related to*
8 *COVID–19;*

9 (2) *\$2,000,000 for consumer-related education,*
10 *including in connection with unfair or deceptive acts*
11 *or practices related to COVID–19; and*

12 (3) *\$24,000,000 to fund full-time employees of*
13 *the Federal Trade Commission to address unfair or*
14 *deceptive acts or practices, including those related to*
15 *COVID–19.*

16 ***Subtitle E—Science and Technology***

17 ***SEC. 7501. NATIONAL INSTITUTE OF STANDARDS AND***
18 ***TECHNOLOGY.***

19 *In addition to amounts otherwise made available,*
20 *there are appropriated to the National Institute of Stand-*
21 *ards and Technology for fiscal year 2021, out of any money*
22 *in the Treasury not otherwise appropriated, \$150,000,000,*
23 *to remain available until September 30, 2022, to fund*
24 *awards for research, development, and testbeds to prevent,*
25 *prepare for, and respond to coronavirus. None of the funds*

1 *provided by this section shall be subject to cost share re-*
2 *quirements.*

3 **SEC. 7502. NATIONAL SCIENCE FOUNDATION.**

4 *In addition to amounts otherwise made available,*
5 *there are appropriated to the National Science Foundation*
6 *for fiscal year 2021, out of any money in the Treasury not*
7 *otherwise appropriated, \$600,000,000, to remain available*
8 *until September 30, 2022, to fund or extend new and exist-*
9 *ing research grants, cooperative agreements, scholarships,*
10 *fellowships, and apprenticeships, and related administra-*
11 *tive expenses to prevent, prepare for, and respond to*
12 *coronavirus.*

13 ***Subtitle F—Corporation for Public***
14 ***Broadcasting***

15 **SEC. 7601. SUPPORT FOR THE CORPORATION FOR PUBLIC**
16 **BROADCASTING.**

17 *In addition to amounts otherwise made available,*
18 *there is appropriated to the Corporation for Public Broad-*
19 *casting for fiscal year 2021, out of any money in the Treas-*
20 *ury not otherwise appropriated, \$175,000,000, to remain*
21 *available until expended, to prevent, prepare for, and re-*
22 *spond to coronavirus, including for fiscal stabilization*
23 *grants to public telecommunications entities, as defined in*
24 *section 397 of the Communications Act of 1934 (47 U.S.C.*
25 *397), with no deduction for administrative or other costs*

1 *of the Corporation, to maintain programming and services*
2 *and preserve small and rural stations threatened by declines*
3 *in non-Federal revenues.*

4 **TITLE VIII—COMMITTEE ON**
5 **VETERANS' AFFAIRS**

6 **SEC. 8001. FUNDING FOR CLAIMS AND APPEALS PROC-**
7 **ESSING.**

8 *In addition to amounts otherwise made available,*
9 *there is appropriated for fiscal year 2021, out of any money*
10 *in the Treasury not otherwise appropriated, \$272,000,000,*
11 *to remain available until September 30, 2023, pursuant to*
12 *sections 308, 310, 7101 through 7113, 7701, and 7703 of*
13 *title 38, United States Code.*

14 **SEC. 8002. FUNDING AVAILABILITY FOR MEDICAL CARE AND**
15 **HEALTH NEEDS.**

16 *In addition to amounts otherwise made available,*
17 *there is appropriated for fiscal year 2021, out of any money*
18 *in the Treasury not otherwise appropriated,*
19 *\$14,482,000,000, to remain available until September 30,*
20 *2023, for allocation under chapters 17, 20, 73, and 81 of*
21 *title 38, United States Code, of which not more than*
22 *\$4,000,000,000 shall be available pursuant to section 1703*
23 *of title 38, United States Code for health care furnished*
24 *through the Veterans Community Care program in sections*
25 *1703(c)(1) and 1703(c)(5) of such title.*

1 **SEC. 8003. FUNDING FOR SUPPLY CHAIN MODERNIZATION.**

2 *In addition to amounts otherwise made available,*
3 *there is appropriated for fiscal year 2021, out of any money*
4 *in the Treasury not otherwise appropriated, \$100,000,000,*
5 *to remain available until September 30, 2022, for the sup-*
6 *ply chain modernization initiative under sections 308, 310,*
7 *and 7301(b) of title 38, United States Code.*

8 **SEC. 8004. FUNDING FOR STATE HOMES.**

9 *In addition to amounts otherwise made available,*
10 *there are appropriated for fiscal year 2021, out of any*
11 *money in the Treasury not otherwise appropriated—*

12 *(1) \$500,000,000, to remain available until ex-*
13 *pended, for allocation under sections 8131 through*
14 *8137 of title 38, United States Code: and*

15 *(2) \$250,000,000, to remain available until Sep-*
16 *tember 30, 2022, for a one-time only obligation and*
17 *expenditure to existing State extended care facilities*
18 *for veterans in proportion to each State's share of the*
19 *total resident capacity in such facilities as of the date*
20 *of enactment of this Act where such capacity includes*
21 *only veterans on whose behalf the Department pays a*
22 *per diem payment pursuant to section 1741 or 1745*
23 *of title 38, United States Code.*

1 **SEC. 8005. FUNDING FOR THE DEPARTMENT OF VETERANS**
2 **AFFAIRS OFFICE OF INSPECTOR GENERAL.**

3 *In addition to amounts otherwise made available,*
4 *there is appropriated to the Office of Inspector General of*
5 *the Department of Veterans Affairs for fiscal year 2021, out*
6 *of any money in the Treasury not otherwise appropriated,*
7 *\$10,000,000, to remain available until expended, for audits,*
8 *investigations, and other oversight of projects and activities*
9 *carried out with funds made available to the Department*
10 *of Veterans Affairs.*

11 **SEC. 8006. COVID-19 VETERAN RAPID RETRAINING ASSIST-**
12 **ANCE PROGRAM.**

13 *(a) IN GENERAL.—The Secretary of Veterans Affairs*
14 *shall carry out a program under which the Secretary shall*
15 *provide up to 12 months of retraining assistance to an eligi-*
16 *ble veteran for the pursuit of a covered program of edu-*
17 *cation. Such retraining assistance shall be in addition to*
18 *any other entitlement to educational assistance or benefits*
19 *for which a veteran is, or has been, eligible.*

20 *(b) ELIGIBLE VETERANS.—*

21 *(1) IN GENERAL.—In this section, the term “eli-*
22 *gible veteran” means a veteran who—*

23 *(A) as of the date of the receipt by the De-*
24 *partment of Veterans Affairs of an application*
25 *for assistance under this section, is at least 22*
26 *years of age but not more than 66 years of age;*

1 (B) as of such date, is unemployed by rea-
2 son of the covered public health emergency, as
3 certified by the veteran;

4 (C) as of such date, is not eligible to receive
5 educational assistance under chapter 30, 31, 32,
6 33, or 35 of title 38, United States Code, or
7 chapter 1606 of title 10, United States Code;

8 (D) is not enrolled in any Federal or State
9 jobs program;

10 (E) is not in receipt of compensation for a
11 service-connected disability rated totally dis-
12 abling by reason of unemployability; and

13 (F) will not be in receipt of unemployment
14 compensation (as defined in section 85(b) of the
15 Internal Revenue Code of 1986), including any
16 cash benefit received pursuant to subtitle A of
17 title II of division A of the CARES Act (Public
18 Law 116–136), as of the first day on which the
19 veteran would receive a housing stipend payment
20 under this section.

21 (2) *TREATMENT OF VETERANS WHO TRANSFER*
22 *ENTITLEMENT.*—For purposes of paragraph (1)(C), a
23 veteran who has transferred all of the veteran’s enti-
24 tlement to educational assistance under section 3319
25 of title 38, United States Code, shall be considered to

1 *be a veteran who is not eligible to receive educational*
2 *assistance under chapter 33 of such title.*

3 (3) *FAILURE TO COMPLETE.*—*A veteran who re-*
4 *ceives retraining assistance under this section to pur-*
5 *sue a program of education and who fails to complete*
6 *the program of education shall not be eligible to re-*
7 *ceive additional assistance under this section.*

8 (c) *COVERED PROGRAMS OF EDUCATION.*—

9 (1) *IN GENERAL.*—*For purposes of this section,*
10 *a covered program of education is a program of edu-*
11 *cation (as such term is defined in section 3452(b) of*
12 *title 38, United States Code) for training, pursued on*
13 *a full-time or part-time basis—*

14 (A) *that—*

15 (i) *is approved under chapter 36 of*
16 *such title;*

17 (ii) *does not lead to a bachelors or*
18 *graduate degree; and*

19 (iii) *is designed to provide training for*
20 *a high-demand occupation, as determined*
21 *under paragraph (3); or*

22 (B) *that is a high technology program of*
23 *education offered by a qualified provider, under*
24 *the meaning given such terms in section 116 of*
25 *the Harry W. Colmery Veterans Educational As-*

1 *sistance Act of 2017 (Public Law 115–48; 38*
2 *U.S.C. 3001 note).*

3 (2) *ACCREDITED PROGRAMS.*—*In the case of an*
4 *accredited program of education, the program of edu-*
5 *cation shall not be considered a covered program of*
6 *education under this section if the program has re-*
7 *ceived a show cause order from the accreditor of the*
8 *program during the five-year period preceding the*
9 *date of the enactment of this Act.*

10 (3) *DETERMINATION OF HIGH-DEMAND OCCUPA-*
11 *TIONS.*—*In carrying out this section, the Secretary*
12 *shall use the list of high-demand occupations compiled*
13 *by the Commissioner of Labor Statistics.*

14 (4) *FULL-TIME DEFINED.*—*For purposes of this*
15 *subsection, the term “full-time” has the meaning*
16 *given such term under section 3688 of title 38, United*
17 *States Code.*

18 (d) *AMOUNT OF ASSISTANCE.*—

19 (1) *RETRAINING ASSISTANCE.*—*The Secretary of*
20 *Veterans Affairs shall provide to an eligible veteran*
21 *pursuing a covered program of education under the*
22 *retraining assistance program under this section an*
23 *amount equal to the amount of educational assistance*
24 *payable under section 3313(c)(1)(A) of title 38,*
25 *United States Code, for each month the veteran pur-*

1 *sues the covered program of education. Such amount*
2 *shall be payable directly to the educational institution*
3 *offering the covered program of education pursued by*
4 *the veteran as follows:*

5 *(A) 50 percent of the total amount payable*
6 *shall be paid when the eligible veteran begins the*
7 *program of education.*

8 *(B) 25 percent of the total amount payable*
9 *shall be paid when the eligible veteran completes*
10 *the program of education.*

11 *(C) 25 percent of the total amount payable*
12 *shall be paid when the eligible veteran finds em-*
13 *ployment in a field related to the program of*
14 *education.*

15 *(2) FAILURE TO COMPLETE.—*

16 *(A) PRO-RATED PAYMENTS.—In the case of*
17 *a veteran who pursues a covered program of edu-*
18 *cation under the retraining assistance program*
19 *under this section, but who does not complete the*
20 *program of education, the Secretary shall pay to*
21 *the educational institution offering such program*
22 *of education a pro-rated amount based on the*
23 *number of months the veteran pursued the pro-*
24 *gram of education in accordance with this para-*
25 *graph.*

1 (B) *PAYMENT OTHERWISE DUE UPON COM-*
2 *PLETION OF PROGRAM.—The Secretary shall pay*
3 *to the educational institution a pro-rated*
4 *amount under paragraph (1)(B) when the vet-*
5 *eran provides notice to the educational institu-*
6 *tion that the veteran no longer intends to pursue*
7 *the program of education.*

8 (C) *NONRECOVERY FROM VETERAN.—In the*
9 *case of a veteran referred to in subparagraph*
10 *(A), the educational institution may not seek*
11 *payment from the veteran for any amount that*
12 *would have been payable under paragraph*
13 *(1)(B) had the veteran completed the program of*
14 *education.*

15 (D) *PAYMENT DUE UPON EMPLOYMENT.—*

16 (i) *VETERANS WHO FIND EMPLOY-*
17 *MENT.—In the case of a veteran referred to*
18 *in subparagraph (A) who finds employment*
19 *in a field related to the program of edu-*
20 *cation during the 180-day period beginning*
21 *on the date on which the veteran withdraws*
22 *from the program of education, the Sec-*
23 *retary shall pay to the educational institu-*
24 *tion a pro-rated amount under paragraph*

1 (1)(C) when the veteran finds such employ-
2 ment.

3 (ii) *VETERANS WHO DO NOT FIND EM-*
4 *PLOYMENT.—In the case of a veteran re-*
5 *ferred to in subparagraph (A) who does not*
6 *find employment in a field related to the*
7 *program of education during the 180-day*
8 *period beginning on the date on which the*
9 *veteran withdraws from the program of edu-*
10 *cation—*

11 (I) *the Secretary shall not make a*
12 *payment to the educational institution*
13 *under paragraph (1)(C); and*

14 (II) *the educational institution*
15 *may not seek payment from the vet-*
16 *eran for any amount that would have*
17 *been payable under paragraph (1)(C)*
18 *had the veteran found employment*
19 *during such 180-day period.*

20 (3) *HOUSING STIPEND.—For each month that an*
21 *eligible veteran pursues a covered program of edu-*
22 *cation under the retraining assistance program under*
23 *this section, the Secretary shall pay to the veteran a*
24 *monthly housing stipend in an amount equal to—*

1 (A) *in the case of a covered program of edu-*
2 *cation leading to a degree, or a covered program*
3 *of education not leading to a degree, at an insti-*
4 *tution of higher learning (as that term is defined*
5 *in section 3452(f) of title 38, United States*
6 *Code) pursued on more than a half-time basis,*
7 *the amount specified under subsection (c)(1)(B)*
8 *of section 3313 of title 38, United States Code;*

9 (B) *in the case of a covered program of edu-*
10 *cation other than a program of education lead-*
11 *ing to a degree at an institution other than an*
12 *institution of higher learning pursued on more*
13 *than a half-time basis, the amount specified*
14 *under subsection (g)(3)(A)(ii) of such section; or*

15 (C) *in the case of a covered program of edu-*
16 *cation pursued on less than a half-time basis, or*
17 *a covered program of education pursued solely*
18 *through distance learning on more than a half-*
19 *time basis, the amount specified under subsection*
20 *(c)(1)(B)(iii) of such section.*

21 (4) *FAILURE TO FIND EMPLOYMENT.*—*The Sec-*
22 *retary shall not make a payment under paragraph*
23 *(1)(C) with respect to an eligible veteran who com-*
24 *pletes or fails to complete a program of education*
25 *under the retraining assistance program under this*

1 *section if the veteran fails to find employment in a*
2 *field related to the program of education within the*
3 *180-period beginning on the date on which the vet-*
4 *eran withdraws from or completes the program.*

5 *(e) NO TRANSFERABILITY.—Retraining assistance*
6 *provided under this section may not be transferred to an-*
7 *other individual.*

8 *(f) LIMITATION.—Not more than 17,250 eligible vet-*
9 *erans may receive retraining assistance under this section.*

10 *(g) TERMINATION.—No retraining assistance may be*
11 *paid under this section after the date that is 21 months*
12 *after the date of the enactment of this Act.*

13 *(h) FUNDING.—In addition to amounts otherwise*
14 *available there is appropriated to the Department of Vet-*
15 *erans Affairs for fiscal year 2021, out of any money in the*
16 *Treasury not otherwise appropriated, \$386,000,000, to re-*
17 *main available until expended, to carry out this section.*

18 **SEC. 8007. PROHIBITION ON COPAYMENTS AND COST SHAR-**
19 **ING FOR VETERANS DURING EMERGENCY RE-**
20 **LATING TO COVID-19.**

21 *(a) IN GENERAL.—The Secretary of Veterans Affairs—*
22 *(1) shall provide for any copayment or other cost*
23 *sharing with respect to health care under the laws ad-*
24 *ministered by the Secretary received by a veteran*
25 *during the period specified in subsection (b); and*

1 (2) shall reimburse any veteran who paid a co-
2 payment or other cost sharing for health care under
3 the laws administered by the Secretary received by a
4 veteran during such period the amount paid by the
5 veteran.

6 (b) *PERIOD SPECIFIED.*—The period specified in this
7 subsection is the period beginning on April 6, 2020, and
8 ending on September 30, 2021.

9 (c) *FUNDING.*—In addition to amounts otherwise
10 available, there is appropriated to the Secretary of Veterans
11 Affairs for fiscal year 2021, out of any money in the Treas-
12 ury not otherwise appropriated, \$1,000,000,000, to remain
13 available until expended, to carry out this section, except
14 for health care furnished pursuant to section 1703(c)(2)–
15 (c)(4) of title 38, United States Code.

16 **SEC. 8008. EMERGENCY DEPARTMENT OF VETERANS AF-**
17 **FAIRS EMPLOYEE LEAVE FUND.**

18 (a) *ESTABLISHMENT; APPROPRIATION.*—There is es-
19 tablished in the Treasury the Emergency Department of
20 Veterans Affairs Employee Leave Fund (in this section re-
21 ferred to as the “Fund”), to be administered by the Sec-
22 retary of Veterans Affairs, for the purposes set forth in sub-
23 section (b). In addition to amounts otherwise available,
24 there is appropriated for fiscal year 2021, out of any money
25 in the Treasury not otherwise appropriated, \$80,000,000,

1 *which shall be deposited into the Fund and remain avail-*
2 *able through September 20, 2022.*

3 (b) *PURPOSE.—Amounts in the Fund shall be avail-*
4 *able for payment to the Department of Veterans Affairs for*
5 *the use of paid leave by any covered employee who is unable*
6 *to work because the employee—*

7 (1) *is subject to a Federal, State, or local quar-*
8 *antine or isolation order related to COVID–19;*

9 (2) *has been advised by a health care provider to*
10 *self-quarantine due to concerns related to COVID–19;*

11 (3) *is caring for an individual who is subject to*
12 *such an order or has been so advised;*

13 (4) *is experiencing symptoms of COVID–19 and*
14 *seeking a medical diagnosis;*

15 (5) *is caring for a son or daughter of such em-*
16 *ployee if the school or place of care of the son or*
17 *daughter has been closed, if the school of such son or*
18 *daughter requires or makes optional a virtual learn-*
19 *ing instruction model or requires or makes optional*
20 *a hybrid of in-person and virtual learning instruc-*
21 *tion models, or the child care provider of such son or*
22 *daughter is unavailable, due to COVID–19 pre-*
23 *cautions;*

24 (6) *is experiencing any other substantially simi-*
25 *lar condition;*

1 (7) *is caring for a family member with a mental*
2 *or physical disability or who is 55 years of age or*
3 *older and incapable of self-care, without regard to*
4 *whether another individual other than the employee is*
5 *available to care for such family member, if the place*
6 *of care for such family member is closed or the direct*
7 *care provider is unavailable due to COVID–19; or*

8 (8) *is obtaining immunization related to*
9 *COVID–19 or to recover from any injury, disability,*
10 *illness, or condition related to such immunization.*

11 *(c) LIMITATIONS.—*

12 (1) *PERIOD OF AVAILABILITY.—Paid leave under*
13 *this section may only be provided to and used by a*
14 *covered employee during the period beginning on the*
15 *date of enactment of this Act and ending on Sep-*
16 *tember 30, 2021.*

17 (2) *TOTAL HOURS; AMOUNT.—Paid leave under*
18 *this section—*

19 (A) *shall be provided to a covered employee*
20 *in an amount not to exceed 600 hours of paid*
21 *leave for each full-time employee, and in the case*
22 *of a part-time employee, employee on an uncom-*
23 *mon tour of duty, or employee with a seasonal*
24 *work schedule, in an amount not to exceed the*
25 *proportional equivalent of 600 hours to the ex-*

1 *tent amounts in the Fund remain available for*
2 *reimbursement;*

3 *(B) shall be paid at the same hourly rate as*
4 *other leave payments; and*

5 *(C) may not be provided to a covered em-*
6 *ployee if the leave would result in payments*
7 *greater than \$2,800 in aggregate for any bi-*
8 *weekly pay period for a full-time employee, or a*
9 *proportionally equivalent biweekly limit for a*
10 *part-time employee.*

11 (3) *RELATIONSHIP TO OTHER LEAVE.—Paid*
12 *leave under this section—*

13 *(A) is in addition to any other leave pro-*
14 *vided to a covered employee; and*

15 *(B) may not be used by a covered employee*
16 *concurrently with any other paid leave.*

17 (4) *CALCULATION OF RETIREMENT BENEFIT.—*
18 *Any paid leave provided to a covered employee under*
19 *this section shall reduce the total service used to cal-*
20 *culate any Federal civilian retirement benefit.*

21 (d) *COVERED EMPLOYEE DEFINED.—In this section,*
22 *the term “covered employee” means an employee of the De-*
23 *partment of Veterans Affairs appointed under chapter 74*
24 *of title 38, United States Code.*

1 **TITLE IX—COMMITTEE ON**
2 **FINANCE**
3 **Subtitle A—Crisis Support for**
4 **Unemployed Workers**
5 **PART 1—EXTENSION OF CARES ACT**
6 **UNEMPLOYMENT PROVISIONS**

7 **SEC. 9011. EXTENSION OF PANDEMIC UNEMPLOYMENT AS-**
8 **SISTANCE.**

9 (a) *IN GENERAL.*—Section 2102(c) of the CARES Act
10 (15 U.S.C. 9021(c)) is amended—

11 (1) *in paragraph (1)—*

12 (A) *by striking “paragraphs (2) and (3)”*
13 *and inserting “paragraph (2)”*; and

14 (B) *in subparagraph (A)(ii), by striking*
15 *“March 14, 2021” and inserting “September 6,*
16 *2021”*; and

17 (2) *by striking paragraph (3) and redesignating*
18 *paragraph (4) as paragraph (3).*

19 (b) *INCREASE IN NUMBER OF WEEKS.*—Section
20 2102(c)(2) of such Act (15 U.S.C. 9021(c)(2)) is amended—

21 (1) *by striking “50 weeks” and inserting “79*
22 *weeks”*; and

23 (2) *by striking “50-week period” and inserting*
24 *“79-week period”.*

1 (c) *HOLD HARMLESS FOR PROPER ADMINISTRA-*
2 *TION.*—*In the case of an individual who is eligible to receive*
3 *pandemic unemployment assistance under section 2102 of*
4 *the CARES Act (15 U.S.C. 9021) as of the day before the*
5 *date of enactment of this Act and on the date of enactment*
6 *of this Act becomes eligible for pandemic emergency unem-*
7 *ployment compensation under section 2107 of the CARES*
8 *Act (15 U.S.C. 9025) by reason of the amendments made*
9 *by section 9016(b) of this title, any payment of pandemic*
10 *unemployment assistance under such section 2102 made*
11 *after the date of enactment of this Act to such individual*
12 *during an appropriate period of time, as determined by the*
13 *Secretary of Labor, that should have been made under such*
14 *section 2107 shall not be considered to be an overpayment*
15 *of assistance under such section 2102, except that an indi-*
16 *vidual may not receive payment for assistance under sec-*
17 *tion 2102 and a payment for assistance under section 2107*
18 *for the same week of unemployment.*

19 (d) *EFFECTIVE DATE.*—*The amendments made by*
20 *subsections (a) and (b) shall apply as if included in the*
21 *enactment of the CARES Act (Public Law 116–136), except*
22 *that no amount shall be payable by virtue of such amend-*
23 *ments with respect to any week of unemployment ending*
24 *on or before March 14, 2021.*

1 **SEC. 9012. EXTENSION OF EMERGENCY UNEMPLOYMENT**
2 **RELIEF FOR GOVERNMENTAL ENTITIES AND**
3 **NONPROFIT ORGANIZATIONS.**

4 (a) *IN GENERAL.*—Section 903(i)(1)(D) of the Social
5 Security Act (42 U.S.C. 1103(i)(1)(D)) is amended by
6 striking “March 14, 2021” and inserting “September 6,
7 2021”.

8 (b) *INCREASE IN REIMBURSEMENT RATE.*—Section
9 903(i)(1)(B) of such Act (42 U.S.C. 1103(i)(1)(B)) is
10 amended—

11 (1) in the first sentence, by inserting “and except
12 as otherwise provided in this subparagraph” after “as
13 determined by the Secretary of Labor”; and

14 (2) by inserting after the first sentence the fol-
15 lowing: “With respect to the amounts of such com-
16 pensation paid for weeks of unemployment beginning
17 after March 31, 2021, and ending on or before Sep-
18 tember 6, 2021, the preceding sentence shall be ap-
19 plied by substituting ‘75 percent’ for ‘one-half’.”.

20 **SEC. 9013. EXTENSION OF FEDERAL PANDEMIC UNEMPLOY-**
21 **MENT COMPENSATION.**

22 (a) *IN GENERAL.*—Section 2104(e)(2) of the CARES
23 Act (15 U.S.C. 9023(e)(2)) is amended by striking “March
24 14, 2021” and inserting “September 6, 2021”.

1 (b) *AMOUNT.*—Section 2104(b)(3)(A)(ii) of such Act
2 (15 U.S.C. 9023(b)(3)(A)(ii)) is amended by striking
3 “March 14, 2021” and inserting “September 6, 2021”.

4 **SEC. 9014. EXTENSION OF FULL FEDERAL FUNDING OF THE**
5 **FIRST WEEK OF COMPENSABLE REGULAR UN-**
6 **EMPLOYMENT FOR STATES WITH NO WAITING**
7 **WEEK.**

8 (a) *IN GENERAL.*—Section 2105(e)(2) of the CARES
9 Act (15 U.S.C. 9024(e)(2)) is amended by striking “March
10 14, 2021” and inserting “September 6, 2021”.

11 (b) *FULL REIMBURSEMENT.*—Paragraph (3) of section
12 2105(c) of such Act (15 U.S.C. 9024(c)) is repealed and
13 such section shall be applied to weeks of unemployment to
14 which an agreement under section 2105 of such Act applies
15 as if such paragraph had not been enacted. In imple-
16 menting the preceding sentence, a State may, if necessary,
17 reenter the agreement with the Secretary under section 2105
18 of such Act, and retroactively pay for the first week of reg-
19 ular compensation without a waiting week consistent with
20 State law (including a waiver of State law) and receive
21 full reimbursement for weeks of unemployment that ended
22 after December 31, 2020.

1 **SEC. 9015. EXTENSION OF EMERGENCY STATE STAFFING**
2 **FLEXIBILITY.**

3 *If a State modifies its unemployment compensation*
4 *law and policies, subject to the succeeding sentence, with*
5 *respect to personnel standards on a merit basis on an emer-*
6 *gency temporary basis as needed to respond to the spread*
7 *of COVID–19, such modifications shall be disregarded for*
8 *the purposes of applying section 303 of the Social Security*
9 *Act and section 3304 of the Internal Revenue Code of 1986*
10 *to such State law. Such modifications shall only apply*
11 *through September 6, 2021, and shall be limited to engaging*
12 *of temporary staff, rehiring of retirees or former employees*
13 *on a non-competitive basis, and other temporary actions*
14 *to quickly process applications and claims.*

15 **SEC. 9016. EXTENSION OF PANDEMIC EMERGENCY UNEM-**
16 **PLOYMENT COMPENSATION.**

17 *(a) IN GENERAL.—Section 2107(g) of the CARES Act*
18 *(15 U.S.C. 9025(g)) is amended to read as follows:*

19 *“(g) APPLICABILITY.—An agreement entered into*
20 *under this section shall apply to weeks of unemployment—*

21 *“(1) beginning after the date on which such*
22 *agreement is entered into; and*

23 *“(2) ending on or before September 6, 2021.”.*

24 *(b) INCREASE IN NUMBER OF WEEKS.—Section*
25 *2107(b)(2) of such Act (15 U.S.C. 9025(b)(2)) is amended*
26 *by striking “24” and inserting “53”.*

1 (c) *COORDINATION OF PANDEMIC EMERGENCY UNEMPLOYMENT COMPENSATION WITH EXTENDED COMPENSATION.*—Section 2107(a)(5)(B) of such Act (15 U.S.C. 9025(a)(5)(B)) is amended by inserting “or for the week that includes the date of enactment of the American Rescue Plan Act of 2021 (without regard to the amendments made by subsections (a) and (b) of section 9016 of such Act)” after “2020”.

9 (d) *SPECIAL RULE FOR EXTENDED COMPENSATION.*—Section 2107(a)(8) of such Act (15 U.S.C. 9025(a)(8)) is amended by striking “April 12, 2021” and inserting “September 6, 2021”.

13 (e) *EFFECTIVE DATE.*—The amendments made by this section shall apply as if included in the enactment of the CARES Act (Public Law 116–136), except that no amount shall be payable by virtue of such amendments with respect to any week of unemployment ending on or before March 14, 2021.

19 **SEC. 9017. EXTENSION OF TEMPORARY FINANCING OF**
20 **SHORT-TIME COMPENSATION PAYMENTS IN**
21 **STATES WITH PROGRAMS IN LAW.**

22 Section 2108(b)(2) of the CARES Act (15 U.S.C. 9026(b)(2)) is amended by striking “March 14, 2021” and inserting “September 6, 2021”.

1 **SEC. 9018. EXTENSION OF TEMPORARY FINANCING OF**
2 **SHORT-TIME COMPENSATION AGREEMENTS**
3 **FOR STATES WITHOUT PROGRAMS IN LAW.**

4 *Section 2109(d)(2) of the CARES Act (15 U.S.C.*
5 *9027(d)(2)) is amended by striking “March 14, 2021” and*
6 *inserting “September 6, 2021”.*

7 **PART 2—EXTENSION OF FFCRA UNEMPLOYMENT**
8 **PROVISIONS**

9 **SEC. 9021. EXTENSION OF TEMPORARY ASSISTANCE FOR**
10 **STATES WITH ADVANCES.**

11 *Section 1202(b)(10)(A) of the Social Security Act (42*
12 *U.S.C. 1322(b)(10)(A)) is amended by striking “March 14,*
13 *2021” and inserting “September 6, 2021”.*

14 **SEC. 9022. EXTENSION OF FULL FEDERAL FUNDING OF EX-**
15 **TENDED UNEMPLOYMENT COMPENSATION.**

16 *(a) IN GENERAL.—Section 4105 of the Families First*
17 *Coronavirus Response Act (26 U.S.C. 3304 note) is amend-*
18 *ed by striking “March 14, 2021” each place it appears and*
19 *inserting “September 6, 2021”.*

20 *(b) EFFECTIVE DATE.—The amendment made by sub-*
21 *section (a) shall apply as if included in the enactment of*
22 *the Families First Coronavirus Response Act (Public Law*
23 *116–127).*

1 **PART 3—DEPARTMENT OF LABOR FUNDING FOR**
2 **TIMELY, ACCURATE, AND EQUITABLE PAYMENT**
3 **SEC. 9031. FUNDING FOR ADMINISTRATION.**

4 *In addition to amounts otherwise available, there is*
5 *appropriated to the Employment and Training Adminis-*
6 *tration of the Department of Labor for fiscal year 2021,*
7 *out of any money in the Treasury not otherwise appro-*
8 *priated, \$8,000,000, to remain available until expended, for*
9 *necessary expenses to carry out Federal activities relating*
10 *to the administration of unemployment compensation pro-*
11 *grams.*

12 **SEC. 9032. FUNDING FOR FRAUD PREVENTION, EQUITABLE**
13 **ACCESS, AND TIMELY PAYMENT TO ELIGIBLE**
14 **WORKERS.**

15 *Subtitle A of title II of division A of the CARES Act*
16 *(Public Law 116–136) is amended by adding at the end*
17 *the following:*

18 **“SEC. 2118. FUNDING FOR FRAUD PREVENTION, EQUITABLE**
19 **ACCESS, AND TIMELY PAYMENT TO ELIGIBLE**
20 **WORKERS.**

21 *“(a) IN GENERAL.—In addition to amounts otherwise*
22 *available, there is appropriated to the Secretary of Labor*
23 *for fiscal year 2021, out of any money in the Treasury not*
24 *otherwise appropriated, \$2,000,000,000, to remain avail-*
25 *able until expended, to detect and prevent fraud, promote*
26 *equitable access, and ensure the timely payment of benefits*

1 *with respect to unemployment compensation programs, in-*
2 *cluding programs extended under subtitle A of title IX of*
3 *the American Rescue Plan Act of 2021.*

4 “(b) *USE OF FUNDS.—Amounts made available under*
5 *subsection (a) may be used—*

6 “(1) *for Federal administrative costs related to*
7 *the purposes described in subsection (a);*

8 “(2) *for systemwide infrastructure investment*
9 *and development related to such purposes; and*

10 “(3) *to make grants to States or territories ad-*
11 *ministering unemployment compensation programs*
12 *described in subsection (a) (including territories ad-*
13 *ministering the Pandemic Unemployment Assistance*
14 *program under section 2102) for such purposes, in-*
15 *cluding the establishment of procedures or the build-*
16 *ing of infrastructure to verify or validate identity,*
17 *implement Federal guidance regarding fraud detec-*
18 *tion and prevention, and accelerate claims processing*
19 *or process claims backlogs due to the pandemic.*

20 “(c) *RESTRICTIONS ON GRANTS TO STATES AND TER-*
21 *RITORIES.—As a condition of receiving a grant under sub-*
22 *section (b)(3), the Secretary may require that a State or*
23 *territory receiving such a grant shall—*

24 “(1) *use such program integrity tools as the Sec-*
25 *retary may specify; and*

1 “(2) as directed by the Secretary, conduct user
2 accessibility testing on any new system developed by
3 the Secretary pursuant to subsection (b)(2).”.

4 **PART 4—OTHER PROVISIONS**

5 **SEC. 9041. EXTENSION OF LIMITATION ON EXCESS BUSI-**
6 **NESS LOSSES OF NONCORPORATE TAX-**
7 **PAYERS.**

8 (a) *IN GENERAL.*—Section 461(l)(1) of the Internal
9 Revenue Code of 1986 is amended by striking “January
10 1, 2026” each place it appears and inserting “January 1,
11 2027”.

12 (b) *EFFECTIVE DATE.*—The amendments made by this
13 section shall apply to taxable years beginning after Decem-
14 ber 31, 2025.

15 **SEC. 9042. SUSPENSION OF TAX ON PORTION OF UNEM-**
16 **PLOYMENT COMPENSATION.**

17 (a) *IN GENERAL.*—Section 85 of the Internal Revenue
18 Code of 1986 is amended by adding at the end the following
19 new subsection:

20 “(c) *SPECIAL RULE FOR 2020.*—

21 “(1) *IN GENERAL.*—In the case of any taxable
22 year beginning in 2020, if the adjusted gross income
23 of the taxpayer for such taxable year is less than
24 \$150,000, the gross income of such taxpayer shall not
25 include so much of the unemployment compensation

1 received by such taxpayer (or, in the case of a joint
2 return, received by each spouse) as does not exceed
3 \$10,200.

4 “(2) *APPLICATION.*—For purposes of paragraph
5 (1), the adjusted gross income of the taxpayer shall be
6 determined—

7 “(A) after application of sections 86, 135,
8 137, 219, 221, 222, and 469, and

9 “(B) without regard to this section.”

10 (b) *CONFORMING AMENDMENTS.*—

11 (1) Section 74(d)(2)(B) of the Internal Revenue
12 Code of 1986 is amended by inserting “85(c),” before
13 “86”.

14 (2) Section 86(b)(2)(A) of such Code is amended
15 by inserting “85(c),” before “135”.

16 (3) Section 135(c)(4)(A) of such Code is amended
17 by inserting “85(c),” before “137”.

18 (4) Section 137(b)(3)(A) of such Code is amend-
19 ed by inserting “85(c)” before “221”.

20 (5) Section 219(g)(3)(A)(ii) of such Code is
21 amended by inserting “85(c),” before “135”.

22 (6) Section 221(b)(2)(C)(i) of such Code is
23 amended by inserting “85(c)” before “911”.

24 (7) Section 222(b)(2)(C)(i) of such Code, as in
25 effect before date of enactment of the Taxpayer Cer-

1 *tainty and Disaster Tax Relief Act of 2020, is amend-*
 2 *ed by inserting “85(c)” before “911”.*

3 (8) *Section 469(i)(3)(E)(ii) of such Code is*
 4 *amended by striking “135 and 137” and inserting*
 5 *“85(c), 135, and 137”.*

6 (c) *EFFECTIVE DATE.—The amendments made by this*
 7 *section shall apply to taxable years beginning after Decem-*
 8 *ber 31, 2019.*

9 ***Subtitle B—Emergency Assistance***
 10 ***to Families Through Home Vis-***
 11 ***iting Programs***

12 ***SEC. 9101. EMERGENCY ASSISTANCE TO FAMILIES***
 13 ***THROUGH HOME VISITING PROGRAMS.***

14 *Effective 1 day after the date of enactment of this Act,*
 15 *title V of the Social Security Act (42 U.S.C. 701–713) is*
 16 *amended by inserting after section 511 the following:*

17 ***“SEC. 511A. EMERGENCY ASSISTANCE TO FAMILIES***
 18 ***THROUGH HOME VISITING PROGRAMS.***

19 *“(a) SUPPLEMENTAL APPROPRIATION.—In addition to*
 20 *amounts otherwise appropriated, out of any money in the*
 21 *Treasury of the United States not otherwise appropriated,*
 22 *there are appropriated to the Secretary \$150,000,000, to re-*
 23 *main available through September 30, 2022, to enable eligi-*
 24 *ble entities to conduct programs in accordance with section*
 25 *511 and subsection (c) of this section.*

1 “(b) *ELIGIBILITY FOR FUNDS.*—*To be eligible to re-*
2 *ceive funds made available by subsection (a) of this section,*
3 *an entity shall—*

4 “(1) *as of the date of the enactment of this sec-*
5 *tion, be conducting a program under section 511;*

6 “(2) *ensure the modification of grants, contracts,*
7 *and other agreements, as applicable, executed under*
8 *section 511 under which the program is conducted as*
9 *are necessary to provide that, during the period that*
10 *begins with the date of the enactment of this section*
11 *and ends with the end of the 2nd succeeding fiscal*
12 *year after the funds are awarded, the entity shall—*

13 “(A) *not reduce funding for, or staffing lev-*
14 *els of, the program on account of reduced enroll-*
15 *ment in the program; and*

16 “(B) *when using funds to provide emer-*
17 *gency supplies to eligible families receiving grant*
18 *services under section 511, ensure coordination*
19 *with local diaper banks to the extent practicable;*
20 *and*

21 “(3) *reaffirm that, in conducting the program,*
22 *the entity will focus on priority populations (as de-*
23 *finied in section 511(d)(4)).*

24 “(c) *USES OF FUNDS.*—*An entity to which funds are*
25 *provided under this section shall use the funds—*

1 “(1) to serve families with home visits or with
2 virtual visits, that may be conducted by the use of
3 electronic information and telecommunications tech-
4 nologies, in a service delivery model described in sec-
5 tion 511(d)(3)(A);

6 “(2) to pay hazard pay or other additional staff
7 costs associated with providing home visits or admin-
8 istration for programs funded under section 511;

9 “(3) to train home visitors employed by the enti-
10 ty in conducting a virtual home visit and in emer-
11 gency preparedness and response planning for fami-
12 lies served, and may include training on how to safe-
13 ly conduct intimate partner violence screenings, and
14 training on safety and planning for families served to
15 support the family outcome improvements listed in
16 section 511(d)(2)(B);

17 “(4) for the acquisition by families served by
18 programs under section 511 of such technological
19 means as are needed to conduct and support a virtual
20 home visit;

21 “(5) to provide emergency supplies (such as dia-
22 pers and diapering supplies including diaper wipes
23 and diaper cream, necessary to ensure that a child
24 using a diaper is properly cleaned and protected from
25 diaper rash, formula, food, water, hand soap and

1 *hand sanitizer) to an eligible family (as defined in*
2 *section 511(k)(2));*

3 *“(6) to coordinate with and provide reimburse-*
4 *ment for supplies to diaper banks when using such*
5 *entities to provide emergency supplies specified in*
6 *paragraph (5); or*

7 *“(7) to provide prepaid grocery cards to an eligi-*
8 *ble family (as defined in section 511(k)(2)) partici-*
9 *pating in the maternal, infant, and early childhood*
10 *home visiting program under section 511 for the pur-*
11 *pose of enabling the family to meet the emergency*
12 *needs of the family.”.*

13 ***Subtitle C—Emergency Assistance***
14 ***to Children and Families***

15 ***SEC. 9201. PANDEMIC EMERGENCY ASSISTANCE.***

16 *Section 403 of the Social Security Act (42 U.S.C. 603)*
17 *is amended by adding at the end the following:*

18 *“(c) PANDEMIC EMERGENCY ASSISTANCE.—*

19 *“(1) APPROPRIATION.—In addition to amounts*
20 *otherwise available, there is appropriated for fiscal*
21 *year 2021, out of any money in the Treasury of the*
22 *United States not otherwise appropriated,*
23 *\$1,000,000,000, to remain available until expended,*
24 *to carry out this subsection.*

1 “(2) *RESERVATION OF FUNDS FOR TECHNICAL*
2 *ASSISTANCE.*—*Of the amount specified in paragraph*
3 *(1), the Secretary shall reserve \$2,000,000 for admin-*
4 *istrative expenses and the provision of technical as-*
5 *sistance to States and Indian tribes with respect to*
6 *the use of funds provided under this subsection.*

7 “(3) *ALLOTMENTS.*—

8 “(A) *50 STATES AND THE DISTRICT OF CO-*
9 *LUMBIA.*—

10 “(i) *TOTAL AMOUNT TO BE ALLOT-*
11 *TED.*—*The Secretary shall allot a total of*
12 *92.5 percent of the amount specified in*
13 *paragraph (1) that is not reserved under*
14 *paragraph (2) among the States that are*
15 *not a territory and that are operating a*
16 *program funded under this part, in accord-*
17 *ance with clause (ii) of this subparagraph.*

18 “(ii) *ALLOTMENT FORMULA.*—*The Sec-*
19 *retary shall allot to each such State the sum*
20 *of the following percentages of the total*
21 *amount described in clause (i):*

22 “(I) *50 percent, multiplied by—*

23 “(aa) *the population of chil-*
24 *dren in the State, determined on*
25 *the basis of the most recent popu-*

1 *lation estimates as determined by*
2 *the Bureau of the Census; divided*
3 *by*

4 *“(bb) the total population of*
5 *children in the States that are not*
6 *territories, as so determined; plus*

7 *“(II) 50 percent, multiplied by—*

8 *“(aa) the total amount ex-*
9 *pended by the State for basic as-*
10 *sistance, non-recurrent short term*
11 *benefits, and emergency assistance*
12 *in fiscal year 2019, as reported by*
13 *the State under section 411; di-*
14 *vided by*

15 *“(bb) the total amount ex-*
16 *pended by the States that are not*
17 *territories for basic assistance,*
18 *non-recurrent short term benefits,*
19 *and emergency assistance in fiscal*
20 *year 2019, as so reported by the*
21 *States.*

22 *“(B) TERRITORIES AND INDIAN TRIBES.—*

23 *The Secretary shall allot among the territories*
24 *and Indian tribes otherwise eligible for a grant*
25 *under this part such portions of 7.5 percent of*

1 *the amount specified in paragraph (1) that are*
2 *not reserved under paragraph (2) as the Sec-*
3 *retary deems appropriate based on the needs of*
4 *the territory or Indian tribe involved.*

5 “(C) *EXPENDITURE COMMITMENT REQUIRE-*
6 *MENT.—To receive the full amount of funding*
7 *payable under this subsection, a State or Indian*
8 *tribe shall inform the Secretary as to whether it*
9 *intends to use all of its allotment under this*
10 *paragraph and provide that information—*

11 “(i) *in the case of a State that is not*
12 *a territory, within 45 days after the date of*
13 *the enactment of this subsection; or*

14 “(ii) *in the case of a territory or an*
15 *Indian tribe, within 90 days after such date*
16 *of enactment.*

17 “(4) *GRANTS.—*

18 “(A) *IN GENERAL.—The Secretary shall*
19 *provide funds to each State and Indian tribe to*
20 *which an amount is allotted under paragraph*
21 *(3), from the amount so allotted.*

22 “(B) *TREATMENT OF UNUSED FUNDS.—*

23 “(i) *REALLOTMENT.—The Secretary*
24 *shall reallocate in accordance with paragraph*
25 *(3) all funds provided to any State or In-*

1 *dian tribe under this subsection that are*
2 *unused, among the other States and Indian*
3 *tribes eligible for funds under this sub-*
4 *section. For purposes of paragraph (3), the*
5 *Secretary shall treat the funds as if in-*
6 *cluded in the amount specified in para-*
7 *graph (1).*

8 *“(ii) PROVISION.—The Secretary shall*
9 *provide funds to each such other State or*
10 *Indian tribe in an amount equal to the*
11 *amount so reallocated.*

12 *“(5) RECIPIENT OF FUNDS PROVIDED FOR TER-*
13 *RITORIES.—In the case of a territory not operating a*
14 *program funded under this part, the Secretary shall*
15 *provide the funds required to be provided to the terri-*
16 *tory under this subsection, to the agency that admin-*
17 *isters the bulk of local human services programs in*
18 *the territory.*

19 *“(6) USE OF FUNDS.—*

20 *“(A) IN GENERAL.—A State or Indian tribe*
21 *to which funds are provided under this sub-*
22 *section may use the funds only for non-recurrent*
23 *short term benefits, whether in the form of cash*
24 *or in other forms.*

1 “(B) *LIMITATION ON USE FOR ADMINISTRATIVE EXPENSES.*—A State to which funds are
2 provided under this subsection shall not expend
3 more than 15 percent of the funds for adminis-
4 trative purposes.
5

6 “(C) *NONSUPPLANTATION.*—Funds provided
7 under this subsection shall be used to supplement
8 and not supplant other Federal, State, or tribal
9 funds for services and activities that promote the
10 purposes of this part.

11 “(D) *EXPENDITURE DEADLINE.*—

12 “(i) *IN GENERAL.*—Except as provided
13 in clause (ii), a State or Indian tribe to
14 which funds are provided under this sub-
15 section shall expend the funds not later than
16 the end of fiscal year 2022.

17 “(ii) *EXCEPTION FOR REALLOTTED*
18 *FUNDS.*—A State or Indian tribe to which
19 funds are provided under paragraph (4)(B)
20 shall expend the funds within 12 months
21 after receipt.

22 “(7) *SUSPENSION OF TERRITORY SPENDING*
23 *CAP.*—Section 1108 shall not apply with respect to
24 any funds provided under this subsection.

25 “(8) *DEFINITIONS.*—In this subsection:

1 “(A) *APPLICABLE PERIOD.*—The term ‘ap-
2 plicable period’ means the period that begins
3 with April 1, 2021, and ends with September 30,
4 2022.

5 “(B) *NON-RECURRENT SHORT TERM BENE-*
6 *FITS.*—The term ‘non-recurrent short term bene-
7 fits’ has the meaning given the term in OMB ap-
8 proved Form ACF–196R, published on July 31,
9 2014.

10 “(C) *STATE.*—The term ‘State’ means the
11 50 States of the United States, the District of
12 Columbia, and the territories.

13 “(D) *TERRITORY.*—The term ‘territory’
14 means the Commonwealth of Puerto Rico, the
15 United States Virgin Islands, Guam, American
16 Samoa, and the Commonwealth of the Northern
17 Mariana Islands.”.

18 ***Subtitle D—Elder Justice and***
19 ***Support Guarantee***

20 ***SEC. 9301. ADDITIONAL FUNDING FOR AGING AND DIS-***
21 ***ABILITY SERVICES PROGRAMS.***

22 *Subtitle A of title XX of the Social Security Act (42*
23 *U.S.C. 1397–1397h) is amended by adding at the end the*
24 *following:*

1 **“SEC. 2010. ADDITIONAL FUNDING FOR AGING AND DIS-**
2 **ABILITY SERVICES PROGRAMS.**

3 “(a) *APPROPRIATION.*—*In addition to amounts other-*
4 *wise available, there is appropriated for fiscal year 2021,*
5 *out of any money in the Treasury not otherwise appro-*
6 *priated, \$276,000,000, to remain available until expended,*
7 *to carry out the programs described in subtitle B.*

8 “(b) *USE OF FUNDS.*—*Of the amounts made available*
9 *by subsection (a)—*

10 “(1) *\$88,000,000 shall be made available to*
11 *carry out the programs described in subtitle B in fis-*
12 *cal year 2021, of which not less than an amount*
13 *equal to \$100,000,000 minus the amount previously*
14 *provided in fiscal year 2021 to carry out section*
15 *2042(b) shall be made available to carry out such sec-*
16 *tion; and*

17 “(2) *\$188,000,000 shall be made available to*
18 *carry out the programs described in subtitle B in fis-*
19 *cal year 2022, of which not less than \$100,000,000*
20 *shall be for activities described in section 2042(b).”.*

1 ***Subtitle E—Support to Skilled***
2 ***Nursing Facilities in Response***
3 ***to COVID–19***

4 ***SEC. 9401. PROVIDING FOR INFECTION CONTROL SUPPORT***
5 ***TO SKILLED NURSING FACILITIES THROUGH***
6 ***CONTRACTS WITH QUALITY IMPROVEMENT***
7 ***ORGANIZATIONS.***

8 *Section 1862(g) of the Social Security Act (42 U.S.C.*
9 *1395y(g)) is amended—*

10 *(1) by striking “The Secretary” and inserting*
11 *“(1) The Secretary”; and*

12 *(2) by adding at the end the following new para-*
13 *graph:*

14 *“(2) In addition to any funds otherwise available,*
15 *there are appropriated to the Secretary, out of any monies*
16 *in the Treasury not otherwise obligated, \$200,000,000, to*
17 *remain available until expended, for purposes of requiring*
18 *multiple organizations described in paragraph (1) to pro-*
19 *vide to skilled nursing facilities (as defined in section*
20 *1819(a)), infection control and vaccination uptake support*
21 *relating to the prevention or mitigation of COVID–19, as*
22 *determined appropriate by the Secretary.”.*

1 **SEC. 9402. FUNDING FOR STRIKE TEAMS FOR RESIDENT**
 2 **AND EMPLOYEE SAFETY IN SKILLED NURSING**
 3 **FACILITIES.**

4 *Section 1819 of the Social Security Act (42 U.S.C.*
 5 *1395i–3) is amended by adding at the end the following*
 6 *new subsection:*

7 *“(k) FUNDING FOR STRIKE TEAMS.—In addition to*
 8 *amounts otherwise available, there is appropriated to the*
 9 *Secretary, out of any monies in the Treasury not otherwise*
 10 *appropriated, \$250,000,000, to remain available until ex-*
 11 *pended, for purposes of allocating such amount among the*
 12 *States (including the District of Columbia and each terri-*
 13 *tory of the United States) for such a State to establish and*
 14 *implement a strike team that will be deployed to a skilled*
 15 *nursing facility in the State with diagnosed or suspected*
 16 *cases of COVID–19 among residents or staff for the purposes*
 17 *of assisting with clinical care, infection control, or staffing*
 18 *during the emergency period described in section*
 19 *1135(g)(1)(B) and the 1-year period immediately following*
 20 *the end of such emergency period.”.*

21 ***Subtitle F—Preserving Health***
 22 ***Benefits for Workers***

23 **SEC. 9501. PRESERVING HEALTH BENEFITS FOR WORKERS.**

24 *(a) PREMIUM ASSISTANCE FOR COBRA CONTINUATION*
 25 *COVERAGE FOR INDIVIDUALS AND THEIR FAMILIES.—*

26 *(1) PROVISION OF PREMIUM ASSISTANCE.—*

1 (A) *REDUCTION OF PREMIUMS PAYABLE.*—

2 *In the case of any premium for a period of cov-*
3 *erage during the period beginning on the first*
4 *day of the first month beginning after the date*
5 *of the enactment of this Act, and ending on Sep-*
6 *tember 30, 2021, for COBRA continuation cov-*
7 *erage with respect to any assistance eligible indi-*
8 *vidual described in paragraph (3), such indi-*
9 *vidual shall be treated for purposes of any*
10 *COBRA continuation provision as having paid*
11 *in full the amount of such premium.*

12 (B) *PLAN ENROLLMENT OPTION.*—

13 (i) *IN GENERAL.*—*Solely for purposes*
14 *of this subsection, the COBRA continuation*
15 *provisions shall be applied such that any*
16 *assistance eligible individual who is en-*
17 *rolled in a group health plan offered by a*
18 *plan sponsor may, not later than 90 days*
19 *after the date of notice of the plan enroll-*
20 *ment option described in this subparagraph,*
21 *elect to enroll in coverage under a plan of-*
22 *fered by such plan sponsor that is different*
23 *than coverage under the plan in which such*
24 *individual was enrolled at the time, in the*
25 *case of any assistance eligible individual de-*

1 scribed in paragraph (3), the qualifying
2 event specified in section 603(2) of the Em-
3 ployee Retirement Income Security Act of
4 1974, section 4980B(f)(3)(B) of the Internal
5 Revenue Code of 1986, or section 2203(2) of
6 the Public Health Service Act, except for the
7 voluntary termination of such individual's
8 employment by such individual, occurred,
9 and such coverage shall be treated as
10 COBRA continuation coverage for purposes
11 of the applicable COBRA continuation cov-
12 erage provision.

13 (ii) *REQUIREMENTS.*—Any assistance
14 eligible individual may elect to enroll in
15 different coverage as described in clause (i)
16 only if—

17 (I) the employer involved has
18 made a determination that such em-
19 ployer will permit such assistance eli-
20 gible individual to enroll in different
21 coverage as provided under this sub-
22 paragraph;

23 (II) the premium for such dif-
24 ferent coverage does not exceed the pre-
25 mium for coverage in which such indi-

1 *vidual was enrolled at the time such*
2 *qualifying event occurred;*

3 *(III) the different coverage in*
4 *which the individual elects to enroll is*
5 *coverage that is also offered to simi-*
6 *larly situated active employees of the*
7 *employer at the time at which such*
8 *election is made; and*

9 *(IV) the different coverage in*
10 *which the individual elects to enroll is*
11 *not—*

12 *(aa) coverage that provides*
13 *only excepted benefits as defined*
14 *in section 9832(c) of the Internal*
15 *Revenue Code of 1986, section*
16 *733(c) of the Employee Retirement*
17 *Income Security Act of*
18 *1974, and section 2791(c) of the*
19 *Public Health Service Act;*

20 *(bb) a qualified small em-*
21 *ployer health reimbursement ar-*
22 *rangement (as defined in section*
23 *9831(d)(2) of the Internal Rev-*
24 *enue Code of 1986); or*

1 (cc) a flexible spending ar-
2 rangement (as defined in section
3 106(c)(2) of the Internal Revenue
4 Code of 1986).

5 (2) *LIMITATION OF PERIOD OF PREMIUM ASSIST-*
6 *ANCE.—*

7 (A) *ELIGIBILITY FOR ADDITIONAL COV-*
8 *ERAGE.—Paragraph (1)(A) shall not apply with*
9 *respect to any assistance eligible individual de-*
10 *scribed in paragraph (3) for months of coverage*
11 *beginning on or after the earlier of—*

12 (i) *the first date that such individual*
13 *is eligible for coverage under any other*
14 *group health plan (other than coverage con-*
15 *sisting of only excepted benefits (as defined*
16 *in section 9832(c) of the Internal Revenue*
17 *Code of 1986, section 733(c) of the Em-*
18 *ployee Retirement Income Security Act of*
19 *1974, and section 2791(c) of the Public*
20 *Health Service Act), coverage under a flexi-*
21 *ble spending arrangement (as defined in*
22 *section 106(c)(2) of the Internal Revenue*
23 *Code of 1986), coverage under a qualified*
24 *small employer health reimbursement ar-*
25 *rangement (as defined in section 9831(d)(2)*

1 *of the Internal Revenue Code of 1986)), or*
2 *eligible for benefits under the Medicare pro-*
3 *gram under title XVIII of the Social Secu-*
4 *rity Act; or*

5 *(ii) the earlier of—*

6 *(I) the date following the expira-*
7 *tion of the maximum period of con-*
8 *tinuation coverage required under the*
9 *applicable COBRA continuation cov-*
10 *erage provision; or*

11 *(II) the date following the expira-*
12 *tion of the period of continuation cov-*
13 *erage allowed under paragraph*
14 *(4)(B)(ii).*

15 *(B) NOTIFICATION REQUIREMENT.—Any as-*
16 *istance eligible individual shall notify the group*
17 *health plan with respect to which paragraph*
18 *(1)(A) applies if such paragraph ceases to apply*
19 *by reason of clause (i) of subparagraph (A) (as*
20 *applicable). Such notice shall be provided to the*
21 *group health plan in such time and manner as*
22 *may be specified by the Secretary of Labor.*

23 *(3) ASSISTANCE ELIGIBLE INDIVIDUAL.—For*
24 *purposes of this section, the term “assistance eligible*
25 *individual” means, with respect to a period of cov-*

1 *erage during the period beginning on the first day of*
2 *the first month beginning after the date of the enact-*
3 *ment of this Act, and ending on September 30, 2021,*
4 *any individual that is a qualified beneficiary who—*

5 *(A) is eligible for COBRA continuation cov-*
6 *erage by reason of a qualifying event specified in*
7 *section 603(2) of the Employee Retirement In-*
8 *come Security Act of 1974, section*
9 *4980B(f)(3)(B) of the Internal Revenue Code of*
10 *1986, or section 2203(2) of the Public Health*
11 *Service Act, except for the voluntary termination*
12 *of such individual's employment by such indi-*
13 *vidual; and*

14 *(B) elects such coverage.*

15 *(4) EXTENSION OF ELECTION PERIOD AND EF-*
16 *FECT ON COVERAGE.—*

17 *(A) IN GENERAL.—For purposes of apply-*
18 *ing section 605(a) of the Employee Retirement*
19 *Income Security Act of 1974, section*
20 *4980B(f)(5)(A) of the Internal Revenue Code of*
21 *1986, and section 2205(a) of the Public Health*
22 *Service Act, in the case of—*

23 *(i) an individual who does not have an*
24 *election of COBRA continuation coverage in*
25 *effect on the first day of the first month be-*

1 *ginning after the date of the enactment of*
2 *this Act but who would be an assistance eli-*
3 *gible individual described in paragraph (3)*
4 *if such election were so in effect; or*

5 *(ii) an individual who elected COBRA*
6 *continuation coverage and discontinued*
7 *from such coverage before the first day of*
8 *the first month beginning after the date of*
9 *the enactment of this Act,*

10 *such individual may elect the COBRA continu-*
11 *ation coverage under the COBRA continuation*
12 *coverage provisions containing such provisions*
13 *during the period beginning on the first day of*
14 *the first month beginning after the date of the*
15 *enactment of this Act and ending 60 days after*
16 *the date on which the notification required under*
17 *paragraph (5)(C) is provided to such individual.*

18 *(B) COMMENCEMENT OF COBRA CONTINU-*
19 *ATION COVERAGE.—Any COBRA continuation*
20 *coverage elected by a qualified beneficiary during*
21 *an extended election period under subparagraph*
22 *(A)—*

23 *(i) shall commence (including for pur-*
24 *poses of applying the treatment of premium*
25 *payments under paragraph (1)(A) and any*

1 *cost-sharing requirements for items and*
2 *services under a group health plan) with the*
3 *first period of coverage beginning on or*
4 *after the first day of the first month begin-*
5 *ning after the date of the enactment of this*
6 *Act, and*

7 *(ii) shall not extend beyond the period*
8 *of COBRA continuation coverage that*
9 *would have been required under the applica-*
10 *ble COBRA continuation coverage provision*
11 *if the coverage had been elected as required*
12 *under such provision or had not been dis-*
13 *continued.*

14 (5) *NOTICES TO INDIVIDUALS.—*

15 (A) *GENERAL NOTICE.—*

16 *(i) IN GENERAL.—In the case of notices*
17 *provided under section 606(a)(4) of the Em-*
18 *ployee Retirement Income Security Act of*
19 *1974 (29 U.S.C. 1166(4)), section*
20 *4980B(f)(6)(D) of the Internal Revenue*
21 *Code of 1986, or section 2206(4) of the Pub-*
22 *lic Health Service Act (42 U.S.C. 300bb-*
23 *6(4)), with respect to individuals who, dur-*
24 *ing the period described in paragraph (3),*
25 *become entitled to elect COBRA continu-*

1 *ation coverage, the requirements of such*
2 *provisions shall not be treated as met unless*
3 *such notices include an additional written*
4 *notification to the recipient in clear and*
5 *understandable language of—*

6 *(I) the availability of premium*
7 *assistance with respect to such coverage*
8 *under this subsection; and*

9 *(II) the option to enroll in dif-*
10 *ferent coverage if the employer permits*
11 *assistance eligible individuals described*
12 *in paragraph (3) to elect enrollment in*
13 *different coverage (as described in*
14 *paragraph (1)(B)).*

15 *(ii) ALTERNATIVE NOTICE.—In the*
16 *case of COBRA continuation coverage to*
17 *which the notice provision under such sec-*
18 *tions does not apply, the Secretary of*
19 *Labor, in consultation with the Secretary of*
20 *the Treasury and the Secretary of Health*
21 *and Human Services, shall, in consultation*
22 *with administrators of the group health*
23 *plans (or other entities) that provide or ad-*
24 *minister the COBRA continuation coverage*

1 involved, provide rules requiring the provi-
2 sion of such notice.

3 (iii) *FORM.*—The requirement of the
4 additional notification under this subpara-
5 graph may be met by amendment of exist-
6 ing notice forms or by inclusion of a sepa-
7 rate document with the notice otherwise re-
8 quired.

9 (B) *SPECIFIC REQUIREMENTS.*—Each addi-
10 tional notification under subparagraph (A) shall
11 include—

12 (i) the forms necessary for establishing
13 eligibility for premium assistance under
14 this subsection;

15 (ii) the name, address, and telephone
16 number necessary to contact the plan ad-
17 ministrators and any other person main-
18 taining relevant information in connection
19 with such premium assistance;

20 (iii) a description of the extended elec-
21 tion period provided for in paragraph
22 (4)(A);

23 (iv) a description of the obligation of
24 the qualified beneficiary under paragraph
25 (2)(B) and the penalty provided under sec-

1 *tion 6720C of the Internal Revenue Code of*
2 *1986 for failure to carry out the obligation;*

3 *(v) a description, displayed in a*
4 *prominent manner, of the qualified bene-*
5 *ficiary's right to a subsidized premium and*
6 *any conditions on entitlement to the sub-*
7 *sidized premium; and*

8 *(vi) a description of the option of the*
9 *qualified beneficiary to enroll in different*
10 *coverage if the employer permits such bene-*
11 *ficiary to elect to enroll in such different*
12 *coverage under paragraph (1)(B).*

13 *(C) NOTICE IN CONNECTION WITH EX-*
14 *TENDED ELECTION PERIODS.—In the case of any*
15 *assistance eligible individual described in para-*
16 *graph (3) (or any individual described in para-*
17 *graph (4)(A)) who became entitled to elect*
18 *COBRA continuation coverage before the first*
19 *day of the first month beginning after the date*
20 *of the enactment of this Act, the administrator of*
21 *the applicable group health plan (or other entity)*
22 *shall provide (within 60 days after such first*
23 *day of such first month) for the additional noti-*
24 *fication required to be provided under subpara-*
25 *graph (A) and failure to provide such notice*

1 *shall be treated as a failure to meet the notice re-*
2 *quirements under the applicable COBRA con-*
3 *tinuation provision.*

4 (D) *MODEL NOTICES.*—*Not later than 30*
5 *days after the date of enactment of this Act, with*
6 *respect to any assistance eligible individual de-*
7 *scribed in paragraph (3), the Secretary of Labor,*
8 *in consultation with the Secretary of the Treas-*
9 *ury and the Secretary of Health and Human*
10 *Services, shall prescribe models for the additional*
11 *notification required under this paragraph.*

12 (6) *NOTICE OF EXPIRATION OF PERIOD OF PRE-*
13 *MIUM ASSISTANCE.*—

14 (A) *IN GENERAL.*—*With respect to any as-*
15 *istance eligible individual, subject to subpara-*
16 *graph (B), the requirements of section 606(a)(4)*
17 *of the Employee Retirement Income Security Act*
18 *of 1974 (29 U.S.C. 1166(4)), section*
19 *4980B(f)(6)(D) of the Internal Revenue Code of*
20 *1986, or section 2206(4) of the Public Health*
21 *Service Act (42 U.S.C. 300bb–6(4)), shall not be*
22 *treated as met unless the plan administrator of*
23 *the individual, during the period specified under*
24 *subparagraph (C), provides to such individual a*

1 *written notice in clear and understandable lan-*
2 *guage—*

3 *(i) that the premium assistance for*
4 *such individual will expire soon and the*
5 *prominent identification of the date of such*
6 *expiration; and*

7 *(ii) that such individual may be eligi-*
8 *ble for coverage without any premium as-*
9 *sistance through—*

10 *(I) COBRA continuation cov-*
11 *erage; or*

12 *(II) coverage under a group health*
13 *plan.*

14 *(B) EXCEPTION.—The requirement for the*
15 *group health plan administrator to provide the*
16 *written notice under subparagraph (A) shall be*
17 *waived if the premium assistance for such indi-*
18 *vidual expires pursuant to clause (i) of para-*
19 *graph (2)(A).*

20 *(C) PERIOD SPECIFIED.—For purposes of*
21 *subparagraph (A), the period specified in this*
22 *subparagraph is, with respect to the date of expi-*
23 *ration of premium assistance for any assistance*
24 *eligible individual pursuant to a limitation re-*
25 *quiring a notice under this paragraph, the pe-*

1 *riod beginning on the day that is 45 days before*
2 *the date of such expiration and ending on the*
3 *day that is 15 days before the date of such expi-*
4 *ration.*

5 *(D) MODEL NOTICES.—Not later than 45*
6 *days after the date of enactment of this Act, with*
7 *respect to any assistance eligible individual, the*
8 *Secretary of Labor, in consultation with the Sec-*
9 *retary of the Treasury and the Secretary of*
10 *Health and Human Services, shall prescribe*
11 *models for the notification required under this*
12 *paragraph.*

13 *(7) REGULATIONS.—The Secretary of the Treas-*
14 *ury and the Secretary of Labor may jointly prescribe*
15 *such regulations or other guidance as may be nec-*
16 *essary or appropriate to carry out the provisions of*
17 *this subsection, including the prevention of fraud and*
18 *abuse under this subsection, except that the Secretary*
19 *of Labor and the Secretary of Health and Human*
20 *Services may prescribe such regulations (including*
21 *interim final regulations) or other guidance as may*
22 *be necessary or appropriate to carry out the provi-*
23 *sions of paragraphs (5), (6), and (8).*

24 *(8) OUTREACH.—*

1 (A) *IN GENERAL.*—*The Secretary of Labor,*
2 *in consultation with the Secretary of the Treas-*
3 *ury and the Secretary of Health and Human*
4 *Services, shall provide outreach consisting of*
5 *public education and enrollment assistance relat-*
6 *ing to premium assistance provided under this*
7 *subsection. Such outreach shall target employers,*
8 *group health plan administrators, public assist-*
9 *ance programs, States, insurers, and other enti-*
10 *ties as determined appropriate by such Secre-*
11 *taries. Such outreach shall include an initial*
12 *focus on those individuals electing continuation*
13 *coverage who are referred to in paragraph*
14 *(5)(C). Information on such premium assistance,*
15 *including enrollment, shall also be made avail-*
16 *able on websites of the Departments of Labor,*
17 *Treasury, and Health and Human Services.*

18 (B) *ENROLLMENT UNDER MEDICARE.*—*The*
19 *Secretary of Health and Human Services shall*
20 *provide outreach consisting of public education.*
21 *Such outreach shall target individuals who lose*
22 *health insurance coverage. Such outreach shall*
23 *include information regarding enrollment for*
24 *Medicare benefits for purposes of preventing mis-*
25 *taken delays of such enrollment by such individ-*

1 uals, including lifetime penalties for failure of
2 timely enrollment.

3 (9) *DEFINITIONS.*—For purposes of this section:

4 (A) *ADMINISTRATOR.*—The term “adminis-
5 trator” has the meaning given such term in sec-
6 tion 3(16)(A) of the *Employee Retirement In-*
7 *come Security Act of 1974, and includes a*
8 *COBRA administrator.*

9 (B) *COBRA CONTINUATION COVERAGE.*—The
10 term “COBRA continuation coverage” means
11 continuation coverage provided pursuant to part
12 6 of subtitle B of title I of the *Employee Retire-*
13 *ment Income Security Act of 1974 (other than*
14 *under section 609), title XXII of the Public*
15 *Health Service Act, or section 4980B of the In-*
16 *ternal Revenue Code of 1986 (other than sub-*
17 *section (f)(1) of such section insofar as it relates*
18 *to pediatric vaccines), or under a State program*
19 *that provides comparable continuation coverage.*
20 Such term does not include coverage under a
21 health flexible spending arrangement under a
22 cafeteria plan within the meaning of section 125
23 of the *Internal Revenue Code of 1986.*

24 (C) *COBRA CONTINUATION PROVISION.*—The
25 term “COBRA continuation provision” means

1 *the provisions of law described in subparagraph*
2 *(B).*

3 *(D) COVERED EMPLOYEE.—The term “cov-*
4 *ered employee” has the meaning given such term*
5 *in section 607(2) of the Employee Retirement In-*
6 *come Security Act of 1974.*

7 *(E) QUALIFIED BENEFICIARY.—The term*
8 *“qualified beneficiary” has the meaning given*
9 *such term in section 607(3) of the Employee Re-*
10 *tirement Income Security Act of 1974.*

11 *(F) GROUP HEALTH PLAN.—The term*
12 *“group health plan” has the meaning given such*
13 *term in section 607(1) of the Employee Retire-*
14 *ment Income Security Act of 1974.*

15 *(G) STATE.—The term “State” includes the*
16 *District of Columbia, the Commonwealth of*
17 *Puerto Rico, the Virgin Islands, Guam, Amer-*
18 *ican Samoa, and the Commonwealth of the*
19 *Northern Mariana Islands.*

20 *(H) PERIOD OF COVERAGE.—Any reference*
21 *in this subsection to a period of coverage shall be*
22 *treated as a reference to a monthly or shorter pe-*
23 *riod of coverage with respect to which premiums*
24 *are charged with respect to such coverage.*

1 (I) *PLAN SPONSOR.*—The term “plan spon-
2 sor” has the meaning given such term in section
3 3(16)(B) of the *Employee Retirement Income Se-*
4 *curity Act of 1974.*

5 (J) *PREMIUM.*—The term “premium” in-
6 cludes, with respect to *COBRA* continuation cov-
7 erage, any administrative fee.

8 (10) *IMPLEMENTATION FUNDING.*—In addition
9 to amounts otherwise made available, out of any
10 funds in the Treasury not otherwise appropriated,
11 there are appropriated to the Secretary of Labor for
12 fiscal year 2021, \$10,000,000, to remain available
13 until expended, for the *Employee Benefits Security*
14 *Administration* to carry out the provisions of this
15 subtitle.

16 (b) *COBRA PREMIUM ASSISTANCE.*—

17 (1) *ALLOWANCE OF CREDIT.*—

18 (A) *IN GENERAL.*—Subchapter B of chapter
19 65 of the *Internal Revenue Code of 1986* is
20 amended by adding at the end the following new
21 section:

22 **“SEC. 6432. CONTINUATION COVERAGE PREMIUM ASSIST-**
23 **ANCE.**

24 “(a) *IN GENERAL.*—The person to whom premiums
25 are payable for continuation coverage under section

1 9501(a)(1) of the American Rescue Plan Act of 2021 shall
2 be allowed as a credit against the tax imposed by section
3 3111(b), or so much of the taxes imposed under section
4 3221(a) as are attributable to the rate in effect under sec-
5 tion 3111(b), for each calendar quarter an amount equal
6 to the premiums not paid by assistance eligible individuals
7 for such coverage by reason of such section 9501(a)(1) with
8 respect to such calendar quarter.

9 “(b) *PERSON TO WHOM PREMIUMS ARE PAYABLE.*—
10 For purposes of subsection (a), except as otherwise provided
11 by the Secretary, the person to whom premiums are payable
12 under such continuation coverage shall be treated as
13 being—

14 “(1) in the case of any group health plan which
15 is a multiemployer plan (as defined in section 3(37)
16 of the Employee Retirement Income Security Act of
17 1974), the plan,

18 “(2) in the case of any group health plan not de-
19 scribed in paragraph (1)—

20 “(A) which is subject to the COBRA con-
21 tinuation provisions contained in—

22 “(i) the Internal Revenue Code of
23 1986,

24 “(ii) the Employee Retirement Income
25 Security Act of 1974, or

1 “(iii) the Public Health Service Act, or
2 “(B) under which some or all of the cov-
3 erage is not provided by insurance,

4 the employer maintaining the plan, and

5 “(3) in the case of any group health plan not de-
6 scribed in paragraph (1) or (2), the insurer providing
7 the coverage under the group health plan.

8 “(c) *LIMITATIONS AND REFUNDABILITY.*—

9 “(1) *CREDIT LIMITED TO CERTAIN EMPLOYMENT*
10 *TAXES.*—The credit allowed by subsection (a) with re-
11 spect to any calendar quarter shall not exceed the tax
12 imposed by section 3111(b), or so much of the taxes
13 imposed under section 3221(a) as are attributable to
14 the rate in effect under section 3111(b), for such cal-
15 endar quarter (reduced by any credits allowed against
16 such taxes under sections 3131, 3132, and 3134) on
17 the wages paid with respect to the employment of all
18 employees of the employer.

19 “(2) *REFUNDABILITY OF EXCESS CREDIT.*—

20 “(A) *CREDIT IS REFUNDABLE.*—If the
21 amount of the credit under subsection (a) exceeds
22 the limitation of paragraph (1) for any calendar
23 quarter, such excess shall be treated as an over-
24 payment that shall be refunded under sections
25 6402(a) and 6413(b).

1 “(B) *CREDIT MAY BE ADVANCED.*—*In an-*
2 *anticipation of the credit, including the refundable*
3 *portion under subparagraph (A), the credit may*
4 *be advanced, according to forms and instructions*
5 *provided by the Secretary, up to an amount cal-*
6 *culated under subsection (a) through the end of*
7 *the most recent payroll period in the quarter.*

8 “(C) *TREATMENT OF DEPOSITS.*—*The Sec-*
9 *retary shall waive any penalty under section*
10 *6656 for any failure to make a deposit of the tax*
11 *imposed by section 3111(b), or so much of the*
12 *taxes imposed under section 3221(a) as are at-*
13 *tributable to the rate in effect under section*
14 *3111(b), if the Secretary determines that such*
15 *failure was due to the anticipation of the credit*
16 *allowed under this section.*

17 “(D) *TREATMENT OF PAYMENTS.*—*For pur-*
18 *poses of section 1324 of title 31, United States*
19 *Code, any amounts due to an employer under*
20 *this paragraph shall be treated in the same man-*
21 *ner as a refund due from a credit provision re-*
22 *ferred to in subsection (b)(2) of such section.*

23 “(3) *OVERSTATEMENTS.*—*Any overstatement of*
24 *the credit to which a person is entitled under this sec-*
25 *tion (and any amount paid by the Secretary as a re-*

1 *sult of such overstatement) shall be treated as an un-*
2 *derpayment by such person of the taxes described in*
3 *paragraph (1) and may be assessed and collected by*
4 *the Secretary in the same manner as such taxes.*

5 *“(d) GOVERNMENTAL ENTITIES.—For purposes of this*
6 *section, the term ‘person’ includes the government of any*
7 *State or political subdivision thereof, any Indian tribal*
8 *government (as defined in section 139E(c)(1)), any agency*
9 *or instrumentality of any of the foregoing, and any agency*
10 *or instrumentality of the Government of the United States*
11 *that is described in section 501(c)(1) and exempt from tax-*
12 *ation under section 501(a).*

13 *“(e) DENIAL OF DOUBLE BENEFIT.—For purposes of*
14 *chapter 1, the gross income of any person allowed a credit*
15 *under this section shall be increased for the taxable year*
16 *which includes the last day of any calendar quarter with*
17 *respect to which such credit is allowed by the amount of*
18 *such credit. No credit shall be allowed under this section*
19 *with respect to any amount which is taken into account*
20 *as qualified wages under section 2301 of the CARES Act*
21 *or section 3134 of this title or as qualified health plan ex-*
22 *penses under section 7001(d) or 7003(d) of the Families*
23 *First Coronavirus Response Act or section 3131 or 3132*
24 *of this title.*

1 “(f) *EXTENSION OF LIMITATION ON ASSESSMENT.*—
2 *Notwithstanding section 6501, the limitation on the time*
3 *period for the assessment of any amount attributable to a*
4 *credit claimed under this section shall not expire before the*
5 *date that is 5 years after the later of—*

6 “(1) *the date on which the original return which*
7 *includes the calendar quarter with respect to which*
8 *such credit is determined is filed, or*

9 “(2) *the date on which such return is treated as*
10 *filed under section 6501(b)(2).*

11 “(g) *REGULATIONS.*—*The Secretary shall issue such*
12 *regulations, or other guidance, forms, instructions, and*
13 *publications, as may be necessary or appropriate to carry*
14 *out this section, including—*

15 “(1) *the requirement to report information or the*
16 *establishment of other methods for verifying the cor-*
17 *rect amounts of reimbursements under this section,*

18 “(2) *the application of this section to group*
19 *health plans that are multiemployer plans (as defined*
20 *in section 3(37) of the Employee Retirement Income*
21 *Security Act of 1974),*

22 “(3) *to allow the advance payment of the credit*
23 *determined under subsection (a), subject to the limita-*
24 *tions provided in this section, based on such informa-*
25 *tion as the Secretary shall require,*

1 “(4) to provide for the reconciliation of such ad-
2 vance payment with the amount of the credit at the
3 time of filing the return of tax for the applicable
4 quarter or taxable year, and

5 “(5) allowing the credit to third party payors
6 (including professional employer organizations, cer-
7 tified professional employer organizations, or agents
8 under section 3504).”.

9 (B) *CLERICAL AMENDMENT.*—The table of
10 sections for subchapter B of chapter 65 of the In-
11 ternal Revenue Code of 1986 is amended by add-
12 ing at the end the following new item:

“Sec. 6432. Continuation coverage premium assistance.”.

13 (C) *EFFECTIVE DATE.*—The amendments
14 made by this paragraph shall apply to pre-
15 miums to which subsection (a)(1)(A) applies and
16 wages paid on or after April 1, 2021.

17 (D) *SPECIAL RULE IN CASE OF EMPLOYEE*
18 *PAYMENT THAT IS NOT REQUIRED UNDER THIS*
19 *SECTION.*—

20 (i) *IN GENERAL.*—In the case of an as-
21 sistance eligible individual who pays, with
22 respect any period of coverage to which sub-
23 section (a)(1)(A) applies, any amount of the
24 premium for such coverage that the indi-
25 vidual would have (but for this Act) been

1 *required to pay, the person to whom such*
2 *payment is payable shall reimburse such in-*
3 *dividual for the amount of such premium*
4 *paid.*

5 *(ii) CREDIT OF REIMBURSEMENT.—A*
6 *person to which clause (i) applies shall be*
7 *allowed a credit in the manner provided*
8 *under section 6432 of the Internal Revenue*
9 *Code of 1986 for any payment made to the*
10 *employee under such clause.*

11 *(iii) PAYMENT OF CREDITS.—Any per-*
12 *son to which clause (i) applies shall make*
13 *the payment required under such clause to*
14 *the individual not later than 60 days after*
15 *the date on which such individual made the*
16 *premium payment.*

17 (2) *PENALTY FOR FAILURE TO NOTIFY HEALTH*
18 *PLAN OF CESSATION OF ELIGIBILITY FOR PREMIUM*
19 *ASSISTANCE.—*

20 *(A) IN GENERAL.—Part I of subchapter B*
21 *of chapter 68 of the Internal Revenue Code of*
22 *1986 is amended by adding at the end the fol-*
23 *lowing new section:*

1 **“SEC. 6720C. PENALTY FOR FAILURE TO NOTIFY HEALTH**
2 **PLAN OF CESSATION OF ELIGIBILITY FOR**
3 **CONTINUATION COVERAGE PREMIUM ASSIST-**
4 **ANCE.**

5 “(a) *IN GENERAL.*—*Except in the case of a failure de-*
6 *scribed in subsection (b) or (c), any person required to no-*
7 *tify a group health plan under section 9501(a)(2)(B) of the*
8 *American Rescue Plan Act of 2021 who fails to make such*
9 *a notification at such time and in such manner as the Sec-*
10 *retary of Labor may require shall pay a penalty of \$250*
11 *for each such failure.*

12 “(b) *INTENTIONAL FAILURE.*—*In the case of any such*
13 *failure that is fraudulent, such person shall pay a penalty*
14 *equal to the greater of—*

15 “(1) \$250, or

16 “(2) 110 percent of the premium assistance pro-
17 vided under section 9501(a)(1)(A) of the American
18 Rescue Plan Act of 2021 after termination of eligi-
19 bility under such section.

20 “(c) *REASONABLE CAUSE EXCEPTION.*—*No penalty*
21 *shall be imposed under this section with respect to any fail-*
22 *ure if it is shown that such failure is due to reasonable*
23 *cause and not to willful neglect.”.*

24 (B) *CLERICAL AMENDMENT.*—*The table of*
25 *sections of part I of subchapter B of chapter 68*

1 *of such Code is amended by adding at the end*
2 *the following new item:*

 “*Sec. 6720C. Penalty for failure to notify health plan of cessation of eligibility for continuation coverage premium assistance.*”.

3 (3) *COORDINATION WITH HCTC.*—

4 (A) *IN GENERAL.*—*Section 35(g)(9) of the*
5 *Internal Revenue Code of 1986 is amended to*
6 *read as follows:*

7 “(9) *CONTINUATION COVERAGE PREMIUM ASSIST-*
8 *ANCE.*—*In the case of an assistance eligible indi-*
9 *vidual who receives premium assistance for continu-*
10 *ation coverage under section 9501(a)(1) of the Amer-*
11 *ican Rescue Plan Act of 2021 for any month during*
12 *the taxable year, such individual shall not be treated*
13 *as an eligible individual, a certified individual, or a*
14 *qualifying family member for purposes of this section*
15 *or section 7527 with respect to such month.*”.

16 (B) *EFFECTIVE DATE.*—*The amendment*
17 *made by subparagraph (A) shall apply to tax-*
18 *able years ending after the date of the enactment*
19 *of this Act.*

20 (4) *EXCLUSION OF CONTINUATION COVERAGE*
21 *PREMIUM ASSISTANCE FROM GROSS INCOME.*—

22 (A) *IN GENERAL.*—*Part III of subchapter B*
23 *of chapter 1 of the Internal Revenue Code of*

1 1986 is amended by inserting after section 139H
2 the following new section:

3 **“SEC. 139I. CONTINUATION COVERAGE PREMIUM ASSIST-**
4 **ANCE.**

5 *“In the case of an assistance eligible individual (as*
6 *defined in subsection (a)(3) of section 9501 of the American*
7 *Rescue Plan Act of 2021), gross income does not include*
8 *any premium assistance provided under subsection (a)(1)*
9 *of such section.”.*

10 (B) *CLERICAL AMENDMENT.—The table of*
11 *sections for part III of subchapter B of chapter*
12 *1 of such Code is amended by inserting after the*
13 *item relating to section 139H the following new*
14 *item:*

“Sec. 139I. Continuation coverage premium assistance.”.

15 (C) *EFFECTIVE DATE.—The amendments*
16 *made by this paragraph shall apply to taxable*
17 *years ending after the date of the enactment of*
18 *this Act.*

1 ***Subtitle G—Promoting Economic***
2 ***Security***

3 ***PART 1—2021 RECOVERY REBATES TO***
4 ***INDIVIDUALS***

5 ***SEC. 9601. 2021 RECOVERY REBATES TO INDIVIDUALS.***

6 (a) *IN GENERAL.*—Subchapter B of chapter 65 of the
7 *Internal Revenue Code of 1986 is amended by inserting*
8 *after section 6428A the following new section:*

9 ***“SEC. 6428B. 2021 RECOVERY REBATES TO INDIVIDUALS.***

10 “(a) *IN GENERAL.*—In the case of an eligible indi-
11 *vidual, there shall be allowed as a credit against the tax*
12 *imposed by subtitle A for the first taxable year beginning*
13 *in 2021 an amount equal to the 2021 rebate amount deter-*
14 *mined for such taxable year.*

15 “(b) *2021 REBATE AMOUNT.*—For purposes of this sec-
16 *tion, the term ‘2021 rebate amount’ means, with respect to*
17 *any taxpayer for any taxable year, the sum of—*

18 “(1) \$1,400 (\$2,800 in the case of a joint re-
19 *turn), plus*

20 “(2) \$1,400 multiplied by the number of depend-
21 *ents of the taxpayer for such taxable year.*

22 “(c) *ELIGIBLE INDIVIDUAL.*—For purposes of this sec-
23 *tion, the term ‘eligible individual’ means any individual*
24 *other than—*

25 “(1) any nonresident alien individual,

1 “(2) any individual who is a dependent of an-
2 other taxpayer for a taxable year beginning in the
3 calendar year in which the individual’s taxable year
4 begins, and

5 “(3) an estate or trust.

6 “(d) *LIMITATION BASED ON ADJUSTED GROSS IN-*
7 *COME.—*

8 “(1) *IN GENERAL.—*The amount of the credit al-
9 lowed by subsection (a) (determined without regard to
10 this subsection and subsection (f)) shall be reduced
11 (but not below zero) by the amount which bears the
12 same ratio to such credit (as so determined) as—

13 “(A) the excess of—

14 “(i) the taxpayer’s adjusted gross in-
15 come for such taxable year, over

16 “(ii) \$75,000, bears to

17 “(B) \$5,000.

18 “(2) *SPECIAL RULES.—*

19 “(A) *JOINT RETURN OR SURVIVING*
20 *SPOUSE.—*In the case of a joint return or a sur-
21 viving spouse (as defined in section 2(a)), para-
22 graph (1) shall be applied by substituting
23 ‘\$150,000’ for ‘\$75,000’ and ‘\$10,000’ for
24 ‘\$5,000’.

1 “(B) *HEAD OF HOUSEHOLD*.—*In the case of*
2 *a head of household (as defined in section 2(b)),*
3 *paragraph (1) shall be applied by substituting*
4 *‘\$112,500’ for ‘\$75,000’ and ‘\$7,500’ for ‘\$5,000’.*

5 “(e) *DEFINITIONS AND SPECIAL RULES*.—

6 “(1) *DEPENDENT DEFINED*.—*For purposes of*
7 *this section, the term ‘dependent’ has the meaning*
8 *given such term by section 152.*

9 “(2) *IDENTIFICATION NUMBER REQUIREMENT*.—

10 “(A) *IN GENERAL*.—*In the case of a return*
11 *other than a joint return, the \$1,400 amount in*
12 *subsection (b)(1) shall be treated as being zero*
13 *unless the taxpayer includes the valid identifica-*
14 *tion number of the taxpayer on the return of tax*
15 *for the taxable year.*

16 “(B) *JOINT RETURNS*.—*In the case of a*
17 *joint return, the \$2,800 amount in subsection*
18 *(b)(1) shall be treated as being—*

19 “(i) *\$1,400 if the valid identification*
20 *number of only 1 spouse is included on the*
21 *return of tax for the taxable year, and*

22 “(ii) *zero if the valid identification*
23 *number of neither spouse is so included.*

24 “(C) *DEPENDENTS*.—*A dependent shall not*
25 *be taken into account under subsection (b)(2) un-*

1 *less the valid identification number of such de-*
2 *pendent is included on the return of tax for the*
3 *taxable year.*

4 “(D) *VALID IDENTIFICATION NUMBER.—*

5 “(i) *IN GENERAL.—For purposes of*
6 *this paragraph, the term ‘valid identifica-*
7 *tion number’ means a social security num-*
8 *ber issued to an individual by the Social*
9 *Security Administration on or before the*
10 *due date for filing the return for the taxable*
11 *year.*

12 “(ii) *ADOPTION TAXPAYER IDENTIFICA-*
13 *TION NUMBER.—For purposes of subpara-*
14 *graph (C), in the case of a dependent who*
15 *is adopted or placed for adoption, the term*
16 *‘valid identification number’ shall include*
17 *the adoption taxpayer identification num-*
18 *ber of such dependent.*

19 “(E) *SPECIAL RULE FOR MEMBERS OF THE*
20 *ARMED FORCES.—Subparagraph (B) shall not*
21 *apply in the case where at least 1 spouse was a*
22 *member of the Armed Forces of the United States*
23 *at any time during the taxable year and the*
24 *valid identification number of at least 1 spouse*

1 *is included on the return of tax for the taxable*
2 *year.*

3 “(F) *COORDINATION WITH CERTAIN AD-*
4 *VANCE PAYMENTS.—In the case of any payment*
5 *determined pursuant to subsection (g)(6), a valid*
6 *identification number shall be treated for pur-*
7 *poses of this paragraph as included on the tax-*
8 *payer’s return of tax if such valid identification*
9 *number is available to the Secretary as described*
10 *in such subsection.*

11 “(G) *MATHEMATICAL OR CLERICAL ERROR*
12 *AUTHORITY.—Any omission of a correct valid*
13 *identification number required under this para-*
14 *graph shall be treated as a mathematical or cler-*
15 *ical error for purposes of applying section*
16 *6213(g)(2) to such omission.*

17 “(3) *CREDIT TREATED AS REFUNDABLE.—The*
18 *credit allowed by subsection (a) shall be treated as al-*
19 *lowed by subpart C of part IV of subchapter A of*
20 *chapter 1.*

21 “(f) *COORDINATION WITH ADVANCE REFUNDS OF*
22 *CREDIT.—*

23 “(1) *REDUCTION OF REFUNDABLE CREDIT.—The*
24 *amount of the credit which would (but for this para-*
25 *graph) be allowable under subsection (a) shall be re-*

1 duced (but not below zero) by the aggregate refunds
2 and credits made or allowed to the taxpayer (or, ex-
3 cept as otherwise provided by the Secretary, any de-
4 pendent of the taxpayer) under subsection (g). Any
5 failure to so reduce the credit shall be treated as aris-
6 ing out of a mathematical or clerical error and as-
7 sessed according to section 6213(b)(1).

8 “(2) *JOINT RETURNS.*—Except as otherwise pro-
9 vided by the Secretary, in the case of a refund or
10 credit made or allowed under subsection (g) with re-
11 spect to a joint return, half of such refund or credit
12 shall be treated as having been made or allowed to
13 each individual filing such return.

14 “(g) *ADVANCE REFUNDS AND CREDITS.*—

15 “(1) *IN GENERAL.*—Subject to paragraphs (5)
16 and (6), each individual who was an eligible indi-
17 vidual for such individual’s first taxable year begin-
18 ning in 2019 shall be treated as having made a pay-
19 ment against the tax imposed by chapter 1 for such
20 taxable year in an amount equal to the advance re-
21 fund amount for such taxable year.

22 “(2) *ADVANCE REFUND AMOUNT.*—

23 “(A) *IN GENERAL.*—For purposes of para-
24 graph (1), the advance refund amount is the
25 amount that would have been allowed as a credit

1 *under this section for such taxable year if this*
2 *section (other than subsection (f) and this sub-*
3 *section) had applied to such taxable year.*

4 “(B) *TREATMENT OF DECEASED INDIVID-*
5 *UALS.—For purposes of determining the advance*
6 *refund amount with respect to such taxable*
7 *year—*

8 “(i) *any individual who was deceased*
9 *before January 1, 2021, shall be treated for*
10 *purposes of applying subsection (e)(2) in*
11 *the same manner as if the valid identifica-*
12 *tion number of such person was not in-*
13 *cluded on the return of tax for such taxable*
14 *year (except that subparagraph (E) thereof*
15 *shall not apply),*

16 “(ii) *notwithstanding clause (i), in the*
17 *case of a joint return with respect to which*
18 *only 1 spouse is deceased before January 1,*
19 *2021, such deceased spouse was a member of*
20 *the Armed Forces of the United States at*
21 *any time during the taxable year, and the*
22 *valid identification number of such deceased*
23 *spouse is included on the return of tax for*
24 *the taxable year, the valid identification*
25 *number of 1 (and only 1) spouse shall be*

1 *treated as included on the return of tax for*
2 *the taxable year for purposes of applying*
3 *subsection (e)(2)(B) with respect to such*
4 *joint return, and*

5 *“(iii) no amount shall be determined*
6 *under subsection (e)(2) with respect to any*
7 *dependent of the taxpayer if the taxpayer*
8 *(both spouses in the case of a joint return)*
9 *was deceased before January 1, 2021.*

10 “(3) *TIMING AND MANNER OF PAYMENTS.—The*
11 *Secretary shall, subject to the provisions of this title*
12 *and consistent with rules similar to the rules of sub-*
13 *paragraphs (B) and (C) of section 6428A(f)(3), re-*
14 *fund or credit any overpayment attributable to this*
15 *subsection as rapidly as possible, consistent with a*
16 *rapid effort to make payments attributable to such*
17 *overpayments electronically if appropriate. No refund*
18 *or credit shall be made or allowed under this sub-*
19 *section after December 31, 2021.*

20 “(4) *NO INTEREST.—No interest shall be allowed*
21 *on any overpayment attributable to this subsection.*

22 “(5) *APPLICATION TO INDIVIDUALS WHO HAVE*
23 *FILED A RETURN OF TAX FOR 2020.—*

24 “(A) *APPLICATION TO 2020 RETURNS FILED*
25 *AT TIME OF INITIAL DETERMINATION.—If, at the*

1 *time of any determination made pursuant to*
2 *paragraph (3), the individual referred to in*
3 *paragraph (1) has filed a return of tax for the*
4 *individual's first taxable year beginning in*
5 *2020, paragraph (1) shall be applied with re-*
6 *spect to such individual by substituting '2020'*
7 *for '2019'.*

8 “(B) *ADDITIONAL PAYMENT.*—

9 “(i) *IN GENERAL.*—*In the case of any*
10 *individual who files, before the additional*
11 *payment determination date, a return of*
12 *tax for such individual's first taxable year*
13 *beginning in 2020, the Secretary shall make*
14 *a payment (in addition to any payment*
15 *made under paragraph (1)) to such indi-*
16 *vidual equal to the excess (if any) of—*

17 “(I) *the amount which would be*
18 *determined under paragraph (1) (after*
19 *the application of subparagraph (A))*
20 *by applying paragraph (1) as of the*
21 *additional payment determination*
22 *date, over*

23 “(II) *the amount of any payment*
24 *made with respect to such individual*
25 *under paragraph (1).*

1 “(i) *ADDITIONAL PAYMENT DETER-*
2 *MINATION DATE.*—*The term ‘additional*
3 *payment determination date’ means the*
4 *earlier of—*

5 “(I) *the date which is 90 days*
6 *after the 2020 calendar year filing*
7 *deadline, or*

8 “(II) *September 1, 2021.*

9 “(iii) *2020 CALENDAR YEAR FILING*
10 *DEADLINE.*—*The term ‘2020 calendar year*
11 *filing deadline’ means the date specified in*
12 *section 6072(a) with respect to returns for*
13 *calendar year 2020. Such date shall be de-*
14 *termined after taking into account any pe-*
15 *riod disregarded under section 7508A if*
16 *such disregard applies to substantially all*
17 *returns for calendar year 2020 to which sec-*
18 *tion 6072(a) applies.*

19 “(6) *APPLICATION TO CERTAIN INDIVIDUALS*
20 *WHO HAVE NOT FILED A RETURN OF TAX FOR 2019 OR*
21 *2020 AT TIME OF DETERMINATION.*—*In the case of any*
22 *individual who, at the time of any determination*
23 *made pursuant to paragraph (3), has filed a tax re-*
24 *turn for neither the year described in paragraph (1)*
25 *nor for the year described in paragraph (5)(A), the*

1 *Secretary shall, consistent with rules similar to the*
2 *rules of section 6428A(f)(5)(H)(i), apply paragraph*
3 *(1) on the basis of information available to the Sec-*
4 *retary and shall, on the basis of such information, de-*
5 *termine the advance refund amount with respect to*
6 *such individual without regard to subsection (d) un-*
7 *less the Secretary has reason to know that such*
8 *amount would otherwise be reduced by reason of such*
9 *subsection.*

10 “(7) *SPECIAL RULE RELATED TO TIME OF FIL-*
11 *ING RETURN.—Solely for purposes of this subsection,*
12 *a return of tax shall not be treated as filed until such*
13 *return has been processed by the Internal Revenue*
14 *Service.*

15 “(8) *RESTRICTION ON USE OF CERTAIN PRE-*
16 *VIOUSLY ISSUED PREPAID DEBIT CARDS.—Payments*
17 *made by the Secretary to individuals under this sec-*
18 *tion shall not be in the form of an increase in the bal-*
19 *ance of any previously issued prepaid debit card if,*
20 *as of the time of the issuance of such card, such card*
21 *was issued solely for purposes of making payments*
22 *under section 6428 or 6428A.*

23 “(h) *REGULATIONS.—The Secretary shall prescribe*
24 *such regulations or other guidance as may be necessary or*

1 *appropriate to carry out the purposes of this section, in-*
2 *cluding—*

3 “(1) *regulations or other guidance providing tax-*
4 *payers the opportunity to provide the Secretary infor-*
5 *mation sufficient to allow the Secretary to make pay-*
6 *ments to such taxpayers under subsection (g) (includ-*
7 *ing the determination of the amount of such pay-*
8 *ment) if such information is not otherwise available*
9 *to the Secretary, and*

10 “(2) *regulations or other guidance to ensure to*
11 *the maximum extent administratively practicable*
12 *that, in determining the amount of any credit under*
13 *subsection (a) and any credit or refund under sub-*
14 *section (g), an individual is not taken into account*
15 *more than once, including by different taxpayers and*
16 *including by reason of a change in joint return status*
17 *or dependent status between the taxable year for*
18 *which an advance refund amount is determined and*
19 *the taxable year for which a credit under subsection*
20 *(a) is determined.*

21 “(i) *OUTREACH.—The Secretary shall carry out a ro-*
22 *bust and comprehensive outreach program to ensure that*
23 *all taxpayers described in subsection (h)(1) learn of their*
24 *eligibility for the advance refunds and credits under sub-*
25 *section (g); are advised of the opportunity to receive such*

1 *advance refunds and credits as provided under subsection*
2 *(h)(1); and are provided assistance in applying for such*
3 *advance refunds and credits.”.*

4 *(b) TREATMENT OF CERTAIN POSSESSIONS.—*

5 *(1) PAYMENTS TO POSSESSIONS WITH MIRROR*
6 *CODE TAX SYSTEMS.—The Secretary of the Treasury*
7 *shall pay to each possession of the United States*
8 *which has a mirror code tax system amounts equal to*
9 *the loss (if any) to that possession by reason of the*
10 *amendments made by this section. Such amounts*
11 *shall be determined by the Secretary of the Treasury*
12 *based on information provided by the government of*
13 *the respective possession.*

14 *(2) PAYMENTS TO OTHER POSSESSIONS.—The*
15 *Secretary of the Treasury shall pay to each possession*
16 *of the United States which does not have a mirror*
17 *code tax system amounts estimated by the Secretary*
18 *of the Treasury as being equal to the aggregate bene-*
19 *fits (if any) that would have been provided to resi-*
20 *dents of such possession by reason of the amendments*
21 *made by this section if a mirror code tax system had*
22 *been in effect in such possession. The preceding sen-*
23 *tence shall not apply unless the respective possession*
24 *has a plan, which has been approved by the Secretary*

1 of the Treasury, under which such possession will
2 promptly distribute such payments to its residents.

3 (3) *INCLUSION OF ADMINISTRATIVE EXPENSES.*—

4 *The Secretary of the Treasury shall pay to each pos-*
5 *session of the United States to which the Secretary*
6 *makes a payment under paragraph (1) or (2) an*
7 *amount equal to the lesser of—*

8 (A) *the increase (if any) of the administra-*
9 *tive expenses of such possession—*

10 (i) *in the case of a possession described*
11 *in paragraph (1), by reason of the amend-*
12 *ments made by this section, and*

13 (ii) *in the case of a possession de-*
14 *scribed in paragraph (2), by reason of car-*
15 *rying out the plan described in such para-*
16 *graph, or*

17 (B) *\$500,000 (\$10,000,000 in the case of*
18 *Puerto Rico).*

19 *The amount described in subparagraph (A) shall be*
20 *determined by the Secretary of the Treasury based on*
21 *information provided by the government of the respec-*
22 *tive possession.*

23 (4) *COORDINATION WITH CREDIT ALLOWED*
24 *AGAINST UNITED STATES INCOME TAXES.*—*No credit*
25 *shall be allowed against United States income taxes*

1 *under section 6428B of the Internal Revenue Code of*
2 *1986 (as added by this section), nor shall any credit*
3 *or refund be made or allowed under subsection (g) of*
4 *such section, to any person—*

5 *(A) to whom a credit is allowed against*
6 *taxes imposed by the possession by reason of the*
7 *amendments made by this section, or*

8 *(B) who is eligible for a payment under a*
9 *plan described in paragraph (2).*

10 *(5) MIRROR CODE TAX SYSTEM.—For purposes*
11 *of this subsection, the term “mirror code tax system”*
12 *means, with respect to any possession of the United*
13 *States, the income tax system of such possession if the*
14 *income tax liability of the residents of such possession*
15 *under such system is determined by reference to the*
16 *income tax laws of the United States as if such pos-*
17 *session were the United States.*

18 *(6) TREATMENT OF PAYMENTS.—For purposes of*
19 *section 1324 of title 31, United States Code, the pay-*
20 *ments under this subsection shall be treated in the*
21 *same manner as a refund due from a credit provision*
22 *referred to in subsection (b)(2) of such section.*

23 *(c) ADMINISTRATIVE PROVISIONS.—*

24 *(1) DEFINITION OF DEFICIENCY.—Section*
25 *6211(b)(4)(A) of the Internal Revenue Code of 1986*

1 *is amended by striking “6428, and 6428A” and in-*
2 *serting “6428, 6428A, and 6428B”.*

3 (2) *EXCEPTION FROM REDUCTION OR OFFSET.—*
4 *Any refund payable by reason of section 6428B(g) of*
5 *the Internal Revenue Code of 1986 (as added by this*
6 *section), or any such refund payable by reason of sub-*
7 *section (b) of this section, shall not be—*

8 (A) *subject to reduction or offset pursuant*
9 *to subsection (c), (d), (e), or (f) of section 6402*
10 *of the Internal Revenue Code of 1986 or any*
11 *similar authority permitting offset, or*

12 (B) *reduced or offset by other assessed Fed-*
13 *eral taxes that would otherwise be subject to levy*
14 *or collection.*

15 (3) *CONFORMING AMENDMENTS.—*

16 (A) *Paragraph (2) of section 1324(b) of title*
17 *31, United States Code, is amended by inserting*
18 *“6428B,” after “6428A.”*

19 (B) *The table of sections for subchapter B of*
20 *chapter 65 of the Internal Revenue Code of 1986*
21 *is amended by inserting after the item relating*
22 *to section 6428A the following new item:*

“Sec. 6428B. 2021 recovery rebates to individuals.”.

23 (d) *APPROPRIATIONS.—Immediately upon the enact-*
24 *ment of this Act, in addition to amounts otherwise avail-*

1 *able, there are appropriated for fiscal year 2021, out of any*
2 *money in the Treasury not otherwise appropriated:*

3 (1) *\$1,464,500,000 to remain available until*
4 *September 30, 2023 for necessary expenses for the In-*
5 *ternal Revenue Service for the administration of the*
6 *advance payments, the provision of taxpayer assist-*
7 *ance, and the furtherance of integrated, modernized,*
8 *and secure Internal Revenue Service systems, of which*
9 *up to \$20,000,000 is available for premium pay for*
10 *services related to the development of information*
11 *technology as determined by the Commissioner of the*
12 *Internal Revenue occurring between January 1, 2020*
13 *and December 31, 2022, and all of which shall supple-*
14 *ment and not supplant any other appropriations that*
15 *may be available for this purpose.*

16 (2) *\$7,000,000 to remain available until Sep-*
17 *tember 30, 2022, for necessary expenses for the Bu-*
18 *reau of the Fiscal Service to carry out this section*
19 *(and the amendments made by this section), which*
20 *shall supplement and not supplant any other appro-*
21 *priations that may be available for this purpose, and*

22 (3) *\$8,000,000 to remain available until Sep-*
23 *tember 30, 2023, for the Treasury Inspector General*
24 *for Tax Administration for the purposes of overseeing*
25 *activities related to the administration of this section*

1 *(and the amendments made by this section), which*
2 *shall supplement and not supplant any other appro-*
3 *priations that may be available for this purpose.*

4 **PART 2—CHILD TAX CREDIT**

5 **SEC. 9611. CHILD TAX CREDIT IMPROVEMENTS FOR 2021.**

6 *(a) IN GENERAL.—Section 24 of the Internal Revenue*
7 *Code of 1986 is amended by adding at the end the following*
8 *new subsection:*

9 *“(i) SPECIAL RULES FOR 2021.—In the case of any*
10 *taxable year beginning after December 31, 2020, and before*
11 *January 1, 2022—*

12 *“(1) REFUNDABLE CREDIT.—If the taxpayer (in*
13 *the case of a joint return, either spouse) has a prin-*
14 *cipal place of abode in the United States (determined*
15 *as provided in section 32) for more than one-half of*
16 *the taxable year or is a bona fide resident of Puerto*
17 *Rico (within the meaning of section 937(a)) for such*
18 *taxable year—*

19 *“(A) subsection (d) shall not apply, and*

20 *“(B) so much of the credit determined under*
21 *subsection (a) (after application of subparagraph*
22 *(A)) as does not exceed the amount of such credit*
23 *which would be so determined without regard to*
24 *subsection (h)(4) shall be allowed under subpart*
25 *C (and not allowed under this subpart).*

1 “(2) *17-YEAR-OLDS ELIGIBLE FOR TREATMENT*
2 *AS QUALIFYING CHILDREN.*—*This section shall be ap-*
3 *plied—*

4 “(A) *by substituting ‘age 18’ for ‘age 17’ in*
5 *subsection (c)(1), and*

6 “(B) *by substituting ‘described in subsection*
7 *(c) (determined after the application of sub-*
8 *section (i)(2)(A))’ for ‘described in subsection (c)’*
9 *in subsection (h)(4)(A).*

10 “(3) *CREDIT AMOUNT.*—*Subsection (h)(2) shall*
11 *not apply and subsection (a) shall be applied by sub-*
12 *stituting ‘\$3,000 (\$3,600 in the case of a qualifying*
13 *child who has not attained age 6 as of the close of the*
14 *calendar year in which the taxable year of the tax-*
15 *payer begins)’ for ‘\$1,000’.*

16 “(4) *REDUCTION OF INCREASED CREDIT AMOUNT*
17 *BASED ON MODIFIED ADJUSTED GROSS INCOME.*—

18 “(A) *IN GENERAL.*—*The amount of the*
19 *credit allowable under subsection (a) (determined*
20 *without regard to subsection (b)) shall be reduced*
21 *by \$50 for each \$1,000 (or fraction thereof) by*
22 *which the taxpayer’s modified adjusted gross in-*
23 *come (as defined in subsection (b)) exceeds the*
24 *applicable threshold amount.*

1 “(B) *APPLICABLE THRESHOLD AMOUNT.*—

2 *For purposes of this paragraph, the term ‘appli-*
3 *cable threshold amount’ means—*

4 “(i) \$150,000, in the case of a joint re-
5 *turn or surviving spouse (as defined in sec-*
6 *tion 2(a)) ,*

7 “(ii) \$112,500, in the case of a head of
8 *household (as defined in section 2(b)), and*

9 “(iii) \$75,000, in any other case.

10 “(C) *LIMITATION ON REDUCTION.*—

11 “(i) *IN GENERAL.*—*The amount of the*
12 *reduction under subparagraph (A) shall not*
13 *exceed the lesser of—*

14 “(I) *the applicable credit increase*
15 *amount, or*

16 “(II) *5 percent of the applicable*
17 *phaseout threshold range.*

18 “(ii) *APPLICABLE CREDIT INCREASE*
19 *AMOUNT.*—*For purposes of this subpara-*
20 *graph, the term ‘applicable credit increase*
21 *amount’ means the excess (if any) of—*

22 “(I) *the amount of the credit al-*
23 *lowable under this section for the tax-*
24 *able year determined without regard to*
25 *this paragraph and subsection (b), over*

1 “(II) *the amount of such credit as*
2 *so determined and without regard to*
3 *paragraph (3).*

4 “(iii) *APPLICABLE PHASEOUT*
5 *THRESHOLD RANGE.—For purposes of this*
6 *subparagraph, the term ‘applicable phaseout*
7 *threshold range’ means the excess of—*

8 “(I) *the threshold amount appli-*
9 *cable to the taxpayer under subsection*
10 *(b) (determined after the application of*
11 *subsection (h)(3)), over*

12 “(II) *the applicable threshold*
13 *amount applicable to the taxpayer*
14 *under this paragraph.*

15 “(D) *COORDINATION WITH LIMITATION ON*
16 *OVERALL CREDIT.—Subsection (b) shall be ap-*
17 *plied by substituting ‘the credit allowable under*
18 *subsection (a) (determined after the application*
19 *of subsection (i)(4)(A)’ for ‘the credit allowable*
20 *under subsection (a)’.*”.

21 (b) *ADVANCE PAYMENT OF CREDIT.—*

22 (1) *IN GENERAL.—Chapter 77 of such Code is*
23 *amended by inserting after section 7527 the following*
24 *new section:*

1 **“SEC. 7527A. ADVANCE PAYMENT OF CHILD TAX CREDIT.**

2 “(a) *IN GENERAL.*—*The Secretary shall establish a*
3 *program for making periodic payments to taxpayers which,*
4 *in the aggregate during any calendar year, equal the an-*
5 *nual advance amount determined with respect to such tax-*
6 *payer for such calendar year. Except as provided in sub-*
7 *section (b)(3)(B), the periodic payments made to any tax-*
8 *payer for any calendar year shall be in equal amounts.*

9 “(b) *ANNUAL ADVANCE AMOUNT.*—*For purposes of this*
10 *section—*

11 “(1) *IN GENERAL.*—*Except as otherwise provided*
12 *in this subsection, the term ‘annual advance amount’*
13 *means, with respect to any taxpayer for any calendar*
14 *year, the amount (if any) which is estimated by the*
15 *Secretary as being equal to 50 percent of the amount*
16 *which would be treated as allowed under subpart C*
17 *of part IV of subchapter A of chapter 1 by reason of*
18 *section 24(i)(1) for the taxpayer’s taxable year begin-*
19 *ning in such calendar year if—*

20 “(A) *the status of the taxpayer as a tax-*
21 *payer described in section 24(i)(1) is determined*
22 *with respect to the reference taxable year,*

23 “(B) *the taxpayer’s modified adjusted gross*
24 *income for such taxable year is equal to the tax-*
25 *payer’s modified adjusted gross income for the*
26 *reference taxable year,*

1 “(C) the only children of such taxpayer for
2 such taxable year are qualifying children prop-
3 erly claimed on the taxpayer’s return of tax for
4 the reference taxable year, and

5 “(D) the ages of such children (and the sta-
6 tus of such children as qualifying children) are
7 determined for such taxable year by taking into
8 account the passage of time since the reference
9 taxable year.

10 “(2) REFERENCE TAXABLE YEAR.—Except as
11 provided in paragraph (3)(A), the term ‘reference tax-
12 able year’ means, with respect to any taxpayer for
13 any calendar year, the taxpayer’s taxable year begin-
14 ning in the preceding calendar year or, in the case
15 of taxpayer who did not file a return of tax for such
16 taxable year, the taxpayer’s taxable year beginning in
17 the second preceding calendar year.

18 “(3) MODIFICATIONS DURING CALENDAR YEAR.—

19 “(A) IN GENERAL.—The Secretary may
20 modify, during any calendar year, the annual
21 advance amount with respect to any taxpayer
22 for such calendar year to take into account—

23 “(i) a return of tax filed by such tax-
24 payer during such calendar year (and the
25 taxable year to which such return relates

1 *may be taken into account as the reference*
2 *taxable year), and*

3 “(ii) *any other information provided*
4 *by the taxpayer to the Secretary which al-*
5 *lows the Secretary to determine payments*
6 *under subsection (a) which, in the aggregate*
7 *during any taxable year of the taxpayer,*
8 *more closely total the Secretary’s estimate of*
9 *the amount treated as allowed under sub-*
10 *part C of part IV of subchapter A of chapter*
11 *1 by reason of section 24(i)(1) for such tax-*
12 *able year of such taxpayer.*

13 “(B) *ADJUSTMENT TO REFLECT EXCESS OR*
14 *DEFICIT IN PRIOR PAYMENTS.—In the case of*
15 *any modification of the annual advance amount*
16 *under subparagraph (A), the Secretary may ad-*
17 *just the amount of any periodic payment made*
18 *after the date of such modification to properly*
19 *take into account the amount by which any peri-*
20 *odic payment made before such date was greater*
21 *than or less than the amount that such payment*
22 *would have been on the basis of the annual ad-*
23 *vance amount as so modified.*

24 “(4) *DETERMINATION OF STATUS.—If informa-*
25 *tion contained in the taxpayer’s return of tax for the*

1 *reference taxable year does not establish the status of*
2 *the taxpayer as being described in section 24(i)(1),*
3 *the Secretary shall, for purposes of paragraph (1)(A),*
4 *determine such status based on information known to*
5 *the Secretary.*

6 “(5) *TREATMENT OF CERTAIN DEATHS.*—*A child*
7 *shall not be taken into account in determining the an-*
8 *nuual advance amount under paragraph (1) if the*
9 *death of such child is known to the Secretary as of*
10 *the beginning of the calendar year for which the esti-*
11 *mate under such paragraph is made.*

12 “(c) *ON-LINE INFORMATION PORTAL.*—*The Secretary*
13 *shall establish an on-line portal which allows taxpayers*
14 *to—*

15 “(1) *elect not to receive payments under this sec-*
16 *tion, and*

17 “(2) *provide information to the Secretary which*
18 *would be relevant to a modification under subsection*
19 *(b)(3)(B) of the annual advance amount, including*
20 *information regarding—*

21 “(A) *a change in the number of the tax-*
22 *payer’s qualifying children, including by reason*
23 *of the birth of a child,*

24 “(B) *a change in the taxpayer’s marital*
25 *status,*

1 “(C) a significant change in the taxpayer’s
2 income, and

3 “(D) any other factor which the Secretary
4 may provide.

5 “(d) NOTICE OF PAYMENTS.—Not later than January
6 31 of the calendar year following any calendar year during
7 which the Secretary makes one or more payments to any
8 taxpayer under this section, the Secretary shall provide
9 such taxpayer with a written notice which includes the tax-
10 payer’s taxpayer identity (as defined in section 6103(b)(6)),
11 the aggregate amount of such payments made to such tax-
12 payer during such calendar year, and such other informa-
13 tion as the Secretary determines appropriate.

14 “(e) ADMINISTRATIVE PROVISIONS.—

15 “(1) APPLICATION OF ELECTRONIC FUNDS PAY-
16 MENT REQUIREMENT.—The payments made by the
17 Secretary under subsection (a) shall be made by elec-
18 tronic funds transfer to the same extent and in the
19 same manner as if such payments were Federal pay-
20 ments not made under this title.

21 “(2) APPLICATION OF CERTAIN RULES.—Rules
22 similar to the rules of subparagraphs (B) and (C) of
23 section 6428A(f)(3) shall apply for purposes of this
24 section.

1 “(3) *EXCEPTION FROM REDUCTION OR OFF-*
2 *SET.—Any payment made to any individual under*
3 *this section shall not be—*

4 “(A) *subject to reduction or offset pursuant*
5 *to subsection (c), (d), (e), or (f) of section 6402*
6 *or any similar authority permitting offset, or*

7 “(B) *reduced or offset by other assessed Fed-*
8 *eral taxes that would otherwise be subject to levy*
9 *or collection.*

10 “(4) *APPLICATION OF ADVANCE PAYMENTS IN*
11 *THE POSSESSIONS OF THE UNITED STATES.—*

12 “(A) *IN GENERAL.—The advance payment*
13 *amount determined under this section shall be*
14 *determined—*

15 “(i) *by applying section 24(i)(1) with-*
16 *out regard to the phrase ‘or is a bona fide*
17 *resident of Puerto Rico (within the meaning*
18 *of section 937(a))’, and*

19 “(ii) *without regard to section*
20 *24(k)(3)(C)(ii)(I).*

21 “(B) *MIRROR CODE POSSESSIONS.—In the*
22 *case of any possession of the United States with*
23 *a mirror code tax system (as defined in section*
24 *24(k)), this section shall not be treated as part*
25 *of the income tax laws of the United States for*

1 *purposes of determining the income tax law of*
2 *such possession unless such possession elects to*
3 *have this section be so treated.*

4 “(C) *ADMINISTRATIVE EXPENSES OF AD-*
5 *VANCE PAYMENTS.—*

6 “(i) *MIRROR CODE POSSESSIONS.—In*
7 *the case of any possession described in sub-*
8 *paragraph (B) which makes the election de-*
9 *scribed in such subparagraph, the amount*
10 *otherwise paid by the Secretary to such pos-*
11 *session under section 24(k)(1)(A) with re-*
12 *spect to taxable years beginning in 2021*
13 *shall be increased by \$300,000 if such pos-*
14 *session has a plan, which has been approved*
15 *by the Secretary, for making advance pay-*
16 *ments consistent with such election.*

17 “(ii) *AMERICAN SAMOA.—The amount*
18 *otherwise paid by the Secretary to Amer-*
19 *ican Samoa under subparagraph (A) of sec-*
20 *tion 24(k)(3) with respect to taxable years*
21 *beginning in 2021 shall be increased by*
22 *\$300,000 if the plan described in subpara-*
23 *graph (B) of such section includes a pro-*
24 *gram, which has been approved by the Sec-*

1 retary, for making advance payments under
2 rules similar to the rules of this section.

3 “(iii) *TIMING OF PAYMENT.*—The Sec-
4 retary may pay, upon the request of the
5 possession of the United States to which the
6 payment is to be made, the amount of the
7 increase determined under clause (i) or (ii)
8 immediately upon approval of the plan re-
9 ferred to in such clause, respectively.

10 “(f) *APPLICATION.*—No payments shall be made under
11 the program established under subsection (a) with respect
12 to—

13 “(1) any period before July 1, 2021, or

14 “(2) any period after December 31, 2021.

15 “(g) *REGULATIONS.*—The Secretary shall issue such
16 regulations or other guidance as the Secretary determines
17 necessary or appropriate to carry out the purposes of this
18 section and subsections (i)(1) and (j) of section 24, includ-
19 ing regulations or other guidance which provides for the
20 application of such provisions where the filing status of the
21 taxpayer for a taxable year is different from the status used
22 for determining the annual advance amount.”.

23 (2) *RECONCILIATION OF CREDIT AND ADVANCE*
24 *CREDIT.*—Section 24 of such Code, as amended by the

1 preceding provision of this Act, is amended by adding
2 at the end the following new subsection:

3 “(j) *RECONCILIATION OF CREDIT AND ADVANCE CRED-*
4 *IT.*—

5 “(1) *IN GENERAL.*—*The amount of the credit al-*
6 *lowed under this section to any taxpayer for any tax-*
7 *able year shall be reduced (but not below zero) by the*
8 *aggregate amount of payments made under section*
9 *7527A to such taxpayer during such taxable year.*
10 *Any failure to so reduce the credit shall be treated as*
11 *arising out of a mathematical or clerical error and*
12 *assessed according to section 6213(b)(1).*

13 “(2) *EXCESS ADVANCE PAYMENTS.*—

14 “(A) *IN GENERAL.*—*If the aggregate amount*
15 *of payments under section 7527A to the taxpayer*
16 *during the taxable year exceeds the amount of*
17 *the credit allowed under this section to such tax-*
18 *payer for such taxable year (determined without*
19 *regard to paragraph (1)), the tax imposed by*
20 *this chapter for such taxable year shall be in-*
21 *creased by the amount of such excess. Any failure*
22 *to so increase the tax shall be treated as arising*
23 *out of a mathematical or clerical error and as-*
24 *essed according to section 6213(b)(1).*

1 “(B) *SAFE HARBOR BASED ON MODIFIED*
2 *ADJUSTED GROSS INCOME.*—

3 “(i) *IN GENERAL.*—*In the case of a*
4 *taxpayer whose modified adjusted gross in-*
5 *come (as defined in subsection (b)) for the*
6 *taxable year does not exceed 200 percent of*
7 *the applicable income threshold, the amount*
8 *of the increase determined under subpara-*
9 *graph (A) with respect to such taxpayer for*
10 *such taxable year shall be reduced (but not*
11 *below zero) by the safe harbor amount.*

12 “(ii) *PHASE OUT OF SAFE HARBOR*
13 *AMOUNT.*—*In the case of a taxpayer whose*
14 *modified adjusted gross income (as defined*
15 *in subsection (b)) for the taxable year ex-*
16 *ceeds the applicable income threshold, the*
17 *safe harbor amount otherwise in effect*
18 *under clause (i) shall be reduced by the*
19 *amount which bears the same ratio to such*
20 *amount as such excess bears to the applica-*
21 *ble income threshold.*

22 “(iii) *APPLICABLE INCOME THRESH-*
23 *OLD.*—*For purposes of this subparagraph,*
24 *the term ‘applicable income threshold’*
25 *means—*

1 “(I) \$60,000 in the case of a joint
2 return or surviving spouse (as defined
3 in section 2(a)),

4 “(II) \$50,000 in the case of a
5 head of household, and

6 “(III) \$40,000 in any other case.

7 “(iv) *SAFE HARBOR AMOUNT.*—For
8 purposes of this subparagraph, the term
9 ‘safe harbor amount’ means, with respect to
10 any taxable year, the product of—

11 “(I) \$2,000, multiplied by

12 “(II) the excess (if any) of the
13 number of qualified children taken into
14 account in determining the annual ad-
15 vance amount with respect to the tax-
16 payer under section 7527A with re-
17 spect to months beginning in such tax-
18 able year, over the number of qualified
19 children taken into account in deter-
20 mining the credit allowed under this
21 section for such taxable year.”.

22 (3) *COORDINATION WITH WAGE WITHHOLDING.*—
23 Section 3402(f)(1)(C) of such Code is amended by
24 striking “section 24(a)” and inserting “section 24

1 *(determined after application of subsection (j) there-*
2 *of)”.*

3 (4) *CONFORMING AMENDMENTS.—*

4 (A) *Section 26(b)(2) of such Code is amend-*
5 *ed by striking “and” at the end of subparagraph*
6 *(X), by striking the period at the end of subpara-*
7 *graph (Y) and inserting “, and”, and by adding*
8 *at the end the following new subparagraph:*

9 *“(Z) section 24(j)(2) (relating to excess ad-*
10 *vance payments).”.*

11 (B) *Section 6211(b)(4)(A) of such Code, as*
12 *amended by the preceding provisions of this sub-*
13 *title, is amended—*

14 (i) *by striking “24(d)” and inserting*
15 *“24 by reason of subsections (d) and (i)(1)*
16 *thereof”, and*

17 (ii) *by striking “and 6428B” and in-*
18 *serting “6428B, and 7527A”.*

19 (C) *Paragraph (2) of section 1324(b) of title*
20 *31, United States Code, is amended—*

21 (i) *by inserting “24,” before “25A”,*
22 *and*

23 (ii) *by striking “ or 6431” and insert-*
24 *ing “6431, or 7527A”.*

1 (D) *The table of sections for chapter 77 of*
2 *the Internal Revenue Code of 1986 is amended*
3 *by inserting after the item relating to section*
4 *7527 the following new item:*

“Sec. 7527A. *Advance payment of child tax credit.*”.

5 (5) *APPROPRIATIONS TO CARRY OUT ADVANCE*
6 *PAYMENTS.—Immediately upon the enactment of this*
7 *Act, in addition to amounts otherwise available, there*
8 *are appropriated for fiscal year 2021, out of any*
9 *money in the Treasury not otherwise appropriated:*

10 (A) *\$397,200,000 to remain available until*
11 *September 30, 2022, for necessary expenses for*
12 *the Internal Revenue Service to carry out this*
13 *section (and the amendments made by this sec-*
14 *tion), which shall supplement and not supplant*
15 *any other appropriations that may be available*
16 *for this purpose, and*

17 (B) *\$16,200,000 to remain available until*
18 *September 30, 2022, for necessary expenses for*
19 *the Bureau of the Fiscal Service to carry out this*
20 *section (and the amendments made by this sec-*
21 *tion), which shall supplement and not supplant*
22 *any other appropriations that may be available*
23 *for this purpose.*

24 (c) *EFFECTIVE DATE.—*

1 (1) *IN GENERAL.*—*The amendments made by*
2 *this section shall apply to taxable years beginning*
3 *after December 31, 2020.*

4 (2) *ESTABLISHMENT OF ADVANCE PAYMENT PRO-*
5 *GRAM.*—*The Secretary of the Treasury (or the Sec-*
6 *retary’s designee) shall establish the program de-*
7 *scribed in section 7527A of the Internal Revenue Code*
8 *of 1986 as soon as practicable after the date of the en-*
9 *actment of this Act, except that the Secretary shall en-*
10 *sure that the timing of the establishment of such pro-*
11 *gram does not interfere with carrying out section*
12 *6428B(g) as rapidly as possible.*

13 **SEC. 9612. APPLICATION OF CHILD TAX CREDIT IN POSSES-**
14 **SIONS.**

15 (a) *IN GENERAL.*—*Section 24 of the Internal Revenue*
16 *Code of 1986, as amended by the preceding provisions of*
17 *this Act, is amended by adding at the end the following*
18 *new subsection:*

19 “(k) *APPLICATION OF CREDIT IN POSSESSIONS.*—

20 “(1) *MIRROR CODE POSSESSIONS.*—

21 “(A) *IN GENERAL.*—*The Secretary shall pay*
22 *to each possession of the United States with a*
23 *mirror code tax system amounts equal to the loss*
24 *(if any) to that possession by reason of the appli-*
25 *cation of this section (determined without regard*

1 to this subsection) with respect to taxable years
2 beginning after 2020. Such amounts shall be de-
3 termined by the Secretary based on information
4 provided by the government of the respective pos-
5 session.

6 “(B) COORDINATION WITH CREDIT AL-
7 LOWED AGAINST UNITED STATES INCOME
8 TAXES.—No credit shall be allowed under this
9 section for any taxable year to any individual to
10 whom a credit is allowable against taxes im-
11 posed by a possession of the United States with
12 a mirror code tax system by reason of the appli-
13 cation of this section in such possession for such
14 taxable year.

15 “(C) MIRROR CODE TAX SYSTEM.—For pur-
16 poses of this paragraph, the term ‘mirror code
17 tax system’ means, with respect to any posses-
18 sion of the United States, the income tax system
19 of such possession if the income tax liability of
20 the residents of such possession under such sys-
21 tem is determined by reference to the income tax
22 laws of the United States as if such possession
23 were the United States.

24 “(2) PUERTO RICO.—

1 “(A) *APPLICATION TO TAXABLE YEARS IN*
2 *2021.—*

3 “(i) *For application of refundable*
4 *credit to residents of Puerto Rico, see sub-*
5 *section (i)(1).*

6 “(ii) *For nonapplication of advance*
7 *payment to residents of Puerto Rico, see sec-*
8 *tion 7527A(e)(4)(A).*

9 “(B) *APPLICATION TO TAXABLE YEARS*
10 *AFTER 2021.—In the case of any bona fide resi-*
11 *dent of Puerto Rico (within the meaning of sec-*
12 *tion 937(a)) for any taxable year beginning after*
13 *December 31, 2021—*

14 “(i) *the credit determined under this*
15 *section shall be allowable to such resident,*
16 *and*

17 “(ii) *subsection (d)(1)(B)(ii) shall be*
18 *applied without regard to the phrase ‘in the*
19 *case of a taxpayer with 3 or more quali-*
20 *fying children’.*

21 “(3) *AMERICAN SAMOA.—*

22 “(A) *IN GENERAL.—The Secretary shall pay*
23 *to American Samoa amounts estimated by the*
24 *Secretary as being equal to the aggregate benefits*
25 *that would have been provided to residents of*

1 *American Samoa by reason of the application of*
2 *this section for taxable years beginning after*
3 *2020 if the provisions of this section had been in*
4 *effect in American Samoa (applied as if Amer-*
5 *ican Samoa were the United States and without*
6 *regard to the application of this section to bona*
7 *fide residents of Puerto Rico under subsection*
8 *(i)(1)).*

9 “(B) *DISTRIBUTION REQUIREMENT.*—Sub-
10 *paragraph (A) shall not apply unless American*
11 *Samoa has a plan, which has been approved by*
12 *the Secretary, under which American Samoa*
13 *will promptly distribute such payments to its*
14 *residents.*

15 “(C) *COORDINATION WITH CREDIT AL-*
16 *LOWED AGAINST UNITED STATES INCOME*
17 *TAXES.*—

18 “(i) *IN GENERAL.*—*In the case of a*
19 *taxable year with respect to which a plan is*
20 *approved under subparagraph (B), this sec-*
21 *tion (other than this subsection) shall not*
22 *apply to any individual eligible for a dis-*
23 *tribution under such plan.*

24 “(ii) *APPLICATION OF SECTION IN*
25 *EVENT OF ABSENCE OF APPROVED PLAN.*—

1 *In the case of a taxable year with respect to*
2 *which a plan is not approved under sub-*
3 *paragraph (B)—*

4 *“(I) if such taxable year begins in*
5 *2021, subsection (i)(1) shall be applied*
6 *by substituting ‘bona fide resident of*
7 *Puerto Rico or American Samoa’ for*
8 *‘bona fide resident of Puerto Rico’, and*

9 *“(II) if such taxable year begins*
10 *after December 31, 2021, rules similar*
11 *to the rules of paragraph (2)(B) shall*
12 *apply with respect to bona fide resi-*
13 *dents of American Samoa (within the*
14 *meaning of section 937(a)).*

15 *“(4) TREATMENT OF PAYMENTS.—For purposes*
16 *of section 1324 of title 31, United States Code, the*
17 *payments under this subsection shall be treated in the*
18 *same manner as a refund due from a credit provision*
19 *referred to in subsection (b)(2) of such section.”.*

20 *(b) EFFECTIVE DATE.—The amendments made by this*
21 *section shall apply to taxable years beginning after Decem-*
22 *ber 31, 2020.*

1 **PART 3—EARNED INCOME TAX CREDIT**

2 **SEC. 9621. STRENGTHENING THE EARNED INCOME TAX**
 3 **CREDIT FOR INDIVIDUALS WITH NO QUALI-**
 4 **FYING CHILDREN.**

5 (a) *SPECIAL RULES FOR 2021.*—Section 32 of the In-
 6 *ternal Revenue Code of 1986 is amended by adding at the*
 7 *end the following new subsection:*

8 “(n) *SPECIAL RULES FOR INDIVIDUALS WITHOUT*
 9 *QUALIFYING CHILDREN.*—*In the case of any taxable year*
 10 *beginning after December 31, 2020, and before January 1,*
 11 *2022—*

12 “(1) *DECREASE IN MINIMUM AGE FOR CREDIT.*—

13 “(A) *IN GENERAL.*—*Subsection*
 14 *(c)(1)(A)(ii)(II) shall be applied by substituting*
 15 *‘the applicable minimum age’ for ‘age 25’.*

16 “(B) *APPLICABLE MINIMUM AGE.*—*For pur-*
 17 *poses of this paragraph, the term ‘applicable*
 18 *minimum age’ means—*

19 “(i) *except as otherwise provided in*
 20 *this subparagraph, age 19,*

21 “(ii) *in the case of a specified student*
 22 *(other than a qualified former foster youth*
 23 *or a qualified homeless youth), age 24, and*

24 “(iii) *in the case of a qualified former*
 25 *foster youth or a qualified homeless youth,*
 26 *age 18.*

1 “(C) *SPECIFIED STUDENT*.—For purposes of
2 this paragraph, the term ‘specified student’
3 means, with respect to any taxable year, an in-
4 dividual who is an eligible student (as defined in
5 section 25A(b)(3)) during at least 5 calendar
6 months during the taxable year.

7 “(D) *QUALIFIED FORMER FOSTER*
8 *YOUTH*.—For purposes of this paragraph, the
9 term ‘qualified former foster youth’ means an in-
10 dividual who—

11 “(i) on or after the date that such indi-
12 vidual attained age 14, was in foster care
13 provided under the supervision or adminis-
14 tration of an entity administering (or eligi-
15 ble to administer) a plan under part B or
16 part E of title IV of the Social Security Act
17 (without regard to whether Federal assist-
18 ance was provided with respect to such
19 child under such part E), and

20 “(ii) provides (in such manner as the
21 Secretary may provide) consent for entities
22 which administer a plan under part B or
23 part E of title IV of the Social Security Act
24 to disclose to the Secretary information re-

1 lated to the status of such individual as a
2 qualified former foster youth.

3 “(E) *QUALIFIED HOMELESS YOUTH.*—For
4 purposes of this paragraph, the term ‘qualified
5 homeless youth’ means, with respect to any tax-
6 able year, an individual who certifies, in a man-
7 ner as provided by the Secretary, that such indi-
8 vidual is either an unaccompanied youth who is
9 a homeless child or youth, or is unaccompanied,
10 at risk of homelessness, and self-supporting.

11 “(2) *ELIMINATION OF MAXIMUM AGE FOR CRED-*
12 *IT.*—Subsection (c)(1)(A)(ii)(II) shall be applied
13 without regard to the phrase ‘but not attained age
14 65’.

15 “(3) *INCREASE IN CREDIT AND PHASEOUT PER-*
16 *CENTAGES.*—The table contained in subsection (b)(1)
17 shall be applied by substituting ‘15.3’ for ‘7.65’ each
18 place it appears therein.

19 “(4) *INCREASE IN EARNED INCOME AND PHASE-*
20 *OUT AMOUNTS.*—

21 “(A) *IN GENERAL.*—The table contained in
22 subsection (b)(2)(A) shall be applied—

23 “(i) by substituting ‘\$9,820’ for
24 ‘\$4,220’, and

1 “(i) by substituting ‘\$11,610’ for
2 ‘\$5,280’.

3 “(B) COORDINATION WITH INFLATION AD-
4 JUSTMENT.—Subsection (j) shall not apply to
5 any dollar amount specified in this paragraph.”.

6 (b) INFORMATION RETURN MATCHING.—As soon as
7 practicable, the Secretary of the Treasury (or the Sec-
8 retary’s delegate) shall develop and implement procedures
9 to use information returns under section 6050S (relating
10 to returns relating to higher education tuition and related
11 expenses) to check the status of individuals as specified stu-
12 dents for purposes of section 32(n)(1)(B)(ii) of the Internal
13 Revenue Code of 1986 (as added by this section).

14 (c) EFFECTIVE DATE.—The amendment made by this
15 section shall apply to taxable years beginning after Decem-
16 ber 31, 2020.

17 **SEC. 9622. TAXPAYER ELIGIBLE FOR CHILDLESS EARNED**
18 **INCOME CREDIT IN CASE OF QUALIFYING**
19 **CHILDREN WHO FAIL TO MEET CERTAIN**
20 **IDENTIFICATION REQUIREMENTS.**

21 (a) IN GENERAL.—Section 32(c)(1) of the Internal
22 Revenue Code of 1986 is amended by striking subparagraph
23 (F).

1 (b) *EFFECTIVE DATE.*—*The amendment made by this*
2 *section shall apply to taxable years beginning after Decem-*
3 *ber 31, 2020.*

4 **SEC. 9623. CREDIT ALLOWED IN CASE OF CERTAIN SEPA-**
5 **RATED SPOUSES.**

6 (a) *IN GENERAL.*—*Section 32(d) of the Internal Rev-*
7 *enue Code of 1986 is amended—*

8 (1) *by striking “MARRIED INDIVIDUALS.—In the*
9 *case of” and inserting the following: “MARRIED INDI-*
10 *VIDUALS.—*

11 *“(1) IN GENERAL.—In the case of”, and*

12 *(2) by adding at the end the following new para-*
13 *graph:*

14 *“(2) DETERMINATION OF MARITAL STATUS.—For*
15 *purposes of this section—*

16 *“(A) IN GENERAL.—Except as provided in*
17 *subparagraph (B), marital status shall be deter-*
18 *mined under section 7703(a).*

19 *“(B) SPECIAL RULE FOR SEPARATED*
20 *SPOUSE.—An individual shall not be treated as*
21 *married if such individual—*

22 *“(i) is married (as determined under*
23 *section 7703(a)) and does not file a joint re-*
24 *turn for the taxable year,*

1 “(ii) resides with a qualifying child of
2 the individual for more than one-half of
3 such taxable year, and

4 “(iii)(I) during the last 6 months of
5 such taxable year, does not have the same
6 principal place of abode as the individual’s
7 spouse, or

8 “(II) has a decree, instrument, or
9 agreement (other than a decree of divorce)
10 described in section 121(d)(3)(C) with re-
11 spect to the individual’s spouse and is not
12 a member of the same household with the
13 individual’s spouse by the end of the taxable
14 year.”.

15 (b) CONFORMING AMENDMENTS.—

16 (1) Section 32(c)(1)(A) of such Code is amended
17 by striking the last sentence.

18 (2) Section 32(c)(1)(E)(ii) of such Code is
19 amended by striking “(within the meaning of section
20 7703)”.

21 (3) Section 32(d)(1) of such Code, as amended by
22 subsection (a), is amended by striking “(within the
23 meaning of section 7703)”.

1 (c) *EFFECTIVE DATE.*—*The amendments made by this*
2 *section shall apply to taxable years beginning after Decem-*
3 *ber 31, 2020.*

4 **SEC. 9624. MODIFICATION OF DISQUALIFIED INVESTMENT**
5 **INCOME TEST.**

6 (a) *IN GENERAL.*—*Section 32(i) of the Internal Rev-*
7 *enue Code of 1986 is amended by striking “\$2,200” and*
8 *inserting “\$10,000”.*

9 (b) *INFLATION ADJUSTMENT.*—*Section 32(j)(1) of such*
10 *Code is amended—*

11 (1) *in the matter preceding subparagraph (A),*
12 *by inserting “(2021 in the case of the dollar amount*
13 *in subsection (i)(1))” after “2015”,*

14 (2) *in subparagraph (B)(i)—*

15 (A) *by striking “subsections (b)(2)(A) and*
16 *(i)(1)” and inserting “subsection (b)(2)(A)”, and*

17 (B) *by striking “and” at the end,*

18 (3) *by striking the period at the end of subpara-*
19 *graph (B)(ii) and inserting “, and”, and*

20 (4) *by inserting after subparagraph (B)(ii) the*
21 *following new clause:*

22 “*(iii) in the case of the \$10,000*
23 *amount in subsection (i)(1), ‘calendar year*
24 *2020’ for ‘calendar year 2016’.*”.

1 (c) *EFFECTIVE DATE.*—*The amendments made by this*
 2 *section shall apply to taxable years beginning after Decem-*
 3 *ber 31, 2020.*

4 **SEC. 9625. APPLICATION OF EARNED INCOME TAX CREDIT**
 5 **IN POSSESSIONS OF THE UNITED STATES.**

6 (a) *IN GENERAL.*—*Chapter 77 of the Internal Revenue*
 7 *Code of 1986 is amended by adding at the end the following*
 8 *new section:*

9 **“SEC. 7530. APPLICATION OF EARNED INCOME TAX CREDIT**
 10 **TO POSSESSIONS OF THE UNITED STATES.**

11 “(a) *PUERTO RICO.*—

12 “(1) *IN GENERAL.*—*With respect to calendar*
 13 *year 2021 and each calendar year thereafter, the Sec-*
 14 *retary shall, except as otherwise provided in this sub-*
 15 *section, make payments to Puerto Rico equal to—*

16 “(A) *the specified matching amount for*
 17 *such calendar year, plus*

18 “(B) *in the case of calendar years 2021*
 19 *through 2025, the lesser of—*

20 “(i) *the expenditures made by Puerto*
 21 *Rico during such calendar year for edu-*
 22 *cation efforts with respect to individual tax-*
 23 *payers and tax return preparers relating to*
 24 *the earned income tax credit, or*

25 “(ii) *\$1,000,000.*

1 “(2) *REQUIREMENT TO REFORM EARNED INCOME*
2 *TAX CREDIT.*—*The Secretary shall not make any pay-*
3 *ments under paragraph (1) with respect to any cal-*
4 *endar year unless Puerto Rico has in effect an earned*
5 *income tax credit for taxable years beginning in or*
6 *with such calendar year which (relative to the earned*
7 *income tax credit which was in effect for taxable*
8 *years beginning in or with calendar year 2019) in-*
9 *creases the percentage of earned income which is al-*
10 *lowed as a credit for each group of individuals with*
11 *respect to which such percentage is separately stated*
12 *or determined in a manner designed to substantially*
13 *increase workforce participation.*

14 “(3) *SPECIFIED MATCHING AMOUNT.*—*For pur-*
15 *poses of this subsection—*

16 “(A) *IN GENERAL.*—*The term ‘specified*
17 *matching amount’ means, with respect to any*
18 *calendar year, the lesser of—*

19 “(i) *the excess (if any) of—*

20 “(I) *the cost to Puerto Rico of the*
21 *earned income tax credit for taxable*
22 *years beginning in or with such cal-*
23 *endar year, over*

24 “(II) *the base amount for such*
25 *calendar year, or*

1 “(i) the product of 3, multiplied by
2 the base amount for such calendar year.

3 “(B) *BASE AMOUNT*.—

4 “(i) *BASE AMOUNT FOR 2021*.—In the
5 case of calendar year 2021, the term ‘base
6 amount’ means the greater of—

7 “(I) the cost to Puerto Rico of the
8 earned income tax credit for taxable
9 years beginning in or with calendar
10 year 2019 (rounded to the nearest mul-
11 tiple of \$1,000,000), or

12 “(II) \$200,000,000.

13 “(ii) *INFLATION ADJUSTMENT*.—In the
14 case of any calendar year after 2021, the
15 term ‘base amount’ means the dollar
16 amount determined under clause (i) in-
17 creased by an amount equal to—

18 “(I) such dollar amount, multi-
19 plied by—

20 “(II) the cost-of-living adjustment
21 determined under section 1(f)(3) for
22 such calendar year, determined by sub-
23 stituting ‘calendar year 2020’ for ‘cal-
24 endar year 2016’ in subparagraph
25 (A)(ii) thereof.

1 *Any amount determined under this clause*
2 *shall be rounded to the nearest multiple of*
3 *\$1,000,000.*

4 “(4) *RULES RELATED TO PAYMENTS.—*

5 “(A) *TIMING OF PAYMENTS.—The Secretary*
6 *shall make payments under paragraph (1) for*
7 *any calendar year—*

8 “(i) *after receipt of such information*
9 *as the Secretary may require to determine*
10 *such payments, and*

11 “(ii) *except as provided in clause (i),*
12 *within a reasonable period of time before*
13 *the due date for individual income tax re-*
14 *turns (as determined under the laws of*
15 *Puerto Rico) for taxable years which began*
16 *on the first day of such calendar year.*

17 “(B) *INFORMATION.—The Secretary may*
18 *require the reporting of such information as the*
19 *Secretary may require to carry out this sub-*
20 *section.*

21 “(C) *DETERMINATION OF COST OF EARNED*
22 *INCOME TAX CREDIT.—For purposes of this sub-*
23 *section, the cost to Puerto Rico of the earned in-*
24 *come tax credit shall be determined by the Sec-*
25 *retary on the basis of the laws of Puerto Rico*

1 *and shall include reductions in revenues received*
2 *by Puerto Rico by reason of such credit and re-*
3 *funds attributable to such credit, but shall not*
4 *include any administrative costs with respect to*
5 *such credit.*

6 “(b) *POSSESSIONS WITH MIRROR CODE TAX SYS-*
7 *TEMS.—*

8 “(1) *IN GENERAL.—With respect to calendar*
9 *year 2021 and each calendar year thereafter, the Sec-*
10 *retary shall, except as otherwise provided in this sub-*
11 *section, make payments to the Virgin Islands, Guam,*
12 *and the Commonwealth of the Northern Mariana Is-*
13 *lands equal to—*

14 “(A) *the cost to such possession of the*
15 *earned income tax credit for taxable years begin-*
16 *ning in or with such calendar year, plus*

17 “(B) *in the case of calendar years 2021*
18 *through 2025, the lesser of—*

19 “(i) *the expenditures made by such*
20 *possession during such calendar year for*
21 *education efforts with respect to individual*
22 *taxpayers and tax return preparers relating*
23 *to such earned income tax credit, or*

24 “(ii) *\$50,000.*

1 “(2) *APPLICATION OF CERTAIN RULES.*—*Rules*
2 *similar to the rules of subparagraphs (A), (B), and*
3 *(C) of subsection (a)(4) shall apply for purposes of*
4 *this subsection.*

5 “(c) *AMERICAN SAMOA.*—

6 “(1) *IN GENERAL.*—*With respect to calendar*
7 *year 2021 and each calendar year thereafter, the Sec-*
8 *retary shall, except as otherwise provided in this sub-*
9 *section, make payments to American Samoa equal*
10 *to—*

11 “(A) *the lesser of—*

12 “(i) *the cost to American Samoa of the*
13 *earned income tax credit for taxable years*
14 *beginning in or with such calendar year, or*

15 “(ii) *\$16,000,000, plus*

16 “(B) *in the case of calendar years 2021*
17 *through 2025, the lesser of—*

18 “(i) *the expenditures made by Amer-*
19 *ican Samoa during such calendar year for*
20 *education efforts with respect to individual*
21 *taxpayers and tax return preparers relating*
22 *to such earned income tax credit, or*

23 “(ii) *\$50,000.*

24 “(2) *REQUIREMENT TO ENACT AND MAINTAIN AN*
25 *EARNED INCOME TAX CREDIT.*—*The Secretary shall*

1 *not make any payments under paragraph (1) with*
2 *respect to any calendar year unless American Samoa*
3 *has in effect an earned income tax credit for taxable*
4 *years beginning in or with such calendar year which*
5 *allows a refundable tax credit to individuals on the*
6 *basis of the taxpayer's earned income which is de-*
7 *signed to substantially increase workforce participa-*
8 *tion.*

9 “(3) *INFLATION ADJUSTMENT.*—*In the case of*
10 *any calendar year after 2021, the \$16,000,000*
11 *amount in paragraph (1)(A)(ii) shall be increased by*
12 *an amount equal to—*

13 “(A) *such dollar amount, multiplied by—*

14 “(B) *the cost-of-living adjustment deter-*
15 *mined under section 1(f)(3) for such calendar*
16 *year, determined by substituting ‘calendar year*
17 *2020’ for ‘calendar year 2016’ in subparagraph*
18 *(A)(ii) thereof.*

19 *Any increase determined under this clause shall be*
20 *rounded to the nearest multiple of \$100,000.*

21 “(4) *APPLICATION OF CERTAIN RULES.*—*Rules*
22 *similar to the rules of subparagraphs (A), (B), and*
23 *(C) of subsection (a)(4) shall apply for purposes of*
24 *this subsection.*

1 “(d) *TREATMENT OF PAYMENTS.*—For purposes of sec-
 2 tion 1324 of title 31, United States Code, the payments
 3 under this section shall be treated in the same manner as
 4 a refund due from a credit provision referred to in sub-
 5 section (b)(2) of such section.”.

6 (b) *CLERICAL AMENDMENT.*—The table of sections for
 7 chapter 77 of the Internal Revenue Code of 1986 is amended
 8 by adding at the end the following new item:

“Sec. 7530. *Application of earned income tax credit to possessions of the United States.*”.

9 **SEC. 9626. TEMPORARY SPECIAL RULE FOR DETERMINING**
 10 **EARNED INCOME FOR PURPOSES OF EARNED**
 11 **INCOME TAX CREDIT.**

12 (a) *IN GENERAL.*—If the earned income of the tax-
 13 payer for the taxpayer’s first taxable year beginning in
 14 2021 is less than the earned income of the taxpayer for the
 15 taxpayer’s first taxable year beginning in 2019, the credit
 16 allowed under section 32 of the Internal Revenue Code of
 17 1986 may, at the election of the taxpayer, be determined
 18 by substituting—

19 (1) such earned income for the taxpayer’s first
 20 taxable year beginning in 2019, for

21 (2) such earned income for the taxpayer’s first
 22 taxable year beginning in 2021.

23 (b) *EARNED INCOME.*—

1 (1) *IN GENERAL.*—*For purposes of this section,*
2 *the term “earned income” has the meaning given such*
3 *term under section 32(c) of the Internal Revenue Code*
4 *of 1986.*

5 (2) *APPLICATION TO JOINT RETURNS.*—*For pur-*
6 *poses of subsection (a), in the case of a joint return,*
7 *the earned income of the taxpayer for the first taxable*
8 *year beginning in 2019 shall be the sum of the earned*
9 *income of each spouse for such taxable year.*

10 (c) *SPECIAL RULES.*—

11 (1) *ERRORS TREATED AS MATHEMATICAL ER-*
12 *RORS.*—*For purposes of section 6213 of the Internal*
13 *Revenue Code of 1986, an incorrect use on a return*
14 *of earned income pursuant to subsection (a) shall be*
15 *treated as a mathematical or clerical error.*

16 (2) *NO EFFECT ON DETERMINATION OF GROSS*
17 *INCOME, ETC.*—*Except as otherwise provided in this*
18 *subsection, the Internal Revenue Code of 1986 shall be*
19 *applied without regard to any substitution under sub-*
20 *section (a).*

21 (d) *TREATMENT OF CERTAIN POSSESSIONS.*—

22 (1) *PAYMENTS TO POSSESSIONS WITH MIRROR*
23 *CODE TAX SYSTEMS.*—*The Secretary of the Treasury*
24 *shall pay to each possession of the United States*
25 *which has a mirror code tax system amounts equal to*

1 *the loss (if any) to that possession by reason of the*
2 *application of the provisions of this section (other*
3 *than this subsection) with respect to section 32 of the*
4 *Internal Revenue Code of 1986. Such amounts shall*
5 *be determined by the Secretary of the Treasury based*
6 *on information provided by the government of the re-*
7 *spective possession.*

8 (2) *PAYMENTS TO OTHER POSSESSIONS.—The*
9 *Secretary of the Treasury shall pay to each possession*
10 *of the United States which does not have a mirror*
11 *code tax system amounts estimated by the Secretary*
12 *of the Treasury as being equal to the aggregate bene-*
13 *fits (if any) that would have been provided to resi-*
14 *dents of such possession by reason of the provisions of*
15 *this section (other than this subsection) with respect*
16 *to section 32 of the Internal Revenue Code of 1986 if*
17 *a mirror code tax system had been in effect in such*
18 *possession. The preceding sentence shall not apply un-*
19 *less the respective possession has a plan, which has*
20 *been approved by the Secretary of the Treasury,*
21 *under which such possession will promptly distribute*
22 *such payments to its residents.*

23 (3) *MIRROR CODE TAX SYSTEM.—For purposes*
24 *of this section, the term “mirror code tax system”*
25 *means, with respect to any possession of the United*

1 *States, the income tax system of such possession if the*
2 *income tax liability of the residents of such possession*
3 *under such system is determined by reference to the*
4 *income tax laws of the United States as if such pos-*
5 *session were the United States.*

6 (4) *TREATMENT OF PAYMENTS.*—*For purposes of*
7 *section 1324 of title 31, United States Code, the pay-*
8 *ments under this section shall be treated in the same*
9 *manner as a refund due from a credit provision re-*
10 *ferred to in subsection (b)(2) of such section.*

11 ***PART 4—DEPENDENT CARE ASSISTANCE***

12 ***SEC. 9631. REFUNDABILITY AND ENHANCEMENT OF CHILD***
13 ***AND DEPENDENT CARE TAX CREDIT.***

14 (a) *IN GENERAL.*—*Section 21 of the Internal Revenue*
15 *Code of 1986 is amended by adding at the end the following*
16 *new subsection:*

17 “(g) *SPECIAL RULES FOR 2021.*—*In the case of any*
18 *taxable year beginning after December 31, 2020, and before*
19 *January 1, 2022—*

20 “(1) *CREDIT MADE REFUNDABLE.*—*If the tax-*
21 *payer (in the case of a joint return, either spouse) has*
22 *a principal place of abode in the United States (de-*
23 *termined as provided in section 32) for more than*
24 *one-half of the taxable year, the credit allowed under*
25 *subsection (a) shall be treated as a credit allowed*

1 *under subpart C (and not allowed under this sub-*
2 *part).*

3 *“(2) INCREASE IN DOLLAR LIMIT ON AMOUNT*
4 *CREDITABLE.—Subsection (c) shall be applied—*

5 *“(A) by substituting ‘\$8,000’ for ‘\$3,000’ in*
6 *paragraph (1) thereof, and*

7 *“(B) by substituting ‘\$16,000’ for ‘\$6,000’*
8 *in paragraph (2) thereof.*

9 *“(3) INCREASE IN APPLICABLE PERCENTAGE.—*
10 *Subsection (a)(2) shall be applied—*

11 *“(A) by substituting ‘50 percent’ for ‘35*
12 *percent’, and*

13 *“(B) by substituting ‘\$125,000’ for*
14 *‘\$15,000’.*

15 *“(4) APPLICATION OF PHASEOUT TO HIGH IN-*
16 *COME INDIVIDUALS.—*

17 *“(A) IN GENERAL.—Subsection (a)(2) shall*
18 *be applied by substituting ‘the phaseout percent-*
19 *age’ for ‘20 percent’.*

20 *“(B) PHASEOUT PERCENTAGE.—The term*
21 *‘phaseout percentage’ means 20 percent reduced*
22 *(but not below zero) by 1 percentage point for*
23 *each \$2,000 (or fraction thereof) by which the*
24 *taxpayer’s adjusted gross income for the taxable*
25 *year exceeds \$400,000.”.*

1 (b) *APPLICATION OF CREDIT IN POSSESSIONS.*—*Sec-*
2 *tion 21 of such Code, as amended by subsection (a), is*
3 *amended by adding at the end the following new subsection:*

4 “(h) *APPLICATION OF CREDIT IN POSSESSIONS.*—

5 “(1) *PAYMENT TO POSSESSIONS WITH MIRROR*
6 *CODE TAX SYSTEMS.*—*The Secretary shall pay to each*
7 *possession of the United States with a mirror code tax*
8 *system amounts equal to the loss (if any) to that pos-*
9 *session by reason of the application of this section*
10 *(determined without regard to this subsection) with*
11 *respect to taxable years beginning in or with 2021.*
12 *Such amounts shall be determined by the Secretary*
13 *based on information provided by the government of*
14 *the respective possession.*

15 “(2) *PAYMENTS TO OTHER POSSESSIONS.*—*The*
16 *Secretary shall pay to each possession of the United*
17 *States which does not have a mirror code tax system*
18 *amounts estimated by the Secretary as being equal to*
19 *the aggregate benefits that would have been provided*
20 *to residents of such possession by reason of this sec-*
21 *tion with respect to taxable years beginning in or*
22 *with 2021 if a mirror code tax system had been in*
23 *effect in such possession. The preceding sentence shall*
24 *not apply unless the respective possession has a plan,*
25 *which has been approved by the Secretary, under*

1 *which such possession will promptly distribute such*
2 *payments to its residents.*

3 “(3) *COORDINATION WITH CREDIT ALLOWED*
4 *AGAINST UNITED STATES INCOME TAXES.—In the case*
5 *of any taxable year beginning in or with 2021, no*
6 *credit shall be allowed under this section to any indi-*
7 *vidual—*

8 “(A) *to whom a credit is allowable against*
9 *taxes imposed by a possession with a mirror code*
10 *tax system by reason of this section, or*

11 “(B) *who is eligible for a payment under a*
12 *plan described in paragraph (2).*

13 “(4) *MIRROR CODE TAX SYSTEM.—For purposes*
14 *of this subsection, the term ‘mirror code tax system’*
15 *means, with respect to any possession of the United*
16 *States, the income tax system of such possession if the*
17 *income tax liability of the residents of such possession*
18 *under such system is determined by reference to the*
19 *income tax laws of the United States as if such pos-*
20 *session were the United States.*

21 “(5) *TREATMENT OF PAYMENTS.—For purposes*
22 *of section 1324 of title 31, United States Code, the*
23 *payments under this subsection shall be treated in the*
24 *same manner as a refund due from a credit provision*
25 *referred to in subsection (b)(2) of such section.”.*

1 (c) *CONFORMING AMENDMENTS.*—

2 (1) *Section 6211(b)(4)(A) of such Code, as*
3 *amended by the preceding provisions of this Act, is*
4 *amended by inserting “21 by reason of subsection (g)*
5 *thereof,” before “24”.*

6 (2) *Section 1324(b)(2) of title 31, United States*
7 *Code (as amended by the preceding provisions of this*
8 *title), is amended by inserting “21,” before “24”.*

9 (d) *EFFECTIVE DATE.*—*The amendments made by this*
10 *section shall apply to taxable years beginning after Decem-*
11 *ber 31, 2020.*

12 **SEC. 9632. INCREASE IN EXCLUSION FOR EMPLOYER-PRO-**
13 **VIDED DEPENDENT CARE ASSISTANCE.**

14 (a) *IN GENERAL.*—*Section 129(a)(2) of the Internal*
15 *Revenue Code of 1986 is amended by adding at the end*
16 *the following new subparagraph:*

17 “(D) *SPECIAL RULE FOR 2021.*—*In the case*
18 *of any taxable year beginning after December 31,*
19 *2020, and before January 1, 2022, subparagraph*
20 *(A) shall be applied be substituting ‘\$10,500*
21 *(half such dollar amount’ for ‘\$5,000 (\$2,500’.*”.

22 (b) *EFFECTIVE DATE.*—*The amendment made by this*
23 *section shall apply to taxable years beginning after Decem-*
24 *ber 31, 2020.*

1 (c) *RETROACTIVE PLAN AMENDMENTS.*—A plan that
2 otherwise satisfies all applicable requirements of sections
3 125 and 129 of the Internal Revenue Code of 1986 (includ-
4 ing any rules or regulations thereunder) shall not fail to
5 be treated as a cafeteria plan or dependent care assistance
6 program merely because such plan is amended pursuant to
7 a provision under this section and such amendment is ret-
8 roactive, if—

9 (1) such amendment is adopted no later than the
10 last day of the plan year in which the amendment is
11 effective, and

12 (2) the plan is operated consistent with the terms
13 of such amendment during the period beginning on
14 the effective date of the amendment and ending on the
15 date the amendment is adopted.

16 **PART 5—CREDITS FOR PAID SICK AND FAMILY**
17 **LEAVE**

18 **SEC. 9641. PAYROLL CREDITS.**

19 (a) *IN GENERAL.*—Chapter 21 of the Internal Revenue
20 Code of 1986 is amended by adding at the end the following
21 new subchapter:

22 **“Subchapter D—Credits**

“Sec. 3131. Credit for paid sick leave.

“Sec. 3132. Payroll credit for paid family leave.

“Sec. 3133. Special rule related to tax on employers.

1 **“SEC. 3131. CREDIT FOR PAID SICK LEAVE.**

2 “(a) *IN GENERAL.*—*In the case of an employer, there*
3 *shall be allowed as a credit against applicable employment*
4 *taxes for each calendar quarter an amount equal to 100*
5 *percent of the qualified sick leave wages paid by such em-*
6 *ployer with respect to such calendar quarter.*

7 “(b) *LIMITATIONS AND REFUNDABILITY.*—

8 “(1) *WAGES TAKEN INTO ACCOUNT.*—*The*
9 *amount of qualified sick leave wages taken into ac-*
10 *count under subsection (a), plus any increases under*
11 *subsection (e), with respect to any individual shall*
12 *not exceed \$200 (\$511 in the case of any day any*
13 *portion of which is paid sick time described in para-*
14 *graph (1), (2), or (3) of section 5102(a) of the Emer-*
15 *gency Paid Sick Leave Act, applied with the modi-*
16 *fication described in subsection (c)(2)(A)(i) for any*
17 *day (or portion thereof) for which the individual is*
18 *paid qualified sick leave wages.*

19 “(2) *OVERALL LIMITATION ON NUMBER OF DAYS*
20 *TAKEN INTO ACCOUNT.*—*The aggregate number of*
21 *days taken into account under paragraph (1) for any*
22 *calendar quarter shall not exceed the excess (if any)*
23 *of—*

24 “(A) *10, over*

25 “(B) *the aggregate number of days so taken*
26 *into account during preceding calendar quarters*

1 *in such calendar year (other than the first quar-*
2 *ter of calendar year 2021).*

3 “(3) *CREDIT LIMITED TO CERTAIN EMPLOYMENT*
4 *TAXES.—The credit allowed by subsection (a) with re-*
5 *spect to any calendar quarter shall not exceed the ap-*
6 *plicable employment taxes for such calendar quarter*
7 *on the wages paid with respect to the employment of*
8 *all employees of the employer.*

9 “(4) *REFUNDABILITY OF EXCESS CREDIT.—*

10 “(A) *CREDIT IS REFUNDABLE.—If the*
11 *amount of the credit under subsection (a) exceeds*
12 *the limitation of paragraph (3) for any calendar*
13 *quarter, such excess shall be treated as an over-*
14 *payment that shall be refunded under sections*
15 *6402(a) and 6413(b).*

16 “(B) *ADVANCING CREDIT.—In anticipation*
17 *of the credit, including the refundable portion*
18 *under subparagraph (A), the credit shall be ad-*
19 *vanced, according to forms and instructions pro-*
20 *vided by the Secretary, up to an amount cal-*
21 *culated under subsection (a), subject to the limits*
22 *under paragraph (1) and (2), all calculated*
23 *through the end of the most recent payroll period*
24 *in the quarter.*

1 “(c) *QUALIFIED SICK LEAVE WAGES.*—*For purposes*
2 *of this section—*

3 “(1) *IN GENERAL.*—*The term ‘qualified sick*
4 *leave wages’ means wages paid by an employer which*
5 *would be required to be paid by reason of the Emer-*
6 *gency Paid Sick Leave Act as if such Act applied*
7 *after March 31, 2021.*

8 “(2) *RULES OF APPLICATION.*—*For purposes of*
9 *determining whether wages are qualified sick leave*
10 *wages under paragraph (1)—*

11 “(A) *IN GENERAL.*—*The Emergency Paid*
12 *Sick Leave Act shall be applied—*

13 “(i) *by inserting ‘, the employee is*
14 *seeking or awaiting the results of a diag-*
15 *nostic test for, or a medical diagnosis of,*
16 *COVID–19 and such employee has been ex-*
17 *posed to COVID–19 or the employee’s em-*
18 *ployer has requested such test or diagnosis,*
19 *or the employee is obtaining immunization*
20 *related to COVID–19 or recovering from*
21 *any injury, disability, illness, or condition*
22 *related to such immunization’ after ‘med-*
23 *ical diagnosis’ in section 5102(a)(3) thereof,*
24 *and*

1 “(i) by applying section 5102(b)(1) of
2 such Act separately with respect to each cal-
3 endar year after 2020 (and, in the case of
4 calendar year 2021, without regard to the
5 first quarter thereof).

6 “(B) LEAVE MUST MEET REQUIREMENTS.—
7 If an employer fails to comply with any require-
8 ment of such Act (determined without regard to
9 section 5109 thereof) with respect to paid sick
10 time (as defined in section 5110 of such Act),
11 amounts paid by such employer with respect to
12 such paid sick time shall not be taken into ac-
13 count as qualified sick leave wages. For purposes
14 of the preceding sentence, an employer which
15 takes an action described in section 5104 of such
16 Act shall be treated as failing to meet a require-
17 ment of such Act.

18 “(d) ALLOWANCE OF CREDIT FOR CERTAIN HEALTH
19 PLAN EXPENSES.—

20 “(1) IN GENERAL.—The amount of the credit al-
21 lowed under subsection (a) shall be increased by so
22 much of the employer’s qualified health plan expenses
23 as are properly allocable to the qualified sick leave
24 wages for which such credit is so allowed.

1 “(2) *QUALIFIED HEALTH PLAN EXPENSES.*—For
 2 purposes of this subsection, the term ‘qualified health
 3 plan expenses’ means amounts paid or incurred by
 4 the employer to provide and maintain a group health
 5 plan (as defined in section 5000(b)(1)), but only to
 6 the extent that such amounts are excluded from the
 7 gross income of employees by reason of section 106(a).

8 “(3) *ALLOCATION RULES.*—For purposes of this
 9 section, qualified health plan expenses shall be allo-
 10 cated to qualified sick leave wages in such manner as
 11 the Secretary may prescribe. Except as otherwise pro-
 12 vided by the Secretary, such allocation shall be treat-
 13 ed as properly made if made on the basis of being pro
 14 rata among covered employees and pro rata on the
 15 basis of periods of coverage (relative to the time peri-
 16 ods of leave to which such wages relate).

17 “(e) *ALLOWANCE OF CREDIT FOR AMOUNTS PAID*
 18 *UNDER CERTAIN COLLECTIVELY BARGAINED AGREE-*
 19 *MENTS.*—

20 “(1) *IN GENERAL.*—The amount of the credit al-
 21 lowed under subsection (a) shall be increased by the
 22 sum of—

23 “(A) so much of the employer’s collectively
 24 bargained defined benefit pension plan contribu-
 25 tions as are properly allocable to the qualified

1 *sick leave wages for which such credit is so al-*
2 *lowed, plus*

3 *“(B) so much of the employer’s collectively*
4 *bargained apprenticeship program contributions*
5 *as are properly allocable to the qualified sick*
6 *leave wages for which such credit is so allowed.*

7 “(2) *COLLECTIVELY BARGAINED DEFINED BEN-*
8 *EFIT PENSION PLAN CONTRIBUTIONS.—For purposes*
9 *of this subsection—*

10 *“(A) IN GENERAL.—The term ‘collectively*
11 *bargained defined benefit pension plan contribu-*
12 *tions’ means, with respect to any calendar quar-*
13 *ter, contributions which—*

14 *“(i) are paid or incurred by an em-*
15 *ployer during the calendar quarter on be-*
16 *half of its employees to a defined benefit*
17 *plan (as defined in section 414(j)), which*
18 *meets the requirements of section 401(a),*

19 *“(ii) are made based on a pension con-*
20 *tribution rate, and*

21 *“(iii) are required to be made pursu-*
22 *ant to the terms of a collective bargaining*
23 *agreement in effect with respect to such cal-*
24 *endar quarter.*

1 “(B) *PENSION CONTRIBUTION RATE.*—*The*
2 *term ‘pension contribution rate’ means the con-*
3 *tribution rate that the employer is obligated to*
4 *pay on behalf of its employees under the terms*
5 *of a collective bargaining agreement for benefits*
6 *under a defined benefit plan under such agree-*
7 *ment, as such rate is applied to contribution*
8 *base units (as defined by section 4001(a)(11) of*
9 *the Employee Retirement Income Security Act of*
10 *1974 (29 U.S.C. 1301(a)(11)).*

11 “(C) *ALLOCATION RULES.*—*The amount of*
12 *collectively bargained defined benefit pension*
13 *plan contributions allocated to qualified sick*
14 *leave wages for any calendar quarter shall be the*
15 *product of—*

16 “(i) *the pension contribution rate (ex-*
17 *pressed as an hourly rate), and*

18 “(ii) *the number of hours for which*
19 *qualified sick leave wages were provided to*
20 *employees covered under the collective bar-*
21 *gaining agreement described in subpara-*
22 *graph (A)(iii) during the calendar quarter.*

23 “(3) *COLLECTIVELY BARGAINED APPRENTICE-*
24 *SHIP PROGRAM CONTRIBUTIONS.*—*For purposes of*
25 *this section—*

1 “(A) *IN GENERAL.*—The term ‘collectively
2 *bargained apprenticeship program contributions*
3 *means, with respect to any calendar quarter,*
4 *contributions which—*

5 “(i) *are paid or incurred by an em-*
6 *ployer on behalf of its employees with re-*
7 *spect to the calendar quarter to a registered*
8 *apprenticeship program,*

9 “(ii) *are made based on an apprentice-*
10 *ship program contribution rate, and*

11 “(iii) *are required to be made pursu-*
12 *ant to the terms of a collective bargaining*
13 *agreement that is in effect with respect to*
14 *such calendar quarter.*

15 “(B) *REGISTERED APPRENTICESHIP PRO-*
16 *GRAM.*—The term ‘registered apprenticeship pro-
17 *gram*’ means an apprenticeship registered under
18 *the Act of August 16, 1937 (commonly known as*
19 *the ‘National Apprenticeship Act’; 50 Stat. 664,*
20 *chapter 663; 29 U.S.C. 50 et seq.) that meets the*
21 *standards of subpart A of part 29 and part 30*
22 *of title 29, Code of Federal Regulations.*

23 “(C) *APPRENTICESHIP PROGRAM CONTRIBU-*
24 *TION RATE.*—The term ‘apprenticeship program
25 *contribution rate*’ means the contribution rate

1 that the employer is obligated to pay on behalf
2 of its employees under the terms of a collective
3 bargaining agreement for benefits under a reg-
4 istered apprenticeship program under such
5 agreement, as such rate is applied to contribu-
6 tion base units (as defined by section
7 4001(a)(11) of the Employee Retirement Income
8 Security Act of 1974 (29 U.S.C. 1301(a)(11)).

9 “(D) ALLOCATION RULES.—The amount of
10 collectively bargained apprenticeship program
11 contributions allocated to qualified sick leave
12 wages for any calendar quarter shall be the prod-
13 uct of—

14 “(i) the apprenticeship program con-
15 tribution rate (expressed as an hourly rate),
16 and

17 “(ii) the number of hours for which
18 qualified sick leave wages were provided to
19 employees covered under the collective bar-
20 gaining agreement described in subpara-
21 graph (A)(iii) during the calendar quarter.

22 “(f) DEFINITIONS AND SPECIAL RULES.—

23 “(1) APPLICABLE EMPLOYMENT TAXES.—For
24 purposes of this section, the term ‘applicable employ-
25 ment taxes’ means the following:

1 “(A) *The taxes imposed under section*
2 *3111(b).*”

3 “(B) *So much of the taxes imposed under*
4 *section 3221(a) as are attributable to the rate in*
5 *effect under section 3111(b).*”

6 “(2) *WAGES.—For purposes of this section, the*
7 *term ‘wages’ means wages (as defined in section*
8 *3121(a), determined without regard to paragraphs (1)*
9 *through (22) of section 3121(b)) and compensation*
10 *(as defined in section 3231(e), determined without re-*
11 *gard to the sentence in paragraph (1) thereof which*
12 *begins ‘Such term does not include remuneration’).*”

13 “(3) *DENIAL OF DOUBLE BENEFIT.—For pur-*
14 *poses of chapter 1, the gross income of the employer,*
15 *for the taxable year which includes the last day of*
16 *any calendar quarter with respect to which a credit*
17 *is allowed under this section, shall be increased by the*
18 *amount of such credit. Any wages taken into account*
19 *in determining the credit allowed under this section*
20 *shall not be taken into account for purposes of deter-*
21 *mining the credit allowed under sections 45A, 45P,*
22 *45S, 51, 3132, and 3134. In the case of any credit al-*
23 *lowed under section 2301 of the CARES Act or sec-*
24 *tion 41 with respect to wages taken into account*
25 *under this section, the credit allowed under this sec-*

1 *tion shall be reduced by the portion of the credit al-*
2 *lowed under such section 2301 or section 41 which is*
3 *attributable to such wages.*

4 “(4) *ELECTION TO NOT TAKE CERTAIN WAGES*
5 *INTO ACCOUNT.—This section shall not apply to so*
6 *much of the qualified sick leave wages paid by an eli-*
7 *gible employer as such employer elects (at such time*
8 *and in such manner as the Secretary may prescribe)*
9 *to not take into account for purposes of this section.*

10 “(5) *CERTAIN GOVERNMENTAL EMPLOYERS.—No*
11 *credit shall be allowed under this section to the Gov-*
12 *ernment of the United States or to any agency or in-*
13 *strumentality thereof. The preceding sentence shall*
14 *not apply to any organization described in section*
15 *501(c)(1) and exempt from tax under section 501(a).*

16 “(6) *EXTENSION OF LIMITATION ON ASSESS-*
17 *MENT.—Notwithstanding section 6501, the limitation*
18 *on the time period for the assessment of any amount*
19 *attributable to a credit claimed under this section*
20 *shall not expire before the date that is 5 years after*
21 *the later of—*

22 “(A) *the date on which the original return*
23 *which includes the calendar quarter with respect*
24 *to which such credit is determined is filed, or*

1 “(B) the date on which such return is treat-
2 ed as filed under section 6501(b)(2).

3 “(7) COORDINATION WITH CERTAIN PRO-
4 GRAMS.—

5 “(A) IN GENERAL.—This section shall not
6 apply to so much of the qualified sick leave
7 wages paid by an eligible employer as are taken
8 into account as payroll costs in connection
9 with—

10 “(i) a covered loan under section
11 7(a)(37) or 7A of the Small Business Act,

12 “(ii) a grant under section 324 of the
13 Economic Aid to Hard-Hit Small Busi-
14 nesses, Non-Profits, and Venues Act, or

15 “(iii) a restaurant revitalization grant
16 under section 5003 of the American Rescue
17 Plan Act of 2021.

18 “(B) APPLICATION WHERE PPP LOANS NOT
19 FORGIVEN.—The Secretary shall issue guidance
20 providing that payroll costs paid during the cov-
21 ered period shall not fail to be treated as quali-
22 fied sick leave wages under this section by reason
23 of subparagraph (A)(i) to the extent that—

24 “(i) a covered loan of the taxpayer
25 under section 7(a)(37) of the Small Busi-

1 *ness Act is not forgiven by reason of a deci-*
2 *sion under section 7(a)(37)(J) of such Act,*
3 *or*

4 *“(ii) a covered loan of the taxpayer*
5 *under section 7A of the Small Business Act*
6 *is not forgiven by reason of a decision*
7 *under section 7A(g) of such Act.*

8 *Terms used in the preceding sentence which are*
9 *also used in section 7A(g) or 7(a)(37)(J) of the*
10 *Small Business Act shall, when applied in con-*
11 *nection with either such section, have the same*
12 *meaning as when used in such section, respec-*
13 *tively.*

14 *“(g) REGULATIONS.—The Secretary shall prescribe*
15 *such regulations or other guidance as may be necessary to*
16 *carry out the purposes of this section, including—*

17 *“(1) regulations or other guidance to prevent the*
18 *avoidance of the purposes of the limitations under*
19 *this section,*

20 *“(2) regulations or other guidance to minimize*
21 *compliance and record-keeping burdens under this*
22 *section,*

23 *“(3) regulations or other guidance providing for*
24 *waiver of penalties for failure to deposit amounts in*

1 *anticipation of the allowance of the credit allowed*
2 *under this section,*

3 “(4) *regulations or other guidance for recap-*
4 *turing the benefit of credits determined under this sec-*
5 *tion in cases where there is a subsequent adjustment*
6 *to the credit determined under subsection (a),*

7 “(5) *regulations or other guidance to ensure that*
8 *the wages taken into account under this section con-*
9 *form with the paid sick time required to be provided*
10 *under the Emergency Paid Sick Leave Act,*

11 “(6) *regulations or other guidance to permit the*
12 *advancement of the credit determined under sub-*
13 *section (a), and*

14 “(7) *regulations or other guidance with respect*
15 *to the allocation, reporting, and substantiation of col-*
16 *lectively bargained defined benefit pension plan con-*
17 *tributions and collectively bargained apprenticeship*
18 *program contributions.*

19 “(h) *APPLICATION OF SECTION.—This section shall*
20 *apply only to wages paid with respect to the period begin-*
21 *ning on April 1, 2021, and ending on September 30, 2021.*

22 “(i) *TREATMENT OF DEPOSITS.—The Secretary shall*
23 *waive any penalty under section 6656 for any failure to*
24 *make a deposit of applicable employment taxes if the Sec-*

1 *retary determines that such failure was due to the anticipa-*
2 *tion of the credit allowed under this section.*

3 “(j) *NON-DISCRIMINATION REQUIREMENT.*—No credit
4 *shall be allowed under this section to any employer for any*
5 *calendar quarter if such employer, with respect to the avail-*
6 *ability of the provision of qualified sick leave wages to*
7 *which this section otherwise applies for such calendar quar-*
8 *ter, discriminates in favor of highly compensated employees*
9 *(within the meaning of section 414(q)), full-time employees,*
10 *or employees on the basis of employment tenure with such*
11 *employer.*

12 **“SEC. 3132. PAYROLL CREDIT FOR PAID FAMILY LEAVE.**

13 “(a) *IN GENERAL.*—In the case of an employer, there
14 *shall be allowed as a credit against applicable employment*
15 *taxes for each calendar quarter an amount equal to 100*
16 *percent of the qualified family leave wages paid by such*
17 *employer with respect to such calendar quarter.*

18 “(b) *LIMITATIONS AND REFUNDABILITY.*—

19 “(1) *WAGES TAKEN INTO ACCOUNT.*—The
20 *amount of qualified family leave wages taken into ac-*
21 *count under subsection (a), plus any increases under*
22 *subsection (e), with respect to any individual shall*
23 *not exceed—*

1 “(A) for any day (or portion thereof) for
2 which the individual is paid qualified family
3 leave wages, \$200, and

4 “(B) in the aggregate with respect to all
5 calendar quarters, \$12,000.

6 “(2) CREDIT LIMITED TO CERTAIN EMPLOYMENT
7 TAXES.—The credit allowed by subsection (a) with re-
8 spect to any calendar quarter shall not exceed the ap-
9 plicable employment taxes for such calendar quarter
10 (reduced by any credits allowed under section 3131)
11 on the wages paid with respect to the employment of
12 all employees of the employer.

13 “(3) REFUNDABILITY OF EXCESS CREDIT.—

14 “(A) CREDIT IS REFUNDABLE.—If the
15 amount of the credit under subsection (a) exceeds
16 the limitation of paragraph (2) for any calendar
17 quarter, such excess shall be treated as an over-
18 payment that shall be refunded under sections
19 6402(a) and 6413(b).

20 “(B) ADVANCING CREDIT.—In anticipation
21 of the credit, including the refundable portion
22 under subparagraph (A), the credit shall be ad-
23 vanced, according to forms and instructions pro-
24 vided by the Secretary, up to an amount cal-
25 culated under subsection (a), subject to the limits

1 *under paragraph (1) and (2), all calculated*
2 *through the end of the most recent payroll period*
3 *in the quarter.*

4 “(c) *QUALIFIED FAMILY LEAVE WAGES.—*

5 “(1) *IN GENERAL.—For purposes of this section,*
6 *the term ‘qualified family leave wages’ means wages*
7 *paid by an employer which would be required to be*
8 *paid by reason of the Emergency Family and Medical*
9 *Leave Expansion Act (including the amendments*
10 *made by such Act) as if such Act (and amendments*
11 *made by such Act) applied after March 31, 2021.*

12 “(2) *RULES OF APPLICATION.—*

13 “(A) *IN GENERAL.—For purposes of deter-*
14 *mining whether wages are qualified family leave*
15 *wages under paragraph (1)—*

16 “(i) *section 110(a)(2)(A) of the Family*
17 *and Medical Leave Act of 1993 shall be ap-*
18 *plied by inserting ‘or any reason for leave*
19 *described in section 5102(a) of the Families*
20 *First Coronavirus Response Act, or the em-*
21 *ployee is seeking or awaiting the results of*
22 *a diagnostic test for, or a medical diagnosis*
23 *of, COVID–19 and such employee has been*
24 *exposed to COVID–19 or the employee’s em-*
25 *ployer has requested such test or diagnosis,*

1 *or the employee is obtaining immunization*
2 *related to COVID–19 or recovering from*
3 *any injury, disability, illness, or condition*
4 *related to such immunization’ after ‘public*
5 *health emergency’, and*

6 *“(ii) section 110(b) of such Act shall be*
7 *applied—*

8 *“(I) without regard to paragraph*
9 *(1) thereof,*

10 *“(II) by striking ‘after taking*
11 *leave after such section for 10 days’ in*
12 *paragraph (2)(A) thereof, and*

13 *“(III) by substituting ‘\$12,000’*
14 *for ‘\$10,000’ in paragraph (2)(B)(ii)*
15 *thereof.*

16 *“(B) LEAVE MUST MEET REQUIREMENTS.—*

17 *For purposes of determining whether wages*
18 *would be required to be paid under paragraph*
19 *(1), if an employer fails to comply with any re-*
20 *quirement of the Family and Medical Leave Act*
21 *of 1993 or the Emergency Family and Medical*
22 *Leave Expansion Act (determined without re-*
23 *gard to any time limitation under section*
24 *102(a)(1)(F) of the Family and Medical Leave*
25 *Act of 1994) with respect to any leave provided*

1 *for a qualifying need related to a public health*
2 *emergency (as defined in section 110 of such Act,*
3 *applied as described in subparagraph (A)(i)),*
4 *amounts paid by such employer with respect to*
5 *such leave shall not be taken into account as*
6 *qualified family leave wages. For purposes of the*
7 *preceding sentence, an employer which takes an*
8 *action described in section 105 of the Family*
9 *and Medical Leave Act of 1993 shall be treated*
10 *as failing to meet a requirement of such Act.*

11 “(d) *ALLOWANCE OF CREDIT FOR CERTAIN HEALTH*
12 *PLAN EXPENSES.*—

13 “(1) *IN GENERAL.*—*The amount of the credit al-*
14 *lowed under subsection (a) shall be increased by so*
15 *much of the employer’s qualified health plan expenses*
16 *as are properly allocable to the qualified family leave*
17 *wages for which such credit is so allowed.*

18 “(2) *QUALIFIED HEALTH PLAN EXPENSES.*—*For*
19 *purposes of this subsection, the term ‘qualified health*
20 *plan expenses’ means amounts paid or incurred by*
21 *the employer to provide and maintain a group health*
22 *plan (as defined in section 5000(b)(1)), but only to*
23 *the extent that such amounts are excluded from the*
24 *gross income of employees by reason of section 106(a).*

1 “(3) *ALLOCATION RULES.*—For purposes of this
2 *section, qualified health plan expenses shall be allo-*
3 *cated to qualified family leave wages in such manner*
4 *as the Secretary may prescribe. Except as otherwise*
5 *provided by the Secretary, such allocation shall be*
6 *treated as properly made if made on the basis of*
7 *being pro rata among covered employees and pro rata*
8 *on the basis of periods of coverage (relative to the*
9 *time periods of leave to which such wages relate).*

10 “(e) *ALLOWANCE OF CREDIT FOR AMOUNTS PAID*
11 *UNDER CERTAIN COLLECTIVELY BARGAINED AGREE-*
12 *MENTS.*—

13 “(1) *IN GENERAL.*—The amount of the credit al-
14 *lowed under subsection (a) shall be increased by so*
15 *much of the sum of—*

16 “(A) *so much of the employer’s collectively*
17 *bargained defined benefit pension plan contribu-*
18 *tions as are properly allocable to the qualified*
19 *family leave wages for which such credit is so al-*
20 *lowed, plus*

21 “(B) *so much of the employer’s collectively*
22 *bargained apprenticeship program contributions*
23 *as are properly allocable to the qualified family*
24 *leave wages for which such credit is so allowed.*

1 “(2) *COLLECTIVELY BARGAINED DEFINED BEN-*
2 *EFIT PENSION PLAN CONTRIBUTIONS.*—*For purposes*
3 *of this subsection—*

4 “(A) *IN GENERAL.*—*The term ‘collectively*
5 *bargained defined benefit pension plan contribu-*
6 *tions’ has the meaning given such term under*
7 *section 3131(e)(2).*

8 “(B) *ALLOCATION RULES.*—*The amount of*
9 *collectively bargained defined benefit pension*
10 *plan contributions allocated to qualified family*
11 *leave wages for any calendar quarter shall be the*
12 *product of—*

13 “(i) *the pension contribution rate (as*
14 *defined in section 3131(e)(2)), expressed as*
15 *an hourly rate, and*

16 “(ii) *the number of hours for which*
17 *qualified family leave wages were provided*
18 *to employees covered under the collective*
19 *bargaining agreement described in section*
20 *3131(e)(2)(A)(iii) during the calendar quar-*
21 *ter.*

22 “(3) *COLLECTIVELY BARGAINED APPRENTICE-*
23 *SHIP PROGRAM CONTRIBUTIONS.*—*For purposes of*
24 *this section—*

1 “(A) *IN GENERAL.*—The term ‘collectively
2 *bargained apprenticeship program contributions*
3 *has the meaning given such term under section*
4 *3131(e)(3).*”

5 “(B) *ALLOCATION RULES.*—For purposes of
6 *this section, the amount of collectively bargained*
7 *apprenticeship program contributions allocated*
8 *to qualified family leave wages for any calendar*
9 *quarter shall be the product of—*

10 “(i) *the apprenticeship contribution*
11 *rate (as defined in section 3131(e)(3)), ex-*
12 *pressed as an hourly rate, and*

13 “(ii) *the number of hours for which*
14 *qualified family leave wages were provided*
15 *to employees covered under the collective*
16 *bargaining agreement described in section*
17 *3131(e)(3)(A)(iii) during the calendar quar-*
18 *ter.*”

19 “(f) *DEFINITIONS AND SPECIAL RULES.*—

20 “(1) *APPLICABLE EMPLOYMENT TAXES.*—For
21 *purposes of this section, the term ‘applicable employ-*
22 *ment taxes’ means the following:*

23 “(A) *The taxes imposed under section*
24 *3111(b).*”

1 “(B) *So much of the taxes imposed under*
2 *section 3221(a) as are attributable to the rate in*
3 *effect under section 3111(b).*

4 “(2) *WAGES.—For purposes of this section, the*
5 *term ‘wages’ means wages (as defined in section*
6 *3121(a), determined without regard to paragraphs (1)*
7 *through (22) of section 3121(b)) and compensation*
8 *(as defined in section 3231(e), determined without re-*
9 *gard to the sentence in paragraph (1) thereof which*
10 *begins ‘Such term does not include remuneration’).*

11 “(3) *DENIAL OF DOUBLE BENEFIT.—For pur-*
12 *poses of chapter 1, the gross income of the employer,*
13 *for the taxable year which includes the last day of*
14 *any calendar quarter with respect to which a credit*
15 *is allowed under this section, shall be increased by the*
16 *amount of such credit. Any wages taken into account*
17 *in determining the credit allowed under this section*
18 *shall not be taken into account for purposes of deter-*
19 *mining the credit allowed under sections 45A, 45P,*
20 *45S, 51, 3131, and 3134. In the case of any credit al-*
21 *lowed under section 2301 of the CARES Act or sec-*
22 *tion 41 with respect to wages taken into account*
23 *under this section, the credit allowed under this sec-*
24 *tion shall be reduced by the portion of the credit al-*

1 *lowed under such section 2301 or section 41 which is*
2 *attributable to such wages.*

3 “(4) *ELECTION TO NOT TAKE CERTAIN WAGES*
4 *INTO ACCOUNT.—This section shall not apply to so*
5 *much of the qualified family leave wages paid by an*
6 *eligible employer as such employer elects (at such*
7 *time and in such manner as the Secretary may pre-*
8 *scribe) to not take into account for purposes of this*
9 *section.*

10 “(5) *CERTAIN GOVERNMENTAL EMPLOYERS.—No*
11 *credit shall be allowed under this section to the Gov-*
12 *ernment of the United States or to any agency or in-*
13 *strumentality thereof. The preceding sentence shall*
14 *not apply to any organization described in section*
15 *501(c)(1) and exempt from tax under section 501(a).*

16 “(6) *EXTENSION OF LIMITATION ON ASSESS-*
17 *MENT.—Notwithstanding section 6501, the limitation*
18 *on the time period for the assessment of any amount*
19 *attributable to a credit claimed under this section*
20 *shall not expire before the date that is 5 years after*
21 *the later of—*

22 “(A) *the date on which the original return*
23 *which includes the calendar quarter with respect*
24 *to which such credit is determined is filed, or*

1 “(B) *the date on which such return is treat-*
2 *ed as filed under section 6501(b)(2).*”

3 “(7) *COORDINATION WITH CERTAIN PRO-*
4 *GRAMS.—*

5 “(A) *IN GENERAL.—This section shall not*
6 *apply to so much of the qualified family leave*
7 *wages paid by an eligible employer as are taken*
8 *into account as payroll costs in connection*
9 *with—*

10 “(i) *a covered loan under section*
11 *7(a)(37) or 7A of the Small Business Act,*

12 “(ii) *a grant under section 324 of the*
13 *Economic Aid to Hard-Hit Small Busi-*
14 *nesses, Non-Profits, and Venues Act, or*

15 “(iii) *a restaurant revitalization grant*
16 *under section 5003 of the American Rescue*
17 *Plan Act of 2021.*”

18 “(B) *APPLICATION WHERE PPP LOANS NOT*
19 *FORGIVEN.—The Secretary shall issue guidance*
20 *providing that payroll costs paid during the cov-*
21 *ered period shall not fail to be treated as quali-*
22 *fied family leave wages under this section by*
23 *reason of subparagraph (A)(i) to the extent*
24 *that—*

1 “(i) a covered loan of the taxpayer
2 under section 7(a)(37) of the Small Busi-
3 ness Act is not forgiven by reason of a deci-
4 sion under section 7(a)(37)(J) of such Act,
5 or

6 “(ii) a covered loan of the taxpayer
7 under section 7A of the Small Business Act
8 is not forgiven by reason of a decision
9 under section 7A(g) of such Act.

10 *Terms used in the preceding sentence which are*
11 *also used in section 7A(g) or 7(a)(37)(J) of the*
12 *Small Business Act shall, when applied in con-*
13 *nection with either such section, have the same*
14 *meaning as when used in such section, respec-*
15 *tively.*

16 “(g) *REGULATIONS.*—*The Secretary shall prescribe*
17 *such regulations or other guidance as may be necessary to*
18 *carry out the purposes of this section, including—*

19 “(1) *regulations or other guidance to prevent the*
20 *avoidance of the purposes of the limitations under*
21 *this section,*

22 “(2) *regulations or other guidance to minimize*
23 *compliance and record-keeping burdens under this*
24 *section,*

1 “(3) regulations or other guidance providing for
2 waiver of penalties for failure to deposit amounts in
3 anticipation of the allowance of the credit allowed
4 under this section,

5 “(4) regulations or other guidance for recap-
6 turing the benefit of credits determined under this sec-
7 tion in cases where there is a subsequent adjustment
8 to the credit determined under subsection (a),

9 “(5) regulations or other guidance to ensure that
10 the wages taken into account under this section con-
11 form with the paid leave required to be provided
12 under the Emergency Family and Medical Leave Ex-
13 pansion Act (including the amendments made by such
14 Act),

15 “(6) regulations or other guidance to permit the
16 advancement of the credit determined under sub-
17 section (a), and

18 “(7) regulations or other guidance with respect
19 to the allocation, reporting, and substantiation of col-
20 lectively bargained defined benefit pension plan con-
21 tributions and collectively bargained apprenticeship
22 program contributions.

23 “(h) APPLICATION OF SECTION.—This section shall
24 apply only to wages paid with respect to the period begin-
25 ning on April 1, 2021, and ending on September 30, 2021.

1 “(i) *TREATMENT OF DEPOSITS.*—*The Secretary shall*
2 *waive any penalty under section 6656 for any failure to*
3 *make a deposit of applicable employment taxes if the Sec-*
4 *retary determines that such failure was due to the anticipa-*
5 *tion of the credit allowed under this section.*

6 “(j) *NON-DISCRIMINATION REQUIREMENT.*—*No credit*
7 *shall be allowed under this section to any employer for any*
8 *calendar quarter if such employer, with respect to the avail-*
9 *ability of the provision of qualified family leave wages to*
10 *which this section otherwise applies for such calendar quar-*
11 *ter, discriminates in favor of highly compensated employees*
12 *(within the meaning of section 414(q)), full-time employees,*
13 *or employees on the basis of employment tenure with such*
14 *employer.*

15 **“SEC. 3133. SPECIAL RULE RELATED TO TAX ON EMPLOY-**
16 **ERS.**

17 “(a) *IN GENERAL.*—*The credit allowed by section 3131*
18 *and the credit allowed by section 3132 shall each be in-*
19 *creased by the amount of the taxes imposed by subsections*
20 *(a) and (b) of section 3111 and section 3221(a) on qualified*
21 *sick leave wages, or qualified family leave wages, for which*
22 *credit is allowed under such section 3131 or 3132 (respec-*
23 *tively).*

1 “(b) *DENIAL OF DOUBLE BENEFIT.*—For denial of
2 double benefit with respect to the credit increase under sub-
3 section (a), see sections 3131(f)(3) and 3132(f)(3).”.

4 (b) *REFUNDS.*—Paragraph (2) of section 1324(b) of
5 title 31, United States Code, is amended by inserting “3131,
6 3132,” before “6428”.

7 (c) *CLERICAL AMENDMENT.*—The table of subchapters
8 for chapter 21 of the Internal Revenue Code of 1986 is
9 amended by adding at the end the following new item:

“SUBCHAPTER D—CREDITS”.

10 (d) *EFFECTIVE DATE.*—The amendments made by this
11 section shall apply to amounts paid with respect to cal-
12 endar quarters beginning after March 31, 2021.

13 **SEC. 9642. CREDIT FOR SICK LEAVE FOR CERTAIN SELF-EM-**
14 **PLOYED INDIVIDUALS.**

15 (a) *IN GENERAL.*—In the case of an eligible self-em-
16 ployed individual, there shall be allowed as a credit against
17 the tax imposed by chapter 1 of the Internal Revenue Code
18 of 1986 for any taxable year an amount equal to the quali-
19 fied sick leave equivalent amount with respect to the indi-
20 vidual.

21 (b) *ELIGIBLE SELF-EMPLOYED INDIVIDUAL.*—For
22 purposes of this section—

23 (1) *IN GENERAL.*—The term “eligible self-em-
24 ployed individual” means an individual who—

1 (A) regularly carries on any trade or busi-
2 ness within the meaning of section 1402 of the
3 Internal Revenue Code of 1986, and

4 (B) would be entitled to receive paid leave
5 during the taxable year pursuant to the Emer-
6 gency Paid Sick Leave Act if—

7 (i) the individual were an employee of
8 an employer (other than himself or herself),
9 and

10 (ii) such Act applied after March 31,
11 2021.

12 (2) *RULES OF APPLICATION.*—For purposes of
13 paragraph (1)(B), in determining whether an indi-
14 vidual would be entitled to receive paid leave under
15 the Emergency Paid Sick Leave Act, such Act shall
16 be applied—

17 (A) by inserting “, the employee is seeking
18 or awaiting the results of a diagnostic test for,
19 or a medical diagnosis of, COVID–19 and such
20 employee has been exposed to COVID–19 or is
21 unable to work pending the results of such test
22 or diagnosis, or the employee is obtaining immu-
23 nization related to COVID–19 or recovering from
24 any injury, disability, illness, or condition re-

1 lated to such immunization” after “medical di-
2 agnosis” in section 5102(a)(3) of such Act, and

3 (B) by applying section 5102(b)(1) of such
4 Act separately with respect to each taxable year.

5 (c) *QUALIFIED SICK LEAVE EQUIVALENT AMOUNT.*—

6 For purposes of this section—

7 (1) *IN GENERAL.*—The term “qualified sick leave
8 equivalent amount” means, with respect to any eligi-
9 ble self-employed individual, an amount equal to—

10 (A) the number of days during the taxable
11 year (but not more than 10) that the individual
12 is unable to perform services in any trade or
13 business referred to in section 1402 of the Inter-
14 nal Revenue Code of 1986 for a reason with re-
15 spect to which such individual would be entitled
16 to receive sick leave as described in subsection
17 (b), multiplied by

18 (B) the lesser of—

19 (i) \$200 (\$511 in the case of any day
20 of paid sick time described in paragraph
21 (1), (2), or (3) of section 5102(a) of the
22 Emergency Paid Sick Leave Act, applied
23 with the modification described in sub-
24 section (b)(2)(A)) of this section, or

1 (ii) 67 percent (100 percent in the case
2 of any day of paid sick time described in
3 paragraph (1), (2), or (3) of section 5102(a)
4 of the *Emergency Paid Sick Leave Act*) of
5 the average daily self-employment income of
6 the individual for the taxable year.

7 (2) *AVERAGE DAILY SELF-EMPLOYMENT IN-*
8 *COME.—For purposes of this subsection, the term “av-*
9 *erage daily self-employment income” means an*
10 *amount equal to—*

11 (A) *the net earnings from self-employment*
12 *of the individual for the taxable year, divided by*

13 (B) 260.

14 (3) *ELECTION TO USE PRIOR YEAR NET EARN-*
15 *INGS FROM SELF-EMPLOYMENT INCOME.—In the case*
16 *of an individual who elects (at such time and in such*
17 *manner as the Secretary may provide) the applica-*
18 *tion of this paragraph, paragraph (2)(A) shall be ap-*
19 *plied by substituting “the prior taxable year” for “the*
20 *taxable year”.*

21 (4) *ELECTION TO NOT TAKE DAYS INTO AC-*
22 *COUNT.—Any day shall not be taken into account*
23 *under paragraph (1)(A) if the eligible self-employed*
24 *individual elects (at such time and in such manner*

1 *as the Secretary may prescribe) to not take such day*
2 *into account for purposes of such paragraph.*

3 *(d) CREDIT REFUNDABLE.—*

4 *(1) IN GENERAL.—The credit determined under*
5 *this section shall be treated as a credit allowed to the*
6 *taxpayer under subpart C of part IV of subchapter A*
7 *of chapter 1 of such Code.*

8 *(2) TREATMENT OF PAYMENTS.—For purposes of*
9 *section 1324 of title 31, United States Code, any re-*
10 *fund due from the credit determined under this sec-*
11 *tion shall be treated in the same manner as a refund*
12 *due from a credit provision referred to in subsection*
13 *(b)(2) of such section.*

14 *(e) SPECIAL RULES.—*

15 *(1) DOCUMENTATION.—No credit shall be al-*
16 *lowed under this section unless the individual main-*
17 *tains such documentation as the Secretary may pre-*
18 *scribe to establish such individual as an eligible self-*
19 *employed individual.*

20 *(2) DENIAL OF DOUBLE BENEFIT.—In the case of*
21 *an individual who receives wages (as defined in sec-*
22 *tion 3121(a) of the Internal Revenue Code of 1986)*
23 *or compensation (as defined in section 3231(e) of such*
24 *Code) paid by an employer which are required to be*
25 *paid by reason of the Emergency Paid Sick Leave*

1 *Act, the qualified sick leave equivalent amount other-*
2 *wise determined under subsection (c) of this section*
3 *shall be reduced (but not below zero) to the extent that*
4 *the sum of the amount described in such subsection*
5 *and in section 3131(b)(1) of such Code exceeds \$2,000*
6 *(\$5,110 in the case of any day any portion of which*
7 *is paid sick time described in paragraph (1), (2), or*
8 *(3) of section 5102(a) of the Emergency Paid Sick*
9 *Leave Act).*

10 *(f) APPLICATION OF SECTION.—Only days occurring*
11 *during the period beginning on April 1, 2021, and ending*
12 *on September 30, 2021, may be taken into account under*
13 *subsection (c)(1)(A).*

14 *(g) APPLICATION OF CREDIT IN CERTAIN POSSES-*
15 *SIONS.—*

16 *(1) PAYMENTS TO POSSESSIONS WITH MIRROR*
17 *CODE TAX SYSTEMS.—The Secretary shall pay to each*
18 *possession of the United States which has a mirror*
19 *code tax system amounts equal to the loss (if any) to*
20 *that possession by reason of the application of the*
21 *provisions of this section. Such amounts shall be de-*
22 *termined by the Secretary based on information pro-*
23 *vided by the government of the respective possession.*

24 *(2) PAYMENTS TO OTHER POSSESSIONS.—The*
25 *Secretary shall pay to each possession of the United*

1 *States which does not have a mirror code tax system*
2 *amounts estimated by the Secretary as being equal to*
3 *the aggregate benefits (if any) that would have been*
4 *provided to residents of such possession by reason of*
5 *the provisions of this section if a mirror code tax sys-*
6 *tem had been in effect in such possession. The pre-*
7 *ceding sentence shall not apply unless the respective*
8 *possession has a plan, which has been approved by*
9 *the Secretary, under which such possession will*
10 *promptly distribute such payments to its residents.*

11 (3) *MIRROR CODE TAX SYSTEM.—For purposes*
12 *of this section, the term “mirror code tax system”*
13 *means, with respect to any possession of the United*
14 *States, the income tax system of such possession if the*
15 *income tax liability of the residents of such possession*
16 *under such system is determined by reference to the*
17 *income tax laws of the United States as if such pos-*
18 *session were the United States.*

19 (4) *TREATMENT OF PAYMENTS.—For purposes of*
20 *section 1324 of title 31, United States Code, the pay-*
21 *ments under this subsection shall be treated in the*
22 *same manner as a refund due from a credit provision*
23 *referred to in subsection (b)(2) of such section.*

1 (h) *REGULATIONS.*—*The Secretary shall prescribe such*
2 *regulations or other guidance as may be necessary to carry*
3 *out the purposes of this section, including—*

4 (1) *regulations or other guidance to effectuate the*
5 *purposes of this section, and*

6 (2) *regulations or other guidance to minimize*
7 *compliance and record-keeping burdens under this*
8 *section.*

9 **SEC. 9643. CREDIT FOR FAMILY LEAVE FOR CERTAIN SELF-**
10 **EMPLOYED INDIVIDUALS.**

11 (a) *IN GENERAL.*—*In the case of an eligible self-em-*
12 *ployed individual, there shall be allowed as a credit against*
13 *the tax imposed by chapter 1 of the Internal Revenue Code*
14 *of 1986 for any taxable year an amount equal to 100 per-*
15 *cent of the qualified family leave equivalent amount with*
16 *respect to the individual.*

17 (b) *ELIGIBLE SELF-EMPLOYED INDIVIDUAL.*—*For*
18 *purposes of this section—*

19 (1) *IN GENERAL.*—*The term “eligible self-em-*
20 *ployed individual” means an individual who—*

21 (A) *regularly carries on any trade or busi-*
22 *ness within the meaning of section 1402 of the*
23 *Internal Revenue Code of 1986, and*

24 (B) *would be entitled to receive paid leave*
25 *during the taxable year pursuant to the Emer-*

1 *gency Family and Medical Leave Expansion Act*

2 *if—*

3 *(i) the individual were an employee of*
4 *an employer (other than himself or herself),*

5 *(ii) section 102(a)(1)(F) of the Family*
6 *and Medical Leave Act of 1993 applied*
7 *after March 31, 2021.*

8 *(2) RULES OF APPLICATION.—For purposes of*
9 *paragraph (1)(B), in determining whether an indi-*
10 *vidual would be entitled to receive paid leave under*
11 *the Emergency Family and Medical Leave Act—*

12 *(A) section 110(a)(2)(A) of the Family and*
13 *Medical Leave Act of 1993 shall be applied by*
14 *inserting “or any reason for leave described in*
15 *section 5102(a) of the Families First*
16 *Coronavirus Response Act, or the employee is*
17 *seeking or awaiting the results of a diagnostic*
18 *test for, or a medical diagnosis of, COVID–19*
19 *and such employee has been exposed to COVID–*
20 *19 or is unable to work pending the results of*
21 *such test or diagnosis, or the employee is obtain-*
22 *ing immunization related to COVID–19 or re-*
23 *covering from any injury, disability, illness, or*
24 *condition related to such immunization” after*
25 *“public health emergency”, and*

1 (B) section 110(b) of such Act shall be ap-
2 plied—

3 (i) without regard to paragraph (1)
4 thereof, and

5 (ii) by striking “after taking leave
6 after such section for 10 days” in para-
7 graph (2)(A) thereof.

8 (c) **QUALIFIED FAMILY LEAVE EQUIVALENT**
9 **AMOUNT.**—For purposes of this section—

10 (1) **IN GENERAL.**—The term “qualified family
11 leave equivalent amount” means, with respect to any
12 eligible self-employed individual, an amount equal to
13 the product of—

14 (A) the number of days (not to exceed 60)
15 during the taxable year that the individual is
16 unable to perform services in any trade or busi-
17 ness referred to in section 1402 of the Internal
18 Revenue Code of 1986 for a reason with respect
19 to which such individual would be entitled to re-
20 ceive paid leave as described in subsection (b) of
21 this section, multiplied by

22 (B) the lesser of—

23 (i) 67 percent of the average daily self-
24 employment income of the individual for the
25 taxable year, or

1 (ii) \$200.

2 (2) *AVERAGE DAILY SELF-EMPLOYMENT IN-*
3 *COME.*—*For purposes of this subsection, the term “av-*
4 *erage daily self-employment income” means an*
5 *amount equal to—*

6 (A) *the net earnings from self-employment*
7 *income of the individual for the taxable year, di-*
8 *vided by*

9 (B) 260.

10 (3) *ELECTION TO USE PRIOR YEAR NET EARN-*
11 *INGS FROM SELF-EMPLOYMENT INCOME.*—*In the case*
12 *of an individual who elects (at such time and in such*
13 *manner as the Secretary may provide) the applica-*
14 *tion of this paragraph, paragraph (2)(A) shall be ap-*
15 *plied by substituting “the prior taxable year” for “the*
16 *taxable year”.*

17 (4) *COORDINATION WITH CREDIT FOR SICK*
18 *LEAVE.*—*Any day taken into account in determining*
19 *the qualified sick leave equivalent amount with re-*
20 *spect to any eligible-self employed individual under*
21 *section 9642 shall not be take into account in deter-*
22 *mining the qualified family leave equivalent amount*
23 *with respect to such individual under this section.*

24 (d) *CREDIT REFUNDABLE.*—

1 (1) *IN GENERAL.*—*The credit determined under*
2 *this section shall be treated as a credit allowed to the*
3 *taxpayer under subpart C of part IV of subchapter A*
4 *of chapter 1 of such Code.*

5 (2) *TREATMENT OF PAYMENTS.*—*For purposes of*
6 *section 1324 of title 31, United States Code, any re-*
7 *fund due from the credit determined under this sec-*
8 *tion shall be treated in the same manner as a refund*
9 *due from a credit provision referred to in subsection*
10 *(b)(2) of such section.*

11 (e) *SPECIAL RULES.*—

12 (1) *DOCUMENTATION.*—*No credit shall be al-*
13 *lowed under this section unless the individual main-*
14 *tains such documentation as the Secretary may pre-*
15 *scribe to establish such individual as an eligible self-*
16 *employed individual.*

17 (2) *DENIAL OF DOUBLE BENEFIT.*—*In the case of*
18 *an individual who receives wages (as defined in sec-*
19 *tion 3121(a) of the Internal Revenue Code of 1986)*
20 *or compensation (as defined in section 3231(e) of such*
21 *Code) paid by an employer which are required to be*
22 *paid by reason of the Emergency Family and Medical*
23 *Leave Expansion Act, the qualified family leave*
24 *equivalent amount otherwise described in subsection*
25 *(c) of this section shall be reduced (but not below zero)*

1 to the extent that the sum of the amount described in
2 such subsection and in section 3132(b)(1) of such
3 Code exceeds \$12,000.

4 (3) *REFERENCES TO EMERGENCY FAMILY AND*
5 *MEDICAL LEAVE EXPANSION ACT.*—Any reference in
6 this section to the *Emergency Family and Medical*
7 *Leave Expansion Act* shall be treated as including a
8 reference to the amendments made by such Act.

9 (f) *APPLICATION OF SECTION.*—Only days occurring
10 during the period beginning on April 1, 2021 and ending
11 on September 30, 2021, may be taken into account under
12 subsection (c)(1)(A).

13 (g) *APPLICATION OF CREDIT IN CERTAIN POSSES-*
14 *SIONS.*—

15 (1) *PAYMENTS TO POSSESSIONS WITH MIRROR*
16 *CODE TAX SYSTEMS.*—The Secretary shall pay to each
17 possession of the United States which has a mirror
18 code tax system amounts equal to the loss (if any) to
19 that possession by reason of the application of the
20 provisions of this section. Such amounts shall be de-
21 termined by the Secretary based on information pro-
22 vided by the government of the respective possession.

23 (2) *PAYMENTS TO OTHER POSSESSIONS.*—The
24 Secretary shall pay to each possession of the United
25 States which does not have a mirror code tax system

1 *amounts estimated by the Secretary as being equal to*
2 *the aggregate benefits (if any) that would have been*
3 *provided to residents of such possession by reason of*
4 *the provisions of this section if a mirror code tax sys-*
5 *tem had been in effect in such possession. The pre-*
6 *ceding sentence shall not apply unless the respective*
7 *possession has a plan, which has been approved by*
8 *the Secretary, under which such possession will*
9 *promptly distribute such payments to its residents.*

10 (3) *MIRROR CODE TAX SYSTEM.—For purposes*
11 *of this section, the term “mirror code tax system”*
12 *means, with respect to any possession of the United*
13 *States, the income tax system of such possession if the*
14 *income tax liability of the residents of such possession*
15 *under such system is determined by reference to the*
16 *income tax laws of the United States as if such pos-*
17 *session were the United States.*

18 (4) *TREATMENT OF PAYMENTS.—For purposes of*
19 *section 1324 of title 31, United States Code, the pay-*
20 *ments under this subsection shall be treated in the*
21 *same manner as a refund due from a credit provision*
22 *referred to in subsection (b)(2) of such section.*

23 (h) *REGULATIONS.—The Secretary shall prescribe such*
24 *regulations or other guidance as may be necessary to carry*
25 *out the purposes of this section, including—*

1 (1) *regulations or other guidance to prevent the*
2 *avoidance of the purposes of this section, and*

3 (2) *regulations or other guidance to minimize*
4 *compliance and record-keeping burdens under this*
5 *section.*

6 **PART 6—EMPLOYEE RETENTION CREDIT**

7 **SEC. 9651. EXTENSION OF EMPLOYEE RETENTION CREDIT.**

8 (a) *IN GENERAL.*—*Subchapter D of chapter 21 of sub-*
9 *title C of the Internal Revenue Code of 1986, as added by*
10 *section 9641, is amended by adding at the end the following:*

11 **“SEC. 3134. EMPLOYEE RETENTION CREDIT FOR EMPLOY-**
12 **ERS SUBJECT TO CLOSURE DUE TO COVID-19.**

13 “(a) *IN GENERAL.*—*In the case of an eligible employer,*
14 *there shall be allowed as a credit against applicable employ-*
15 *ment taxes for each calendar quarter an amount equal to*
16 *70 percent of the qualified wages with respect to each em-*
17 *ployee of such employer for such calendar quarter.*

18 “(b) *LIMITATIONS AND REFUNDABILITY.*—

19 “(1) *IN GENERAL.*—

20 “(A) *WAGES TAKEN INTO ACCOUNT.*—*The*
21 *amount of qualified wages with respect to any*
22 *employee which may be taken into account under*
23 *subsection (a) by the eligible employer for any*
24 *calendar quarter shall not exceed \$10,000.*

1 “(B) *RECOVERY STARTUP BUSINESSES.*—*In*
2 *the case of an eligible employer which is a recov-*
3 *ery startup business (as defined in subsection*
4 *(c)(5)), the amount of the credit allowed under*
5 *subsection (a) (after application of subparagraph*
6 *(A)) for any calendar quarter shall not exceed*
7 *\$50,000.*

8 “(2) *CREDIT LIMITED TO EMPLOYMENT TAXES.*—
9 *The credit allowed by subsection (a) with respect to*
10 *any calendar quarter shall not exceed the applicable*
11 *employment taxes (reduced by any credits allowed*
12 *under sections 3131 and 3132) on the wages paid*
13 *with respect to the employment of all the employees*
14 *of the eligible employer for such calendar quarter.*

15 “(3) *REFUNDABILITY OF EXCESS CREDIT.*—*If the*
16 *amount of the credit under subsection (a) exceeds the*
17 *limitation of paragraph (2) for any calendar quarter,*
18 *such excess shall be treated as an overpayment that*
19 *shall be refunded under sections 6402(a) and 6413(b).*

20 “(c) *DEFINITIONS.*—*For purposes of this section—*

21 “(1) *APPLICABLE EMPLOYMENT TAXES.*—*The*
22 *term ‘applicable employment taxes’ means the fol-*
23 *lowing:*

24 “(A) *The taxes imposed under section*
25 *3111(b).*

1 “(B) *So much of the taxes imposed under*
2 *section 3221(a) as are attributable to the rate in*
3 *effect under section 3111(b).*

4 “(2) *ELIGIBLE EMPLOYER.—*

5 “(A) *IN GENERAL.—The term ‘eligible em-*
6 *ployer’ means any employer—*

7 “(i) *which was carrying on a trade or*
8 *business during the calendar quarter for*
9 *which the credit is determined under sub-*
10 *section (a), and*

11 “(ii) *with respect to any calendar*
12 *quarter, for which—*

13 “(I) *the operation of the trade or*
14 *business described in clause (i) is fully*
15 *or partially suspended during the cal-*
16 *endar quarter due to orders from an*
17 *appropriate governmental authority*
18 *limiting commerce, travel, or group*
19 *meetings (for commercial, social, reli-*
20 *gious, or other purposes) due to the*
21 *coronavirus disease 2019 (COVID–19),*

22 “(II) *the gross receipts (within the*
23 *meaning of section 448(c)) of such em-*
24 *ployer for such calendar quarter are*
25 *less than 80 percent of the gross re-*

1 *ceipts of such employer for the same*
2 *calendar quarter in calendar year*
3 *2019, or*

4 *“(III) the employer is a recovery*
5 *startup business (as defined in para-*
6 *graph (5)).*

7 *With respect to any employer for any cal-*
8 *endar quarter, if such employer was not in*
9 *existence as of the beginning of the same*
10 *calendar quarter in calendar year 2019,*
11 *clause (i)(II) shall be applied by sub-*
12 *stituting ‘2020’ for ‘2019’.*

13 *“(B) ELECTION TO USE ALTERNATIVE*
14 *QUARTER.—At the election of the employer—*

15 *“(i) subparagraph (A)(ii)(II) shall be*
16 *applied—*

17 *“(I) by substituting ‘for the imme-*
18 *diately preceding calendar quarter’ for*
19 *‘for such calendar quarter’, and*

20 *“(II) by substituting ‘the cor-*
21 *responding calendar quarter in cal-*
22 *endar year 2019’ for ‘the same cal-*
23 *endar quarter in calendar year 2019’,*
24 *and*

1 “(i) the last sentence of subparagraph
2 (A) shall be applied by substituting ‘the cor-
3 responding calendar quarter in calendar
4 year 2019’ for ‘the same calendar quarter in
5 calendar year 2019’.

6 *An election under this subparagraph shall be*
7 *made at such time and in such manner as the*
8 *Secretary shall prescribe.*

9 “(C) *TAX-EXEMPT ORGANIZATIONS.—In the*
10 *case of an organization which is described in sec-*
11 *tion 501(c) and exempt from tax under section*
12 *501(a)—*

13 “(i) *clauses (i) and (ii)(I) of subpara-*
14 *graph (A) shall apply to all operations of*
15 *such organization, and*

16 “(ii) *any reference in this section to*
17 *gross receipts shall be treated as a reference*
18 *to gross receipts within the meaning of sec-*
19 *tion 6033.*

20 “(3) *QUALIFIED WAGES.—*

21 “(A) *IN GENERAL.—The term ‘qualified*
22 *wages’ means—*

23 “(i) *in the case of an eligible employer*
24 *for which the average number of full-time*
25 *employees (within the meaning of section*

1 4980H) employed by such eligible employer
2 during 2019 was greater than 500, wages
3 paid by such eligible employer with respect
4 to which an employee is not providing serv-
5 ices due to circumstances described in sub-
6 clause (I) or (II) of paragraph (2)(A)(ii), or
7 “(ii) in the case of an eligible employer
8 for which the average number of full-time
9 employees (within the meaning of section
10 4980H) employed by such eligible employer
11 during 2019 was not greater than 500—

12 “(I) with respect to an eligible
13 employer described in subclause (I) of
14 paragraph (2)(A)(ii), wages paid by
15 such eligible employer with respect to
16 an employee during any period de-
17 scribed in such clause, or

18 “(II) with respect to an eligible
19 employer described in subclause (II) of
20 such paragraph, wages paid by such el-
21 igible employer with respect to an em-
22 ployee during such quarter.

23 “(B) SPECIAL RULE FOR EMPLOYERS NOT
24 IN EXISTENCE IN 2019.—In the case of any em-
25 ployer that was not in existence in 2019, sub-

1 paragraph (A) shall be applied by substituting
2 ‘2020’ for ‘2019’ each place it appears.

3 “(C) SEVERELY FINANCIALLY DISTRESSED
4 EMPLOYERS.—

5 “(i) IN GENERAL.—Notwithstanding
6 subparagraph (A)(i), in the case of a se-
7 verely financially distressed employer, the
8 term ‘qualified wages’ means wages paid by
9 such employer with respect to an employee
10 during any calendar quarter.

11 “(ii) DEFINITION.—The term ‘severely
12 financially distressed employer’ means an
13 eligible employer as defined in paragraph
14 (2), determined by substituting ‘less than 10
15 percent’ for ‘less than 80 percent’ in sub-
16 paragraph (A)(ii)(II) thereof.

17 “(D) EXCEPTION.—The term ‘qualified
18 wages’ shall not include any wages taken into
19 account under sections 41, 45A, 45P, 45S, 51,
20 1396, 3131, and 3132.

21 “(4) WAGES.—

22 “(A) IN GENERAL.—The term ‘wages’ means
23 wages (as defined in section 3121(a)) and com-
24 pensation (as defined in section 3231(e)). For
25 purposes of the preceding sentence, in the case of

1 *any organization or entity described in sub-*
2 *section (f)(2), wages as defined in section*
3 *3121(a) shall be determined without regard to*
4 *paragraphs (5), (6), (7), (10), and (13) of section*
5 *3121(b) (except with respect to services per-*
6 *formed in a penal institution by an inmate*
7 *thereof).*

8 “(B) *ALLOWANCE FOR CERTAIN HEALTH*
9 *PLAN EXPENSES.—*

10 “(i) *IN GENERAL.—Such term shall in-*
11 *clude amounts paid by the eligible employer*
12 *to provide and maintain a group health*
13 *plan (as defined in section 5000(b)(1)), but*
14 *only to the extent that such amounts are ex-*
15 *cluded from the gross income of employees*
16 *by reason of section 106(a).*

17 “(ii) *ALLOCATION RULES.—For pur-*
18 *poses of this section, amounts treated as*
19 *wages under clause (i) shall be treated as*
20 *paid with respect to any employee (and*
21 *with respect to any period) to the extent*
22 *that such amounts are properly allocable to*
23 *such employee (and to such period) in such*
24 *manner as the Secretary may prescribe. Ex-*
25 *cept as otherwise provided by the Secretary,*

1 *such allocation shall be treated as properly*
2 *made if made on the basis of being pro rata*
3 *among periods of coverage.*

4 “(5) *RECOVERY STARTUP BUSINESS.*—*The term*
5 *‘recovery startup business’ means any employer—*

6 “(A) *which began carrying on any trade or*
7 *business after February 15, 2020,*

8 “(B) *for which the average annual gross re-*
9 *ceipts of such employer (as determined under*
10 *rules similar to the rules under section*
11 *448(c)(3)) for the 3-taxable-year period ending*
12 *with the taxable year which precedes the cal-*
13 *endar quarter for which the credit is determined*
14 *under subsection (a) does not exceed \$1,000,000,*
15 *and*

16 “(C) *which, with respect to such calendar*
17 *quarter, is not described in subclause (I) or (II)*
18 *of paragraph (2)(A)(ii).*

19 “(6) *OTHER TERMS.*—*Any term used in this sec-*
20 *tion which is also used in this chapter or chapter 22*
21 *shall have the same meaning as when used in such*
22 *chapter.*

23 “(d) *AGGREGATION RULE.*—*All persons treated as a*
24 *single employer under subsection (a) or (b) of section 52,*

1 *or subsection (m) or (o) of section 414, shall be treated as*
2 *one employer for purposes of this section.*

3 “(e) *CERTAIN RULES TO APPLY.—For purposes of this*
4 *section, rules similar to the rules of sections 51(i)(1) and*
5 *280C(a) shall apply.*

6 “(f) *CERTAIN GOVERNMENTAL EMPLOYERS.—*

7 “(1) *IN GENERAL.—This credit shall not apply*
8 *to the Government of the United States, the govern-*
9 *ment of any State or political subdivision thereof, or*
10 *any agency or instrumentality of any of the fore-*
11 *going.*

12 “(2) *EXCEPTION.—Paragraph (1) shall not*
13 *apply to—*

14 “(A) *any organization described in section*
15 *501(c)(1) and exempt from tax under section*
16 *501(a), or*

17 “(B) *any entity described in paragraph (1)*
18 *if—*

19 “(i) *such entity is a college or univer-*
20 *sity, or*

21 “(ii) *the principal purpose or function*
22 *of such entity is providing medical or hos-*
23 *pital care.*

1 *In the case of any entity described in subpara-*
2 *graph (B), such entity shall be treated as satis-*
3 *fying the requirements of subsection (c)(2)(A)(i).*

4 “(g) *ELECTION TO NOT TAKE CERTAIN WAGES INTO*
5 *ACCOUNT.—This section shall not apply to so much of the*
6 *qualified wages paid by an eligible employer as such em-*
7 *ployer elects (at such time and in such manner as the Sec-*
8 *retary may prescribe) to not take into account for purposes*
9 *of this section.*

10 “(h) *COORDINATION WITH CERTAIN PROGRAMS.—*

11 “(1) *IN GENERAL.—This section shall not apply*
12 *to so much of the qualified wages paid by an eligible*
13 *employer as are taken into account as payroll costs*
14 *in connection with—*

15 “(A) *a covered loan under section 7(a)(37)*
16 *or 7A of the Small Business Act,*

17 “(B) *a grant under section 324 of the Eco-*
18 *nomics Aid to Hard-Hit Small Businesses, Non-*
19 *Profits, and Venues Act, or*

20 “(C) *a restaurant revitalization grant*
21 *under section 5003 of the American Rescue Plan*
22 *Act of 2021.*

23 “(2) *APPLICATION WHERE PPP LOANS NOT FOR-*
24 *GIVEN.—The Secretary shall issue guidance providing*
25 *that payroll costs paid during the covered period shall*

1 *not fail to be treated as qualified wages under this*
2 *section by reason of paragraph (1) to the extent*
3 *that—*

4 “(A) a covered loan of the taxpayer under
5 section 7(a)(37) of the Small Business Act is not
6 forgiven by reason of a decision under section
7 7(a)(37)(J) of such Act, or

8 “(B) a covered loan of the taxpayer under
9 section 7A of the Small Business Act is not for-
10 given by reason of a decision under section 7A(g)
11 of such Act.

12 *Terms used in the preceding sentence which are also*
13 *used in section 7A(g) or 7(a)(37)(J) of the Small*
14 *Business Act shall, when applied in connection with*
15 *either such section, have the same meaning as when*
16 *used in such section, respectively.*

17 “(i) *THIRD PARTY PAYORS.*—*Any credit allowed*
18 *under this section shall be treated as a credit described in*
19 *section 3511(d)(2).*

20 “(j) *ADVANCE PAYMENTS.*—

21 “(1) *IN GENERAL.*—*Except as provided in para-*
22 *graph (2), no advance payment of the credit under*
23 *subsection (a) shall be allowed.*

24 “(2) *ADVANCE PAYMENTS TO SMALL EMPLOY-*
25 *ERS.*—

1 “(A) *IN GENERAL.*—Under rules provided
2 by the Secretary, an eligible employer for which
3 the average number of full-time employees (with-
4 in the meaning of section 4980H) employed by
5 such eligible employer during 2019 was not
6 greater than 500 may elect for any calendar
7 quarter to receive an advance payment of the
8 credit under subsection (a) for such quarter in
9 an amount not to exceed 70 percent of the aver-
10 age quarterly wages paid by the employer in cal-
11 endar year 2019.

12 “(B) *SPECIAL RULE FOR SEASONAL EM-*
13 *PLOYERS.*—In the case of any employer who em-
14 ploys seasonal workers (as defined in section
15 45R(d)(5)(B)), the employer may elect to apply
16 subparagraph (A) by substituting ‘the wages for
17 the calendar quarter in 2019 which corresponds
18 to the calendar quarter to which the election re-
19 lates’ for ‘the average quarterly wages paid by
20 the employer in calendar year 2019’.

21 “(C) *SPECIAL RULE FOR EMPLOYERS NOT*
22 *IN EXISTENCE IN 2019.*—In the case of any em-
23 ployer that was not in existence in 2019, sub-
24 paragraphs (A) and (B) shall each be applied by

1 *substituting ‘2020’ for ‘2019’ each place it ap-*
2 *pears.*

3 “(3) *RECONCILIATION OF CREDIT WITH ADVANCE*
4 *PAYMENTS.—*

5 “(A) *IN GENERAL.—The amount of credit*
6 *which would (but for this subsection) be allowed*
7 *under this section shall be reduced (but not below*
8 *zero) by the aggregate payment allowed to the*
9 *taxpayer under paragraph (2). Any failure to so*
10 *reduce the credit shall be treated as arising out*
11 *of a mathematical or clerical error and assessed*
12 *according to section 6213(b)(1).*

13 “(B) *EXCESS ADVANCE PAYMENTS.—If the*
14 *advance payments to a taxpayer under para-*
15 *graph (2) for a calendar quarter exceed the cred-*
16 *it allowed by this section (determined without re-*
17 *gard to subparagraph (A)), the tax imposed*
18 *under section 3111(b) or so much of the tax im-*
19 *posed under section 3221(a) as is attributable to*
20 *the rate in effect under section 3111(b) (which-*
21 *ever is applicable) for the calendar quarter shall*
22 *be increased by the amount of such excess.*

23 “(k) *TREATMENT OF DEPOSITS.—The Secretary shall*
24 *waive any penalty under section 6656 for any failure to*
25 *make a deposit of any applicable employment taxes if the*

1 *Secretary determines that such failure was due to the rea-*
2 *sonable anticipation of the credit allowed under this section.*

3 “(l) *EXTENSION OF LIMITATION ON ASSESSMENT.—*
4 *Notwithstanding section 6501, the limitation on the time*
5 *period for the assessment of any amount attributable to a*
6 *credit claimed under this section shall not expire before the*
7 *date that is 5 years after the later of—*

8 “(1) *the date on which the original return which*
9 *includes the calendar quarter with respect to which*
10 *such credit is determined is filed, or*

11 “(2) *the date on which such return is treated as*
12 *filed under section 6501(b)(2).*

13 “(m) *REGULATIONS AND GUIDANCE.—The Secretary*
14 *shall issue such forms, instructions, regulations, and other*
15 *guidance as are necessary—*

16 “(1) *to allow the advance payment of the credit*
17 *under subsection (a) as provided in subsection (j)(2),*
18 *subject to the limitations provided in this section,*
19 *based on such information as the Secretary shall re-*
20 *quire,*

21 “(2) *with respect to the application of the credit*
22 *under subsection (a) to third party payors (including*
23 *professional employer organizations, certified profes-*
24 *sional employer organizations, or agents under sec-*
25 *tion 3504), including regulations or guidance allow-*

1 *ing such payors to submit documentation necessary to*
2 *substantiate the eligible employer status of employers*
3 *that use such payors, and*

4 *“(3) to prevent the avoidance of the purposes of*
5 *the limitations under this section, including through*
6 *the leaseback of employees.*

7 *Any forms, instructions, regulations, or other guidance de-*
8 *scribed in paragraph (2) shall require the customer to be*
9 *responsible for the accounting of the credit and for any li-*
10 *ability for improperly claimed credits and shall require the*
11 *certified professional employer organization or other third*
12 *party payor to accurately report such tax credits based on*
13 *the information provided by the customer.*

14 *“(n) APPLICATION.—This section shall only apply to*
15 *wages paid after June 30, 2021, and before January 1,*
16 *2022.”.*

17 *(b) REFUNDS.—Paragraph (2) of section 1324(b) of*
18 *title 31, United States Code, is amended by inserting*
19 *“3134,” before “6428”.*

20 *(c) CLERICAL AMENDMENT.—The table of sections for*
21 *subchapter D of chapter 21 of subtitle C of the Internal Rev-*
22 *enue Code of 1986 is amended by adding at the end the*
23 *following:*

“Sec. 3134. Employee retention credit for employers subject to closure due to
 COVID-19.”.

1 (d) *EFFECTIVE DATE.*—*The amendments made by this*
 2 *section shall apply to calendar quarters beginning after*
 3 *June 30, 2021.*

4 **PART 7—PREMIUM TAX CREDIT**

5 **SEC. 9661. IMPROVING AFFORDABILITY BY EXPANDING**
 6 **PREMIUM ASSISTANCE FOR CONSUMERS.**

7 (a) *IN GENERAL.*—*Section 36B(b)(3)(A) of the Inter-*
 8 *nal Revenue Code of 1986 is amended by adding at the end*
 9 *the following new clause:*

10 “(iii) *TEMPORARY PERCENTAGES FOR*
 11 *2021 AND 2022.*—*In the case of a taxable*
 12 *year beginning in 2021 or 2022—*

13 “(I) *clause (ii) shall not apply for*
 14 *purposes of adjusting premium per-*
 15 *centages under this subparagraph, and*

16 “(II) *the following table shall be*
 17 *applied in lieu of the table contained*
 18 *in clause (i):*

<i>“In the case of household income (expressed as a percent of poverty line) within the following income tier:</i>	<i>The initial premium percentage is—</i>	<i>The final premium percentage is—</i>
<i>Up to 150.0 percent</i>	<i>0.0</i>	<i>0.0</i>
<i>150.0 percent up to 200.0 percent</i>	<i>0.0</i>	<i>2.0</i>
<i>200.0 percent up to 250.0 percent</i>	<i>2.0</i>	<i>4.0</i>
<i>250.0 percent up to 300.0 percent</i>	<i>4.0</i>	<i>6.0</i>
<i>300.0 percent up to 400.0 percent</i>	<i>6.0</i>	<i>8.5</i>
<i>400.0 percent and higher</i>	<i>8.5</i>	<i>8.5”.</i>

1 (b) *CONFORMING AMENDMENT.*—Section 36B(c)(1) of
2 the Internal Revenue Code of 1986 is amended by adding
3 at the end the following new subparagraph:

4 “(E) *TEMPORARY RULE FOR 2021 AND*
5 *2022.*—In the case of a taxable year beginning
6 in 2021 or 2022, subparagraph (A) shall be ap-
7 plied without regard to ‘but does not exceed 400
8 percent’.”.

9 (c) *EFFECTIVE DATE.*—The amendments made by this
10 section shall apply to taxable years beginning after Decem-
11 ber 31, 2020.

12 **SEC. 9662. TEMPORARY MODIFICATION OF LIMITATIONS ON**
13 **RECONCILIATION OF TAX CREDITS FOR COV-**
14 **ERAGE UNDER A QUALIFIED HEALTH PLAN**
15 **WITH ADVANCE PAYMENTS OF SUCH CREDIT.**

16 (a) *IN GENERAL.*—Section 36B(f)(2)(B) of the Inter-
17 nal Revenue Code of 1986 is amended by adding at the end
18 the following new clause:

19 “(iii) *TEMPORARY MODIFICATION OF*
20 *LIMITATION ON INCREASE.*—In the case of
21 any taxable year beginning in 2020, for
22 any taxpayer who files for such taxable year
23 an income tax return reconciling any ad-
24 vance payment of the credit under this sec-

1 tion, the Secretary shall treat subparagraph
2 (A) as not applying.”.

3 (b) *EFFECTIVE DATE.*—The amendment made by this
4 section shall apply to taxable years beginning after Decem-
5 ber 31, 2019.

6 **SEC. 9663. APPLICATION OF PREMIUM TAX CREDIT IN CASE**
7 **OF INDIVIDUALS RECEIVING UNEMPLOY-**
8 **MENT COMPENSATION DURING 2021.**

9 (a) *IN GENERAL.*—Section 36B of the Internal Rev-
10 enue Code of 1986 is amended by redesignating subsection
11 (g) as subsection (h) and by inserting after subsection (f)
12 the following new subsection:

13 “(g) *SPECIAL RULE FOR INDIVIDUALS WHO RECEIVE*
14 *UNEMPLOYMENT COMPENSATION DURING 2021.*—

15 “(1) *IN GENERAL.*—For purposes of this section,
16 in the case of a taxpayer who has received, or has
17 been approved to receive, unemployment compensa-
18 tion for any week beginning during 2021, for the tax-
19 able year in which such week begins—

20 “(A) such taxpayer shall be treated as an
21 applicable taxpayer, and

22 “(B) there shall not be taken into account
23 any household income of the taxpayer in excess
24 of 133 percent of the poverty line for a family
25 of the size involved.

1 “(2) *UNEMPLOYMENT COMPENSATION.*—*For pur-*
2 *poses of this subsection, the term ‘unemployment com-*
3 *ensation’ has the meaning given such term in section*
4 *85(b).*

5 “(3) *EVIDENCE OF UNEMPLOYMENT COMPENSA-*
6 *TION.*—*For purposes of this subsection, a taxpayer*
7 *shall not be treated as having received (or been ap-*
8 *proved to receive) unemployment compensation for*
9 *any week unless such taxpayer provides self-attesta-*
10 *tion of, and such documentation as the Secretary*
11 *shall prescribe which demonstrates, such receipt or*
12 *approval.*

13 “(4) *CLARIFICATION OF RULES REMAINING AP-*
14 *PLICABLE.*—

15 “(A) *JOINT RETURN REQUIREMENT.*—*Para-*
16 *graph (1)(A) shall not affect the application of*
17 *subsection (c)(1)(C).*

18 “(B) *HOUSEHOLD INCOME AND*
19 *AFFORDABILITY.*—*Paragraph (1)(B) shall not*
20 *apply to any determination of household income*
21 *for purposes of paragraph (2)(C)(i)(II) or*
22 *(4)(C)(ii) of subsection (c)”.*

23 (b) *EFFECTIVE DATE.*—*The amendments made by this*
24 *section shall apply to taxable years beginning after Decem-*
25 *ber 31, 2020.*

1 **PART 8—MISCELLANEOUS PROVISIONS**

2 **SEC. 9671. REPEAL OF ELECTION TO ALLOCATE INTEREST,**
3 **ETC. ON WORLDWIDE BASIS.**

4 (a) *IN GENERAL.*—Section 864 of the Internal Revenue
5 Code of 1986 is amended by striking subsection (f).

6 (b) *EFFECTIVE DATE.*—The amendment made by this
7 section shall apply to taxable years beginning after Decem-
8 ber 31, 2020.

9 **SEC. 9672. TAX TREATMENT OF TARGETED EIDL ADVANCES.**

10 *For purposes of the Internal Revenue Code of 1986—*

11 (1) *amounts received from the Administrator of*
12 *the Small Business Administration in the form of a*
13 *targeted EIDL advance under section 331 of the Eco-*
14 *nomic Aid to Hard-Hit Small Businesses, Nonprofits,*
15 *and Venues Act (title III of division N of Public Law*
16 *116–260) shall not be included in the gross income of*
17 *the person that receives such amounts,*

18 (2) *no deduction shall be denied, no tax attribute*
19 *shall be reduced, and no basis increase shall be de-*
20 *nied, by reason of the exclusion from gross income*
21 *provided by paragraph (1), and*

22 (3) *in the case of a partnership or S corporation*
23 *that receives such amounts—*

24 (A) *any amount excluded from income by*
25 *reason of paragraph (1) shall be treated as tax*

1 *exempt income for purposes of sections 705 and*
2 *1366 of the Internal Revenue Code of 1986, and*
3 *(B) the Secretary of the Treasury (or the*
4 *Secretary's delegate) shall prescribe rules for de-*
5 *termining a partner's distributive share of any*
6 *amount described in subparagraph (A) for pur-*
7 *poses of section 705 of the Internal Revenue Code*
8 *of 1986.*

9 **SEC. 9673. TAX TREATMENT OF RESTAURANT REVITALIZA-**
10 **TION GRANTS.**

11 *For purposes of the Internal Revenue Code of 1986—*

12 *(1) amounts received from the Administrator of*
13 *the Small Business Administration in the form of a*
14 *restaurant revitalization grant under section 5003*
15 *shall not be included in the gross income of the person*
16 *that receives such amounts,*

17 *(2) no deduction shall be denied, no tax attribute*
18 *shall be reduced, and no basis increase shall be de-*
19 *nied, by reason of the exclusion from gross income*
20 *provided by paragraph (1), and*

21 *(3) in the case of a partnership or S corporation*
22 *that receives such amounts—*

23 *(A) except as otherwise provided by the Sec-*
24 *retary of the Treasury (or the Secretary's dele-*
25 *gate), any amount excluded from income by rea-*

1 son of paragraph (1) shall be treated as tax ex-
2 empt income for purposes of sections 705 and
3 1366 of the Internal Revenue Code of 1986, and
4 (B) the Secretary of the Treasury (or the
5 Secretary's delegate) shall prescribe rules for de-
6 termining a partner's distributive share of any
7 amount described in subparagraph (A) for pur-
8 poses of section 705 of the Internal Revenue Code
9 of 1986.

10 **SEC. 9674. MODIFICATION OF EXCEPTIONS FOR REPORTING**
11 **OF THIRD PARTY NETWORK TRANSACTIONS.**

12 (a) *IN GENERAL.*—Section 6050W(e) of the Internal
13 Revenue Code of 1986 is amended to read as follows:

14 “(e) *DE MINIMIS EXCEPTION FOR THIRD PARTY SET-*
15 *TLEMENT ORGANIZATIONS.*—A third party settlement orga-
16 nization shall not be required to report any information
17 under subsection (a) with respect to third party network
18 transactions of any participating payee if the amount
19 which would otherwise be reported under subsection (a)(2)
20 with respect to such transactions does not exceed \$600.”.

21 (b) *CLARIFICATION THAT REPORTING IS NOT RE-*
22 *QUIRED ON TRANSACTIONS WHICH ARE NOT FOR GOODS*
23 *OR SERVICES.*—Section 6050W(c)(3) of such Code is
24 amended by inserting “described in subsection
25 (d)(3)(A)(iii)” after “any transaction”.

1 (c) *EFFECTIVE DATE.*—

2 (1) *IN GENERAL.*—*The amendment made by sub-*
 3 *section (a) shall apply to returns for calendar years*
 4 *beginning after December 31, 2021.*

5 (2) *CLARIFICATION.*—*The amendment made by*
 6 *subsection (b) shall apply to transactions after the*
 7 *date of the enactment of this Act.*

8 **SEC. 9675. MODIFICATION OF TREATMENT OF STUDENT**
 9 **LOAN FORGIVENESS.**

10 (a) *IN GENERAL.*—*Section 108(f) of the Internal Rev-*
 11 *enue Code of 1986 is amended by striking paragraph (5)*
 12 *and inserting the following:*

13 “(5) *SPECIAL RULE FOR DISCHARGES IN 2021*
 14 *THROUGH 2025.*—*Gross income does not include any*
 15 *amount which (but for this subsection) would be in-*
 16 *cludible in gross income by reason of the discharge (in*
 17 *whole or in part) after December 31, 2020, and before*
 18 *January 1, 2026, of—*

19 “(A) *any loan provided expressly for post-*
 20 *secondary educational expenses, regardless of*
 21 *whether provided through the educational insti-*
 22 *tution or directly to the borrower, if such loan*
 23 *was made, insured, or guaranteed by—*

24 “(i) *the United States, or an instru-*
 25 *mentality or agency thereof,*

1 “(ii) a State, territory, or possession of
2 the United States, or the District of Colum-
3 bia, or any political subdivision thereof, or

4 “(iii) an eligible educational institu-
5 tion (as defined in section 25A),

6 “(B) any private education loan (as defined
7 in section 140(a)(7) of the Truth in Lending
8 Act),

9 “(C) any loan made by any educational or-
10 ganization described in section 170(b)(1)(A)(ii)
11 if such loan is made—

12 “(i) pursuant to an agreement with
13 any entity described in subparagraph (A)
14 or any private education lender (as defined
15 in section 140(a) of the Truth in Lending
16 Act) under which the funds from which the
17 loan was made were provided to such edu-
18 cational organization, or

19 “(ii) pursuant to a program of such
20 educational organization which is designed
21 to encourage its students to serve in occupa-
22 tions with unmet needs or in areas with
23 unmet needs and under which the services
24 provided by the students (or former stu-
25 dents) are for or under the direction of a

1 *governmental unit or an organization de-*
2 *scribed in section 501(c)(3) and exempt*
3 *from tax under section 501(a), or*

4 *“(D) any loan made by an educational or-*
5 *ganization described in section 170(b)(1)(A)(ii)*
6 *or by an organization exempt from tax under*
7 *section 501(a) to refinance a loan to an indi-*
8 *vidual to assist the individual in attending any*
9 *such educational organization but only if the re-*
10 *financing loan is pursuant to a program of the*
11 *refinancing organization which is designed as*
12 *described in subparagraph (C)(ii).*

13 *The preceding sentence shall not apply to the dis-*
14 *charge of a loan made by an organization described*
15 *in subparagraph (C) or made by a private education*
16 *lender (as defined in section 140(a)(7) of the Truth*
17 *in Lending Act) if the discharge is on account of serv-*
18 *ices performed for either such organization or for such*
19 *private education lender.”.*

20 *(b) EFFECTIVE DATE.—The amendment made by this*
21 *section shall apply to discharges of loans after December*
22 *31, 2020.*

Subtitle H—Pensions

1 **Subtitle H—Pensions**
2 **SEC. 9701. TEMPORARY DELAY OF DESIGNATION OF MULTI-**
3 **EMPLOYER PLANS AS IN ENDANGERED, CRIT-**
4 **ICAL, OR CRITICAL AND DECLINING STATUS.**

5 (a) *IN GENERAL.*—*Notwithstanding the actuarial cer-*
6 *tification under section 305(b)(3) of the Employee Retire-*
7 *ment Income Security Act of 1974 and section 432(b)(3)*
8 *of the Internal Revenue Code of 1986, if a plan sponsor*
9 *of a multiemployer plan elects the application of this sec-*
10 *tion, then, for purposes of section 305 of such Act and sec-*
11 *tion 432 of such Code—*

12 (1) *the status of the plan for its first plan year*
13 *beginning during the period beginning on March 1,*
14 *2020, and ending on February 28, 2021, or the next*
15 *succeeding plan year (as designated by the plan spon-*
16 *sor in such election), shall be the same as the status*
17 *of such plan under such sections for the plan year*
18 *preceding such designated plan year, and*

19 (2) *in the case of a plan which was in endan-*
20 *gered or critical status for the plan year preceding the*
21 *designated plan year described in paragraph (1), the*
22 *plan shall not be required to update its plan or sched-*
23 *ules under section 305(c)(6) of such Act and section*
24 *432(c)(6) of such Code, or section 305(e)(3)(B) of such*
25 *Act and section 432(e)(3)(B) of such Code, whichever*

1 *is applicable, until the plan year following the des-*
2 *ignated plan year described in paragraph (1).*

3 *(b) EXCEPTION FOR PLANS BECOMING CRITICAL DUR-*
4 *ING ELECTION.—If—*

5 *(1) an election was made under subsection (a)*
6 *with respect to a multiemployer plan, and*

7 *(2) such plan has, without regard to such elec-*
8 *tion, been certified by the plan actuary under section*
9 *305(b)(3) of the Employee Retirement Income Secu-*
10 *rity Act of 1974 and section 432(b)(3) of the Internal*
11 *Revenue Code of 1986 to be in critical status for the*
12 *designated plan year described in subsection (a)(1),*
13 *then such plan shall be treated as a plan in critical*
14 *status for such plan year for purposes of applying*
15 *section 4971(g)(1)(A) of such Code, section 302(b)(3)*
16 *of such Act (without regard to the second sentence*
17 *thereof), and section 412(b)(3) of such Code (without*
18 *regard to the second sentence thereof).*

19 *(c) ELECTION AND NOTICE.—*

20 *(1) ELECTION.—An election under subsection*
21 *(a)—*

22 *(A) shall be made at such time and in such*
23 *manner as the Secretary of the Treasury or the*
24 *Secretary's delegate may prescribe and, once*

1 *made, may be revoked only with the consent of*
2 *the Secretary, and*

3 *(B) if made—*

4 *(i) before the date the annual certifi-*
5 *cation is submitted to the Secretary or the*
6 *Secretary's delegate under section 305(b)(3)*
7 *of such Act and section 432(b)(3) of such*
8 *Code, shall be included with such annual*
9 *certification, and*

10 *(ii) after such date, shall be submitted*
11 *to the Secretary or the Secretary's delegate*
12 *not later than 30 days after the date of the*
13 *election.*

14 (2) *NOTICE TO PARTICIPANTS.—*

15 *(A) IN GENERAL.—Notwithstanding section*
16 *305(b)(3)(D) of the Employee Retirement Income*
17 *Security Act of 1974 and section 432(b)(3)(D) of*
18 *the Internal Revenue Code of 1986, if, by reason*
19 *of an election made under subsection (a), the*
20 *plan is in neither endangered nor critical sta-*
21 *tus—*

22 *(i) the plan sponsor of a multiem-*
23 *ployer plan shall not be required to provide*
24 *notice under such sections, and*

1 (ii) the plan sponsor shall provide to
2 the participants and beneficiaries, the bar-
3 gaining parties, the Pension Benefit Guar-
4 anty Corporation, and the Secretary of
5 Labor a notice of the election under sub-
6 section (a) and such other information as
7 the Secretary of the Treasury (in consulta-
8 tion with the Secretary of Labor) may re-
9 quire—

10 (I) if the election is made before
11 the date the annual certification is
12 submitted to the Secretary or the Sec-
13 retary's delegate under section
14 305(b)(3) of such Act and section
15 432(b)(3) of such Code, not later than
16 30 days after the date of the certifi-
17 cation, and

18 (II) if the election is made after
19 such date, not later than 30 days after
20 the date of the election.

21 (B) NOTICE OF ENDANGERED STATUS.—
22 Notwithstanding section 305(b)(3)(D) of such Act
23 and section 432(b)(3)(D) of such Code, if the
24 plan is certified to be in critical status for any
25 plan year but is in endangered status by reason

1 of an election made under subsection (a), the no-
2 tice provided under such sections shall be the no-
3 tice which would have been provided if the plan
4 had been certified to be in endangered status.

5 **SEC. 9702. TEMPORARY EXTENSION OF THE FUNDING IM-**
6 **PROVEMENT AND REHABILITATION PERIODS**
7 **FOR MULTIEMPLOYER PENSION PLANS IN**
8 **CRITICAL AND ENDANGERED STATUS FOR**
9 **2020 OR 2021.**

10 (a) *IN GENERAL.*—If the plan sponsor of a multiem-
11 ployer plan which is in endangered or critical status for
12 a plan year beginning in 2020 or 2021 (determined after
13 application of section 9701) elects the application of this
14 section, then, for purposes of section 305 of the Employee
15 Retirement Income Security Act of 1974 and section 432
16 of the Internal Revenue Code of 1986, the plan’s funding
17 improvement period or rehabilitation period, whichever is
18 applicable, shall be extended by 5 years.

19 (b) *DEFINITIONS AND SPECIAL RULES.*—For purposes
20 of this section—

21 (1) *ELECTION.*—An election under this section
22 shall be made at such time, and in such manner and
23 form, as (in consultation with the Secretary of Labor)
24 the Secretary of the Treasury or the Secretary’s dele-
25 gate may prescribe.

1 (2) *DEFINITIONS.*—Any term which is used in
2 this section which is also used in section 305 of the
3 *Employee Retirement Income Security Act of 1974*
4 and section 432 of the *Internal Revenue Code of 1986*
5 shall have the same meaning as when used in such
6 sections.

7 (c) *EFFECTIVE DATE.*—This section shall apply to
8 plan years beginning after December 31, 2019.

9 **SEC. 9703. ADJUSTMENTS TO FUNDING STANDARD AC-**
10 **COUNT RULES.**

11 (a) *ADJUSTMENTS.*—

12 (1) *AMENDMENT TO EMPLOYEE RETIREMENT IN-*
13 *COME SECURITY ACT OF 1974.*—Section 304(b)(8) of
14 the *Employee Retirement Income Security Act of*
15 1974 (29 U.S.C. 1084(b)) is amended by adding at
16 the end the following new subparagraph:

17 “(F) *RELIEF FOR 2020 AND 2021.*—A multi-
18 employer plan with respect to which the solvency
19 test under subparagraph (C) is met as of Feb-
20 ruary 29, 2020, may elect to apply this para-
21 graph (without regard to whether such plan pre-
22 viously elected the application of this para-
23 graph)—

24 “(i) by substituting ‘February 29,
25 2020’ for ‘August 31, 2008’ each place it

1 appears in subparagraphs (A)(i), (B)(i)(I),
2 and (B)(i)(II),

3 “(ii) by inserting ‘and other losses re-
4 lated to the virus SARS-CoV-2 or
5 coronavirus disease 2019 (COVID-19) (in-
6 cluding experience losses related to reduc-
7 tions in contributions, reductions in em-
8 ployment, and deviations from anticipated
9 retirement rates, as determined by the plan
10 sponsor)’ after ‘net investment losses’ in
11 subparagraph (A)(i), and

12 “(iii) by substituting ‘this subpara-
13 graph or subparagraph (A)’ for ‘this sub-
14 paragraph and subparagraph (A) both’ in
15 subparagraph (B)(iii).

16 *The preceding sentence shall not apply to a plan*
17 *to which special financial assistance is granted*
18 *under section 4262. For purposes of the applica-*
19 *tion of this subparagraph, the Secretary of the*
20 *Treasury shall rely on the plan sponsor’s cal-*
21 *culations of plan losses unless such calculations*
22 *are clearly erroneous.”*

23 (2) AMENDMENT TO INTERNAL REVENUE CODE
24 OF 1986.—Section 431(b)(8) of the Internal Revenue

1 *Code of 1986 is amended by adding at the end the fol-*
2 *lowing new subparagraph:*

3 *“(F) RELIEF FOR 2020 AND 2021.—A multi-*
4 *employer plan with respect to which the solvency*
5 *test under subparagraph (C) is met as of Feb-*
6 *ruary 29, 2020, may elect to apply this para-*
7 *graph (without regard to whether such plan pre-*
8 *viously elected the application of this para-*
9 *graph)—*

10 *“(i) by substituting ‘February 29,*
11 *2020’ for ‘August 31, 2008’ each place it*
12 *appears in subparagraphs (A)(i), (B)(i)(I),*
13 *and (B)(i)(II),*

14 *“(ii) by inserting ‘and other losses re-*
15 *lated to the virus SARS-CoV-2 or*
16 *coronavirus disease 2019 (COVID-19) (in-*
17 *cluding experience losses related to reduc-*
18 *tions in contributions, reductions in em-*
19 *ployment, and deviations from anticipated*
20 *retirement rates, as determined by the plan*
21 *sponsor)’ after ‘net investment losses’ in*
22 *subparagraph (A)(i), and*

23 *“(iii) by substituting ‘this subpara-*
24 *graph or subparagraph (A)’ for ‘this sub-*

1 *paragraph and subparagraph (A) both' in*
2 *subparagraph (B)(iii).*

3 *The preceding sentence shall not apply to a plan*
4 *to which special financial assistance is granted*
5 *under section 4262 of the Employee Retirement*
6 *Income Security Act of 1974. For purposes of the*
7 *application of this subparagraph, the Secretary*
8 *shall rely on the plan sponsor's calculations of*
9 *plan losses unless such calculations are clearly*
10 *erroneous.”.*

11 ***(b) EFFECTIVE DATES.—***

12 ***(1) IN GENERAL.—****The amendments made by*
13 *this section shall take effect as of the first day of the*
14 *first plan year ending on or after February 29, 2020,*
15 *except that any election a plan makes pursuant to*
16 *this section that affects the plan's funding standard*
17 *account for the first plan year beginning after Feb-*
18 *ruary 29, 2020, shall be disregarded for purposes of*
19 *applying the provisions of section 305 of the Em-*
20 *ployee Retirement Income Security Act of 1974 and*
21 *section 432 of the Internal Revenue Code of 1986 to*
22 *such plan year.*

23 ***(2) RESTRICTIONS ON BENEFIT INCREASES.—***
24 *Notwithstanding paragraph (1), the restrictions on*
25 *plan amendments increasing benefits in sections*

1 304(b)(8)(D) of such Act and 431(b)(8)(D) of such
2 Code, as applied by the amendments made by this
3 section, shall take effect on the date of enactment of
4 this Act.

5 **SEC. 9704. SPECIAL FINANCIAL ASSISTANCE PROGRAM FOR**
6 **FINANCIALLY TROUBLED MULTIEMPLOYER**
7 **PLANS.**

8 (a) *APPROPRIATION.*—Section 4005 of the Employee
9 Retirement Income Security Act of 1974 (29 U.S.C. 1305)
10 is amended by adding at the end the following:

11 “(i)(1) *An eighth fund shall be established for special*
12 *financial assistance to multiemployer pension plans, as*
13 *provided under section 4262, and to pay for necessary ad-*
14 *ministrative and operating expenses of the corporation re-*
15 *lating to such assistance.*”

16 “(2) *There is appropriated from the general fund such*
17 *amounts as are necessary for the costs of providing finan-*
18 *cial assistance under section 4262 and necessary adminis-*
19 *trative and operating expenses of the corporation. The*
20 *eighth fund established under this subsection shall be cred-*
21 *ited with amounts from time to time as the Secretary of*
22 *the Treasury, in conjunction with the Director of the Pen-*
23 *sion Benefit Guaranty Corporation, determines appro-*
24 *priate, from the general fund of the Treasury, but in no*
25 *case shall such transfers occur after September 30, 2030.”.*”

1 (b) *FINANCIAL ASSISTANCE AUTHORITY.*—The *Em-*
2 *ployee Retirement Income Security Act of 1974* is amended
3 *by inserting after section 4261 of such Act (29 U.S.C. 1431)*
4 *the following:*

5 **“SEC. 4262. SPECIAL FINANCIAL ASSISTANCE BY THE COR-**
6 **PORATION.**

7 “(a) *SPECIAL FINANCIAL ASSISTANCE.*—

8 “(1) *IN GENERAL.*—The corporation shall pro-
9 vide special financial assistance to an eligible multi-
10 employer plan under this section, upon the applica-
11 tion of a plan sponsor of such a plan for such assist-
12 ance.

13 “(2) *INAPPLICABILITY OF CERTAIN REPAYMENT*
14 *OBLIGATION.*—A plan receiving special financial as-
15 sistance pursuant to this section shall not be subject
16 to repayment obligations with respect to such special
17 financial assistance.

18 “(b) *ELIGIBLE MULTIEMPLOYER PLANS.*—

19 “(1) *IN GENERAL.*—For purposes of this section,
20 a multiemployer plan is an eligible multiemployer
21 plan if—

22 “(A) the plan is in critical and declining
23 status (within the meaning of section 305(b)(6))
24 in any plan year beginning in 2020 through
25 2022;

1 “(B) a suspension of benefits has been ap-
2 proved with respect to the plan under section
3 305(e)(9) as of the date of the enactment of this
4 section;

5 “(C) in any plan year beginning in 2020
6 through 2022, the plan is certified by the plan
7 actuary to be in critical status (within the
8 meaning of section 305(b)(2)), has a modified
9 funded percentage of less than 40 percent, and
10 has a ratio of active to inactive participants
11 which is less than 2 to 3; or

12 “(D) the plan became insolvent for purposes
13 of section 418E of the Internal Revenue Code of
14 1986 after December 16, 2014, and has remained
15 so insolvent and has not been terminated as of
16 the date of enactment of this section.

17 “(2) *MODIFIED FUNDED PERCENTAGE.*—For
18 purposes of paragraph (1)(C), the term ‘modified
19 funded percentage’ means the percentage equal to a
20 fraction the numerator of which is current value of
21 plan assets (as defined in section 3(26) of such Act)
22 and the denominator of which is current liabilities
23 (as defined in section 431(c)(6)(D) of such Code and
24 section 304(c)(6)(D) of such Act).

1 “(c) *APPLICATIONS FOR SPECIAL FINANCIAL ASSIST-*
2 *ANCE.*—*Within 120 days of the date of enactment of this*
3 *section, the corporation shall issue regulations or guidance*
4 *setting forth requirements for special financial assistance*
5 *applications under this section. In such regulations or guid-*
6 *ance, the corporation shall—*

7 “(1) *limit the materials required for a special fi-*
8 *ancial assistance application to the minimum nec-*
9 *essary to make a determination on the application;*

10 “(2) *specify effective dates for transfers of special*
11 *financial assistance following approval of an applica-*
12 *tion, based on the effective date of the supporting ac-*
13 *tuarial analysis and the date on which the applica-*
14 *tion is submitted; and*

15 “(3) *provide for an alternate application for spe-*
16 *cial financial assistance under this section, which*
17 *may be used by a plan that has been approved for a*
18 *partition under section 4233 before the date of enact-*
19 *ment of this section.*

20 “(d) *TEMPORARY PRIORITY CONSIDERATION OF AP-*
21 *PLICATIONS.*—

22 “(1) *IN GENERAL.*—*The corporation may specify*
23 *in regulations or guidance under subsection (c) that,*
24 *during a period no longer than the first 2 years fol-*
25 *lowing the date of enactment of this section, applica-*

1 *tions may not be filed by an eligible multiemployer*
2 *plan unless—*

3 *“(A) the eligible multiemployer plan is in-*
4 *solvent or is likely to become insolvent within 5*
5 *years of the date of enactment of this section;*

6 *“(B) the corporation projects the eligible*
7 *multiemployer plan to have a present value of fi-*
8 *nancial assistance payments under section 4261*
9 *that exceeds \$1,000,000,000 if the special finan-*
10 *cial assistance is not ordered;*

11 *“(C) the eligible multiemployer plan has*
12 *implemented benefit suspensions under section*
13 *305(e)(9) as of the date of the enactment of this*
14 *section; or*

15 *“(D) the corporation determines it appro-*
16 *priate based on other similar circumstances.*

17 *“(e) ACTUARIAL ASSUMPTIONS.—*

18 *“(1) ELIGIBILITY.—For purposes of determining*
19 *eligibility for special financial assistance, the cor-*
20 *poration shall accept assumptions incorporated in a*
21 *multiemployer plan’s determination that it is in crit-*
22 *ical status or critical and declining status (within the*
23 *meaning of section 305(b)) for certifications of plan*
24 *status completed before January 1, 2021, unless such*
25 *assumptions are clearly erroneous. For certifications*

1 of plan status completed after December 31, 2020, a
2 plan shall determine whether it is in critical or crit-
3 ical and declining status for purposes of eligibility for
4 special financial assistance by using the assumptions
5 that the plan used in its most recently completed cer-
6 tification of plan status before January 1, 2021, un-
7 less such assumptions (excluding the plan’s interest
8 rate) are unreasonable.

9 “(2) *AMOUNT OF FINANCIAL ASSISTANCE.*—In
10 determining the amount of special financial assist-
11 ance in its application, an eligible multiemployer
12 plan shall—

13 “(A) use the interest rate used by the plan
14 in its most recently completed certification of
15 plan status before January 1, 2021, provided
16 that such interest rate may not exceed the inter-
17 est rate limit; and

18 “(B) for other assumptions, use the assump-
19 tions that the plan used in its most recently
20 completed certification of plan status before Jan-
21 uary 1, 2021, unless such assumptions are un-
22 reasonable.

23 “(3) *INTEREST RATE LIMIT.*—The interest rate
24 limit for purposes of this subsection is the rate speci-
25 fied in section 303(h)(2)(C)(iii) (disregarding modi-

1 *fications made under clause (iv) of such section) for*
2 *the month in which the application for special finan-*
3 *cial assistance is filed by the eligible multiemployer*
4 *plan or the 3 preceding months, with such specified*
5 *rate increased by 200 basis points.*

6 “(4) *CHANGES IN ASSUMPTIONS.—If a plan de-*
7 *termines that use of one or more prior assumptions*
8 *is unreasonable, the plan may propose in its applica-*
9 *tion to change such assumptions, provided that the*
10 *plan discloses such changes in its application and de-*
11 *scribes why such assumptions are no longer reason-*
12 *able. The corporation shall accept such changed as-*
13 *sumptions unless it determines the changes are unrea-*
14 *sonable, individually or in the aggregate. The plan*
15 *may not propose a change to the interest rate other-*
16 *wise required under this subsection for eligibility or*
17 *financial assistance amount.*

18 “(f) *APPLICATION DEADLINE.—Any application by a*
19 *plan for special financial assistance under this section shall*
20 *be submitted to the corporation (and, in the case of a plan*
21 *to which section 432(k)(1)(D) of the Internal Revenue Code*
22 *of 1986 applies, to the Secretary of the Treasury) no later*
23 *than December 31, 2025, and any revised application for*
24 *special financial assistance shall be submitted no later than*
25 *December 31, 2026.*

1 “(g) *DETERMINATIONS ON APPLICATIONS.*—A plan’s
2 *application for special financial assistance under this sec-*
3 *tion that is timely filed in accordance with the regulations*
4 *or guidance issued under subsection (c) shall be deemed ap-*
5 *proved unless the corporation notifies the plan within 120*
6 *days of the filing of the application that the application*
7 *is incomplete, any proposed change or assumption is unrea-*
8 *sonable, or the plan is not eligible under this section. Such*
9 *notice shall specify the reasons the plan is ineligible for spe-*
10 *cial financial assistance, any proposed change or assump-*
11 *tion is unreasonable, or information is needed to complete*
12 *the application. If a plan is denied assistance under this*
13 *subsection, the plan may submit a revised application*
14 *under this section. Any revised application for special fi-*
15 *ancial assistance submitted by a plan shall be deemed ap-*
16 *proved unless the corporation notifies the plan within 120*
17 *days of the filing of the revised application that the applica-*
18 *tion is incomplete, any proposed change or assumption is*
19 *unreasonable, or the plan is not eligible under this section.*
20 *Special financial assistance issued by the corporation shall*
21 *be effective on a date determined by the corporation, but*
22 *no later than 1 year after a plan’s special financial assist-*
23 *ance application is approved by the corporation or deemed*
24 *approved. The corporation shall not pay any special finan-*
25 *cial assistance after September 30, 2030.*

1 “(h) *MANNER OF PAYMENT.*—*The payment made by*
2 *the corporation to an eligible multiemployer plan under*
3 *this section shall be made as a single, lump sum payment.*

4 “(i) *AMOUNT AND MANNER OF SPECIAL FINANCIAL*
5 *ASSISTANCE.*—

6 “(1) *IN GENERAL.*—*Special financial assistance*
7 *under this section shall be a transfer of funds in the*
8 *amount necessary as demonstrated by the plan spon-*
9 *sor on the application for such special financial as-*
10 *sistance, in accordance with the requirements de-*
11 *scribed in subsection (j). Special financial assistance*
12 *shall be paid to such plan as soon as practicable upon*
13 *approval of the application by the corporation.*

14 “(2) *NO CAP.*—*Special financial assistance*
15 *granted by the corporation under this section shall*
16 *not be capped by the guarantee under 4022A.*

17 “(j) *DETERMINATION OF AMOUNT OF SPECIAL FINAN-*
18 *CIAL ASSISTANCE.*—

19 “(1) *IN GENERAL.*—*The amount of financial as-*
20 *sistance provided to a multiemployer plan eligible for*
21 *financial assistance under this section shall be such*
22 *amount required for the plan to pay all benefits due*
23 *during the period beginning on the date of payment*
24 *of the special financial assistance payment under this*
25 *section and ending on the last day of the plan year*

1 ending in 2051, with no reduction in a participant's
2 or beneficiary's accrued benefit as of the date of enact-
3 ment of this section, except to the extent of a reduc-
4 tion in accordance with section 305(e)(8) adopted
5 prior to the plan's application for special financial
6 assistance under this section, and taking into account
7 the reinstatement of benefits required under subsection
8 (k).

9 “(2) *PROJECTIONS.*—The funding projections for
10 purposes of this section shall be performed on a deter-
11 ministic basis.

12 “(k) *REINSTATEMENT OF SUSPENDED BENEFITS.*—
13 The Secretary, in coordination with the Secretary of the
14 Treasury, shall ensure that an eligible multiemployer plan
15 that receives special financial assistance under this sec-
16 tion—

17 “(1) reinstates any benefits that were suspended
18 under section 305(e)(9) or section 4245(a) in accord-
19 ance with guidance issued by the Secretary of the
20 Treasury pursuant to section 432(k)(1)(B) of the In-
21 ternal Revenue Code of 1986, effective as of the first
22 month in which the effective date for the special fi-
23 nancial assistance occurs, for participants and bene-
24 ficiaries as of such month; and

1 “(2) provides payments equal to the amount of
2 benefits previously suspended under section 305(e)(9)
3 or 4245(a) to any participants or beneficiaries in pay
4 status as of the effective date of the special financial
5 assistance, payable, as determined by the eligible mul-
6 tiemployer plan—

7 “(A) as a lump sum within 3 months of
8 such effective date; or

9 “(B) in equal monthly installments over a
10 period of 5 years, commencing within 3 months
11 of such effective date, with no adjustment for in-
12 terest.

13 “(l) RESTRICTIONS ON THE USE OF SPECIAL FINAN-
14 CIAL ASSISTANCE.—Special financial assistance received
15 under this section and any earnings thereon may be used
16 by an eligible multiemployer plan to make benefit payments
17 and pay plan expenses. Special financial assistance and
18 any earnings on such assistance shall be segregated from
19 other plan assets. Special financial assistance shall be in-
20 vested by plans in investment-grade bonds or other invest-
21 ments as permitted by the corporation.

22 “(m) CONDITIONS ON PLANS RECEIVING SPECIAL FI-
23 NANCIAL ASSISTANCE.—

24 “(1) IN GENERAL.—The corporation, in con-
25 sultation with the Secretary of the Treasury, may im-

1 *pose, by regulation or other guidance, reasonable con-*
2 *ditions on an eligible multiemployer plan that re-*
3 *ceives special financial assistance relating to in-*
4 *creases in future accrual rates and any retroactive*
5 *benefit improvements, allocation of plan assets, reduc-*
6 *tions in employer contribution rates, diversion of con-*
7 *tributions to, and allocation of expenses to, other ben-*
8 *efit plans, and withdrawal liability.*

9 *“(2) LIMITATION.—The corporation shall not im-*
10 *pose conditions on an eligible multiemployer plan as*
11 *a condition of, or following receipt of, special finan-*
12 *cial assistance under this section relating to—*

13 *“(A) any prospective reduction in plan ben-*
14 *efits (including benefits that may be adjusted*
15 *pursuant to section 305(e)(8));*

16 *“(B) plan governance, including selection*
17 *of, removal of, and terms of contracts with, trust-*
18 *ees, actuaries, investment managers, and other*
19 *service providers; or*

20 *“(C) any funding rules relating to the plan*
21 *receiving special financial assistance under this*
22 *section.*

23 *“(3) PAYMENT OF PREMIUMS.—An eligible mul-*
24 *tiemployer plan receiving special financial assistance*
25 *under this section shall continue to pay all premiums*

1 *due under section 4007 for participants and bene-*
2 *ficiaries in the plan.*

3 “(4) *ASSISTANCE NOT CONSIDERED FOR CERTAIN*
4 *PURPOSES.—An eligible multiemployer plan that re-*
5 *ceives special financial assistance shall be deemed to*
6 *be in critical status within the meaning of section*
7 *305(b)(2) until the last plan year ending in 2051.*

8 “(5) *INSOLVENT PLANS.—An eligible multiem-*
9 *ployer plan receiving special financial assistance*
10 *under this section that subsequently becomes insolvent*
11 *will be subject to the current rules and guarantee for*
12 *insolvent plans.*

13 “(6) *INELIGIBILITY FOR OTHER ASSISTANCE.—*
14 *An eligible multiemployer plan that receives special*
15 *financial assistance under this section is not eligible*
16 *to apply for a new suspension of benefits under sec-*
17 *tion 305(e)(9)(G).*

18 “(n) *COORDINATION WITH SECRETARY OF THE*
19 *TREASURY.—In prescribing the application process for eli-*
20 *gible multiemployer plans to receive special financial as-*
21 *sistance under this section and reviewing applications of*
22 *such plans, the corporation shall coordinate with the Sec-*
23 *retary of the Treasury in the following manner:*

24 “(1) *In the case of a plan which has suspended*
25 *benefits under section 305(e)(9)—*

1 “(A) in determining whether to approve the
2 application, the corporation shall consult with
3 the Secretary of the Treasury regarding the
4 plan’s proposed method of reinstating benefits, as
5 described in the plan’s application and in ac-
6 cordance with guidance issued by the Secretary
7 of the Treasury, and

8 “(B) the corporation shall consult with the
9 Secretary of the Treasury regarding the amount
10 of special financial assistance needed based on
11 the projected funded status of the plan as of the
12 last day of the plan year ending in 2051, wheth-
13 er the plan proposes to repay benefits over 5
14 years or as a lump sum, as required by sub-
15 section (k)(2), and any other relevant factors, as
16 determined by the corporation in consultation
17 with the Secretary of the Treasury, to ensure the
18 amount of assistance is sufficient to meet such
19 requirement and is sufficient to pay benefits as
20 required in subsection (j)(1).

21 “(2) In the case of any plan which proposes in
22 its application to change the assumptions used, as
23 provided in subsection (e)(4), the corporation shall
24 consult with the Secretary of the Treasury regarding
25 such proposed change in assumptions.

1 “(3) If the corporation specifies in regulations or
2 guidance that temporary priority consideration is
3 available for plans which are insolvent within the
4 meaning of section 418E of the Internal Revenue
5 Code of 1986 or likely to become so insolvent or for
6 plans which have suspended benefits under section
7 305(e)(9), or that availability is otherwise based on
8 the funded status of the plan under section 305, as
9 permitted by subsection (d), the corporation shall con-
10 sult with the Secretary of the Treasury regarding any
11 granting of priority consideration to such plans.”.

12 (c) *PREMIUM RATE INCREASE*.—Section 4006(a)(3) of
13 the *Employee Retirement Income Security Act of 1974* (29
14 U.S.C. 1306(a)(3)) is amended—

15 (1) in subparagraph (A)—

16 (A) in clause (vi)—

17 (i) by inserting “, and before January
18 1, 2031” after “December 31, 2014,”; and

19 (ii) by striking “or” at the end;

20 (B) in clause (vii)—

21 (i) by moving the margin 2 ems to the
22 left; and

23 (ii) in subclause (II), by striking the
24 period and inserting “, or”; and

25 (C) by adding at the end the following:

1 “(viii) in the case of a multiemployer plan, for
2 plan years beginning after December 31, 2030, \$52
3 for each individual who is a participant in such plan
4 during the applicable plan year.”; and

5 (2) by adding at the end the following:

6 “(N) For each plan year beginning in a calendar year
7 after 2031, there shall be substituted for the dollar amount
8 specified in clause (viii) of subparagraph (A) an amount
9 equal to the greater of—

10 “(i) the product derived by multiplying such dol-
11 lar amount by the ratio of—

12 “(I) the national average wage index (as de-
13 fined in section 209(k)(1) of the Social Security
14 Act) for the first of the 2 calendar years pre-
15 ceding the calendar year in which such plan
16 year begins, to

17 “(II) the national average wage index (as so
18 defined) for 2029; and

19 “(ii) such dollar amount for plan years begin-
20 ning in the preceding calendar year.

21 If the amount determined under this subparagraph is
22 not a multiple of \$1, such product shall be rounded
23 to the nearest multiple of \$1.”.

24 (d) AMENDMENTS TO INTERNAL REVENUE CODE OF
25 1986.—

1 (1) *IN GENERAL.*—Section 432(a) of the Internal
2 *Revenue Code of 1986 is amended—*

3 (A) *by striking “and” at the end of para-*
4 *graph (2)(B),*

5 (B) *by striking the period at the end of*
6 *paragraph (3)(B) and inserting “, and”, and*

7 (C) *by adding at the end the following new*
8 *paragraph:*

9 “(4) *if the plan is an eligible multiemployer*
10 *plan which is applying for or receiving special finan-*
11 *cial assistance under section 4262 of the Employee*
12 *Retirement Income Security Act of 1974, the require-*
13 *ments of subsection (k) shall apply to the plan.”.*

14 (2) *PLANS RECEIVING SPECIAL FINANCIAL AS-*
15 *SISTANCE TO BE IN CRITICAL STATUS.*—Section
16 *432(b) of the Internal Revenue Code of 1986 is*
17 *amended by adding at the end the following new*
18 *paragraph:*

19 “(7) *PLANS RECEIVING SPECIAL FINANCIAL AS-*
20 *SISTANCE.*—*If an eligible multiemployer plan receiv-*
21 *ing special financial assistance under section 4262 of*
22 *the Employee Retirement Income Security Act of*
23 *1974 meets the requirements of subsection (k)(2), not-*
24 *withstanding the preceding paragraphs of this sub-*
25 *section, the plan shall be deemed to be in critical sta-*

1 *tus for plan years beginning with the plan year in*
2 *which the effective date for such assistance occurs and*
3 *ending with the last plan year ending in 2051.”.*

4 (3) *RULES RELATING TO ELIGIBLE MULTIEM-*
5 *PLOYER PLANS.—Section 432 of the Internal Revenue*
6 *Code of 1986 is amended by adding at the end the fol-*
7 *lowing new subsection:*

8 “(k) *RULES RELATING TO ELIGIBLE MULTIEMPLOYER*
9 *PLANS.—*

10 “(1) *PLANS APPLYING FOR SPECIAL FINANCIAL*
11 *ASSISTANCE.—In the case of an eligible multiem-*
12 *ployer plan which applies for special financial assist-*
13 *ance under section 4262 of such Act—*

14 “(A) *IN GENERAL.—Such application shall*
15 *be submitted in accordance with the require-*
16 *ments of such section, including any guidance*
17 *issued thereunder by the Pension Benefit Guar-*
18 *anty Corporation.*

19 “(B) *REINSTATEMENT OF SUSPENDED BEN-*
20 *EFITS.—In the case of a plan for which a sus-*
21 *pension of benefits has been approved under sub-*
22 *section (e)(9), the application shall describe the*
23 *manner in which suspended benefits will be rein-*
24 *stated in accordance with paragraph (2)(A) and*

1 *guidance issued by the Secretary if the plan re-*
2 *ceives special financial assistance.*

3 “(C) *AMOUNT OF FINANCIAL ASSISTANCE.*—

4 “(i) *IN GENERAL.*—*In determining the*
5 *amount of special financial assistance to be*
6 *specified in its application, an eligible mul-*
7 *tiemployer plan shall—*

8 “(I) *use the interest rate used by*
9 *the plan in its most recently completed*
10 *certification of plan status before Jan-*
11 *uary 1, 2021, provided that such inter-*
12 *est rate does not exceed the interest*
13 *rate limit, and*

14 “(II) *for other assumptions, use*
15 *the assumptions that the plan used in*
16 *its most recently completed certifi-*
17 *cation of plan status before January 1,*
18 *2021, unless such assumptions are un-*
19 *reasonable.*

20 “(ii) *INTEREST RATE LIMIT.*—*For pur-*
21 *poses of clause (i), the interest rate limit is*
22 *the rate specified in section*
23 *430(h)(2)(C)(iii) (disregarding modifica-*
24 *tions made under clause (iv) of such sec-*
25 *tion) for the month in which the applica-*

1 *tion for special financial assistance is filed*
2 *by the eligible multiemployer plan or the 3*
3 *preceding months, with such specified rate*
4 *increased by 200 basis points.*

5 *“(iii) CHANGES IN ASSUMPTIONS.—If*
6 *a plan determines that use of one or more*
7 *prior assumptions is unreasonable, the plan*
8 *may propose in its application to change*
9 *such assumptions, provided that the plan*
10 *discloses such changes in its application*
11 *and describes why such assumptions are no*
12 *longer reasonable. The plan may not pro-*
13 *pose a change to the interest rate otherwise*
14 *required under this subsection for eligibility*
15 *or financial assistance amount.*

16 *“(D) PLANS APPLYING FOR PRIORITY CON-*
17 *SIDERATION.—In the case of a plan applying for*
18 *special financial assistance under rules pro-*
19 *viding for temporary priority consideration, as*
20 *provided in paragraph (4)(C), such plan’s appli-*
21 *cation shall be submitted to the Secretary in ad-*
22 *dition to the Pension Benefit Guaranty Corpora-*
23 *tion.*

24 *“(2) PLANS RECEIVING SPECIAL FINANCIAL AS-*
25 *SISTANCE.—In the case of an eligible multiemployer*

1 *plan receiving special financial assistance under sec-*
2 *tion 4262 of the Employee Retirement Income Secu-*
3 *rity Act of 1974—*

4 “(A) *REINSTATEMENT OF SUSPENDED BEN-*
5 *EFITS.—The plan shall—*

6 “(i) *reinstate any benefits that were*
7 *suspended under subsection (e)(9) or section*
8 *4245(a) of the Employee Retirement Income*
9 *Security Act of 1974, effective as of the first*
10 *month in which the effective date for the*
11 *special financial assistance occurs, for par-*
12 *ticipants and beneficiaries as of such*
13 *month, and*

14 “(ii) *provide payments equal to the*
15 *amount of benefits previously suspended to*
16 *any participants or beneficiaries in pay*
17 *status as of the effective date of the special*
18 *financial assistance, payable, as determined*
19 *by the plan—*

20 “(I) *as a lump sum within 3*
21 *months of such effective date; or*

22 “(II) *in equal monthly install-*
23 *ments over a period of 5 years, com-*
24 *mencing within 3 months of such effec-*

1 *tive date, with no adjustment for inter-*
2 *est.*

3 “(B) *RESTRICTIONS ON THE USE OF SPE-*
4 *CIAL FINANCIAL ASSISTANCE.—Special financial*
5 *assistance received by the plan may be used to*
6 *make benefit payments and pay plan expenses.*
7 *Such assistance shall be segregated from other*
8 *plan assets, and shall be invested by the plan in*
9 *investment-grade bonds or other investments as*
10 *permitted by regulations or other guidance*
11 *issued by the Pension Benefit Guaranty Cor-*
12 *poration.*

13 “(C) *CONDITIONS ON PLANS RECEIVING*
14 *SPECIAL FINANCIAL ASSISTANCE.—*

15 “(i) *IN GENERAL.—The Pension Ben-*
16 *efit Guaranty Corporation, in consultation*
17 *with the Secretary, may impose, by regula-*
18 *tion or other guidance, reasonable condi-*
19 *tions on an eligible multiemployer plan re-*
20 *ceiving special financial assistance relating*
21 *to increases in future accrual rates and any*
22 *retroactive benefit improvements, allocation*
23 *of plan assets, reductions in employer con-*
24 *tribution rates, diversion of contributions*

1 *and allocation of expenses to other benefit*
2 *plans, and withdrawal liability.*

3 “(ii) *LIMITATION.—The Pension Ben-*
4 *efit Guaranty Corporation shall not impose*
5 *conditions on an eligible multiemployer*
6 *plan as a condition of, or following receipt*
7 *of, special financial assistance relating to—*

8 “(I) *any prospective reduction in*
9 *plan benefits (including benefits that*
10 *may be adjusted pursuant to subsection*
11 *(e)(8)),*

12 “(II) *plan governance, including*
13 *selection of, removal of, and terms of*
14 *contracts with, trustees, actuaries, in-*
15 *vestment managers, and other service*
16 *providers, or*

17 “(III) *any funding rules relating*
18 *to the plan.*

19 “(D) *ASSISTANCE DISREGARDED FOR CER-*
20 *TAIN PURPOSES.—*

21 “(i) *FUNDING STANDARDS.—Special fi-*
22 *nancial assistance received by the plan shall*
23 *not be taken into account for determining*
24 *contributions required under section 431.*

1 “(i) *INSOLVENT PLANS.*—If the plan
2 *becomes insolvent within the meaning of*
3 *section 418E after receiving special finan-*
4 *cial assistance, the plan shall be subject to*
5 *all rules applicable to insolvent plans.*

6 “(E) *INELIGIBILITY FOR SUSPENSION OF*
7 *BENEFITS.*—The plan shall not be eligible to
8 *apply for a new suspension of benefits under*
9 *subsection (e)(9)(G).*

10 “(3) *ELIGIBLE MULTIEMPLOYER PLAN.*—

11 “(A) *IN GENERAL.*—For purposes of this
12 *section, a multiemployer plan is an eligible mul-*
13 *tiemployer plan if—*

14 “(i) *the plan is in critical and declin-*
15 *ing status in any plan year beginning in*
16 *2020 through 2022,*

17 “(ii) *a suspension of benefits has been*
18 *approved with respect to the plan under*
19 *subsection (e)(9) as of the date of the enact-*
20 *ment of this subsection;*

21 “(iii) *in any plan year beginning in*
22 *2020 through 2022, the plan is certified by*
23 *the plan actuary to be in critical status, has*
24 *a modified funded percentage of less than 40*
25 *percent, and has a ratio of active to inac-*

1 *tive participants which is less than 2 to 3,*
2 *or*

3 *“(iv) the plan became insolvent within*
4 *the meaning of section 418E after December*
5 *16, 2014, and has remained so insolvent*
6 *and has not been terminated as of the date*
7 *of enactment of this subsection.*

8 *“(B) MODIFIED FUNDED PERCENTAGE.—*
9 *For purposes of subparagraph (A)(iii), the term*
10 *‘modified funded percentage’ means the percent-*
11 *age equal to a fraction the numerator of which*
12 *is current value of plan assets (as defined in sec-*
13 *tion 3(26) of the Employee Retirement Income*
14 *Security Act of 1974) and the denominator of*
15 *which is current liabilities (as defined in section*
16 *431(c)(6)(D)).*

17 *“(4) COORDINATION WITH PENSION BENEFIT*
18 *GUARANTY CORPORATION.—In prescribing the appli-*
19 *cation process for eligible multiemployer plans to re-*
20 *ceive special financial assistance under section 4262*
21 *of the Employee Retirement Income Security Act of*
22 *1974 and reviewing applications of such plans, the*
23 *Pension Benefit Guaranty Corporation shall coordi-*
24 *nate with the Secretary in the following manner:*

1 “(A) *In the case of a plan which has sus-*
2 *pending benefits under subsection (e)(9)—*

3 “(i) *in determining whether to approve*
4 *the application, such corporation shall con-*
5 *sult with the Secretary regarding the plan’s*
6 *proposed method of reinstating benefits, as*
7 *described in the plan’s application and in*
8 *accordance with guidance issued by the Sec-*
9 *retary, and*

10 “(ii) *such corporation shall consult*
11 *with the Secretary regarding the amount of*
12 *special financial assistance needed based on*
13 *the projected funded status of the plan as of*
14 *the last day of the plan year ending in*
15 *2051, whether the plan proposes to repay*
16 *benefits over 5 years or as a lump sum, as*
17 *required by paragraph (2)(A)(ii), and any*
18 *other relevant factors, as determined by*
19 *such corporation in consultation with the*
20 *Secretary, to ensure the amount of assist-*
21 *ance is sufficient to meet such requirement*
22 *and is sufficient to pay benefits as required*
23 *in section 4262(j)(1) of such Act.*

24 “(B) *In the case of any plan which proposes*
25 *in its application to change the assumptions*

1 used, as provided in paragraph (1)(C)(iii), such
2 corporation shall consult with the Secretary re-
3 garding such proposed change in assumptions.

4 “(C) If such corporation specifies in regula-
5 tions or guidance that temporary priority con-
6 sideration is available for plans which are insol-
7 vent within the meaning of section 418E or like-
8 ly to become so insolvent or for plans which have
9 suspended benefits under subsection (e)(9), or
10 that availability is otherwise based on the funded
11 status of the plan under this section, as per-
12 mitted by section 4262(d) of such Act, such cor-
13 poration shall consult with the Secretary regard-
14 ing any granting of priority consideration to
15 such plans.”.

16 **SEC. 9705. EXTENDED AMORTIZATION FOR SINGLE EM-**
17 **PLOYER PLANS.**

18 (a) **15-YEAR AMORTIZATION UNDER THE INTERNAL**
19 **REVENUE CODE OF 1986.**—Section 430(c) of the Internal
20 **Revenue Code of 1986 is amended by adding at the end**
21 **the following new paragraph:**

22 “(8) **15-YEAR AMORTIZATION.**—With respect to
23 plan years beginning after December 31, 2021 (or, at
24 the election of the plan sponsor, plan years beginning

1 after December 31, 2018, December 31, 2019, or De-
2 cember 31, 2020)—

3 “(A) the shortfall amortization bases for all
4 plan years preceding the first plan year begin-
5 ning after December 31, 2021 (or after whichever
6 earlier date is elected pursuant to this para-
7 graph), and all shortfall amortization install-
8 ments determined with respect to such bases,
9 shall be reduced to zero, and

10 “(B) subparagraphs (A) and (B) of para-
11 graph (2) shall each be applied by substituting
12 ‘15-plan-year period’ for ‘7-plan-year period’.”

13 (b) 15-YEAR AMORTIZATION UNDER THE EMPLOYEE
14 RETIREMENT INCOME SECURITY ACT OF 1974.—Section
15 303(c) of the Employee Retirement Income Security Act of
16 1974 (29 U.S.C. 1083(c)) is amended by adding at the end
17 the following new paragraph:

18 “(8) 15-YEAR AMORTIZATION.—With respect to
19 plan years beginning after December 31, 2021 (or, at
20 the election of the plan sponsor, plan years beginning
21 after December 31, 2018, December 31, 2019, or De-
22 cember 31, 2020)—

23 “(A) the shortfall amortization bases for all
24 plan years preceding the first plan year begin-
25 ning after December 31, 2021 (or after whichever

1 earlier date is elected pursuant to this para-
 2 graph), and all shortfall amortization install-
 3 ments determined with respect to such bases,
 4 shall be reduced to zero, and

5 “(B) subparagraphs (A) and (B) of para-
 6 graph (2) shall each be applied by substituting
 7 ‘15-plan-year period’ for ‘7-plan-year period.’”.

8 (c) *EFFECTIVE DATE.*—The amendments made by this
 9 section shall apply to plan years beginning after December
 10 31, 2018.

11 **SEC. 9706. EXTENSION OF PENSION FUNDING STABILIZA-**
 12 **TION PERCENTAGES FOR SINGLE EMPLOYER**
 13 **PLANS.**

14 (a) *AMENDMENT TO INTERNAL REVENUE CODE OF*
 15 *1986.*—

16 (1) *IN GENERAL.*—The table contained in sub-
 17 clause (II) of section 430(h)(2)(C)(iv) of the Internal
 18 Revenue Code of 1986 is amended to read as follows:

<i>“If the calendar year is:</i>	<i>The appli- cable min- imum per- centage is:</i>	<i>The appli- cable max- imum per- centage is:</i>
<i>Any year in the period starting in 2012 and ending in 2019</i>	90%	110%
<i>Any year in the period starting in 2020 and ending in 2025</i>	95%	105%
<i>2026</i>	90%	110%
<i>2027</i>	85%	115%
<i>2028</i>	80%	120%
<i>2029</i>	75%	125%
<i>After 2029</i>	70%	130%.”.

1 (2) *FLOOR ON 25-YEAR AVERAGES.*—Subclause
 2 (I) of section 430(h)(2)(C)(iv) of such Code is amend-
 3 ed by adding at the end the following: “Notwith-
 4 standing anything in this subclause, if the average of
 5 the first, second, or third segment rate for any 25-
 6 year period is less than 5 percent, such average shall
 7 be deemed to be 5 percent.”.

8 (b) *AMENDMENTS TO EMPLOYEE RETIREMENT INCOME*
 9 *SECURITY ACT OF 1974.*—

10 (1) *IN GENERAL.*—The table contained in sub-
 11 clause (II) of section 303(h)(2)(C)(iv) of the Employee
 12 Retirement Income Security Act of 1974 (29 U.S.C.
 13 1083(h)(2)(C)(iv)(II)) is amended to read as follows:

<i>“If the calendar year is:</i>	<i>The appli- cable min- imum per- centage is:</i>	<i>The appli- cable max- imum per- centage is:</i>
<i>Any year in the period starting in 2012 and ending in 2019</i>	90%	110%
<i>Any year in the period starting in 2020 and ending in 2025</i>	95%	105%
<i>2026</i>	90%	110%
<i>2027</i>	85%	115%
<i>2028</i>	80%	120%
<i>2029</i>	75%	125%
<i>After 2029</i>	70%	130%.”.

14 (2) *FLOOR ON 25-YEAR AVERAGES.*—Subclause
 15 (I) of section 303(h)(2)(C)(iv) of such Act (29 U.S.C.
 16 1083(h)(2)(C)(iv)(I)) is amended by adding at the
 17 end the following: “Notwithstanding anything in this
 18 subclause, if the average of the first, second, or third

1 *segment rate for any 25-year period is less than 5*
2 *percent, such average shall be deemed to be 5 per-*
3 *cent.”.*

4 (3) *CONFORMING AMENDMENTS.—*

5 (A) *IN GENERAL.—Section 101(f)(2)(D) of*
6 *such Act (29 U.S.C. 1021(f)(2)(D)) is amend-*
7 *ed—*

8 (i) *in clause (i) by striking “and the*
9 *Bipartisan Budget Act of 2015” both places*
10 *it appears and inserting “, the Bipartisan*
11 *Budget Act of 2015, and the American Res-*
12 *cue Plan Act of 2021”, and*

13 (ii) *in clause (ii) by striking “2023”*
14 *and inserting “2029”.*

15 (B) *STATEMENTS.—The Secretary of Labor*
16 *shall modify the statements required under sub-*
17 *clauses (I) and (II) of section 101(f)(2)(D)(i) of*
18 *such Act to conform to the amendments made by*
19 *this section.*

20 (c) *EFFECTIVE DATE.—*

21 (1) *IN GENERAL.—The amendments made by*
22 *this section shall apply with respect to plan years be-*
23 *ginning after December 31, 2019.*

24 (2) *ELECTION NOT TO APPLY.—A plan sponsor*
25 *may elect not to have the amendments made by this*

1 *section apply to any plan year beginning before Jan-*
 2 *uary 1, 2022, either (as specified in the election)—*

3 *(A) for all purposes for which such amend-*
 4 *ments apply, or*

5 *(B) solely for purposes of determining the*
 6 *adjusted funding target attainment percentage*
 7 *under sections 436 of the Internal Revenue Code*
 8 *of 1986 and 206(g) of the Employee Retirement*
 9 *Income Security Act of 1974 for such plan year.*

10 *A plan shall not be treated as failing to meet the re-*
 11 *quirements of sections 204(g) of such Act and*
 12 *411(d)(6) of such Code solely by reason of an election*
 13 *under this paragraph.*

14 **SEC. 9707. MODIFICATION OF SPECIAL RULES FOR MIN-**
 15 **IMUM FUNDING STANDARDS FOR COMMU-**
 16 **NITY NEWSPAPER PLANS.**

17 *(a) AMENDMENT TO INTERNAL REVENUE CODE OF*
 18 *1986.—Subsection (m) of section 430 of the Internal Rev-*
 19 *enue Code of 1986 is amended to read as follows:*

20 *“(m) SPECIAL RULES FOR COMMUNITY NEWSPAPER*
 21 *PLANS.—*

22 *“(1) IN GENERAL.—An eligible newspaper plan*
 23 *sponsor of a plan under which no participant has*
 24 *had the participant’s accrued benefit increased*
 25 *(whether because of service or compensation) after*

1 *April 2, 2019, may elect to have the alternative*
2 *standards described in paragraph (4) apply to such*
3 *plan.*

4 “(2) *ELIGIBLE NEWSPAPER PLAN SPONSOR.—*
5 *The term ‘eligible newspaper plan sponsor’ means the*
6 *plan sponsor of—*

7 “(A) *any community newspaper plan, or*

8 “(B) *any other plan sponsored, as of April*
9 *2, 2019, by a member of the same controlled*
10 *group of a plan sponsor of a community news-*
11 *paper plan if such member is in the trade or*
12 *business of publishing 1 or more newspapers.*

13 “(3) *ELECTION.—An election under paragraph*
14 *(1) shall be made at such time and in such manner*
15 *as prescribed by the Secretary. Such election, once*
16 *made with respect to a plan year, shall apply to all*
17 *subsequent plan years unless revoked with the consent*
18 *of the Secretary.*

19 “(4) *ALTERNATIVE MINIMUM FUNDING STAND-*
20 *ARDS.—The alternative standards described in this*
21 *paragraph are the following:*

22 “(A) *INTEREST RATES.—*

23 “(i) *IN GENERAL.—Notwithstanding*
24 *subsection (h)(2)(C) and except as provided*
25 *in clause (ii), the first, second, and third*

1 *segment rates in effect for any month for*
2 *purposes of this section shall be 8 percent.*

3 “(ii) *NEW BENEFIT ACCRUALS.*—Not-
4 *withstanding subsection (h)(2), for purposes*
5 *of determining the funding target and nor-*
6 *mal cost of a plan for any plan year, the*
7 *present value of any benefits accrued or*
8 *earned under the plan for a plan year with*
9 *respect to which an election under para-*
10 *graph (1) is in effect shall be determined on*
11 *the basis of the United States Treasury obli-*
12 *gation yield curve for the day that is the*
13 *valuation date of such plan for such plan*
14 *year.*

15 “(iii) *UNITED STATES TREASURY OBLI-*
16 *GATION YIELD CURVE.*—For purposes of this
17 *subsection, the term ‘United States Treas-*
18 *ury obligation yield curve’ means, with re-*
19 *spect to any day, a yield curve which shall*
20 *be prescribed by the Secretary for such day*
21 *on interest-bearing obligations of the United*
22 *States.*

23 “(B) *SHORTFALL AMORTIZATION BASE.*—

24 “(i) *PREVIOUS SHORTFALL AMORTIZA-*
25 *TION BASES.*—The shortfall amortization

1 bases determined under subsection (c)(3) for
2 all plan years preceding the first plan year
3 to which the election under paragraph (1)
4 applies (and all shortfall amortization in-
5 stallments determined with respect to such
6 bases) shall be reduced to zero under rules
7 similar to the rules of subsection (c)(6).

8 “(ii) *NEW SHORTFALL AMORTIZATION*
9 *BASE.*—Notwithstanding subsection (c)(3),
10 the shortfall amortization base for the first
11 plan year to which the election under para-
12 graph (1) applies shall be the funding short-
13 fall of such plan for such plan year (deter-
14 mined using the interest rates as modified
15 under subparagraph (A)).

16 “(C) *DETERMINATION OF SHORTFALL AM-*
17 *ORTIZATION INSTALLMENTS.*—

18 “(i) *30-YEAR PERIOD.*—Subparagraphs
19 (A) and (B) of subsection (c)(2) shall be ap-
20 plied by substituting ‘30-plan-year’ for ‘7-
21 plan-year’ each place it appears.

22 “(ii) *NO SPECIAL ELECTION.*—The
23 election under subparagraph (D) of sub-
24 section (c)(2) shall not apply to any plan

1 year to which the election under paragraph
2 (1) applies.

3 “(D) *EXEMPTION FROM AT-RISK TREAT-*
4 *MENT.—Subsection (i) shall not apply.*

5 “(5) *COMMUNITY NEWSPAPER PLAN.—For pur-*
6 *poses of this subsection—*

7 “(A) *IN GENERAL.—The term ‘community*
8 *newspaper plan’ means any plan to which this*
9 *section applies maintained as of December 31,*
10 *2018, by an employer which—*

11 “(i) *maintains the plan on behalf of*
12 *participants and beneficiaries with respect*
13 *to employment in the trade or business of*
14 *publishing 1 or more newspapers which*
15 *were published by the employer at any time*
16 *during the 11-year period ending on Decem-*
17 *ber 20, 2019,*

18 “(ii)(I) *is not a company the stock of*
19 *which is publicly traded (on a stock ex-*
20 *change or in an over-the-counter market),*
21 *and is not controlled, directly or indirectly,*
22 *by such a company, or*

23 “(II) *is controlled, directly or indi-*
24 *rectly, during the entire 30-year period end-*
25 *ing on December 20, 2019, by individuals*

1 *who are members of the same family, and*
2 *does not publish or distribute a daily news-*
3 *paper that is carrier-distributed in printed*
4 *form in more than 5 States, and*

5 *“(iii) is controlled, directly or indi-*
6 *rectly—*

7 *“(I) by 1 or more persons residing*
8 *primarily in a State in which the*
9 *community newspaper has been pub-*
10 *lished on newsprint or carrier-distrib-*
11 *uted,*

12 *“(II) during the entire 30-year*
13 *period ending on December 20, 2019,*
14 *by individuals who are members of the*
15 *same family,*

16 *“(III) by 1 or more trusts, the sole*
17 *trustees of which are persons described*
18 *in subclause (I) or (II), or*

19 *“(IV) by a combination of persons*
20 *described in subclause (I), (II), or*
21 *(III).*

22 *“(B) NEWSPAPER.—The term ‘newspaper’*
23 *does not include any newspaper (determined*
24 *without regard to this subparagraph) to which*
25 *any of the following apply:*

1 “(i) *Is not in general circulation.*

2 “(ii) *Is published (on newsprint or*
3 *electronically) less frequently than 3 times*
4 *per week.*

5 “(iii) *Has not ever been regularly pub-*
6 *lished on newsprint.*

7 “(iv) *Does not have a bona fide list of*
8 *paid subscribers.*

9 “(C) *CONTROL.—A person shall be treated*
10 *as controlled by another person if such other per-*
11 *son possesses, directly or indirectly, the power to*
12 *direct or cause the direction and management of*
13 *such person (including the power to elect a ma-*
14 *jority of the members of the board of directors of*
15 *such person) through the ownership of voting se-*
16 *curities.*

17 “(6) *CONTROLLED GROUP.—For purposes of this*
18 *subsection, the term ‘controlled group’ means all per-*
19 *sons treated as a single employer under subsection*
20 *(b), (c), (m), or (o) of section 414 as of December 20,*
21 *2019.’’.*

22 “(b) *AMENDMENT TO EMPLOYEE RETIREMENT INCOME*
23 *SECURITY ACT OF 1974.—Subsection (m) of section 303 of*
24 *the Employee Retirement Income Security Act of 1974 (29*
25 *U.S.C. 1083(m)) is amended to read as follows:*

1 “(m) *SPECIAL RULES FOR COMMUNITY NEWSPAPER*
2 *PLANS.*—

3 “(1) *IN GENERAL.*—*An eligible newspaper plan*
4 *sponsor of a plan under which no participant has*
5 *had the participant’s accrued benefit increased*
6 *(whether because of service or compensation) after*
7 *April 2, 2019, may elect to have the alternative*
8 *standards described in paragraph (4) apply to such*
9 *plan.*

10 “(2) *ELIGIBLE NEWSPAPER PLAN SPONSOR.*—
11 *The term ‘eligible newspaper plan sponsor’ means the*
12 *plan sponsor of—*

13 “(A) *any community newspaper plan, or*

14 “(B) *any other plan sponsored, as of April*
15 *2, 2019, by a member of the same controlled*
16 *group of a plan sponsor of a community news-*
17 *paper plan if such member is in the trade or*
18 *business of publishing 1 or more newspapers.*

19 “(3) *ELECTION.*—*An election under paragraph*
20 *(1) shall be made at such time and in such manner*
21 *as prescribed by the Secretary of the Treasury. Such*
22 *election, once made with respect to a plan year, shall*
23 *apply to all subsequent plan years unless revoked*
24 *with the consent of the Secretary of the Treasury.*

1 “(4) *ALTERNATIVE MINIMUM FUNDING STAND-*
2 *ARDS.—The alternative standards described in this*
3 *paragraph are the following:*

4 “(A) *INTEREST RATES.—*

5 “(i) *IN GENERAL.—Notwithstanding*
6 *subsection (h)(2)(C) and except as provided*
7 *in clause (ii), the first, second, and third*
8 *segment rates in effect for any month for*
9 *purposes of this section shall be 8 percent.*

10 “(ii) *NEW BENEFIT ACCRUALS.—Not-*
11 *withstanding subsection (h)(2), for purposes*
12 *of determining the funding target and nor-*
13 *mal cost of a plan for any plan year, the*
14 *present value of any benefits accrued or*
15 *earned under the plan for a plan year with*
16 *respect to which an election under para-*
17 *graph (1) is in effect shall be determined on*
18 *the basis of the United States Treasury obli-*
19 *gation yield curve for the day that is the*
20 *valuation date of such plan for such plan*
21 *year.*

22 “(iii) *UNITED STATES TREASURY OBLI-*
23 *GATION YIELD CURVE.—For purposes of this*
24 *subsection, the term ‘United States Treas-*
25 *ury obligation yield curve’ means, with re-*

1 *spect to any day, a yield curve which shall*
2 *be prescribed by the Secretary of the Treas-*
3 *ury for such day on interest-bearing obliga-*
4 *tions of the United States.*

5 *“(B) SHORTFALL AMORTIZATION BASE.—*

6 *“(i) PREVIOUS SHORTFALL AMORTIZA-*
7 *TION BASES.—The shortfall amortization*
8 *bases determined under subsection (c)(3) for*
9 *all plan years preceding the first plan year*
10 *to which the election under paragraph (1)*
11 *applies (and all shortfall amortization in-*
12 *stallments determined with respect to such*
13 *bases) shall be reduced to zero under rules*
14 *similar to the rules of subsection (c)(6).*

15 *“(ii) NEW SHORTFALL AMORTIZATION*
16 *BASE.—Notwithstanding subsection (c)(3),*
17 *the shortfall amortization base for the first*
18 *plan year to which the election under para-*
19 *graph (1) applies shall be the funding short-*
20 *fall of such plan for such plan year (deter-*
21 *mined using the interest rates as modified*
22 *under subparagraph (A)).*

23 *“(C) DETERMINATION OF SHORTFALL AM-*
24 *ORTIZATION INSTALLMENTS.—*

1 “(i) *30-YEAR PERIOD.*—Subparagraphs
2 (A) and (B) of subsection (c)(2) shall be ap-
3 plied by substituting ‘30-plan-year’ for ‘7-
4 plan-year’ each place it appears.

5 “(ii) *NO SPECIAL ELECTION.*—The
6 election under subparagraph (D) of sub-
7 section (c)(2) shall not apply to any plan
8 year to which the election under paragraph
9 (1) applies.

10 “(D) *EXEMPTION FROM AT-RISK TREAT-*
11 *MENT.*—Subsection (i) shall not apply.

12 “(5) *COMMUNITY NEWSPAPER PLAN.*—For pur-
13 poses of this subsection—

14 “(A) *IN GENERAL.*—The term ‘community
15 newspaper plan’ means a plan to which this sec-
16 tion applies maintained as of December 31,
17 2018, by an employer which—

18 “(i) maintains the plan on behalf of
19 participants and beneficiaries with respect
20 to employment in the trade or business of
21 publishing 1 or more newspapers which
22 were published by the employer at any time
23 during the 11-year period ending on Decem-
24 ber 20, 2019,

1 “(ii)(I) is not a company the stock of
2 which is publicly traded (on a stock ex-
3 change or in an over-the-counter market),
4 and is not controlled, directly or indirectly,
5 by such a company, or

6 “(II) is controlled, directly, or indi-
7 rectly, during the entire 30-year period end-
8 ing on December 20, 2019, by individuals
9 who are members of the same family, and
10 does not publish or distribute a daily news-
11 paper that is carrier-distributed in printed
12 form in more than 5 States, and

13 “(iii) is controlled, directly, or indi-
14 rectly—

15 “(I) by 1 or more persons residing
16 primarily in a State in which the
17 community newspaper has been pub-
18 lished on newsprint or carrier-distrib-
19 uted,

20 “(II) during the entire 30-year
21 period ending on December 20, 2019,
22 by individuals who are members of the
23 same family,

1 “(III) by 1 or more trusts, the sole
2 trustees of which are persons described
3 in subclause (I) or (II), or

4 “(IV) by a combination of persons
5 described in subclause (I), (II), or
6 (III).

7 “(B) *NEWSPAPER.*—The term ‘newspaper’
8 does not include any newspaper (determined
9 without regard to this subparagraph) to which
10 any of the following apply:

11 “(i) *Is not in general circulation.*

12 “(ii) *Is published (on newsprint or*
13 *electronically) less frequently than 3 times*
14 *per week.*

15 “(iii) *Has not ever been regularly pub-*
16 *lished on newsprint.*

17 “(iv) *Does not have a bona fide list of*
18 *paid subscribers.*

19 “(C) *CONTROL.*—A person shall be treated
20 as controlled by another person if such other per-
21 son possesses, directly or indirectly, the power to
22 direct or cause the direction and management of
23 such person (including the power to elect a ma-
24 jority of the members of the board of directors of

1 such person) through the ownership of voting se-
2 curities.

3 “(6) *CONTROLLED GROUP*.—For purposes of this
4 subsection, the term ‘controlled group’ means all per-
5 sons treated as a single employer under subsection
6 (b), (c), (m), or (o) of section 414 of the Internal Rev-
7 enue Code of 1986 as of December 20, 2019.

8 “(7) *EFFECT ON PREMIUM RATE CALCULA-*
9 *TION*.—In the case of a plan for which an election is
10 made to apply the alternative standards described in
11 paragraph (3), the additional premium under section
12 4006(a)(3)(E) shall be determined as if such election
13 had not been made.”.

14 (c) *EFFECTIVE DATE*.—The amendments made by this
15 section shall apply to plan years ending after December 31,
16 2017.

17 **SEC. 9708. EXPANSION OF LIMITATION ON EXCESSIVE EM-**
18 **PLOYEE REMUNERATION.**

19 Paragraph (3) of section 162(m) of the Internal Rev-
20 enue Code of 1986 is amended—

21 (1) by redesignating subparagraph (C) as sub-
22 paragraph (D),

23 (2) by striking “or” at the end of subparagraph
24 (B),

1 (3) by inserting after subparagraph (B) the fol-
2 lowing new subparagraph:

3 “(C) in the case of taxable years beginning
4 after December 31, 2026, such employee is among
5 the 5 highest compensated employees for the tax-
6 able year other than any individual described in
7 subparagraph (A) or (B), or”, and

8 (4) by striking “employee” in subparagraph (D),
9 as so redesignated, and inserting “employee described
10 in subparagraph (A) or (B)”.

11 ***Subtitle I—Child Care for Workers***

12 **SEC. 9801. CHILD CARE ASSISTANCE.**

13 (a) *APPROPRIATION.*—

14 (1) *IN GENERAL.*—Section 418(a)(3) of the So-
15 cial Security Act (42 U.S.C. 618(a)(3)) is amended to
16 read as follows:

17 “(3) *APPROPRIATION.*—For grants under this
18 section, there are appropriated \$3,550,000,000 for
19 each fiscal year, of which—

20 “(A) \$3,375,000,000 shall be available for
21 grants to States;

22 “(B) \$100,000,000 shall be available for
23 grants to Indian tribes and tribal organizations;
24 and

1 “(C) \$75,000,000 shall be available for
2 grants to territories.”.

3 (2) CONFORMING AMENDMENT.—Section
4 418(a)(2)(A) of such Act (42 U.S.C. 618(a)(2)(A)) is
5 amended by striking “paragraph (3), and remaining
6 after the reservation described in paragraph (4) and”
7 and inserting “paragraph (3)(A),”.

8 (b) MODIFICATION OF STATE MATCH REQUIREMENT
9 FOR FUNDING INCREASES IN FISCAL YEARS 2021 AND
10 2022.—With respect to the amounts made available by sec-
11 tion 418(a)(3) of the Social Security Act for each of fiscal
12 years 2021 and 2022, section 418(a)(2)(C) of such Act shall
13 be applied and administered with respect to any State that
14 is entitled to receive the entire amount that would be allot-
15 ted to the State under section 418(a)(2)(B) of such Act for
16 the fiscal year in the manner authorized for fiscal year
17 2020, as if the Federal medical assistance percentage for
18 the State for the fiscal year were 100 percent.

19 (c) FUNDING FOR THE TERRITORIES.—Section
20 418(a)(4) of such Act (42 U.S.C. 618(a)(4)) is amended to
21 read as follows:

22 “(4) TERRITORIES.—

23 “(A) GRANTS.—The Secretary shall use the
24 amounts made available by paragraph (3)(C) to

1 *make grants to the territories under this para-*
2 *graph.*

3 “(B) *ALLOTMENTS.*—*The amount described*
4 *in subparagraph (A) shall be allotted among the*
5 *territories in proportion to their respective needs.*

6 “(C) *REDISTRIBUTION.*—*The 1st sentence of*
7 *clause (i) and clause (ii) of paragraph (2)(D)*
8 *shall apply with respect to the amounts allotted*
9 *to the territories under this paragraph, except*
10 *that the 2nd sentence of paragraph (2)(D) shall*
11 *not apply and the amounts allotted to the terri-*
12 *tries that are available for redistribution for a*
13 *fiscal year shall be redistributed to each territory*
14 *that applies for the additional amounts, to the*
15 *extent that the Secretary determines that the ter-*
16 *ritory will be able to use the additional amounts*
17 *to provide child care assistance, in an amount*
18 *that bears the same ratio to the amount so avail-*
19 *able for redistribution as the amount allotted to*
20 *the territory for the fiscal year bears to the total*
21 *amount allotted to all the territories receiving re-*
22 *distributed funds under this paragraph for the*
23 *fiscal year.*

1 “(D) *INAPPLICABILITY OF PAYMENT LIMITA-*
 2 *TION.*— *Section 1108(a) shall not apply with re-*
 3 *spect to any amount paid under this paragraph.*

4 “(E) *TERRITORY.*—*In this paragraph, the*
 5 *term ‘territory’ means the Commonwealth of*
 6 *Puerto Rico, the United States Virgin Islands,*
 7 *Guam, American Samoa, and the Common-*
 8 *wealth of the Northern Mariana Islands.’”.*

9 ***Subtitle J—Medicaid***

10 ***SEC. 9811. MANDATORY COVERAGE OF COVID-19 VACCINES***

11 ***AND ADMINISTRATION AND TREATMENT***

12 ***UNDER MEDICAID.***

13 *(a) COVERAGE.—*

14 *(1) IN GENERAL.—Section 1905(a)(4) of the So-*
 15 *cial Security Act (42 U.S.C. 1396d(a)(4)) is amended*
 16 *by striking the semicolon at the end and inserting “;*
 17 *and (E) during the period beginning on the date of*
 18 *the enactment of the American Rescue Plan Act of*
 19 *2021 and ending on the last day of the first calendar*
 20 *quarter that begins one year after the last day of the*
 21 *emergency period described in section 1135(g)(1)(B),*
 22 *a COVID-19 vaccine and administration of the vac-*
 23 *cine; and (F) during the period beginning on the date*
 24 *of the enactment of the American Rescue Plan Act of*
 25 *2021 and ending on the last day of the first calendar*

1 *quarter that begins one year after the last day of the*
2 *emergency period described in section 1135(g)(1)(B),*
3 *testing and treatments for COVID–19, including spe-*
4 *cialized equipment and therapies (including preven-*
5 *tive therapies), and, without regard to the require-*
6 *ments of section 1902(a)(10)(B) (relating to com-*
7 *parability), in the case of an individual who is diag-*
8 *nosed with or presumed to have COVID–19, during*
9 *the period such individual has (or is presumed to*
10 *have) COVID–19, the treatment of a condition that*
11 *may seriously complicate the treatment of COVID–19,*
12 *if otherwise covered under the State plan (or waiver*
13 *of such plan);”.*

14 (2) *MAKING COVID–19 VACCINE AVAILABLE TO*
15 *ADDITIONAL ELIGIBILITY GROUPS AND TREATMENT*
16 *AVAILABLE TO CERTAIN UNINSURED.—Section*
17 *1902(a)(10) of such Act (42 U.S.C. 1396a(a)(10)) is*
18 *amended in the matter following subparagraph (G)—*

19 (A) *by striking “and to other conditions*
20 *which may complicate pregnancy, (VIII)” and*
21 *inserting “, medical assistance for services re-*
22 *lated to other conditions which may complicate*
23 *pregnancy, and medical assistance for vaccines*
24 *described in section 1905(a)(4)(E) and the ad-*

1 *ministration of such vaccines during the period*
2 *described in such section, (VIII)”;*

3 *(B) by inserting “and medical assistance*
4 *for vaccines described in section 1905(a)(4)(E)*
5 *and the administration of such vaccines during*
6 *the period described in such section” after “(de-*
7 *scribed in subsection (z)(2))”;*

8 *(C) by inserting “and medical assistance for*
9 *vaccines described in section 1905(a)(4)(E) and*
10 *the administration of such vaccines during the*
11 *period described in such section” after “described*
12 *in subsection (k)(1)”;*

13 *(D) by inserting “and medical assistance*
14 *for vaccines described in section 1905(a)(4)(E)*
15 *and the administration of such vaccines during*
16 *the period described in such section” after “fam-*
17 *ily planning setting”;*

18 *(E) by striking “and any visit described in*
19 *section 1916(a)(2)(G) that is furnished during*
20 *any such portion” and inserting “, any service*
21 *described in section 1916(a)(2)(G) that is fur-*
22 *nished during any such portion, any vaccine de-*
23 *scribed in section 1905(a)(4)(E) (and the admin-*
24 *istration of such vaccine) that is furnished dur-*
25 *ing any such portion, and testing and treat-*

1 ments for COVID–19, including specialized
2 equipment and therapies (including preventive
3 therapies), and, in the case of an individual who
4 is diagnosed with or presumed to have COVID–
5 19, during the period such individual has (or is
6 presumed to have) COVID–19, the treatment of
7 a condition that may seriously complicate the
8 treatment of COVID–19, if otherwise covered
9 under the State plan (or waiver of such plan)”;
10 and

11 (F) by striking the semicolon at the end and
12 inserting “, and (XIX) medical assistance shall
13 be made available during the period described in
14 section 1905(a)(4)(E) for vaccines described in
15 such section and the administration of such vac-
16 cines, for any individual who is eligible for and
17 receiving medical assistance under the State
18 plan or under a waiver of such plan (other than
19 an individual who is eligible for medical assist-
20 ance consisting only of payment of premiums
21 pursuant to subparagraph (E) or (F) or section
22 1933), notwithstanding any provision of this
23 title or waiver under section 1115 impacting
24 such individual’s eligibility for medical assist-
25 ance under such plan or waiver to coverage for

1 *a limited type of benefits and services that would*
2 *not otherwise include coverage of a COVID–19*
3 *vaccine and its administration;”.*

4 (3) *PROHIBITION OF COST SHARING.—*

5 (A) *IN GENERAL.—Subsections (a)(2) and*
6 *(b)(2) of section 1916 of the Social Security Act*
7 *(42 U.S.C. 1396o) are each amended—*

8 (i) *in subparagraph (F), by striking*
9 *“or” at the end;*

10 (ii) *in subparagraph (G), by striking*
11 *“; and”; and*

12 (iii) *by adding at the end the following*
13 *subparagraphs:*

14 *“(H) during the period beginning on the*
15 *date of the enactment of this subparagraph and*
16 *ending on the last day of the first calendar quar-*
17 *ter that begins one year after the last day of the*
18 *emergency period described in section*
19 *1135(g)(1)(B), a COVID–19 vaccine and the ad-*
20 *ministration of such vaccine (for any individual*
21 *eligible for medical assistance for such vaccine*
22 *(and administration)); or*

23 *“(I) during the period beginning on the*
24 *date of the enactment of this subparagraph and*
25 *ending on the last day of the first calendar quar-*

1 *ter that begins one year after the last day of the*
2 *emergency period described in section*
3 *1135(g)(1)(B), testing and treatments for*
4 *COVID–19, including specialized equipment and*
5 *therapies (including preventive therapies), and,*
6 *in the case of an individual who is diagnosed*
7 *with or presumed to have COVID–19, during the*
8 *period during which such individual has (or is*
9 *presumed to have) COVID–19, the treatment of*
10 *a condition that may seriously complicate the*
11 *treatment of COVID–19, if otherwise covered*
12 *under the State plan (or waiver of such plan);*
13 *and”.*

14 *(B) APPLICATION TO ALTERNATIVE COST*
15 *SHARING.—Section 1916A(b)(3)(B) of the Social*
16 *Security Act (42 U.S.C. 1396o–1(b)(3)(B)) is*
17 *amended—*

18 *(i) in clause (xi), by striking “any*
19 *visit” and inserting “any service”; and*

20 *(ii) by adding at the end the following*
21 *clauses:*

22 *“(xii) During the period beginning on*
23 *the date of the enactment of this clause and*
24 *ending on the last day of the first calendar*
25 *quarter that begins one year after the last*

1 *day of the emergency period described in*
2 *section 1135(g)(1)(B), a COVID–19 vaccine*
3 *and the administration of such vaccine (for*
4 *any individual eligible for medical assist-*
5 *ance for such vaccine (and administra-*
6 *tion)).*

7 *“(xiii) During the period beginning on*
8 *the date of the enactment of this clause and*
9 *ending on the last day of the first calendar*
10 *quarter that begins one year after the last*
11 *day of the emergency period described in*
12 *section 1135(g)(1)(B), testing and treat-*
13 *ments for COVID–19, including specialized*
14 *equipment and therapies (including preven-*
15 *tive therapies), and, in the case of an indi-*
16 *vidual who is diagnosed with or presumed*
17 *to have COVID–19, during the period dur-*
18 *ing which such individual has (or is pre-*
19 *sumed to have) COVID–19, the treatment of*
20 *a condition that may seriously complicate*
21 *the treatment of COVID–19, if otherwise*
22 *covered under the State plan (or waiver of*
23 *such plan).”*

1 (4) *INCLUSION IN THE MEDICAID DRUG REBATE*
2 *PROGRAM OF COVERED OUTPATIENT DRUGS USED FOR*
3 *COVID–19 TREATMENT.*—

4 (A) *IN GENERAL.*—*The requirements of sec-*
5 *tion 1927 of the Social Security Act (42 U.S.C.*
6 *1396r–8) shall apply to any drug or biological*
7 *product to which subparagraph (F) of section*
8 *1905(a)(4) of such Act, as added by paragraph*
9 *(1), applies or to which the subclause (XVIII) in*
10 *the matter following subparagraph (G) of section*
11 *1902(a)(10) of such Act, as added by paragraph*
12 *(2), applies that is—*

13 (i) *furnished as medical assistance in*
14 *accordance with section 1902(a)(10)(A) of*
15 *such Act and such subparagraph (F) or sub-*
16 *clause (XVIII) and section 1902(a)(10)(A)*
17 *of such Act, as applicable, for the treatment,*
18 *or prevention, of COVID–19, as described in*
19 *such subparagraph or subclause, respec-*
20 *tively; and*

21 (ii) *a covered outpatient drug (as de-*
22 *fined in section 1927(k) of such Act, except*
23 *that, in applying paragraph (2)(A) of such*
24 *section to a drug to which such subpara-*
25 *graph (F) or such subclause (XVIII) ap-*

1 *plies, such drug shall be deemed a pre-*
2 *scribed drug for purposes of section*
3 *1905(a)(12) of such Act).*

4 (B) *CONFORMING AMENDMENT.*—Section
5 *1927(d)(7) of the Social Security Act (42 U.S.C.*
6 *1396r–8(d)(7)) is amended by adding at the end*
7 *the following new subparagraph:*

8 *“(E) Drugs and biological products to*
9 *which section 1905(a)(4)(F) and subclause*
10 *(XVIII) in the matter following subparagraph*
11 *(G) of section 1902(a)(10) apply that are fur-*
12 *nished as medical assistance in accordance with*
13 *such section or clause, respectively, for the treat-*
14 *ment or prevention, of COVID–19, as described*
15 *in such subparagraph or subclause, respectively,*
16 *and section 1902(a)(10)(A).”.*

17 (5) *ALTERNATIVE BENEFIT PLANS.*—Section
18 *1937(b) of the Social Security Act (42 U.S.C. 1396u–*
19 *7(b)) is amended by adding at the end the following*
20 *new paragraph:*

21 *“(8) COVID–19 VACCINES, TESTING, AND TREAT-*
22 *MENT.*—*Notwithstanding the previous provisions of*
23 *this section, a State may not provide for medical as-*
24 *sistance through enrollment of an individual with*
25 *benchmark coverage or benchmark-equivalent coverage*

1 *under this section unless, during the period beginning*
2 *on the date of the enactment of the American Rescue*
3 *Plan Act of 2021 and ending on the last day of the*
4 *first calendar quarter that begins one year after the*
5 *last day of the emergency period described in section*
6 *1135(g)(1)(B), such coverage includes (and does not*
7 *impose any deduction, cost sharing, or similar charge*
8 *for)—*

9 *“(A) COVID–19 vaccines and administra-*
10 *tion of the vaccines; and*

11 *“(B) testing and treatments for COVID–19,*
12 *including specialized equipment and therapies*
13 *(including preventive therapies), and, in the case*
14 *of such an individual who is diagnosed with or*
15 *presumed to have COVID–19, during the period*
16 *such individual has (or is presumed to have)*
17 *COVID–19, the treatment of a condition that*
18 *may seriously complicate the treatment of*
19 *COVID–19, if otherwise covered under the State*
20 *plan (or waiver of such plan).”.*

21 *(b) TEMPORARY INCREASE IN FEDERAL PAYMENTS*
22 *FOR COVERAGE AND ADMINISTRATION OF COVID–19 VAC-*
23 *CINES.—Section 1905 of the Social Security Act (42 U.S.C.*
24 *1396d) is amended—*

1 (1) *in subsection (b), by striking “and (ff)” and*
2 *inserting “(ff), and (hh)”;*

3 (2) *in subsection (ff), in the matter preceding*
4 *paragraph (1), by inserting “, subject to subsection*
5 *(hh)” after “or (z)(2)” and*

6 (3) *by adding at the end the following new sub-*
7 *section:*

8 “*(hh) TEMPORARY INCREASED FMAP FOR MEDICAL*
9 *ASSISTANCE FOR COVERAGE AND ADMINISTRATION OF*
10 *COVID–19 VACCINES.—*

11 “*(1) IN GENERAL.—Notwithstanding any other*
12 *provision of this title, during the period described in*
13 *paragraph (2), the Federal medical assistance per-*
14 *centage for a State, with respect to amounts expended*
15 *by the State for medical assistance for a vaccine de-*
16 *scribed in subsection (a)(4)(E) (and the administra-*
17 *tion of such a vaccine), shall be equal to 100 percent.*

18 “*(2) PERIOD DESCRIBED.—The period described*
19 *in this paragraph is the period that—*

20 “*(A) begins on the first day of the first*
21 *quarter beginning after the date of the enactment*
22 *of this subsection; and*

23 “*(B) ends on the last day of the first quar-*
24 *ter that begins one year after the last day of the*

1 *emergency period described in section*
2 *1135(g)(1)(B).*

3 “(3) *EXCLUSION OF EXPENDITURES FROM TER-*
4 *RITORIAL CAPS.—Any payment made to a territory*
5 *for expenditures for medical assistance under sub-*
6 *section (a)(4)(E) that are subject to the Federal med-*
7 *ical assistance percentage specified under paragraph*
8 *(1) shall not be taken into account for purposes of ap-*
9 *plying payment limits under subsections (f) and (g)*
10 *of section 1108.”.*

11 **SEC. 9812. MODIFICATIONS TO CERTAIN COVERAGE UNDER**
12 **MEDICAID FOR PREGNANT AND POSTPARTUM**
13 **WOMEN.**

14 (a) *STATE OPTION.—Section 1902(e) of the Social Se-*
15 *curity Act (42 U.S.C. 1396a(e)) is amended by adding at*
16 *the end the following new paragraph:*

17 “(16) *EXTENDING CERTAIN COVERAGE FOR*
18 *PREGNANT AND POSTPARTUM WOMEN.—*

19 “(A) *IN GENERAL.—At the option of the*
20 *State, the State plan (or waiver of such State*
21 *plan) may provide, that an individual who,*
22 *while pregnant, is eligible for and has received*
23 *medical assistance under the State plan ap-*
24 *proved under this title (or a waiver of such plan)*
25 *(including during a period of retroactive eligi-*

1 *bility under subsection (a)(34)) shall, in addi-*
2 *tion to remaining eligible under paragraph (5)*
3 *for all pregnancy-related and postpartum med-*
4 *ical assistance available under the State plan (or*
5 *waiver) through the last day of the month in*
6 *which the 60-day period (beginning on the last*
7 *day of her pregnancy) ends, remain eligible*
8 *under the State plan (or waiver) for medical as-*
9 *istance for the period beginning on the first day*
10 *occurring after the end of such 60-day period*
11 *and ending on the last day of the month in*
12 *which the 12-month period (beginning on the*
13 *last day of her pregnancy) ends.*

14 “(B) *FULL BENEFITS DURING PREGNANCY*
15 *AND THROUGHOUT THE 12-MONTH POSTPARTUM*
16 *PERIOD.—The medical assistance provided for a*
17 *pregnant or postpartum individual by a State*
18 *making an election under this paragraph, with-*
19 *out regard to the basis on which the individual*
20 *is eligible for medical assistance under the State*
21 *plan (or waiver), shall—*

22 “(i) *include all items and services cov-*
23 *ered under the State plan (or waiver) that*
24 *are not less in amount, duration, or scope,*
25 *or are determined by the Secretary to be*

1 *substantially equivalent, to the medical as-*
2 *stance available for an individual de-*
3 *scribed in subsection (a)(10)(A)(i); and*

4 “*(ii) be provided for the individual*
5 *while pregnant and during the 12-month*
6 *period that begins on the last day of the in-*
7 *dividual’s pregnancy and ends on the last*
8 *day of the month in which such 12-month*
9 *period ends.*”

10 “(C) *COVERAGE UNDER CHIP.—A State*
11 *making an election under this paragraph that*
12 *covers under title XXI child health assistance for*
13 *targeted low-income children who are pregnant*
14 *or targeted low-income pregnant women, as ap-*
15 *plicable, shall also make the election under sec-*
16 *tion 2107(e)(1)(J) of such title.”.*

17 “(b) *EFFECTIVE DATE.—The amendment made by sub-*
18 *section (a) shall apply with respect to State elections made*
19 *under paragraph (16) of section 1902(e) of the Social Secu-*
20 *rity Act (42 U.S.C. 1396a(e)), as added by subsection (a),*
21 *during the 5-year period beginning on the 1st day of the*
22 *1st fiscal year quarter that begins one year after the date*
23 *of the enactment of this Act.*”

1 **SEC. 9813. STATE OPTION TO PROVIDE QUALIFYING COM-**
 2 **MUNITY-BASED MOBILE CRISIS INTERVEN-**
 3 **TION SERVICES.**

4 *Title XIX of the Social Security Act is amended by*
 5 *adding after section 1946 (42 U.S.C. 1396w-5) the fol-*
 6 *lowing new section:*

7 **“SEC. 1947. STATE OPTION TO PROVIDE QUALIFYING COM-**
 8 **MUNITY-BASED MOBILE CRISIS INTERVEN-**
 9 **TION SERVICES.**

10 *“(a) IN GENERAL.—Notwithstanding section*
 11 *1902(a)(1) (relating to Statewideness), section*
 12 *1902(a)(10)(B) (relating to comparability), section*
 13 *1902(a)(23)(A) (relating to freedom of choice of providers),*
 14 *or section 1902(a)(27) (relating to provider agreements), a*
 15 *State may, during the 5-year period beginning on the first*
 16 *day of the first fiscal year quarter that begins on or after*
 17 *the date that is 1 year after the date of the enactment of*
 18 *this section, provide medical assistance for qualifying com-*
 19 *munity-based mobile crisis intervention services.*

20 *“(b) QUALIFYING COMMUNITY-BASED MOBILE CRISIS*
 21 *INTERVENTION SERVICES DEFINED.—For purposes of this*
 22 *section, the term ‘qualifying community-based mobile crisis*
 23 *intervention services’ means, with respect to a State, items*
 24 *and services for which medical assistance is available under*
 25 *the State plan under this title or a waiver of such plan,*
 26 *that are—*

1 “(1) furnished to an individual otherwise eligible
2 for medical assistance under the State plan (or waiver
3 of such plan) who is—

4 “(A) outside of a hospital or other facility
5 setting; and

6 “(B) experiencing a mental health or sub-
7 stance use disorder crisis;

8 “(2) furnished by a multidisciplinary mobile cri-
9 sis team—

10 “(A) that includes at least 1 behavioral
11 health care professional who is capable of con-
12 ducting an assessment of the individual, in ac-
13 cordance with the professional’s permitted scope
14 of practice under State law, and other profes-
15 sionals or paraprofessionals with appropriate ex-
16 pertise in behavioral health or mental health cri-
17 sis response, including nurses, social workers,
18 peer support specialists, and others, as des-
19 ignated by the State through a State plan
20 amendment (or waiver of such plan);

21 “(B) whose members are trained in trauma-
22 informed care, de-escalation strategies, and harm
23 reduction;

24 “(C) that is able to respond in a timely
25 manner and, where appropriate, provide—

1 “(i) screening and assessment;
2 “(ii) stabilization and de-escalation;
3 and
4 “(iii) coordination with, and referrals
5 to, health, social, and other services and
6 supports as needed, and health services as
7 needed;

8 “(D) that maintains relationships with rel-
9 evant community partners, including medical
10 and behavioral health providers, primary care
11 providers, community health centers, crisis res-
12 pite centers, and managed care organizations (if
13 applicable); and

14 “(E) that maintains the privacy and con-
15 fidentiality of patient information consistent
16 with Federal and State requirements; and

17 “(3) available 24 hours per day, every day of the
18 year.

19 “(c) PAYMENTS.—Notwithstanding section 1905(b) or
20 1905(ff) and subject to subsections (y) and (z) of section
21 1905, during each of the first 12 fiscal quarters occurring
22 during the period described in subsection (a) that a State
23 meets the requirements described in subsection (d), the Fed-
24 eral medical assistance percentage applicable to amounts
25 expended by the State for medical assistance for qualifying

1 *community-based mobile crisis intervention services fur-*
2 *nished during such quarter shall be equal to 85 percent.*
3 *In no case shall the application of the previous sentence*
4 *result in the Federal medical assistance percentage applica-*
5 *ble to amounts expended by a State for medical assistance*
6 *for such qualifying community-based mobile crisis interven-*
7 *tion services furnished during a quarter being less than the*
8 *Federal medical assistance percentage that would apply to*
9 *such amounts expended by the State for such services fur-*
10 *nished during such quarter without application of the pre-*
11 *vious sentence.*

12 “(d) *REQUIREMENTS.—The requirements described in*
13 *this subsection are the following:*

14 “(1) *The State demonstrates, to the satisfaction*
15 *of the Secretary that it will be able to support the*
16 *provision of qualifying community-based mobile crisis*
17 *intervention services that meet the conditions specified*
18 *in subsection (b).*

19 “(2) *The State provides assurances satisfactory*
20 *to the Secretary that—*

21 “(A) *any additional Federal funds received*
22 *by the State for qualifying community-based mo-*
23 *bile crisis intervention services provided under*
24 *this section that are attributable to the increased*
25 *Federal medical assistance percentage under*

1 *subsection (c) will be used to supplement, and not*
2 *supplant, the level of State funds expended for*
3 *such services for the fiscal year preceding the*
4 *first fiscal quarter occurring during the period*
5 *described in subsection (a);*

6 *“(B) if the State made qualifying commu-*
7 *nity-based mobile crisis intervention services*
8 *available in a region of the State in such fiscal*
9 *year, the State will continue to make such serv-*
10 *ices available in such region under this section*
11 *during each month occurring during the period*
12 *described in subsection (a) for which the Federal*
13 *medical assistance percentage under subsection*
14 *(c) is applicable with respect to the State.*

15 *“(e) FUNDING FOR STATE PLANNING GRANTS.—There*
16 *is appropriated, out of any funds in the Treasury not other-*
17 *wise appropriated, \$15,000,000 to the Secretary for pur-*
18 *poses of implementing, administering, and making plan-*
19 *ning grants to States as soon as practicable for purposes*
20 *of developing a State plan amendment or section 1115,*
21 *1915(b), or 1915(c) waiver request (or an amendment to*
22 *such a waiver) to provide qualifying community-based mo-*
23 *bile crisis intervention services under this section, to remain*
24 *available until expended.”.*

1 **SEC. 9814. TEMPORARY INCREASE IN FMAP FOR MEDICAL**
 2 **ASSISTANCE UNDER STATE MEDICAID PLANS**
 3 **WHICH BEGIN TO EXPEND AMOUNTS FOR**
 4 **CERTAIN MANDATORY INDIVIDUALS.**

5 *Section 1905 of the Social Security Act (42 U.S.C.*
 6 *1396d), as amended by section 9811 of this subtitle, is fur-*
 7 *ther amended—*

8 *(1) in subsection (b), in the first sentence, by*
 9 *striking “and (hh)” and inserting “(hh), and (ii)”;*

10 *(2) in subsection (ff), by striking “subject to sub-*
 11 *section (hh)” and inserting “subject to subsections*
 12 *(hh) and (ii)”;* and

13 *(3) by adding at the end the following new sub-*
 14 *section:*

15 *“(i) TEMPORARY INCREASE IN FMAP FOR MEDICAL*
 16 *ASSISTANCE UNDER STATE MEDICAID PLANS WHICH*
 17 *BEGIN TO EXPEND AMOUNTS FOR CERTAIN MANDATORY*
 18 *INDIVIDUALS.—*

19 *“(1) IN GENERAL.—For each quarter occurring*
 20 *during the 8-quarter period beginning with the first*
 21 *calendar quarter during which a qualifying State (as*
 22 *defined in paragraph (3)) expends amounts for all in-*
 23 *dividuals described in section 1902(a)(10)(A)(i)(VIII)*
 24 *under the State plan (or waiver of such plan), the*
 25 *Federal medical assistance percentage determined*
 26 *under subsection (b) for such State shall, after appli-*

1 *cation of any increase, if applicable, under section*
2 *6008 of the Families First Coronavirus Response Act,*
3 *be increased by 5 percentage points, except for any*
4 *quarter (and each subsequent quarter) during such*
5 *period during which the State ceases to provide med-*
6 *ical assistance to any such individual under the State*
7 *plan (or waiver of such plan).*

8 *“(2) SPECIAL APPLICATION RULES.—Any in-*
9 *crease described in paragraph (1) (or payment made*
10 *for expenditures on medical assistance that are subject*
11 *to such increase)—*

12 *“(A) shall not apply with respect to dis-*
13 *proportionate share hospital payments described*
14 *in section 1923;*

15 *“(B) shall not be taken into account in cal-*
16 *culating the enhanced FMAP of a State under*
17 *section 2105;*

18 *“(C) shall not be taken into account for*
19 *purposes of part A, D, or E of title IV; and*

20 *“(D) shall not be taken into account for*
21 *purposes of applying payment limits under sub-*
22 *sections (f) and (g) of section 1108.*

23 *“(3) DEFINITION.—For purposes of this sub-*
24 *section, the term ‘qualifying State’ means a State*
25 *which has not expended amounts for all individuals*

1 *described in section 1902(a)(10)(A)(i)(VIII) before the*
2 *date of the enactment of this subsection.”.*

3 **SEC. 9815. EXTENSION OF 100 PERCENT FEDERAL MEDICAL**
4 **ASSISTANCE PERCENTAGE TO URBAN INDIAN**
5 **HEALTH ORGANIZATIONS AND NATIVE HA-**
6 **WAIIAN HEALTH CARE SYSTEMS.**

7 *Section 1905(b) of the Social Security Act (42 U.S.C.*
8 *1396d(b)) is amended by inserting after “(as defined in sec-*
9 *tion 4 of the Indian Health Care Improvement Act)” the*
10 *following: “; for the 8 fiscal year quarters beginning with*
11 *the first fiscal year quarter beginning after the date of the*
12 *enactment of the American Rescue Plan Act of 2021, the*
13 *Federal medical assistance percentage shall also be 100 per*
14 *centum with respect to amounts expended as medical assist-*
15 *ance for services which are received through an Urban In-*
16 *dian organization (as defined in paragraph (29) of section*
17 *4 of the Indian Health Care Improvement Act) that has*
18 *a grant or contract with the Indian Health Service under*
19 *title V of such Act; and, for such 8 fiscal year quarters,*
20 *the Federal medical assistance percentage shall also be 100*
21 *per centum with respect to amounts expended as medical*
22 *assistance for services which are received through a Native*
23 *Hawaiian Health Center (as defined in section 12(4) of the*
24 *Native Hawaiian Health Care Improvement Act) or a*
25 *qualified entity (as defined in section 6(b) of such Act) that*

1 *has a grant or contract with the Papa Ola Lokahi under*
2 *section 8 of such Act”.*

3 **SEC. 9816. SUNSET OF LIMIT ON MAXIMUM REBATE**
4 **AMOUNT FOR SINGLE SOURCE DRUGS AND**
5 **INNOVATOR MULTIPLE SOURCE DRUGS.**

6 *Section 1927(c)(2)(D) of the Social Security Act (42*
7 *U.S.C. 1396r–8(c)(2)(D)) is amended by inserting after*
8 *“December 31, 2009,” the following: “and before January*
9 *1, 2024,”.*

10 **SEC. 9817. ADDITIONAL SUPPORT FOR MEDICAID HOME**
11 **AND COMMUNITY-BASED SERVICES DURING**
12 **THE COVID–19 EMERGENCY.**

13 *(a) INCREASED FMAP.—*

14 *(1) IN GENERAL.—Notwithstanding section*
15 *1905(b) of the Social Security Act (42 U.S.C.*
16 *1396d(b)) or section 1905(ff), in the case of a State*
17 *that meets the HCBS program requirements under*
18 *subsection (b), the Federal medical assistance percent-*
19 *age determined for the State under section 1905(b) of*
20 *such Act (or, if applicable, under section 1905(ff))*
21 *and, if applicable, increased under subsection (y), (z),*
22 *(aa), or (ii) of section 1905 of such Act (42 U.S.C.*
23 *1396d), section 1915(k) of such Act (42 U.S.C.*
24 *1396n(k)), or section 6008(a) of the Families First*
25 *Coronavirus Response Act (Public Law 116–127),*

1 shall be increased by 10 percentage points with re-
2 spect to expenditures of the State under the State
3 Medicaid program for home and community-based
4 services (as defined in paragraph (2)(B)) that are
5 provided during the HCBS program improvement pe-
6 riod (as defined in paragraph (2)(A)). In no case
7 may the application of the previous sentence result in
8 the Federal medical assistance percentage determined
9 for a State being more than 95 percent with respect
10 to such expenditures. Any payment made to Puerto
11 Rico, the Virgin Islands, Guam, the Northern Mar-
12 iana Islands, or American Samoa for expenditures on
13 medical assistance that are subject to the Federal
14 medical assistance percentage increase specified under
15 the first sentence of this paragraph shall not be taken
16 into account for purposes of applying payment limits
17 under subsections (f) and (g) of section 1108 of the
18 Social Security Act (42 U.S.C. 1308).

19 (2) *DEFINITIONS.*—*In this section:*

20 (A) *HCBS PROGRAM IMPROVEMENT PE-*
21 *RIOD.*—*The term “HCBS program improvement*
22 *period” means, with respect to a State, the pe-*
23 *riod—*

24 (i) *beginning on April 1, 2021; and*

25 (ii) *ending on March 31, 2022.*

1 (B) *HOME AND COMMUNITY-BASED SERV-*
2 *ICES.—The term “home and community-based*
3 *services” means any of the following:*

4 (i) *Home health care services author-*
5 *ized under paragraph (7) of section 1905(a)*
6 *of the Social Security Act (42 U.S.C.*
7 *1396d(a)).*

8 (ii) *Personal care services authorized*
9 *under paragraph (24) of such section.*

10 (iii) *PACE services authorized under*
11 *paragraph (26) of such section.*

12 (iv) *Home and community-based serv-*
13 *ices authorized under subsections (b), (c),*
14 *(i), (j), and (k) of section 1915 of such Act*
15 *(42 U.S.C. 1396n), such services authorized*
16 *under a waiver under section 1115 of such*
17 *Act (42 U.S.C. 1315), and such services*
18 *through coverage authorized under section*
19 *1937 of such Act (42 U.S.C. 1396u–7).*

20 (v) *Case management services author-*
21 *ized under section 1905(a)(19) of the Social*
22 *Security Act (42 U.S.C. 1396d(a)(19)) and*
23 *section 1915(g) of such Act (42 U.S.C.*
24 *1396n(g)).*

1 (vi) *Rehabilitative services, including*
2 *those related to behavioral health, described*
3 *in section 1905(a)(13) of such Act (42*
4 *U.S.C. 1396d(a)(13)).*

5 (vii) *Such other services specified by*
6 *the Secretary of Health and Human Serv-*
7 *ices.*

8 (C) *ELIGIBLE INDIVIDUAL.—The term “eli-*
9 *gible individual” means an individual who is el-*
10 *igible for and enrolled for medical assistance*
11 *under a State Medicaid program and includes*
12 *an individual who becomes eligible for medical*
13 *assistance under a State Medicaid program*
14 *when removed from a waiting list.*

15 (D) *MEDICAID PROGRAM.—The term “Med-*
16 *icaid program” means, with respect to a State,*
17 *the State program under title XIX of the Social*
18 *Security Act (42 U.S.C. 1396 et seq.) (including*
19 *any waiver or demonstration under such title or*
20 *under section 1115 of such Act (42 U.S.C. 1315)*
21 *relating to such title).*

22 (E) *STATE.—The term “State” has the*
23 *meaning given such term for purposes of title*
24 *XIX of the Social Security Act (42 U.S.C. 1396*
25 *et seq.).*

1 **(b) STATE REQUIREMENTS FOR FMAP INCREASE.**—
 2 *As conditions for receipt of the increase under subsection*
 3 *(a) to the Federal medical assistance percentage determined*
 4 *for a State, the State shall meet each of the following re-*
 5 *quirements (referred to in subsection (a) as the HCBS pro-*
 6 *gram requirements):*

7 **(1) SUPPLEMENT, NOT SUPPLANT.**—*The State*
 8 *shall use the Federal funds attributable to the increase*
 9 *under subsection (a) to supplement, and not supplant,*
 10 *the level of State funds expended for home and com-*
 11 *munity-based services for eligible individuals through*
 12 *programs in effect as of April 1, 2021.*

13 **(2) REQUIRED IMPLEMENTATION OF CERTAIN AC-**
 14 **TIVITIES.**—*The State shall implement, or supplement*
 15 *the implementation of, one or more activities to en-*
 16 *hance, expand, or strengthen home and community-*
 17 *based services under the State Medicaid program.*

18 **SEC. 9818. FUNDING FOR STATE STRIKE TEAMS FOR RESI-**
 19 **DENT AND EMPLOYEE SAFETY IN NURSING**
 20 **FACILITIES.**

21 *Section 1919 of the Social Security Act (42 U.S.C.*
 22 *1396r) is amended by adding at the end the following new*
 23 *subsection:*

24 **“(k) FUNDING FOR STATE STRIKE TEAMS.**—*In addi-*
 25 *tion to amounts otherwise available, there is appropriated*

1 *to the Secretary, out of any monies in the Treasury not*
 2 *otherwise appropriated, \$250,000,000, to remain available*
 3 *until expended, for purposes of allocating such amount*
 4 *among the States (including the District of Columbia and*
 5 *each territory of the United States) for such a State to es-*
 6 *tablish and implement a strike team that will be deployed*
 7 *to a nursing facility in the State with diagnosed or sus-*
 8 *pected cases of COVID–19 among residents or staff for the*
 9 *purposes of assisting with clinical care, infection control,*
 10 *or staffing during the emergency period described in section*
 11 *1135(g)(1)(B) and the 1-year period immediately following*
 12 *the end of such emergency period.”.*

13 **SEC. 9819. SPECIAL RULE FOR THE PERIOD OF A DECLARED**
 14 **PUBLIC HEALTH EMERGENCY RELATED TO**
 15 **CORONAVIRUS.**

16 (a) *IN GENERAL.*—Section 1923(f)(3) of the Social Se-
 17 *curity Act (42 U.S.C. 1396r–4(f)(3)) is amended—*

18 (1) *in subparagraph (A), by striking “subpara-*
 19 *graph (E)” and inserting “subparagraphs (E) and*
 20 *(F)” ; and*

21 (2) *by adding at the end the following new sub-*
 22 *paragraph:*

23 “(F) ALLOTMENTS DURING THE
 24 CORONAVIRUS TEMPORARY MEDICAID FMAP IN-
 25 CREASE.—

1 “(i) *IN GENERAL.*—Notwithstanding
2 any other provision of this subsection, for
3 any fiscal year for which the Federal med-
4 ical assistance percentage applicable to ex-
5 penditures under this section is increased
6 pursuant to section 6008 of the Families
7 First Coronavirus Response Act, the Sec-
8 retary shall recalculate the annual DSH al-
9 lotment, including the DSH allotment spec-
10 ified under paragraph (6)(A)(vi), to ensure
11 that the total DSH payments (including
12 both Federal and State shares) that a State
13 may make related to a fiscal year is equal
14 to the total DSH payments that the State
15 could have made for such fiscal year with-
16 out such increase to the Federal medical as-
17 sistance percentage.

18 “(ii) *NO APPLICATION TO ALLOTMENTS*
19 *BEGINNING AFTER COVID-19 EMERGENCY*
20 *PERIOD.*—The DSH allotment for any State
21 for the first fiscal year beginning after the
22 end of the emergency period described in
23 section 1135(g)(1)(B) or any succeeding fis-
24 cal year shall be determined under this

1 paragraph without regard to the DSH allot-
2 ments determined under clause (i).”.

3 (b) *EFFECTIVE DATE.*—The amendment made by sub-
4 section (a) shall take effect and apply as if included in the
5 enactment of the Families First Coronavirus Response Act
6 (Public Law 116–127).

7 ***Subtitle K—Children’s Health***
8 ***Insurance Program***

9 ***SEC. 9821. MANDATORY COVERAGE OF COVID–19 VACCINES***
10 ***AND ADMINISTRATION AND TREATMENT***
11 ***UNDER CHIP.***

12 (a) *COVERAGE.*—

13 (1) *IN GENERAL.*—Section 2103(c) of the Social
14 Security Act (42 U.S.C. 1397cc(c)) is amended by
15 adding at the end the following paragraph:

16 “(11) *REQUIRED COVERAGE OF COVID–19 VAC-*
17 *CINES AND TREATMENT.*—Regardless of the type of
18 coverage elected by a State under subsection (a), the
19 child health assistance provided for a targeted low-in-
20 come child, and, in the case of a State that elects to
21 provide pregnancy-related assistance pursuant to sec-
22 tion 2112, the pregnancy-related assistance provided
23 for a targeted low-income pregnant woman (as such
24 terms are defined for purposes of such section), shall
25 include coverage, during the period beginning on the

1 *date of the enactment of this paragraph and ending*
2 *on the last day of the first calendar quarter that be-*
3 *gins one year after the last day of the emergency pe-*
4 *riod described in section 1135(g)(1)(B), of—*

5 “(A) a COVID–19 vaccine (and the admin-
6 istration of the vaccine); and

7 “(B) testing and treatments for COVID–19,
8 including specialized equipment and therapies
9 (including preventive therapies), and, in the case
10 of an individual who is diagnosed with or pre-
11 sumed to have COVID–19, during the period
12 during which such individual has (or is pre-
13 sumed to have) COVID–19, the treatment of a
14 condition that may seriously complicate the
15 treatment of COVID–19, if otherwise covered
16 under the State child health plan (or waiver of
17 such plan).”.

18 (2) *PROHIBITION OF COST SHARING.*—Section
19 2103(e)(2) of the Social Security Act (42 U.S.C.
20 1397cc(e)(2)), as amended by section 6004(b)(3) of the
21 *Families First Coronavirus Response Act*, is amend-
22 ed—

23 (A) in the paragraph header, by inserting

24 “A COVID–19 VACCINE, COVID–19 TREATMENT,”

1 before “OR PREGNANCY-RELATED ASSISTANCE”;
2 and

3 (B) by striking “visits described in section
4 1916(a)(2)(G), or” and inserting “services de-
5 scribed in section 1916(a)(2)(G), vaccines de-
6 scribed in section 1916(a)(2)(H) administered
7 during the period described in such section (and
8 the administration of such vaccines), testing or
9 treatments described in section 1916(a)(2)(I) fur-
10 nished during the period described in such sec-
11 tion, or”.

12 (b) TEMPORARY INCREASE IN FEDERAL PAYMENTS
13 FOR COVERAGE AND ADMINISTRATION OF COVID–19 VAC-
14 CINES.—Section 2105(c) of the Social Security Act (42
15 U.S.C. 1397ee(c)) is amended by adding at the end the fol-
16 lowing new paragraph:

17 “(12) TEMPORARY ENHANCED PAYMENT FOR
18 COVERAGE AND ADMINISTRATION OF COVID–19 VAC-
19 CINES.—During the period described in section
20 1905(hh)(2), notwithstanding subsection (b), the en-
21 hanced FMAP for a State, with respect to payments
22 under subsection (a) for expenditures under the State
23 child health plan (or a waiver of such plan) for a
24 vaccine described in section 1905(a)(4)(E) (and the

1 *administration of such a vaccine), shall be equal to*
2 *100 percent.”.*

3 (c) *ADJUSTMENT OF CHIP ALLOTMENTS.*—Section
4 2104(m) of the Social Security Act (42 U.S.C. 1397dd(m))
5 is amended—

6 (1) *in paragraph (2)(B), in the matter preceding*
7 *clause (i), by striking “paragraphs (5) and (7)” and*
8 *inserting “paragraphs (5), (7), and (12)”;* and

9 (2) *by adding at the end the following new para-*
10 *graph:*

11 “(12) *ADJUSTING ALLOTMENTS TO ACCOUNT FOR*
12 *INCREASED FEDERAL PAYMENTS FOR COVERAGE AND*
13 *ADMINISTRATION OF COVID–19 VACCINES.*—If a State,
14 *commonwealth, or territory receives payment for a*
15 *fiscal year (beginning with fiscal year 2021) under*
16 *subsection (a) of section 2105 for expenditures that*
17 *are subject to the enhanced FMAP specified under*
18 *subsection (c)(12) of such section, the amount of the*
19 *allotment determined for the State, commonwealth, or*
20 *territory under this subsection—*

21 “(A) *for such fiscal year shall be increased*
22 *by the projected expenditures for such year by*
23 *the State, commonwealth, or territory under the*
24 *State child health plan (or a waiver of such*
25 *plan) for vaccines described in section*

1 1905(a)(4)(E) (and the administration of such
2 vaccines); and

3 “(B) once actual expenditures are available
4 in the subsequent fiscal year, the fiscal year al-
5 lotment that was adjusted by the amount de-
6 scribed in subparagraph (A) shall be adjusted on
7 the basis of the difference between—

8 “(i) such projected amount of expendi-
9 tures described in subparagraph (A) for
10 such fiscal year described in such subpara-
11 graph by the State, commonwealth, or terri-
12 tory; and

13 “(ii) the actual amount of expenditures
14 for such fiscal year described in subpara-
15 graph (A) by the State, commonwealth, or
16 territory under the State child health plan
17 (or waiver of such plan) for vaccines de-
18 scribed in section 1905(a)(4)(E) (and the
19 administration of such vaccines).”.

20 **SEC. 9822. MODIFICATIONS TO CERTAIN COVERAGE UNDER**
21 **CHIP FOR PREGNANT AND POSTPARTUM**
22 **WOMEN.**

23 (a) *MODIFICATIONS TO COVERAGE.*—

1 (1) *IN GENERAL.*—Section 2107(e)(1) of the So-
2 cial Security Act (42 U.S.C. 1397gg(e)(1)) is amend-
3 ed—

4 (A) by redesignating subparagraphs (J)
5 through (S) as subparagraphs (K) through (T),
6 respectively; and

7 (B) by inserting after subparagraph (I) the
8 following new subparagraph:

9 “(J) Paragraphs (5) and (16) of section
10 1902(e) (relating to the State option to provide
11 medical assistance consisting of full benefits dur-
12 ing pregnancy and throughout the 12-month
13 postpartum period under title XIX), if the State
14 provides child health assistance for targeted low-
15 income children who are pregnant or to targeted
16 low-income pregnant women and the State has
17 elected to apply such paragraph (16) with re-
18 spect to pregnant women under title XIX, the
19 provision of assistance under the State child
20 health plan or waiver for targeted low-income
21 children or targeted low-income pregnant women
22 during pregnancy and the 12-month postpartum
23 period shall be required and not at the option of
24 the State and shall include coverage of all items
25 or services provided to a targeted low-income

1 *child or targeted low-income pregnant woman*
 2 *(as applicable) under the State child health plan*
 3 *or waiver).”.*

4 (2) *OPTIONAL COVERAGE OF TARGETED LOW-IN-*
 5 *COME PREGNANT WOMEN.*—Section 2112(d)(2)(A) of
 6 *the Social Security Act (42 U.S.C. 1397ll(d)(2)(A)) is*
 7 *amended by inserting after “60-day period” the fol-*
 8 *lowing: “, or, in the case that subparagraph (A) of*
 9 *section 1902(e)(16) applies to the State child health*
 10 *plan (or waiver of such plan), pursuant to section*
 11 *2107(e)(1), the 12-month period.”.*

12 (b) *EFFECTIVE DATE.*—The amendments made by sub-
 13 *section (a), shall apply with respect to State elections made*
 14 *under paragraph (16) of section 1902(e) of the Social Secu-*
 15 *rity Act (42 U.S.C. 1396a(e)), as added by section 9812(a)*
 16 *of subtitle J of this title, during the 5-year period beginning*
 17 *on the 1st day of the 1st fiscal year quarter that begins*
 18 *one year after the date of the enactment of this Act.*

19 ***Subtitle L—Medicare***

20 ***SEC. 9831. FLOOR ON THE MEDICARE AREA WAGE INDEX***
 21 ***FOR HOSPITALS IN ALL-URBAN STATES.***

22 (a) *IN GENERAL.*—Section 1886(d)(3)(E) of the Social
 23 *Security Act (42 U.S.C. 1395ww(d)(3)(E)) is amended—*

24 (1) *in clause (i), in the first sentence, by striking*
 25 *“or (iii)” and inserting “, (iii), or (iv)”;* and

1 (2) *by adding at the end the following new*
2 *clause:*

3 “(iv) *FLOOR ON AREA WAGE INDEX*
4 *FOR HOSPITALS IN ALL-URBAN STATES.—*

5 “(I) *IN GENERAL.—For discharges*
6 *occurring on or after October 1, 2021,*
7 *the area wage index applicable under*
8 *this subparagraph to any hospital in*
9 *an all-urban State (as defined in sub-*
10 *clause (IV)) may not be less than the*
11 *minimum area wage index for the fis-*
12 *cal year for hospitals in that State, as*
13 *established under subclause (II).*

14 “(II) *MINIMUM AREA WAGE*
15 *INDEX.—For purposes of subclause (I),*
16 *the Secretary shall establish a min-*
17 *imum area wage index for a fiscal*
18 *year for hospitals in each all-urban*
19 *State using the methodology described*
20 *in section 412.64(h)(4)(vi) of title 42,*
21 *Code of Federal Regulations, as in ef-*
22 *fect for fiscal year 2018.*

23 “(III) *WAIVING BUDGET NEU-*
24 *TRALITY.—Pursuant to the fifth sen-*

1 *tence of clause (i), this clause shall not*
 2 *be applied in a budget neutral manner.*

3 “(IV) *ALL-URBAN STATE DE-*
 4 *FINED.—In this clause, the term ‘all-*
 5 *urban State’ means a State in which*
 6 *there are no rural areas (as defined in*
 7 *paragraph (2)(D)) or a State in which*
 8 *there are no hospitals classified as*
 9 *rural under this section.”.*

10 (b) *WAIVING BUDGET NEUTRALITY.—Section*
 11 *1886(d)(3)(E)(i) of the Social Security Act (42 U.S.C.*
 12 *1395ww(d)(3)(E)(i)) is amended, in the fifth sentence—*

13 (1) *by striking “and the amendments” and in-*
 14 *serting “, the amendments”; and*

15 (2) *by inserting “, and the amendments made by*
 16 *section 9831(a) of the American Rescue Plan Act of*
 17 *2021” after “Care Act”.*

18 **SEC. 9832. SECRETARIAL AUTHORITY TO TEMPORARILY**
 19 **WAIVE OR MODIFY APPLICATION OF CERTAIN**
 20 **MEDICARE REQUIREMENTS WITH RESPECT**
 21 **TO AMBULANCE SERVICES FURNISHED DUR-**
 22 **ING CERTAIN EMERGENCY PERIODS.**

23 (a) *WAIVER AUTHORITY.—Section 1135(b) of the So-*
 24 *cial Security Act (42 U.S.C. 1320b–5(b)) is amended—*

25 (1) *in the first sentence—*

1 (A) in paragraph (7), by striking “and” at
2 the end;

3 (B) in paragraph (8), by striking the period
4 at the end and inserting “; and”; and

5 (C) by inserting after paragraph (8) the fol-
6 lowing new paragraph:

7 “(9) any requirement under section 1861(s)(7) or
8 section 1834(l) that an ambulance service include the
9 transport of an individual to the extent necessary to
10 allow payment for ground ambulance services fur-
11 nished in response to a 911 call (or the equivalent in
12 areas without a 911 call system) in cases in which an
13 individual would have been transported to a destina-
14 tion permitted under Medicare regulations (as de-
15 scribed in section 410.40 to title 42, Code of Federal
16 Regulations (or successor regulations)) but such trans-
17 port did not occur as a result of community-wide
18 emergency medical service (EMS) protocols due to the
19 public health emergency described in subsection
20 (g)(1)(B).”;

21 (2) in the flush matter at the end, by adding at
22 the end the following: “Ground ambulance services for
23 which payment is made pursuant to paragraph (9)
24 shall be paid at the base rate that would have been
25 paid under the fee schedule established under 1834(l)

1 *(excluding any mileage payment) if the individual*
2 *had been so transported and, with respect to ambu-*
3 *lance services furnished by a critical access hospital*
4 *or an entity described in paragraph (8) of such sec-*
5 *tion, at the amount that otherwise would be paid*
6 *under such paragraph.”.*

7 ***(b) EMERGENCY PERIOD EXCEPTION.***—Section
8 *1135(g)(1)(B) of the Social Security Act (42 U.S.C. 1320b–*
9 *5(g)(1)(B)) is amended, in the matter preceding clause (i),*
10 *by striking “subsection (b)(8)” and inserting “paragraphs*
11 *(8) and (9) of subsection (b)”.*

12 ***SEC. 9833. FUNDING FOR OFFICE OF INSPECTOR GENERAL.***

13 *In addition to amounts otherwise available, there is*
14 *appropriated to the inspector general of the Department of*
15 *Health and Human Services for fiscal year 2021, out of*
16 *any money in the Treasury not otherwise appropriated,*
17 *\$5,000,000, to remain available until expended, for over-*
18 *sight of activities supported with funds appropriated to the*
19 *Department of Health and Human Services to prevent, pre-*
20 *pare for, and respond to coronavirus 2019 or COVID–19,*
21 *domestically or internationally.*

1 ***Subtitle M—Coronavirus State and***
2 ***Local Fiscal Recovery Funds***

3 ***SEC. 9901. CORONAVIRUS STATE AND LOCAL FISCAL RE-***
4 ***COVERY FUNDS.***

5 *(a) IN GENERAL.—Title VI of the Social Security Act*
6 *(42 U.S.C. 801 et seq.) is amended by adding at the end*
7 *the following:*

8 ***“SEC. 602. CORONAVIRUS STATE FISCAL RECOVERY FUND.***

9 *“(a) APPROPRIATION.—In addition to amounts other-*
10 *wise available, there is appropriated for fiscal year 2021,*
11 *out of any money in the Treasury not otherwise appro-*
12 *priated—*

13 *“(1) \$219,800,000,000, to remain available*
14 *through December 31, 2024, for making payments*
15 *under this section to States, territories, and Tribal*
16 *governments to mitigate the fiscal effects stemming*
17 *from the public health emergency with respect to the*
18 *Coronavirus Disease (COVID–19); and*

19 *“(2) \$50,000,000, to remain available until ex-*
20 *pended, for the costs of the Secretary for administra-*
21 *tion of the funds established under this title.*

22 ***“(b) AUTHORITY TO MAKE PAYMENTS.—***

23 *“(1) PAYMENTS TO TERRITORIES.—*

24 *“(A) IN GENERAL.—The Secretary shall re-*
25 *serve \$4,500,000,000 of the amount appropriated*

1 *under subsection (a)(1) to make payments to the*
2 *territories.*

3 “(B) *ALLOCATION.*—*Of the amount reserved*
4 *under subparagraph (A)—*

5 “(i) *50 percent of such amount shall be*
6 *allocated by the Secretary equally to each*
7 *territory; and*

8 “(ii) *50 percent of such amount shall*
9 *be allocated by the Secretary as an addi-*
10 *tional amount to each territory in an*
11 *amount which bears the same proportion to*
12 *½ of the total amount reserved under sub-*
13 *paragraph (A) as the population of the ter-*
14 *ritory bears to the total population of all*
15 *such territories.*

16 “(C) *PAYMENT.*—*The Secretary shall pay*
17 *each territory the total of the amounts allocated*
18 *for the territory under subparagraph (B) in ac-*
19 *cordance with paragraph (6).*

20 “(2) *PAYMENTS TO TRIBAL GOVERNMENTS.*—

21 “(A) *IN GENERAL.*—*The Secretary shall re-*
22 *serve \$20,000,000,000 of the amount appro-*
23 *priated under subsection (a)(1) to make pay-*
24 *ments to Tribal governments.*

1 “(B) *ALLOCATION.*—*Of the amount reserved*
2 *under subparagraph (A)—*

3 “(i) *\$1,000,000,000 shall be allocated*
4 *by the Secretary equally among each of the*
5 *Tribal governments; and*

6 “(ii) *\$19,000,000,000 shall be allocated*
7 *by the Secretary to the Tribal governments*
8 *in a manner determined by the Secretary.*

9 “(C) *PAYMENT.*—*The Secretary shall pay*
10 *each Tribal government the total of the amounts*
11 *allocated for the Tribal government under sub-*
12 *paragraph (B) in accordance with paragraph*
13 *(6).*

14 “(3) *PAYMENTS TO EACH OF THE 50 STATES AND*
15 *THE DISTRICT OF COLUMBIA.—*

16 “(A) *IN GENERAL.*—*The Secretary shall re-*
17 *serve \$195,300,000,000 of the amount appro-*
18 *priated under subsection (a)(1) to make pay-*
19 *ments to each of the 50 States and the District*
20 *of Columbia.*

21 “(B) *ALLOCATIONS.*—*Of the amount re-*
22 *served under subparagraph (A)—*

23 “(i) *\$25,500,000,000 of such amount*
24 *shall be allocated by the Secretary equally*

1 *among each of the 50 States and the Dis-*
2 *trict of Columbia;*

3 “(ii) *an amount equal to*
4 *\$1,250,000,000 less the amount allocated for*
5 *the District of Columbia pursuant to section*
6 *601(c)(6) shall be allocated by the Secretary*
7 *as an additional amount to the District of*
8 *Columbia; and*

9 “(iii) *an amount equal to the remain-*
10 *der of the amount reserved under subpara-*
11 *graph (A) after the application of clauses*
12 *(i) and (ii) of this subparagraph shall be*
13 *allocated by the Secretary as an additional*
14 *amount to each of the 50 States and the*
15 *District of Columbia in an amount which*
16 *bears the same proportion to such remain-*
17 *der as the average estimated number of sea-*
18 *sonally-adjusted unemployed individuals*
19 *(as measured by the Bureau of Labor Sta-*
20 *tistics Local Area Unemployment Statistics*
21 *program) in the State or District of Colum-*
22 *bia over the 3-month period ending with*
23 *December 2020 bears to the average esti-*
24 *mated number of seasonally-adjusted unem-*
25 *ployed individuals in all of the 50 States*

1 *and the District of Columbia over the same*
2 *period.*

3 “(C) *PAYMENT.*—

4 “(i) *IN GENERAL.*—*Subject to clause*
5 *(ii), the Secretary shall pay each of the 50*
6 *States and the District of Columbia, from*
7 *the amount reserved under subparagraph*
8 *(A), the total of the amounts allocated for*
9 *the State and District of Columbia under*
10 *subparagraph (B) in accordance with para-*
11 *graph (6).*

12 “(ii) *MINIMUM PAYMENT REQUIRE-*
13 *MENT.*—

14 “(I) *IN GENERAL.*—*The sum of—*

15 “(aa) *the total amounts allo-*
16 *cated for 1 of the 50 States or the*
17 *District of Columbia under sub-*
18 *paragraph (B) (as determined*
19 *without regard to this clause);*
20 *and*

21 “(bb) *the amounts allocated*
22 *under section 603 to the State (for*
23 *distribution by the State to non-*
24 *entitlement units of local govern-*
25 *ment in the State) and to metro-*

1 *politan cities and counties in the*
2 *State;*
3 *shall not be less than the amount allo-*
4 *cated to the State or District of Colum-*
5 *bia for fiscal year 2020 under section*
6 *601, including any amount paid di-*
7 *rectly to a unit of local government in*
8 *the State under such section.*

9 “(II) *PRO RATA ADJUSTMENT.*—
10 *The Secretary shall adjust on a pro*
11 *rata basis the amount of the alloca-*
12 *tions for each of the 50 States and the*
13 *District of Columbia determined under*
14 *subparagraph (B)(iii) (without regard*
15 *to this clause) to the extent necessary*
16 *to comply with the requirement of sub-*
17 *clause (I).*

18 “(4) *PRO RATA ADJUSTMENT AUTHORITY.*—*The*
19 *amounts otherwise determined for allocation and pay-*
20 *ment under paragraphs (1), (2), and (3) may be ad-*
21 *justed by the Secretary on a pro rata basis to the ex-*
22 *tent necessary to ensure that all available funds are*
23 *allocated to States, territories, and Tribal govern-*
24 *ments in accordance with the requirements specified*
25 *in each such paragraph (as applicable).*

1 “(5) *POPULATION DATA.*—For purposes of deter-
2 mining allocations for a territory under this section,
3 the population of the territory shall be determined
4 based on the most recent data available from the Bu-
5 reau of the Census.

6 “(6) *TIMING.*—

7 “(A) *STATES AND TERRITORIES.*—

8 “(i) *IN GENERAL.*—To the extent prac-
9 ticable, subject to clause (ii), with respect to
10 each State and territory allocated a pay-
11 ment under this subsection, the Secretary
12 shall make the payment required for the
13 State or territory not later than 60 days
14 after the date on which the certification re-
15 quired under subsection (d)(1) is provided
16 to the Secretary.

17 “(ii) *AUTHORITY TO SPLIT PAY-*
18 *MENT.*—

19 “(I) *IN GENERAL.*—The Secretary
20 shall have the authority to withhold
21 payment of up to 50 percent of the
22 amount allocated to each State and
23 territory (other than payment of the
24 amount allocated under paragraph
25 (3)(B)(ii) to the District of Columbia)

1 for a period of up to 12 months from
2 the date on which the State or territory
3 provides the certification required
4 under subsection (d)(1). The Secretary
5 shall exercise such authority with re-
6 spect to a State or territory based on
7 the unemployment rate in the State or
8 territory as of such date.

9 “(II) *PAYMENT OF WITHHELD*
10 *AMOUNT.*—Before paying to a State or
11 territory the remainder of an amount
12 allocated to the State or territory (sub-
13 ject to subclause (III)) that has been
14 withheld by the Secretary under sub-
15 clause (I), the Secretary shall require
16 the State or territory to submit a sec-
17 ond certification under subsection
18 (d)(1), in addition to such other infor-
19 mation as the Secretary may require.

20 “(III) *RECOVERY OF AMOUNTS*
21 *SUBJECT TO RECOUPMENT.*—If a State
22 or territory is required under sub-
23 section (e) to repay funds for failing to
24 comply with subsection (c), the Sec-
25 retary may reduce the amount other-

1 *wise payable to the State or territory*
2 *under subclause (II) by the amount*
3 *that the State or territory would other-*
4 *wise be required to repay under such*
5 *subsection (e).*

6 “(B) *TRIBAL GOVERNMENTS.*—*To the extent*
7 *practicable, with respect to each Tribal govern-*
8 *ment for which an amount is allocated under*
9 *this subsection, the Secretary shall make the pay-*
10 *ment required for the Tribal government not*
11 *later than 60 days after the date of enactment of*
12 *this section.*

13 “(C) *INITIAL PAYMENT TO DISTRICT OF CO-*
14 *LUMBIA.*—*The Secretary shall pay the amount*
15 *allocated under paragraph (3)(B)(ii) to the Dis-*
16 *trict of Columbia not later than 15 days after*
17 *the date of enactment of this section.*

18 “(c) *REQUIREMENTS.*—

19 “(1) *USE OF FUNDS.*—*Subject to paragraph (2),*
20 *and except as provided in paragraph (3), a State, ter-*
21 *ritory, or Tribal government shall only use the funds*
22 *provided under a payment made under this section,*
23 *or transferred pursuant to section 603(c)(4), to cover*
24 *costs incurred by the State, territory, or Tribal gov-*
25 *ernment, by December 31, 2024—*

1 “(A) to respond to the public health emer-
2 gency with respect to the Coronavirus Disease
3 2019 (COVID–19) or its negative economic im-
4 pacts, including assistance to households, small
5 businesses, and nonprofits, or aid to impacted
6 industries such as tourism, travel, and hospi-
7 tality;

8 “(B) to respond to workers performing es-
9 sential work during the COVID–19 public health
10 emergency by providing premium pay to eligible
11 workers of the State, territory, or Tribal govern-
12 ment that are performing such essential work, or
13 by providing grants to eligible employers that
14 have eligible workers who perform essential work;

15 “(C) for the provision of government serv-
16 ices to the extent of the reduction in revenue of
17 such State, territory, or Tribal government due
18 to the COVID–19 public health emergency rel-
19 ative to revenues collected in the most recent full
20 fiscal year of the State, territory, or Tribal gov-
21 ernment prior to the emergency; or

22 “(D) to make necessary investments in
23 water, sewer, or broadband infrastructure.

24 “(2) *FURTHER RESTRICTION ON USE OF*
25 *FUNDS.—*

1 “(A) *IN GENERAL.*—A State or territory
2 shall not use the funds provided under this sec-
3 tion or transferred pursuant to section 603(c)(4)
4 to either directly or indirectly offset a reduction
5 in the net tax revenue of such State or territory
6 resulting from a change in law, regulation, or
7 administrative interpretation during the covered
8 period that reduces any tax (by providing for a
9 reduction in a rate, a rebate, a deduction, a
10 credit, or otherwise) or delays the imposition of
11 any tax or tax increase.

12 “(B) *PENSION FUNDS.*—No State or terri-
13 tory may use funds made available under this
14 section for deposit into any pension fund.

15 “(3) *TRANSFER AUTHORITY.*—A State, territory,
16 or Tribal government receiving a payment from funds
17 made available under this section may transfer funds
18 to a private nonprofit organization (as that term is
19 defined in paragraph (17) of section 401 of the
20 McKinney-Vento Homeless Assistance Act (42 U.S.C.
21 11360(17)), a Tribal organization (as that term is de-
22 fined in section 4 of the Indian Self-Determination
23 and Education Assistance Act (25 U.S.C. 5304)), a
24 public benefit corporation involved in the transpor-

1 *tation of passengers or cargo, or a special-purpose*
2 *unit of State or local government.*

3 “(d) *CERTIFICATIONS AND REPORTS.*—

4 “(1) *IN GENERAL.*—*In order for a State or terri-*
5 *tory to receive a payment under this section, or a*
6 *transfer of funds under section 603(c)(4), the State or*
7 *territory shall provide the Secretary with a certifi-*
8 *cation, signed by an authorized officer of such State*
9 *or territory, that such State or territory requires the*
10 *payment or transfer to carry out the activities speci-*
11 *fied in subsection (c) of this section and will use any*
12 *payment under this section, or transfer of funds*
13 *under section 603(c)(4), in compliance with sub-*
14 *section (c) of this section.*

15 “(2) *REPORTING.*—*Any State, territory, or Trib-*
16 *al government receiving a payment under this section*
17 *shall provide to the Secretary periodic reports pro-*
18 *viding a detailed accounting of—*

19 “(A) *the uses of funds by such State, terri-*
20 *tory, or Tribal government, including, in the*
21 *case of a State or a territory, all modifications*
22 *to the State’s or territory’s tax revenue sources*
23 *during the covered period; and*

1 “(B) such other information as the Sec-
2 retary may require for the administration of this
3 section.

4 “(e) *RECOUPMENT*.—Any State, territory, or Tribal
5 government that has failed to comply with subsection (c)
6 shall be required to repay to the Secretary an amount equal
7 to the amount of funds used in violation of such subsection,
8 provided that, in the case of a violation of subsection
9 (c)(2)(A), the amount the State or territory shall be re-
10 quired to repay shall be lesser of—

11 “(1) the amount of the applicable reduction to
12 net tax revenue attributable to such violation; and

13 “(2) the amount of funds received by such State
14 or territory pursuant to a payment made under this
15 section or a transfer made under section 603(c)(4).

16 “(f) *REGULATIONS*.—The Secretary shall have the au-
17 thority to issue such regulations as may be necessary or
18 appropriate to carry out this section.

19 “(g) *DEFINITIONS*.—In this section:

20 “(1) *COVERED PERIOD*.—The term ‘covered pe-
21 riod’ means, with respect to a State, territory, or
22 Tribal government, the period that—

23 “(A) begins on March 3, 2021; and

24 “(B) ends on the last day of the fiscal year
25 of such State, territory, or Tribal government in

1 *which all funds received by the State, territory,*
2 *or Tribal government from a payment made*
3 *under this section or a transfer made under sec-*
4 *tion 603(c)(4) have been expended or returned to,*
5 *or recovered by, the Secretary.*

6 “(2) *ELIGIBLE WORKERS.*—*The term ‘eligible*
7 *workers’ means those workers needed to maintain con-*
8 *tinuity of operations of essential critical infrastruc-*
9 *ture sectors and additional sectors as each Governor*
10 *of a State or territory, or each Tribal government,*
11 *may designate as critical to protect the health and*
12 *well-being of the residents of their State, territory, or*
13 *Tribal government.*

14 “(3) *PREMIUM PAY.*—*The term ‘premium pay’*
15 *means an amount of up to \$13 per hour that is paid*
16 *to an eligible worker, in addition to wages or remu-*
17 *neration the eligible worker otherwise receives, for all*
18 *work performed by the eligible worker during the*
19 *COVID–19 public health emergency. Such amount*
20 *may not exceed \$25,000 with respect to any single eli-*
21 *gible worker.*

22 “(4) *SECRETARY.*—*The term ‘Secretary’ means*
23 *the Secretary of the Treasury.*

24 “(5) *STATE.*—*The term ‘State’ means each of the*
25 *50 States and the District of Columbia.*

1 “(6) *TERRITORY.*—*The term ‘territory’ means*
2 *the Commonwealth of Puerto Rico, the United States*
3 *Virgin Islands, Guam, the Commonwealth of the*
4 *Northern Mariana Islands, and American Samoa.*

5 “(7) *TRIBAL GOVERNMENT.*—*The term ‘Tribal*
6 *Government’ means the recognized governing body of*
7 *any Indian or Alaska Native tribe, band, nation,*
8 *pueblo, village, community, component band, or com-*
9 *ponent reservation, individually identified (including*
10 *parenthetically) in the list published most recently as*
11 *of the date of enactment of this Act pursuant to sec-*
12 *tion 104 of the Federally Recognized Indian Tribe*
13 *List Act of 1994 (25 U.S.C. 5131).*

14 **“SEC. 603. CORONAVIRUS LOCAL FISCAL RECOVERY FUND.**

15 “(a) *APPROPRIATION.*—*In addition to amounts other-*
16 *wise available, there is appropriated for fiscal year 2021,*
17 *out of any money in the Treasury not otherwise appro-*
18 *priated, \$130,200,000,000, to remain available through De-*
19 *cember 31, 2024, for making payments under this section*
20 *to metropolitan cities, nonentitlement units of local govern-*
21 *ment, and counties to mitigate the fiscal effects stemming*
22 *from the public health emergency with respect to the*
23 *Coronavirus Disease (COVID–19).*

24 “(b) *AUTHORITY TO MAKE PAYMENTS.*—

25 “(1) *METROPOLITAN CITIES.*—

1 “(A) *IN GENERAL.*—Of the amount appro-
2 priated under subsection (a), the Secretary shall
3 reserve \$45,570,000,000 to make payments to
4 metropolitan cities.

5 “(B) *ALLOCATION AND PAYMENT.*—From
6 the amount reserved under subparagraph (A),
7 the Secretary shall allocate and, in accordance
8 with paragraph (7), pay to each metropolitan
9 city an amount determined for the metropolitan
10 city consistent with the formula under section
11 106(b) of the Housing and Community Develop-
12 ment Act of 1974 (42 U.S.C. 5306(b)), except
13 that, in applying such formula, the Secretary
14 shall substitute ‘all metropolitan cities’ for ‘all
15 metropolitan areas’ each place it appears.

16 “(2) *NONENTITLEMENT UNITS OF LOCAL GOV-*
17 *ERNMENT.*—

18 “(A) *IN GENERAL.*—Of the amount appro-
19 priated under subsection (a), the Secretary shall
20 reserve \$19,530,000,000 to make payments to
21 States for distribution by the State to nonentitle-
22 ment units of local government in the State.

23 “(B) *ALLOCATION AND PAYMENT.*—From
24 the amount reserved under subparagraph (A),
25 the Secretary shall allocate and, in accordance

1 with paragraph (7), pay to each State an
2 amount which bears the same proportion to such
3 reserved amount as the total population of all
4 areas that are non-metropolitan cities in the
5 State bears to the total population of all areas
6 that are non-metropolitan cities in all such
7 States.

8 “(C) *DISTRIBUTION TO NONENTITLEMENT*
9 *UNITS OF LOCAL GOVERNMENT.*—

10 “(i) *IN GENERAL.*—Not later than 30
11 days after a State receives a payment under
12 subparagraph (B), the State shall distribute
13 to each nonentitlement unit of local govern-
14 ment in the State an amount that bears the
15 same proportion to the amount of such pay-
16 ment as the population of the nonentitle-
17 ment unit of local government bears to the
18 total population of all the nonentitlement
19 units of local government in the State, sub-
20 ject to clause (iii).

21 “(ii) *DISTRIBUTION OF FUNDS.*—

22 “(I) *EXTENSION FOR DISTRIBUTION.*—If an authorized officer of a
23 State required to make distributions
24 under clause (i) certifies in writing to
25

1 *the Secretary before the end of the 30-*
2 *day distribution period described in*
3 *such clause that it would constitute an*
4 *excessive administrative burden for the*
5 *State to meet the terms of such clause*
6 *with respect to 1 or more such dis-*
7 *tributions, the authorized officer may*
8 *request, and the Secretary shall grant,*
9 *an extension of such period of not more*
10 *than 30 days to allow the State to*
11 *make such distributions in accordance*
12 *with clause (i).*

13 “(II) *ADDITIONAL EXTENSIONS.—*

14 “(aa) *IN GENERAL.—If a*
15 *State has been granted an exten-*
16 *sion to the distribution period*
17 *under subclause (I) but is unable*
18 *to make all the distributions re-*
19 *quired under clause (i) before the*
20 *end of such period as extended, an*
21 *authorized officer of the State*
22 *may request an additional exten-*
23 *sion of the distribution period of*
24 *not more than 30 days. The Sec-*
25 *retary may grant a request for an*

1 *additional extension of such pe-*
2 *riod only if—*

3 “(AA) *the authorized of-*
4 *ficer making such request*
5 *provides a written plan to*
6 *the Secretary specifying, for*
7 *each distribution for which*
8 *an additional extension is re-*
9 *quested, when the State ex-*
10 *pects to make such distribu-*
11 *tion and the actions the*
12 *State has taken and will take*
13 *in order to make all such dis-*
14 *tributions before the end of*
15 *the distribution period (as*
16 *extended under subclause (I)*
17 *and this subclause); and*

18 “(BB) *the Secretary de-*
19 *termines that such plan is*
20 *reasonably designed to dis-*
21 *tribute all such funds to non-*
22 *entitlement units of local*
23 *government by the end of the*
24 *distribution period (as so ex-*
25 *tended).*

1 “(bb) *FURTHER ADDITIONAL*
2 *EXTENSIONS.*—*If a State granted*
3 *an additional extension of the dis-*
4 *tribution period under item (aa)*
5 *requires any further additional*
6 *extensions of such period, the re-*
7 *quest only may be made and*
8 *granted subject to the require-*
9 *ments specified in item (aa).*

10 “(iii) *CAPPED AMOUNT.*—*The total*
11 *amount distributed to a nonentitlement*
12 *unit of local government under this para-*
13 *graph may not exceed the amount equal to*
14 *75 percent of the most recent budget for the*
15 *nonentitlement unit of local government as*
16 *of January 27, 2020.*

17 “(iv) *RETURN OF EXCESS AMOUNTS.*—
18 *Any amounts not distributed to a non-*
19 *entitlement unit of local government as a*
20 *result of the application of clause (iii) shall*
21 *be returned to the Secretary.*

22 “(D) *PENALTY FOR NONCOMPLIANCE.*—*If,*
23 *by the end of the 120-day period that begins on*
24 *the date a State receives a payment from the*
25 *amount allocated under subparagraph (B) or, if*

1 *later, the last day of the distribution period for*
2 *the State (as extended with respect to the State*
3 *under subparagraph (C)(ii)), such State has*
4 *failed to make all the distributions from such*
5 *payment in accordance with the terms of sub-*
6 *paragraph (C) (including any extensions of the*
7 *distribution period granted in accordance with*
8 *such subparagraph), an amount equal to the*
9 *amount of such payment that remains undistrib-*
10 *uted as of such date shall be booked as a debt of*
11 *such State owed to the Federal Government, shall*
12 *be paid back from the State's allocation provided*
13 *under section 602(b)(3)(B)(iii), and shall be de-*
14 *posited into the general fund of the Treasury.*

15 “(3) COUNTIES.—

16 “(A) AMOUNT.—*From the amount appro-*
17 *priated under subsection (a), the Secretary shall*
18 *reserve and allocate \$65,100,000,000 of such*
19 *amount to make payments directly to counties in*
20 *an amount which bears the same proportion to*
21 *the total amount reserved under this paragraph*
22 *as the population of each such county bears to*
23 *the total population of all such entities and shall*
24 *pay such allocated amounts to such counties in*
25 *accordance with paragraph (7).*

1 “(B) *SPECIAL RULES.*—

2 “(i) *URBAN COUNTIES.*—No county
3 that is an ‘urban county’ (as defined in sec-
4 tion 102 of the Housing and Community
5 Development Act of 1974 (42 U.S.C. 5302))
6 shall receive less than the amount the coun-
7 ty would otherwise receive if the amount
8 paid under this paragraph were allocated to
9 metropolitan cities and urban counties
10 under section 106(b) of the Housing and
11 Community Development Act of 1974 (42
12 U.S.C. 5306(b)).

13 “(ii) *COUNTIES THAT ARE NOT UNITS*
14 *OF GENERAL LOCAL GOVERNMENT.*—In the
15 case of an amount to be paid to a county
16 that is not a unit of general local govern-
17 ment, the amount shall instead be paid to
18 the State in which such county is located,
19 and such State shall distribute such amount
20 to each unit of general local government
21 within such county in an amount that
22 bears the same proportion to the amount to
23 be paid to such county as the population of
24 such units of general local government bears
25 to the total population of such county.

1 “(iii) *DISTRICT OF COLUMBIA.*—*For*
2 *purposes of this paragraph, the District of*
3 *Columbia shall be considered to consist of a*
4 *single county that is a unit of general local*
5 *government.*

6 “(4) *CONSOLIDATED GOVERNMENTS.*—*A unit of*
7 *general local government that has formed a consoli-*
8 *dated government, or that is geographically contained*
9 *(in full or in part) within the boundaries of another*
10 *unit of general local government may receive a dis-*
11 *tribution under each of paragraphs (1), (2), and (3),*
12 *as applicable, based on the respective formulas speci-*
13 *fied in such paragraphs.*

14 “(5) *PRO RATA ADJUSTMENT AUTHORITY.*—*The*
15 *amounts otherwise determined for allocation and pay-*
16 *ment under paragraphs (1), (2), and (3) may be ad-*
17 *justed by the Secretary on a pro rata basis to the ex-*
18 *tent necessary to ensure that all available funds are*
19 *distributed to metropolitan cities, counties, and States*
20 *in accordance with the requirements specified in each*
21 *paragraph (as applicable) and the certification re-*
22 *quirement specified in subsection (d).*

23 “(6) *POPULATION.*—*For purposes of determining*
24 *allocations under this section, the population of an*
25 *entity shall be determined based on the most recent*

1 *data are available from the Bureau of the Census or,*
2 *if not available, from such other data as a State de-*
3 *termines appropriate.*

4 “(7) *TIMING.*—

5 “(A) *FIRST TRANCHE AMOUNT.*—*To the ex-*
6 *tent practicable, with respect to each metropoli-*
7 *tan city for which an amount is allocated under*
8 *paragraph (1), each State for which an amount*
9 *is allocated under paragraph (2) for distribution*
10 *to nonentitlement units of local government, and*
11 *each county for which an amount is allocated*
12 *under paragraph (3), the Secretary shall pay*
13 *from such allocation the First Tranche Amount*
14 *for such city, State, or county not later than 60*
15 *days after the date of enactment of this section.*

16 “(B) *SECOND TRANCHE AMOUNT.*—*The Sec-*
17 *retary shall pay to each metropolitan city for*
18 *which an amount is allocated under paragraph*
19 *(1), each State for which an amount is allocated*
20 *under paragraph (2) for distribution to non-*
21 *entitlement units of local government, and each*
22 *county for which an amount is allocated under*
23 *paragraph (3), the Second Tranche Amount for*
24 *such city, State, or county not earlier than 12*

1 *months after the date on which the First Tranche*
2 *Amount is paid to the city, State, or county.*

3 “(c) *REQUIREMENTS.*—

4 “(1) *USE OF FUNDS.*—Subject to paragraph (2),
5 *and except as provided in paragraphs (3) and (4), a*
6 *metropolitan city, nonentitlement unit of local gov-*
7 *ernment, or county shall only use the funds provided*
8 *under a payment made under this section to cover*
9 *costs incurred by the metropolitan city, nonentitle-*
10 *ment unit of local government, or county, by Decem-*
11 *ber 31, 2024—*

12 “(A) *to respond to the public health emer-*
13 *gency with respect to the Coronavirus Disease*
14 *2019 (COVID–19) or its negative economic im-*
15 *pacts, including assistance to households, small*
16 *businesses, and nonprofits, or aid to impacted*
17 *industries such as tourism, travel, and hospi-*
18 *tality;*

19 “(B) *to respond to workers performing es-*
20 *sential work during the COVID–19 public health*
21 *emergency by providing premium pay to eligible*
22 *workers of the metropolitan city, nonentitlement*
23 *unit of local government, or county that are per-*
24 *forming such essential work, or by providing*

1 *grants to eligible employers that have eligible*
2 *workers who perform essential work;*

3 “(C) *for the provision of government serv-*
4 *ices to the extent of the reduction in revenue of*
5 *such metropolitan city, nonentitlement unit of*
6 *local government, or county due to the COVID-*
7 *19 public health emergency relative to revenues*
8 *collected in the most recent full fiscal year of the*
9 *metropolitan city, nonentitlement unit of local*
10 *government, or county prior to the emergency; or*

11 “(D) *to make necessary investments in*
12 *water, sewer, or broadband infrastructure.*

13 “(2) *PENSION FUNDS.—No metropolitan city,*
14 *nonentitlement unit of local government, or county*
15 *may use funds made available under this section for*
16 *deposit into any pension fund.*

17 “(3) *TRANSFER AUTHORITY.—A metropolitan*
18 *city, nonentitlement unit of local government, or*
19 *county receiving a payment from funds made avail-*
20 *able under this section may transfer funds to a pri-*
21 *vate nonprofit organization (as that term is defined*
22 *in paragraph (17) of section 401 of the McKinney-*
23 *Vento Homeless Assistance Act (42 U.S.C. 11360(17)),*
24 *a public benefit corporation involved in the transpor-*

1 *tation of passengers or cargo, or a special-purpose*
2 *unit of State or local government.*

3 “(4) *TRANSFERS TO STATES.*—*Notwithstanding*
4 *paragraph (1), a metropolitan city, nonentitlement*
5 *unit of local government, or county receiving a pay-*
6 *ment from funds made available under this section*
7 *may transfer such funds to the State in which such*
8 *entity is located.*

9 “(d) *REPORTING.*—*Any metropolitan city, nonentitle-*
10 *ment unit of local government, or county receiving funds*
11 *provided under a payment made under this section shall*
12 *provide to the Secretary periodic reports providing a de-*
13 *tailed accounting of the uses of such funds by such metro-*
14 *politan city, nonentitlement unit of local government, or*
15 *county and including such other information as the Sec-*
16 *retary may require for the administration of this section.*

17 “(e) *RECOUPMENT.*—*Any metropolitan city, non-*
18 *entitlement unit of local government, or county that has*
19 *failed to comply with subsection (c) shall be required to*
20 *repay to the Secretary an amount equal to the amount of*
21 *funds used in violation of such subsection.*

22 “(f) *REGULATIONS.*—*The Secretary shall have the au-*
23 *thority to issue such regulations as may be necessary or*
24 *appropriate to carry out this section.*

25 “(g) *DEFINITIONS.*—*In this section:*

1 “(1) COUNTY.—The term ‘county’ means a coun-
2 ty, parish, or other equivalent county division (as de-
3 fined by the Bureau of the Census).

4 “(2) ELIGIBLE WORKERS.—The term ‘eligible
5 workers’ means those workers needed to maintain con-
6 tinuity of operations of essential critical infrastruc-
7 ture sectors and additional sectors as each chief execu-
8 tive officer of a metropolitan city, nonentitlement
9 unit of local government, or county may designate as
10 critical to protect the health and well-being of the
11 residents of their metropolitan city, nonentitlement
12 unit of local government, or county.

13 “(3) FIRST TRANCHE AMOUNT.—The term ‘First
14 Tranche Amount’ means, with respect to each metro-
15 politan city for which an amount is allocated under
16 subsection (b)(1), each State for which an amount is
17 allocated under subsection (b)(2) for distribution to
18 nonentitlement units of local government, and each
19 county for which an amount is allocated under sub-
20 section (b)(3), 50 percent of the amount so allocated
21 to such metropolitan city, State, or county (as appli-
22 cable).

23 “(4) METROPOLITAN CITY.—The term ‘metropoli-
24 tan city’ has the meaning given that term in section
25 102(a)(4) of the Housing and Community Develop-

1 *ment Act of 1974 (42 U.S.C. 5302(a)(4)) and includes*
2 *cities that relinquish or defer their status as a metro-*
3 *politan city for purposes of receiving allocations*
4 *under section 106 of such Act (42 U.S.C. 5306) for*
5 *fiscal year 2021.*

6 “(5) *NONENTITLEMENT UNIT OF LOCAL GOVERN-*
7 *MENT.*—*The term ‘nonentitlement unit of local gov-*
8 *ernment’ means a ‘city’, as that term is defined in*
9 *section 102(a)(5) of the Housing and Community De-*
10 *velopment Act of 1974 (42 U.S.C. 5302(a)(5)), that*
11 *is not a metropolitan city.*

12 “(6) *PREMIUM PAY.*—*The term ‘premium pay’*
13 *has the meaning given such term in section 602(g).*

14 “(7) *SECOND TRANCHE AMOUNT.*—*The term*
15 *‘Second Tranche Amount’ means, with respect to each*
16 *metropolitan city for which an amount is allocated*
17 *under subsection (b)(1), each State for which an*
18 *amount is allocated under subsection (b)(2) for dis-*
19 *tribution to nonentitlement units of local government,*
20 *and each county for which an amount is allocated*
21 *under subsection (b)(3), an amount not to exceed 50*
22 *percent of the amount so allocated to such metropoli-*
23 *tan city, State, or county (as applicable).*

24 “(8) *SECRETARY.*—*The term ‘Secretary’ means*
25 *the Secretary of the Treasury.*

1 “(9) *STATE*.—The term ‘State’ means each of the
2 50 States, the District of Columbia, the Common-
3 wealth of Puerto Rico, the United States Virgin Is-
4 lands, Guam, the Commonwealth of the Northern
5 Mariana Islands, and American Samoa.

6 “(10) *UNIT OF GENERAL LOCAL GOVERNMENT*.—
7 The term ‘unit of general local government’ has the
8 meaning given that term in section 102(a)(1) of the
9 Housing and Community Development Act of 1974
10 (42 U.S.C. 5302(a)(1)).

11 **“SEC. 604. CORONAVIRUS CAPITAL PROJECTS FUND.**

12 “(a) *APPROPRIATION*.—In addition to amounts other-
13 wise available, there is appropriated for fiscal year 2021,
14 out of any money in the Treasury not otherwise appro-
15 priated, \$10,000,000,000, to remain available until ex-
16 pended, for making payments to States, territories, and
17 Tribal governments to carry out critical capital projects di-
18 rectly enabling work, education, and health monitoring, in-
19 cluding remote options, in response to the public health
20 emergency with respect to the Coronavirus Disease
21 (COVID–19).

22 “(b) *PAYMENTS*.—

23 “(1) *MINIMUM AMOUNTS*.—From the amount ap-
24 propriated under subsection (a)—

1 “(A) the Secretary shall pay \$100,000,000
2 to each State;

3 “(B) the Secretary shall pay \$100,000,000
4 of such amount in equal shares to the United
5 States Virgin Islands, Guam, American Samoa,
6 the Commonwealth of the Northern Mariana Is-
7 lands, the Republic of the Marshall Islands, the
8 Federated States of Micronesia, and the Republic
9 of Palau; and

10 “(C) the Secretary shall pay \$100,000,000
11 of such amount in equal shares to Tribal govern-
12 ments and the State of Hawaii (in addition to
13 the amount paid to the State of Hawaii under
14 subparagraph (A)), of which—

15 “(i) not less than \$50,000 shall be paid
16 to each Tribal government; and

17 “(ii) not less than \$50,000, and not
18 more than \$200,000, shall be paid to the
19 State of Hawaii for the exclusive use of the
20 Department of Hawaiian Home Lands and
21 the Native Hawaiian Education Programs
22 to assist Native Hawaiians in accordance
23 with this section.

24 “(2) REMAINING AMOUNTS.—

1 “(A) *IN GENERAL.*—*From the amount of the*
2 *appropriation under subsection (a) that remains*
3 *after the application of paragraph (1), the Sec-*
4 *retary shall make payments to States based on*
5 *population such that—*

6 “(i) *50 percent of such amount shall be*
7 *allocated among the States based on the*
8 *proportion that the population of each State*
9 *bears to the population of all States;*

10 “(ii) *25 percent of such amount shall*
11 *be allocated among the States based on the*
12 *proportion that the number of individuals*
13 *living in rural areas in each State bears to*
14 *the number of individuals living in rural*
15 *areas in all States; and*

16 “(iii) *25 percent of such amount shall*
17 *be allocated among the States based on the*
18 *proportion that the number of individuals*
19 *with a household income that is below 150*
20 *percent of the poverty line applicable to a*
21 *family of the size involved in each State*
22 *bears to the number of such individuals in*
23 *all States.*

24 “(B) *DATA.*—*In determining the allocations*
25 *to be made to each State under subparagraph*

1 (A), the Secretary of the Treasury shall use the
2 most recent data available from the Bureau of
3 the Census.

4 “(c) *TIMING.*—The Secretary shall establish a process
5 of applying for grants to access funding made available
6 under section (b) not later than 60 days after enactment
7 of this section.

8 “(d) *DEFINITIONS.*—In this section:

9 “(1) *SECRETARY.*—The term ‘Secretary’ means
10 the Secretary of the Treasury.

11 “(2) *STATE.*—The term ‘State’ means each of the
12 50 States, the District of Columbia, and Puerto Rico.

13 “(3) *TRIBAL GOVERNMENT.*—The term ‘Tribal
14 government’ has the meaning given such term in sec-
15 tion 602(g).

16 **“SEC. 605. LOCAL ASSISTANCE AND TRIBAL CONSISTENCY**
17 **FUND.**

18 “(a) *APPROPRIATION.*—In addition to amounts other-
19 wise available, there is appropriated for fiscal year 2021,
20 out of any money in the Treasury not otherwise appro-
21 priated, \$2,000,000,000 to remain available until Sep-
22 tember 30, 2023, with amounts to be obligated for each of
23 fiscal years 2022 and 2023 in accordance with subsection
24 (b), for making payments under this section to eligible rev-
25 enue sharing counties and eligible Tribal governments.

1 “(b) *AUTHORITY TO MAKE PAYMENTS.*—

2 “(1) *PAYMENTS TO ELIGIBLE REVENUE SHARING*
3 *COUNTIES.*—*For each of fiscal years 2022 and 2023,*
4 *the Secretary shall reserve \$750,000,000 of the total*
5 *amount appropriated under subsection (a) to allocate*
6 *and pay to each eligible revenue sharing county in*
7 *amounts that are determined by the Secretary taking*
8 *into account economic conditions of each eligible rev-*
9 *enue sharing county, using measurements of poverty*
10 *rates, household income, land values, and unemploy-*
11 *ment rates as well as other economic indicators, over*
12 *the 20-year period ending with September 30, 2021.*

13 “(2) *PAYMENTS TO ELIGIBLE TRIBAL GOVERN-*
14 *MENTS.*—*For each of fiscal years 2022 and 2023, the*
15 *Secretary shall reserve \$250,000,000 of the total*
16 *amount appropriated under subsection (a) to allocate*
17 *and pay to eligible Tribal governments in amounts*
18 *that are determined by the Secretary taking into ac-*
19 *count economic conditions of each eligible Tribe.*

20 “(c) *USE OF PAYMENTS.*—*An eligible revenue sharing*
21 *county or an eligible Tribal government may use funds pro-*
22 *vided under a payment made under this section for any*
23 *governmental purpose other than a lobbying activity.*

24 “(d) *REPORTING REQUIREMENT.*—*Any eligible rev-*
25 *enue sharing county receiving a payment under this section*

1 *shall provide to the Secretary periodic reports providing a*
 2 *detailed accounting of the uses of fund by such eligible rev-*
 3 *enue sharing county and such other information as the Sec-*
 4 *retary may require for the administration of this section.*

5 “(e) *RECOUPMENT.*—*Any eligible revenue sharing*
 6 *county that has failed to submit a report required under*
 7 *subsection (d) or failed to comply with subsection (c), shall*
 8 *be required to repay to the Secretary an amount equal to—*

9 “(1) *in the case of a failure to comply with sub-*
 10 *section (c), the amount of funds used in violation of*
 11 *such subsection; and*

12 “(2) *in the case of a failure to submit a report*
 13 *required under subsection (d), such amount as the*
 14 *Secretary determines appropriate, but not to exceed 5*
 15 *percent of the amount paid to the eligible revenue*
 16 *sharing county under this section for all fiscal years.*

17 “(f) *DEFINITIONS.*—*In this section:*

18 “(1) *ELIGIBLE REVENUE SHARING COUNTY.*—
 19 *The term ‘eligible revenue sharing county’ means—*

20 “(A) *a county, parish, or borough—*

21 “(i) *that is independent of any other*
 22 *unit of local government; and*

23 “(ii) *that, as determined by the Sec-*
 24 *retary, is the principal provider of govern-*

1 *ment services for the area within its juris-*
2 *diction; and*

3 “*(iii) for which, as determined by the*
4 *Secretary, there is a negative revenue im-*
5 *pact due to implementation of a Federal*
6 *program or changes to such program; and*

7 “*(B) the District of Columbia, the Common-*
8 *wealth of Puerto Rico, Guam, and the United*
9 *States Virgin Islands.*

10 “(2) *ELIGIBLE TRIBAL GOVERNMENT.*—*The term*
11 *‘eligible Tribal government’ means the recognized gov-*
12 *erning body of an eligible Tribe.*

13 “(3) *ELIGIBLE TRIBE.*—*The term ‘eligible Tribe’*
14 *means any Indian or Alaska Native tribe, band, na-*
15 *tion, pueblo, village, community, component band, or*
16 *component reservation, individually identified (in-*
17 *cluding parenthetically) in the list published most re-*
18 *cently as of the date of enactment of this section pur-*
19 *suant to section 104 of the Federally Recognized In-*
20 *dian Tribe List Act of 1994 (25 U.S.C. 5131).*

21 “(4) *SECRETARY.*—*The term ‘Secretary’ means*
22 *the Secretary of the Treasury.”.*

23 “(b) *CONFORMING AMENDMENT.*—*The heading for title*
24 *VI of the Social Security Act (42 U.S.C. 801 et seq.) is*
25 *amended by striking “**FUND**” and inserting “, **FISCAL***

1 **RECOVERY, AND CRITICAL CAPITAL**
2 **PROJECTS FUNDS”.**

3 **Subtitle N—Other Provisions**

4 **SEC. 9911. FUNDING FOR PROVIDERS RELATING TO COVID-**
5 **19.**

6 *Part A of title XI of the Social Security Act (42 U.S.C.*
7 *1301 et seq.) is amended by adding at the end the following:*

8 **“SEC. 1150C. FUNDING FOR PROVIDERS RELATING TO**
9 **COVID-19.**

10 *“(a) FUNDING.—In addition to amounts otherwise*
11 *available, there is appropriated to the Secretary, for fiscal*
12 *year 2021, out of any monies in the Treasury not otherwise*
13 *appropriated, \$8,500,000,000 for purposes of making pay-*
14 *ments to eligible health care providers for health care re-*
15 *lated expenses and lost revenues that are attributable to*
16 *COVID-19. Amounts appropriated under the preceding*
17 *sentence shall remain available until expended.*

18 *“(b) APPLICATION REQUIREMENT.—To be eligible for*
19 *a payment under this section, an eligible health care pro-*
20 *vider shall submit to the Secretary an application in such*
21 *form and manner as the Secretary shall prescribe. Such ap-*
22 *plication shall contain the following:*

23 *“(1) A statement justifying the need of the pro-*
24 *vider for the payment, including documentation of the*

1 *health care related expenses attributable to COVID–19*
2 *and lost revenues attributable to COVID–19.*

3 “(2) *The tax identification number of the pro-*
4 *vider.*

5 “(3) *Such assurances as the Secretary determines*
6 *appropriate that the eligible health care provider will*
7 *maintain and make available such documentation*
8 *and submit such reports (at such time, in such form,*
9 *and containing such information as the Secretary*
10 *shall prescribe) as the Secretary determines is nec-*
11 *essary to ensure compliance with any conditions im-*
12 *posed by the Secretary under this section.*

13 “(4) *Any other information determined appro-*
14 *priate by the Secretary.*

15 “(c) *LIMITATION.—Payments made to an eligible*
16 *health care provider under this section may not be used to*
17 *reimburse any expense or loss that—*

18 “(1) *has been reimbursed from another source; or*

19 “(2) *another source is obligated to reimburse.*

20 “(d) *APPLICATION OF REQUIREMENTS, RULES, AND*
21 *PROCEDURES.—The Secretary shall apply any require-*
22 *ments, rules, or procedures as the Secretary deems appro-*
23 *priate for the efficient execution of this section.*

24 “(e) *DEFINITIONS.—In this section:*

1 “(1) *ELIGIBLE HEALTH CARE PROVIDER.*—*The*
2 *term ‘eligible health care provider’ means—*

3 “(A) *a provider of services (as defined in*
4 *section 1861(u)) or a supplier (as defined in sec-*
5 *tion 1861(d)) that—*

6 “(i) *is enrolled in the Medicare pro-*
7 *gram under title XVIII under section*
8 *1866(j) (including temporarily enrolled*
9 *during the emergency period described in*
10 *section 1135(g)(1)(B) for such period);*

11 “(ii) *provides diagnoses, testing, or*
12 *care for individuals with possible or actual*
13 *cases of COVID–19; and*

14 “(iii) *is a rural provider or supplier;*
15 *or*

16 “(B) *a provider or supplier that—*

17 “(i) *is enrolled with a State Medicaid*
18 *plan under title XIX (or a waiver of such*
19 *plan) in accordance with subsections*
20 *(a)(77) and (kk) of section 1902 (including*
21 *enrolled pursuant to section 1902(a)(78) or*
22 *section 1932(d)(6)) or enrolled with a State*
23 *child health plan under title XXI (or a*
24 *waiver of such plan) in accordance with*
25 *subparagraph (G) of section 2107(e)(1) (in-*

1 cluding enrolled pursuant to subparagraph
2 (D) or (Q) of such section);

3 “(ii) provides diagnoses, testing, or
4 care for individuals with possible or actual
5 cases of COVID–19; and

6 “(iii) is a rural provider or supplier.

7 “(2) *HEALTH CARE RELATED EXPENSES ATTRIB-*
8 *UTABLE TO COVID–19.*—The term ‘health care related
9 expenses attributable to COVID–19’ means health care
10 related expenses to prevent, prepare for, and respond
11 to COVID–19, including the building or construction
12 of a temporary structure, the leasing of a property,
13 the purchase of medical supplies and equipment, in-
14 cluding personal protective equipment and testing
15 supplies, providing for increased workforce and train-
16 ing (including maintaining staff, obtaining addi-
17 tional staff, or both), the operation of an emergency
18 operation center, retrofitting a facility, providing for
19 surge capacity, and other expenses determined appro-
20 priate by the Secretary.

21 “(3) *LOST REVENUE ATTRIBUTABLE TO COVID–*
22 *19.*—The term ‘lost revenue attributable to COVID–
23 19’ has the meaning given that term in the Fre-
24 quently Asked Questions guidance released by the De-
25 partment of Health and Human Services in June

1 2020, including the difference between such provider's
2 budgeted and actual revenue if such budget had been
3 established and approved prior to March 27, 2020.

4 “(4) *PAYMENT*.— The term ‘payment’ includes,
5 as determined appropriate by the Secretary, a pre-
6 payment, a prospective payment, a retrospective pay-
7 ment, or a payment through a grant or other mecha-
8 nism.

9 “(5) *RURAL PROVIDER OR SUPPLIER*.—The term
10 ‘rural provider or supplier’ means—

11 “(A) a—

12 “(i) provider or supplier located in a
13 rural area (as defined in section
14 1886(d)(2)(D)); or

15 “(ii) provider treated as located in a
16 rural area pursuant to section
17 1886(d)(8)(E);

18 “(B) a provider or supplier located in any
19 other area that serves rural patients (as defined
20 by the Secretary), which may include, but is not
21 required to include, a metropolitan statistical
22 area with a population of less than 500,000 (de-
23 termined based on the most recently available
24 data);

1 “(C) a rural health clinic (as defined in sec-
2 tion 1861(aa)(2));

3 “(D) a provider or supplier that furnishes
4 home health, hospice, or long-term services and
5 supports in an individual’s home located in a
6 rural area (as defined in section 1886(d)(2)(D));
7 or

8 “(E) any other rural provider or supplier
9 (as defined by the Secretary).”.

10 **SEC. 9912. EXTENSION OF CUSTOMS USER FEES.**

11 (a) *IN GENERAL.*—Section 13031(j)(3) of the Consoli-
12 dated Omnibus Budget Reconciliation Act of 1985 (19
13 U.S.C. 58c(j)(3)) is amended—

14 (1) in subparagraph (A), by striking “October
15 21, 2029” and inserting “September 30, 2030”; and

16 (2) in subparagraph (B)(i), by striking “October
17 21, 2029” and inserting “September 30, 2030”.

18 (b) *RATE FOR MERCHANDISE PROCESSING FEES.*—
19 Section 503 of the United States-Korea Free Trade Agree-
20 ment Implementation Act (Public Law 112–41; 19 U.S.C.
21 3805 note) is amended by striking “October 21, 2029” and
22 inserting “September 30, 2030”.

1 **TITLE X—COMMITTEE ON**
2 **FOREIGN RELATIONS**

3 **SEC. 10001. DEPARTMENT OF STATE OPERATIONS.**

4 *In addition to amounts otherwise available, there is*
5 *authorized and appropriated to the Secretary of State for*
6 *fiscal year 2021, out of any money in the Treasury not*
7 *otherwise appropriated, \$204,000,000, to remain available*
8 *until September 30, 2022, for necessary expenses of the De-*
9 *partment of State to carry out the authorities, functions,*
10 *duties, and responsibilities in the conduct of the foreign af-*
11 *fairs of the United States, to prevent, prepare for, and re-*
12 *spond to coronavirus domestically or internationally, which*
13 *shall include maintaining Department of State operations.*

14 **SEC. 10002. UNITED STATES AGENCY FOR INTERNATIONAL**
15 **DEVELOPMENT OPERATIONS.**

16 *In addition to amounts otherwise available, there is*
17 *authorized and appropriated to the Administrator of the*
18 *United States Agency for International Development for fis-*
19 *cal year 2021, out of any money in the Treasury not other-*
20 *wise appropriated, \$41,000,000, to remain available until*
21 *September 30, 2022, to carry out the provisions of section*
22 *667 of the Foreign Assistance Act of 1961 (22 U.S.C. 2427)*
23 *for necessary expenses of the United States Agency for Inter-*
24 *national Development to prevent, prepare for, and respond*
25 *to coronavirus domestically or internationally, and for*

1 *other operations and maintenance requirements related to*
2 *coronavirus.*

3 **SEC. 10003. GLOBAL RESPONSE.**

4 (a) *IN GENERAL.*—*In addition to amounts otherwise*
5 *available, there is authorized and appropriated to the Sec-*
6 *retary of State for fiscal year 2021, out of any money in*
7 *the Treasury not otherwise appropriated, \$8,675,000,000,*
8 *to remain available until September 30, 2022, for necessary*
9 *expenses to carry out the provisions of section 531 of chap-*
10 *ter 4 of part II of the Foreign Assistance Act of 1961 (22*
11 *U.S.C. 2346) as health programs to prevent, prepare for,*
12 *and respond to coronavirus, which shall include recovery*
13 *from the impacts of such virus and shall be allocated as*
14 *follows—*

15 (1) *\$905,000,000 to be made available to the*
16 *United States Agency for International Development*
17 *for global health activities to prevent, prepare for,*
18 *and respond to coronavirus, which shall include a*
19 *contribution to a multilateral vaccine development*
20 *partnership to support epidemic preparedness;*

21 (2) *\$3,750,000,000 to be made available to the*
22 *Department of State to support programs for the pre-*
23 *vention, treatment, and control of HIV/AIDS in order*
24 *to prevent, prepare for, and respond to coronavirus,*
25 *including to mitigate the impact on such programs*

1 *from coronavirus and support recovery from the im-*
2 *pacts of the coronavirus, of which not less than*
3 *\$3,500,000,000 shall be for a United States contribu-*
4 *tion to the Global Fund to Fight AIDS, Tuberculosis*
5 *and Malaria;*

6 (3) *\$3,090,000,000 to be made available to the*
7 *United States Agency for International Development*
8 *to prevent, prepare for, and respond to coronavirus,*
9 *which shall include support for international disaster*
10 *relief, rehabilitation, and reconstruction, for health*
11 *activities, and to meet emergency food security needs;*
12 *and*

13 (4) *\$930,000,000 to be made available to prevent,*
14 *prepare for, and respond to coronavirus, which shall*
15 *include activities to address economic and stabiliza-*
16 *tion requirements resulting from such virus.*

17 (b) *WAIVER OF LIMITATION.—Any contribution to the*
18 *Global Fund to Fight AIDS, Tuberculosis and Malaria*
19 *made pursuant to subsection (a)(2) shall be made available*
20 *notwithstanding section 202(d)(4)(A)(i) of the United*
21 *States Leadership Against HIV/AIDS, Tuberculosis, and*
22 *Malaria Act of 2003 (22 U.S.C. 7622(d)(4)(A)(i)), and such*
23 *contribution shall not be considered a contribution for the*
24 *purpose of applying such section 202(d)(4)(A)(i).*

1 **SEC. 10004. HUMANITARIAN RESPONSE.**

2 (a) *IN GENERAL.*—*In addition to amounts otherwise*
3 *available, there is authorized and appropriated to the Sec-*
4 *retary of State for fiscal year 2021, out of any money in*
5 *the Treasury not otherwise appropriated, \$500,000,000, to*
6 *remain available until September 30, 2022, to carry out*
7 *the provisions of section 2(a) and (b) of the Migration and*
8 *Refugee Assistance Act of 1962 (22 U.S.C. 2601(a) and (b))*
9 *to prevent, prepare for, and respond to coronavirus.*

10 (b) *USE OF FUNDS.*—*Funds appropriated pursuant to*
11 *this section shall not be made available for the costs of reset-*
12 *ting refugees in the United States.*

13 **SEC. 10005. MULTILATERAL ASSISTANCE.**

14 *In addition to amounts otherwise available, there is*
15 *authorized and appropriated to the Secretary of State for*
16 *fiscal year 2021, out of any money in the Treasury not*
17 *otherwise appropriated, \$580,000,000, to remain available*
18 *until September 30, 2022, to carry out the provisions of*
19 *section 301(a) of the Foreign Assistance Act of 1961 (22*
20 *U.S.C. 2221(a)) to prevent, prepare for, and respond to*
21 *coronavirus, which shall include support for the priorities*
22 *and objectives of the United Nations Global Humanitarian*
23 *Response Plan COVID–19 through voluntary contributions*
24 *to international organizations and programs administered*
25 *by such organizations.*

1 **TITLE XI—COMMITTEE ON**
2 **INDIAN AFFAIRS**

3 **SEC. 11001. INDIAN HEALTH SERVICE.**

4 (a) *In addition to amounts otherwise available, there*
5 *is appropriated to the Secretary of Health and Human*
6 *Services (in this section referred to as the “Secretary”) for*
7 *fiscal year 2021, out of any money in the Treasury not*
8 *otherwise appropriated, \$6,094,000,000, to remain avail-*
9 *able until expended, of which—*

10 (1) *\$5,484,000,000 shall be for carrying out the*
11 *Act of August 5, 1954 (42 U.S.C. 2001 et seq.) (com-*
12 *monly referred to as the Transfer Act), the Indian*
13 *Self-Determination and Education Assistance Act (25*
14 *U.S.C. 5301 et seq.), the Indian Health Care Im-*
15 *provement Act (25 U.S.C. 1601 et seq.), and titles II*
16 *and III of the Public Health Service Act (42 U.S.C.*
17 *201 et seq. and 241 et seq.) with respect to the Indian*
18 *Health Service, of which—*

19 (A) *\$2,000,000,000 shall be for lost reim-*
20 *bursements, in accordance with section 207 of the*
21 *Indian Health Care Improvement Act (25 U.S.C.*
22 *1621f);*

23 (B) *\$500,000,000 shall be for the provision*
24 *of additional health care services, services pro-*

1 *vided through the Purchased/Referred Care pro-*
2 *gram, and other related activities;*

3 *(C) \$140,000,000 shall be for information*
4 *technology, telehealth infrastructure, and the In-*
5 *Indian Health Service electronic health records sys-*
6 *tem;*

7 *(D) \$84,000,000 shall be for maintaining*
8 *operations of the Urban Indian health program,*
9 *which shall be in addition to other amounts*
10 *made available under this subsection for Urban*
11 *Indian organizations (as defined in section 4 of*
12 *the Indian Health Care Improvement Act (25*
13 *U.S.C. 1603));*

14 *(E) \$600,000,000 shall be for necessary ex-*
15 *penses to plan, prepare for, promote, distribute,*
16 *administer, and track COVID–19 vaccines, for*
17 *the purposes described in subparagraphs (F) and*
18 *(G), and for other vaccine-related activities;*

19 *(F) \$1,500,000,000 shall be for necessary ex-*
20 *penses to detect, diagnose, trace, and monitor*
21 *COVID–19 infections, activities necessary to*
22 *mitigate the spread of COVID–19, supplies nec-*
23 *essary for such activities, for the purposes de-*
24 *scribed in subparagraphs (E) and (G), and for*
25 *other related activities;*

1 (G) \$240,000,000 shall be for necessary ex-
2 penses to establish, expand, and sustain a public
3 health workforce to prevent, prepare for, and re-
4 spond to COVID–19, other public health work-
5 force-related activities, for the purposes described
6 in subparagraphs (E) and (F), and for other re-
7 lated activities; and

8 (H) \$420,000,000 shall be for necessary ex-
9 penses related to mental health and substance use
10 prevention and treatment services, for the pur-
11 poses described in subparagraph (C) and para-
12 graph (2) as related to mental health and sub-
13 stance use prevention and treatment services,
14 and for other related activities;

15 (2) \$600,000,000 shall be for the lease, purchase,
16 construction, alteration, renovation, or equipping of
17 health facilities to respond to COVID–19, and for
18 maintenance and improvement projects necessary to
19 respond to COVID–19 under section 7 of the Act of
20 August 5, 1954 (42 U.S.C. 2004a), the Indian Self-
21 Determination and Education Assistance Act (25
22 U.S.C. 5301 et seq.), the Indian Health Care Im-
23 provement Act (25 U.S.C. 1601 et seq.), and titles II
24 and III of the Public Health Service Act (42 U.S.C.

1 202 *et seq.*) with respect to the Indian Health Service;
2 and

3 (3) \$10,000,000 shall be for carrying out section
4 7 of the Act of August 5, 1954 (42 U.S.C. 2004a) for
5 expenses relating to potable water delivery.

6 (b) Funds appropriated by subsection (a) shall be
7 made available to restore amounts, either directly or
8 through reimbursement, for obligations for the purposes
9 specified in this section that were incurred to prevent, pre-
10 pare for, and respond to COVID–19 during the period be-
11 ginning on the date on which the public health emergency
12 was declared by the Secretary on January 31, 2020, pursu-
13 ant to section 319 of the Public Health Service Act (42
14 U.S.C. 247d) with respect to COVID–19 and ending on the
15 date of the enactment of this Act.

16 (c) Funds made available under subsection (a) to
17 Tribes and Tribal organizations under the Indian Self-De-
18 termination and Education Assistance Act (25 U.S.C. 5301
19 *et seq.*) shall be available on a one-time basis. Such non-
20 recurring funds shall not be part of the amount required
21 by section 106 of the Indian Self-Determination and Edu-
22 cation Assistance Act (25 U.S.C. 5325), and such funds
23 shall only be used for the purposes identified in this section.

1 **SEC. 11002. BUREAU OF INDIAN AFFAIRS.**

2 (a) *IN GENERAL.*—*In addition to amounts otherwise*
3 *made available, there is appropriated for fiscal year 2021,*
4 *out of any money in the Treasury not otherwise appro-*
5 *priated, \$900,000,000 to remain available until expended,*
6 *pursuant to the Snyder Act (25 U.S.C. 13), of which—*

7 (1) *\$100,000,000 shall be for Tribal housing im-*
8 *provement;*

9 (2) *\$772,500,000 shall be for Tribal government*
10 *services, public safety and justice, social services,*
11 *child welfare assistance, and for other related ex-*
12 *penses;*

13 (3) *\$7,500,000 shall be for related Federal ad-*
14 *ministrative costs and oversight; and*

15 (4) *\$20,000,000 shall be to provide and deliver*
16 *potable water.*

17 (b) *EXCLUSIONS FROM CALCULATION.*—*Funds appro-*
18 *priated under subsection (a) shall be excluded from the cal-*
19 *culatation of funds received by those Tribal governments that*
20 *participate in the “Small and Needy” program.*

21 (c) *ONE-TIME BASIS FUNDS.*—*Funds made available*
22 *under subsection (a) to Tribes and Tribal organizations*
23 *under the Indian Self-Determination and Education Assist-*
24 *ance Act (25 U.S.C. 5301 et seq.) shall be available on a*
25 *one-time basis. Such non-recurring funds shall not be part*
26 *of the amount required by section 106 of the Indian Self-*

1 *Determination and Education Assistance Act (25 U.S.C.*
2 *5325), and such funds shall only be used for the purposes*
3 *identified in this section.*

4 **SEC. 11003. HOUSING ASSISTANCE AND SUPPORTIVE SERV-**
5 **ICES PROGRAMS FOR NATIVE AMERICANS.**

6 (a) *APPROPRIATION.—In addition to amounts other-*
7 *wise available, there is appropriated to the Secretary of*
8 *Housing and Urban Development (in this section referred*
9 *to as the “Secretary”) for fiscal year 2021, out of any*
10 *money in the Treasury not otherwise appropriated,*
11 *\$750,000,000, to remain available until September 30,*
12 *2025, to prevent, prepare for, and respond to coronavirus,*
13 *for activities and assistance authorized under title I of the*
14 *Native American Housing Assistance and Self-Determina-*
15 *tion Act of 1996 (NAHASDA) (25 U.S.C. 4111 et seq.),*
16 *under title VIII of NAHASDA (25 U.S.C. 4221 et seq.),*
17 *and under section 106(a)(1) of the Housing and Commu-*
18 *nity Development Act of 1974 with respect to Indian tribes*
19 *(42 U.S.C. 5306(a)(1)), which shall be made available as*
20 *follows:*

21 (1) *HOUSING BLOCK GRANTS.—\$455,000,000*
22 *shall be available for the Native American Housing*
23 *Block Grants and Native Hawaiian Housing Block*
24 *Grant programs, as authorized under titles I and*

1 VIII of NAHASDA, subject to the following terms and
2 conditions:

3 (A) *FORMULA.*—Of the amounts made
4 available under this paragraph, \$450,000,000
5 shall be for grants under title I of NAHASDA
6 and shall be distributed according to the same
7 funding formula used in fiscal year 2021.

8 (B) *NATIVE HAWAIIANS.*—Of the amounts
9 made available under this paragraph, \$5,000,000
10 shall be for grants under title VIII of
11 NAHASDA.

12 (C) *USE.*—Amounts made available under
13 this paragraph shall be used by recipients to pre-
14 vent, prepare for, and respond to coronavirus,
15 including to maintain normal operations and
16 fund eligible affordable housing activities under
17 NAHASDA during the period that the program
18 is impacted by coronavirus. In addition,
19 amounts made available under subparagraph
20 (B) may be used to provide rental assistance to
21 eligible Native Hawaiian families both on and
22 off the Hawaiian Home Lands.

23 (D) *TIMING OF OBLIGATIONS.*—Amounts
24 made available under this paragraph shall be
25 used, as necessary, to cover or reimburse allow-

1 *able costs to prevent, prepare for, and respond to*
2 *coronavirus that are incurred by a recipient, in-*
3 *cluding for costs incurred after January 21,*
4 *2020.*

5 *(E) WAIVERS OR ALTERNATIVE REQUIRE-*
6 *MENTS.—The Secretary may waive or specify al-*
7 *ternative requirements for any provision of*
8 *NAHASDA (25 U.S.C. 4101 et seq.) or regula-*
9 *tion applicable to the Native American Housing*
10 *Block Grants or Native Hawaiian Housing*
11 *Block Grant program other than requirements*
12 *related to fair housing, nondiscrimination, labor*
13 *standards, and the environment, upon a finding*
14 *that the waiver or alternative requirement is*
15 *necessary to expedite or facilitate the use of*
16 *amounts made available under this paragraph.*

17 *(F) UNOBLIGATED AMOUNTS.—Amounts*
18 *made available under this paragraph which are*
19 *not accepted, are voluntarily returned, or other-*
20 *wise recaptured for any reason shall be used to*
21 *fund grants under paragraph (2).*

22 *(2) INDIAN COMMUNITY DEVELOPMENT BLOCK*
23 *GRANTS.—\$280,000,000 shall be available for grants*
24 *under title I of the Housing and Community Develop-*

1 *ment Act of 1974, subject to the following terms and*
2 *conditions:*

3 (A) *USE.—Amounts made available under*
4 *this paragraph shall be used for emergencies that*
5 *constitute imminent threats to health and safety*
6 *and are designed to prevent, prepare for, and re-*
7 *spond to coronavirus.*

8 (B) *PLANNING.—Not to exceed 20 percent of*
9 *any grant made with funds made available*
10 *under this paragraph shall be expended for plan-*
11 *ning and management development and admin-*
12 *istration.*

13 (C) *TIMING OF OBLIGATIONS.—Amounts*
14 *made available under this paragraph shall be*
15 *used, as necessary, to cover or reimburse allow-*
16 *able costs to prevent, prepare for, and respond to*
17 *coronavirus incurred by a recipient, including*
18 *for costs incurred after January 21, 2020.*

19 (D) *INAPPLICABILITY OF PUBLIC SERVICES*
20 *CAP.—Indian tribes may use up to 100 percent*
21 *of any grant from amounts made available*
22 *under this paragraph for public services activi-*
23 *ties to prevent, prepare for, and respond to*
24 *coronavirus.*

1 (E) *WAIVERS OR ALTERNATIVE REQUIRE-*
2 *MENTS.—The Secretary may waive or specify al-*
3 *ternative requirements for any provision of title*
4 *I of the Housing and Community Development*
5 *Act of 1974 (42 U.S.C. 5301 et seq.) or regula-*
6 *tion applicable to the Indian Community Devel-*
7 *opment Block Grant program other than require-*
8 *ments related to fair housing, nondiscrimination,*
9 *labor standards, and the environment, upon a*
10 *finding that the waiver or alternative require-*
11 *ment is necessary to expedite or facilitate the use*
12 *of amounts made available under this para-*
13 *graph.*

14 (3) *TECHNICAL ASSISTANCE.—\$10,000,000 shall*
15 *be used to make new awards or increase prior awards*
16 *to existing technical assistance providers to provide*
17 *an immediate increase in training and technical as-*
18 *sistance to Indian tribes, Indian housing authorities,*
19 *tribally designated housing entities, and recipients*
20 *under title VIII of NAHASDA for activities under*
21 *this section.*

22 (4) *OTHER COSTS.—\$5,000,000 shall be used for*
23 *the administrative costs to oversee and administer the*
24 *implementation of this section, and pay for associated*

1 *information technology, financial reporting, and other*
2 *costs.*

3 **SEC. 11004. COVID-19 RESPONSE RESOURCES FOR THE**
4 **PRESERVATION AND MAINTENANCE OF NA-**
5 **TIVE AMERICAN LANGUAGES.**

6 *(a) Section 816 of the Native American Programs Act*
7 *of 1974 (42 U.S.C. 2992d) is amended by adding at the*
8 *end the following:*

9 “*(f) In addition to amounts otherwise available, there*
10 *is appropriated for fiscal year 2021, out of any money in*
11 *the Treasury not otherwise appropriated, \$20,000,000 to re-*
12 *main available until expended, to carry out section 803C(g)*
13 *of this Act.*”.

14 *(b) Section 803C of the Native American Programs Act*
15 *of 1974 (42 U.S.C. 2991b-3) is amended by adding at the*
16 *end the following:*

17 “*(g) EMERGENCY GRANTS FOR NATIVE AMERICAN*
18 *LANGUAGE PRESERVATION AND MAINTENANCE.—Not later*
19 *than 180 days after the effective date of this subsection, the*
20 *Secretary shall award grants to entities eligible to receive*
21 *assistance under subsection (a)(1) to ensure the survival*
22 *and continuing vitality of Native American languages dur-*
23 *ing and after the public health emergency declared by the*
24 *Secretary pursuant to section 319 of the Public Health*

1 *Service Act (42 U.S.C. 247d) with respect to the COVID-*
2 *19 pandemic.”.*

3 **SEC. 11005. BUREAU OF INDIAN EDUCATION.**

4 *In addition to amounts otherwise available, there is*
5 *appropriated to the Bureau of Indian Education for fiscal*
6 *year 2021, out of any money in the Treasury not otherwise*
7 *appropriated, \$850,000,000, to remain available until ex-*
8 *pended, to be allocated by the Director of the Bureau of*
9 *Indian Education not more than 45 calendar days after*
10 *the date of enactment of this Act, for programs or activities*
11 *operated or funded by the Bureau of Indian Education, for*
12 *Bureau-funded schools (as defined in section 1141(3) of the*
13 *Education Amendments of 1978 (25 U.S.C. 2021(3)), and*
14 *for Tribal Colleges or Universities (as defined in section*
15 *316(b)(3) of the Higher Education Act of 1965 (20 U.S.C.*
16 *1059c(b)(3))).*

17 **SEC. 11006. AMERICAN INDIAN, NATIVE HAWAIIAN, AND**
18 **ALASKA NATIVE EDUCATION.**

19 *In addition to amounts otherwise available, there is*
20 *appropriated to the Department of Education for fiscal*
21 *year 2021, out of any money in the Treasury not otherwise*
22 *appropriated, \$190,000,000, to remain available until ex-*
23 *pended, for awards, which shall be determined by the Sec-*
24 *retary of Education not more than 180 calendar days after*
25 *the date of enactment of this Act, of which—*

1 (1) \$20,000,000 shall be for awards for Tribal
2 education agencies for activities authorized under sec-
3 tion 6121(c) of the Elementary and Secondary Edu-
4 cation Act of 1965 (20 U.S.C. 7441(c));

5 (2) \$85,000,000 shall be for awards to entities el-
6 igible to receive grants under section 6205(a)(1) of the
7 Elementary and Secondary Education Act of 1965
8 (20 U.S.C. 7515(a)(1)) for activities authorized under
9 section 6205(a)(3) of the Elementary and Secondary
10 Education Act of 1965 (20 U.S.C. 7515(a)(3)); and

11 (3) \$85,000,000 shall be for awards to entities el-
12 igible to receive grants under section 6304(a)(1) of the
13 Elementary and Secondary Education Act of 1965 of
14 1965 (20 U.S.C. 7544(a)(1)) for activities authorized
15 under section 6304(a)(2–3) of the Elementary and
16 Secondary Education Act of 1965 (20 U.S.C.
17 7544(a)(2–3)) and other related activities.

Attest:

Secretary.

117TH CONGRESS
1ST SESSION

H.R. 1319

AMENDMENT