

AMENDMENT NO. _____ Calendar No. _____

Purpose: To improve the bill.

IN THE SENATE OF THE UNITED STATES—117th Cong., 1st Sess.

H. R. 1319

To provide for reconciliation pursuant to title II of S. Con.
Res. 5.

Referred to the Committee on _____ and
ordered to be printed

Ordered to lie on the table and to be printed

AMENDMENT intended to be proposed by Mr. SCHUMER (for himself, Mr. WYDEN, Mrs. MURRAY, Mr. BROWN, Mr. PETERS, Mr. CARDIN, Ms. CANTWELL, Ms. STABENOW, Mr. TESTER, Mr. MENENDEZ, Mr. SCHATZ, Mr. CARPER, Mr. LEAHY, and Mr. SANDERS)

Viz:

1 Strike all after the first word and insert the following:

2 **TITLE.**

3 This Act may be cited as the “American Rescue Plan

4 Act of 2021”.

5 **SEC. 2. TABLE OF CONTENTS.**

6 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**

Subtitle A—Agriculture

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

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

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- 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.

Subtitle B—Nutrition

- Sec. 1101. Supplemental nutrition assistance program.
- 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.

TITLE II—COMMITTEE ON HEALTH, EDUCATION, LABOR, AND PENSIONS

Subtitle A—Education Matters

PART 1—DEPARTMENT OF EDUCATION

- Sec. 2001. Elementary and Secondary School Emergency Relief Fund.
- 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.

PART 2—MISCELLANEOUS

- Sec. 2021. National Endowment for the Arts.
- Sec. 2022. National Endowment for the Humanities.
- Sec. 2023. Institute of Museum and Library Services.

Subtitle B—Labor Matters

- 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.

- Sec. 2202. Child Care Stabilization.
- Sec. 2203. Head Start.
- Sec. 2204. Programs for survivors.
- Sec. 2205. Child abuse prevention and treatment.
- Sec. 2206. Corporation for National and Community Service and the National Service Trust.

Subtitle D—Public Health

- Sec. 2301. Funding for COVID–19 vaccine activities at the Centers for Disease Control and Prevention.
- Sec. 2302. Funding for vaccine confidence activities.
- Sec. 2303. Funding for supply chain for COVID–19 vaccines, therapeutics, and medical supplies.
- Sec. 2304. Funding for COVID–19 vaccine, therapeutic, and device activities at the Food and Drug Administration.
- Sec. 2305. Reduced cost-sharing.

Subtitle E—Testing

- Sec. 2401. Funding for COVID–19 testing, contact tracing, and mitigation activities.
- 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.

Subtitle F—Public Health Workforce

- Sec. 2501. Funding for public health workforce.
- Sec. 2502. Funding for Medical Reserve Corps.

Subtitle G—Public Health Investments

- Sec. 2601. Funding for community health centers and community care.
- Sec. 2602. Funding for National Health Service Corps.
- Sec. 2603. Funding for Nurse Corps.
- Sec. 2604. Funding for teaching health centers that operate graduate medical education.
- Sec. 2605. Funding for family planning.

Subtitle H—Mental Health and Substance Use Disorder

- Sec. 2701. Funding for block grants for community mental health services.
- Sec. 2702. Funding for block grants for prevention and treatment of substance abuse.
- Sec. 2703. Funding for mental health and substance use disorder training for health care professionals, paraprofessionals, and public safety officers.
- Sec. 2704. Funding for education and awareness campaign encouraging healthy work conditions and use of mental health and substance use disorder services by health care professionals.
- Sec. 2705. Funding for grants for health care providers to promote mental health among their health professional workforce.
- Sec. 2706. Funding for community-based funding for local substance use disorder services.
- Sec. 2707. Funding for community-based funding for local behavioral health needs.

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- Sec. 2708. Funding for the National Child Traumatic Stress Network.
- Sec. 2709. Funding for Project AWARE.
- Sec. 2710. Funding for youth suicide prevention.
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- Sec. 2712. Funding for pediatric mental health care access.
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- Sec. 2801. Establishing a grant program for Exchange modernization.

Subtitle J—Continued Assistance to Rail Workers

- Sec. 2901. Additional enhanced benefits under the Railroad Unemployment Insurance Act.
- Sec. 2902. Extended unemployment benefits under the Railroad Unemployment Insurance Act.
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- Sec. 2904. Railroad Retirement Board and Office of the Inspector General funding.

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- Sec. 2911. Funding for LIHEAP.
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- Sec. 2921. Supporting older americans and their families.
- Sec. 2922. National Technical Assistance Center on Grandfamilies and Kinship Families.

TITLE III—COMMITTEE ON BANKING, HOUSING, AND URBAN AFFAIRS

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 Sec. 5002. Targeted EIDL advance.
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TITLE VI—COMMITTEE ON ENVIRONMENT AND PUBLIC WORKS

Sec. 6001. Economic adjustment assistance.
 Sec. 6002. Funding for pollution and disparate impacts of the COVID-19 pandemic.
 Sec. 6003. United States Fish and Wildlife Service.

TITLE VII—COMMITTEE ON COMMERCE, SCIENCE, AND
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 Sec. 7103. Emergency FAA Employee Leave Fund.
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Subtitle B—Aviation Manufacturing Jobs Protection

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- Sec. 7401. Funding for consumer product safety fund to protect consumers from potentially dangerous products related to COVID–19.
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- Sec. 7403. Funding for Department of Commerce Inspector General.
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- Sec. 7501. National Institute of Standards and Technology.
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Subtitle F—Corporation for Public Broadcasting

- Sec. 7601. Support for the Corporation for Public Broadcasting.

TITLE VIII—COMMITTEE ON VETERANS' AFFAIRS

- Sec. 8001. Funding for claims and appeals processing.
- Sec. 8002. Funding availability for medical care and health needs.
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- Sec. 8006. Covid–19 veteran rapid retraining assistance program.
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- Sec. 9015. Extension of emergency State staffing flexibility.
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Sec. 9301. Additional funding for aging and disability services programs.

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Sec. 9501. Preserving health benefits for workers.

Subtitle G—Promoting Economic Security

PART 1—2021 RECOVERY REBATES TO INDIVIDUALS

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Sec. 9612. Application of child tax credit in possessions.

PART 3—EARNED INCOME TAX CREDIT

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- Sec. 9671. Repeal of election to allocate interest, etc. on worldwide basis.
- Sec. 9672. Tax treatment of targeted EIDL advances.
- Sec. 9673. Tax treatment of restaurant revitalization grants.
- Sec. 9674. Modification of exceptions for reporting of third party network transactions.
- Sec. 9675. Modification of treatment of student loan forgiveness.

Subtitle H—Pensions

- Sec. 9701. Temporary delay of designation of multiemployer plans as in endangered, critical, or critical and declining status.
- Sec. 9702. Temporary extension of the funding improvement and rehabilitation periods for multiemployer pension plans in critical and endangered status for 2020 or 2021.
- Sec. 9703. Adjustments to funding standard account rules.
- Sec. 9704. Special financial assistance program for financially troubled multiemployer plans.
- Sec. 9705. Extended amortization for single employer plans.
- Sec. 9706. Extension of pension funding stabilization percentages for single employer plans.
- Sec. 9707. Modification of special rules for minimum funding standards for community newspaper plans.
- Sec. 9708. Expansion of limitation on excessive employee remuneration.

Subtitle I—Child Care for Workers

- Sec. 9801. Child care assistance.

Subtitle J—Medicaid

- Sec. 9811. Mandatory coverage of COVID-19 vaccines and administration and treatment under Medicaid.
- Sec. 9812. Modifications to certain coverage under Medicaid for pregnant and postpartum women.
- Sec. 9813. State option to provide qualifying community-based mobile crisis intervention services.

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- Sec. 9814. Temporary increase in FMAP for medical assistance under State Medicaid plans which begin to expend amounts for certain mandatory individuals.
- Sec. 9815. Extension of 100 percent Federal medical assistance percentage to Urban Indian Health Organizations and Native Hawaiian Health Care Systems.
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- Sec. 9817. Additional support for Medicaid home and community-based services during the COVID–19 emergency.
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- Sec. 9821. Mandatory coverage of COVID–19 vaccines and administration and treatment under CHIP.
- Sec. 9822. Modifications to certain coverage under CHIP for pregnant and postpartum women.

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- Sec. 9831. Floor on the Medicare area wage index for hospitals in all-urban States.
- Sec. 9832. Secretarial authority to temporarily waive or modify application of certain Medicare requirements with respect to ambulance services furnished during certain emergency periods.
- Sec. 9833. Funding for Office of Inspector General.

Subtitle M—Coronavirus State and Local Fiscal Recovery Funds

- Sec. 9901. Coronavirus State and Local Fiscal Recovery Funds.

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- Sec. 9911. Funding for providers relating to COVID–19.
- Sec. 9912. Extension of customs user fees.

TITLE X—COMMITTEE ON FOREIGN RELATIONS

- Sec. 10001. Department of State operations.
- Sec. 10002. United States Agency for International Development operations.
- Sec. 10003. Global response.
- Sec. 10004. Humanitarian response.
- Sec. 10005. Multilateral assistance.

TITLE XI—COMMITTEE ON INDIAN AFFAIRS

- Sec. 11001. Indian Health Service.
- Sec. 11002. Bureau of Indian Affairs.
- Sec. 11003. Housing assistance and supportive services programs for Native Americans.
- Sec. 11004. COVID–19 response resources for the preservation and maintenance of Native American languages.
- Sec. 11005. Bureau of Indian Education.
- Sec. 11006. American Indian, Native Hawaiian, and Alaska Native education.

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
9 Agriculture for fiscal year 2021, out of any money in the
10 Treasury not otherwise appropriated, \$4,000,000,000, to
11 remain 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,
22 as determined by the Secretary, that may receive,
23 store, process, and distribute food items;

24 (3) to make grants and loans for small or
25 mid-sized food processors or distributors, seafood

1 processing facilities and processing vessels, farmers
2 markets, producers, or other organizations to re-
3 spond to COVID–19, including for measures to pro-
4 tect workers against COVID–19; and

5 (4) to make loans and grants and provide other
6 assistance to maintain and improve food and agricul-
7 tural supply chain resiliency.

8 (c) ANIMAL HEALTH.—

9 (1) COVID–19 ANIMAL SURVEILLANCE.—The
10 Secretary of Agriculture shall conduct monitoring
11 and surveillance of susceptible animals for incidence
12 of SARS–CoV–2.

13 (2) FUNDING.—Out of the amounts made avail-
14 able under subsection (a), the Secretary shall use
15 \$300,000,000 to carry out this subsection.

16 (d) OVERTIME FEES.—

17 (1) SMALL ESTABLISHMENT; VERY SMALL ES-
18 TABLISHMENT DEFINITIONS.—The terms “small es-
19 tablishment” and “very small establishment” have
20 the meaning given those terms in the final rule enti-
21 tled “Pathogen Reduction; Hazard Analysis and
22 Critical Control Point (HACCP) Systems” published
23 in the Federal Register on July 25, 1996 (61 Fed.
24 Reg. 38806).

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

22 (3) FUNDING.—Out of the amounts made avail-
23 able under subsection (a), the Secretary shall use
24 \$100,000,000 to carry out this subsection.

1 **SEC. 1002. EMERGENCY RURAL DEVELOPMENT GRANTS**
2 **FOR RURAL HEALTH CARE.**

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

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

1 set forth in section 9003(f) of the Farm Security and
2 Rural Investment Act of 2002 (7 U.S.C. 8103(f)), to—

3 (1) increase capacity for vaccine distribution;

4 (2) provide medical supplies to increase medical
5 surge capacity;

6 (3) reimburse for revenue lost during the
7 COVID–19 pandemic, including revenue losses in-
8 curred prior to the awarding of the grant;

9 (4) increase telehealth capabilities, including
10 underlying health care information systems;

11 (5) construct temporary or permanent struc-
12 tures to provide health care services, including vac-
13 cine administration or testing;

14 (6) support staffing needs for vaccine adminis-
15 tration or testing; and

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

21 (c) FUNDING.—In addition to amounts otherwise
22 available, there is appropriated to the Secretary for fiscal
23 year 2021, out of any money in the Treasury not otherwise
24 appropriated, \$500,000,000, to remain available until
25 September 30, 2023, to carry out this section, of which

1 not more than 3 percent may be used by the Secretary
2 for administrative purposes and not more than 2 percent
3 may be used by the Secretary for technical assistance as
4 defined in section 306(a)(26) of the Consolidated Farm
5 and Rural Development Act (7 U.S.C. 1926(a)(26)).

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

7 In addition to amounts otherwise available, there are
8 appropriated for fiscal year 2021, out of any money in
9 the Treasury not otherwise appropriated, \$47,500,000, to
10 remain available until expended, for necessary administra-
11 tive expenses associated with carrying out this subtitle.

12 **SEC. 1004. FUNDING FOR THE USDA OFFICE OF INSPECTOR**

13 **GENERAL FOR OVERSIGHT OF COVID-19-RE-**
14 **LATED PROGRAMS.**

15 In addition to amounts otherwise made available,
16 there is appropriated to the Office of the Inspector Gen-
17 eral of the Department of Agriculture for fiscal year 2021,
18 out of any money in the Treasury not otherwise appro-
19 priated, \$2,500,000, to remain available until September
20 30, 2022, for audits, investigations, and other oversight
21 activities of projects and activities carried out with funds
22 made available to the Department of Agriculture related
23 to the COVID-19 pandemic.

1 **SEC. 1005. FARM LOAN ASSISTANCE FOR SOCIALLY DIS-**
2 **ADVANTAGED FARMERS AND RANCHERS.**

3 (a) PAYMENTS.—

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

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

18 (A) direct farm loan made by the Secretary
19 to the socially disadvantaged farmer or rancher;
20 and

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

24 (b) DEFINITIONS.—In this section:

25 (1) FARM LOAN.—The term “farm loan”
26 means—

1 (A) a loan administered by the Farm Serv-
2 ice Agency under subtitle A, B, or C of the
3 Consolidated Farm and Rural Development Act
4 (7 U.S.C. 1922 et seq.); and

5 (B) a Commodity Credit Corporation Farm
6 Storage Facility Loan.

7 (2) SECRETARY.—The term “Secretary” means
8 the Secretary of Agriculture.

9 (3) SOCIALLY DISADVANTAGED FARMER OR
10 RANCHER.—The term “socially disadvantaged farm-
11 er or rancher” has the meaning given the term in
12 section 2501(a) of the Food, Agriculture, Conserva-
13 tion, and Trade Act of 1990 (7 U.S.C. 2279(a)).

14 **SEC. 1006. USDA ASSISTANCE AND SUPPORT FOR SOCIALLY**
15 **DISADVANTAGED FARMERS, RANCHERS, FOR-**
16 **EST LAND OWNERS AND OPERATORS, AND**
17 **GROUPS.**

18 (a) APPROPRIATION.—In addition to amounts other-
19 wise available, there is appropriated to the Secretary of
20 Agriculture for fiscal year 2021, out of any money in the
21 Treasury not otherwise appropriated, \$1,010,000,000, to
22 remain available until expended, to carry out this section.

23 (b) ASSISTANCE.—The Secretary of Agriculture shall
24 use the amounts made available pursuant to subsection

25 (a)—

1 (1) to provide outreach, mediation, financial
2 training, capacity building training, cooperative de-
3 velopment training and support, and other technical
4 assistance on issues concerning food, agriculture, ag-
5 ricultural credit, agricultural extension, rural devel-
6 opment, or nutrition to socially disadvantaged farm-
7 ers, ranchers, or forest landowners, or other mem-
8 bers of socially disadvantaged groups;

9 (2) to provide grants and loans to improve land
10 access for socially disadvantaged farmers, ranchers,
11 or forest landowners, including issues related to
12 heirs' property in a manner as determined by the
13 Secretary;

14 (3) to support the activities of one or more eq-
15 uity commissions that will address racial equity
16 issues within the Department of Agriculture and its
17 programs, using \$5,000,000 of the amount made
18 available pursuant to subsection (a);

19 (4) to support and supplement agricultural re-
20 search, education, and extension, as well as scholar-
21 ships and programs that provide internships and
22 pathways to Federal employment, at—

23 (A) colleges or universities eligible to re-
24 ceive funds under the Act of August 30, 1890
25 (commonly known as the “Second Morrill Act”)

1 (7 U.S.C. 321 et seq.), including Tuskegee Uni-
2 versity;

3 (B) 1994 Institutions (as defined in sec-
4 tion 532 of the Equity in Educational Land-
5 Grant Status Act of 1994 (7 U.S.C. 301 note;
6 Public Law 103–382));

7 (C) Alaska Native serving institutions and
8 Native Hawaiian serving institutions eligible to
9 receive grants under subsections (a) and (b), re-
10 spectively, of section 1419B of the National Ag-
11 ricultural Research, Extension, and Teaching
12 Policy Act of 1977 (7 U.S.C. 3156);

13 (D) Hispanic-serving institutions eligible to
14 receive grants under section 1455 of the Na-
15 tional Agricultural Research, Extension, and
16 Teaching Policy Act of 1977 (7 U.S.C. 3241);
17 and

18 (E) the insular area institutions of higher
19 education located in the territories of the
20 United States, as referred to in section 1489 of
21 the National Agricultural Research, Extension,
22 and Teaching Policy Act of 1977 (7 U.S.C.
23 3361); and

24 (5) to provide financial assistance to socially
25 disadvantaged farmers, ranchers, or forest land-

1 owners that are former farm loan borrowers that
2 suffered related adverse actions or past discrimina-
3 tion or bias in Department of Agriculture programs,
4 as determined by the Secretary.

5 (c) DEFINITIONS.—In this section:

6 (1) NONINDUSTRIAL PRIVATE FOREST LAND.—
7 The term “nonindustrial private forest land” has the
8 meaning given the term in section 1201(a)(18) of
9 the Food Security Act of 1985 (16 U.S.C.
10 3801(a)(18)).

11 (2) SOCIALLY DISADVANTAGED FARMER,
12 RANCHER, OR FOREST LANDOWNER.—The term “so-
13 cially disadvantaged farmer, rancher, or forest land-
14 owner” means a farmer, rancher, or owner or oper-
15 ator of nonindustrial private forest land who is a
16 member of a socially disadvantaged group.

17 (3) SOCIALLY DISADVANTAGED GROUP.—The
18 term “socially disadvantaged group” has the mean-
19 ing given the term in section 2501(a) of the Food,
20 Agriculture, Conservation, and Trade Act of 1990 (7
21 U.S.C. 2279(a)).

1 **SEC. 1007. USE OF THE COMMODITY CREDIT CORPORATION**
2 **FOR COMMODITIES AND ASSOCIATED EX-**
3 **PENSES.**

4 In addition to amounts otherwise made available,
5 there are appropriated for fiscal year 2021, out of any
6 money in the Treasury not otherwise appropriated,
7 \$800,000,000, to remain available until September 30,
8 2022, to use the Commodity Credit Corporation to acquire
9 and make available commodities under section 406(b) of
10 the Food for Peace Act (7 U.S.C. 1736(b)) and for ex-
11 penses under such section.

12 **Subtitle B—Nutrition**

13 **SEC. 1101. SUPPLEMENTAL NUTRITION ASSISTANCE PRO-**
14 **GRAM.**

15 (a) VALUE OF BENEFITS.—Section 702(a) of division
16 N of the Consolidated Appropriations Act, 2021 (Public
17 Law 116–260) is amended by striking “June 30, 2021”
18 and inserting “September 30, 2021”.

19 (b) SNAP ADMINISTRATIVE EXPENSES.—In addition
20 to amounts otherwise available, there is hereby appro-
21 priated for fiscal year 2021, out of any amounts in the
22 Treasury not otherwise appropriated, \$1,150,000,000, to
23 remain available until September 30, 2023, with amounts
24 to be obligated for each of fiscal years 2021, 2022, and
25 2023, for the costs of State administrative expenses asso-
26 ciated with carrying out this section and administering the

1 supplemental nutrition assistance program established
2 under the Food and Nutrition Act of 2008 (7 U.S.C. 2011
3 et seq.), of which—

4 (1) \$15,000,000 shall be for necessary expenses
5 of the Secretary of Agriculture (in this section re-
6 ferred to as the “Secretary”) for management and
7 oversight of the program; and

8 (2) \$1,135,000,000 shall be for the Secretary to
9 make grants to each State agency for each of fiscal
10 years 2021 through 2023 as follows:

11 (A) 75 percent of the amounts available
12 shall be allocated to States based on the share
13 of each State of households that participate in
14 the supplemental nutrition assistance program
15 as reported to the Department of Agriculture
16 for the most recent 12-month period for which
17 data are available, adjusted by the Secretary
18 (as of the date of the enactment of this Act) for
19 participation in disaster programs under section
20 5(h) of the Food and Nutrition Act of 2008 (7
21 U.S.C. 2014(h)); and

22 (B) 25 percent of the amounts available
23 shall be allocated to States based on the in-
24 crease in the number of households that partici-
25 pate in the supplemental nutrition assistance

1 program as reported to the Department of Ag-
2 riculture over the most recent 12-month period
3 for which data are available, adjusted by the
4 Secretary (as of the date of the enactment of
5 this Act) for participation in disaster programs
6 under section 5(h) of the Food and Nutrition
7 Act of 2008 (7 U.S.C. 2014(h)).

8 **SEC. 1102. ADDITIONAL ASSISTANCE FOR SNAP ONLINE**
9 **PURCHASING AND TECHNOLOGY IMPROVE-**
10 **MENTS.**

11 (a) **FUNDING.**—In addition to amounts otherwise
12 made available, there is appropriated for fiscal year 2021,
13 out of any amounts in the Treasury not otherwise appro-
14 priated, \$25,000,000 to remain available through Sep-
15 tember 30, 2026, to carry out this section.

16 (b) **USE OF FUNDS.**—The Secretary of Agriculture
17 may use the amounts made available pursuant to sub-
18 section (a)—

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

23 (2) to modernize electronic benefit transfer
24 technology;

1 (3) to support the mobile technologies dem-
2 onstration projects and the use of mobile tech-
3 nologies authorized under section 7(h)(14) of the
4 Food and Nutrition Act of 2008 (7 U.S.C.
5 2016(h)(14)); and

6 (4) to provide technical assistance to educate
7 retailers on the process and technical requirements
8 for the online acceptance of the supplemental nutri-
9 tion assistance program benefits, for mobile pay-
10 ments, and for electronic benefit transfer moderniza-
11 tion initiatives.

12 **SEC. 1103. ADDITIONAL FUNDING FOR NUTRITION ASSIST-**
13 **ANCE PROGRAMS.**

14 Section 704 of division N of the Consolidated Appro-
15 priations Act, 2021 (Public Law 116–260) is amended—

16 (1) by striking “In addition” and inserting the
17 following:

18 “(a) COVID–19 RESPONSE FUNDING.—In addi-
19 tion”; and

20 (2) by adding at the end the following—

21 “(b) ADDITIONAL FUNDING.—In addition to any
22 other funds made available, there is appropriated for fiscal
23 year 2021, out of any money in the Treasury not otherwise
24 appropriated, \$1,000,000,000 to remain available until
25 September 30, 2027, for the Secretary of Agriculture to

1 provide grants to the Commonwealth of Northern Mariana
2 Islands, Puerto Rico, and American Samoa for nutrition
3 assistance, of which \$30,000,000 shall be available to pro-
4 vide grants to the Commonwealth of Northern Mariana
5 Islands for such assistance.”.

6 **SEC. 1104. COMMODITY SUPPLEMENTAL FOOD PROGRAM.**

7 In addition to amounts otherwise made available,
8 there is appropriated for fiscal year 2021, out of any
9 money in the Treasury not otherwise appropriated,
10 \$37,000,000, to remain available until September 30,
11 2022, for activities authorized by section 4(a) of the Agri-
12 culture and Consumer Protection Act of 1973 (7 U.S.C.
13 612c note).

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

15 (a) DEFINITIONS.—In this section:

16 (1) APPLICABLE PERIOD.—The term “applica-
17 ble period” means a period—

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

20 (B) ending not later than the earlier of—

21 (i) 4 months after the date described
22 in subparagraph (A); or

23 (ii) September 30, 2021.

24 (2) CASH-VALUE VOUCHER.—The term “cash-
25 value voucher” has the meaning given the term in

1 section 246.2 of title 7, Code of Federal Regulations
2 (as in effect on the date of the enactment of this
3 Act).

4 (3) PROGRAM.—The term “program” means
5 the special supplemental nutrition program for
6 women, infants, and children established by section
7 17 of the Child Nutrition Act of 1966 (42 U.S.C.
8 1786).

9 (4) QUALIFIED FOOD PACKAGE.—The term
10 “qualified food package” means each of the fol-
11 lowing food packages (as defined in section
12 246.10(e) of title 7, Code of Federal Regulations (as
13 in effect on the date of the enactment of this Act)):

14 (A) Food package III—Participants with
15 qualifying conditions.

16 (B) Food Package IV—Children 1 through
17 4 years.

18 (C) Food Package V—Pregnant and par-
19 tially (mostly) breastfeeding women.

20 (D) Food Package VI—Postpartum women.

21 (E) Food Package VII—Fully
22 breastfeeding.

23 (5) SECRETARY.—The term “Secretary” means
24 the Secretary of Agriculture.

1 (6) STATE AGENCY.—The term “State agency”
2 has the meaning given the term in section 17(b) of
3 the Child Nutrition Act of 1966 (42 U.S.C.
4 1786(b)).

5 (b) AUTHORITY TO INCREASE AMOUNT OF CASH-
6 VALUE VOUCHER.—During the public health emergency
7 declared by the Secretary of Health and Human Services
8 under section 319 of the Public Health Service Act (42
9 U.S.C. 247d) on January 31, 2020, with respect to the
10 Coronavirus Disease 2019 (COVID–19), and in response
11 to challenges relating to that public health emergency, the
12 Secretary may, in carrying out the program, increase the
13 amount of a cash-value voucher under a qualified food
14 package to an amount that is less than or equal to \$35.

15 (c) APPLICATION OF INCREASED AMOUNT OF CASH-
16 VALUE VOUCHER TO STATE AGENCIES.—

17 (1) NOTIFICATION.—An increase to the amount
18 of a cash-value voucher under subsection (b) shall
19 apply to any State agency that notifies the Secretary
20 of—

21 (A) the intent to use that increased
22 amount, without further application; and

23 (B) the applicable period selected by the
24 State agency during which that increased
25 amount shall apply.

1 (2) USE OF INCREASED AMOUNT.—A State
2 agency that makes a notification to the Secretary
3 under paragraph (1) shall use the increased amount
4 described in that paragraph—

5 (A) during the applicable period described
6 in that notification; and

7 (B) only during a single applicable period.

8 (d) SUNSET.—The authority of the Secretary under
9 subsection (b), and the authority of a State agency to in-
10 crease the amount of a cash-value voucher under sub-
11 section (c), shall terminate on September 30, 2021.

12 (e) FUNDING.—In addition to amounts otherwise
13 made available, there is appropriated to the Secretary, out
14 of funds in the Treasury not otherwise appropriated,
15 \$490,000,000 to carry out this section, to remain available
16 until September 30, 2022.

17 **SEC. 1106. WIC PROGRAM MODERNIZATION.**

18 In addition to amounts otherwise available, there are
19 appropriated to the Secretary of Agriculture, out of
20 amounts in the Treasury not otherwise appropriated,
21 \$390,000,000 for fiscal year 2021, to remain available
22 until September 30, 2024, to carry out outreach, innova-
23 tion, and program modernization efforts, including appro-
24 priate waivers and flexibility, to increase participation in
25 and redemption of benefits under programs established

1 under section 17 of the Child Nutrition Act of 1966 (7
2 U.S.C. 1431), except that such waivers may not relate to
3 the content of the WIC Food Packages (as defined in sec-
4 tion 246.10(e) of title 7, Code of Federal Regulations (as
5 in effect on the date of enactment of this Act)), or the
6 nondiscrimination requirements under section 246.8 of
7 title 7, Code of Federal Regulations (as in effect on the
8 date of enactment of this Act).

9 **SEC. 1107. MEALS AND SUPPLEMENTS REIMBURSEMENTS**
10 **FOR INDIVIDUALS WHO HAVE NOT ATTAINED**
11 **THE AGE OF 25.**

12 (a) PROGRAM FOR AT-RISK SCHOOL CHILDREN.—
13 Beginning on the date of enactment of this section, not-
14 withstanding paragraph (1)(A) of section 17(r) of the
15 Richard B. Russell National School Lunch Act (42 U.S.C.
16 1766(r)), during the COVID–19 public health emergency
17 declared under section 319 of the Public Health Service
18 Act (42 U.S.C. 247d), the Secretary shall reimburse insti-
19 tutions that are emergency shelters under such section
20 17(r) (42 U.S.C. 1766(r)) for meals and supplements
21 served to individuals who, at the time of such service—
22 (1) have not attained the age of 25; and
23 (2) are receiving assistance, including non-resi-
24 dential assistance, from such emergency shelter.

1 (b) PARTICIPATION BY EMERGENCY SHELTERS.—
2 Beginning on the date of enactment of this section, not-
3 withstanding paragraph (5)(A) of section 17(t) of the
4 Richard B. Russell National School Lunch Act (42 U.S.C.
5 1766(t)), during the COVID–19 public health emergency
6 declared under section 319 of the Public Health Service
7 Act (42 U.S.C. 247d), the Secretary shall reimburse emer-
8 gency shelters under such section 17(t) (42 U.S.C.
9 1766(t)) for meals and supplements served to individuals
10 who, at the time of such service have not attained the age
11 of 25.

12 (c) DEFINITIONS.—In this section:

13 (1) EMERGENCY SHELTER.—The term “emer-
14 gency shelter” has the meaning given the term
15 under section 17(t)(1) of the Richard B. Russell Na-
16 tional School Lunch Act (42 U.S.C. 1766(t)(1)).

17 (2) SECRETARY.—The term “Secretary” means
18 the Secretary of Agriculture.

19 **SEC. 1108. PANDEMIC EBT PROGRAM.**

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

23 (1) in subsection (a)—

24 (A) by striking “During fiscal years 2020
25 and 2021” and inserting “In any school year in

1 which there is a public health emergency des-
2 ignation”; and

3 (B) by inserting “or in a covered summer
4 period following a school session” after “in ses-
5 sion”;

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

8 (3) in subsection (h)(1)—

9 (A) by inserting “either” after “at least 1
10 child enrolled in such a covered child care facil-
11 ity and”; and

12 (B) by inserting “or a Department of Agri-
13 culture grant-funded nutrition assistance pro-
14 gram in the Commonwealth of the Northern
15 Mariana Islands, Puerto Rico, or American
16 Samoa” before “shall be eligible to receive as-
17 sistance”;

18 (4) by redesignating subsections (i) and (j) as
19 subsections (j) and (k), respectively;

20 (5) by inserting after subsection (h) the fol-
21 lowing:

22 “(i) EMERGENCIES DURING SUMMER.—The Sec-
23 retary of Agriculture may permit a State agency to extend
24 a State agency plan approved under subsection (b) for not
25 more than 90 days for the purpose of operating the plan

1 during a covered summer period, during which time
2 schools participating in the school lunch program under
3 the Richard B. Russell National School Lunch Act or the
4 school breakfast program under section 4 of the Child Nu-
5 trition Act of 1966 (42 U.S.C. 1773) and covered child
6 care facilities shall be deemed closed for purposes of this
7 section.”;

8 (6) in subsection (j) (as so redesignated)—

9 (A) by redesignating paragraphs (2)
10 through (6) as paragraphs (3) through (7), re-
11 spectively;

12 (B) by inserting after paragraph (1) the
13 following:

14 “(2) COVERED SUMMER PERIOD.—The term
15 ‘covered summer period’ means a summer period
16 that follows a school year during which there was a
17 public health emergency designation.”; and

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

21 (7) in subsection (k) (as so redesignated), by
22 inserting “Federal agencies,” before “State agen-
23 cies”.

1 **TITLE II—COMMITTEE ON**
2 **HEALTH, EDUCATION, LABOR,**
3 **AND PENSIONS**

4 **Subtitle A—Education Matters**

5 **PART 1—DEPARTMENT OF EDUCATION**

6 **SEC. 2001. ELEMENTARY AND SECONDARY SCHOOL EMER-**
7 **GENCY RELIEF FUND.**

8 (a) IN GENERAL.—In addition to amounts otherwise
9 available through the Education Stabilization Fund, there
10 is appropriated to the Department of Education for fiscal
11 year 2021, out of any money in the Treasury not otherwise
12 appropriated, \$125,804,800,000, to remain available
13 through September 30, 2023, to carry out this section.

14 (b) GRANTS.—From funds provided under subsection
15 (a), the Secretary shall make grants to each State edu-
16 cational agency in accordance with this section.

17 (c) ALLOCATIONS TO STATES.—The amount of each
18 grant under subsection (b) shall be allocated by the Sec-
19 retary to each State in the same proportion as each State
20 received under part A of title I of the Elementary and
21 Secondary Education Act of 1965 in the most recent fiscal
22 year.

23 (d) SUBGRANTS TO LOCAL EDUCATIONAL AGEN-
24 CIES.—

1 (1) IN GENERAL.—Each State shall allocate not
2 less than 87.5 percent of the grant funds awarded
3 to the State under this section as subgrants to local
4 educational agencies (including charter schools that
5 are local educational agencies) in the State in pro-
6 portion to the amount of funds such local edu-
7 cational agencies and charter schools that are local
8 educational agencies received under part A of title I
9 of the Elementary and Secondary Education Act of
10 1965 in the most recent fiscal year.

11 (2) AVAILABILITY OF FUNDS.—Each State
12 shall make allocations under paragraph (1) to local
13 educational agencies in an expedited and timely
14 manner and, to the extent practicable, not later than
15 60 days after the receipt of such funds.

16 (e) USES OF FUNDS.—A local educational agency
17 that receives funds under this section—

18 (1) shall reserve not less than 20 percent of
19 such funds to address learning loss through the im-
20 plementation of evidence-based interventions, such
21 as summer learning or summer enrichment, ex-
22 tended day, comprehensive afterschool programs, or
23 extended school year programs, and ensure that
24 such interventions respond to students' academic,
25 social, and emotional needs and address the dis-

1 proportionate impact of the coronavirus on the stu-
2 dent subgroups described in section
3 1111(b)(2)(B)(xi) of the Elementary and Secondary
4 Education Act of 1965 (20 U.S.C.
5 6311(b)(2)(B)(xi)), students experiencing homeless-
6 ness, and children and youth in foster care; and

7 (2) shall use the remaining funds for any of the
8 following:

9 (A) Any activity authorized by the Elemen-
10 tary and Secondary Education Act of 1965.

11 (B) Any activity authorized by the Individ-
12 uals with Disabilities Education Act.

13 (C) Any activity authorized by the Adult
14 Education and Family Literacy Act.

15 (D) Any activity authorized by the Carl D.
16 Perkins Career and Technical Education Act of
17 2006.

18 (E) Coordination of preparedness and re-
19 sponse efforts of local educational agencies with
20 State, local, Tribal, and territorial public health
21 departments, and other relevant agencies, to
22 improve coordinated responses among such enti-
23 ties to prevent, prepare for, and respond to
24 coronavirus.

1 (F) Activities to address the unique needs
2 of low-income children or students, children
3 with disabilities, English learners, racial and
4 ethnic minorities, students experiencing home-
5 lessness, and foster care youth, including how
6 outreach and service delivery will meet the
7 needs of each population.

8 (G) Developing and implementing proce-
9 dures and systems to improve the preparedness
10 and response efforts of local educational agen-
11 cies.

12 (H) Training and professional development
13 for staff of the local educational agency on sani-
14 tation and minimizing the spread of infectious
15 diseases.

16 (I) Purchasing supplies to sanitize and
17 clean the facilities of a local educational agency,
18 including buildings operated by such agency.

19 (J) Planning for, coordinating, and imple-
20 menting activities during long-term closures, in-
21 cluding providing meals to eligible students,
22 providing technology for online learning to all
23 students, providing guidance for carrying out
24 requirements under the Individuals with Dis-
25 abilities Education Act and ensuring other edu-

1 educational services can continue to be provided
2 consistent with all Federal, State, and local re-
3 quirements.

4 (K) Purchasing educational technology (in-
5 cluding hardware, software, and connectivity)
6 for students who are served by the local edu-
7 cational agency that aids in regular and sub-
8 stantive educational interaction between stu-
9 dents and their classroom instructors, including
10 low-income students and children with disabil-
11 ities, which may include assistive technology or
12 adaptive equipment.

13 (L) Providing mental health services and
14 supports, including through the implementation
15 of evidence-based full-service community
16 schools.

17 (M) Planning and implementing activities
18 related to summer learning and supplemental
19 afterschool programs, including providing class-
20 room instruction or online learning during the
21 summer months and addressing the needs of
22 low-income students, children with disabilities,
23 English learners, migrant students, students ex-
24 periencing homelessness, and children in foster
25 care.

1 (N) Addressing learning loss among stu-
2 dents, including low-income students, children
3 with disabilities, English learners, racial and
4 ethnic minorities, students experiencing home-
5 lessness, and children and youth in foster care,
6 of the local educational agency, including by—

7 (i) administering and using high-qual-
8 ity assessments that are valid and reliable,
9 to accurately assess students' academic
10 progress and assist educators in meeting
11 students' academic needs, including
12 through differentiating instruction;

13 (ii) implementing evidence-based ac-
14 tivities to meet the comprehensive needs of
15 students;

16 (iii) providing information and assist-
17 ance to parents and families on how they
18 can effectively support students, including
19 in a distance learning environment; and

20 (iv) tracking student attendance and
21 improving student engagement in distance
22 education.

23 (O) School facility repairs and improve-
24 ments to enable operation of schools to reduce
25 risk of virus transmission and exposure to envi-

1 ronmental health hazards, and to support stu-
2 dent health needs.

3 (P) Inspection, testing, maintenance, re-
4 pair, replacement, and upgrade projects to im-
5 prove the indoor air quality in school facilities,
6 including mechanical and non-mechanical heat-
7 ing, ventilation, and air conditioning systems,
8 filtering, purification and other air cleaning,
9 fans, control systems, and window and door re-
10 pair and replacement.

11 (Q) Developing strategies and imple-
12 menting public health protocols including, to
13 the greatest extent practicable, policies in line
14 with guidance from the Centers for Disease
15 Control and Prevention for the reopening and
16 operation of school facilities to effectively main-
17 tain the health and safety of students, edu-
18 cators, and other staff.

19 (R) Other activities that are necessary to
20 maintain the operation of and continuity of
21 services in local educational agencies and con-
22 tinuing to employ existing staff of the local edu-
23 cational agency.

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

1 (1) shall reserve not less than 5 percent of the
2 total amount of grant funds awarded to the State
3 under this section to carry out, directly or through
4 grants or contracts, activities to address learning
5 loss by supporting the implementation of evidence-
6 based interventions, such as summer learning or
7 summer enrichment, extended day, comprehensive
8 afterschool programs, or extended school year pro-
9 grams, and ensure that such interventions respond
10 to students' academic, social, and emotional needs
11 and address the disproportionate impact of the
12 coronavirus on the student subgroups described in
13 section 1111(b)(2)(B)(xi) of the Elementary and
14 Secondary Education Act of 1965 (20 U.S.C.
15 6311(b)(2)(B)(xi)), students experiencing homeless-
16 ness, and children and youth in foster care, includ-
17 ing by providing additional support to local edu-
18 cational agencies to fully address such impacts;

19 (2) shall reserve not less than 1 percent of the
20 total amount of grant funds awarded to the State
21 under this section to carry out, directly or through
22 grants or contracts, the implementation of evidence-
23 based summer enrichment programs, and ensure
24 such programs respond to students' academic, social,
25 and emotional needs and address the dispropor-

1 tionate impact of the coronavirus on the student
2 populations described in section 1111(b)(2)(B)(xi) of
3 the Elementary and Secondary Education Act of
4 1965 (20 U.S.C. 6311(b)(2)(B)(xi)), students expe-
5 riencing homelessness, and children and youth in
6 foster care;

7 (3) shall reserve not less than 1 percent of the
8 total amount of grant funds awarded to the State
9 under this section to carry out, directly or through
10 grants or contracts, the implementation of evidence-
11 based comprehensive afterschool programs, and en-
12 sure such programs respond to students' academic,
13 social, and emotional needs and address the dis-
14 proportionate impact of the coronavirus on the stu-
15 dent populations described in section
16 1111(b)(2)(B)(xi) of the Elementary and Secondary
17 Education Act of 1965 (20 U.S.C.
18 6311(b)(2)(B)(xi)), students experiencing homeless-
19 ness, and children and youth in foster care;

20 (4) shall reserve 2.5 percent of the total amount
21 of grant funds awarded to the State under this sec-
22 tion to carry out, directly or through grants or con-
23 tracts, the purchase of educational technology (in-
24 cluding hardware, software, and connectivity) for
25 students who are served by the local educational

1 agencies in the State that aids in regular and sub-
2 stantive educational interaction between students
3 and their classroom instructors, including low-in-
4 come students and children with disabilities, which
5 may include assistive technology or adaptive equip-
6 ment; and

7 (5) may reserve not more than one-half of 1
8 percent of the total amount of grant funds awarded
9 to the State under this section for administrative
10 costs and the remainder for emergency needs as de-
11 termined by the State educational agency to address
12 issues responding to coronavirus, which may be ad-
13 dressed through the use of grants or contracts.

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

19 (h) DEFINITIONS.—In this section—

20 (1) the terms “child”, “children with disabil-
21 ities”, “distance education”, “elementary school”,
22 “English learner”, “evidence-based”, “secondary
23 school”, “local educational agency”, “parent”, “Sec-
24 retary”, “State educational agency”, and “tech-
25 nology” have the meanings given those terms in sec-

1 tion 8101 of the Elementary and Secondary Edu-
2 cation Act of 1965 (20 U.S.C. 7801);

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

7 (3) the term “State” means each of the 50
8 States, the District of Columbia, and the Common-
9 wealth of Puerto Rico.

10 **SEC. 2002. EMERGENCY ASSISTANCE TO NON-PUBLIC**
11 **SCHOOLS.**

12 (a) **IN GENERAL.**—In addition to amounts otherwise
13 available through the Emergency Assistance to Non-Pub-
14 lic Schools Program, there is appropriated to the Depart-
15 ment of Education for fiscal year 2021, out of any money
16 in the Treasury not otherwise appropriated,
17 \$2,750,000,000, to remain available through September
18 30, 2023, for making allocations to Governors under the
19 Emergency Assistance to Non-Public Schools Program to
20 provide services or assistance to non-public schools that
21 enroll a significant percentage of low-income students and
22 are most impacted by the qualifying emergency.

23 (b) **LIMITATIONS.**—Funds provided under subsection
24 (a) shall not be used to provide reimbursements to any
25 non-public school.

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

2 In addition to amounts otherwise available, there is
3 appropriated to the Department of Education for fiscal
4 year 2021, out of any money in the Treasury not otherwise
5 appropriated, \$39,584,570,000, to remain available
6 through September 30, 2023, for making allocations to in-
7 stitutions of higher education in accordance with the same
8 terms and conditions of section 314 of the Coronavirus
9 Response and Relief Supplemental Appropriations Act,
10 2021 (division M of Public Law 116–260), except that—

11 (1) subsection (a)(1) of such section 314 shall
12 be applied by substituting “91 percent” for “89 per-
13 cent”;

14 (2) subsection (a)(2) of such section 314 shall
15 be applied—

16 (A) in the matter preceding subparagraph
17 (A), by substituting “under the heading ‘Higher
18 Education’ in the Department of Education Ap-
19 propriations Act, 2020” for “in the Further
20 Consolidated Appropriations Act, 2020 (Public
21 Law 116–94)”; and

22 (B) in subparagraph (B), by substituting
23 “under the heading ‘Higher Education’ in the
24 Department of Education Appropriations Act,
25 2020” for “in the Further Consolidated Appro-
26 priations Act, 2020 (Public Law 116–94)”; and

1 (3) an institution that receives an allocation ap-
2 portioned in accordance with clause (iii) of sub-
3 section (a)(2)(A) of such section 314 that has a
4 total endowment size of less than \$1,000,000 (in-
5 cluding an institution that does not have an endow-
6 ment) shall be treated by the Secretary as having a
7 total endowment size of \$1,000,000 for the purposes
8 of such clause (iii);

9 (4) subsection (a)(4) of such section 314 shall
10 be applied by substituting “1 percent” for “3 per-
11 cent”;

12 (5) except as provided in paragraphs (7) and
13 (9) of subsection (d) of such section 314, an institu-
14 tion shall use a portion of funds received under this
15 section to—

16 (A) implement evidence-based practices to
17 monitor and suppress coronavirus in accordance
18 with public health guidelines; and

19 (B) conduct direct outreach to financial
20 aid applicants about the opportunity to receive
21 a financial aid adjustment due to the recent un-
22 employment of a family member or independent
23 student, or other circumstances, described in
24 section 479A of the Higher Education Act of
25 1965 (20 U.S.C. 1087tt);

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

3 (A) subsection (b) of such section 314;

4 (B) paragraph (2) of subsection (c) of such
5 section 314;

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

8 (D) subsections (e) and (f) of such section
9 314; and

10 (E) section 316 of the Coronavirus Re-
11 sponse and Relief Supplemental Appropriations
12 Act, 2021 (division M of Public Law 116–260);
13 and

14 (7) an institution that receives an allocation
15 under this section apportioned in accordance with
16 subparagraphs (A) through (D) of subsection (a)(1)
17 of such section 314 shall use not less than 50 per-
18 cent of such allocation to provide emergency finan-
19 cial aid grants to students in accordance with sub-
20 section (c)(3) of such section 314.

21 **SEC. 2004. MAINTENANCE OF EFFORT AND MAINTENANCE**
22 **OF EQUITY.**

23 (a) STATE MAINTENANCE OF EFFORT.—

24 (1) IN GENERAL.—As a condition of receiving
25 funds under section 2001, a State shall maintain

1 support for elementary and secondary education,
2 and for higher education (which shall include State
3 funding to institutions of higher education and State
4 need-based financial aid, and shall not include sup-
5 port for capital projects or for research and develop-
6 ment or tuition and fees paid by students), in each
7 of fiscal years 2022 and 2023 at least at the propor-
8 tional levels of such State's support for elementary
9 and secondary education and for higher education
10 relative to such State's overall spending, averaged
11 over fiscal years 2017, 2018, and 2019.

12 (2) WAIVER.—For the purpose of relieving fis-
13 cal burdens incurred by States in preventing, pre-
14 paring for, and responding to the coronavirus, the
15 Secretary of Education may waive any maintenance
16 of effort requirements associated with the Education
17 Stabilization Fund.

18 (b) STATE MAINTENANCE OF EQUITY.—

19 (1) HIGH-NEED LOCAL EDUCATIONAL AGEN-
20 CIES.—As a condition of receiving funds under sec-
21 tion 2001, a State educational agency shall not, in
22 fiscal year 2022 or 2023, reduce State funding (as
23 calculated on a per-pupil basis) for any high-need
24 local educational agency in the State by an amount
25 that exceeds the overall per-pupil reduction in State

1 funds, if any, across all local educational agencies in
2 such State in such fiscal year.

3 (2) HIGHEST POVERTY LOCAL EDUCATIONAL
4 AGENCIES.—Notwithstanding paragraph (1), as a
5 condition of receiving funds under section 2001, a
6 State educational agency shall not, in fiscal year
7 2022 or 2023, reduce State funding (as calculated
8 on a per-pupil basis) for any highest poverty local
9 educational agency below the level of funding (as
10 calculated on a per-pupil basis) provided to each
11 such local educational agency in fiscal year 2019.

12 (c) LOCAL EDUCATIONAL AGENCY MAINTENANCE OF
13 EQUITY FOR HIGH-POVERTY SCHOOLS.—

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

17 (A) reduce per-pupil funding (from com-
18 bined State and local funding) for any high-pov-
19 erty school served by such local educational
20 agency by an amount that exceeds—

21 (i) the total reduction in local edu-
22 cational agency funding (from combined
23 State and local funding) for all schools
24 served by the local educational agency in
25 such fiscal year (if any); divided by

1 (ii) the number of children enrolled in
2 all schools served by the local educational
3 agency in such fiscal year; or

4 (B) reduce per-pupil, full-time equivalent
5 staff in any high-poverty school by an amount
6 that exceeds—

7 (i) the total reduction in full-time
8 equivalent staff in all schools served by
9 such local educational agency in such fiscal
10 year (if any); divided by

11 (ii) the number of children enrolled in
12 all schools served by the local educational
13 agency in such fiscal year.

14 (2) EXCEPTION.—Paragraph (1) shall not
15 apply to a local educational agency in fiscal year
16 2022 or 2023 that meets at least 1 of the following
17 criteria in such fiscal year:

18 (A) Such local educational agency has a
19 total enrollment of less than 1,000 students.

20 (B) Such local educational agency operates
21 a single school.

22 (C) Such local educational agency serves
23 all students within each grade span with a sin-
24 gle school.

1 (D) Such local educational agency dem-
2 onstrates an exceptional or uncontrollable cir-
3 cumstance, such as unpredictable changes in
4 student enrollment or a precipitous decline in
5 the financial resources of such agency, as deter-
6 mined by the Secretary of Education.

7 (d) DEFINITIONS.—In this section:

8 (1) ELEMENTARY EDUCATION; SECONDARY
9 EDUCATION.—The terms “elementary education”
10 and “secondary education” have the meaning given
11 such terms under State law.

12 (2) HIGHEST POVERTY LOCAL EDUCATIONAL
13 AGENCY.—The term “highest poverty local edu-
14 cational agency” means a local educational agency
15 that is among the group of local educational agen-
16 cies in the State that—

17 (A) in rank order, have the highest per-
18 centages of economically disadvantaged stu-
19 dents in the State, on the basis of the most re-
20 cent satisfactory data available from the De-
21 partment of Commerce (or, for local educational
22 agencies for which no such data are available,
23 such other data as the Secretary of Education
24 determines are satisfactory); and

1 (B) collectively serve not less than 20 per-
2 cent of the State’s total enrollment of students
3 served by all local educational agencies in the
4 State.

5 (3) HIGH-NEED LOCAL EDUCATIONAL AGEN-
6 CY.—The term “high-need local educational agency”
7 means a local educational agency that is among the
8 group of local educational agencies in the State
9 that—

10 (A) in rank order, have the highest per-
11 centages of economically disadvantaged stu-
12 dents in the State, on the basis of the most re-
13 cent satisfactory data available from the De-
14 partment of Commerce (or, for local educational
15 agencies for which no such data are available,
16 such other data as the Secretary of Education
17 determines are satisfactory); and

18 (B) collectively serve not less than 50 per-
19 cent of the State’s total enrollment of students
20 served by all local educational agencies in the
21 State.

22 (4) HIGH-POVERTY SCHOOL.—

23 (A) IN GENERAL.—The term “high-poverty
24 school” means, with respect to a school served
25 by a local educational agency, a school that is

1 in the highest quartile of schools served by such
2 local educational agency based on the percent-
3 age of economically disadvantaged students
4 served, as determined by the State in accord-
5 ance with subparagraph (B).

6 (B) DETERMINATION.—In making the de-
7 termination under subparagraph (A), a State
8 shall select a measure of poverty established for
9 the purposes of this paragraph by the Secretary
10 of Education and apply such measure consist-
11 ently to all schools in the State.

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

15 (A) the amount of any reduction in the
16 total amount of State funds provided to all local
17 educational agencies in the State in such fiscal
18 year compared to the total amount of such
19 funds provided to all local educational agencies
20 in the State in the previous fiscal year; divided
21 by

22 (B) the aggregate number of children en-
23 rolled in all schools served by all local edu-
24 cational agencies in the State in the fiscal year
25 for which the determination is being made.

1 (6) STATE.—The term “State” means each of
2 the 50 States, the District of Columbia, and the
3 Commonwealth of Puerto Rico.

4 **SEC. 2005. OUTLYING AREAS.**

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, \$850,000,000, to remain available through
9 September 30, 2023, for the Secretary of Education to
10 allocate awards to the outlying areas on the basis of their
11 respective needs, as determined by the Secretary, to be
12 allocated not more than 30 calendar days after the date
13 of enactment of this Act.

14 **SEC. 2006. GALLAUDET UNIVERSITY.**

15 In addition to amounts otherwise available, there is
16 appropriated to the Department of Education for fiscal
17 year 2021, out of any money in the Treasury not otherwise
18 appropriated, \$19,250,000, to remain available through
19 September 30, 2023, for the Kendall Demonstration Ele-
20 mentary School, the Model Secondary School for the Deaf,
21 and Gallaudet University to prevent, prepare for, and re-
22 spond to coronavirus, including to defray expenses associ-
23 ated with coronavirus (including lost revenue, reimburse-
24 ment for expenses already incurred, technology costs asso-
25 ciated with a transition to distance education, faculty and

1 staff trainings, and payroll) and to provide financial aid
2 grants to students, which may be used for any component
3 of the student's cost of attendance.

4 **SEC. 2007. STUDENT AID ADMINISTRATION.**

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, \$91,130,000, to remain available through
9 September 30, 2023, for Student Aid Administration with-
10 in the Department of Education to prevent, prepare for,
11 and respond to coronavirus including direct outreach to
12 students and borrowers about financial aid, economic im-
13 pact payments, means-tested benefits, unemployment as-
14 sistance, and tax benefits, for which the students and bor-
15 rowers may be eligible.

16 **SEC. 2008. HOWARD UNIVERSITY.**

17 In addition to amounts otherwise available, there is
18 appropriated to the Department of Education for fiscal
19 year 2021, out of any money in the Treasury not otherwise
20 appropriated, \$35,000,000, to remain available through
21 September 30, 2023, for Howard University to prevent,
22 prepare for, and respond to coronavirus, including to de-
23 fray expenses associated with coronavirus (including lost
24 revenue, reimbursement for expenses already incurred,
25 technology costs associated with a transition to distance

1 education, faculty and staff trainings, and payroll) and to
2 provide financial aid grants to students, which may be
3 used for any component of the student's cost of attend-
4 ance.

5 **SEC. 2009. NATIONAL TECHNICAL INSTITUTE FOR THE**
6 **DEAF.**

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, \$19,250,000, to remain available through
11 September 30, 2023, for the National Technical Institute
12 for the Deaf to prevent, prepare for, and respond to
13 coronavirus, including to defray expenses associated with
14 coronavirus (including lost revenue, reimbursement for ex-
15 penses already incurred, technology costs associated with
16 a transition to distance education, faculty and staff train-
17 ing, and payroll) and to provide financial aid grants to
18 students, which may be used for any component of the
19 student's cost of attendance.

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

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, \$100,000,000, to remain available through
25 September 30, 2023, for the Institute of Education

1 Sciences to carry out research related to addressing learn-
2 ing loss caused by the coronavirus among the student sub-
3 groups described in section 1111(b)(2)(B)(xi) of the Ele-
4 mentary and Secondary Education Act of 1965 (20 U.S.C.
5 6311(b)(2)(B)(xi)) and students experiencing homeless-
6 ness and children and youth in foster care, and to dissemi-
7 nate such findings to State educational agencies and local
8 educational agencies and other appropriate entities.

9 **SEC. 2011. PROGRAM ADMINISTRATION.**

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, \$15,000,000, to remain available through
14 September 30, 2024, for Program Administration within
15 the Department of Education to prevent, prepare for, and
16 respond to coronavirus, and for salaries and expenses nec-
17 essary to implement this part.

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

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, \$5,000,000, to remain available until ex-
23 pended, for the Office of Inspector General of the Depart-
24 ment of Education, for salaries and expenses necessary for
25 oversight, investigations, and audits of programs, grants,

1 and projects funded under this part carried out by the
2 Office of Inspector General.

3 **SEC. 2013. MODIFICATION OF REVENUE REQUIREMENTS**
4 **FOR PROPRIETARY INSTITUTIONS OF HIGH-**
5 **ER EDUCATION.**

6 (a) IN GENERAL.—Section 487(a)(24) of the Higher
7 Education Act of 1965 (20 U.S.C. 1094(a)(24)) is amend-
8 ed by striking “funds provided under this title” and insert-
9 ing “Federal funds that are disbursed or delivered to or
10 on behalf of a student to be used to attend such institution
11 (referred to in this paragraph and subsection (d) as ‘Fed-
12 eral education assistance funds’)”.

13 (b) IMPLEMENTATION OF NON-FEDERAL REVENUE
14 REQUIREMENT.—Section 487(d) of the Higher Education
15 Act of 1965 (20 U.S.C. 1094(d)) is amended—

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

18 (2) in paragraph (1)(C), by striking “funds for
19 a program under this title” and inserting “Federal
20 education assistance funds”.

21 **PART 2—MISCELLANEOUS**

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

23 In addition to amounts otherwise available, there is
24 appropriated for fiscal year 2021, out of any money in
25 the Treasury not otherwise appropriated, \$135,000,000,

1 to remain available until expended, under the National
2 Foundation on the Arts and the Humanities Act of 1965,
3 as follows:

4 (1) Forty percent shall be for grants, and rel-
5 evant administrative expenses, to State arts agencies
6 and regional arts organizations that support organi-
7 zations' programming and general operating ex-
8 penses to cover up to 100 percent of the costs of the
9 programs which the grants support, to prevent, pre-
10 pare for, respond to, and recover from the
11 coronavirus.

12 (2) Sixty percent shall be for direct grants, and
13 relevant administrative expenses, that support orga-
14 nizations' programming and general operating ex-
15 penses to cover up to 100 percent of the costs of the
16 programs which the grants support, to prevent, pre-
17 pare for, respond to, and recover from the
18 coronavirus.

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

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

1 (1) Forty percent shall be for grants, and rel-
2 evant administrative expenses, to State humanities
3 councils that support humanities organizations' pro-
4 gramming and general operating expenses to cover
5 up to 100 percent of the costs of the programs
6 which the grants support, to prevent, prepare for,
7 respond to, and recover from the coronavirus.

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

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

16 In addition to amounts otherwise available, there is
17 appropriated to the Institute of Museum and Library
18 Services for fiscal year 2021, out of any money in the
19 Treasury not otherwise appropriated, \$200,000,000, to re-
20 main available until expended, for necessary expenses to
21 carry out museum and library services. The Director of
22 the Institute of Museum and Library Services shall award
23 not less than 89 percent of such funds to State library
24 administrative agencies by applying the formula in section

1 221(b) of the Museum and Library Services Act, except
2 that—

3 (1) section 221(b)(3)(A) of such Act shall be
4 applied by substituting “\$2,000,000” for
5 “\$680,000” and by substituting “\$200,000” for
6 “\$60,000”; and

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

10 **Subtitle B—Labor Matters**

11 **SEC. 2101. FUNDING FOR DEPARTMENT OF LABOR WORKER** 12 **PROTECTION ACTIVITIES.**

13 (a) APPROPRIATION.—In addition to amounts other-
14 wise made available, out of any funds in the Treasury not
15 otherwise appropriated, there are appropriated to the Sec-
16 retary of Labor for fiscal year 2021, \$200,000,000, to re-
17 main available until September 30, 2023, for the Wage
18 and Hour Division, the Office of Workers’ Compensation
19 Programs, the Office of the Solicitor, the Mine Safety and
20 Health Administration, and the Occupational Safety and
21 Health Administration to carry out COVID–19 related
22 worker protection activities, and for the Office of Inspec-
23 tor General for oversight of the Secretary’s activities to
24 prevent, prepare for, and respond to COVID–19.

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

3 (1) Not less than \$100,000,000 shall be for the
4 Occupational Safety and Health Administration, of
5 which \$10,000,000 shall be for Susan Harwood
6 training grants and not less than \$5,000,000 shall
7 be for enforcement activities related to COVID–19
8 at high risk workplaces including health care, meat
9 and poultry processing facilities, agricultural work-
10 places and correctional facilities.

11 (2) \$12,500,000 shall be for the Office of In-
12 spector General.

13 **Subtitle C—Human Services and**
14 **Community Supports**

15 **SEC. 2201. CHILD CARE AND DEVELOPMENT BLOCK GRANT**
16 **PROGRAM.**

17 (a) CHILD CARE AND DEVELOPMENT BLOCK GRANT
18 FUNDING.—In addition to amounts otherwise available,
19 there is appropriated for fiscal year 2021, out of any
20 amounts in the Treasury not otherwise appropriated,
21 \$14,990,000,000, to remain available through September
22 30, 2021, to carry out the program authorized under sec-
23 tion 658C of the Child Care and Development Block Grant
24 Act of 1990 (42 U.S.C. 9858a) without regard to require-
25 ments in sections 658E(c)(3)(E) or 658G of such Act (42

1 U.S.C. 9858c(c)(3)(E), 9858e). Payments made to States,
2 territories, Indian Tribes, and Tribal organizations from
3 funds made available under this subsection shall be obli-
4 gated in fiscal year 2021 or the succeeding 2 fiscal years.
5 States, territories, Indian Tribes, and Tribal organizations
6 are authorized to use such funds to provide child care as-
7 sistance to health care sector employees, emergency re-
8 sponders, sanitation workers, and other workers deemed
9 essential during the response to coronavirus by public offi-
10 cials, without regard to the income eligibility requirements
11 of section 658P(4) of the Child Care and Development
12 Block Grant Act (42 U.S.C. 9858n(4)).

13 (b) ADMINISTRATIVE COSTS.—In addition to
14 amounts otherwise available, there is appropriated for fis-
15 cal year 2021, out of any amounts in the Treasury not
16 otherwise appropriated, \$35,000,000, to remain available
17 through September 30, 2025, for the costs of providing
18 technical assistance and conducting research and for the
19 administrative costs to carry out this section and section
20 2202 of this subtitle.

21 **SEC. 2202. CHILD CARE STABILIZATION.**

22 (a) DEFINITIONS.—In this section:

23 (1) COVID–19 PUBLIC HEALTH EMERGENCY.—

24 The term “COVID–19 public health emergency”
25 means the public health emergency declared by the

1 Secretary of Health and Human Services under sec-
2 tion 319 of the Public Health Service Act (42
3 U.S.C. 247d) on January 31, 2020, with respect to
4 COVID–19, including any renewal of the declara-
5 tion.

6 (2) ELIGIBLE CHILD CARE PROVIDER.—The
7 term “eligible child care provider” means—

8 (A) an eligible child care provider as de-
9 fined in section 658P of the Child Care and De-
10 velopment Block Grant Act of 1990 (42 U.S.C.
11 9858n); or

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

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

24 (c) GRANTS.—From the amounts appropriated to
25 carry out this section and under the authority of section

1 658O of the Child Care and Development Block Grant Act
2 of 1990 (42 U.S.C. 9858m) and this section, the Secretary
3 shall award to each lead agency a child care stabilization
4 grant, without regard to the requirements in subpara-
5 graphs (C) and (E) of section 658E(c)(3), and in section
6 658G, of the Child Care and Development Block Grant
7 Act of 1990 (42 U.S.C. 9858c(c)(3), 9858e). Such grant
8 shall be allotted in accordance with section 658O of the
9 Child Care and Development Block Grant Act of 1990 (42
10 U.S.C. 9858m).

11 (d) STATE RESERVATIONS AND SUBGRANTS.—

12 (1) RESERVATION.—A lead agency for a State
13 that receives a child care stabilization grant pursu-
14 ant to subsection (c) shall reserve not more than 10
15 percent of such grant funds to administer subgrants,
16 provide technical assistance and support for applying
17 for and accessing the subgrant opportunity, publicize
18 the availability of the subgrants, carry out activities
19 to increase the supply of child care, and provide
20 technical assistance to help child care providers im-
21 plement policies as described in paragraph (2)(D)(i).

22 (2) SUBGRANTS TO QUALIFIED CHILD CARE
23 PROVIDERS.—

24 (A) IN GENERAL.—The lead agency shall
25 use the remainder of the grant funds awarded

1 pursuant to subsection (c) to make subgrants to
2 qualified child care providers described in sub-
3 paragraph (B), regardless of such a provider's
4 previous receipt of other Federal assistance, to
5 support the stability of the child care sector
6 during and after the COVID-19 public health
7 emergency.

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

13 (i) open and available to provide child
14 care services; or

15 (ii) closed due to public health, finan-
16 cial hardship, or other reasons relating to
17 the COVID-19 public health emergency.

18 (C) SUBGRANT AMOUNT.—The amount of
19 such a subgrant to a qualified child care pro-
20 vider shall be based on the provider's stated
21 current operating expenses, including costs as-
22 sociated with providing or preparing to provide
23 child care services during the COVID-19 public
24 health emergency, and to the extent practicable,
25 cover sufficient operating expenses to ensure

1 continuous operations for the intended period of
2 the subgrant.

3 (D) APPLICATION.—The lead agency
4 shall—

5 (i) make available on the lead agen-
6 cy’s website an application for qualified
7 child care providers that includes certifi-
8 cations that, for the duration of the
9 subgrant—

10 (I) the provider applying will,
11 when open and available to provide
12 child care services, implement policies
13 in line with guidance from the cor-
14 responding State, Tribal, and local
15 authorities, and in accordance with
16 State, Tribal, and local orders, and, to
17 the greatest extent possible, imple-
18 ment policies in line with guidance
19 from the Centers for Disease Control
20 and Prevention;

21 (II) for each employee, the pro-
22 vider will pay not less than the full
23 compensation, including any benefits,
24 that was provided to the employee as
25 of the date of submission of the appli-

1 cation for the subgrant (referred to in
2 this subclause as “full compensa-
3 tion”), and will not take any action
4 that reduces the weekly amount of the
5 employee’s compensation below the
6 weekly amount of full compensation,
7 or that reduces the employee’s rate of
8 compensation below the rate of full
9 compensation, including the involun-
10 tary furloughing of any employee em-
11 ployed on the date of submission of
12 the application for the subgrant; and

13 (III) the provider will provide re-
14 lief from copayments and tuition pay-
15 ments for the families enrolled in the
16 provider’s program, to the extent pos-
17 sible, and prioritize such relief for
18 families struggling to make either
19 type of payment; and

20 (ii) accept and process applications
21 submitted under this subparagraph on a
22 rolling basis, and provide subgrant funds
23 in advance of provider expenditures, except
24 as provided in subsection (e)(2).

1 (E) OBLIGATION.—The lead agency shall
2 notify the Secretary if it is unable to obligate
3 at least 50 percent of the funds received pursu-
4 ant to subsection (c) that are available for sub-
5 grants described in this paragraph within 9
6 months of the date of enactment of this Act.

7 (e) USES OF FUNDS.—

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

11 (A) Personnel costs, including payroll and
12 salaries or similar compensation for an em-
13 ployee (including any sole proprietor or inde-
14 pendent contractor), employee benefits, pre-
15 mium pay, or costs for employee recruitment
16 and retention.

17 (B) Rent (including rent under a lease
18 agreement) or payment on any mortgage obliga-
19 tion, utilities, facility maintenance or improve-
20 ments, or insurance.

21 (C) Personal protective equipment, clean-
22 ing and sanitization supplies and services, or
23 training and professional development related to
24 health and safety practices.

1 (D) Purchases of or updates to equipment
2 and supplies to respond to the COVID–19 pub-
3 lic health emergency.

4 (E) Goods and services necessary to main-
5 tain or resume child care services.

6 (F) Mental health supports for children
7 and employees.

8 (2) REIMBURSEMENT.—The qualified child care
9 provider may use the subgrant funds to reimburse
10 the provider for sums obligated or expended before
11 the date of enactment of this Act for the cost of a
12 good or service described in paragraph (1) to re-
13 spond to the COVID–19 public health emergency.

14 (f) 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
17 public funds expended to provide child care services for
18 eligible individuals.

19 **SEC. 2203. HEAD START.**

20 In addition to amounts otherwise available, there is
21 appropriated for fiscal year 2021, out of any amounts in
22 the Treasury not otherwise appropriated, \$1,000,000,000,
23 to remain available through September 30, 2022, to carry
24 out the Head Start Act, including for Federal administra-
25 tive expenses. After reserving funds for Federal adminis-

1 trative expenses, the Secretary shall allocate all remaining
2 amounts to Head Start agencies for one-time grants, and
3 shall allocate to each Head Start agency an amount that
4 bears the same ratio to the portion available for allocations
5 as the number of enrolled children served by the Head
6 Start agency bears to the number of enrolled children
7 served by all Head Start agencies.

8 **SEC. 2204. PROGRAMS FOR SURVIVORS.**

9 (a) IN GENERAL.—Section 303 of the Family Vio-
10 lence Prevention and Services Act (42 U.S.C. 10403) is
11 amended by adding at the end the following:

12 “(d) ADDITIONAL FUNDING.—For the purposes of
13 carrying out this title, in addition to amounts otherwise
14 made available for such purposes, there are appropriated,
15 out of any amounts in the Treasury not otherwise appro-
16 priated, for fiscal year 2021, to remain available until ex-
17 pended except as otherwise provided in this subsection,
18 each of the following:

19 “(1) \$180,000,000 to carry out sections 301
20 through 312, to be allocated in the manner described
21 in subsection (a)(2), except that—

22 “(A) a reference in subsection (a)(2) to an
23 amount appropriated under subsection (a)(1)
24 shall be considered to be a reference to an
25 amount appropriated under this paragraph;

1 “(B) the matching requirement in section
2 306(c)(4) and condition in section 308(d)(3)
3 shall not apply; and

4 “(C) each reference in section 305(e) to
5 ‘the end of the following fiscal year’ shall be
6 considered to be a reference to ‘the end of fiscal
7 year 2025’; and

8 “(D) funds made available to a State in a
9 grant under section 306(a) and obligated in a
10 timely manner shall be available for expendi-
11 ture, by the State or a recipient of funds from
12 the grant, through the end of fiscal year 2025;

13 “(2) \$18,000,000 to carry out section 309.

14 “(3) \$2,000,000 to carry out section 313, of
15 which \$1,000,000 shall be allocated to support In-
16 dian communities.”.

17 (b) COVID–19 PUBLIC HEALTH EMERGENCY DE-
18 FINED.—In this section, the term “COVID–19 public
19 health emergency” means the public health emergency de-
20 clared by the Secretary of Health and Human Services
21 under section 319 of the Public Health Service Act (42
22 U.S.C. 247d) on January 31, 2020, with respect to
23 COVID–19, including any renewal of the declaration.

24 (c) GRANTS TO SUPPORT CULTURALLY SPECIFIC
25 POPULATIONS.—

1 health concerns on survivors of sexual assault
2 and domestic violence.

3 (d) GRANTS TO SUPPORT SURVIVORS OF SEXUAL AS-
4 SAULT.—

5 (1) IN GENERAL.—In addition to amounts oth-
6 erwise made available, there is appropriated, out of
7 any amounts in the Treasury not otherwise appro-
8 priated, to the Secretary, \$198,000,000 for fiscal
9 year 2021, to be available until expended, to carry
10 out this subsection (excluding Federal administrative
11 costs, for which funds are appropriated under sub-
12 section (e)).

13 (2) USE OF FUNDS.—From amounts appro-
14 priated under paragraph (1), the Secretary acting
15 through the Director of the Family Violence Preven-
16 tion and Services Program, shall assist rape crisis
17 centers in transitioning to virtual services and meet-
18 ing the emergency needs of survivors.

19 (e) ADMINISTRATIVE COSTS.—In addition to
20 amounts otherwise made available, there is appropriated
21 to the Secretary, out of any amounts in the Treasury not
22 otherwise appropriated, \$2,500,000 for fiscal year 2021,
23 to remain available until expended, for the Federal admin-
24 istrative costs of carrying out subsections (c) and (d).

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

2 In addition to amounts otherwise available, there is
3 appropriated to the Secretary of Health and Human Serv-
4 ices for fiscal year 2021, out of any money in the Treasury
5 not otherwise appropriated, the following amounts, to re-
6 main available through September 30, 2023:

7 (1) \$250,000,000 for carrying out the program
8 authorized under section 201 of the Child Abuse
9 Prevention and Treatment Act (42 U.S.C. 5116),
10 which shall be allocated without regard to section
11 204(4) of such Act (42 U.S.C. 5116d(4)) and shall
12 be allotted to States in accordance with section 203
13 of such Act (42 U.S.C. 5116b), except that—

14 (A) in subsection (b)(1)(A) of such section
15 203, “70 percent” shall be deemed to be “100
16 percent”; and

17 (B) subsections (b)(1)(B) and (c) of such
18 section 203 shall not apply; and

19 (2) \$100,000,000 for carrying out the State
20 grant program authorized under section 106 of the
21 Child Abuse Prevention and Treatment Act (42
22 U.S.C. 5106a), which shall be allocated without re-
23 gard to section 112(a)(2) of such Act (42 U.S.C.
24 5106h(a)(2)).

1 **SEC. 2206. CORPORATION FOR NATIONAL AND COMMUNITY**
2 **SERVICE AND THE NATIONAL SERVICE**
3 **TRUST.**

4 (a) CORPORATION FOR NATIONAL AND COMMUNITY
5 SERVICE.—In addition to amounts otherwise made avail-
6 able, there is appropriated for fiscal year 2021, out of any
7 money in the Treasury not otherwise appropriated, to the
8 Corporation for National and Community Service,
9 \$852,000,000, to remain available through September 30,
10 2024, to carry out subsection (b), except that amounts to
11 carry out subsection (b)(7) shall remain available until
12 September 30, 2026.

13 (b) ALLOCATION OF AMOUNTS.—Amounts provided
14 by subsection (a) shall be allocated as follows:

15 (1) AMERICORPS STATE AND NATIONAL.—
16 \$620,000,000 shall be used—

17 (A) to increase the living allowances of
18 participants in national service programs; and

19 (B) to make funding adjustments to exist-
20 ing (as of the date of enactment of this Act)
21 awards and award new and additional awards
22 to entities to support programs described in
23 paragraphs (1)(B), (2)(B), (3)(B), (4)(B), and
24 (5)(B) of subsection (a), and subsection (b)(2),
25 of section 122 of the National and Community
26 Service Act of 1990 (42 U.S.C. 12572), wheth-

1 er or not the entities are already grant recipi-
2 ents under such provisions on the date of enact-
3 ment of this Act, and notwithstanding section
4 122(a)(1)(B)(vi) of the National and Commu-
5 nity Service Act of 1990 (42 U.S.C.
6 12572(a)(1)(B)(vi)), by—

7 (i) prioritizing entities serving com-
8 munities disproportionately impacted by
9 COVID–19 and utilizing culturally com-
10 petent and multilingual strategies in the
11 provision of services; and

12 (ii) taking into account the diversity
13 of communities and participants served by
14 such entities, including racial, ethnic, so-
15 cioeconomic, linguistic, or geographic diver-
16 sity.

17 (2) STATE COMMISSIONS.—\$20,000,000 shall
18 be used to make adjustments to existing (as of the
19 date of enactment of this Act) awards and new and
20 additional awards, including awards to State Com-
21 missions on National and Community Service, under
22 section 126(a) of the National and Community Serv-
23 ice Act of 1990 (42 U.S.C. 12576(a)).

24 (3) VOLUNTEER GENERATION FUND.—
25 \$20,000,000 shall be used for expenses authorized

1 under section 501(a)(4)(F) of the National and
2 Community Service Act of 1990 (42 U.S.C.
3 12681(a)(4)(F)), which, notwithstanding section
4 198P(d)(1)(B) of that Act (42 U.S.C.
5 12653p(d)(1)(B)), shall be for grants awarded by
6 the Corporation for National and Community Serv-
7 ice on a competitive basis.

8 (4) AMERICORPS VISTA.—\$80,000,000 shall be
9 used for the purposes described in section 101 of the
10 Domestic Volunteer Service Act of 1973 (42 U.S.C.
11 4951), including to increase the living allowances of
12 volunteers, described in section 105(b) of the Do-
13 mestic Volunteer Service Act of 1973 (42 U.S.C.
14 4955(b)).

15 (5) NATIONAL SENIOR SERVICE CORPS.—
16 \$30,000,000 shall be used for the purposes de-
17 scribed in section 200 of the Domestic Volunteer
18 Service Act of 1973 (42 U.S.C. 5000).

19 (6) ADMINISTRATIVE COSTS.—\$73,000,000
20 shall be used for the Corporation for National and
21 Community Service for administrative expenses to
22 carry out programs and activities funded by sub-
23 section (a).

24 (7) OFFICE OF INSPECTOR GENERAL.—
25 \$9,000,000 shall be used for the Office of Inspector

1 General of the Corporation for National and Com-
2 munity Service for salaries and expenses necessary
3 for oversight and audit of programs and activities
4 funded by subsection (a).

5 (c) NATIONAL SERVICE TRUST.—In addition to
6 amounts otherwise made available, there is appropriated
7 for fiscal year 2021, out of any money in the Treasury
8 not otherwise appropriated, \$148,000,000, to remain
9 available until expended, for administration of the Na-
10 tional Service Trust, and for payment to the Trust for
11 the provision of educational awards pursuant to section
12 145(a)(1)(A) of the National and Community Service Act
13 of 1990 (42 U.S.C. 12601(a)(1)(A)).

14 **Subtitle D—Public Health**

15 **SEC. 2301. FUNDING FOR COVID-19 VACCINE ACTIVITIES AT** 16 **THE CENTERS FOR DISEASE CONTROL AND** 17 **PREVENTION.**

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
22 the Treasury not otherwise appropriated, \$7,500,000,000,
23 to remain available until expended, to carry out activities
24 to plan, prepare for, promote, distribute, administer, mon-
25 itor, and track COVID-19 vaccines.

1 (b) USE OF FUNDS.—The Secretary, acting through
2 the Director of the Centers for Disease Control and Pre-
3 vention, and in consultation with other agencies, as appli-
4 cable, shall, in conducting activities referred to in sub-
5 section (a)—

6 (1) conduct activities to enhance, expand, and
7 improve nationwide COVID–19 vaccine distribution
8 and administration, including activities related to
9 distribution of ancillary medical products and sup-
10 plies related to vaccines; and

11 (2) provide technical assistance, guidance, and
12 support to, and award grants or cooperative agree-
13 ments to, State, local, Tribal, and territorial public
14 health departments for enhancement of COVID–19
15 vaccine distribution and administration capabilities,
16 including—

17 (A) the distribution and administration of
18 vaccines licensed under section 351 of the Pub-
19 lic Health Service Act (42 U.S.C. 262) or au-
20 thorized under section 564 of the Federal Food,
21 Drug, and Cosmetic Act (21 U.S.C. 360bbb–3)
22 and ancillary medical products and supplies re-
23 lated to vaccines;

1 (B) the establishment and expansion, in-
2 cluding staffing support, of community vaccina-
3 tion centers, particularly in underserved areas;

4 (C) the deployment of mobile vaccination
5 units, particularly in underserved areas;

6 (D) information technology, standards-
7 based data, and reporting enhancements, in-
8 cluding improvements necessary to support
9 standards-based sharing of data related to vac-
10 cine distribution and vaccinations and systems
11 that enhance vaccine safety, effectiveness, and
12 uptake, particularly among underserved popu-
13 lations;

14 (E) facilities enhancements;

15 (F) communication with the public regard-
16 ing when, where, and how to receive COVID-
17 19 vaccines; and

18 (G) transportation of individuals to facili-
19 tate vaccinations, including at community vac-
20 cination centers and mobile vaccination units,
21 particularly for underserved populations.

22 (c) SUPPLEMENTAL FUNDING FOR STATE VACCINA-
23 TION GRANTS.—

24 (1) DEFINITIONS.—In this subsection:

1 (A) BASE FORMULA.—The term “base for-
2 mula” means the allocation formula that ap-
3 plied to the Public Health Emergency Pre-
4 paredness cooperative agreement in fiscal year
5 2020.

6 (B) ALTERNATIVE ALLOCATION.—The
7 term “alternative allocation” means an alloca-
8 tion to each State, territory, or locality cal-
9 culated using the percentage derived from the
10 allocation received by such State, territory, or
11 locality of the aggregate amount of fiscal year
12 2020 Public Health Emergency Preparedness
13 cooperative agreement awards under section
14 319C–1 of the Public Health Service Act (42
15 U.S.C. 247d–3a).

16 (2) SUPPLEMENTAL FUNDING.—

17 (A) IN GENERAL.—Not later than 21 days
18 after the date of enactment of this Act, the Sec-
19 retary shall use amounts described in sub-
20 section (a) to provide supplemental funding to
21 any State, locality, or territory that received
22 less of the amounts that were appropriated
23 under title III of division M of Public Law
24 116–260 for vaccination grants to be issued by
25 the Centers for Disease Control and Prevention

1 than such State, locality, or territory would
2 have received had such amounts been allocated
3 using the alternative allocation.

4 (B) AMOUNT.—The amount of supple-
5 mental funding provided under this subsection
6 shall be equal to the difference between—

7 (i) the amount the State, locality, or
8 territory received, or would receive, under
9 the base formula; and

10 (ii) the amount the State, locality, or
11 territory would receive under the alter-
12 native allocation.

13 **SEC. 2302. FUNDING FOR VACCINE CONFIDENCE ACTIVI-**
14 **TIES.**

15 In addition to amounts otherwise available, there is
16 appropriated to the Secretary for fiscal year 2021, out of
17 any money in the Treasury not otherwise appropriated,
18 \$1,000,000,000, to remain available until expended, to
19 carry out activities, acting through the Director of the
20 Centers for Disease Control and Prevention—

21 (1) to strengthen vaccine confidence in the
22 United States, including its territories and posses-
23 sions;

24 (2) to provide further information and edu-
25 cation with respect to vaccines licensed under section

1 351 of the Public Health Service Act (42 U.S.C.
2 262) or authorized under section 564 of the Federal
3 Food, Drug, and Cosmetic Act (21 U.S.C. 360bbb–
4 3); and

5 (3) to improve rates of vaccination throughout
6 the United States, including its territories and pos-
7 sessions, including through activities described in
8 section 313 of the Public Health Service Act, as
9 amended by section 311 of division BB of the Con-
10 solidated Appropriations Act, 2021 (Public Law
11 116–260).

12 **SEC. 2303. FUNDING FOR SUPPLY CHAIN FOR COVID-19**
13 **VACCINES, THERAPEUTICS, AND MEDICAL**
14 **SUPPLIES.**

15 In addition to amounts otherwise available, there is
16 appropriated to the Secretary for fiscal year 2021, out of
17 any money in the Treasury not otherwise appropriated,
18 \$6,050,000,000, to remain available until expended, for
19 necessary expenses with respect to research, development,
20 manufacturing, production, and the purchase of vaccines,
21 therapeutics, and ancillary medical products and supplies
22 to prevent, prepare, or respond to—

23 (1) SARS–CoV–2 or any viral variant mutating
24 therefrom with pandemic potential; and

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

3 **SEC. 2304. FUNDING FOR COVID–19 VACCINE, THERA-**
4 **PEUTIC, AND DEVICE ACTIVITIES AT THE**
5 **FOOD AND DRUG ADMINISTRATION.**

6 In addition to amounts otherwise available, there is
7 appropriated to the Secretary for fiscal year 2021, out of
8 any money in the Treasury not otherwise appropriated,
9 \$500,000,000, to remain available until expended, to be
10 used for the evaluation of the continued performance, safe-
11 ty, and effectiveness, including with respect to emerging
12 COVID–19 variants, of vaccines, therapeutics, and
13 diagnostics approved, cleared, licensed, or authorized for
14 use for the treatment, prevention, or diagnosis of COVID–
15 19; facilitation of advanced continuous manufacturing ac-
16 tivities related to production of vaccines and related mate-
17 rials; facilitation and conduct of inspections related to the
18 manufacturing of vaccines, therapeutics, and devices de-
19 layed or cancelled for reasons related to COVID–19; re-
20 view of devices authorized for use for the treatment, pre-
21 vention, or diagnosis of COVID–19; and oversight of the
22 supply chain and mitigation of shortages of vaccines,
23 therapeutics, and devices approved, cleared, licensed, or
24 authorized for use for the treatment, prevention, or diag-

1 nosis of COVID–19 by the Food and Drug Administra-
2 tion.

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

4 (a) IN GENERAL.—Section 1402 of the Patient Pro-
5 tection and Affordable Care Act is amended by redesi-
6 gnating subsection (f) as subsection (g) and by inserting
7 after subsection (e) the following new subsection:

8 “(f) SPECIAL RULE FOR INDIVIDUALS WHO RECEIVE
9 UNEMPLOYMENT COMPENSATION DURING 2021.—For
10 purposes of this section, in the case of an individual who
11 has received, or has been approved to receive, unemploy-
12 ment compensation for any week beginning during 2021,
13 for the plan year in which such week begins—

14 “(1) such individual shall be treated as meeting
15 the requirements of subsection (b)(2), and

16 “(2) for purposes of subsections (c) and (d),
17 there shall not be taken into account any household
18 income of the individual in excess of 133 percent of
19 the poverty line for a family of the size involved.”.

20 (b) EFFECTIVE DATE.—The amendment made by
21 this section shall apply to plan years beginning after De-
22 cember 31, 2020.

Subtitle E—Testing

2 SEC. 2401. FUNDING FOR COVID-19 TESTING, CONTACT 3 TRACING, AND MITIGATION ACTIVITIES.

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

13 (b) USE OF FUNDS.—From amounts appropriated by
14 subsection (a), the Secretary shall—

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

21 (2) provide technical assistance, guidance, and
22 support, and award grants or cooperative agree-
23 ments to State, local, and territorial public health
24 departments for activities to detect, diagnose, trace,
25 and monitor SARS-CoV-2 and COVID-19 infec-

1 tions and related strategies and activities to mitigate
2 the spread of COVID–19;

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

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

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

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

22 (A) through investments in laboratory ca-
23 pacity, such as—

1 (i) academic and research labora-
2 tories, or other laboratories that could be
3 used for 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 pub-
13 lic 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, ex-
17 pand, and sustain a public health workforce; and

18 (7) to cover administrative and program sup-
19 port costs necessary to conduct activities related to
20 subparagraph (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
2 expended, to strengthen and expand activities and work-
3 force related to genomic sequencing, analytics, and disease
4 surveillance.

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
10 the circulation and transmission of viruses and other
11 organisms, 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
25 surveillance data;

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

3 (4) award grants for the construction, alter-
4 ation, or renovation of facilities to improve genomic
5 sequencing 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,
17 global health protection, global immunization, and global
18 coordination 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
2 public health data surveillance and analytics infrastruc-
3 ture modernization initiatives at the Centers for Disease
4 Control and Prevention, and establish, expand, and main-
5 tain efforts to modernize the United States disease warn-
6 ing system to forecast and track hotspots for COVID–19,
7 its variants, and emerging biological threats, including
8 academic and workforce support for analytics and
9 informatics infrastructure 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
17 the Treasury not otherwise appropriated, \$7,660,000,000,
18 to remain available until expended, to carry out activities
19 related 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, pro-
8 gram managers, laboratory personnel,
9 informaticians, communication and policy ex-
10 perts, and any other positions as may be re-
11 quired to prevent, prepare for, and respond to
12 COVID-19; and

13 (B) who are employed by—

14 (i) the State, territorial, or local pub-
15 lic health department involved; or

16 (ii) a nonprofit private or public orga-
17 nization with demonstrated expertise in im-
18 plementing public health programs and es-
19 tablished relationships with such State,
20 territorial, or local public health depart-
21 ments, particularly in medically under-
22 served areas.

23 (2) Personal protective equipment, data man-
24 agement and other technology, or other necessary
25 supplies.

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
6 purposes 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
13 (42 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
22 the Treasury not otherwise appropriated, \$7,600,000,000,
23 to remain available until expended, for necessary expenses
24 for awarding grants and cooperative agreements under
25 section 330 of the Public Health Service Act (42 U.S.C.

1 254b) to be awarded without regard to the time limitation
2 in subsection (e)(3) and subsections (e)(6)(A)(iii),
3 (e)(6)(B)(iii), and (r)(2)(B) of such section 330, and for
4 necessary expenses for awarding grants to Federally quali-
5 fied health centers, as described in section 1861(aa)(4)(B)
6 of the Social Security Act (42 U.S.C.1395x(aa)(4)(B)),
7 and for awarding grants or contracts to Papa Ola Lokahi
8 and to qualified entities under sections 4 and 6 of the Na-
9 tive Hawaiian Health Care Improvement Act (42 U.S.C.
10 11703, 11705). Of the total amount appropriated by the
11 preceding sentence, not less than \$20,000,000 shall be for
12 grants or contracts to Papa Ola Lokahi and to qualified
13 entities under sections 4 and 6 of the Native Hawaiian
14 Health Care Improvement 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,
18 administer, and track COVID–19 vaccines, and to
19 carry out other vaccine-related activities;

20 (2) to detect, diagnose, trace, and monitor
21 COVID–19 infections and related activities nec-
22 essary to mitigate the spread of COVID–19, includ-
23 ing activities related to, and equipment or supplies
24 purchased for, testing, contact tracing, surveillance,
25 mitigation, and treatment of COVID–19;

1 (3) to purchase equipment and supplies to con-
2 duct mobile testing or vaccinations for COVID–19,
3 to 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
6 to conduct such mobile testing or vaccinations, par-
7 ticularly in medically underserved areas;

8 (4) to establish, expand, and sustain the health
9 care workforce to prevent, prepare for, and respond
10 to COVID–19, and to carry out other health work-
11 force-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
21 by the Secretary under section 319 of the Public Health
22 Service Act (42 U.S.C. 247d) on January 31, 2020, with
23 respect to COVID–19 and ending on the date of such
24 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
8 of the Public Health Service Act (42 U.S.C. 254l, 254l-
9 1, 254q-1) with respect to the health workforce.

10 (b) STATE LOAN REPAYMENT PROGRAMS.—

11 (1) IN GENERAL.—Of the amount made avail-
12 able pursuant to subsection (a), \$100,000,000 shall
13 be made available for providing primary health serv-
14 ices through grants to States under section 338I(a)
15 of the Public Health Service Act (42 U.S.C. 254q-
16 1(a)).

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

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

23 (B) Notwithstanding section 338I(d)(2) of
24 the Public Health Service Act (42 U.S.C. 254q-
25 1(d)(2)), not more than 10 percent of an award
26 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
9 (42 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
16 Public Health Service Act (42 U.S.C. 256h(b)(2) and
17 (d)(2)), there is appropriated to the Secretary for fiscal
18 year 2021, out of any money in the Treasury not otherwise
19 appropriated, \$330,000,000, to remain available until
20 September 30, 2023, for the program of payments to
21 teaching health centers that operate graduate medical
22 education under section 340H of the Public Health Serv-
23 ice Act (42 U.S.C. 256h) and for teaching health center
24 development grants authorized under section 749A of the
25 Public Health Service Act (42 U.S.C. 2931–1).

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 pro-
6 grams pursuant to section 340H(a)(1)(C) of the
7 Public Health Service Act (42 U.S.C.
8 256h(a)(1)(C)).

9 (2) To provide an increase to the per resident
10 amount described in section 340H(a)(2) of the Pub-
11 lic Health Service Act (42 U.S.C. 256h(a)(2)) of
12 \$10,000.

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

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

24 (5) For making awards under section 749A of
25 the Public Health Service Act (42 U.S.C. 2931–1) to

1 teaching health centers for the purpose of estab-
2 lishing new accredited or expanded primary care
3 residency programs.

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

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

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 \$50,000,000, to remain available until expended, for nec-
14 essary expenses for making grants and contracts under
15 section 1001 of the Public Health Service Act (42 U.S.C.
16 300).

17 **Subtitle H—Mental Health and**
18 **Substance Use Disorder**

19 **SEC. 2701. FUNDING FOR BLOCK GRANTS FOR COMMUNITY**
20 **MENTAL HEALTH SERVICES.**

21 In addition to amounts otherwise available, there is
22 appropriated to the Secretary of Health and Human Serv-
23 ices (in this subtitle referred to as the “Secretary”) for
24 fiscal year 2021, out of any money in the Treasury not
25 otherwise appropriated, \$1,500,000,000, to remain avail-

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

10 **SEC. 2702. FUNDING FOR BLOCK GRANTS FOR PREVENTION**
11 **AND TREATMENT OF SUBSTANCE ABUSE.**

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 \$1,500,000,000, to remain available until expended, for
16 carrying out subpart II of part B of title XIX of the Public
17 Health Service Act (42 U.S.C. 300x–21 et seq.), subpart
18 III of part B of title XIX of such Act (42 U.S.C. 300x–
19 51 et seq.), section 505(d) of such Act (42 U.S.C. 290aa–
20 4(d)) with respect to substance abuse, and section 515(d)
21 of such Act (42 U.S.C. 290bb–21(d)). Notwithstanding
22 section 1952 of the Public Health Service Act (42 U.S.C.
23 300x–62), any amount awarded to a State out of amounts
24 appropriated by this section shall be expended by the State
25 by September 30, 2025.

1 **SEC. 2703. FUNDING FOR MENTAL HEALTH AND SUB-**
2 **STANCE USE DISORDER TRAINING FOR**
3 **HEALTH CARE PROFESSIONALS, PARA-**
4 **PROFESSIONALS, AND PUBLIC SAFETY OFFI-**
5 **CERS.**

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, \$80,000,000, to remain available until ex-
10 pended, for the purpose described in subsection (b).

11 (b) USE OF FUNDING.—The Secretary, acting
12 through the Administrator of the Health Resources and
13 Services Administration, shall, taking into consideration
14 the needs of rural and medically underserved communities,
15 use amounts appropriated by subsection (a) to award
16 grants or contracts to health professions schools, academic
17 health centers, State or local governments, Indian Tribes
18 and Tribal organizations, or other appropriate public or
19 private nonprofit entities (or consortia of entities, includ-
20 ing entities promoting multidisciplinary approaches), to
21 plan, develop, operate, or participate in health professions
22 and nursing training activities for health care students,
23 residents, professionals, paraprofessionals, trainees, and
24 public safety officers, and employers of such individuals,
25 in evidence-informed strategies for reducing and address-

1 ing suicide, burnout, mental health conditions, and sub-
2 stance use disorders among health care professionals.

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

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

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

22 (1) encourage primary prevention of mental
23 health conditions and substance use disorders and
24 secondary and tertiary prevention by encouraging
25 health care professionals to seek support and treat-

1 ment for their own mental health and substance use
2 concerns; and

3 (2) help such professionals to identify risk fac-
4 tors in themselves and others and respond to such
5 risks.

6 **SEC. 2705. FUNDING FOR GRANTS FOR HEALTH CARE PRO-**
7 **VIDERS TO PROMOTE MENTAL HEALTH**
8 **AMONG THEIR HEALTH PROFESSIONAL**
9 **WORKFORCE.**

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

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

1 **SEC. 2706. FUNDING FOR COMMUNITY-BASED FUNDING**
2 **FOR LOCAL SUBSTANCE USE DISORDER**
3 **SERVICES.**

4 (a) IN GENERAL.—In addition to amounts otherwise
5 available, there is appropriated to the Secretary for fiscal
6 year 2021, out of any money in the Treasury not otherwise
7 appropriated, \$30,000,000, to remain available until ex-
8 pended, to carry out the purpose described in subsection
9 (b).

10 (b) USE OF FUNDS.—

11 (1) IN GENERAL.—The Secretary, acting
12 through the Assistant Secretary for Mental Health
13 and Substance Use and in consultation with the Di-
14 rector of the Centers for Disease Control and Pre-
15 vention, shall award grants to support States; local,
16 Tribal, and territorial governments; Tribal organiza-
17 tions; nonprofit community-based organizations; and
18 primary and behavioral health organizations to sup-
19 port community-based overdose prevention pro-
20 grams, syringe services programs, and other harm
21 reduction services.

22 (2) USE OF GRANT FUNDS.—Grant funds
23 awarded under this section to eligible entities shall
24 be used for preventing and controlling the spread of
25 infectious diseases and the consequences of such dis-
26 eases for individuals with substance use disorder,

1 distributing opioid overdose reversal medication to
2 individuals at risk of overdose, connecting individ-
3 uals at risk for, or with, a substance use disorder to
4 overdose education, counseling, and health edu-
5 cation, and encouraging such individuals to take
6 steps to reduce the negative personal and public
7 health impacts of substance use or misuse.

8 **SEC. 2707. FUNDING FOR COMMUNITY-BASED FUNDING**
9 **FOR LOCAL BEHAVIORAL HEALTH NEEDS.**

10 (a) IN GENERAL.—In addition to amounts otherwise
11 available, there is appropriated to the Secretary for fiscal
12 year 2021, out of any money in the Treasury not otherwise
13 appropriated, \$50,000,000, to remain available until ex-
14 pended, to carry out the purpose described in subsection
15 (b).

16 (b) USE OF FUNDS.—

17 (1) IN GENERAL.—The Secretary, acting
18 through the Assistant Secretary for Mental Health
19 and Substance Use, shall award grants to State,
20 local, Tribal, and territorial governments, Tribal or-
21 ganizations, nonprofit community-based entities, and
22 primary care and behavioral health organizations to
23 address increased community behavioral health
24 needs worsened by the COVID–19 public health
25 emergency.

1 (2) USE OF GRANT FUNDS.—Grant funds
2 awarded under this section to eligible entities shall
3 be used for promoting care coordination among local
4 entities; training the mental and behavioral health
5 workforce, relevant stakeholders, and community
6 members; expanding evidence-based integrated mod-
7 els of care; addressing surge capacity for mental and
8 behavioral health needs; providing mental and behav-
9 ioral health services to individuals with mental
10 health needs (including co-occurring substance use
11 disorders) as delivered by behavioral and mental
12 health professionals utilizing telehealth services; and
13 supporting, enhancing, or expanding mental and be-
14 havioral health preventive and crisis intervention
15 services.

16 **SEC. 2708. FUNDING FOR THE NATIONAL CHILD TRAU-**
17 **MATIC STRESS NETWORK.**

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 \$10,000,000, to remain available until expended, for car-
22 rying out section 582 of the Public Health Service Act
23 (42 U.S.C. 290hh–1) with respect to addressing the prob-
24 lem of high-risk or medically underserved persons who ex-
25 perience violence-related stress.

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

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 \$30,000,000, to remain available until expended, for car-
6 rying out section 520A of the Public Health Service Act
7 (42 U.S.C. 290bb–32) with respect to advancing wellness
8 and resiliency in education.

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

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 \$20,000,000, to remain available until expended, for car-
14 rying out sections 520E and 520E–2 of the Public Health
15 Service Act (42 U.S.C. 290bb–36, 290bb–36b).

16 **SEC. 2711. FUNDING FOR BEHAVIORAL HEALTH WORK-**
17 **FORCE EDUCATION AND TRAINING.**

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 \$100,000,000, to remain available until expended, for car-
22 rying out section 756 of the Public Health Service Act
23 (42 U.S.C. 294e–1).

1 **SEC. 2712. FUNDING FOR PEDIATRIC MENTAL HEALTH**
2 **CARE ACCESS.**

3 In addition to amounts otherwise available, there is
4 appropriated to the Secretary for fiscal year 2021, out of
5 any money in the Treasury not otherwise appropriated,
6 \$80,000,000, to remain available until expended, for car-
7 rying out section 330M of the Public Health Service Act
8 (42 U.S.C. 254e-19).

9 **SEC. 2713. FUNDING FOR EXPANSION GRANTS FOR CER-**
10 **TIFIED COMMUNITY BEHAVIORAL HEALTH**
11 **CLINICS.**

12 In addition to amounts otherwise available, there is
13 appropriated to the Secretary, acting through the Assist-
14 ant Secretary for Mental Health and Substance Use, for
15 fiscal year 2021, out of any money in the Treasury not
16 otherwise appropriated, \$420,000,000, to remain available
17 until expended, for grants to communities and community
18 organizations that meet the criteria for Certified Commu-
19 nity Behavioral Health Clinics pursuant to section 223(a)
20 of the Protecting Access to Medicare Act of 2014 (42
21 U.S.C. 1396a note).

1 **Subtitle I—Exchange Grant**
2 **Program**

3 **SEC. 2801. ESTABLISHING A GRANT PROGRAM FOR EX-**
4 **CHANGE MODERNIZATION.**

5 (a) **IN GENERAL.**—Out of funds appropriated under
6 subsection (b), the Secretary of Health and Human Serv-
7 ices (in this subtitle referred to as the “Secretary”) shall
8 award grants to each American Health Benefits Exchange
9 established under section 1311(b) of the Patient Protec-
10 tion and Affordable Care Act (42 U.S.C. 18031(b)) (other
11 than an Exchange established by the Secretary under sec-
12 tion 1321(c) of such Act (42 U.S.C. 18041(c))) that sub-
13 mits to the Secretary an application at such time and in
14 such manner, and containing such information, as speci-
15 fied by the Secretary, for purposes of enabling such Ex-
16 change to modernize or update any system, program, or
17 technology utilized by such Exchange to ensure such Ex-
18 change is compliant with all applicable requirements.

19 (b) **FUNDING.**—In addition to amounts otherwise
20 available, there is appropriated, for fiscal year 2021, out
21 of any money in the Treasury not otherwise appropriated,
22 \$20,000,000, to remain available until September 30,
23 2022, for carrying out this section.

1 **Subtitle J—Continued Assistance**
2 **to Rail Workers**

3 **SEC. 2901. ADDITIONAL ENHANCED BENEFITS UNDER THE**
4 **RAILROAD UNEMPLOYMENT INSURANCE ACT.**

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

8 (1) in the first sentence—

9 (A) by striking “March 14, 2021” and in-
10 serting “August 29, 2021”;

11 (B) by striking “or July 1, 2020” and in-
12 serting “July 1, 2020, or July 1, 2021”; and

13 (2) by adding at the end the following: “For
14 registration periods beginning after March 14, 2021,
15 but on or before August 29, 2021, the recovery ben-
16 efit payable under this subparagraph shall be in the
17 amount of \$800.”.

18 (b) CLARIFICATION ON AUTHORITY TO USE
19 FUNDS.—Funds appropriated under subparagraph (B) of
20 section 2(a)(5) of the Railroad Unemployment Insurance
21 Act (45 U.S.C. 352(a)(5)) shall be available to cover the
22 cost of recovery benefits provided under such section
23 2(a)(5) by reason of the amendments made by subsection
24 (a) as well as to cover the cost of such benefits provided

1 under such section 2(a)(5) as in effect on the day before
2 the date of enactment of this Act.

3 **SEC. 2902. EXTENDED UNEMPLOYMENT BENEFITS UNDER**
4 **THE RAILROAD UNEMPLOYMENT INSURANCE**
5 **ACT.**

6 (a) IN GENERAL.—Section 2(c)(2)(D) of the Rail-
7 road Unemployment Insurance Act (45 U.S.C.
8 352(c)(2)(D)) is amended—

9 (1) in clause (i)—

10 (A) in subclause (I), by striking “185
11 days” and inserting “305 days”;

12 (B) in subclause (II),

13 (i) by striking “19 consecutive 14-day
14 periods” and inserting “31 consecutive 14-
15 day periods”; and

16 (ii) by striking “6 consecutive 14-day
17 periods” and inserting “18 consecutive 14-
18 day periods”;

19 (2) in clause (ii)—

20 (A) by striking “120 days of unemploy-
21 ment” and inserting “240 days of unemploy-
22 ment”;

23 (B) by striking “12 consecutive 14-day pe-
24 riods” and inserting “24 consecutive 14-day pe-
25 riods”; and

1 (C) by striking “6 consecutive 14-day peri-
2 ods” and inserting “18 consecutive 14-day peri-
3 ods”; and

4 (3) in clause (iii)—

5 (A) by striking “June 30, 2021” and in-
6 serting “June 30, 2022”; and

7 (B) by striking “the provisions of clauses
8 (i) and (ii) shall not apply to any employee
9 whose extended benefit period under subpara-
10 graph (B) begins after March 14, 2021, and
11 shall not apply to any employee with respect to
12 any registration period beginning after April 5,
13 2021.” and inserting “the provisions of clauses
14 (i) and (ii) shall not apply to any employee with
15 respect to any registration period beginning
16 after August 29, 2021.”

17 (b) CLARIFICATION ON AUTHORITY TO USE
18 FUNDS.—Funds appropriated under either the first or
19 second sentence of clause (v) of section 2(c)(2)(D) of the
20 Railroad Unemployment Insurance Act shall be available
21 to cover the cost of additional extended unemployment
22 benefits provided under such section 2(c)(2)(D) by reason
23 of the amendments made by subsection (a) as well as to
24 cover the cost of such benefits provided under such section

1 2(c)(2)(D) as in effect on the day before the date of enact-
2 ment of this Act.

3 **SEC. 2903. EXTENSION OF WAIVER OF THE 7-DAY WAITING**
4 **PERIOD FOR BENEFITS UNDER THE RAIL-**
5 **ROAD UNEMPLOYMENT INSURANCE ACT.**

6 (a) IN GENERAL.—Section 2112(a) of the CARES
7 Act (15 U.S.C. 9030(a)) is amended by striking “March
8 14, 2021” and inserting “August 29, 2021”.

9 (b) CLARIFICATION ON AUTHORITY TO USE
10 FUNDS.—Funds appropriated under section 2112(c) of
11 the CARES Act (15 U.S.C. 9030(e)) shall be available to
12 cover the cost of additional benefits payable due to section
13 2112(a) of such Act by reason of the amendments made
14 by subsection (a) as well as to cover the cost of such bene-
15 fits payable due to such section 2112(a) as in effect on
16 the day before the date of enactment of this Act.

17 **SEC. 2904. RAILROAD RETIREMENT BOARD AND OFFICE OF**
18 **THE INSPECTOR GENERAL FUNDING.**

19 In addition to amounts otherwise made available,
20 there are appropriated for fiscal year 2021, out of any
21 money in the Treasury not otherwise appropriated—

22 (1) \$27,975,000, to remain available until ex-
23 pended, for the Railroad Retirement Board, to pre-
24 vent, prepare for, and respond to coronavirus, of
25 which—

1 (A) \$6,800,000 shall be for additional hir-
2 ing and overtime bonuses as needed to admin-
3 ister the Railroad Unemployment Insurance
4 Act; and

5 (B) \$21,175,000 shall be to supplement,
6 not supplant, existing resources devoted to op-
7 erations and improvements for the Information
8 Technology Investment Initiatives of the Rail-
9 road Retirement Board; and

10 (2) \$500,000, to remain available until ex-
11 pended, for the Railroad Retirement Board Office of
12 Inspector General for audit, investigatory and review
13 activities.

14 **Subtitle K—Ratepayer Protection**

15 **SEC. 2911. FUNDING FOR LIHEAP.**

16 In addition to amounts otherwise available, there is
17 appropriated for fiscal year 2021, out of any amounts in
18 the Treasury not otherwise appropriated, \$4,500,000,000,
19 to remain available through September 30, 2022, for addi-
20 tional funding to provide payments under section 2602(b)
21 of the Low-Income Home Energy Assistance Act of 1981
22 (42 U.S.C. 8621(b)), except that—

23 (1) \$2,250,000,000 of such amounts shall be
24 allocated as though the total appropriation for such

1 payments for fiscal year 2021 was less than
2 \$1,975,000,000; and

3 (2) section 2607(b)(2)(B) of such Act (42
4 U.S.C. 8626(b)(2)(B)) shall not apply to funds ap-
5 propriated under this section for fiscal year 2021.

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

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 section referred to as the
10 “Secretary”) for fiscal year 2021, out of any amounts in
11 the Treasury not otherwise appropriated, \$500,000,000,
12 to remain available until expended, for grants to States
13 and Indian Tribes to assist low-income households, par-
14 ticularly those with the lowest incomes, that pay a high
15 proportion of household income for drinking water and
16 wastewater services, by providing funds to owners or oper-
17 ators of public water systems or treatment works to reduce
18 arrearages of and rates charged to such households for
19 such services.

20 (b) ALLOTMENT.—The Secretary shall—

21 (1) allot amounts appropriated in this section to
22 a State or Indian Tribe based on—

23 (A) the percentage of households in the
24 State, or under the jurisdiction of the Indian

1 Tribe, with income equal or less than 150 per-
2 cent of the Federal poverty line; and

3 (B) the percentage of households in the
4 State, or under the jurisdiction of the Indian
5 Tribe, that spend more than 30 percent of
6 monthly income on housing; and

7 (2) reserve up to 3 percent of the amount ap-
8 propriated in this section for Indian Tribes and trib-
9 al organizations.

10 **Subtitle L—Assistance for Older**
11 **Americans, Grandfamilies, and**
12 **Kinship Families**

13 **SEC. 2921. SUPPORTING OLDER AMERICANS AND THEIR**
14 **FAMILIES.**

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, \$1,434,000,000, to remain available until ex-
19 pended, to carry out the Older Americans Act of 1965.

20 (b) ALLOCATION OF AMOUNTS.—Amounts made
21 available by subsection (a) shall be available as follows:

22 (1) \$750,000,000 shall be available to carry out
23 part C of title III of such Act.

24 (2) \$25,000,000 shall be available to carry out
25 title VI of such Act, including part C of such title.

1 (3) \$460,000,000 shall be available to carry out
2 part B of title III of such Act, including for—

3 (A) supportive services of the types made
4 available for fiscal year 2020;

5 (B) efforts related to COVID–19 vaccina-
6 tion outreach, including education, communica-
7 tion, transportation, and other activities to fa-
8 cilitate vaccination of older individuals; and

9 (C) prevention and mitigation activities re-
10 lated to COVID–19 focused on addressing ex-
11 tended social isolation among older individuals,
12 including activities for investments in techno-
13 logical equipment and solutions or other strate-
14 gies aimed at alleviating negative health effects
15 of social isolation due to long-term stay-at-home
16 recommendations for older individuals for the
17 duration of the COVID–19 public health emer-
18 gency.

19 (4) \$44,000,000 shall be available to carry out
20 part D of title III of such Act.

21 (5) \$145,000,000 shall be available to carry out
22 part E of title III of such Act.

23 (6) \$10,000,000 shall be available to carry out
24 the long-term care ombudsman program under title
25 VII of such Act.

1 **SEC. 2922. NATIONAL TECHNICAL ASSISTANCE CENTER ON**
2 **GRANDFAMILIES AND KINSHIP FAMILIES.**

3 (a) IN GENERAL.—In addition to amounts otherwise
4 available, there is appropriated to the Secretary of Health
5 and Human Services for fiscal year 2021, out of any
6 money in the Treasury not otherwise appropriated,
7 \$10,000,000, to remain available through September 30,
8 2025, for the Secretary, acting through the Administrator
9 of the Administration for Community Living, to establish,
10 directly or through grants or contracts, a National Tech-
11 nical Assistance Center on Grandfamilies and Kinship
12 Families (in this section referred to as the “Center”) to
13 provide training, technical assistance, and resources for
14 government programs, nonprofit and other community-
15 based organizations, and Indian Tribes, Tribal organiza-
16 tions, and urban Indian organizations, that serve
17 grandfamilies and kinship families to support the health
18 and well-being of members of grandfamilies and kinship
19 families, including caregivers, children, and their parents.
20 The Center shall focus primarily on serving grandfamilies
21 and kinship families in which the primary caregiver is an
22 adult age 55 or older, or the child has one or more disabili-
23 ties.

24 (b) ACTIVITIES OF THE CENTER.—The Center
25 shall—

1 (1) engage experts to stimulate the development
2 of new and identify existing evidence-based, evi-
3 dence-informed, and exemplary practices or pro-
4 grams related to health promotion (including mental
5 health and substance use disorder treatment), edu-
6 cation, nutrition, housing, financial needs, legal
7 issues, disability self-determination, caregiver sup-
8 port, and other issues to help serve caregivers, chil-
9 dren, and their parents in grandfamilies and kinship
10 families;

11 (2) encourage and support the implementation
12 of the evidence-based, evidence-informed, and exem-
13 plary practices or programs identified under para-
14 graph (1) to support grandfamilies and kinship fam-
15 ilies and to promote coordination of services for
16 grandfamilies and kinship families across systems
17 that support them;

18 (3) facilitate learning across States, territories,
19 Indian Tribes, Tribal organizations, and urban In-
20 dian organizations for providing technical assistance,
21 resources, and training related to issues described in
22 paragraph (1) to individuals and entities across sys-
23 tems that directly work with grandfamilies and kin-
24 ship families;

1 (4) help government programs, nonprofit and
2 other community-based organizations, and Indian
3 Tribes, Tribal organizations, and urban Indian orga-
4 nizations, serving grandfamilies and kinship families,
5 to plan and coordinate responses to assist
6 grandfamilies and kinship families during national,
7 State, Tribal, territorial, and local emergencies and
8 disasters; and

9 (5) assist government programs, and nonprofit
10 and other community-based organizations, in pro-
11 moting equity and implementing culturally and lin-
12 guistically appropriate approaches as the programs
13 and organizations serve grandfamilies and kinship
14 families.

15 **TITLE III—COMMITTEE ON**
16 **BANKING, HOUSING, AND**
17 **URBAN AFFAIRS**

18 **Subtitle A—Defense Production Act**
19 **of 1950**

20 **SEC. 3101. COVID-19 EMERGENCY MEDICAL SUPPLIES EN-**
21 **HANCEMENT.**

22 (a) SUPPORTING ENHANCED USE OF THE DEFENSE
23 PRODUCTION ACT OF 1950.—In addition to funds other-
24 wise available, there is appropriated, for fiscal year 2021,
25 out of any money in the Treasury not otherwise appro-

1 priated, \$10,000,000,000, notwithstanding section 304(e)
2 of the Defense Production Act of 1950 (50 U.S.C.
3 4534(e)), to remain available until September 30, 2025,
4 to carry out titles I, III, and VII of such Act in accordance
5 with subsection (b).

6 (b) MEDICAL SUPPLIES AND EQUIPMENT.—

7 (1) TESTING, PPE, VACCINES, AND OTHER MA-
8 TERIALS.—Except as provided in paragraph (2),
9 amounts appropriated in subsection (a) shall be used
10 for the purchase, production (including the construc-
11 tion, repair, and retrofitting of government-owned or
12 private facilities as necessary), or distribution of
13 medical supplies and equipment (including durable
14 medical equipment) related to combating the
15 COVID–19 pandemic, including—

16 (A) in vitro diagnostic products for the de-
17 tection of SARS-CoV-2 or the diagnosis of the
18 virus that causes COVID–19, and the reagents
19 and other materials necessary for producing,
20 conducting, or administering such products, and
21 the machinery, equipment, laboratory capacity,
22 or other technology necessary to produce such
23 products;

24 (B) face masks and personal protective
25 equipment, including face shields, nitrile gloves,

1 N-95 filtering facepiece respirators, and any
2 other masks or equipment (including durable
3 medical equipment) needed to respond to the
4 COVID-19 pandemic, and the materials, ma-
5 chinery, additional manufacturing lines or fa-
6 cilities, or other technology necessary to
7 produce such equipment; and

8 (C) drugs, devices, and biological products
9 that are approved, cleared, licensed, or author-
10 ized for use in treating or preventing COVID-
11 19 and symptoms related to COVID-19, and
12 any materials, manufacturing machinery, addi-
13 tional manufacturing or fill-finish lines or facili-
14 ties, technology, or equipment (including dura-
15 ble medical equipment) necessary to produce or
16 use such drugs, biological products, or devices
17 (including syringes, vials, or other supplies or
18 equipment related to delivery, distribution, or
19 administration).

20 (2) RESPONDING TO PUBLIC HEALTH EMER-
21 GENCIES.—After September 30, 2022, amounts ap-
22 propriated in subsection (a) may be used for any ac-
23 tivity authorized by paragraph (1), or any other ac-
24 tivity necessary to meet critical public health needs
25 of the United States, with respect to any pathogen

1 that the President has determined has the potential
2 for creating a public health emergency.

3 **Subtitle B—Housing Provisions**

4 **SEC. 3201. EMERGENCY RENTAL ASSISTANCE.**

5 (a) FUNDING.—

6 (1) APPROPRIATION.—In addition to amounts
7 otherwise available, there is appropriated to the Sec-
8 retary of the Treasury for fiscal year 2021, out of
9 any money in the Treasury not otherwise appro-
10 priated, \$21,550,000,000, to remain available until
11 September 30, 2027, for making payments to eligi-
12 ble grantees under this section—

13 (2) RESERVATION OF FUNDS.—Of the amount
14 appropriated under paragraph (1), the Secretary
15 shall reserve—

16 (A) \$305,000,000 for making payments
17 under this section to the Commonwealth of
18 Puerto Rico, the United States Virgin Islands,
19 Guam, the Commonwealth of the Northern
20 Mariana Islands, and American Samoa;

21 (B) \$30,000,000 for costs of the Secretary
22 for the administration of emergency rental as-
23 sistance programs and technical assistance to
24 recipients of any grants made by the Secretary

1 to provide financial and other assistance to
2 renters;

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

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

8 (b) ALLOCATION OF FUNDS TO ELIGIBLE GRANT-
9 EES.—

10 (1) ALLOCATION FOR STATES AND UNITS OF
11 LOCAL GOVERNMENT.—

12 (A) IN GENERAL.—The amount appro-
13 priated under paragraph (1) of subsection (a)
14 that remains after the application of paragraph
15 (2) of such subsection shall be allocated to eligi-
16 ble grantees described in subparagraphs (A)
17 and (B) of subsection (f)(1) in the same man-
18 ner as the amount appropriated under section
19 501 of subtitle A of title V of division N of the
20 Consolidated Appropriations Act, 2021 (Public
21 Law 116–260) is allocated to States and units
22 of local government under subsection (b)(1) of
23 such section, except that section 501(b) of such
24 subtitle A shall be applied—

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

3 (ii) by deeming the amount appro-
4 priated under paragraph (1) of subsection
5 (a) of this Act that remains after the ap-
6 plication of paragraph (2) of such sub-
7 section to be the amount deemed to apply
8 for purposes of applying clause (ii) of sec-
9 tion 501(b)(1)(A) of such subtitle A;

10 (iii) by substituting “\$152,000,000”
11 for “\$200,000,000” each place such term
12 appears;

13 (iv) in subclause (I) of such section
14 501(b)(1)(A)(v), by substituting “under
15 section 3201 of the American Rescue Plan
16 Act of 2021” for “under section 501 of
17 subtitle A of title V of division N of the
18 Consolidated Appropriations Act, 2021”;
19 and

20 (v) in subclause (II) of such section
21 501(b)(1)(A)(v), by substituting “local
22 government elects to receive funds from
23 the Secretary under section 3201 of the
24 American Rescue Plan Act of 2021 and
25 will use the funds in a manner consistent

1 with such section” for “local government
2 elects to receive funds from the Secretary
3 under section 501 of subtitle A of title V
4 of division N of the Consolidated Appro-
5 priations Act, 2021 and will use the funds
6 in a manner consistent with such section”.

7 (B) PRO RATA ADJUSTMENT.—The Sec-
8 retary shall make pro rata adjustments in the
9 amounts of the allocations determined under
10 subparagraph (A) of this paragraph for entities
11 described in such subparagraph as necessary to
12 ensure that the total amount of allocations
13 made pursuant to such subparagraph does not
14 exceed the remainder appropriated amount de-
15 scribed in such subparagraph.

16 (2) ALLOCATIONS FOR TERRITORIES.—The
17 amount reserved under subsection (a)(2)(A) shall be
18 allocated to eligible grantees described in subsection
19 (f)(1)(C) in the same manner as the amount appro-
20 priated under section 501(a)(2)(A) of subtitle A of
21 title V of division N of the Consolidated Appropria-
22 tions Act, 2021 (Public Law 116–260) is allocated
23 under section 501(b)(3) of such subtitle A to eligible
24 grantees described under subparagraph (C) of such

1 section 501(b)(3), except that section 501(b)(3) of
2 such subtitle A shall be applied—

3 (A) in subparagraph (A), by inserting “of
4 section 3201 of the American Rescue Plan Act
5 of 2021” after “the amount reserved under
6 subsection (a)(2)(A)”;

7 (B) in clause (i) of subparagraph (B), by
8 substituting “the amount equal to 0.3 percent
9 of the amount appropriated under subsection
10 (a)(1)” with “the amount equal to 0.3 percent
11 of the amount appropriated under subsection
12 (a)(1) of section 3201 of the American Rescue
13 Plan Act of 2021”.

14 (3) HIGH-NEED GRANTEES.—The Secretary
15 shall allocate funds reserved under subsection
16 (a)(2)(D) to eligible grantees with a high need for
17 assistance under this section, with the number of
18 very low-income renter households paying more than
19 50 percent of income on rent or living in sub-
20 standard or overcrowded conditions, rental market
21 costs, and change in employment since February
22 2020 used as the factors for allocating funds.

23 (c) PAYMENT SCHEDULE.—

24 (1) IN GENERAL.—The Secretary shall pay all
25 eligible grantees not less than 40 percent of each

1 such eligible grantee's total allocation provided
2 under subsection (b) within 60 days of enactment of
3 this Act.

4 (2) SUBSEQUENT PAYMENTS.—The Secretary
5 shall pay to eligible grantees additional amounts in
6 tranches up to the full amount of each such eligible
7 grantee's total allocation in accordance with a proce-
8 dure established by the Secretary, provided that any
9 such procedure established by the Secretary shall re-
10 quire that an eligible grantee must have obligated
11 not less than 75 percent of the funds already dis-
12 bursed by the Secretary pursuant to this section
13 prior to disbursement of additional amounts.

14 (d) USE OF FUNDS.—

15 (1) IN GENERAL.—An eligible grantee shall
16 only use the funds provided from payments made
17 under this section as follows:

18 (A) FINANCIAL ASSISTANCE.—

19 (i) IN GENERAL.—Subject to clause
20 (ii) of this subparagraph, funds received by
21 an eligible grantee from payments made
22 under this section shall be used to provide
23 financial assistance to eligible households,
24 not to exceed 18 months, including the
25 payment of—

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- 1 (I) rent;
- 2 (II) rental arrears;
- 3 (III) utilities and home energy
- 4 costs;
- 5 (IV) utilities and home energy
- 6 costs arrears; and
- 7 (V) other expenses related to
- 8 housing, as defined by the Secretary.

9 (ii) LIMITATION.—The aggregate

10 amount of financial assistance an eligible

11 household may receive under this section,

12 when combined with financial assistance

13 provided under section 501 of subtitle A of

14 title V of division N of the Consolidated

15 Appropriations Act, 2021 (Public Law

16 116–260), shall not exceed 18 months.

17 (B) HOUSING STABILITY SERVICES.—Not

18 more than 10 percent of funds received by an

19 eligible grantee from payments made under this

20 section may be used to provide case manage-

21 ment and other services intended to help keep

22 households stably housed.

23 (C) ADMINISTRATIVE COSTS.—Not more

24 than 15 percent of the total amount paid to an

25 eligible grantee under this section may be used

1 for administrative costs attributable to pro-
2 viding financial assistance, housing stability
3 services, and other affordable rental housing
4 and eviction prevention activities, including for
5 data collection and reporting requirements re-
6 lated to such funds.

7 (D) OTHER AFFORDABLE RENTAL HOUS-
8 ING AND EVICTION PREVENTION ACTIVITIES.—
9 An eligible grantee may use any funds from
10 payments made under this section that are un-
11 obligated on October 1, 2022, for purposes in
12 addition to those specified in this paragraph,
13 provided that—

14 (i) such other purposes are affordable
15 rental housing and eviction prevention pur-
16 poses, as defined by the Secretary, serving
17 very low-income families (as such term is
18 defined in section 3(b) of the United
19 States Housing Act of 1937 (42 U.S.C.
20 1437a(b))); and

21 (ii) prior to obligating any funds for
22 such purposes, the eligible grantee has ob-
23 ligated not less than 75 percent of the
24 total funds allocated to such eligible grant-
25 ee in accordance with this section.

1 (2) DISTRIBUTION OF ASSISTANCE.—Amounts
2 appropriated under subsection (a)(1) of this section
3 shall be subject to the same terms and conditions
4 that apply under paragraph (4) of section 501(c) of
5 subtitle A of title V of division N of the Consolidated
6 Appropriations Act, 2021 (Public Law 116–260) to
7 amounts appropriated under subsection (a)(1) of
8 such section 501.

9 (e) REALLOCATION OF FUNDS.—

10 (1) IN GENERAL.—Beginning March 31, 2022,
11 the Secretary shall reallocate funds allocated to eligi-
12 ble grantees in accordance with subsection (b) but
13 not yet paid in accordance with subsection (c)(2) ac-
14 cording to a procedure established by the Secretary.

15 (2) ELIGIBILITY FOR REALLOCATED FUNDS.—
16 The Secretary shall require an eligible grantee to
17 have obligated 50 percent of the total amount of
18 funds allocated to such eligible grantee under sub-
19 section (b) to be eligible to receive funds reallocated
20 under paragraph (1) of this subsection.

21 (3) PAYMENT OF REALLOCATED FUNDS BY THE
22 SECRETARY.—The Secretary shall pay to each eligi-
23 ble grantee eligible for a payment of reallocated
24 funds described in paragraph (2) of this subsection
25 the amount allocated to such eligible grantee in ac-

1 cordance with the procedure established by the Sec-
2 retary in accordance with paragraph (1) of this sub-
3 section.

4 (4) USE OF REALLOCATED FUNDS.—Eligible
5 grantees may use any funds received in accordance
6 with this subsection only for purposes specified in
7 paragraph (1) of subsection (d).

8 (f) DEFINITIONS.—In this section:

9 (1) ELIGIBLE GRANTEE.—The term “eligible
10 grantee” means any of the following:

11 (A) The 50 States of the United States
12 and the District of Columbia.

13 (B) A unit of local government (as defined
14 in paragraph (5)).

15 (C) The Commonwealth of Puerto Rico,
16 the United States Virgin Islands, Guam, the
17 Commonwealth of the Northern Mariana Is-
18 lands, and American Samoa.

19 (2) ELIGIBLE HOUSEHOLD.—The term “eligible
20 household” means a household of 1 or more individ-
21 uals who are obligated to pay rent on a residential
22 dwelling and with respect to which the eligible grant-
23 ee involved determines that—

24 (A) 1 or more individuals within the house-
25 hold has—

1 (i) qualified for unemployment bene-
2 fits; or

3 (ii) experienced a reduction in house-
4 hold income, incurred significant costs, or
5 experienced other financial hardship during
6 or due, directly or indirectly, to the
7 coronavirus pandemic;

8 (B) 1 or more individuals within the
9 household can demonstrate a risk of experi-
10 encing homelessness or housing instability; and

11 (C) the household is a low-income family
12 (as such term is defined in section 3(b) of the
13 United States Housing Act of 1937 (42 U.S.C.
14 1437a(b)).

15 (3) INSPECTOR GENERAL.—The term “Inspec-
16 tor General” means the Inspector General of the De-
17 partment of the Treasury.

18 (4) SECRETARY.—The term “Secretary” means
19 the Secretary of the Treasury.

20 (5) UNIT OF LOCAL GOVERNMENT.—The term
21 “unit of local government” has the meaning given
22 such term in section 501 of subtitle A of title V of
23 division N of the Consolidated Appropriations Act,
24 2021 (Public Law 116–260).

1 (g) AVAILABILITY.—Funds provided to an eligible
2 grantee under a payment made under this section shall
3 remain available through September 30, 2025.

4 (h) EXTENSION OF AVAILABILITY UNDER PROGRAM
5 FOR EXISTING FUNDING.—Paragraph (1) of section
6 501(e) of subtitle A of title V of division N of the Consoli-
7 dated Appropriations Act, 2021 (Public Law 116–260) is
8 amended by striking “December 31, 2021” and inserting
9 “September 30, 2022”.

10 **SEC. 3202. EMERGENCY HOUSING VOUCHERS.**

11 (a) APPROPRIATION.—In addition to amounts other-
12 wise available, there is appropriated to the Secretary of
13 Housing and Urban Development (in this section referred
14 to as the “Secretary”) for fiscal year 2021, out of any
15 money in the Treasury not otherwise appropriated,
16 \$5,000,000,000, to remain available until September 30,
17 2030, for—

18 (1) incremental emergency vouchers under sub-
19 section (b);

20 (2) renewals of the vouchers under subsection
21 (b);

22 (3) fees for the costs of administering vouchers
23 under subsection (b) and other eligible expenses de-
24 fined by notice to prevent, prepare, and respond to
25 coronavirus to facilitate the leasing of the emergency

1 vouchers, such as security deposit assistance and
2 other costs related to retention and support of par-
3 ticipating owners; and

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

12 (b) EMERGENCY VOUCHERS.—

13 (1) IN GENERAL.—The Secretary shall provide
14 emergency rental assistance vouchers under sub-
15 section (a), which shall be tenant-based rental assist-
16 ance under section 8(o) of the United States Hous-
17 ing Act of 1937 (42 U.S.C. 1437f(o)).

18 (2) QUALIFYING INDIVIDUALS OR FAMILIES DE-
19 FINED.—For the purposes of this section, qualifying
20 individuals or families are those who are—

21 (A) homeless (as such term is defined in
22 section 103(a) of the McKinney-Vento Home-
23 less Assistance Act (42 U.S.C. 11302(a));

24 (B) at risk of homelessness (as such term
25 is defined in section 401(1) of the McKinney-

1 Vento Homeless Assistance Act (42 U.S.C.
2 11360(1)));

3 (C) fleeing, or attempting to flee, domestic
4 violence, dating violence, sexual assault, stalk-
5 ing, or human trafficking, as defined by the
6 Secretary; or

7 (D) recently homeless, as determined by
8 the Secretary, and for whom providing rental
9 assistance will prevent the family's homeless-
10 ness or having high risk of housing instability.

11 (3) ALLOCATION.—The Secretary shall notify
12 public housing agencies of the number of emergency
13 vouchers provided under this section to be allocated
14 to the agency not later than 60 days after the date
15 of the enactment of this Act, in accordance with a
16 formula that includes public housing agency capacity
17 and ensures geographic diversity, including with re-
18 spect to rural areas, among public housing agencies
19 administering the Housing Choice Voucher program.

20 (4) TERMS AND CONDITIONS.—

21 (A) ELECTION TO ADMINISTER.—The Sec-
22 retary shall establish a procedure for public
23 housing agencies to accept or decline the emer-
24 gency vouchers allocated to the agency in ac-

1 cordance with the formula under subparagraph
2 (3).

3 (B) FAILURE TO USE VOUCHERS PROMPT-
4 LY.—If a public housing agency fails to lease
5 its authorized vouchers under subsection (b) on
6 behalf of eligible families within a reasonable
7 period of time, the Secretary may revoke and
8 redistribute any unleased vouchers and associ-
9 ated funds, including administrative fees and
10 costs referred to in subsection (a)(3), to other
11 public housing agencies according to the for-
12 mula under paragraph (3).

13 (5) WAIVERS AND ALTERNATIVE REQUIRE-
14 MENTS.—The Secretary may waive or specify alter-
15 native requirements for any provision of the United
16 States Housing Act of 1937 (42 U.S.C. 1437 et
17 seq.) or regulation applicable to such statute other
18 than requirements related to fair housing, non-
19 discrimination, labor standards, and the environ-
20 ment, upon a finding that the waiver or alternative
21 requirement is necessary to expedite or facilitate the
22 use of amounts made available in this section.

23 (6) TERMINATION OF VOUCHERS UPON TURN-
24 OVER.—After September 30, 2023, a public housing
25 agency may not reissue any vouchers made available

1 under this section when assistance for the family as-
2 sisted ends.

3 (c) **TECHNICAL ASSISTANCE AND OTHER COSTS.**—

4 The Secretary may use not more \$20,000,000 of the
5 amounts made available under this section for the costs
6 to the Secretary of administering and overseeing the im-
7 plementation of this section and the Housing Choice
8 Voucher program generally, including information tech-
9 nology, financial reporting, and other costs. Of the
10 amounts set aside under this subsection, the Secretary
11 may use not more than \$10,000,000, without competition,
12 to make new awards or increase prior awards to existing
13 technical assistance providers to provide an immediate in-
14 crease in capacity building and technical assistance to
15 public housing agencies.

16 (d) **IMPLEMENTATION.**—The Secretary may imple-
17 ment the provisions of this section by notice.

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

19 In addition to amounts otherwise available, there is
20 appropriated to the Secretary of Agriculture for fiscal year
21 2021, out of any money in the Treasury not otherwise ap-
22 propriated, \$100,000,000, to remain available until Sep-
23 tember 30, 2022, to provide grants under section
24 521(a)(2) of the Housing Act of 1949 or agreements en-
25 tered into in lieu of debt forgiveness or payments for eligi-

1 ble households as authorized by section 502(c)(5)(D) of
2 the Housing Act of 1949, for temporary adjustment of in-
3 come losses for residents of housing financed or assisted
4 under section 514, 515, or 516 of the Housing Act of
5 1949 who have experienced income loss but are not cur-
6 rently receiving Federal rental assistance.

7 **SEC. 3204. HOUSING COUNSELING.**

8 (a) APPROPRIATION.—In addition to amounts other-
9 wise available, there is appropriated to the Neighborhood
10 Reinvestment Corporation (in this section referred to as
11 the “Corporation”) for fiscal year 2021, out of any money
12 in the Treasury not otherwise appropriated,
13 \$100,000,000, to remain available until September 30,
14 2025, for grants to housing counseling intermediaries ap-
15 proved by the Department of Housing and Urban Devel-
16 opment, State housing finance agencies, and
17 NeighborWorks organizations for providing housing coun-
18 seling services, as authorized under the Neighborhood Re-
19 investment Corporation Act (42 U.S.C. 8101-8107) and
20 consistent with the discretion set forth in section
21 606(a)(5) of such Act (42 U.S.C. 8105(a)(5)) to design
22 and administer grant programs. Of the grant funds made
23 available under this subsection, not less than 40 percent
24 shall be provided to counseling organizations that—

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

4 (2) provide housing counseling services in
5 neighborhoods having high concentrations of minor-
6 ity and low-income populations.

7 (b) LIMITATION.—The aggregate amount provided to
8 NeighborWorks organizations under this section shall not
9 exceed 15 percent of the total of grant funds made avail-
10 able by subsection (a).

11 (c) ADMINISTRATION AND OVERSIGHT.—The Cor-
12 poration may retain a portion of the amounts provided
13 under this section, in a proportion consistent with its
14 standard rate for program administration in order to cover
15 its expenses related to program administration and over-
16 sight.

17 (d) HOUSING COUNSELING SERVICES DEFINED.—
18 For the purposes of this section, the term “housing coun-
19 seling services” means—

20 (1) housing counseling provided directly to
21 households facing housing instability, such as evic-
22 tion, default, foreclosure, loss of income, or home-
23 lessness;

24 (2) education, outreach, training, technology
25 upgrades, and other program related support; and

1 (3) operational oversight funding for grantees
2 and subgrantees that receive funds under this sec-
3 tion.

4 **SEC. 3205. HOMELESSNESS ASSISTANCE AND SUPPORTIVE**
5 **SERVICES PROGRAM.**

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 \$5,000,000,000, to remain available until September 30,
12 2025, except that amounts authorized under subsection
13 (d)(3) shall remain available until September 30, 2029,
14 for assistance under title II of the Cranston-Gonzalez Na-
15 tional Affordable Housing Act (42 U.S.C. 12721 et seq.)
16 for the following activities to primarily benefit qualifying
17 individuals or families:

18 (1) Tenant-based rental assistance.

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

23 (3) Supportive services to qualifying individuals
24 or families not already receiving such supportive
25 services, including—

1 (A) activities listed in section 401(29) of
2 the McKinney-Vento Homeless Assistance Act
3 (42 U.S.C. 11360(29));

4 (B) housing counseling; and

5 (C) homeless prevention services.

6 (4) The acquisition and development of non-
7 congregate shelter units, all or a portion of which
8 may—

9 (A) be converted to permanent affordable
10 housing;

11 (B) be used as emergency shelter under
12 subtitle B of title IV of the McKinney-Vento
13 Homeless Assistance Act (42 U.S.C. 11371-
14 11378);

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

19 (D) remain as non-congregate shelter
20 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
2 the McKinney-Vento Homeless Assistance Act (42
3 U.S.C. 11302(a));

4 (2) at-risk of homelessness, as defined in sec-
5 tion 401(1) of the McKinney-Vento Homeless Assist-
6 ance 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
13 family's homelessness or would serve those with the
14 greatest 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
20 in section 212(e) (42 U.S.C. 12742(e)), the commit-
21 ment requirements in section 218(g) (42 U.S.C.
22 12748(g)), the matching requirements in section 220
23 (42 U.S.C. 12750), and the set-aside for housing de-
24 veloped, sponsored, or owned by community housing
25 development organizations required in section 231 of

1 the Act (42 U.S.C. 12771) shall not apply for
2 amounts made 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,
17 but only if—

18 (A) such funds are used to develop the ca-
19 pacity 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
24 organization 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 con-
4 tracting with service providers engaged directly in
5 the provision of services under paragraph (a)(3),
6 shall, to the extent practicable, enter into contracts
7 in amounts that cover the actual total program costs
8 and administrative overhead to provide the services
9 contracted.

10 (d) ALLOCATION.—

11 (1) FORMULA ASSISTANCE.—Except as pro-
12 vided in paragraphs (2) and (3), the Secretary shall
13 allocate amounts made available under this section
14 pursuant to section 217 of the Act (42 U.S.C.
15 12747) to grantees that received allocations pursu-
16 ant to that same formula in fiscal year 2021, and
17 shall make such allocations within 30 days of enact-
18 ment of this Act.

19 (2) TECHNICAL ASSISTANCE.—Up to
20 \$25,000,000 of the amounts made available under
21 this section shall be used, without competition, to
22 make new awards or increase prior awards to exist-
23 ing technical assistance providers to provide an im-
24 mediate increase in capacity building and technical

1 assistance available to any grantees implementing
2 activities or projects consistent with this section.

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

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

23 **SEC. 3206. HOMEOWNER ASSISTANCE FUND.**

24 (a) APPROPRIATION.—In addition to amounts other-
25 wise available, there is appropriated to the Secretary of

1 the Treasury for the Homeowner Assistance Fund estab-
2 lished under subsection (c) for fiscal year 2021, out of
3 any money in the Treasury not otherwise appropriated,
4 \$9,961,000,000, to remain available until September 30,
5 2025, for qualified expenses that meet the purposes speci-
6 fied under subsection (c) and expenses described in sub-
7 section (d)(1).

8 (b) DEFINITIONS.—In this section:

9 (1) CONFORMING LOAN LIMIT.—The term “con-
10 forming loan limit” means the applicable limitation
11 governing the maximum original principal obligation
12 of a mortgage secured by a single-family residence,
13 a mortgage secured by a 2-family residence, a mort-
14 gage secured by a 3-family residence, or a mortgage
15 secured by a 4-family residence, as determined and
16 adjusted annually under section 302(b)(2) of the
17 Federal National Mortgage Association Charter Act
18 (12 U.S.C. 1717(b)(2)) and section 305(a)(2) of the
19 Federal Home Loan Mortgage Corporation Act (12
20 U.S.C. 1454(a)(2)).

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

1 (3) ELIGIBLE ENTITY.—The term “eligible enti-
2 ty” means—

3 (A) a State; or

4 (B) any entity eligible for payment under
5 subsection (f).

6 (4) MORTGAGE.—The term “mortgage” means
7 any credit transaction—

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

13 (B) the unpaid principal balance of which
14 was, at the time of origination, not more than
15 the conforming loan limit.

16 (5) FUND.—The term “Fund” means the
17 Homeowner Assistance Fund established under sub-
18 section (c).

19 (6) SECRETARY.—The term “Secretary” means
20 the Secretary of the Treasury.

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

1 (c) ESTABLISHMENT OF FUND.—

2 (1) ESTABLISHMENT; QUALIFIED EXPENSES.—

3 There is established in the Department of the Treas-
4 ury a Homeowner Assistance Fund to mitigate fi-
5 nancial hardships associated with the coronavirus
6 pandemic by providing such funds as are appro-
7 priated by subsection (a) to eligible entities for the
8 purpose of preventing homeowner mortgage delin-
9 quencies, defaults, foreclosures, loss of utilities or
10 home energy services, and displacements of home-
11 owners experiencing financial hardship after Janu-
12 ary 21, 2020, through qualified expenses related to
13 mortgages and housing, which include—

14 (A) mortgage payment assistance;

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

19 (C) principal reduction;

20 (D) facilitating interest rate reductions;

21 (E) payment assistance for—

22 (i) utilities, including electric, gas,
23 home energy, and water;

24 (ii) internet service, including
25 broadband internet access service, as de-

1 fined in section 8.1(b) of title 47, Code of
2 Federal Regulations (or any successor reg-
3 ulation);

4 (iii) homeowner's insurance, flood in-
5 surance, and mortgage insurance; and

6 (iv) homeowner's association, condo-
7 minium association fees, or common
8 charges;

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

22 (G) any other assistance to promote hous-
23 ing stability for homeowners, including pre-
24 venting mortgage delinquency, default, fore-
25 closure, post-foreclosure eviction of a home-

1 owner, or the loss of utility or home energy
2 services, as determined by the Secretary.

3 (2) TARGETING.—Not less than 60 percent of
4 amounts made to each eligible entity allocated
5 amounts under subsection (d) or (f) shall be used
6 for qualified expenses that assist homeowners having
7 incomes equal to or less than 100 percent of the
8 area median income for their household size or equal
9 to or less than 100 percent of the median income for
10 the United States, as determined by the Secretary of
11 Housing and Urban Development, whichever is
12 greater. The eligible entity shall prioritize remaining
13 funds to socially disadvantaged individuals.

14 (d) ALLOCATION OF FUNDS.—

15 (1) ADMINISTRATION.—Of any amounts made
16 available under this section, the Secretary shall re-
17 serve—

18 (A) to the Department of the Treasury, an
19 amount not to exceed \$40,000,000 to admin-
20 ister and oversee the Fund, and to provide tech-
21 nical assistance to eligible entities for the cre-
22 ation and implementation of State and tribal
23 programs to administer assistance from the
24 Fund; and

1 (B) to the Inspector General of the De-
2 partment of the Treasury, an amount to not ex-
3 ceed \$2,600,000 for oversight of the program
4 under this section.

5 (2) FOR STATES.—After the application of
6 paragraphs (1), (4), and (5) of this subsection and
7 subject to paragraph (3) of this subsection, the Sec-
8 retary shall allocate the remaining funds available
9 within the Homeowner Assistance Fund to each
10 State of the United States, the District of Columbia,
11 and the Commonwealth of Puerto Rico based on
12 homeowner need, for such State relative to all States
13 of the United States, the District of Columbia, and
14 the Commonwealth of Puerto Rico, as of the date of
15 the enactment of this Act, which is determined by
16 reference to—

17 (A) the average number of unemployed in-
18 dividuals measured over a period of time not
19 fewer than 3 months and not more than 12
20 months; and

21 (B) the total number of mortgagors with—
22 (i) mortgage payments that are more
23 than 30 days past due; or
24 (ii) mortgages in foreclosure.

25 (3) SMALL STATE MINIMUM.—

1 (A) IN GENERAL.—Each State of the
2 United States, the District of Columbia, and
3 the Commonwealth of Puerto Rico shall receive
4 no less than \$50,000,000 for the purposes es-
5 tablished in (c).

6 (B) PRO RATA ADJUSTMENTS.—The Sec-
7 retary shall adjust on a pro rata basis the
8 amount of the payments for each State of the
9 United States, the District of Columbia, and
10 the Commonwealth of Puerto Rico determined
11 under this subsection without regard to this
12 subparagraph to the extent necessary to comply
13 with the requirements of subparagraph (A).

14 (4) TERRITORY SET-ASIDE.—Notwithstanding
15 any other provision of this section, of the amounts
16 appropriated under subsection (a), the Secretary
17 shall reserve \$30,000,000 to be disbursed to Guam,
18 American Samoa, the United States Virgin Islands,
19 and the Commonwealth of the Northern Mariana Is-
20 lands based on each such territory's share of the
21 combined total population of all such territories, as
22 determined by the Secretary. For the purposes of
23 this paragraph, population shall be determined based
24 on the most recent year for which data are available
25 from the United States Census Bureau.

1 (5) TRIBAL SET-ASIDE.—The Secretary shall
2 allocate funds to any eligible entity designated under
3 subsection (f) pursuant to the requirements of that
4 subsection.

5 (e) DISTRIBUTION OF FUNDS TO STATES.—

6 (1) IN GENERAL.—The Secretary shall make
7 payments, beginning not later than 45 days after en-
8 actment of this Act, from amounts allocated under
9 subsection (d) to eligible entities that have notified
10 the Secretary that they request to receive payment
11 from the Fund and that the eligible entity will use
12 such payments in compliance with this section.

13 (2) REALLOCATION.—If a State does not re-
14 quest allocated funds by the 45th day after the date
15 of enactment of this Act, such State shall not be eli-
16 gible for a payment from the Secretary pursuant to
17 this section, and the Secretary shall, by the 180th
18 day after the date of enactment of this Act, reallo-
19 cate any funds that were not requested by such
20 State among the States that have requested funds
21 by the 45th day after the date of enactment of this
22 Act. For any such reallocation of funds, the Sec-
23 retary shall adhere to the requirements of subsection
24 (d), except for paragraph (1), to the greatest extent
25 possible, provided that the Secretary shall also take

1 into consideration in determining such reallocation a
2 State's remaining need and a State's record of using
3 payments from the Fund to serve homeowners at
4 disproportionate risk of mortgage default, fore-
5 closure, or displacement, including homeowners hav-
6 ing incomes equal to or less than 100 percent of the
7 area median income for their household size or 100
8 percent of the median income for the United States,
9 as determined by the Secretary of Housing and
10 Urban Development, whichever is greater, and mi-
11 nority homeowners.

12 (f) TRIBAL SET-ASIDE.—

13 (1) SET-ASIDE.—Notwithstanding any other
14 provision of this section, of the amounts appro-
15 priated under subsection (a), the Secretary shall use
16 5 percent to make payments to entities that are eli-
17 gible for payments under clauses (i) and (ii) of sec-
18 tion 501(b)(2)(A) of subtitle A of title V of division
19 N of the Consolidated Appropriations Act, 2021
20 (Public Law 116-260) for the purposes described in
21 subsection (c).

22 (2) ALLOCATION AND PAYMENT.—The Sec-
23 retary shall allocate the funds set aside under para-
24 graph (1) using the allocation formulas described in
25 clauses (i) and (ii) of section 501(b)(2)(A) of sub-

1 title A of title V of division N of the Consolidated
2 Appropriations Act, 2021 (Public Law 116-260),
3 and shall make payments of such amounts beginning
4 no later than 45 days after enactment of this Act to
5 entities eligible for payment under clauses (i) and
6 (ii) of section 501(b)(2)(A) of subtitle A of title V
7 of division N of the Consolidated Appropriations
8 Act, 2021 (Public Law 116-260) that notify the Sec-
9 retary that they request to receive payments allo-
10 cated from the Fund by the Secretary for purposes
11 described under subsection (c) and will use such
12 payments in compliance with this section.

13 (3) ADJUSTMENT.—Allocations provided under
14 this subsection may be further adjusted as provided
15 by section 501(b)(2)(B) of subtitle A of title V of di-
16 vision N of the Consolidated Appropriations Act,
17 2021 (Public Law 116-260).

18 **SEC. 3207. RELIEF MEASURES FOR SECTION 502 AND 504 DI-**

19 **RECT LOAN BORROWERS.**

20 (a) APPROPRIATION.—In addition to amounts other-
21 wise available, there is appropriated to the Secretary of
22 Agriculture (in this section referred to as the “Secretary”)
23 for fiscal year 2021, out of any money in the Treasury
24 not otherwise appropriated, \$39,000,000, to remain avail-
25 able until September 30, 2023, for direct loans made

1 under sections 502 and 504 of the Housing Act of 1949
2 (42 U.S.C. 1472, 1474).

3 (b) ADMINISTRATIVE EXPENSES.—The Secretary
4 may use not more than 3 percent of the amounts appro-
5 priated under this section for administrative purposes.

6 **SEC. 3208. FAIR HOUSING ACTIVITIES.**

7 (a) APPROPRIATION.—In addition to amounts other-
8 wise available, there is appropriated to the Secretary of
9 Housing and Urban Development (in this section referred
10 to as the “Secretary”) for fiscal year 2021, out of any
11 money in the Treasury not otherwise appropriated,
12 \$20,000,000, to remain available until September 30,
13 2023, for the Fair Housing Initiatives Program under sec-
14 tion 561 of the Housing and Community Development Act
15 of 1987 (42 U.S.C. 3616a) to ensure fair housing organi-
16 zations have additional resources to address fair housing
17 inquiries, complaints, investigations, education and out-
18 reach activities, and costs of delivering or adapting serv-
19 ices, during or relating to the coronavirus pandemic.

20 (b) ADMINISTRATIVE EXPENSES.—The Secretary
21 may use not more than 3 percent of the amounts appro-
22 priated under this section for administrative purposes.

23 **Subtitle C—Small Business (SSBCI)**

24 **SEC. 3301. STATE SMALL BUSINESS CREDIT INITIATIVE.**

25 (a) STATE SMALL BUSINESS CREDIT INITIATIVE.—

1 other than Tribal governments,
2 the Secretary”;

3 (dd) in subparagraph (C)(i),
4 by striking “2007” and inserting
5 “2019”; and

6 (ee) by adding at the end
7 the following:

8 “(C) SEPARATE ALLOCATION FOR TRIBAL
9 GOVERNMENTS.—

10 “(i) IN GENERAL.—With respect to
11 States that are Tribal governments, the
12 Secretary shall determine the 2021 alloca-
13 tion by allocating \$500,000,000 among the
14 Tribal governments in the proportion the
15 Secretary determines appropriate, includ-
16 ing with consideration to available employ-
17 ment and economic data regarding each
18 such Tribal government.

19 “(ii) NOTICE OF INTENT; TIMING OF
20 ALLOCATION.—With respect to allocations
21 to States that are Tribal governments, the
22 Secretary may—

23 “(I) require Tribal governments
24 that individually or jointly wish to
25 participate in the Program to file a

1 notice of intent with the Secretary not
2 later than 30 days after the date of
3 enactment of subsection (d); and

4 “(II) notwithstanding paragraph
5 (1), allocate Federal funds to partici-
6 pating Tribal governments not later
7 than 60 days after the date of enact-
8 ment of subsection (d).

9 “(D) EMPLOYMENT DATA.—If the Sec-
10 retary determines that employment data with
11 respect to a State is unavailable from the Bu-
12 reau of Labor Statistics of the Department of
13 Labor, the Secretary shall consider such other
14 economic and employment data that is other-
15 wise available for purposes of determining the
16 employment data of such State.”; and

17 (III) by striking paragraph (3);

18 and

19 (ii) in subsection (c)—

20 (I) in paragraph (1)(A)(iii), by
21 inserting before the period the fol-
22 lowing: “that have delivered loans or
23 investments to eligible businesses”;
24 and

1 (II) by amending paragraph (4)

2 to read as follows:

3 “(4) TERMINATION OF AVAILABILITY OF
4 AMOUNTS NOT TRANSFERRED.—

5 “(A) IN GENERAL.—Any portion of a par-
6 ticipating State’s allocated amount that has not
7 been transferred to the State under this section
8 may be deemed by the Secretary to be no longer
9 allocated to the State and no longer available to
10 the State and shall be returned to the general
11 fund of the Treasury or reallocated as described
12 under subparagraph (B), if—

13 “(i) the second $\frac{1}{3}$ of a State’s allo-
14 cated amount has not been transferred to
15 the State before the end of the end of the
16 3-year period beginning on the date that
17 the Secretary approves the State for par-
18 ticipation; or

19 “(ii) the last $\frac{1}{3}$ of a State’s allocated
20 amount has not been transferred to the
21 State before the end of the end of the 6-
22 year period beginning on the date that the
23 Secretary approves the State for partici-
24 tion.

1 “(B) REALLOCATION.—Any amount
2 deemed by the Secretary to be no longer allo-
3 cated to a State and no longer available to such
4 State under subparagraph (A) may be reallo-
5 cated by the Secretary to other participating
6 States. In making such a reallocation, the Sec-
7 retary shall not take into account the minimum
8 allocation requirements under subsection
9 (b)(2)(B) or the specific allocation for Tribal
10 governments described under subsection
11 (b)(2)(C).”;

12 (B) in section 3004(d), by striking “date
13 of enactment of this Act” each place it appears
14 and inserting “date of the enactment of section
15 3003(d)”;

16 (C) in section 3005(b), by striking “date of
17 enactment of this Act” each place it appears
18 and inserting “date of the enactment of section
19 3003(d)”;

20 (D) in section 3006(b)(4), by striking
21 “date of enactment of this Act” and inserting
22 “date of the enactment of section 3003(d)”;

23 (E) in section 3007(b), by striking “March
24 31, 2011” and inserting “March 31, 2022”;

1 (F) in section 3009, by striking “date of
2 enactment of this Act” each place it appears
3 and inserting “date of the enactment of section
4 3003(d)”; and

5 (G) in section 3011(b), by striking “date
6 of the enactment of this Act” each place it ap-
7 pears and inserting “date of the enactment of
8 section 3003(d)”.

9 (2) APPROPRIATION.—

10 (A) IN GENERAL.—In addition to amounts
11 otherwise available, there is hereby appropriated
12 to the Secretary of the Treasury for fiscal year
13 2021, out of any money in the Treasury not
14 otherwise appropriated, \$10,000,000,000, to re-
15 main available until expended, to provide sup-
16 port to small businesses responding to and re-
17 covering from the economic effects of the
18 COVID–19 pandemic, ensure business enter-
19 prises owned and controlled by socially and eco-
20 nomically disadvantaged individuals have access
21 to credit and investments, provide technical as-
22 sistance to help small businesses applying for
23 various support programs, and to pay reason-
24 able costs of administering such Initiative.

1 (B) RESCISSION.—With respect to
2 amounts appropriated under subparagraph

3 (A)—

4 (i) the Secretary of the Treasury shall
5 complete all disbursements and remaining
6 obligations before September 30, 2030;
7 and

8 (ii) any amounts that remain unex-
9 pended (whether obligated or unobligated)
10 on September 30, 2030, shall be rescinded
11 and deposited into the general fund of the
12 Treasury.

13 (b) ADDITIONAL ALLOCATIONS TO SUPPORT BUSI-
14 NESS ENTERPRISES OWNED AND CONTROLLED BY SO-
15 CIALY AND ECONOMICALLY DISADVANTAGED INDIVID-
16 UALS.—Section 3003 of the State Small Business Credit
17 Initiative Act of 2010 (12 U.S.C. 5702) is amended by
18 adding at the end the following:

19 “(d) ADDITIONAL ALLOCATIONS TO SUPPORT BUSI-
20 NESS ENTERPRISES OWNED AND CONTROLLED BY SO-
21 CIALY AND ECONOMICALLY DISADVANTAGED INDIVID-
22 UALS.—Of the amounts appropriated for fiscal year 2021
23 to carry out the Program, the Secretary shall—

24 “(1) allocate \$1,500,000,000 to States from
25 funds allocated under this section and, by regulation

1 or other guidance, prescribe Program requirements
2 that the funds be expended for business enterprises
3 owned and controlled by socially and economically
4 disadvantaged individuals; and

5 “(2) allocate such amounts to States based on
6 the needs of business enterprises owned and con-
7 trolled by socially and economically disadvantaged
8 individuals, as determined by the Secretary, in each
9 State, and not subject to the allocation formula de-
10 scribed under subsection (b).

11 “(e) INCENTIVE ALLOCATIONS TO SUPPORT BUSI-
12 NESS ENTERPRISES OWNED AND CONTROLLED BY SO-
13 CIALY AND ECONOMICALLY DISADVANTAGED INDIVID-
14 UALS.—Of the amounts appropriated for fiscal year 2021
15 to carry out the Program, the Secretary shall set aside
16 \$1,000,000,000 for an incentive program under which the
17 Secretary shall increase the second $\frac{1}{3}$ and last $\frac{1}{3}$ alloca-
18 tions for States that demonstrate robust support, as deter-
19 mined by the Secretary, for business concerns owned and
20 controlled by socially and economically disadvantaged indi-
21 viduals in the deployment of prior allocation amounts.”.

22 (c) ADDITIONAL ALLOCATIONS TO SUPPORT VERY
23 SMALL BUSINESSES.—Section 3003 of the State Small
24 Business Credit Initiative Act of 2010 (12 U.S.C. 5702),

1 as amended by subsection (b), is further amended by add-
2 ing at the end the following:

3 “(f) ADDITIONAL ALLOCATIONS TO SUPPORT VERY
4 SMALL BUSINESSES.—

5 “(1) IN GENERAL.—Of the amounts appro-
6 priated to carry out the Program, the Secretary
7 shall allocate not less than \$500,000,000 to States
8 from funds allocated under this section to be ex-
9 pended for very small businesses.

10 “(2) VERY SMALL BUSINESS DEFINED.—In this
11 subsection, the term ‘very small business’—

12 “(A) means a business with fewer than 10
13 employees; and

14 “(B) may include independent contractors
15 and sole proprietors.”.

16 (d) CDFI AND MDI PARTICIPATION PLAN.—Section
17 3004 of the State Small Business Credit Initiative Act of
18 2010 (12 U.S.C. 5703) is amended by adding at the end
19 the following:

20 “(e) CDFI AND MDI PARTICIPATION PLAN.—The
21 Secretary may not approve a State to be a participating
22 State unless the State has provided the Secretary with a
23 plan detailing how minority depository institutions and
24 community development financial institutions will be en-
25 couraged to participate in State programs.”.

1 (e) PANDEMIC RESPONSE PLAN.—Section 3004 of
2 the State Small Business Credit Initiative Act of 2010 (12
3 U.S.C. 5703), as amended by subsection (d), is further
4 amended by adding at the end the following:

5 “(f) PANDEMIC RESPONSE PLAN.—The Secretary
6 may not approve a State to be a participating State unless
7 the State has provided the Secretary with a description
8 of how the State will expeditiously utilize funds to support
9 small businesses, including business enterprises owned and
10 controlled by socially and economically disadvantaged indi-
11 viduals, in responding to and recovering from the eco-
12 nomic effects of the COVID–19 pandemic.”.

13 (f) TECHNICAL ASSISTANCE.—Section 3009 of the
14 State Small Business Credit Initiative Act of 2010 (12
15 U.S.C. 5708) is amended by adding at the end the fol-
16 lowing:

17 “(e) TECHNICAL ASSISTANCE.—Of the amounts ap-
18 propriated for fiscal year 2021 to carry out the Program,
19 \$500,000,000 may be used by the Secretary to—

20 “(1) provide funds to States to carry out a
21 technical assistance plan under which a State will
22 provide legal, accounting, and financial advisory
23 services, either directly or contracted with legal, ac-
24 counting, and financial advisory firms, with priority
25 given to business enterprises owned and controlled

1 by socially and economically disadvantaged individ-
2 uals, to very small businesses and business enter-
3 prises owned and controlled by socially and economi-
4 cally disadvantaged individuals applying for—

5 “(A) State programs under the Program;
6 and

7 “(B) other State or Federal programs that
8 support small businesses;

9 “(2) transfer amounts to the Minority Business
10 Development Agency, so that the Agency may use
11 such amounts in a manner the Agency determines
12 appropriate, including through contracting with
13 third parties, to provide technical assistance to busi-
14 ness enterprises owned and controlled by socially
15 and economically disadvantaged individuals applying
16 to—

17 “(A) State programs under the Program;
18 and

19 “(B) other State or Federal programs that
20 support small businesses; and

21 “(3) contract with legal, accounting, and finan-
22 cial advisory firms (with priority given to business
23 enterprises owned and controlled by socially and eco-
24 nomically disadvantaged individuals), to provide
25 technical assistance to business enterprises owned

1 and controlled by socially and economically disadvan-
2 tagged individuals applying to—

3 “(A) State programs under the Program;
4 and
5 “(B) other State or Federal programs that
6 support small businesses.”.

7 (g) INCLUSION OF TRIBAL GOVERNMENTS.—Section
8 3002(10) of the State Small Business Credit Initiative Act
9 of 2010 (12 U.S.C. 5701(10)) is amended—

10 (1) in subparagraph (C), by striking “and” at
11 the end;

12 (2) in subparagraph (D), by striking the period
13 at the end and inserting “; and”; and

14 (3) by adding at the end the following:

15 “(E) a Tribal government, or a group of
16 Tribal governments that jointly apply for an al-
17 location.”.

18 (h) DEFINITIONS.—Section 3002 of the State Small
19 Business Credit Initiative Act of 2010 (12 U.S.C. 5701)
20 is amended by adding at the end the following:

21 “(15) BUSINESS ENTERPRISE OWNED AND CON-
22 TROLLED BY SOCIALLY AND ECONOMICALLY DIS-
23 ADVANTAGED INDIVIDUALS.—The term ‘business en-
24 terprise owned and controlled by socially and eco-

1 nominally disadvantaged individuals’ means a busi-
2 ness that—

3 “(A) if privately owned, 51 percent is
4 owned by one or more socially and economically
5 disadvantaged individuals;

6 “(B) if publicly owned, 51 percent of the
7 stock is owned by one or more socially and eco-
8 nominally disadvantaged individuals; and

9 “(C) in the case of a mutual institution, a
10 majority of the Board of Directors, account
11 holders, and the community which the institu-
12 tion services is predominantly comprised of so-
13 cially and economically disadvantaged individ-
14 uals.

15 “(16) COMMUNITY DEVELOPMENT FINANCIAL
16 INSTITUTION.—The term ‘community development
17 financial institution’ has the meaning given that
18 term under section 103 of the Riegle Community
19 Development and Regulatory Improvement Act of
20 1994.

21 “(17) MINORITY DEPOSITORY INSTITUTION.—
22 The term ‘minority depository institution’ has the
23 meaning given that term under section 308(b) of the
24 Financial Institutions Reform, Recovery, and En-
25 forcement Act of 1989.

1 “(18) SOCIALLY AND ECONOMICALLY DIS-
2 ADVANTAGED INDIVIDUAL.—The term ‘socially and
3 economically disadvantaged individual’ means an in-
4 dividual who is a socially disadvantaged individual or
5 an economically disadvantaged individual, as such
6 terms are defined, respectively, under section 8 of
7 the Small Business Act (15 U.S.C. 637) and the
8 regulations thereunder.

9 “(19) TRIBAL GOVERNMENT.—The term ‘Tribal
10 government’ means the recognized governing body of
11 any Indian or Alaska Native tribe, band, nation,
12 pueblo, village, community, component band, or com-
13 ponent reservation, individually identified (including
14 parenthetically) in the list published most recently as
15 of the date of enactment of this paragraph pursuant
16 to section 104 of the Federally Recognized Indian
17 Tribe List Act of 1994 (25 U.S.C. 5131).”.

18 (i) RULE OF APPLICATION.—The amendments made
19 by this section shall apply with respect to funds appro-
20 priated under this section and funds appropriated on and
21 after the date of enactment of this section.

22 **Subtitle D—Public Transportation**

23 **SEC. 3401. FEDERAL TRANSIT ADMINISTRATION GRANTS.**

24 (a) FEDERAL TRANSIT ADMINISTRATION APPRO-
25 PRIATION.—

1 (1) IN GENERAL.—In addition to amounts oth-
2 erwise made available, there are appropriated for fis-
3 cal year 2021, out of any funds in the Treasury not
4 otherwise appropriated, \$30,461,355,534, to remain
5 available until September 30, 2024, that shall—

6 (A) be for grants to eligible recipients
7 under sections 5307, 5309, 5310, and 5311 of
8 title 49, United States Code, to prevent, pre-
9 pare for, and respond to coronavirus; and

10 (B) not be subject to any prior restriction
11 on the total amount of funds available for im-
12 plementation or execution of programs author-
13 ized under sections 5307, 5310, or 5311 of
14 such title.

15 (2) AVAILABILITY OF FUNDS FOR OPERATING
16 EXPENSES.—

17 (A) IN GENERAL.—Notwithstanding sub-
18 section (a)(1) or (b) of section 5307 and section
19 5310(b)(2)(A) of title 49, United States Code,
20 funds provided under this section, other than
21 subsection (b)(4), shall be available for the op-
22 erating expenses of transit agencies to prevent,
23 prepare for, and respond to the coronavirus
24 public health emergency, including, beginning
25 on January 20, 2020—

1 (i) reimbursement for payroll of public
2 transportation (including payroll and ex-
3 penses of private providers of public trans-
4 portation);

5 (ii) operating costs to maintain service
6 due to lost revenue due as a result of the
7 coronavirus public health emergency, in-
8 cluding the purchase of personal protective
9 equipment; and

10 (iii) paying the administrative leave of
11 operations or contractor personnel due to
12 reductions in service.

13 (B) USE OF FUNDS.—Funds described in
14 subparagraph (A) shall be—

15 (i) available for immediate obligation,
16 notwithstanding the requirement for such
17 expenses to be included in a transportation
18 improvement program, long-range trans-
19 portation plan, statewide transportation
20 plan, or statewide transportation improve-
21 ment program under sections 5303 and
22 5304 of title 49, United States Code;

23 (ii) directed to payroll and operations
24 of public transportation (including payroll
25 and expenses of private providers of public

1 transportation), unless the recipient cer-
2 tifies to the Administrator of the Federal
3 Transit Administration that the recipient
4 has not furloughed any employees;

5 (iii) used to provide a Federal share
6 of the costs for any grant made under this
7 section of 100 percent.

8 (b) ALLOCATION OF FUNDS.—

9 (1) URBANIZED AREA FORMULA GRANTS.—

10 (A) IN GENERAL.—Of the amounts made
11 available under subsection (a), \$26,086,580,227
12 shall be for grants to recipients and subrecipi-
13 ents under section 5307 of title 49, United
14 States Code, and shall be administered as if
15 such funds were provided under section 5307 of
16 such title.

17 (B) ALLOCATION.—Amounts made avail-
18 able under subparagraph (A) shall be appor-
19 tioned to urbanized areas based on data con-
20 tained in the National Transit Database such
21 that—

22 (i) each urbanized area shall receive
23 an apportionment of an amount that, when
24 combined with amounts that were other-
25 wise made available to such urbanized area

1 for similar activities to prevent, prepare
2 for, and respond to coronavirus, is equal to
3 132 percent of the urbanized area's 2018
4 operating costs; and

5 (ii) for funds remaining after the ap-
6 portionment described in clause (i), such
7 funds shall be apportioned such that—

8 (I) each urbanized area that did
9 not receive an apportionment under
10 clause (i) shall receive an apportion-
11 ment equal to 25 percent of the ur-
12 banized area's 2018 operating costs;
13 and

14 (II) each urbanized area under
15 clause (i), when the amounts that
16 were otherwise made available, prior
17 to clause (i) to that urbanized area
18 for similar activities to prevent, pre-
19 pare for, and respond to coronavirus
20 are equal to or greater than 130 per-
21 cent of the urbanized area's 2018 op-
22 erating costs but do not exceed 132
23 percent of such costs, such urbanized
24 area shall receive an apportionment
25 equal to 10 percent of the urbanized

1 area's 2018 operating costs, in addi-
2 tion to amounts apportioned to the
3 urbanized area under clause (i).

4 (2) FORMULA GRANTS FOR THE ENHANCED
5 MOBILITY OF SENIORS AND INDIVIDUALS WITH DIS-
6 ABILITIES.—

7 (A) IN GENERAL.—Of the amounts made
8 available under subsection (a), \$50,000,000
9 shall be for grants to recipients or subrecipients
10 eligible under section 5310 of title 49, United
11 States Code, and shall be apportioned in ac-
12 cordance with such section.

13 (B) ALLOCATION RATIO.—Amounts made
14 available under subparagraph (A) shall be allo-
15 cated in the same ratio as funds were provided
16 under section 5310 of title 49, United States
17 Code, for fiscal year 2020.

18 (3) FORMULA GRANTS FOR RURAL AREAS.—

19 (A) IN GENERAL.—Of the amounts made
20 available under subsection (a), \$317,214,013
21 shall be for grants to recipients or subrecipients
22 eligible under section 5311 of title 49, United
23 States Code, and shall be administered as if the
24 funds were provided under section 5311 of such
25 title, and shall be apportioned in accordance

1 with such section, except as described in para-
2 graph (B).

3 (B) ALLOCATION RATIO.—Amounts made
4 available under subparagraph (A) to States, as
5 defined in section 5302 of title 49, United
6 States Code, shall be allocated to such States
7 based on data contained in the National Transit
8 Database, such that—

9 (i) any State that received an amount
10 for similar activities to prevent, prepare
11 for, and respond to coronavirus that is
12 equal to or greater than 150 percent of the
13 combined 2018 rural operating costs of the
14 recipients and subrecipients in such State
15 shall receive an amount equal to 5 percent
16 of such State's 2018 rural operating costs;

17 (ii) any State that does not receive an
18 allocation under clause (i) that received an
19 amount for similar activities to prevent,
20 prepare for, and respond to coronavirus
21 that is equal to or greater than 140 per-
22 cent of the combined 2018 rural operating
23 costs of the recipients and subrecipients in
24 that State shall receive an amount equal to

1 10 percent of such State's 2018 rural op-
2 erating costs; and

3 (iii) any State that does not receive an
4 allocation under clauses (i) or (ii) shall re-
5 ceive an amount equal to 20 percent of
6 such State's 2018 rural operating costs.

7 (4) CAPITAL INVESTMENTS.—

8 (A) IN GENERAL.—Of the amounts made
9 available under subsection (a)—

10 (i) \$1,425,000,000 shall be for grants
11 administered under subsections (d) and (e)
12 of section 5309 of title 49, United States
13 Code; and

14 (ii) \$250,000,000 shall be for grants
15 administered under subsection (h) of sec-
16 tion 5309 of title 49, United States Code.

17 (B) FUNDING DISTRIBUTION.—

18 (i) IN GENERAL.—Of the amounts
19 made available in subparagraph (A)(i),
20 \$1,250,000,000 shall be provided to each
21 recipient for all projects with existing full
22 funding grant agreements that received al-
23 locations for fiscal year 2019 or 2020, ex-
24 cept that recipients with projects open for
25 revenue service are not eligible to receive a

1 grant under this subparagraph. Funds
2 shall be provided proportionally based on
3 the non-capital investment grant share of
4 the amount allocated.

5 (ii) ALLOCATION.—Of the amounts
6 made available in subparagraph (A)(i),
7 \$175,000,000 shall be provided to each re-
8 cipient for all projects with existing full
9 funding grant agreements that received an
10 allocation only prior to fiscal year 2019,
11 except that projects open for revenue serv-
12 ice are not eligible to receive a grant under
13 this subparagraph and no project may re-
14 ceive more than 40 percent of the amounts
15 provided under this clause. The Adminis-
16 trator of the Federal Transit Administra-
17 tion shall proportionally distribute funds in
18 excess of such percent to recipients for
19 which the percent of funds does not exceed
20 40 percent. Funds shall be provided pro-
21 portionally based on the non-capital invest-
22 ment grant share of the amount allocated.

23 (iii) ELIGIBLE RECIPIENTS.—For
24 amounts made available in subparagraph
25 (A)(ii), eligible recipients shall be any re-

1 ipient of an allocation under subsection
2 (h) of section 5309 of title 49, United
3 States Code, or an applicant in the project
4 development phase described in paragraph
5 (2) of such subsection.

6 (iv) AMOUNT.—Amounts distributed
7 under clauses (i), (ii), and (iii) of subpara-
8 graph (A) shall be provided notwith-
9 standing the limitation of any calculation
10 of the maximum amount of Federal finan-
11 cial assistance for the project under sub-
12 section (k)(2)(C)(ii) or (h)(7) of section
13 5309 of title 49, United States Code.

14 (5) SECTION 5311(F) SERVICES.—

15 (A) IN GENERAL.—Of the amounts made
16 available under subsection (a) and in addition
17 to the amounts made available under paragraph
18 (3), \$100,000,000 shall be available for grants
19 to recipients for bus operators that partner with
20 recipients or subrecipients of funds under sec-
21 tion 5311(f) of title 49, United States Code.

22 (B) ALLOCATION RATIO.—Notwithstanding
23 paragraph (3), the Administrator of the Federal
24 Transit Administration shall allocate amounts
25 under subparagraph (A) in the same ratio as

1 funds were provided under section 5311 of title
2 49, United States Code, for fiscal year 2020.

3 (C) EXCEPTION.—If a State or territory
4 does not have bus providers eligible under sec-
5 tion 5311(f) of title 49, United States Code,
6 funds under this paragraph may be used by
7 such State or territory for any expense eligible
8 under section 5311 of title 49, United States
9 Code.

10 (6) PLANNING.—

11 (A) IN GENERAL.—Of the amounts made
12 available under subsection (a), \$25,000,000
13 shall be for grants to recipients eligible under
14 section 5307 of title 49, United States Code,
15 for the planning of public transportation associ-
16 ated with the restoration of services as the
17 coronavirus public health emergency concludes
18 and shall be available in accordance with such
19 section.

20 (B) AVAILABILITY OF FUNDS FOR ROUTE
21 PLANNING.—Amounts made available under
22 subparagraph (A) shall be available for route
23 planning designed to—

24 (i) increase ridership and reduce trav-
25 el times, while maintaining or expanding

1 the total level of vehicle revenue miles of
2 service provided in the planning period; or
3 (ii) make service adjustments to in-
4 crease the quality or frequency of service
5 provided to low-income riders and dis-
6 advantaged neighborhoods or communities.

7 (C) LIMITATION.—Amounts made available
8 under subparagraph (A) shall not be used for
9 route planning related to transitioning public
10 transportation service provided as of the date of
11 receipt of funds to a transportation network
12 company or other third-party contract provider,
13 unless the existing provider of public transpor-
14 tation service is a third-party contract provider.

15 (7) RECIPIENTS AND SUBRECIPIENTS REQUIR-
16 ING ADDITIONAL ASSISTANCE.—

17 (A) IN GENERAL.—Of the amounts made
18 available under subsection (a), \$2,207,561,294
19 shall be for grants to eligible recipients or sub-
20 recipients of funds under sections 5307 or 5311
21 of title 49, United States Code, that, as a result
22 of COVID–19, require additional assistance for
23 costs related to operations, personnel, cleaning,
24 and sanitization combating the spread of patho-
25 gens on transit systems, and debt service pay-

1 ments incurred to maintain operations and
2 avoid layoffs and furloughs.

3 (B) ADMINISTRATION.—Funds made avail-
4 able under subparagraph (A) shall, after alloca-
5 tion, be administered as if provided under para-
6 graph (1) or (3), as applicable.

7 (C) APPLICATION REQUIREMENTS.—

8 (i) IN GENERAL.—The Administrator
9 of the Federal Transit Administration may
10 not allocate funds to an eligible recipient
11 or subrecipient of funds under chapter 53
12 of title 49, United States Code, unless the
13 recipient provides to the Administrator—

14 (I) estimates of financial need;

15 (II) data on reductions in farebox
16 or other sources of local revenue for
17 sustained operations;

18 (III) a spending plan for such
19 funds; and

20 (IV) demonstration of expendi-
21 ture of greater than 90 percent of
22 funds available to the applicant from
23 funds made available for similar ac-
24 tivities in fiscal year 2020.

1 (ii) DEADLINES.—The Administrator
2 of the Federal Transit Administration
3 shall—

4 (I) not later than 180 days after
5 the date of enactment of this Act,
6 issue a Notice of Funding Oppor-
7 tunity for assistance under this para-
8 graph; and

9 (II) not later than 120 days after
10 the application deadline established in
11 the Notice of Funding Opportunity
12 under subclause (I), make awards
13 under this paragraph to selected ap-
14 plicants.

15 (iii) EVALUATION.—

16 (I) IN GENERAL.—Applications
17 for assistance under this paragraph
18 shall be evaluated by the Adminis-
19 trator of the Federal Transit Admin-
20 istration based on the level of finan-
21 cial need demonstrated by an eligible
22 recipient or subrecipient, including
23 projections of future financial need to
24 maintain service as a percentage of
25 the 2018 operating costs that has not

1 been replaced by the funds made
2 available to the eligible recipient or
3 subrecipient under paragraphs (1)
4 through (5) of this subsection when
5 combined with the amounts allocated
6 to such eligible recipient or sub-
7 recipient from funds previously made
8 available for the operating expenses of
9 transit agencies related to the re-
10 sponse to the COVID-19 public
11 health emergency.

12 (II) RESTRICTION.—Amounts
13 made available under this paragraph
14 shall only be available for operating
15 expenses.

16 (iv) STATE APPLICANTS.—A State
17 may apply for assistance under this para-
18 graph on behalf of an eligible recipient or
19 subrecipient or a group of eligible recipi-
20 ents or subrecipients.

21 (D) UNOBLIGATED FUNDS.—If amounts
22 made available under this paragraph remain
23 unobligated on September 30, 2023, such
24 amounts shall be available for any purpose eligi-

1 ble under sections 5307 or 5311 of title 49,
2 United States Code.

3 **TITLE IV—COMMITTEE ON**
4 **HOMELAND SECURITY AND**
5 **GOVERNMENTAL AFFAIRS**

6 **SEC. 4001. EMERGENCY FEDERAL EMPLOYEE LEAVE FUND.**

7 (a) ESTABLISHMENT; APPROPRIATION.—There is es-
8 tablished in the Treasury the Emergency Federal Em-
9 ployee Leave Fund (in this section referred to as the
10 “Fund”), to be administered by the Director of the Office
11 of Personnel Management, for the purposes set forth in
12 subsection (b). In addition to amounts otherwise available,
13 there is appropriated for fiscal year 2021, out of any
14 money in the Treasury not otherwise appropriated,
15 \$570,000,000, which shall be deposited into the Fund and
16 remain available through September 30, 2022. The Fund
17 is available for reasonable expenses incurred by the Office
18 of Personnel Management in administering this section.

19 (b) PURPOSE.—Amounts in the Fund shall be avail-
20 able for reimbursement to an agency for the use of paid
21 leave under this section by any employee of the agency
22 who is 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
2 to self-quarantine due to concerns related to
3 COVID-19;

4 (3) is caring for an individual who is subject to
5 such an order or has been so advised;

6 (4) is experiencing symptoms of COVID-19
7 and seeking a medical diagnosis;

8 (5) is caring for a son or daughter of such em-
9 ployee if the school or place of care of the son or
10 daughter has been closed, if the school of such son
11 or daughter requires or makes optional a virtual
12 learning instruction model or requires or makes op-
13 tional a hybrid of in-person and virtual learning in-
14 struction models, or the child care provider of such
15 son or daughter is unavailable, due to COVID-19
16 precautions;

17 (6) is experiencing any other substantially simi-
18 lar condition;

19 (7) is caring for a family member with a mental
20 or physical disability or who is 55 years of age or
21 older and incapable of self-care, without regard to
22 whether another individual other than the employee
23 is available to care for such family member, if the
24 place of care for such family member is closed or the

1 direct care provider is unavailable due to COVID-
2 19; or

3 (8) is obtaining immunization related to
4 COVID-19 or is recovering from any injury, dis-
5 ability, illness, or condition related to such immuni-
6 zation.

7 (c) LIMITATIONS.—

8 (1) PERIOD OF AVAILABILITY.—Paid leave
9 under this section may only be provided to and used
10 by an employee during the period beginning on the
11 date of enactment of this Act and ending on Sep-
12 tember 30, 2021.

13 (2) TOTAL HOURS; AMOUNT.—Paid leave under
14 this section—

15 (A) shall be provided to an employee in an
16 amount not to exceed 600 hours of paid leave
17 for each full-time employee, and in the case of
18 a part-time employee, employee on an uncom-
19 mon tour of duty, or employee with a seasonal
20 work schedule, in an amount not to exceed the
21 proportional equivalent of 600 hours to the ex-
22 tent amounts in the Fund remain available for
23 reimbursement;

24 (B) shall be paid at the same hourly rate
25 as other leave payments; and

1 (C) may not be provided to an employee if
2 the leave would result in payments greater than
3 \$2,800 in aggregate for any biweekly pay pe-
4 riod for a full-time employee, or a proportion-
5 ally equivalent biweekly limit for a part-time
6 employee.

7 (3) RELATIONSHIP TO OTHER LEAVE.—Paid
8 leave under this section—

9 (A) is in addition to any other leave pro-
10 vided to an employee; and

11 (B) may not be used by an employee con-
12 currently with any other paid leave.

13 (4) CALCULATION OF RETIREMENT BENEFIT.—
14 Any paid leave provided to an employee under this
15 section shall reduce the total service used to cal-
16 culate any Federal civilian retirement benefit.

17 (d) EMPLOYEE DEFINED.—In this section, the term
18 “employee” means—

19 (1) an individual in the executive branch for
20 whom annual and sick leave is provided under sub-
21 chapter I of chapter 63 of title 5, United States
22 Code;

23 (2) an individual employed by the United States
24 Postal Service;

1 (3) an individual employed by the Postal Regu-
2 latory Commission; and

3 (4) an employee of the Public Defender Service
4 for the District of Columbia and the District of Co-
5 lumbia Courts.

6 **SEC. 4002. FUNDING FOR THE GOVERNMENT ACCOUNT-**
7 **ABILITY OFFICE.**

8 In addition to amounts otherwise available, there is
9 appropriated for fiscal year 2021, out of any money in
10 the Treasury not otherwise appropriated, \$77,000,000, to
11 remain available until September 30, 2025, for necessary
12 expenses of the Government Accountability Office to pre-
13 vent, prepare for, and respond to Coronavirus and to sup-
14 port oversight of the Coronavirus response and of funds
15 provided in this Act or any other Act pertaining to the
16 Coronavirus pandemic.

17 **SEC. 4003. PANDEMIC RESPONSE ACCOUNTABILITY COM-**
18 **MITTEE FUNDING AVAILABILITY.**

19 In addition to amounts otherwise available, there is
20 appropriated for fiscal year 2021, out of any money in
21 the Treasury not otherwise appropriated, \$40,000,000, to
22 remain available until September 30, 2025, for the Pan-
23 demic Response Accountability Committee to support
24 oversight of the Coronavirus response and of funds pro-

1 vided in this Act or any other Act pertaining to the
2 Coronavirus pandemic.

3 **SEC. 4004. FUNDING FOR THE WHITE HOUSE.**

4 In addition to amounts otherwise available, there is
5 appropriated for fiscal year 2021, out of any money in
6 the Treasury not otherwise appropriated, \$12,800,000, to
7 remain available until September 30, 2021, for necessary
8 expenses for the White House, to prevent, prepare for, and
9 respond to coronavirus.

10 **SEC. 4005. FEDERAL EMERGENCY MANAGEMENT AGENCY**
11 **APPROPRIATION.**

12 In addition to amounts otherwise available, there is
13 appropriated to the Federal Emergency Management
14 Agency for fiscal year 2021, out of any money in the
15 Treasury not otherwise appropriated, \$50,000,000,000, to
16 remain available until September 30, 2025, to carry out
17 the purposes of the Disaster Relief Fund for costs associ-
18 ated with major disaster declarations.

19 **SEC. 4006. FUNERAL ASSISTANCE.**

20 (a) IN GENERAL.—For the emergency declaration
21 issued by the President on March 13, 2020, pursuant to
22 section 501(b) of the Robert T. Stafford Disaster Relief
23 and Emergency Assistance Act (42 U.S.C. 5191(b)), and
24 for any subsequent major disaster declaration that super-
25 sedes such emergency declaration, the President shall pro-

1 vide financial assistance to an individual or household to
2 meet disaster-related funeral expenses under section
3 408(e)(1) of the Robert T. Stafford Disaster Relief and
4 Emergency Assistance Act (42 U.S.C. 5174(e)(1)), for
5 which the Federal cost share shall be 100 percent.

6 (b) USE OF FUNDS.—Funds appropriated under sec-
7 tion 4005 may be used to carry out subsection (a) of this
8 section.

9 **SEC. 4007. EMERGENCY FOOD AND SHELTER PROGRAM**
10 **FUNDING.**

11 In addition to amounts otherwise made available,
12 there is appropriated to the Federal Emergency Manage-
13 ment Agency for fiscal year 2021, out of any money in
14 the Treasury not otherwise appropriated, \$400,000,000,
15 to remain available until September 30, 2025, for the
16 emergency food and shelter program.

17 **SEC. 4008. HUMANITARIAN RELIEF.**

18 In addition to amounts otherwise made available,
19 there is appropriated to the Federal Emergency Manage-
20 ment Agency for fiscal year 2021, out of any money in
21 the Treasury not otherwise appropriated, \$110,000,000,
22 to remain available until September 30, 2025, for the
23 emergency food and shelter program for the purposes of
24 providing humanitarian relief to families and individuals
25 encountered by the Department of Homeland Security.

1 **SEC. 4009. CYBERSECURITY AND INFRASTRUCTURE SECUR-**
2 **RITY AGENCY.**

3 In addition to amounts otherwise made available,
4 there is appropriated for fiscal year 2021, out of any
5 money in the Treasury not otherwise appropriated,
6 \$650,000,000, to remain available until September 30,
7 2023, for the Cybersecurity and Infrastructure Security
8 Agency for cybersecurity risk mitigation.

9 **SEC. 4010. APPROPRIATION FOR THE UNITED STATES DIG-**
10 **ITAL SERVICE.**

11 In addition to amounts otherwise available, there is
12 appropriated for fiscal year 2021, out of any money in
13 the Treasury not otherwise appropriated, \$200,000,000,
14 to remain available until September 30, 2024, for the
15 United States Digital Service.

16 **SEC. 4011. APPROPRIATION FOR THE TECHNOLOGY MOD-**
17 **ERNIZATION FUND.**

18 In addition to amounts otherwise appropriated, there
19 is appropriated to the General Services Administration for
20 fiscal year 2021, out of any money in the Treasury not
21 otherwise appropriated, \$1,000,000,000, to remain avail-
22 able until September 30, 2025, to carry out the purposes
23 of the Technology Modernization Fund.

1 **SEC. 4012. APPROPRIATION FOR THE FEDERAL CITIZEN**
2 **SERVICES FUND.**

3 In addition to amounts otherwise available, there is
4 appropriated to the General Services Administration for
5 fiscal year 2021, out of any money in the Treasury not
6 otherwise appropriated, \$150,000,000, to remain available
7 until September 30, 2024, to carry out the purposes of
8 the Federal Citizen Services Fund.

9 **SEC. 4013. AFG AND SAFER PROGRAM FUNDING.**

10 In addition to amounts otherwise made available,
11 there is appropriated to the Federal Emergency Manage-
12 ment Agency for fiscal year 2021, out of any money in
13 the Treasury not otherwise appropriated, \$300,000,000,
14 to remain available until September 30, 2025, of which
15 \$100,000,000 shall be for assistance to firefighter grants
16 and \$200,000,000 shall be for staffing for adequate fire
17 and emergency response grants.

18 **SEC. 4014. EMERGENCY MANAGEMENT PERFORMANCE**
19 **GRANT FUNDING.**

20 In addition to amounts otherwise made available,
21 there is appropriated to the Federal Emergency Manage-
22 ment Agency for fiscal year 2021, out of any money in
23 the Treasury not otherwise appropriated, \$100,000,000,
24 to remain available until September 30, 2025, for emer-
25 gency management performance grants.

1 **TITLE V—COMMITTEE ON SMALL**
2 **BUSINESS AND ENTREPRE-**
3 **NEURSHIP**

4 **SEC. 5001. MODIFICATIONS TO PAYCHECK PROTECTION**
5 **PROGRAM.**

6 (a) ELIGIBILITY OF CERTAIN NONPROFIT ENTITIES
7 FOR COVERED LOANS UNDER THE PAYCHECK PROTEC-
8 TION PROGRAM.—

9 (1) IN GENERAL.—Section 7(a)(36) of the
10 Small Business Act (15 U.S.C. 636(a)(36)), as
11 amended by the Economic Aid to Hard-Hit Small
12 Businesses, Nonprofits, and Venues Act (title III of
13 division N of Public Law 116–260), is amended—

14 (A) in subparagraph (A)—

15 (i) in clause (xv), by striking “and” at
16 the end;

17 (ii) in clause (xvi), by striking the pe-
18 riod at the end and inserting “; and”; and

19 (iii) by adding at the end the fol-
20 lowing:

21 “(xvii) the term ‘additional covered
22 nonprofit entity’—

23 “(I) means an organization de-
24 scribed in any paragraph of section
25 501(c) of the Internal Revenue Code

1 of 1986, other than paragraph (3),
2 (4), (6), or (19), and exempt from tax
3 under section 501(a) of such Code;
4 and

5 “(II) does not include any entity
6 that, if the entity were a business con-
7 cern, would be described in section
8 120.110 of title 13, Code of Federal
9 Regulations (or in any successor regu-
10 lation or other related guidance or
11 rule that may be issued by the Admin-
12 istrator) other than a business con-
13 cern described in paragraph (a) or (k)
14 of such section.”; and

15 (B) in subparagraph (D)—

16 (i) in clause (iii), by adding at the end
17 the following:

18 “(III) ELIGIBILITY OF CERTAIN
19 ORGANIZATIONS.—Subject to the pro-
20 visions in this subparagraph, during
21 the covered period—

22 “(aa) a nonprofit organiza-
23 tion shall be eligible to receive a
24 covered loan if the nonprofit or-
25 ganization employs not more

1 than 500 employees per physical
2 location of the organization; and

3 “(bb) an additional covered
4 nonprofit entity and an organiza-
5 tion that, but for subclauses
6 (I)(dd) and (II)(dd) of clause
7 (vii), would be eligible for a cov-
8 ered loan under clause (vii) shall
9 be eligible to receive a covered
10 loan if the entity or organization
11 employs not more than 300 em-
12 ployees per physical location of
13 the entity or organization.”; and

14 (ii) by adding at the end the fol-
15 lowing:

16 “(ix) ELIGIBILITY OF ADDITIONAL
17 COVERED NONPROFIT ENTITIES.—An addi-
18 tional covered nonprofit entity shall be eli-
19 gible to receive a covered loan if—

20 “(I) the additional covered non-
21 profit entity does not receive more
22 than 15 percent of its receipts from
23 lobbying activities;

24 “(II) the lobbying activities of
25 the additional covered nonprofit entity

1 do not comprise more than 15 percent
2 of the total activities of the organiza-
3 tion;

4 “(III) the cost of the lobbying ac-
5 tivities of the additional covered non-
6 profit entity did not exceed
7 \$1,000,000 during the most recent
8 tax year of the additional covered non-
9 profit entity that ended prior to Feb-
10 ruary 15, 2020; and

11 “(IV) the additional covered non-
12 profit entity employs not more than
13 300 employees.”.

14 (2) ELIGIBILITY FOR SECOND DRAW LOANS.—
15 Paragraph (37)(A)(i) of section 7(a) of the Small
16 Business Act (15 U.S.C. 636(a)), as added by the
17 Economic Aid to Hard-Hit Small Businesses, Non-
18 profits, and Venues Act (title III of division N of
19 Public Law 116–260), is amended by inserting “‘ad-
20 ditional covered nonprofit entity’,” after “the
21 terms”.

22 (b) ELIGIBILITY OF INTERNET PUBLISHING ORGANI-
23 ZATIONS FOR COVERED LOANS UNDER THE PAYCHECK
24 PROTECTION PROGRAM.—

1 standard established by the Ad-
2 ministrator for that North Amer-
3 ican Industry Classification code,
4 per physical location of the busi-
5 ness concern or organization; and

6 “(bb) the business concern
7 or organization makes a good
8 faith certification that proceeds
9 of the loan will be used to sup-
10 port expenses at the component
11 of the business concern or orga-
12 nization that supports local or re-
13 gional news.”;

14 (B) in clause (iv)—

15 (i) in subclause (III), by striking
16 “and” at the end;

17 (ii) in subclause (IV)(bb), by striking
18 the period at the end and inserting “;
19 and”; and

20 (iii) by adding at the end the fol-
21 lowing:

22 “(V) any business concern or
23 other organization that was not eligi-
24 ble to receive a covered loan the day
25 before the date of enactment of this

1 subclause, is assigned a North Amer-
2 ican Industry Classification System
3 code of 519130, certifies in good faith
4 as an Internet-only news publisher or
5 Internet-only periodical publisher, and
6 is engaged in the collection and dis-
7 tribution of local or regional and na-
8 tional news and information, if the
9 business concern or organization—

10 “(aa) employs not more
11 than 500 employees, or the size
12 standard established by the Ad-
13 ministrator for that North Amer-
14 ican Industry Classification code,
15 per physical location of the busi-
16 ness concern or organization; and

17 “(bb) is majority owned or
18 controlled by a business concern
19 or organization that is assigned a
20 North American Industry Classi-
21 fication System code of
22 519130.”;

23 (C) in clause (v), by striking “clause
24 (iii)(II), (iv)(IV), or (vii)” and inserting “sub-
25 clause (II), (III), or (IV) of clause (iii), sub-

1 clause (IV) or (V) of clause (iv), clause (vii), or
2 clause (ix)”; and

3 (D) in clause (viii)(II)—

4 (i) by striking “business concern made
5 eligible by clause (iii)(II) or clause (iv)(IV)
6 of this subparagraph” and inserting “busi-
7 ness concern made eligible by subclause
8 (II) or (IV) of clause (iii) or subclause (IV)
9 or (V) of clause (iv) of this subparagraph”;
10 and

11 (ii) by inserting “or organization”
12 after “business concern” each place it ap-
13 pears.

14 (2) ELIGIBILITY FOR SECOND DRAW LOANS.—

15 Section 7(a)(37)(A)(iv)(II) of the Small Business
16 Act, as amended by the Economic Aid to Hard-Hit
17 Small Businesses, Nonprofits, and Venues Act (title
18 III of division N of Public Law 116–260), is amend-
19 ed by striking “clause (iii)(II), (iv)(IV), or (vii)” and
20 inserting “subclause (II), (III), or (IV) of clause
21 (iii), subclause (IV) or (V) of clause (iv), clause (vii),
22 or clause (ix)”.

23 (c) COORDINATION WITH CONTINUATION COVERAGE
24 PREMIUM ASSISTANCE.—

1 (1) PAYCHECK PROTECTION PROGRAM.—Sec-
2 tion 7A(a)(12) of the Small Business Act (as reded-
3 signed, transferred, and amended by section 304(b)
4 of the Economic Aid to Hard-Hit Small Businesses,
5 Nonprofits, and Venues Act (Public Law 116–260))
6 is amended—

7 (A) by striking “CARES Act or” and in-
8 serting “CARES Act,”; and

9 (B) by inserting before the period at the
10 end the following: “, or premiums taken into
11 account in determining the credit allowed under
12 section 6432 of the Internal Revenue Code of
13 1986”.

14 (2) PAYCHECK PROTECTION PROGRAM SECOND
15 DRAW.—Section 7(a)(37)(J)(iii)(I) of the Small
16 Business Act, as amended by the Economic Aid to
17 Hard-Hit Small Businesses, Nonprofits, and Venues
18 Act (title III of division N of Public Law 116–260),
19 is amended—

20 (A) by striking “or” at the end of item
21 (aa);

22 (B) by striking the period at the end of
23 item (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
6 by this subsection shall apply only with respect to
7 applications for forgiveness of covered loans made
8 under paragraphs (36) or (37) of section 7(a) of the
9 Small Business Act, as amended by the Economic
10 Aid to Hard-Hit Small Businesses, Nonprofits, and
11 Venues Act (title III of division N of Public Law
12 116–260), that are received on or after the date of
13 the enactment 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–
18 136) is amended by striking “\$806,450,000,000”
19 and inserting “\$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,

1 \$7,250,000,000, to remain available until expended,
2 for carrying out this section.

3 **SEC. 5002. TARGETED EIDL ADVANCE.**

4 (a) DEFINITIONS.—In this section—

5 (1) the term “Administrator” means the Ad-
6 ministrator of the Small Business Administration;
7 and

8 (2) the terms “covered entity” and “economic
9 loss” have the meanings given the terms in section
10 331(a) of the Economic Aid to Hard-Hit Small
11 Businesses, Nonprofits, and Venues Act (title III of
12 division N of Public Law 116–260).

13 (b) APPROPRIATIONS.—In addition to amounts other-
14 wise available, there is appropriated to the Administrator
15 for fiscal year 2021, out of any money in the Treasury
16 not otherwise appropriated, \$15,000,000,000—

17 (1) to remain available until expended; and

18 (2) of which, the Administrator shall use—

19 (A) \$10,000,000,000 to make payments to
20 covered entities that have not received the full
21 amounts to which the covered entities are enti-
22 tled under section 331 of the Economic Aid to
23 Hard-Hit Small Businesses, Nonprofits, and
24 Venues Act (title III of division N of Public
25 Law 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
17 III 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 “affili-
24 ated business” means a business in which an eligible
25 entity has an equity or right to profit distributions

1 of not less than 50 percent, or in which an eligible
2 entity has the contractual authority to control the
3 direction of the business, provided that such affili-
4 ation shall be determined as of any arrangements or
5 agreements in 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
10 date to be determined by the Administrator
11 that is not later than 2 years after the date of
12 enactment 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,
17 bar, lounge, brewpub, tasting room, taproom, li-
18 censed facility or premise of a beverage alcohol
19 producer where the public may taste, sample, or
20 purchase products, or other similar place of
21 business in which the public or patrons assem-
22 ble for the primary purpose of being served food
23 or drink;

1 (B) includes an entity described in sub-
2 paragraph (A) that is located in an airport ter-
3 minal or that is a Tribally-owned concern; and

4 (C) does not include—

5 (i) an entity described in subpara-
6 graph (A) that—

7 (I) is a State or local govern-
8 ment-operated business;

9 (II) as of March 13, 2020, owns
10 or operates (together with any affili-
11 ated business) more than 20 locations,
12 regardless of whether those locations
13 do business under the same or mul-
14 tiple names; or

15 (III) has a pending application
16 for or has received a grant under sec-
17 tion 324 of the Economic Aid to
18 Hard-Hit Small Businesses, Non-
19 profits, and Venues Act (title III of
20 division N of Public Law 116–260);
21 or

22 (ii) a publicly-traded company.

23 (5) EXCHANGE; ISSUER; SECURITY.—The terms
24 “exchange”, “issuer”, and “security” have the

1 meanings given those terms in section 3(a) of the
2 Securities Exchange Act of 1934 (15 U.S.C. 78c(a)).

3 (6) FUND.—The term “Fund” means the Res-
4 taurant Revitalization Fund established under sub-
5 section (b).

6 (7) PANDEMIC-RELATED REVENUE LOSS.—The
7 term “pandemic-related revenue loss” means, with
8 respect to an eligible entity—

9 (A) except as provided in subparagraphs
10 (B), (C), and (D), the gross receipts, as estab-
11 lished using such verification documentation as
12 the Administrator may require, of the eligible
13 entity during 2020 subtracted from the gross
14 receipts of the eligible entity in 2019, if such
15 sum is greater than zero;

16 (B) if the eligible entity was not in oper-
17 ation for the entirety of 2019—

18 (i) the difference between—

19 (I) the product obtained by mul-
20 tiplying the average monthly gross re-
21 ceipts of the eligible entity in 2019 by
22 12; and

23 (II) the product obtained by mul-
24 tiplying the average monthly gross re-

1 receipts of the eligible entity in 2020 by
2 12; or

3 (ii) an amount based on a formula de-
4 termined by the Administrator;

5 (C) if the eligible entity opened during the
6 period beginning on January 1, 2020, and end-
7 ing on the day before the date of enactment of
8 this section—

9 (i) the expenses described in sub-
10 section (c)(5)(A) that were incurred by the
11 eligible entity minus any gross receipts re-
12 ceived; or

13 (ii) an amount based on a formula de-
14 termined by the Administrator; or

15 (D) if the eligible entity has not yet opened
16 as of the date of application for a grant under
17 subsection (c), but has incurred expenses de-
18 scribed in subsection (c)(5)(A) as of the date of
19 enactment of this section—

20 (i) the amount of those expenses; or

21 (ii) an amount based on a formula de-
22 termined by the Administrator.

23 For purposes of this paragraph, the pandemic-re-
24 lated revenue losses for an eligible entity shall be re-
25 duced by any amounts received from a covered loan

1 made under paragraph (36) or (37) of section 7(a)
2 of the Small Business Act (15 U.S.C. 636(a)) in
3 2020 or 2021.

4 (8) PAYROLL COSTS.—The term “payroll costs”
5 has the meaning given the term in section
6 7(a)(36)(A) of the Small Business Act (15 U.S.C.
7 636(a)(36)(A)), except that such term shall not in-
8 clude—

9 (A) qualified wages (as defined in sub-
10 section (c)(3) of section 2301 of the CARES
11 Act) taken into account in determining the
12 credit allowed under such section 2301; or

13 (B) premiums taken into account in deter-
14 mining the credit allowed under section 6432 of
15 the Internal Revenue Code of 1986.

16 (9) PUBLICLY-TRADED COMPANY.—The term
17 “publicly-traded company” means an entity that is
18 majority owned or controlled by an entity that is an
19 issuer, the securities of which are listed on a na-
20 tional securities exchange under section 6 of the Se-
21 curities Exchange Act of 1934 (15 U.S.C. 78f).

22 (10) TRIBALLY-OWNED CONCERN.—The term
23 “Tribally-owned concern” has the meaning given the
24 term in section 124.3 of title 13, Code of Federal
25 Regulations, or any successor regulation.

1 (b) RESTAURANT REVITALIZATION FUND.—

2 (1) IN GENERAL.—There is established in the
3 Treasury of the United States a fund to be known
4 as the Restaurant Revitalization Fund.

5 (2) APPROPRIATIONS.—

6 (A) IN GENERAL.—In addition to amounts
7 otherwise available, there is appropriated to the
8 Restaurant Revitalization Fund for fiscal year
9 2021, out of any money in the Treasury not
10 otherwise appropriated, \$25,000,000,000, to re-
11 main available until expended.

12 (B) DISTRIBUTION.—

13 (i) IN GENERAL.—Of the amounts
14 made available under subparagraph (A)—

15 (I) \$5,000,000,000 shall be avail-
16 able to eligible entities with gross re-
17 ceipts during 2019 of not more than
18 \$500,000; and

19 (II) \$20,000,000,000 shall be
20 available to the Administrator to
21 award grants under subsection (c) in
22 an equitable manner to eligible enti-
23 ties of different sizes based on annual
24 gross receipts.

1 (ii) ADJUSTMENTS.—The Adminis-
2 trator may make adjustments as necessary
3 to the distribution of funds under clause
4 (i)(II) based on demand and the relative
5 local costs in the markets in which eligible
6 entities operate.

7 (C) GRANTS AFTER INITIAL PERIOD.—
8 Notwithstanding subparagraph (B), on and
9 after the date that is 60 days after the date of
10 enactment of this section, or another period of
11 time determined by the Administrator, the Ad-
12 ministrator may make grants using amounts
13 appropriated under subparagraph (A) to any el-
14 igible entity regardless of the annual gross re-
15 cepts of the eligible entity.

16 (3) USE OF FUNDS.—The Administrator shall
17 use amounts in the Fund to make grants described
18 in subsection (c).

19 (c) RESTAURANT REVITALIZATION GRANTS.—

20 (1) IN GENERAL.—Except as provided in sub-
21 section (b) and paragraph (3), the Administrator
22 shall award grants to eligible entities in the order in
23 which applications are received by the Adminis-
24 trator.

25 (2) APPLICATION.—

1 (A) CERTIFICATION.—An eligible entity
2 applying for a grant under this subsection shall
3 make a good faith certification that—

4 (i) the uncertainty of current eco-
5 nomic conditions makes necessary the
6 grant request to support the ongoing oper-
7 ations of the eligible entity; and

8 (ii) the eligible entity has not applied
9 for or received a grant under section 324
10 of the Economic Aid to Hard-Hit Small
11 Businesses, Nonprofits, and Venues Act
12 (title III of division N of Public Law 116–
13 260).

14 (B) BUSINESS IDENTIFIERS.—In accepting
15 applications for grants under this subsection,
16 the Administrator shall prioritize the ability of
17 each applicant to use their existing business
18 identifiers over requiring other forms of reg-
19 istration or identification that may not be com-
20 mon to their industry and imposing additional
21 burdens on applicants.

22 (3) PRIORITY IN AWARDING GRANTS.—

23 (A) IN GENERAL.—During the initial 21-
24 day period in which the Administrator awards
25 grants under this subsection, the Administrator

1 shall prioritize awarding grants to eligible enti-
2 ties that are small business concerns owned and
3 controlled by women (as defined in section 3(n)
4 of the Small Business Act (15 U.S.C. 632(n))),
5 small business concerns owned and controlled
6 by veterans (as defined in section 3(q) of such
7 Act (15 U.S.C. 632(q))), or socially and eco-
8 nomically disadvantaged small business con-
9 cerns (as defined in section 8(a)(4)(A) of the
10 Small Business Act (15 U.S.C. 637(a)(4)(A))).
11 The Administrator may take such steps as nec-
12 essary to ensure that eligible entities described
13 in this subparagraph have access to grant fund-
14 ing under this section after the end of such 21-
15 day period.

16 (B) CERTIFICATION.—For purposes of es-
17 tablishing priority under subparagraph (A), an
18 applicant shall submit a self-certification of eli-
19 gibility for priority with the grant application.

20 (4) GRANT AMOUNT.—

21 (A) AGGREGATE MAXIMUM AMOUNT.—The
22 aggregate amount of grants made to an eligible
23 entity and any affiliated businesses of the eligi-
24 ble entity under this subsection—

25 (i) shall not exceed \$10,000,000; and

1 (ii) shall be limited to \$5,000,000 per
2 physical location of the eligible entity.

3 (B) DETERMINATION OF GRANT
4 AMOUNT.—

5 (i) IN GENERAL.—Except as provided
6 in this paragraph, the amount of a grant
7 made to an eligible entity under this sub-
8 section shall be equal to the pandemic-re-
9 lated revenue loss of the eligible entity.

10 (ii) RETURN TO TREASURY.—Any
11 amount of a grant made under this sub-
12 section to an eligible entity based on esti-
13 mated receipts that is greater than the ac-
14 tual gross receipts of the eligible entity in
15 2020 shall be returned to the Treasury.

16 (5) USE OF FUNDS.—During the covered pe-
17 riod, an eligible entity that receives a grant under
18 this subsection may use the grant funds for the fol-
19 lowing expenses incurred as a direct result of, or
20 during, the COVID–19 pandemic:

21 (A) Payroll costs.

22 (B) Payments of principal or interest on
23 any mortgage obligation (which shall not in-
24 clude any prepayment of principal on a mort-
25 gage obligation).

1 (C) Rent payments, including rent under a
2 lease agreement (which shall not include any
3 prepayment of rent).

4 (D) Utilities.

5 (E) Maintenance expenses, including—

6 (i) construction to accommodate out-
7 door seating; and

8 (ii) walls, floors, deck surfaces, fur-
9 niture, fixtures, and equipment.

10 (F) Supplies, including protective equip-
11 ment and cleaning materials.

12 (G) Food and beverage expenses that are
13 within the scope of the normal business practice
14 of the eligible entity before the covered period.

15 (H) Covered supplier costs, as defined in
16 section 7A(a) of the Small Business Act (as re-
17 designated, transferred, and amended by sec-
18 tion 304(b) of the Economic Aid to Hard-Hit
19 Small Businesses, Nonprofits, and Venues Act
20 (Public Law 116–260)).

21 (I) Operational expenses.

22 (J) Paid sick leave.

23 (K) Any other expenses that the Adminis-
24 trator determines to be essential to maintaining
25 the eligible entity.

1 (6) RETURNING FUNDS.—If an eligible entity
2 that receives a grant under this subsection fails to
3 use all grant funds or permanently ceases operations
4 on or before the last day of the covered period, the
5 eligible entity shall return to the Treasury any funds
6 that the eligible entity did not use for the allowable
7 expenses under paragraph (5).

8 **SEC. 5004. COMMUNITY NAVIGATOR PILOT PROGRAM.**

9 (a) DEFINITIONS.—In this section:

10 (1) ADMINISTRATION.—The term “Administra-
11 tion” means the Small Business Administration.

12 (2) ADMINISTRATOR.—The term “Adminis-
13 trator” means the Administrator of the Small Busi-
14 ness Administration.

15 (3) COMMUNITY NAVIGATOR SERVICES.—The
16 term “community navigator services” means the out-
17 reach, education, and technical assistance provided
18 by community navigators that target eligible busi-
19 nesses to increase awareness of, and participation in,
20 programs of the Small Business Administration.

21 (4) COMMUNITY NAVIGATOR.—The term “com-
22 munity navigator” means a community organization,
23 community financial institution as defined in section
24 7(a)(36)(A) of the Small Business Act (15 U.S.C.
25 636(a)(36)(A)), or other private nonprofit organiza-

1 tion engaged in the delivery of community navigator
2 services.

3 (5) ELIGIBLE BUSINESS.—The term “eligible
4 business” means any small business concern, with
5 priority for small business concerns owned and con-
6 trolled by women (as defined in section 3(n) of the
7 Small Business Act (15 U.S.C. 632(n))), small busi-
8 ness concerns owned and controlled by veterans (as
9 defined in section 3(q) of such Act (15 U.S.C.
10 632(q))), and socially and economically disadvan-
11 taged small business concerns (as defined in section
12 8(a)(4)(A) of the Small Business Act (15 U.S.C.
13 637(a)(4)(A))).

14 (6) PRIVATE NONPROFIT ORGANIZATION.—The
15 term “private nonprofit organization” means an en-
16 tity that is described in section 501(c) of the Inter-
17 nal Revenue Code of 1986 and exempt from tax
18 under section 501(a) of such Code.

19 (7) RESOURCE PARTNER.—The term “resource
20 partner” means—

21 (A) a small business development center
22 (as defined in section 3 of the Small Business
23 Act (15 U.S.C. 632));

1 (B) a women’s business center (as de-
2 scribed in section 29 of the Small Business Act
3 (15 U.S.C. 656)); and

4 (C) a chapter of the Service Corps of Re-
5 tired Executives (as defined in section
6 8(b)(1)(B) of the Act (15 U.S.C.
7 637(b)(1)(B))).

8 (8) SMALL BUSINESS CONCERN.—The term
9 “small business concern” has the meaning given
10 under section 3 of the Small Business Act (15
11 U.S.C. 632).

12 (9) STATE.—The term “State” means a State
13 of the United States, the District of Columbia, the
14 Commonwealth of Puerto Rico, the Virgin Islands,
15 American Samoa, the Commonwealth of the North-
16 ern Mariana Islands, and Guam, or an agency, in-
17 strumentality, or fiscal agent thereof.

18 (10) UNIT OF GENERAL LOCAL GOVERN-
19 MENT.—The term “unit of general local govern-
20 ment” means a county, city, town, village, or other
21 general purpose political subdivision of a State.

22 (b) COMMUNITY NAVIGATOR PILOT PROGRAM.—

23 (1) IN GENERAL.—The Administrator of the
24 Small Business Administration shall establish a
25 Community Navigator pilot program to make grants

1 to, or enter into contracts or cooperative agreements
2 with, private nonprofit organizations, resource part-
3 ners, States, Tribes, and units of local government
4 to ensure the delivery of free community navigator
5 services to current or prospective owners of eligible
6 businesses in order to improve access to assistance
7 programs and resources made available because of
8 the COVID–19 pandemic by Federal, State, Tribal,
9 and local entities.

10 (2) APPROPRIATIONS.—In addition to amounts
11 otherwise available, there is appropriated to the Ad-
12 ministrator for fiscal year 2021, out of any money
13 in the Treasury not otherwise appropriated,
14 \$100,000,000, to remain available until September
15 30, 2022, for carrying out this subsection.

16 (c) OUTREACH AND EDUCATION.—

17 (1) PROMOTION.—The Administrator shall de-
18 velop and implement a program to promote commu-
19 nity navigator services to current or prospective
20 owners of eligible businesses.

21 (2) CALL CENTER.—The Administrator shall
22 establish a telephone hotline to offer information
23 about Federal programs to assist eligible businesses
24 and offer referral services to resource partners, com-
25 munity navigators, potential lenders, and other per-

1 sons that the Administrator determines appropriate
2 for current or prospective owners of eligible busi-
3 nesses.

4 (3) OUTREACH.—The Administrator shall—

5 (A) conduct outreach and education, in the
6 10 most commonly spoken languages in the
7 United States, to current or prospective owners
8 of eligible businesses on community navigator
9 services and other Federal programs to assist
10 eligible businesses;

11 (B) improve the website of the Administra-
12 tion to describe such community navigator serv-
13 ices and other Federal programs; and

14 (C) implement an education campaign by
15 advertising in media targeted to current or pro-
16 spective owners of eligible businesses.

17 (4) APPROPRIATIONS.—In addition to amounts
18 otherwise available, there is appropriated to the Ad-
19 ministrator for fiscal year 2021, out of any money
20 in the Treasury not otherwise appropriated,
21 \$75,000,000, to remain available until September
22 30, 2022, for carrying out this subsection.

23 (d) SUNSET.—The authority of the Administrator to
24 make grants under this section shall terminate on Decem-
25 ber 31, 2025.

1 **SEC. 5005. SHUTTERED VENUE OPERATORS.**

2 (a) IN GENERAL.—In addition to amounts otherwise
3 available, there is appropriated for fiscal year 2021, out
4 of any money in the Treasury not otherwise appropriated,
5 \$1,250,000,000, to remain available until expended, to
6 carry out section 324 of the Economic Aid to Hard-Hit
7 Small Businesses, Nonprofits, and Venues Act (title III
8 of division N of Public Law 116–260), of which \$500,000
9 shall be used to provide technical assistance to help appli-
10 cants access the System for Award Management (or any
11 successor thereto) or to assist applicants with an alter-
12 native grant application system.

13 (b) REDUCTION OF SHUTTERED VENUES ASSIST-
14 ANCE FOR NEW PPP RECIPIENTS.—Section 324 of the
15 Economic Aid to Hard-Hit Small Businesses, Nonprofits,
16 and Venues Act (title III of division N of Public Law 116–
17 260), is amended—

18 (1) in subsection (a)(1)(A)(vi)—

19 (A) by striking subclause (III);

20 (B) by redesignating subclause (IV) as
21 subclause (III); and

22 (C) in subclause (III), as so redesignated,
23 by striking “subclauses (I), (II), and (III)” and
24 inserting “subclauses (I) and (II)”; and

25 (2) in subsection (c)(1)—

1 (A) in subparagraph (A), in the matter
2 preceding clause (i), by striking “A grant” and
3 inserting “Subject to subparagraphs (B) and
4 (C), a grant”; and

5 (B) by adding at the end the following:

6 “(C) REDUCTION FOR RECIPIENTS OF NEW
7 PPP LOANS.—

8 “(i) IN GENERAL.—The otherwise ap-
9 plicable amount of a grant under sub-
10 section (b)(2) to an eligible person or enti-
11 ty shall be reduced by the total amount of
12 loans guaranteed under paragraph (36) or
13 (37) of section 7(a) of the Small Business
14 Act (15 U.S.C. 636(a)) that are received
15 on or after December 27, 2020 by the eli-
16 gible person or entity.

17 “(ii) APPLICATION TO GOVERN-
18 MENTAL ENTITIES.—For purposes of ap-
19 plying clause (i) to an eligible person or
20 entity owned by a State or a political sub-
21 division of a State, the relevant entity—

22 “(I) shall be the eligible person
23 or entity; and

1 “(II) shall not include entities of
2 the State or political subdivision other
3 than the eligible person or entity.”.

4 **SEC. 5006. DIRECT APPROPRIATIONS.**

5 (a) IN GENERAL.—In addition to amounts otherwise
6 available, there is appropriated to the Administrator for
7 fiscal year 2021, out of any money in the Treasury not
8 otherwise appropriated, to remain available until ex-
9 pended—

10 (1) \$840,000,000 for administrative expenses,
11 including to prevent, prepare for, and respond to the
12 COVID–19 pandemic, domestically or internation-
13 ally, including administrative expenses related to
14 paragraphs (36) and (37) of section 7(a) of the
15 Small Business Act, section 324 of the Economic
16 Aid to Hard-Hit Small Businesses, Nonprofits, and
17 Venues Act (title III of division N of Public Law
18 116–260), section 5002 of this title, and section
19 5003 of this title; and

20 (2) \$460,000,000 to carry out the disaster loan
21 program authorized by section 7(b) of the Small
22 Business Act (15 U.S.C. 636(b)), of which
23 \$70,000,000 shall be for the cost of direct loans au-
24 thorized by such section and \$390,000,000 shall be

1 for administrative expenses to carry out such pro-
2 gram.

3 (b) INSPECTOR GENERAL.—In addition to amounts
4 otherwise available, there is appropriated to the Inspector
5 General of the Small Business Administration for fiscal
6 year 2021, out of any money in the Treasury not otherwise
7 appropriated, \$25,000,000, to remain available until ex-
8 pended, for necessary expenses of the Office of Inspector
9 General.

10 **TITLE VI—COMMITTEE ON ENVI-**
11 **RONMENT AND PUBLIC**
12 **WORKS**

13 **SEC. 6001. ECONOMIC ADJUSTMENT ASSISTANCE.**

14 (a) ECONOMIC DEVELOPMENT ADMINISTRATION AP-
15 PROPRIATION.—In addition to amounts otherwise avail-
16 able, there is appropriated for fiscal year 2021, out of any
17 money in the Treasury not otherwise appropriated,
18 \$3,000,000,000, to remain available until September 30,
19 2022, to the Department of Commerce for economic ad-
20 justment assistance as authorized by sections 209 and 703
21 of the Public Works and Economic Development Act of
22 1965 (42 U.S.C. 3149 and 3233) to prevent, prepare for,
23 and respond to coronavirus and for necessary expenses for
24 responding to economic injury as a result of coronavirus.

1 (b) Of the funds provided by this section, up to 2
2 percent shall be used for Federal costs to administer such
3 assistance utilizing temporary Federal personnel as may
4 be necessary consistent with the requirements applicable
5 to such administrative funding in fiscal year 2020 to pre-
6 vent, prepare for, and respond to coronavirus and which
7 shall remain available until September 30, 2027.

8 (c) Of the funds provided by this section, 25 percent
9 shall be for assistance to States and communities that
10 have suffered economic injury as a result of job and gross
11 domestic product losses in the travel, tourism, or outdoor
12 recreation sectors.

13 **SEC. 6002. FUNDING FOR POLLUTION AND DISPARATE IM-**
14 **PACTS OF THE COVID-19 PANDEMIC.**

15 (a) IN GENERAL.—In addition to amounts otherwise
16 available, there is appropriated to the Environmental Pro-
17 tection Agency for fiscal year 2021, out of any money in
18 the Treasury not otherwise appropriated, \$100,000,000,
19 to remain available until expended, to address health out-
20 come disparities from pollution and the COVID-19 pan-
21 demic, of which—

22 (1) \$50,000,000, shall be for grants, contracts,
23 and other agency activities that identify and address
24 disproportionate environmental or public health

1 harms and risks in minority populations or low-in-
2 come populations under—

3 (A) section 103(b) of the Clean Air Act
4 (42 U.S.C. 7403(b));

5 (B) section 1442 of the Safe Drinking
6 Water Act (42 U.S.C. 300j-1);

7 (C) section 104(k)(7)(A) of the Com-
8 prehensive Environmental Response, Compensa-
9 tion, and Liability Act of 1980 (42 U.S.C.
10 9604(k)(7)(A)); and

11 (D) sections 791 through 797 of the En-
12 ergy Policy Act of 2005 (42 U.S.C. 16131
13 through 16137); and

14 (2) \$50,000,000 shall be for grants and activi-
15 ties authorized under subsections (a) through (c) of
16 section 103 of the Clean Air Act (42 U.S.C. 7403)
17 and grants and activities authorized under section
18 105 of such Act (42 U.S.C. 7405).

19 (b) ADMINISTRATION OF FUNDS.—

20 (1) Of the funds made available pursuant to
21 subsection (a)(1), the Administrator shall reserve 2
22 percent for administrative costs necessary to carry
23 out activities funded pursuant to such subsection.

24 (2) Of the funds made available pursuant to
25 subsection (a)(2), the Administrator shall reserve 5

1 percent for activities funded pursuant to such sub-
2 section other than grants.

3 **SEC. 6003. UNITED STATES FISH AND WILDLIFE SERVICE.**

4 (a) INSPECTION, INTERDICTION, AND RESEARCH RE-
5 LATED TO CERTAIN SPECIES AND COVID–19.—In addi-
6 tion to amounts otherwise made available, there is appro-
7 priated for fiscal year 2021, out of any money in the
8 Treasury not otherwise appropriated, \$95,000,000 to re-
9 main available until expended, to carry out the provisions
10 of the Fish and Wildlife Act of 1956 (16 U.S.C. 742a et
11 seq.) and the Fish and Wildlife Coordination Act (16
12 U.S.C. 661 et seq.) through direct expenditure, contracts,
13 and grants, of which—

14 (1) \$20,000,000 shall be for wildlife inspec-
15 tions, interdictions, investigations, and related activi-
16 ties, and for efforts to address wildlife trafficking;

17 (2) \$30,000,000 shall be for the care of captive
18 species listed under the Endangered Species Act of
19 1973, for the care of rescued and confiscated wild-
20 life, and for the care of Federal trust species in fa-
21 cilities experiencing lost revenues due to COVID–19;
22 and

23 (3) \$45,000,000 shall be for research and ex-
24 tension activities to strengthen early detection, rapid
25 response, and science-based management to address

1 wildlife disease outbreaks before they become
2 pandemics and strengthen capacity for wildlife
3 health monitoring to enhance early detection of dis-
4 eases that have capacity to jump the species barrier
5 and pose a risk in the United States, including the
6 development of a national wildlife disease database.

7 (b) LACEY ACT PROVISIONS.—In addition to
8 amounts otherwise made available, there is appropriated
9 for fiscal year 2021, out of any money in the Treasury
10 not otherwise appropriated, \$10,000,000, to remain avail-
11 able until expended, to carry out the provisions of section
12 42(a) of title 18, United States Code, and the Lacey Act
13 Amendments of 1981 (16 U.S.C. 3371–3378) to identify
14 and designate wildlife species, or larger taxonomic groups
15 of species, as injurious under such provisions if they trans-
16 mit a pathogen that could potentially pose a risk to human
17 health and develop regulations to develop a process to
18 make emergency listings for injurious species.

1 **TITLE VII—COMMITTEE ON COM-**
2 **MERCE, SCIENCE, AND**
3 **TRANSPORTATION**

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 appro-
10 priated for fiscal year 2021, out of any money in the
11 Treasury not otherwise appropriated, \$970,388,160, to re-
12 main available until September 30, 2024, for grants as
13 authorized under section 11101(a) of the FAST Act (Pub-
14 lic Law 114–94) to prevent, prepare for, and respond to
15 coronavirus.

16 (b) **NATIONAL NETWORK APPROPRIATION.**—In addi-
17 tion to amounts otherwise available, there is appropriated
18 for fiscal year 2021, out of any money in the Treasury
19 not otherwise appropriated, \$729,611,840, to remain
20 available until September 30, 2024, for grants as author-
21 ized under section 11101(b) of the FAST Act (Public Law
22 114–94) to prevent, prepare for, and respond to
23 coronavirus.

24 (c) **LONG-DISTANCE SERVICE RESTORATION AND**
25 **EMPLOYEE RECALLS.**—Not less than \$165,926,000 of the

1 aggregate amounts made available under subsections (a)
2 and (b) shall be for use by the National Railroad Pas-
3 senger Corporation to—

4 (1) restore, not later than 90 days after the
5 date of enactment of this Act, the frequency of rail
6 service on long-distance routes (as defined in section
7 24102 of title 49, United States Code) that the Na-
8 tional Railroad Passenger Corporation reduced the
9 frequency of on or after July 1, 2020, and continue
10 to operate such service at such frequency; and

11 (2) recall and manage employees furloughed on
12 or after October 1, 2020, as a result of efforts to
13 prevent, prepare for, and respond to coronavirus.

14 (d) USE OF FUNDS IN LIEU OF CAPITAL PAY-
15 MENTS.—Not less than \$109,805,000 of the aggregate
16 amounts made available under subsections (a) and (b)—

17 (1) shall be for use by the National Railroad
18 Passenger Corporation in lieu of capital payments
19 from States and commuter rail passenger transpor-
20 tation providers that are subject to the cost alloca-
21 tion policy under section 24905(c) of title 49, United
22 States Code; and

23 (2) notwithstanding sections 24319(g) and
24 24905(c)(1)(A)(i) of title 49, United States Code,

1 such amounts do not constitute cross-subsidization
2 of commuter rail passenger transportation.

3 (e) USE OF FUNDS FOR STATE PAYMENTS FOR
4 STATE-SUPPORTED ROUTES.—

5 (1) IN GENERAL.—Of the amounts made avail-
6 able under subsection (b), \$174,850,000 shall be for
7 use by the National Railroad Passenger Corporation
8 to offset amounts required to be paid by States for
9 covered State-supported routes.

10 (2) FUNDING SHARE.—The share of funding
11 provided under paragraph (1) with respect to a cov-
12 ered State-supported route shall be distributed as
13 follows:

14 (A) Each covered State-supported route
15 shall receive 7 percent of the costs allocated to
16 the route in fiscal year 2019 under the cost al-
17 location methodology adopted pursuant to sec-
18 tion 209 of the Passenger Rail Investment and
19 Improvement Act of 2008 (Public Law 110–
20 432).

21 (B) Any remaining amounts after the dis-
22 tribution described in subparagraph (A) shall be
23 apportioned to each covered State-supported
24 route in proportion to the passenger revenue of
25 such route and other revenue allocated to such

1 route in fiscal year 2019 divided by the total
2 passenger revenue and other revenue allocated
3 to all covered State-supported routes in fiscal
4 year 2019.

5 (3) COVERED STATE-SUPPORTED ROUTE DE-
6 FINED.—In this subsection, the term “covered
7 State-supported route” means a State-supported
8 route, as such term is defined in section 24102 of
9 title 49, United States Code, but does not include a
10 State-supported route for which service was termi-
11 nated on or before February 1, 2020.

12 (f) USE OF FUNDS FOR DEBT REPAYMENT OR PRE-
13 PAYMENT.—Not more than \$100,885,000 of the aggre-
14 gate amounts made available under subsections (a) and
15 (b) shall be—

16 (1) for the repayment or prepayment of debt in-
17 curred by the National Railroad Passenger Corpora-
18 tion under financing arrangements entered into prior
19 to the date of enactment of this Act; and

20 (2) to pay required reserves, costs, and fees re-
21 lated to such debt, including for loans from the De-
22 partment of Transportation and loans that would
23 otherwise have been paid from National Railroad
24 Passenger Corporation revenues.

1 (g) PROJECT MANAGEMENT OVERSIGHT.—Not more
2 than \$2,000,000 of the aggregate amounts made available
3 under subsections (a) and (b) shall be for activities author-
4 ized under section 11101(c) of the FAST Act (Public Law
5 114–94).

6 **SEC. 7102. RELIEF FOR AIRPORTS.**

7 (a) IN GENERAL.—

8 (1) IN GENERAL.—In addition to amounts oth-
9 erwise available, there is appropriated for fiscal year
10 2021, out of any funds in the Treasury not other-
11 wise appropriated, \$8,000,000,000, to remain avail-
12 able until September 30, 2024, for assistance to
13 sponsors of airports, as such terms are defined in
14 section 47102 of title 49, United States Code, to be
15 made available to prevent, prepare for, and respond
16 to coronavirus.

17 (2) REQUIREMENTS AND LIMITATIONS.—

18 Amounts made available under this section—

19 (A) may not be used for any purpose not
20 directly related to the airport; and

21 (B) may not be provided to any airport
22 that was allocated in excess of 4 years of oper-
23 ating funds to prevent, prepare for, and re-
24 spond to coronavirus in fiscal year 2020.

1 (b) ALLOCATIONS.—The following terms shall apply
2 to the amounts made available under this section:

3 (1) OPERATING EXPENSES AND DEBT SERVICE
4 PAYMENTS.—

5 (A) IN GENERAL.—Not more than
6 \$6,492,000,000 shall be made available for pri-
7 mary airports, as such term is defined in sec-
8 tion 47102 of title 49, United States Code, and
9 certain cargo airports, for costs related to oper-
10 ations, personnel, cleaning, sanitization, jani-
11 torial services, combating the spread of patho-
12 gens at the airport, and debt service payments.

13 (B) DISTRIBUTION.— Amounts made
14 available under this paragraph—

15 (i) shall not be subject to the reduced
16 apportionments under section 47114(f) of
17 title 49, United States Code;

18 (ii) shall first be apportioned as set
19 forth in sections 47114(c)(1)(A),
20 47114(c)(1)(C)(i), 47114(c)(1)(C)(ii),
21 47114(c)(2)(A), 47114(c)(2)(B), and
22 47114(c)(2)(E) of title 49, United States
23 Code; and

24 (iii) shall not be subject to a max-
25 imum apportionment limit set forth in sec-

1 tion 47114(c)(1)(B) of title 49, United
2 States Code.

3 (C) REMAINING AMOUNTS.—Any amount
4 remaining after distribution under subpara-
5 graph (B) shall be distributed to the sponsor of
6 each primary airport (as such term is defined
7 in section 47102 of title 49, United States
8 Code) based on each such primary airport’s
9 passenger enplanements compared to the total
10 passenger enplanements of all such primary air-
11 ports in calendar year 2019.

12 (2) FEDERAL SHARE FOR DEVELOPMENT
13 PROJECTS.—

14 (A) IN GENERAL.—Not more than
15 \$608,000,000 allocated under subsection (a)(1)
16 shall be available to pay a Federal share of 100
17 percent of the costs for any grant awarded in
18 fiscal year 2021, or in fiscal year 2020 with less
19 than a 100-percent Federal share, for an air-
20 port development project (as such term is de-
21 fined in section 47102 of title 49).

22 (B) REMAINING AMOUNTS.—Any amount
23 remaining under this paragraph shall be distrib-
24 uted as described in paragraph (1)(C).

25 (3) NONPRIMARY AIRPORTS.—

1 (A) IN GENERAL.—Not more than
2 \$100,000,000 shall be made available for gen-
3 eral aviation and commercial service airports
4 that are not primary airports (as such terms
5 are defined in section 47102 of title 49, United
6 States Code) for costs related to operations,
7 personnel, cleaning, sanitization, janitorial serv-
8 ices, combating the spread of pathogens at the
9 airport, and debt service payments.

10 (B) DISTRIBUTION.—Amounts made avail-
11 able under this paragraph shall be apportioned
12 to each non-primary airport based on the cat-
13 egories published in the most current National
14 Plan of Integrated Airport Systems, reflecting
15 the percentage of the aggregate published eligi-
16 ble development costs for each such category,
17 and then dividing the allocated funds evenly
18 among the eligible airports in each category,
19 rounding up to the nearest thousand dollars.

20 (C) REMAINING AMOUNTS.—Any amount
21 remaining under this paragraph shall be distrib-
22 uted as described in paragraph (1)(C).

23 (4) AIRPORT CONCESSIONS.—

24 (A) IN GENERAL.—Not more than
25 \$800,000,000 shall be made available for spon-

1 sors of primary airports to provide relief from
2 rent and minimum annual guarantees to airport
3 concessions, of which at least \$640,000,000
4 shall be available to provide relief to eligible
5 small airport concessions and of which at least
6 \$160,000,000 shall be available to provide relief
7 to eligible large airport concessions located at
8 primary airports.

9 (B) DISTRIBUTION.—The amounts made
10 available for each set-aside in this paragraph
11 shall be distributed to the sponsor of each pri-
12 mary airport (as such term is defined in section
13 47102 of title 49, United States Code) based on
14 each such primary airport’s passenger
15 enplanements compared to the total passenger
16 enplanements of all such primary airports in
17 calendar year 2019.

18 (C) CONDITIONS.—As a condition of ap-
19 proving a grant under this paragraph—

20 (i) the sponsor shall provide such re-
21 lief from the date of enactment of this Act
22 until the sponsor has provided relief equal-
23 ing the total grant amount, to the extent
24 practicable and to the extent permissible

1 under State laws, local laws, and applicable
2 trust indentures; and

3 (ii) for each set-aside, the sponsor
4 shall provide relief from rent and minimum
5 annual guarantee obligations to each eligi-
6 ble airport concession in an amount that
7 reflects each eligible airport concession's
8 proportional share of the total amount of
9 the rent and minimum annual guarantees
10 of those eligible airport concessions at such
11 airport.

12 (c) ADMINISTRATION.—

13 (1) ADMINISTRATIVE EXPENSES.—The Admin-
14 istrator of the Federal Aviation Administration may
15 retain up to 0.1 percent of the funds provided under
16 this section to fund the award of, and oversight by
17 the Administrator of, grants made under this sec-
18 tion.

19 (2) WORKFORCE RETENTION REQUIRE-
20 MENTS.—

21 (A) REQUIRED RETENTION.—As a condi-
22 tion for receiving funds provided under this sec-
23 tion, an airport shall continue to employ,
24 through September 30, 2021, at least 90 per-
25 cent of the number of individuals employed

1 (after making adjustments for retirements or
2 voluntary employee separations) by the airport
3 as of March 27, 2020.

4 (B) WAIVER OF RETENTION REQUIRE-
5 MENT.—The Secretary shall waive the work-
6 force retention requirement if the Secretary de-
7 termines that—

8 (i) the airport is experiencing eco-
9 nomic hardship as a direct result of the re-
10 quirement; or

11 (ii) the requirement reduces aviation
12 safety or security.

13 (C) EXCEPTION.—The workforce retention
14 requirement shall not apply to nonhub airports
15 or nonprimary airports receiving funds under
16 this section.

17 (D) NONCOMPLIANCE.—Any financial as-
18 sistance provided under this section to an air-
19 port that fails to comply with the workforce re-
20 tention requirement described in subparagraph
21 (A), and does not otherwise qualify for a waiver
22 or exception under this paragraph, shall be sub-
23 ject to clawback by the Secretary.

24 (d) DEFINITIONS.—In this section:

1 (1) ELIGIBLE LARGE AIRPORT CONCESSION.—

2 The term “eligible large airport concession” means
3 a concession (as defined in section 23.3 of title 49,
4 Code of Federal Regulations), that is in-terminal
5 and has maximum gross receipts, averaged over the
6 previous three fiscal years, of more than
7 \$56,420,000.

8 (2) ELIGIBLE SMALL AIRPORT CONCESSION.—

9 The term “eligible small airport concession” means
10 a concession (as defined in section 23.3 of title 49,
11 Code of Federal Regulations), that is in-terminal
12 and—

13 (A) a small business with maximum gross
14 receipts, averaged over the previous 3 fiscal
15 years, of less than \$56,420,000; or

16 (B) is a joint venture (as defined in section
17 23.3 of title 49, Code of Federal Regulations).

18 **SEC. 7103. EMERGENCY FAA EMPLOYEE LEAVE FUND.**

19 (a) ESTABLISHMENT; APPROPRIATION.—There is es-
20 tablished in the Federal Aviation Administration the
21 Emergency FAA Employee Leave Fund (in this section
22 referred to as the “Fund”), to be administered by the Ad-
23 ministrator of the Federal Aviation Administration, for
24 the purposes set forth in subsection (b). In addition to
25 amounts otherwise available, there is appropriated for fis-

1 cal year 2021, out of any money in the Treasury not other-
2 wise appropriated, \$9,000,000, which shall be deposited
3 into the Fund and remain available through September
4 30, 2022.

5 (b) PURPOSE.—Amounts in the Fund shall be avail-
6 able to the Administrator for the use of paid leave under
7 this section by any employee of the Administration 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
12 to self-quarantine due to concerns related to
13 COVID–19;

14 (3) is caring for an individual who is subject to
15 such an order or has been so advised;

16 (4) is experiencing symptoms of COVID–19
17 and seeking a medical diagnosis;

18 (5) is caring for a son or daughter of such em-
19 ployee if the school or place of care of the son or
20 daughter has been closed, if the school of such son
21 or daughter requires or makes optional a virtual
22 learning instruction model or requires or makes op-
23 tional a hybrid of in-person and virtual learning in-
24 struction models, or the child care provider of such

1 son or daughter is unavailable, due to COVID-19
2 precautions;

3 (6) is experiencing any other substantially simi-
4 lar condition;

5 (7) is caring for a family member with a mental
6 or physical disability or who is 55 years of age or
7 older and incapable of self-care, without regard to
8 whether another individual other than the employee
9 is available to care for such family member, if the
10 place of care for such family member is closed or the
11 direct care provider is unavailable due to COVID-
12 19; or

13 (8) is obtaining immunization related to
14 COVID-19 or is recovering from any injury, dis-
15 ability, illness, or condition related to such immuni-
16 zation.

17 (c) LIMITATIONS.—

18 (1) PERIOD OF AVAILABILITY.—Paid leave
19 under this section may only be provided to and used
20 by an employee of the Administration during the pe-
21 riod beginning on the date of enactment of this sec-
22 tion and ending on September 30, 2021.

23 (2) TOTAL HOURS; AMOUNT.—Paid leave under
24 this section—

1 (A) shall be provided to an employee of the
2 Administration in an amount not to exceed 600
3 hours of paid leave for each full-time employee,
4 and in the case of a part-time employee, em-
5 ployee on an uncommon tour of duty, or em-
6 ployee with a seasonal work schedule, in an
7 amount not to exceed the proportional equiva-
8 lent of 600 hours to the extent amounts in the
9 Fund remain available for reimbursement;

10 (B) shall be paid at the same hourly rate
11 as other leave payments; and

12 (C) may not be provided to an employee if
13 the leave would result in payments greater than
14 \$2,800 in aggregate for any biweekly pay pe-
15 riod for a full-time employee, or a proportion-
16 ally equivalent biweekly limit for a part-time
17 employee.

18 (3) RELATIONSHIP TO OTHER LEAVE.—Paid
19 leave under this section—

20 (A) is in addition to any other leave pro-
21 vided to an employee of the Administration; and

22 (B) may not be used by an employee of the
23 Administration concurrently with any other
24 paid leave.

1 (4) CALCULATION OF RETIREMENT BENEFIT.—

2 Any paid leave provided to an employee of the Ad-
3 ministration under this section shall reduce the total
4 service used to calculate any Federal civilian retire-
5 ment benefit.

6 **SEC. 7104. EMERGENCY TSA EMPLOYEE LEAVE FUND.**

7 (a) ESTABLISHMENT; APPROPRIATION.—There is es-
8 tablished in the Transportation Security Administration
9 (in this section referred to as the “Administration”) the
10 Emergency TSA Employee Leave Fund (in this section
11 referred to as the “Fund”), to be administered by the Ad-
12 ministrator of the Administration, for the purposes set
13 forth in subsection (b). In addition to amounts otherwise
14 available, there is appropriated for fiscal year 2021, out
15 of any money in the Treasury not otherwise appropriated,
16 \$13,000,000, which shall be deposited into the Fund and
17 remain available through September 30, 2022.

18 (b) PURPOSE.—Amounts in the Fund shall be avail-
19 able to the Administration for the use of paid leave under
20 this section by any employee of the Administration who
21 is unable to work because the employee—

22 (1) is subject to a Federal, State, or local quar-
23 antine or isolation order related to COVID–19;

1 (2) has been advised by a health care provider
2 to self-quarantine due to concerns related to
3 COVID-19;

4 (3) is caring for an individual who is subject to
5 such an order or has been so advised;

6 (4) is experiencing symptoms of COVID-19
7 and seeking a medical diagnosis;

8 (5) is caring for a son or daughter of such em-
9 ployee if the school or place of care of the son or
10 daughter has been closed, if the school of such son
11 or daughter requires or makes optional a virtual
12 learning instruction model or requires or makes op-
13 tional a hybrid of in-person and virtual learning in-
14 struction models, or the child care provider of such
15 son or daughter is unavailable, due to COVID-19
16 precautions;

17 (6) is experiencing any other substantially simi-
18 lar condition;

19 (7) is caring for a family member with a mental
20 or physical disability or who is 55 years of age or
21 older and incapable of self-care, without regard to
22 whether another individual other than the employee
23 is available to care for such family member, if the
24 place of care for such family member is closed or the

1 direct care provider is unavailable due to COVID-
2 19; or

3 (8) is obtaining immunization related to
4 COVID-19 or is recovering from any injury, dis-
5 ability, illness, or condition related to such immuni-
6 zation.

7 (c) LIMITATIONS.—

8 (1) PERIOD OF AVAILABILITY.—Paid leave
9 under this section may only be provided to and used
10 by an employee of the Administration during the pe-
11 riod beginning on the date of enactment of this sec-
12 tion and ending on September 30, 2021.

13 (2) TOTAL HOURS; AMOUNT.—Paid leave under
14 this section—

15 (A) shall be provided to an employee of the
16 Administration in an amount not to exceed 600
17 hours of paid leave for each full-time employee,
18 and in the case of a part-time employee, em-
19 ployee on an uncommon tour of duty, or em-
20 ployee with a seasonal work schedule, in an
21 amount not to exceed the proportional equiva-
22 lent of 600 hours to the extent amounts in the
23 Fund remain available for reimbursement;

24 (B) shall be paid at the same hourly rate
25 as other leave payments; and

1 (C) may not be provided to an employee if
2 the leave would result in payments greater than
3 \$2,800 in aggregate for any biweekly pay pe-
4 riod for a full-time employee, or a proportion-
5 ally equivalent biweekly limit for a part-time
6 employee.

7 (3) RELATIONSHIP TO OTHER LEAVE.—Paid
8 leave under this section—

9 (A) is in addition to any other leave pro-
10 vided to an employee of the Administration; and

11 (B) may not be used by an employee of the
12 Administration concurrently with any other
13 paid leave.

14 (4) CALCULATION OF RETIREMENT BENEFIT.—
15 Any paid leave provided to an employee of the Ad-
16 ministration under this section shall reduce the total
17 service used to calculate any Federal civilian retire-
18 ment benefit.

19 **Subtitle B—Aviation**

20 **Manufacturing Jobs Protection**

21 **SEC. 7201. DEFINITIONS.**

22 In this subtitle:

23 (1) ELIGIBLE EMPLOYEE GROUP.—The term
24 “eligible employee group” means the portion of an
25 employer’s United States workforce that—

1 (A) does not exceed 25 percent of the em-
2 ployer's total United States workforce as of
3 April 1, 2020; and

4 (B) contains only employees with a total
5 compensation level of \$200,000 or less per year;
6 and

7 (C) is engaged in aviation manufacturing
8 activities and services, or maintenance, repair,
9 and overhaul activities and services.

10 (2) AVIATION MANUFACTURING COMPANY.—

11 The term “aviation manufacturing company” means
12 a corporation, firm, or other business entity—

13 (A) that—

14 (i) actively manufactures an aircraft,
15 aircraft engine, propeller, or a component,
16 part, or systems of an aircraft or aircraft
17 engine under a Federal Aviation Adminis-
18 tration production approval;

19 (ii) holds a certificate issued under
20 part 145 of title 14, Code of Federal Regu-
21 lations, for maintenance, repair, and over-
22 haul of aircraft, aircraft engines, compo-
23 nents, or propellers; or

24 (iii) operates a process certified to
25 SAE AS9100 related to the design, devel-

1 opment, or provision of an aviation product
2 or service, including a part, component, or
3 assembly;

4 (B) which—

5 (i) is established, created, or orga-
6 nized in the United States or under the
7 laws of the United States; and

8 (ii) has significant operations in, and
9 a majority of its employees engaged in
10 aviation manufacturing activities and serv-
11 ices, or maintenance, repair, and overhaul
12 activities and services based in the United
13 States;

14 (C) which has involuntarily furloughed or
15 laid off at least 10 percent of its workforce in
16 2020 as compared to 2019 or has experienced
17 at least a 15 percent decline in 2020 revenues
18 as compared to 2019;

19 (D) that, as supported by sworn financial
20 statements or other appropriate data, has iden-
21 tified the eligible employee group and the
22 amount of total compensation level for the eligi-
23 ble employee group;

24 (E) that agrees to provide private con-
25 tributions and maintain the total compensation

1 level for the eligible employee group for the du-
2 ration of an agreement under this subtitle;

3 (F) that agrees to provide immediate no-
4 tice and justification to the Secretary of invol-
5 untary furloughs or layoffs exceeding 10 per-
6 cent of the workforce that is not included in an
7 eligible employee group for the duration of an
8 agreement and receipt of public contributions
9 under this subtitle;

10 (G) that has not conducted involuntary
11 furloughs or reduced pay rates or benefits for
12 the eligible employee group, subject to the em-
13 ployer's right to discipline or terminate an em-
14 ployee in accordance with employer policy, be-
15 tween the date of application and the date on
16 which such a corporation, firm, or other busi-
17 ness entity enters into an agreement with the
18 Secretary under this subtitle; and

19 (H) that—

20 (i) in the case of a corporation, firm,
21 or other business entity including any par-
22 ent company or subsidiary of such a cor-
23 poration, firm, or other business entity,
24 that holds any type or production certifi-
25 cate or similar authorization issued under

1 section 44704 of title 49, United States
2 Code, with respect to a transport-category
3 airplane covered under part 25 of title 14,
4 Code of Federal Regulations, certificated
5 with a passenger seating capacity of 50 or
6 more, agrees to refrain from conducting in-
7 voluntary layoffs or furloughs, or reducing
8 pay rates and benefits, for the eligible em-
9 ployee group, subject to the employer's
10 right to discipline or terminate an em-
11 ployee in accordance with employer policy
12 from the date of agreement until Sep-
13 tember 30, 2021, or the duration of the
14 agreement and receipt of public contribu-
15 tions under this subtitle, whichever period
16 ends later; or

17 (ii) in the case of corporation, firm, or
18 other business entity not specified under
19 subparagraph (i), agrees to refrain from
20 conducting involuntary layoffs or fur-
21 loughs, or reducing pay rates and benefits,
22 for the eligible employee group, subject to
23 the employer's right to discipline or termi-
24 nate an employee in accordance with em-
25 ployer policy for the duration of the agree-

1 ment and receipt of public contributions
2 under this subtitle.

3 (3) EMPLOYEE.—The term “employee” has the
4 meaning given that term in section 3 of the Fair
5 Labor Standards Act of 1938 (29 U.S.C. 203).

6 (4) EMPLOYER.—The term “employer” means
7 an aviation manufacturing company that is an em-
8 ployer (as defined in section 3 of the Fair Labor
9 Standards Act of 1938 (29 U.S.C. 203)).

10 (5) PRIVATE CONTRIBUTION.—The term “pri-
11 vate contribution” means the contribution funded by
12 the employer under this subtitle to maintain 50 per-
13 cent of the eligible employee group’s total compensa-
14 tion level, and combined with the public contribu-
15 tion, is sufficient to maintain the total compensation
16 level for the eligible employee group as of April 1,
17 2020.

18 (6) PUBLIC CONTRIBUTION.—The term “public
19 contribution” means the contribution funded by the
20 Federal Government under this subtitle to provide
21 50 percent of the eligible employees group’s total
22 compensation level, and combined with the private
23 contribution, is sufficient to maintain the total com-
24 pensation level for those in the eligible employee
25 group as of April 1, 2020.

1 (7) SECRETARY.—The term “Secretary” means
2 the Secretary of Transportation.

3 (8) TOTAL COMPENSATION LEVEL.—The term
4 “total compensation level” means the level of total
5 base compensation and benefits being provided to an
6 eligible employee group employee, excluding overtime
7 and premium pay, and excluding any Federal, State,
8 or local payroll taxes paid, as of April 1, 2020.

9 **SEC. 7202. PAYROLL SUPPORT PROGRAM.**

10 (a) IN GENERAL.—The Secretary shall establish a
11 payroll support program and enter into agreements with
12 employers who meet the eligibility criteria specified in sub-
13 section (b) and are not ineligible under subsection (c), to
14 provide public contributions to supplement compensation
15 of an eligible employee group. There is appropriated for
16 fiscal year 2021, out of amounts in the Treasury not oth-
17 erwise appropriated, \$3,000,000,000, to remain available
18 until September 30, 2023, for the Secretary to carry out
19 the payroll support program authorized under the pre-
20 ceding sentence for which 1 percent of the funds may be
21 used for implementation costs and administrative ex-
22 penses.

23 (b) ELIGIBILITY.—The Secretary shall enter into an
24 agreement and provide public contributions, for a term no
25 longer than 6 months, solely with an employer that agrees

1 to use the funds received under an agreement exclusively
2 for the continuation of employee wages, salaries, and bene-
3 fits, to maintain the total compensation level for the eligi-
4 ble employee group as of April 1, 2020 for the duration
5 of the agreement, and to facilitate the retention, rehire,
6 or recall of employees of the employer, except that such
7 funds may not be used for back pay of returning rehired
8 or recalled employees.

9 (c) INELIGIBILITY.—The Secretary may not enter
10 into any agreement under this section with an employer
11 who was allowed a credit under section 2301 of the
12 CARES Act (26 U.S.C. 3111 note) for the immediately
13 preceding calendar quarter ending before such agreement
14 is entered into, who received financial assistance under
15 section 4113 of the CARES Act (15 U.S.C. 9073), or who
16 is currently expending financial assistance under the pay-
17 check protection program established under section
18 7(a)(36) of the Small Business Act (15 U.S.C.
19 636(a)(36)), as of the date the employer submits an appli-
20 cation under the payroll support program established
21 under subsection (a).

22 (d) REDUCTIONS.—To address any shortfall in assist-
23 ance that would otherwise be provided under this subtitle,
24 the Secretary shall reduce, on a pro rata basis, the finan-
25 cial assistance provided under this subtitle.

1 (e) AGREEMENT DEADLINE.—No agreement may be
2 entered into by the Secretary under the payroll support
3 program established under subsection (a) after the last
4 day of the 6 month period that begins on the effective
5 date of the first agreement entered into under such pro-
6 gram.

7 **Subtitle C—Airlines**

8 **SEC. 7301. AIR TRANSPORTATION PAYROLL SUPPORT PRO-** 9 **GRAM EXTENSION.**

10 (a) DEFINITIONS.—The definitions in section
11 40102(a) of title 49, United States Code, shall apply with
12 respect to terms used in this section, except that—

13 (1) the term “catering functions” means prepa-
14 ration, assembly, or both, of food, beverages, provi-
15 sions and related supplies for delivery, and the deliv-
16 ery of such items, directly to aircraft or to a location
17 on or near airport property for subsequent delivery
18 to aircraft;

19 (2) the term “contractor” means—

20 (A) a person that performs, under contract
21 with a passenger air carrier conducting oper-
22 ations under part 121 of title 14, Code of Fed-
23 eral Regulations—

24 (i) catering functions; or

1 (ii) functions on the property of an
2 airport that are directly related to the air
3 transportation of persons, property, or
4 mail, including the loading and unloading
5 of property on aircraft, assistance to pas-
6 sengers under part 382 of title 14, Code of
7 Federal Regulations, security, airport
8 ticketing and check-in functions, ground-
9 handling of aircraft, or aircraft cleaning
10 and sanitization functions and waste re-
11 moval; or

12 (B) a subcontractor that performs such
13 functions;

14 (3) the term “employee” means an individual,
15 other than a corporate officer, who is employed by
16 an air carrier or a contractor;

17 (4) the term “eligible air carrier” means an air
18 carrier that—

19 (A) received financial assistance pursuant
20 section 402(a)(1) of division N of the Consoli-
21 dated Appropriations Act, 2021 (Public Law
22 116-260);

23 (B) provides air transportation as of
24 March 31, 2021;

1 (C) has not conducted involuntary fur-
2 loughs or reduced pay rates or benefits between
3 March 31, 2021, and the date on which the air
4 carrier makes a certification to the Secretary
5 pursuant to subparagraph (D); and

6 (D) certifies to the Secretary that such air
7 carrier will—

8 (i) refrain from conducting involun-
9 tary furloughs or reducing pay rates or
10 benefits until September 30, 2021, or the
11 date on which assistance provided under
12 this section is exhausted, whichever is
13 later;

14 (ii) refrain from purchasing an equity
15 security of the air carrier or the parent
16 company of the air carrier that is listed on
17 a national securities exchange through
18 September 30, 2022;

19 (iii) refrain from paying dividends, or
20 making other capital distributions, with re-
21 spect to common stock (or equivalent inter-
22 est) of such air carrier through September
23 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
9 an existing collective bargaining
10 agreement entered into prior to the
11 date of enactment of this Act)—

12 (aa) total compensation that
13 exceeds, during any 12 consecu-
14 tive months of such 2-year pe-
15 riod, the total compensation re-
16 ceived by the officer or employee
17 from the air carrier in calendar
18 year 2019; or

19 (bb) severance pay or other
20 benefits upon termination of em-
21 ployment with the air carrier
22 which exceeds twice the max-
23 imum total compensation re-
24 ceived by the officer or employee

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1 from the air carrier in calendar
2 year 2019; and

3 (II) any officer or employee of
4 the air carrier whose total compensa-
5 tion exceeded \$3,000,000 in calendar
6 year 2019 during any 12 consecutive
7 months of such period total compensa-
8 tion in excess of the sum of—

9 (aa) \$3,000,000; and

10 (bb) 50 percent of the excess
11 over \$3,000,000 of the total com-
12 pensation received by the officer
13 or employee from the air carrier
14 in calendar year 2019.

15 (5) the term “eligible contractor” means a con-
16 tractor that—

17 (A) received financial assistance pursuant
18 to section 402(a)(2) of division N of the Con-
19 solidated Appropriations Act, 2021 (Public Law
20 116-260);

21 (B) performs one or more of the functions
22 described under paragraph (2) as of March 31,
23 2021;

24 (C) has not conducted involuntary fur-
25 loughs or reduced pay rates or benefits between

1 March 31, 2021, and the date on which the
2 contractor makes a certification to the Sec-
3 retary pursuant to subparagraph (D); and

4 (D) certifies to the Secretary that such
5 contractor will—

6 (i) refrain from conducting involun-
7 tary furloughs or reducing pay rates or
8 benefits until September 30, 2021, or the
9 date on which assistance provided under
10 this section is exhausted, whichever is
11 later;

12 (ii) refrain from purchasing an equity
13 security of the contractor or the parent
14 company of the contractor that is listed on
15 a national securities exchange through
16 September 30, 2022;

17 (iii) refrain from paying dividends, or
18 making other capital distributions, with re-
19 spect to common stock (or equivalent inter-
20 est) of the contractor through September
21 30, 2022;

22 (iv) during the 2-year period begin-
23 ning April 1, 2021, and ending April 1,
24 2023, refrain from paying—

1 (I) any officer or employee of the
2 contractor whose total compensation
3 exceeded \$425,000 in calendar year
4 2019 (other than an employee whose
5 compensation is determined through
6 an existing collective bargaining
7 agreement entered into prior to the
8 date of enactment of this Act)—

9 (aa) total compensation that
10 exceeds, during any 12 consecu-
11 tive months of such 2-year pe-
12 riod, the total compensation re-
13 ceived by the officer or employee
14 from the contractor in calendar
15 year 2019; or

16 (bb) severance pay or other
17 benefits upon termination of em-
18 ployment with the contractor
19 which exceeds twice the max-
20 imum total compensation re-
21 ceived by the officer or employee
22 from the contractor in calendar
23 year 2019; and

24 (II) any officer or employee of
25 the contractor whose total compensa-

1 tion exceeded \$3,000,000 in calendar
2 year 2019 during any 12 consecutive
3 months of such period total compensa-
4 tion in excess of the sum of—

5 (aa) \$3,000,000; and

6 (bb) 50 percent of the excess
7 over \$3,000,000 of the total com-
8 pensation received by the officer
9 or employee from the contractor
10 in calendar year 2019.

11 (6) the term “Secretary” means the Secretary
12 of the Treasury.

13 (b) PAYROLL SUPPORT GRANTS.—

14 (1) IN GENERAL.—The Secretary shall make
15 available to eligible air carriers and eligible contrac-
16 tors, financial assistance exclusively for the continu-
17 ation of payment of employee wages, salaries, and
18 benefits to—

19 (A) eligible air carriers, in an aggregate
20 amount of \$14,000,000,000; and

21 (B) eligible contractors, in an aggregate
22 amount of \$1,000,000,000.

23 (2) APPORTIONMENTS.—

24 (A) IN GENERAL.—The Secretary shall ap-
25 portion funds to eligible air carriers and eligible

1 contractors in accordance with the requirements
2 of this section not later than April 15, 2021.

3 (B) ELIGIBLE AIR CARRIERS.—The Sec-
4 retary shall apportion funds made available
5 under paragraph (1)(A) to each eligible air car-
6 rier in the ratio that—

7 (i) the amount received by the air car-
8 rier pursuant to section 403(a) of division
9 N of the Consolidated Appropriations Act,
10 2021 (Public Law 116-260) bears to

11 (ii) \$15,000,000,000.

12 (C) ELIGIBLE CONTRACTORS.—The Sec-
13 retary shall apportion, to each eligible con-
14 tractor, an amount equal to the total amount
15 such contractor received pursuant to section
16 403(a) of division N of the Consolidated Appro-
17 priations Act, 2021 (Public Law 116-260).

18 (3) IN GENERAL.—

19 (A) FORMS; TERMS AND CONDITIONS.—
20 The Secretary shall provide financial assistance
21 to an eligible air carrier or eligible contractor
22 under this section in the same form and on the
23 same terms and conditions as determined by
24 pursuant to section 403(b)(1)(A) of subtitle A

1 of title IV of division N of the Consolidated Ap-
2 propriations Act, 2021 (Pub. L. No. 116-260).

3 (B) PROCEDURES.—The Secretary shall
4 publish streamlined and expedited procedures
5 not later than 5 days after the date of enact-
6 ment of this section for eligible air carriers and
7 eligible contractors to submit requests for fi-
8 nancial assistance under this section.

9 (C) DEADLINE FOR IMMEDIATE PAYROLL
10 ASSISTANCE.—Not later than 10 days after the
11 date of enactment of this section, the Secretary
12 shall make initial payments to air carriers and
13 contractors that submit requests for financial
14 assistance approved by the Secretary.

15 (4) TAXPAYER PROTECTION.—The Secretary
16 shall receive financial instruments issued by recipi-
17 ents of financial assistance under this section in the
18 same form and amount, and under the same terms
19 and conditions, as determined by the Secretary
20 under section 408 of subtitle A of title IV of division
21 N of the Consolidated Appropriations Act, 2021
22 (Pub. L. No. 116-260).

23 (5) ADMINISTRATIVE EXPENSES.—Of the
24 amounts made available under paragraph (1)(A),
25 \$10,000,000 shall be made available to the Sec-

1 retary for costs and administrative expenses associ-
2 ated with providing financial assistance under this
3 section.

4 (c) FUNDING.—In addition to amounts otherwise
5 available, there is appropriated for fiscal year 2021, out
6 of any money in the Treasury not otherwise appropriated,
7 \$15,000,000,000, to remain available until expended, to
8 carry out this section.

9 **Subtitle D—Consumer Protection**
10 **and Commerce Oversight**

11 **SEC. 7401. FUNDING FOR CONSUMER PRODUCT SAFETY**
12 **FUND TO PROTECT CONSUMERS FROM PO-**
13 **TENTIALLY DANGEROUS PRODUCTS RE-**
14 **LATED TO COVID-19.**

15 (a) APPROPRIATION.—In addition to amounts other-
16 wise available, there is appropriated to the Consumer
17 Product Safety Commission for fiscal year 2021, out of
18 any money in the Treasury not otherwise appropriated,
19 \$50,000,000, to remain available until September 30,
20 2026, for the purposes described in subsection (b).

21 (b) PURPOSES.—The funds made available in sub-
22 section (a) shall only be used for purposes of the Con-
23 sumer Product Safety Commission to—

1 (1) carry out the requirements in title XX of di-
2 vision FF of the Consolidated Appropriations Act,
3 2021 (Public Law 116–260);

4 (2) enhance targeting, surveillance, and screen-
5 ing of consumer products, particularly COVID–19
6 products, entering the United States at ports of
7 entry, including ports of entry for de minimis ship-
8 ments;

9 (3) enhance monitoring of internet websites for
10 the offering for sale of new and used violative con-
11 sumer products, particularly COVID–19 products,
12 and coordination with retail and resale websites to
13 improve identification and elimination of listings of
14 such products;

15 (4) increase awareness and communication par-
16 ticularly of COVID–19 product related risks and
17 other consumer product safety information; and

18 (5) improve the Commission’s data collection
19 and analysis system especially with a focus on con-
20 sumer product safety risks resulting from the
21 COVID–19 pandemic to socially disadvantaged indi-
22 viduals and other vulnerable populations.

23 (c) DEFINITIONS.—In this section—

24 (1) the term “Commission” means the Con-
25 sumer Product Safety Commission;

1 (2) the term “violative consumer products”
2 means consumer products in violation of an applica-
3 ble consumer product safety standard under the
4 Consumer Product Safety Act (15 U.S.C. 2051 et
5 seq.) or any similar rule, regulation, standard, or
6 ban under any other Act enforced by the Commis-
7 sion;

8 (3) the term “COVID–19 emergency period”
9 means the period during which a public health emer-
10 gency declared pursuant to section 319 of the Public
11 Health Service Act (42 U.S.C. 247d) with respect to
12 the 2019 novel coronavirus (COVID–19), including
13 under any renewal of such declaration, is in effect;
14 and

15 (4) the term “COVID–19 products” means con-
16 sumer products, as defined by section 3(a)(5) of the
17 Consumer Product Safety Act (15 U.S.C.
18 2052(a)(5)), whose risks have been significantly af-
19 fected by COVID–19 or whose sales have materially
20 increased during the COVID–19 emergency period
21 as a result of the COVID–19 pandemic.

1 **SEC. 7402. FUNDING FOR E-RATE SUPPORT FOR EMER-**
2 **GENCY EDUCATIONAL CONNECTIONS AND**
3 **DEVICES.**

4 (a) REGULATIONS REQUIRED.—Not later than 60
5 days after the date of the enactment of this Act, the Com-
6 mission shall promulgate regulations providing for the
7 provision, from amounts made available from the Emer-
8 gency Connectivity Fund, of support under paragraphs
9 (1)(B) and (2) of section 254(h) of the Communications
10 Act of 1934 (47 U.S.C. 254(h)) to an eligible school or
11 library, for the purchase during a COVID–19 emergency
12 period of eligible equipment or advanced telecommuni-
13 cations and information services (or both), for use by—

14 (1) in the case of a school, students and staff
15 of the school at locations that include locations other
16 than the school; and

17 (2) in the case of a library, patrons of the li-
18 brary at locations that include locations other than
19 the library.

20 (b) SUPPORT AMOUNT.—In providing support under
21 the covered regulations, the Commission shall reimburse
22 100 percent of the costs associated with the eligible equip-
23 ment, advanced telecommunications and information serv-
24 ices, or eligible equipment and advanced telecommuni-
25 cations and information services, except that any reim-
26 bursement of a school or library for the costs associated

1 with any eligible equipment may not exceed an amount
2 that the Commission determines, with respect to the re-
3 quest by the school or library for the reimbursement, is
4 reasonable.

5 (c) EMERGENCY CONNECTIVITY FUND.—

6 (1) ESTABLISHMENT.—There is established in
7 the Treasury of the United States a fund to be
8 known as the “Emergency Connectivity Fund”.

9 (2) APPROPRIATION.—In addition to amounts
10 otherwise available, there is appropriated to the
11 Emergency Connectivity Fund for fiscal year 2021,
12 out of any money in the Treasury not otherwise ap-
13 propriated—

14 (A) \$7,171,000,000, to remain available
15 until September 30, 2030, for—

16 (i) the provision of support under the
17 covered regulations; and

18 (ii) the Commission to adopt, and the
19 Commission and the Universal Service Ad-
20 ministrative Company to administer, the
21 covered regulations; and

22 (B) \$1,000,000, to remain available until
23 September 30, 2030, for the Inspector General
24 of the Commission to conduct oversight of sup-
25 port provided under the covered regulations.

1 (3) LIMITATION.—Not more than 2 percent of
2 the amount made available under paragraph (2)(A)
3 may be used for the purposes described in clause (ii)
4 of such paragraph.

5 (4) RELATIONSHIP TO UNIVERSAL SERVICE
6 CONTRIBUTIONS.—Support provided under the cov-
7 ered regulations shall be provided from amounts
8 made available from the Emergency Connectivity
9 Fund and not from contributions under section
10 254(d) of the Communications Act of 1934 (47
11 U.S.C. 254(d)).

12 (d) DEFINITIONS.—In this section:

13 (1) ADVANCED TELECOMMUNICATIONS AND IN-
14 FORMATION SERVICES.—The term “advanced tele-
15 communications and information services” means
16 advanced telecommunications and information serv-
17 ices, as such term is used in section 254(h) of the
18 Communications Act of 1934 (47 U.S.C. 254(h)).

19 (2) COMMISSION.—The term “Commission”
20 means the Federal Communications Commission.

21 (3) CONNECTED DEVICE.—The term “con-
22 nected device” means a laptop computer, tablet com-
23 puter, or similar end-user device that is capable of
24 connecting to advanced telecommunications and in-
25 formation services.

1 (4) COVERED REGULATIONS.—The term “cov-
2 ered regulations” means the regulations promul-
3 gated under subsection (a).

4 (5) COVID-19 EMERGENCY PERIOD.—The
5 term “COVID-19 emergency period” means a pe-
6 riod that—

7 (A) begins on the date of a determination
8 by the Secretary of Health and Human Services
9 pursuant to section 319 of the Public Health
10 Service Act (42 U.S.C. 247d) that a public
11 health emergency exists as a result of COVID-
12 19; and

13 (B) ends on the June 30 that first occurs
14 after the date that is 1 year after the date on
15 which such determination (including any re-
16 newal thereof) terminates.

17 (6) ELIGIBLE EQUIPMENT.—The term “eligible
18 equipment” means the following:

19 (A) Wi-Fi hotspots.

20 (B) Modems.

21 (C) Routers.

22 (D) Devices that combine a modem and
23 router.

24 (E) Connected devices.

1 (7) ELIGIBLE SCHOOL OR LIBRARY.—The term
2 “eligible school or library” means an elementary
3 school, secondary school, or library (including a
4 Tribal elementary school, Tribal secondary school, or
5 Tribal library) eligible for support under paragraphs
6 (1)(B) and (2) of section 254(h) of the Communica-
7 tions Act of 1934 (47 U.S.C. 254(h)).

8 (8) EMERGENCY CONNECTIVITY FUND.—The
9 term “Emergency Connectivity Fund” means the
10 fund established under subsection (c)(1).

11 (9) LIBRARY.—The term “library” includes a
12 library consortium.

13 (10) WI-FI.—The term “Wi-Fi” means a wire-
14 less networking protocol based on Institute of Elec-
15 trical and Electronics Engineers standard 802.11
16 (or any successor standard).

17 (11) WI-FI HOTSPOT.—The term “Wi-Fi
18 hotspot” means a device that is capable of—

19 (A) receiving advanced telecommunications
20 and information services; and

21 (B) sharing such services with a connected
22 device through the use of Wi-Fi.

1 **SEC. 7403. FUNDING FOR DEPARTMENT OF COMMERCE IN-**
2 **SPECTOR GENERAL.**

3 In addition to amounts otherwise available, there is
4 appropriated to the Office of the Inspector General of the
5 Department of Commerce for fiscal year 2021, out of any
6 money in the Treasury not otherwise appropriated,
7 \$3,000,000, to remain available until September 30, 2022,
8 for oversight of activities supported with funds appro-
9 priated to the Department of Commerce to prevent, pre-
10 pare for, and respond to COVID–19.

11 **SEC. 7404. FEDERAL TRADE COMMISSION FUNDING FOR**
12 **COVID–19 RELATED WORK.**

13 (a) APPROPRIATION.—In addition to amounts other-
14 wise available, there is appropriated to the Federal Trade
15 Commission for fiscal year 2021, \$30,400,000, to remain
16 available until September 30, 2026, for the purposes de-
17 scribed in subsection (b).

18 (b) PURPOSES.—From the amount appropriated
19 under subsection (a), the Federal Trade Commission shall
20 use—

21 (1) \$4,400,000 to process and monitor con-
22 sumer complaints received into the Consumer Sen-
23 tinel Network, including increased complaints re-
24 ceived regarding unfair or deceptive acts or practices
25 related to COVID–19;

1 (2) \$2,000,000 for consumer-related education,
2 including in connection with unfair or deceptive acts
3 or practices related to COVID–19; and

4 (3) \$24,000,000 to fund full-time employees of
5 the Federal Trade Commission to address unfair or
6 deceptive acts or practices, including those related to
7 COVID–19.

8 **Subtitle E—Science and**
9 **Technology**

10 **SEC. 7501. NATIONAL INSTITUTE OF STANDARDS AND**
11 **TECHNOLOGY.**

12 In addition to amounts otherwise made available,
13 there are appropriated to the National Institute of Stand-
14 ards and Technology for fiscal year 2021, out of any
15 money in the Treasury not otherwise appropriated,
16 \$150,000,000, to remain available until September 30,
17 2022, to fund awards for research, development, and
18 testbeds to prevent, prepare for, and respond to
19 coronavirus. None of the funds provided by this section
20 shall be subject to cost share requirements.

21 **SEC. 7502. NATIONAL SCIENCE FOUNDATION.**

22 In addition to amounts otherwise made available,
23 there are appropriated to the National Science Foundation
24 for fiscal year 2021, out of any money in the Treasury
25 not otherwise appropriated, \$600,000,000, to remain

1 available until September 30, 2022, to fund or extend new
2 and existing research grants, cooperative agreements,
3 scholarships, fellowships, and apprenticeships, and related
4 administrative expenses to prevent, prepare for, and re-
5 spond to coronavirus.

6 **Subtitle F—Corporation for Public**
7 **Broadcasting**

8 **SEC. 7601. SUPPORT FOR THE CORPORATION FOR PUBLIC**
9 **BROADCASTING.**

10 In addition to amounts otherwise made available,
11 there is appropriated to the Corporation for Public Broad-
12 casting for fiscal year 2021, out of any money in the
13 Treasury not otherwise appropriated, \$175,000,000, to re-
14 main available until expended, to prevent, prepare for, and
15 respond to coronavirus, including for fiscal stabilization
16 grants to public telecommunications entities, as defined in
17 section 397 of the Communications Act of 1934 (47
18 U.S.C. 397), with no deduction for administrative or other
19 costs of the Corporation, to maintain programming and
20 services and preserve small and rural stations threatened
21 by declines in non-Federal revenues.

1 **TITLE VIII—COMMITTEE ON**
2 **VETERANS' AFFAIRS**

3 **SEC. 8001. FUNDING FOR CLAIMS AND APPEALS PROC-**
4 **ESSING.**

5 In addition to amounts otherwise made available,
6 there is appropriated for fiscal year 2021, out of any
7 money in the Treasury not otherwise appropriated,
8 \$272,000,000, to remain available until September 30,
9 2023, pursuant to sections 308, 310, 7101 through 7113,
10 7701, and 7703 of title 38, United States Code.

11 **SEC. 8002. FUNDING AVAILABILITY FOR MEDICAL CARE**
12 **AND HEALTH NEEDS.**

13 In addition to amounts otherwise made available,
14 there is appropriated for fiscal year 2021, out of any
15 money in the Treasury not otherwise appropriated,
16 \$14,482,000,000, to remain available until September 30,
17 2023, for allocation under chapters 17, 20, 73, and 81
18 of title 38, United States Code, of which not more than
19 \$4,000,000,000 shall be available pursuant to section
20 1703 of title 38, United States Code for health care fur-
21 nished through the Veterans Community Care program in
22 sections 1703(c)(1) and 1703(c)(5) of such title.

23 **SEC. 8003. FUNDING FOR SUPPLY CHAIN MODERNIZATION.**

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

1 money in the Treasury not otherwise appropriated,
2 \$100,000,000, to remain available until September 30,
3 2022, for the supply chain modernization initiative under
4 sections 308, 310, and 7301(b) of title 38, United States
5 Code.

6 **SEC. 8004. FUNDING FOR STATE HOMES.**

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

10 (1) \$500,000,000, to remain available until ex-
11 pended, for allocation under sections 8131 through
12 8137 of title 38, United States Code: and

13 (2) \$250,000,000, to remain available until
14 September 30, 2022, for a one-time only obligation
15 and expenditure to existing State extended care fa-
16 cilities for veterans in proportion to each State's
17 share of the total resident capacity in such facilities
18 as of the date of enactment of this Act where such
19 capacity includes only veterans on whose behalf the
20 Department pays a per diem payment pursuant to
21 section 1741 or 1745 of title 38, United States
22 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
5 of the Department of Veterans Affairs for fiscal year
6 2021, out of any money in the Treasury not otherwise ap-
7 propriated, \$10,000,000, to remain available until ex-
8 pended, for audits, investigations, and other oversight of
9 projects and activities carried out with funds made avail-
10 able to the Department 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
16 eligible veteran for the pursuit of a covered program of
17 education. Such retraining assistance shall be in addition
18 to any other entitlement to educational assistance or bene-
19 fits for which a veteran is, or has been, eligible.

20 (b) ELIGIBLE VETERANS.—

21 (1) IN GENERAL.—In this section, the term “el-
22 ible 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 re-
5 ceive educational assistance under chapter 30,
6 31, 32, 33, or 35 of title 38, United States
7 Code, or chapter 1606 of title 10, United States
8 Code;

9 (D) is not enrolled in any Federal or State
10 jobs program;

11 (E) is not in receipt of compensation for a
12 service-connected disability rated totally dis-
13 abling by reason of unemployability; and

14 (F) will not be in receipt of unemployment
15 compensation (as defined in section 85(b) of the
16 Internal Revenue Code of 1986), including any
17 cash benefit received pursuant to subtitle A of
18 title II of division A of the CARES Act (Public
19 Law 116–136), as of the first day on which the
20 veteran would receive a housing stipend pay-
21 ment under this section.

22 (2) TREATMENT OF VETERANS WHO TRANSFER
23 ENTITLEMENT.—For purposes of paragraph (1)(C),
24 a veteran who has transferred all of the veteran’s
25 entitlement to educational assistance under section

1 3319 of title 38, United States Code, shall be con-
2 sidered to be a veteran who is not eligible to receive
3 educational assistance under chapter 33 of such
4 title.

5 (3) FAILURE TO COMPLETE.—A veteran who
6 receives retraining assistance under this section to
7 pursue a program of education and who fails to com-
8 plete the program of education shall not be eligible
9 to receive additional assistance under this section.

10 (c) COVERED PROGRAMS OF EDUCATION.—

11 (1) IN GENERAL.—For purposes of this section,
12 a covered program of education is a program of edu-
13 cation (as such term is defined in section 3452(b) of
14 title 38, United States Code) for training, pursued
15 on a full-time or part-time basis—

16 (A) that—

17 (i) is approved under chapter 36 of
18 such title;

19 (ii) does not lead to a bachelors or
20 graduate degree; and

21 (iii) is designed to provide training for
22 a high-demand occupation, as determined
23 under paragraph (3); or

24 (B) that is a high technology program of
25 education offered by a qualified provider, under

1 the meaning given such terms in section 116 of
2 the Harry W. Colmery Veterans Educational
3 Assistance Act of 2017 (Public Law 115–48; 38
4 U.S.C. 3001 note).

5 (2) ACCREDITED PROGRAMS.—In the case of an
6 accredited program of education, the program of
7 education shall not be considered a covered program
8 of education under this section if the program has
9 received a show cause order from the accreditor of
10 the program during the five-year period preceding
11 the date of the enactment of this Act.

12 (3) DETERMINATION OF HIGH-DEMAND OCCU-
13 PATIONS.—In carrying out this section, the Sec-
14 retary shall use the list of high-demand occupations
15 compiled by the Commissioner of Labor Statistics.

16 (4) FULL-TIME DEFINED.—For purposes of
17 this subsection, the term “full-time” has the mean-
18 ing given such term under section 3688 of title 38,
19 United States Code.

20 (d) AMOUNT OF ASSISTANCE.—

21 (1) RETRAINING ASSISTANCE.—The Secretary
22 of Veterans Affairs shall provide to an eligible vet-
23 eran pursuing a covered program of education under
24 the retraining assistance program under this section
25 an amount equal to the amount of educational as-

1 sistance payable under section 3313(c)(1)(A) of title
2 38, United States Code, for each month the veteran
3 pursues the covered program of education. Such
4 amount shall be payable directly to the educational
5 institution offering the covered program of education
6 pursued by the veteran as follows:

7 (A) 50 percent of the total amount payable
8 shall be paid when the eligible veteran begins
9 the program of education.

10 (B) 25 percent of the total amount payable
11 shall be paid when the eligible veteran com-
12 pletes the program of education.

13 (C) 25 percent of the total amount payable
14 shall be paid when the eligible veteran finds em-
15 ployment in a field related to the program of
16 education.

17 (2) FAILURE TO COMPLETE.—

18 (A) PRO-RATED PAYMENTS.—In the case
19 of a veteran who pursues a covered program of
20 education under the retraining assistance pro-
21 gram under this section, but who does not com-
22 plete the program of education, the Secretary
23 shall pay to the educational institution offering
24 such program of education a pro-rated amount
25 based on the number of months the veteran

1 pursued the program of education in accordance
2 with this paragraph.

3 (B) PAYMENT OTHERWISE DUE UPON
4 COMPLETION OF PROGRAM.—The Secretary
5 shall pay to the educational institution a pro-
6 rated amount under paragraph (1)(B) when the
7 veteran provides notice to the educational insti-
8 tution that the veteran no longer intends to
9 pursue the program of education.

10 (C) NONRECOVERY FROM VETERAN.—In
11 the case of a veteran referred to in subpara-
12 graph (A), the educational institution may not
13 seek payment from the veteran for any amount
14 that would have been payable under paragraph
15 (1)(B) had the veteran completed the program
16 of education.

17 (D) PAYMENT DUE UPON EMPLOYMENT.—

18 (i) VETERANS WHO FIND EMPLOY-
19 MENT.—In the case of a veteran referred
20 to in subparagraph (A) who finds employ-
21 ment in a field related to the program of
22 education during the 180-day period begin-
23 ning on the date on which the veteran
24 withdraws from the program of education,
25 the Secretary shall pay to the educational

1 institution a pro-rated amount under para-
2 graph (1)(C) when the veteran finds such
3 employment.

4 (ii) VETERANS WHO DO NOT FIND EM-
5 PLOYMENT.—In the case of a veteran re-
6 ferred to in subparagraph (A) who does
7 not find employment in a field related to
8 the program of education during the 180-
9 day period beginning on the date on which
10 the veteran withdraws from the program of
11 education—

12 (I) the Secretary shall not make
13 a payment to the educational institu-
14 tion under paragraph (1)(C); and

15 (II) the educational institution
16 may not seek payment from the vet-
17 eran for any amount that would have
18 been payable under paragraph (1)(C)
19 had the veteran found employment
20 during such 180-day period.

21 (3) HOUSING STIPEND.—For each month that
22 an eligible veteran pursues a covered program of
23 education under the retraining assistance program
24 under this section, the Secretary shall pay to the

1 veteran a monthly housing stipend in an amount
2 equal to—

3 (A) in the case of a covered program of
4 education leading to a degree, or a covered pro-
5 gram of education not leading to a degree, at
6 an institution of higher learning (as that term
7 is defined in section 3452(f) of title 38, United
8 States Code) pursued on more than a half-time
9 basis, the amount specified under subsection
10 (c)(1)(B) of section 3313 of title 38, United
11 States Code;

12 (B) in the case of a covered program of
13 education other than a program of education
14 leading to a degree at an institution other than
15 an institution of higher learning pursued on
16 more than a half-time basis, the amount speci-
17 fied under subsection (g)(3)(A)(ii) of such sec-
18 tion; or

19 (C) in the case of a covered program of
20 education pursued on less than a half-time
21 basis, or a covered program of education pur-
22 sued solely through distance learning on more
23 than a half-time basis, the amount specified
24 under subsection (c)(1)(B)(iii) of such section.

1 (4) FAILURE TO FIND EMPLOYMENT.—The
2 Secretary shall not make a payment under para-
3 graph (1)(C) with respect to an eligible veteran who
4 completes or fails to complete a program of edu-
5 cation under the retraining assistance program
6 under this section if the veteran fails to find employ-
7 ment in a field related to the program of education
8 within the 180-period beginning on the date on
9 which the veteran withdraws from or completes the
10 program.

11 (e) NO TRANSFERABILITY.—Retraining assistance
12 provided under this section may not be transferred to an-
13 other individual.

14 (f) LIMITATION.—Not more than 17,250 eligible vet-
15 erans may receive retraining assistance under this section.

16 (g) TERMINATION.—No retraining assistance may be
17 paid under this section after the date that is 21 months
18 after the date of the enactment of this Act.

19 (h) FUNDING.—In addition to amounts otherwise
20 available there is appropriated to the Department of Vet-
21 erans Affairs for fiscal year 2021, out of any money in
22 the Treasury not otherwise appropriated, \$386,000,000,
23 to remain available until expended, to carry out this sec-
24 tion.

1 **SEC. 8007. PROHIBITION ON COPAYMENTS AND COST SHAR-**
2 **ING FOR VETERANS DURING EMERGENCY RE-**
3 **LATING TO COVID-19.**

4 (a) IN GENERAL.—The Secretary of Veterans Af-
5 fairs—

6 (1) shall provide for any copayment or other
7 cost sharing with respect to health care under the
8 laws administered by the Secretary received by a
9 veteran during the period specified in subsection (b);
10 and

11 (2) shall reimburse any veteran who paid a co-
12 payment or other cost sharing for health care under
13 the laws administered by the Secretary received by
14 a veteran during such period the amount paid by the
15 veteran.

16 (b) PERIOD SPECIFIED.—The period specified in this
17 subsection is the period beginning on April 6, 2020, and
18 ending on September 30, 2021.

19 (c) FUNDING.—In addition to amounts otherwise
20 available, there is appropriated to the Secretary of Vet-
21 erans Affairs for fiscal year 2021, out of any money in
22 the Treasury not otherwise appropriated, \$1,000,000,000,
23 to remain available until expended, to carry out this sec-
24 tion, except for health care furnished pursuant to section
25 1703(c)(2)-(c)(4) of title 38, United States Code.

1 **SEC. 8008. EMERGENCY DEPARTMENT OF VETERANS AF-**
2 **FAIRS EMPLOYEE LEAVE FUND.**

3 (a) ESTABLISHMENT; APPROPRIATION.—There is es-
4 tablished in the Treasury the Emergency Department of
5 Veterans Affairs Employee Leave Fund (in this section
6 referred to as the “Fund”), to be administered by the Sec-
7 retary of Veterans Affairs, for the purposes set forth in
8 subsection (b). In addition to amounts otherwise available,
9 there is appropriated for fiscal year 2021, out of any
10 money in the Treasury not otherwise appropriated,
11 \$80,000,000, which shall be deposited into the Fund and
12 remain available through September 20, 2022.

13 (b) PURPOSE.—Amounts in the Fund shall be avail-
14 able for payment to the Department of Veterans Affairs
15 for the use of paid leave by any covered employee who
16 is unable to work because the employee—

17 (1) is subject to a Federal, State, or local quar-
18 antine or isolation order related to COVID–19;

19 (2) has been advised by a health care provider
20 to self-quarantine due to concerns related to
21 COVID–19;

22 (3) is caring for an individual who is subject to
23 such an order or has been so advised;

24 (4) is experiencing symptoms of COVID–19
25 and seeking a medical diagnosis;

1 (5) is caring for a son or daughter of such em-
2 ployee if the school or place of care of the son or
3 daughter has been closed, if the school of such son
4 or daughter requires or makes optional a virtual
5 learning instruction model or requires or makes op-
6 tional a hybrid of in-person and virtual learning in-
7 struction models, or the child care provider of such
8 son or daughter is unavailable, due to COVID-19
9 precautions;

10 (6) is experiencing any other substantially simi-
11 lar condition;

12 (7) is caring for a family member with a mental
13 or physical disability or who is 55 years of age or
14 older and incapable of self-care, without regard to
15 whether another individual other than the employee
16 is available to care for such family member, if the
17 place of care for such family member is closed or the
18 direct care provider is unavailable due to COVID-
19 19; or

20 (8) is obtaining immunization related to
21 COVID-19 or to recover from any injury, disability,
22 illness, or condition related to such immunization.

23 (c) LIMITATIONS.—

24 (1) PERIOD OF AVAILABILITY.—Paid leave
25 under this section may only be provided to and used

1 by a covered employee during the period beginning
2 on the date of enactment of this Act and ending on
3 September 30, 2021.

4 (2) TOTAL HOURS; AMOUNT.—Paid leave under
5 this section—

6 (A) shall be provided to a covered employee
7 in an amount not to exceed 600 hours of paid
8 leave for each full-time employee, and in the
9 case of a part-time employee, employee on an
10 uncommon tour of duty, or employee with a
11 seasonal work schedule, in an amount not to ex-
12 ceed the proportional equivalent of 600 hours to
13 the extent amounts in the Fund remain avail-
14 able for reimbursement;

15 (B) shall be paid at the same hourly rate
16 as other leave payments; and

17 (C) may not be provided to a covered em-
18 ployee if the leave would result in payments
19 greater than \$2,800 in aggregate for any bi-
20 weekly pay period for a full-time employee, or
21 a proportionally equivalent biweekly limit for a
22 part-time employee.

23 (3) RELATIONSHIP TO OTHER LEAVE.—Paid
24 leave under this section—

1 (A) is in addition to any other leave pro-
2 vided to a covered employee; and

3 (B) may not be used by a covered em-
4 ployee concurrently with any other paid leave.

5 (4) CALCULATION OF RETIREMENT BENEFIT.—

6 Any paid leave provided to a covered employee under
7 this section shall reduce the total service used to cal-
8 culate any Federal civilian retirement benefit.

9 (d) COVERED EMPLOYEE DEFINED.—In this section,
10 the term “covered employee” means an employee of the
11 Department of Veterans Affairs appointed under chapter
12 74 of title 38, United States Code.

13 **TITLE IX—COMMITTEE ON**
14 **FINANCE**
15 **Subtitle A—Crisis Support for**
16 **Unemployed Workers**
17 **PART 1—EXTENSION OF CARES ACT**
18 **UNEMPLOYMENT PROVISIONS**

19 **SEC. 9011. EXTENSION OF PANDEMIC UNEMPLOYMENT AS-**
20 **SISTANCE.**

21 (a) IN GENERAL.—Section 2102(c) of the CARES
22 Act (15 U.S.C. 9021(c)) is amended—

23 (1) in paragraph (1)—

24 (A) by striking “paragraphs (2) and (3)”

25 and inserting “paragraph (2)”; and

1 (B) in subparagraph (A)(ii), by striking
2 “March 14, 2021” and inserting “August 29,
3 2021”; and

4 (2) by striking paragraph (3) and redesignating
5 paragraph (4) as paragraph (3).

6 (b) INCREASE IN NUMBER OF WEEKS.—Section
7 2102(c)(2) of such Act (15 U.S.C. 9021(c)(2)) is amend-
8 ed—

9 (1) by striking “50 weeks” and inserting “74
10 weeks”; and

11 (2) by striking “50-week period” and inserting
12 “74-week period”.

13 (c) HOLD HARMLESS FOR PROPER ADMINISTRA-
14 TION.—In the case of an individual who is eligible to re-
15 ceive pandemic unemployment assistance under section
16 2102 of the CARES Act (15 U.S.C. 9021) as of the day
17 before the date of enactment of this Act and on the date
18 of enactment of this Act becomes eligible for pandemic
19 emergency unemployment compensation under section
20 2107 of the CARES Act (15 U.S.C. 9025) by reason of
21 the amendments made by section 9016(b) of this title, any
22 payment of pandemic unemployment assistance under
23 such section 2102 made after the date of enactment of
24 this Act to such individual during an appropriate period
25 of time, as determined by the Secretary of Labor, that

1 should have been made under such section 2107 shall not
2 be considered to be an overpayment of assistance under
3 such section 2102, except that an individual may not re-
4 ceive payment for assistance under section 2102 and a
5 payment for assistance under section 2107 for the same
6 week of unemployment.

7 (d) EFFECTIVE DATE.—The amendments made by
8 subsections (a) and (b) shall apply as if included in the
9 enactment of the CARES Act (Public Law 116–136), ex-
10 cept that no amount shall be payable by virtue of such
11 amendments with respect to any week of unemployment
12 ending on or before March 14, 2021.

13 **SEC. 9012. EXTENSION OF EMERGENCY UNEMPLOYMENT**
14 **RELIEF FOR GOVERNMENTAL ENTITIES AND**
15 **NONPROFIT ORGANIZATIONS.**

16 (a) IN GENERAL.—Section 903(i)(1)(D) of the Social
17 Security Act (42 U.S.C. 1103(i)(1)(D)) is amended by
18 striking “March 14, 2021” and inserting “August 29,
19 2021”.

20 (b) INCREASE IN REIMBURSEMENT RATE.—Section
21 903(i)(1)(B) of such Act (42 U.S.C. 1103(i)(1)(B)) is
22 amended—

23 (1) in the first sentence, by inserting “and ex-
24 cept as otherwise provided in this subparagraph”

1 after “as determined by the Secretary of Labor”;
2 and

3 (2) by inserting after the first sentence the fol-
4 lowing: “With respect to the amounts of such com-
5 pensation paid for weeks of unemployment beginning
6 after March 31, 2021, and ending on or before Au-
7 gust 29, 2021, the preceding sentence shall be ap-
8 plied by substituting ‘75 percent’ for ‘one-half.’”.

9 **SEC. 9013. EXTENSION OF FEDERAL PANDEMIC UNEMPLOY-**
10 **MENT COMPENSATION.**

11 (a) IN GENERAL.—Section 2104(e)(2) of the CARES
12 Act (15 U.S.C. 9023(e)(2)) is amended by striking
13 “March 14, 2021” and inserting “August 29, 2021”.

14 (b) AMOUNT.—Section 2104(b)(3)(A) of such Act
15 (15 U.S.C. 9023(b)(3)(A)) is amended by adding at the
16 end the following:

17 “(iii) For weeks of unemployment
18 ending after March 14, 2021, and ending
19 on or before August 29, 2021, \$400.”.

1 **SEC. 9014. EXTENSION OF FULL FEDERAL FUNDING OF THE**
2 **FIRST WEEK OF COMPENSABLE REGULAR**
3 **UNEMPLOYMENT FOR STATES WITH NO WAIT-**
4 **ING WEEK.**

5 (a) IN GENERAL.—Section 2105(e)(2) of the CARES
6 Act (15 U.S.C. 9024(e)(2)) is amended by striking
7 “March 14, 2021” and inserting “August 29, 2021”.

8 (b) FULL REIMBURSEMENT.—Paragraph (3) of sec-
9 tion 2105(e) of such Act (15 U.S.C. 9024(c)) is repealed
10 and such section shall be applied to weeks of unemploy-
11 ment to which an agreement under section 2105 of such
12 Act applies as if such paragraph had not been enacted.
13 In implementing the preceding sentence, a State may, if
14 necessary, reenter the agreement with the Secretary under
15 section 2105 of such Act, and retroactively pay for the
16 first week of regular compensation without a waiting week
17 consistent with State law (including a waiver of State law)
18 and receive full reimbursement for weeks of unemployment
19 that ended after December 31, 2020.

20 **SEC. 9015. EXTENSION OF EMERGENCY STATE STAFFING**
21 **FLEXIBILITY.**

22 If a State modifies its unemployment compensation
23 law and policies, subject to the succeeding sentence, with
24 respect to personnel standards on a merit basis on an
25 emergency temporary basis as needed to respond to the
26 spread of COVID–19, such modifications shall be dis-

1 regarded for the purposes of applying section 303 of the
2 Social Security Act and section 3304 of the Internal Rev-
3 enue Code of 1986 to such State law. Such modifications
4 shall only apply through August 29, 2021, and shall be
5 limited to engaging of temporary staff, rehiring of retirees
6 or former employees on a non-competitive basis, and other
7 temporary actions to quickly process applications and
8 claims.

9 **SEC. 9016. EXTENSION OF PANDEMIC EMERGENCY UNEM-**
10 **PLOYMENT COMPENSATION.**

11 (a) IN GENERAL.—Section 2107(g) of the CARES
12 Act (15 U.S.C. 9025(g)) is amended to read as follows:

13 “(g) APPLICABILITY.—An agreement entered into
14 under this section shall apply to weeks of unemployment—

15 “(1) beginning after the date on which such
16 agreement is entered into; and

17 “(2) ending on or before August 29, 2021.”.

18 (b) INCREASE IN NUMBER OF WEEKS.—Section
19 2107(b)(2) of such Act (15 U.S.C. 9025(b)(2)) is amend-
20 ed by striking “24” and inserting “48”.

21 (c) COORDINATION OF PANDEMIC EMERGENCY UN-
22 EMPLOYMENT COMPENSATION WITH EXTENDED COM-
23 PENSATION.—Section 2107(a)(5)(B) of such Act (15
24 U.S.C. 9025(a)(5)(B)) is amended by inserting “or for the
25 week that includes the date of enactment of the American

1 Rescue Plan Act of 2021 (without regard to the amend-
2 ments made by subsections (a) and (b) of section 9016
3 of such Act)” after “2020”).

4 (d) SPECIAL RULE FOR EXTENDED COMPENSA-
5 TION.—Section 2107(a)(8) of such Act (15 U.S.C.
6 9025(a)(8)) is amended by striking “April 12, 2021” and
7 inserting “August 29, 2021”.

8 (e) EFFECTIVE DATE.—The amendments made by
9 this section shall apply as if included in the enactment
10 of the CARES Act (Public Law 116–136), except that no
11 amount shall be payable by virtue of such amendments
12 with respect to any week of unemployment ending on or
13 before March 14, 2021.

14 **SEC. 9017. EXTENSION OF TEMPORARY FINANCING OF**
15 **SHORT-TIME COMPENSATION PAYMENTS IN**
16 **STATES WITH PROGRAMS IN LAW.**

17 Section 2108(b)(2) of the CARES Act (15 U.S.C.
18 9026(b)(2)) is amended by striking “March 14, 2021”
19 and inserting “August 29, 2021”.

20 **SEC. 9018. EXTENSION OF TEMPORARY FINANCING OF**
21 **SHORT-TIME COMPENSATION AGREEMENTS**
22 **FOR STATES WITHOUT PROGRAMS IN LAW.**

23 Section 2109(d)(2) of the CARES Act (15 U.S.C.
24 9027(d)(2)) is amended by striking “March 14, 2021”
25 and inserting “August 29, 2021”.

1 **PART 2—EXTENSION OF FFCRA UNEMPLOYMENT**
2 **PROVISIONS**

3 **SEC. 9021. EXTENSION OF TEMPORARY ASSISTANCE FOR**
4 **STATES WITH ADVANCES.**

5 Section 1202(b)(10)(A) of the Social Security Act
6 (42 U.S.C. 1322(b)(10)(A)) is amended by striking
7 “March 14, 2021” and inserting “August 29, 2021”.

8 **SEC. 9022. EXTENSION OF FULL FEDERAL FUNDING OF EX-**
9 **TENDED UNEMPLOYMENT COMPENSATION.**

10 (a) IN GENERAL.—Section 4105 of the Families
11 First Coronavirus Response Act (26 U.S.C. 3304 note)
12 is amended by striking “March 14, 2021” each place it
13 appears and inserting “August 29, 2021”.

14 (b) EFFECTIVE DATE.—The amendment made by
15 subsection (a) shall apply as if included in the enactment
16 of the Families First Coronavirus Response Act (Public
17 Law 116–127).

18 **PART 3—DEPARTMENT OF LABOR FUNDING FOR**
19 **TIMELY, ACCURATE, AND EQUITABLE PAYMENT**

20 **SEC. 9031. FUNDING FOR ADMINISTRATION.**

21 In addition to amounts otherwise available, there is
22 appropriated to the Employment and Training Adminis-
23 tration of the Department of Labor for fiscal year 2021,
24 out of any money in the Treasury not otherwise appro-
25 priated, \$8,000,000, to remain available until expended,
26 for necessary expenses to carry out Federal activities re-

1 lating to the administration of unemployment compensa-
2 tion programs.

3 **SEC. 9032. FUNDING FOR FRAUD PREVENTION, EQUITABLE**
4 **ACCESS, AND TIMELY PAYMENT TO ELIGIBLE**
5 **WORKERS.**

6 Subtitle A of title II of division A of the CARES Act
7 (Public Law 116–136) is amended by adding at the end
8 the following:

9 **“SEC. 2118. FUNDING FOR FRAUD PREVENTION, EQUITABLE**
10 **ACCESS, AND TIMELY PAYMENT TO ELIGIBLE**
11 **WORKERS.**

12 “(a) IN GENERAL.—In addition to amounts other-
13 wise available, there is appropriated to the Secretary of
14 Labor for fiscal year 2021, out of any money in the Treas-
15 ury not otherwise appropriated, \$2,000,000,000, to re-
16 main available until expended, to detect and prevent fraud,
17 promote equitable access, and ensure the timely payment
18 of benefits with respect to unemployment compensation
19 programs, including programs extended under subtitle A
20 of title IX of the American Rescue Plan Act of 2021.

21 “(b) USE OF FUNDS.—Amounts made available
22 under subsection (a) may be used—

23 “(1) for Federal administrative costs related to
24 the purposes described in subsection (a);

1 “(2) for systemwide infrastructure investment
2 and development related to such purposes; and

3 “(3) to make grants to States or territories ad-
4 ministering unemployment compensation programs
5 described in subsection (a) (including territories ad-
6 ministering the Pandemic Unemployment Assistance
7 program under section 2102) for such purposes, in-
8 cluding the establishment of procedures or the build-
9 ing of infrastructure to verify or validate identity,
10 implement Federal guidance regarding fraud detec-
11 tion and prevention, and accelerate claims processing
12 or process claims backlogs due to the pandemic.

13 “(c) RESTRICTIONS ON GRANTS TO STATES AND
14 TERRITORIES.—As a condition of receiving a grant under
15 subsection (b)(3), the Secretary may require that a State
16 or territory receiving such a grant shall—

17 “(1) use such program integrity tools as the
18 Secretary may specify; and

19 “(2) as directed by the Secretary, conduct user
20 accessibility testing on any new system developed by
21 the Secretary pursuant to subsection (b)(2).”.

1 **Subtitle B—Emergency Assistance**
2 **to Families Through Home Vis-**
3 **iting Programs**

4 **SEC. 9101. EMERGENCY ASSISTANCE TO FAMILIES**
5 **THROUGH HOME VISITING PROGRAMS.**

6 Title V of the Social Security Act (42 U.S.C. 701-
7 713) is amended by inserting after section 511 the fol-
8 lowing:

9 **“SEC. 511A. EMERGENCY ASSISTANCE TO FAMILIES**
10 **THROUGH HOME VISITING PROGRAMS.**

11 “(a) SUPPLEMENTAL APPROPRIATION.—In addition
12 to amounts otherwise appropriated, out of any money in
13 the Treasury of the United States not otherwise appro-
14 priated, there are appropriated to the Secretary
15 \$150,000,000, to remain available through September 30,
16 2022, to enable eligible entities to conduct programs in
17 accordance with section 511 and subsection (c) of this sec-
18 tion.

19 “(b) ELIGIBILITY FOR FUNDS.—To be eligible to re-
20 ceive funds made available by subsection (a) of this sec-
21 tion, an entity shall—

22 “(1) as of the date of the enactment of this sec-
23 tion, be conducting a program under section 511;

24 “(2) ensure the modification of grants, con-
25 tracts, and other agreements, as applicable, executed

1 under section 511 under which the program is con-
2 ducted as are necessary to provide that, during the
3 period that begins with the date of the enactment of
4 this section and ends with the end of the 2nd suc-
5 ceeding fiscal year after the funds are awarded, the
6 entity shall—

7 “(A) not reduce funding for, or staffing
8 levels of, the program on account of reduced en-
9 rollment in the program; and

10 “(B) when using funds to provide emer-
11 gency supplies to eligible families receiving
12 grant services under section 511, ensure coordi-
13 nation with local diaper banks to the extent
14 practicable; and

15 “(3) reaffirm that, in conducting the program,
16 the entity will focus on priority populations (as de-
17 fined in section 511(d)(4)).

18 “(c) USES OF FUNDS.—An entity to which funds are
19 provided under this section shall use the funds—

20 “(1) to serve families with home visits or with
21 virtual visits, that may be conducted by the use of
22 electronic information and telecommunications tech-
23 nologies, in a service delivery model described in sec-
24 tion 511(d)(3)(A);

1 “(2) to pay hazard pay or other additional staff
2 costs associated with providing home visits or ad-
3 ministration for programs funded under section 511;

4 “(3) to train home visitors employed by the en-
5 tity in conducting a virtual home visit and in emer-
6 gency preparedness and response planning for fami-
7 lies served, and may include training on how to safe-
8 ly conduct intimate partner violence screenings, and
9 training on safety and planning for families served
10 to support the family outcome improvements listed
11 in section 511(d)(2)(B);

12 “(4) for the acquisition by families served by
13 programs under section 511 of such technological
14 means as are needed to conduct and support a vir-
15 tual home visit;

16 “(5) to provide emergency supplies (such as
17 diapers and diapering supplies including diaper
18 wipes and diaper cream, necessary to ensure that a
19 child using a diaper is properly cleaned and pro-
20 tected from diaper rash, formula, food, water, hand
21 soap and hand sanitizer) to an eligible family (as de-
22 fined in section 511(k)(2));

23 “(6) to coordinate with and provide reimburse-
24 ment for supplies to diaper banks when using such

1 entities to provide emergency supplies specified in
2 paragraph (5); or

3 “(7) to provide prepaid grocery cards to an eli-
4 gible family (as defined in section 511(k)(2)) partici-
5 pating in the maternal, infant, and early childhood
6 home visiting program under section 511 for the
7 purpose of enabling the family to meet the emer-
8 gency needs of the family.”.

9 **Subtitle C—Emergency Assistance**
10 **to Children and Families**

11 **SEC. 9201. PANDEMIC EMERGENCY ASSISTANCE.**

12 Section 403 of the Social Security Act (42 U.S.C.
13 603) is amended by adding at the end the following:

14 “(c) PANDEMIC EMERGENCY ASSISTANCE.—

15 “(1) APPROPRIATION.—In addition to amounts
16 otherwise available, there is appropriated for fiscal
17 year 2021, out of any money in the Treasury of the
18 United States not otherwise appropriated,
19 \$1,000,000,000, to remain available until expended,
20 to carry out this subsection.

21 “(2) RESERVATION OF FUNDS FOR TECHNICAL
22 ASSISTANCE.—Of the amount specified in paragraph
23 (1), the Secretary shall reserve \$2,000,000 for ad-
24 ministrative expenses and the provision of technical

1 assistance to States and Indian tribes with respect
2 to the use of funds provided under this subsection.

3 “(3) ALLOTMENTS.—

4 “(A) 50 STATES AND THE DISTRICT OF
5 COLUMBIA.—

6 “(i) TOTAL AMOUNT TO BE ALLOT-
7 TED.—The Secretary shall allot a total of
8 92.5 percent of the amount specified in
9 paragraph (1) that is not reserved under
10 paragraph (2) among the States that are
11 not a territory and that are operating a
12 program funded under this part, in accord-
13 ance with clause (ii) of this subparagraph.

14 “(ii) ALLOTMENT FORMULA.—The
15 Secretary shall allot to each such State the
16 sum of the following percentages of the
17 total amount described in clause (i):

18 “(I) 50 percent, multiplied by—

19 “(aa) the population of chil-
20 dren in the State, determined on
21 the basis of the most recent pop-
22 ulation estimates as determined
23 by the Bureau of the Census; di-
24 vided by

1 “(bb) the total population of
2 children in the States that are
3 not territories, as so determined;
4 plus

5 “(II) 50 percent, multiplied by—

6 “(aa) the total amount ex-
7 pended by the State for basic as-
8 sistance, non-recurrent short
9 term benefits, and emergency as-
10 sistance in fiscal year 2019, as
11 reported by the State under sec-
12 tion 411; divided by

13 “(bb) the total amount ex-
14 pended by the States that are not
15 territories for basic assistance,
16 non-recurrent short term bene-
17 fits, and emergency assistance in
18 fiscal year 2019, as so reported
19 by the States.

20 “(B) TERRITORIES AND INDIAN TRIBES.—

21 The Secretary shall allot among the territories
22 and Indian tribes otherwise eligible for a grant
23 under this part such portions of 7.5 percent of
24 the amount specified in paragraph (1) that are
25 not reserved under paragraph (2) as the Sec-

1 retary deems appropriate based on the needs of
2 the territory or Indian tribe involved.

3 “(C) EXPENDITURE COMMITMENT RE-
4 QUIREMENT.—To receive the full amount of
5 funding payable under this subsection, a State
6 or Indian tribe shall inform the Secretary as to
7 whether it intends to use all of its allotment
8 under this paragraph and provide that informa-
9 tion—

10 “(i) in the case of a State that is not
11 a territory, within 45 days after the date
12 of the enactment of this subsection; or

13 “(ii) in the case of a territory or an
14 Indian tribe, within 90 days after such
15 date of enactment.

16 “(4) GRANTS.—

17 “(A) IN GENERAL.—The Secretary shall
18 provide funds to each State and Indian tribe to
19 which an amount is allotted under paragraph
20 (3), from the amount so allotted.

21 “(B) TREATMENT OF UNUSED FUNDS.—

22 “(i) REALLOTMENT.—The Secretary
23 shall reallocate in accordance with paragraph
24 (3) all funds provided to any State or In-
25 dian tribe under this subsection that are

1 unused, among the other States and In-
2 dian tribes eligible for funds under this
3 subsection. For purposes of paragraph (3),
4 the Secretary shall treat the funds as if in-
5 cluded in the amount specified in para-
6 graph (1).

7 “(ii) PROVISION.—The Secretary shall
8 provide funds to each such other State or
9 Indian tribe in an amount equal to the
10 amount so reallocated.

11 “(5) RECIPIENT OF FUNDS PROVIDED FOR TER-
12 RITORIES.—In the case of a territory not operating
13 a program funded under this part, the Secretary
14 shall provide the funds required to be provided to
15 the territory under this subsection, to the agency
16 that administers the bulk of local human services
17 programs in the territory.

18 “(6) USE OF FUNDS.—

19 “(A) IN GENERAL.—A State or Indian
20 tribe to which funds are provided under this
21 subsection may use the funds only for non-re-
22 current short term benefits, whether in the
23 form of cash or in other forms.

24 “(B) LIMITATION ON USE FOR ADMINIS-
25 TRATIVE EXPENSES.—A State to which funds

1 are provided under this subsection shall not ex-
2 pend more than 15 percent of the funds for ad-
3 ministrative purposes.

4 “(C) NONSUPPLANTATION.—Funds pro-
5 vided under this subsection shall be used to
6 supplement and not supplant other Federal,
7 State, or tribal funds for services and activities
8 that promote the purposes of this part.

9 “(D) EXPENDITURE DEADLINE.—

10 “(i) IN GENERAL.—Except as pro-
11 vided in clause (ii), a State or Indian tribe
12 to which funds are provided under this
13 subsection shall expend the funds not later
14 than the end of fiscal year 2022.

15 “(ii) EXCEPTION FOR REALLOTTED
16 FUNDS.—A State or Indian tribe to which
17 funds are provided under paragraph (4)(B)
18 shall expend the funds within 12 months
19 after receipt.

20 “(7) SUSPENSION OF TERRITORY SPENDING
21 CAP.—Section 1108 shall not apply with respect to
22 any funds provided under this subsection.

23 “(8) DEFINITIONS.—In this subsection:

24 “(A) APPLICABLE PERIOD.—The term ‘ap-
25 plicable period’ means the period that begins

1 with April 1, 2021, and ends with September
2 30, 2022.

3 “(B) NON-RECURRENT SHORT TERM BEN-
4 EFITS.—The term ‘non-recurrent short term
5 benefits’ has the meaning given the term in
6 OMB approved Form ACF-196R, published on
7 July 31, 2014.

8 “(C) STATE.—The term ‘State’ means the
9 50 States of the United States, the District of
10 Columbia, and the territories.

11 “(D) TERRITORY.—The term ‘territory’
12 means the Commonwealth of Puerto Rico, the
13 United States Virgin Islands, Guam, American
14 Samoa, and the Commonwealth of the Northern
15 Mariana Islands.”.

16 **Subtitle D—Elder Justice and**
17 **Support Guarantee**

18 **SEC. 9301. ADDITIONAL FUNDING FOR AGING AND DIS-**
19 **ABILITY SERVICES PROGRAMS.**

20 Subtitle A of title XX of the Social Security Act (42
21 U.S.C. 1397-1397h) is amended by adding at the end the
22 following:

1 **“SEC. 2010. ADDITIONAL FUNDING FOR AGING AND DIS-**
2 **ABILITY SERVICES PROGRAMS.**

3 “(a) APPROPRIATION.—In addition to amounts oth-
4 erwise 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 avail-
9 able 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 pre-
14 viously provided in fiscal year 2021 to carry out sec-
15 tion 2042(b) shall be made available to carry out
16 such section; 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
13 paragraph:

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 NURS-**
 3 **ING 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
 14 and implement a strike team that will be deployed to a
 15 skilled nursing facility in the State with diagnosed or sus-
 16 pected cases of COVID-19 among residents or staff for
 17 the purposes of assisting with clinical care, infection con-
 18 trol, or staffing during the emergency period described in
 19 section 1135(g)(1)(B) and the 1-year period immediately
 20 following 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 CONTINU-**
 25 **ATION COVERAGE FOR INDIVIDUALS AND THEIR FAMI-**
 26 **LIES.**—

1 (1) PROVISION OF PREMIUM ASSISTANCE.—

2 (A) REDUCTION OF PREMIUMS PAY-
3 ABLE.—In the case of any premium for a pe-
4 riod of coverage during the period beginning on
5 the first day of the first month beginning after
6 the date of the enactment of this Act, and end-
7 ing on September 30, 2021, for COBRA con-
8 tinuation coverage with respect to any assist-
9 ance eligible individual described in paragraph
10 (3), such individual shall be treated for pur-
11 poses of any COBRA continuation provision as
12 having paid in full the amount of such pre-
13 mium.

14 (B) PLAN ENROLLMENT OPTION.—

15 (i) IN GENERAL.—Solely for purposes
16 of this subsection, the COBRA continu-
17 ation provisions shall be applied such that
18 any assistance eligible individual who is en-
19 rolled in a group health plan offered by a
20 plan sponsor may, not later than 90 days
21 after the date of notice of the plan enroll-
22 ment option described in this subpara-
23 graph, elect to enroll in coverage under a
24 plan offered by such plan sponsor that is
25 different than coverage under the plan in

1 which such individual was enrolled at the
2 time, in the case of any assistance eligible
3 individual described in paragraph (3), the
4 qualifying event specified in section 603(2)
5 of the Employee Retirement Income Secu-
6 rity Act of 1974, section 4980B(f)(3)(B)
7 of the Internal Revenue Code of 1986, or
8 section 2203(2) of the Public Health Serv-
9 ice Act, except for the voluntary termi-
10 nation of such individual's employment by
11 such individual, occurred, and such cov-
12 erage shall be treated as COBRA continu-
13 ation coverage for purposes of the applica-
14 ble COBRA continuation coverage provi-
15 sion.

16 (ii) REQUIREMENTS.—Any assistance
17 eligible individual may elect to enroll in
18 different coverage as described in clause (i)
19 only if—

20 (I) the employer involved has
21 made a determination that such em-
22 ployer will permit such assistance eli-
23 gible individual to enroll in different
24 coverage as provided under this sub-
25 paragraph;

1 (II) the premium for such dif-
2 ferent coverage does not exceed the
3 premium for coverage in which such
4 individual was enrolled at the time
5 such qualifying event occurred;

6 (III) the different coverage in
7 which the individual elects to enroll is
8 coverage that is also offered to simi-
9 larly situated active employees of the
10 employer at the time at which such
11 election is made; and

12 (IV) the different coverage in
13 which the individual elects to enroll is
14 not—

15 (aa) coverage that provides
16 only excepted benefits as defined
17 in section 9832(c) of the Internal
18 Revenue Code of 1986, section
19 733(c) of the Employee Retire-
20 ment Income Security Act of
21 1974, and section 2791(c) of the
22 Public Health Service Act;

23 (bb) a qualified small em-
24 ployer health reimbursement ar-
25 rangement (as defined in section

1 9831(d)(2) of the Internal Rev-
2 enue Code of 1986); or

3 (cc) a flexible spending ar-
4 rangement (as defined in section
5 106(c)(2) of the Internal Rev-
6 enue Code of 1986).

7 (2) LIMITATION OF PERIOD OF PREMIUM AS-
8 SISTANCE.—

9 (A) ELIGIBILITY FOR ADDITIONAL COV-
10 ERAGE.—Paragraph (1)(A) shall not apply with
11 respect to any assistance eligible individual de-
12 scribed in paragraph (3) for months of coverage
13 beginning on or after the earlier of—

14 (i) the first date that such individual
15 is eligible for coverage under any other
16 group health plan (other than coverage
17 consisting of only excepted benefits (as de-
18 fined in section 9832(c) of the Internal
19 Revenue Code of 1986, section 733(c) of
20 the Employee Retirement Income Security
21 Act of 1974, and section 2791(c) of the
22 Public Health Service Act), coverage under
23 a flexible spending arrangement (as de-
24 fined in section 106(c)(2) of the Internal
25 Revenue Code of 1986), coverage under a

1 qualified small employer health reimburse-
2 ment arrangement (as defined in section
3 9831(d)(2) of the Internal Revenue Code
4 of 1986)), or eligible for benefits under the
5 Medicare program under title XVIII of the
6 Social Security Act; or

7 (ii) the earlier of—

8 (I) the date following the expira-
9 tion of the maximum period of con-
10 tinuation coverage required under the
11 applicable COBRA continuation cov-
12 erage provision; or

13 (II) the date following the expira-
14 tion of the period of continuation cov-
15 erage allowed under paragraph
16 (4)(B)(ii).

17 (B) NOTIFICATION REQUIREMENT.—Any
18 assistance eligible individual shall notify the
19 group health plan with respect to which para-
20 graph (1)(A) applies if such paragraph ceases
21 to apply by reason of clause (i) of subparagraph
22 (A) (as applicable). Such notice shall be pro-
23 vided to the group health plan in such time and
24 manner as may be specified by the Secretary of
25 Labor.

1 (3) ASSISTANCE ELIGIBLE INDIVIDUAL.—For
2 purposes of this section, the term “assistance eligible
3 individual” means, with respect to a period of cov-
4 erage during the period beginning on the first day
5 of the first month beginning after the date of the en-
6 actment of this Act, and ending on September 30,
7 2021, any individual that is a qualified beneficiary
8 who—

9 (A) is eligible for COBRA continuation
10 coverage by reason of a qualifying event speci-
11 fied in section 603(2) of the Employee Retirement
12 Income Security Act of 1974, section
13 4980B(f)(3)(B) of the Internal Revenue Code
14 of 1986, or section 2203(2) of the Public
15 Health Service Act, except for the voluntary
16 termination of such individual’s employment by
17 such individual; and

18 (B) elects such coverage.

19 (4) EXTENSION OF ELECTION PERIOD AND EF-
20 FECT ON COVERAGE.—

21 (A) IN GENERAL.—For purposes of apply-
22 ing section 605(a) of the Employee Retirement
23 Income Security Act of 1974, section
24 4980B(f)(5)(A) of the Internal Revenue Code

1 of 1986, and section 2205(a) of the Public
2 Health Service Act, in the case of—

3 (i) an individual who does not have an
4 election of COBRA continuation coverage
5 in effect on the first day of the first month
6 beginning after the date of the enactment
7 of this Act but who would be an assistance
8 eligible individual described in paragraph
9 (3) if such election were so in effect; or

10 (ii) an individual who elected COBRA
11 continuation coverage and discontinued
12 from such coverage before the first day of
13 the first month beginning after the date of
14 the enactment of this Act,

15 such individual may elect the COBRA continu-
16 ation coverage under the COBRA continuation
17 coverage provisions containing such provisions
18 during the period beginning on the first day of
19 the first month beginning after the date of the
20 enactment of this Act and ending 60 days after
21 the date on which the notification required
22 under paragraph (5)(C) is provided to such in-
23 dividual.

24 (B) COMMENCEMENT OF COBRA CONTINU-
25 ATION COVERAGE.—Any COBRA continuation

1 coverage elected by a qualified beneficiary dur-
2 ing an extended election period under subpara-
3 graph (A)—

4 (i) shall commence (including for pur-
5 poses of applying the treatment of pre-
6 mium payments under paragraph (1)(A)
7 and any cost-sharing requirements for
8 items and services under a group health
9 plan) with the first period of coverage be-
10 ginning on or after the first day of the
11 first month beginning after the date of the
12 enactment of this Act, and

13 (ii) shall not extend beyond the period
14 of COBRA continuation coverage that
15 would have been required under the appli-
16 cable COBRA continuation coverage provi-
17 sion if the coverage had been elected as re-
18 quired under such provision or had not
19 been discontinued.

20 (5) NOTICES TO INDIVIDUALS.—

21 (A) GENERAL NOTICE.—

22 (i) IN GENERAL.—In the case of no-
23 tices provided under section 606(a)(4) of
24 the Employee Retirement Income Security
25 Act of 1974 (29 U.S.C. 1166(4)), section

1 4980B(f)(6)(D) of the Internal Revenue
2 Code of 1986, or section 2206(4) of the
3 Public Health Service Act (42 U.S.C.
4 300bb-6(4)), with respect to individuals
5 who, during the period described in para-
6 graph (3), become entitled to elect COBRA
7 continuation coverage, the requirements of
8 such provisions shall not be treated as met
9 unless such notices include an additional
10 written notification to the recipient in clear
11 and understandable language of—

12 (I) the availability of premium
13 assistance with respect to such cov-
14 erage under this subsection; and

15 (II) the option to enroll in dif-
16 ferent coverage if the employer per-
17 mits assistance eligible individuals de-
18 scribed in paragraph (3) to elect en-
19 rollment in different coverage (as de-
20 scribed in paragraph (1)(B)).

21 (ii) ALTERNATIVE NOTICE.—In the
22 case of COBRA continuation coverage to
23 which the notice provision under such sec-
24 tions does not apply, the Secretary of
25 Labor, in consultation with the Secretary

1 of the Treasury and the Secretary of
2 Health and Human Services, shall, in con-
3 sultation with administrators of the group
4 health plans (or other entities) that provide
5 or administer the COBRA continuation
6 coverage involved, provide rules requiring
7 the provision of such notice.

8 (iii) FORM.—The requirement of the
9 additional notification under this subpara-
10 graph may be met by amendment of exist-
11 ing notice forms or by inclusion of a sepa-
12 rate document with the notice otherwise
13 required.

14 (B) SPECIFIC REQUIREMENTS.—Each ad-
15 ditional notification under subparagraph (A)
16 shall include—

17 (i) the forms necessary for estab-
18 lishing eligibility for premium assistance
19 under this subsection;

20 (ii) the name, address, and telephone
21 number necessary to contact the plan ad-
22 ministrator and any other person main-
23 taining relevant information in connection
24 with such premium assistance;

1 (iii) a description of the extended elec-
2 tion period provided for in paragraph
3 (4)(A);

4 (iv) a description of the obligation of
5 the qualified beneficiary under paragraph
6 (2)(B) and the penalty provided under sec-
7 tion 6720C of the Internal Revenue Code
8 of 1986 for failure to carry out the obliga-
9 tion;

10 (v) a description, displayed in a
11 prominent manner, of the qualified bene-
12 ficiary's right to a subsidized premium and
13 any conditions on entitlement to the sub-
14 sidized premium; and

15 (vi) a description of the option of the
16 qualified beneficiary to enroll in different
17 coverage if the employer permits such ben-
18 eficiary to elect to enroll in such different
19 coverage under paragraph (1)(B).

20 (C) NOTICE IN CONNECTION WITH EX-
21 TENDED ELECTION PERIODS.—In the case of
22 any assistance eligible individual described in
23 paragraph (3) (or any individual described in
24 paragraph (4)(A)) who became entitled to elect
25 COBRA continuation coverage before the first

1 day of the first month beginning after the date
2 of the enactment of this Act, the administrator
3 of the applicable group health plan (or other
4 entity) shall provide (within 60 days after such
5 first day of such first month) for the additional
6 notification required to be provided under sub-
7 paragraph (A) and failure to provide such no-
8 tice shall be treated as a failure to meet the no-
9 tice requirements under the applicable COBRA
10 continuation provision.

11 (D) MODEL NOTICES.—Not later than 30
12 days after the date of enactment of this Act,
13 with respect to any assistance eligible individual
14 described in paragraph (3), the Secretary of
15 Labor, in consultation with the Secretary of the
16 Treasury and the Secretary of Health and
17 Human Services, shall prescribe models for the
18 additional notification required under this para-
19 graph.

20 (6) NOTICE OF EXPIRATION OF PERIOD OF
21 PREMIUM ASSISTANCE.—

22 (A) IN GENERAL.—With respect to any as-
23 sistance eligible individual, subject to subpara-
24 graph (B), the requirements of section
25 606(a)(4) of the Employee Retirement Income

1 Security Act of 1974 (29 U.S.C. 1166(4)), sec-
2 tion 4980B(f)(6)(D) of the Internal Revenue
3 Code of 1986, or section 2206(4) of the Public
4 Health Service Act (42 U.S.C. 300bb–6(4)),
5 shall not be treated as met unless the plan ad-
6 ministrator of the individual, during the period
7 specified under subparagraph (C), provides to
8 such individual a written notice in clear and un-
9 derstandable language—

10 (i) that the premium assistance for
11 such individual will expire soon and the
12 prominent identification of the date of
13 such expiration; and

14 (ii) that such individual may be eligi-
15 ble for coverage without any premium as-
16 sistance through—

17 (I) COBRA continuation cov-
18 erage; or

19 (II) coverage under a group
20 health plan.

21 (B) EXCEPTION.—The requirement for the
22 group health plan administrator to provide the
23 written notice under subparagraph (A) shall be
24 waived if the premium assistance for such indi-

1 vidual expires pursuant to clause (i) of para-
2 graph (2)(A).

3 (C) PERIOD SPECIFIED.—For purposes of
4 subparagraph (A), the period specified in this
5 subparagraph is, with respect to the date of ex-
6 piration of premium assistance for any assist-
7 ance eligible individual pursuant to a limitation
8 requiring a notice under this paragraph, the pe-
9 riod beginning on the day that is 45 days before
10 the date of such expiration and ending on the
11 day that is 15 days before the date of such ex-
12 piration.

13 (D) MODEL NOTICES.—Not later than 45
14 days after the date of enactment of this Act,
15 with respect to any assistance eligible indi-
16 vidual, the Secretary of Labor, in consultation
17 with the Secretary of the Treasury and the Sec-
18 retary of Health and Human Services, shall
19 prescribe models for the notification required
20 under this paragraph.

21 (7) REGULATIONS.—The Secretary of the
22 Treasury and the Secretary of Labor may jointly
23 prescribe such regulations or other guidance as may
24 be necessary or appropriate to carry out the provi-
25 sions of this subsection, including the prevention of

1 fraud and abuse under this subsection, except that
2 the Secretary of Labor and the Secretary of Health
3 and Human Services may prescribe such regulations
4 (including interim final regulations) or other guid-
5 ance as may be necessary or appropriate to carry
6 out the provisions of paragraphs (5), (6), and (8).

7 (8) OUTREACH.—

8 (A) IN GENERAL.—The Secretary of
9 Labor, in consultation with the Secretary of the
10 Treasury and the Secretary of Health and
11 Human Services, shall provide outreach con-
12 sisting of public education and enrollment as-
13 sistance relating to premium assistance pro-
14 vided under this subsection. Such outreach shall
15 target employers, group health plan administra-
16 tors, public assistance programs, States, insur-
17 ers, and other entities as determined appro-
18 priate by such Secretaries. Such outreach shall
19 include an initial focus on those individuals
20 electing continuation coverage who are referred
21 to in paragraph (5)(C). Information on such
22 premium assistance, including enrollment, shall
23 also be made available on websites of the De-
24 partments of Labor, Treasury, and Health and
25 Human Services.

1 (B) ENROLLMENT UNDER MEDICARE.—

2 The Secretary of Health and Human Services
3 shall provide outreach consisting of public edu-
4 cation. Such outreach shall target individuals
5 who lose health insurance coverage. Such out-
6 reach shall include information regarding en-
7 rollment for Medicare benefits for purposes of
8 preventing mistaken delays of such enrollment
9 by such individuals, including lifetime penalties
10 for failure of timely enrollment.

11 (9) DEFINITIONS.—For purposes of this sec-
12 tion:

13 (A) ADMINISTRATOR.—The term “admin-
14 istrator” has the meaning given such term in
15 section 3(16)(A) of the Employee Retirement
16 Income Security Act of 1974, and includes a
17 COBRA administrator.

18 (B) COBRA CONTINUATION COVERAGE.—
19 The term “COBRA continuation coverage”
20 means continuation coverage provided pursuant
21 to part 6 of subtitle B of title I of the Em-
22 ployee Retirement Income Security Act of 1974
23 (other than under section 609), title XXII of
24 the Public Health Service Act, or section
25 4980B of the Internal Revenue Code of 1986

1 (other than subsection (f)(1) of such section in-
2 sofar as it relates to pediatric vaccines), or
3 under a State program that provides com-
4 parable continuation coverage. Such term does
5 not include coverage under a health flexible
6 spending arrangement under a cafeteria plan
7 within the meaning of section 125 of the Inter-
8 nal Revenue Code of 1986.

9 (C) COBRA CONTINUATION PROVISION.—
10 The term “COBRA continuation provision”
11 means the provisions of law described in sub-
12 paragraph (B).

13 (D) COVERED EMPLOYEE.—The term
14 “covered employee” has the meaning given such
15 term in section 607(2) of the Employee Retire-
16 ment Income Security Act of 1974.

17 (E) QUALIFIED BENEFICIARY.—The term
18 “qualified beneficiary” has the meaning given
19 such term in section 607(3) of the Employee
20 Retirement Income Security Act of 1974.

21 (F) GROUP HEALTH PLAN.—The term
22 “group health plan” has the meaning given
23 such term in section 607(1) of the Employee
24 Retirement Income Security Act of 1974.

1 (G) STATE.—The term “State” includes
2 the District of Columbia, the Commonwealth of
3 Puerto Rico, the Virgin Islands, Guam, Amer-
4 ican Samoa, and the Commonwealth of the
5 Northern Mariana Islands.

6 (H) PERIOD OF COVERAGE.—Any ref-
7 erence in this subsection to a period of coverage
8 shall be treated as a reference to a monthly or
9 shorter period of coverage with respect to which
10 premiums are charged with respect to such cov-
11 erage.

12 (I) PLAN SPONSOR.—The term “plan
13 sponsor” has the meaning given such term in
14 section 3(16)(B) of the Employee Retirement
15 Income Security Act of 1974.

16 (J) PREMIUM.—The term “premium” in-
17 cludes, with respect to COBRA continuation
18 coverage, any administrative fee.

19 (10) IMPLEMENTATION FUNDING.—In addition
20 to amounts otherwise made available, out of any
21 funds in the Treasury not otherwise appropriated,
22 there are appropriated to the Secretary of Labor for
23 fiscal year 2021, \$10,000,000, to remain available
24 until expended, for the Employee Benefits Security

1 Administration to carry out the provisions of this
2 subtitle.

3 (b) COBRA PREMIUM ASSISTANCE.—

4 (1) ALLOWANCE OF CREDIT.—

5 (A) IN GENERAL.—Subchapter B of chap-
6 ter 65 of the Internal Revenue Code of 1986 is
7 amended by adding at the end the following
8 new section:

9 **“SEC. 6432. CONTINUATION COVERAGE PREMIUM ASSIST-**
10 **ANCE.**

11 “(a) IN GENERAL.—The person to whom premiums
12 are payable for continuation coverage under section
13 9501(a)(1) of the American Rescue Plan Act of 2021 shall
14 be allowed as a credit against the tax imposed by section
15 3111(b), or so much of the taxes imposed under section
16 3221(a) as are attributable to the rate in effect under sec-
17 tion 3111(b), for each calendar quarter an amount equal
18 to the premiums not paid by assistance eligible individuals
19 for such coverage by reason of such section 9501(a)(1)
20 with respect to such calendar quarter.

21 “(b) PERSON TO WHOM PREMIUMS ARE PAYABLE.—

22 For purposes of subsection (a), except as otherwise pro-
23 vided by the Secretary, the person to whom premiums are
24 payable under such continuation coverage shall be treated
25 as being—

1 “(1) in the case of any group health plan which
2 is a multiemployer plan (as defined in section 3(37)
3 of the Employee Retirement Income Security Act of
4 1974), the plan,

5 “(2) in the case of any group health plan not
6 described in paragraph (1)—

7 “(A) which is subject to the COBRA con-
8 tinuation provisions contained in—

9 “(i) the Internal Revenue Code of
10 1986,

11 “(ii) the Employee Retirement Income
12 Security Act of 1974, or

13 “(iii) the Public Health Service Act,
14 or

15 “(B) under which some or all of the cov-
16 erage is not provided by insurance,
17 the employer maintaining the plan, and

18 “(3) in the case of any group health plan not
19 described in paragraph (1) or (2), the insurer pro-
20 viding the coverage under the group health plan.

21 “(c) LIMITATIONS AND REFUNDABILITY.—

22 “(1) CREDIT LIMITED TO CERTAIN EMPLOY-
23 MENT TAXES.—The credit allowed by subsection (a)
24 with respect to any calendar quarter shall not exceed
25 the tax imposed by section 3111(b), or so much of

1 the taxes imposed under section 3221(a) as are at-
2 tributable to the rate in effect under section
3 3111(b), for such calendar quarter (reduced by any
4 credits allowed against such taxes under sections
5 3131, 3132, and 3134) on the wages paid with re-
6 spect to the employment of all employees of the em-
7 ployer.

8 “(2) REFUNDABILITY OF EXCESS CREDIT.—

9 “(A) CREDIT IS REFUNDABLE.—If the
10 amount of the credit under subsection (a) ex-
11 ceeds the limitation of paragraph (1) for any
12 calendar quarter, such excess shall be treated
13 as an overpayment that shall be refunded under
14 sections 6402(a) and 6413(b).

15 “(B) CREDIT MAY BE ADVANCED.—In an-
16 ticipation of the credit, including the refundable
17 portion under subparagraph (A), the credit may
18 be advanced, according to forms and instruc-
19 tions provided by the Secretary, up to an
20 amount calculated under subsection (a) through
21 the end of the most recent payroll period in the
22 quarter.

23 “(C) TREATMENT OF DEPOSITS.—The
24 Secretary shall waive any penalty under section
25 6656 for any failure to make a deposit of the

1 tax imposed by section 3111(b), or so much of
2 the taxes imposed under section 3221(a) as are
3 attributable to the rate in effect under section
4 3111(b), if the Secretary determines that such
5 failure was due to the anticipation of the credit
6 allowed under this section.

7 “(D) TREATMENT OF PAYMENTS.—For
8 purposes of section 1324 of title 31, United
9 States Code, any amounts due to an employer
10 under this paragraph shall be treated in the
11 same manner as a refund due from a credit
12 provision referred to in subsection (b)(2) of
13 such section.

14 “(3) OVERSTATEMENTS.—Any overstatement of
15 the credit to which a person is entitled under this
16 section (and any amount paid by the Secretary as a
17 result of such overstatement) shall be treated as an
18 underpayment by such person of the taxes described
19 in paragraph (1) and may be assessed and collected
20 by the Secretary in the same manner as such taxes.

21 “(d) GOVERNMENTAL ENTITIES.—For purposes of
22 this section, the term ‘person’ includes the government of
23 any State or political subdivision thereof, any Indian tribal
24 government (as defined in section 139E(c)(1)), any agency
25 or instrumentality of any of the foregoing, and any agency

1 or instrumentality of the Government of the United States
2 that is described in section 501(c)(1) and exempt from
3 taxation under section 501(a).

4 “(e) DENIAL OF DOUBLE BENEFIT.—For purposes
5 of chapter 1, the gross income of any person allowed a
6 credit under this section shall be increased for the taxable
7 year which includes the last day of any calendar quarter
8 with respect to which such credit is allowed by the amount
9 of such credit. No credit shall be allowed under this sec-
10 tion with respect to any amount which is taken into ac-
11 count as qualified wages under section 2301 of the
12 CARES Act or section 3134 of this title or as qualified
13 health plan expenses under section 7001(d) or 7003(d) of
14 the Families First Coronavirus Response Act or section
15 3131 or 3132 of this title.

16 “(f) EXTENSION OF LIMITATION ON ASSESSMENT.—
17 Notwithstanding section 6501, the limitation on the time
18 period for the assessment of any amount attributable to
19 a credit claimed under this section shall not expire before
20 the date that is 5 years after the later of—

21 “(1) the date on which the original return
22 which includes the calendar quarter with respect to
23 which such credit is determined is filed, or

24 “(2) the date on which such return is treated
25 as filed under section 6501(b)(2).

1 “(g) REGULATIONS.—The Secretary shall issue such
2 regulations, or other guidance, forms, instructions, and
3 publications, as may be necessary or appropriate to carry
4 out this section, including—

5 “(1) the requirement to report information or
6 the establishment of other methods for verifying the
7 correct amounts of reimbursements under this sec-
8 tion,

9 “(2) the application of this section to group
10 health plans that are multiemployer plans (as de-
11 fined in section 3(37) of the Employee Retirement
12 Income Security Act of 1974),

13 “(3) to allow the advance payment of the credit
14 determined under subsection (a), subject to the limi-
15 tations provided in this section, based on such infor-
16 mation as the Secretary shall require,

17 “(4) to provide for the reconciliation of such
18 advance payment with the amount of the credit at
19 the time of filing the return of tax for the applicable
20 quarter or taxable year, and

21 “(5) allowing the credit to third party payors
22 (including professional employer organizations, cer-
23 tified professional employer organizations, or agents
24 under section 3504).”.

1 (B) CLERICAL AMENDMENT.—The table of
2 sections for subchapter B of chapter 65 of the
3 Internal Revenue Code of 1986 is amended by
4 adding at the end the following new item:

“Sec. 6432. Continuation coverage premium assistance.”.

5 (C) EFFECTIVE DATE.—The amendments
6 made by this paragraph shall apply to pre-
7 miums to which subsection (a)(1)(A) applies
8 and wages paid on or after April 1, 2021.

9 (D) SPECIAL RULE IN CASE OF EMPLOYEE
10 PAYMENT THAT IS NOT REQUIRED UNDER THIS
11 SECTION.—

12 (i) IN GENERAL.—In the case of an
13 assistance eligible individual who pays,
14 with respect any period of coverage to
15 which subsection (a)(1)(A) applies, any
16 amount of the premium for such coverage
17 that the individual would have (but for this
18 Act) been required to pay, the person to
19 whom such payment is payable shall reim-
20 burse such individual for the amount of
21 such premium paid.

22 (ii) CREDIT OF REIMBURSEMENT.—A
23 person to which clause (i) applies shall be
24 allowed a credit in the manner provided
25 under section 6432 of the Internal Rev-

1 enue Code of 1986 for any payment made
2 to the employee under such clause.

3 (iii) PAYMENT OF CREDITS.—Any
4 person to which clause (i) applies shall
5 make the payment required under such
6 clause to the individual not later than 60
7 days after the date on which such indi-
8 vidual made the premium payment.

9 (2) PENALTY FOR FAILURE TO NOTIFY HEALTH
10 PLAN OF CESSATION OF ELIGIBILITY FOR PREMIUM
11 ASSISTANCE.—

12 (A) IN GENERAL.—Part I of subchapter B
13 of chapter 68 of the Internal Revenue Code of
14 1986 is amended by adding at the end the fol-
15 lowing new section:

16 **“SEC. 6720C. PENALTY FOR FAILURE TO NOTIFY HEALTH**
17 **PLAN OF CESSATION OF ELIGIBILITY FOR**
18 **CONTINUATION COVERAGE PREMIUM ASSIST-**
19 **ANCE.**

20 “(a) IN GENERAL.—Except in the case of a failure
21 described in subsection (b) or (c), any person required to
22 notify a group health plan under section 9501(a)(2)(B)
23 of the American Rescue Plan Act of 2021 who fails to
24 make such a notification at such time and in such manner

1 as the Secretary of Labor may require shall pay a penalty
2 of \$250 for each such failure.

3 “(b) INTENTIONAL FAILURE.—In the case of any
4 such failure that is fraudulent, such person shall pay a
5 penalty equal to the greater of—

6 “(1) \$250, or

7 “(2) 110 percent of the premium assistance
8 provided under section 9501(a)(1)(A) of the Amer-
9 ican Rescue Plan Act of 2021 after termination of
10 eligibility under such section.

11 “(c) REASONABLE CAUSE EXCEPTION.—No penalty
12 shall be imposed under this section with respect to any
13 failure if it is shown that such failure is due to reasonable
14 cause and not to willful neglect.”.

15 (B) CLERICAL AMENDMENT.—The table of
16 sections of part I of subchapter B of chapter 68
17 of such Code is amended by adding at the end
18 the following new item:

“Sec. 6720C. Penalty for failure to notify health plan of cessation of eligibility
for continuation coverage premium assistance.”.

19 (3) COORDINATION WITH HCTC.—

20 (A) IN GENERAL.—Section 35(g)(9) of the
21 Internal Revenue Code of 1986 is amended to
22 read as follows:

23 “(9) CONTINUATION COVERAGE PREMIUM AS-
24 SISTANCE.—In the case of an assistance eligible in-

1 dividual who receives premium assistance for con-
2 tinuation coverage under section 9501(a)(1) of the
3 American Rescue Plan Act of 2021 for any month
4 during the taxable year, such individual shall not be
5 treated as an eligible individual, a certified indi-
6 vidual, or a qualifying family member for purposes
7 of this section or section 7527 with respect to such
8 month.”.

9 (B) EFFECTIVE DATE.—The amendment
10 made by subparagraph (A) shall apply to tax-
11 able years ending after the date of the enact-
12 ment of this Act.

13 (4) EXCLUSION OF CONTINUATION COVERAGE
14 PREMIUM ASSISTANCE FROM GROSS INCOME.—

15 (A) IN GENERAL.—Part III of subchapter
16 B of chapter 1 of the Internal Revenue Code of
17 1986 is amended by inserting after section
18 139H the following new section:

19 **“SEC. 139I. CONTINUATION COVERAGE PREMIUM ASSIST-**
20 **ANCE.**

21 “In the case of an assistance eligible individual (as
22 defined in subsection (a)(3) of section 9501 of the Amer-
23 ican Rescue Plan Act of 2021), gross income does not in-
24 clude any premium assistance provided under subsection
25 (a)(1) of such section.”.

1 (B) CLERICAL AMENDMENT.—The table of
2 sections for part III of subchapter B of chapter
3 1 of such Code is amended by inserting after
4 the item relating to section 139H the following
5 new item:

“Sec. 139I. Continuation coverage premium assistance.”.

6 (C) EFFECTIVE DATE.—The amendments
7 made by this paragraph shall apply to taxable
8 years ending after the date of the enactment of
9 this Act.

10 **Subtitle G—Promoting Economic** 11 **Security**

12 **PART 1—2021 RECOVERY REBATES TO** 13 **INDIVIDUALS**

14 **SEC. 9601. 2021 RECOVERY REBATES TO INDIVIDUALS.**

15 (a) IN GENERAL.—Subchapter B of chapter 65 of the
16 Internal Revenue Code of 1986 is amended by inserting
17 after section 6428A the following new section:

18 **“SEC. 6428B. 2021 RECOVERY REBATES TO INDIVIDUALS.**

19 “(a) IN GENERAL.—In the case of an eligible indi-
20 vidual, there shall be allowed as a credit against the tax
21 imposed by subtitle A for the first taxable year beginning
22 in 2021 an amount equal to the 2021 rebate amount de-
23 termined for such taxable year.

1 “(b) 2021 REBATE AMOUNT.—For purposes of this
2 section, the term ‘2021 rebate amount’ means, with re-
3 spect to any taxpayer for any taxable year, the sum of—

4 “(1) \$1,400 (\$2,800 in the case of a joint re-
5 turn), plus

6 “(2) \$1,400 multiplied by the number of de-
7 pendants of the taxpayer for such taxable year.

8 “(c) ELIGIBLE INDIVIDUAL.—For purposes of this
9 section, the term ‘eligible individual’ means any individual
10 other than—

11 “(1) any nonresident alien individual,

12 “(2) any individual who is a dependent of an-
13 other taxpayer for a taxable year beginning in the
14 calendar year in which the individual’s taxable year
15 begins, and

16 “(3) an estate or trust.

17 “(d) LIMITATION BASED ON ADJUSTED GROSS IN-
18 COME.—

19 “(1) IN GENERAL.—The amount of the credit
20 allowed by subsection (a) (determined without re-
21 gard to this subsection and subsection (f)) shall be
22 reduced (but not below zero) by the amount which
23 bears the same ratio to such credit (as so deter-
24 mined) as—

25 “(A) the excess of—

1 “(i) the taxpayer’s adjusted gross in-
2 come for such taxable year, over

3 “(ii) \$75,000, bears to
4 “(B) \$5,000.

5 “(2) SPECIAL RULES.—

6 “(A) JOINT RETURN OR SURVIVING
7 SPOUSE.—In the case of a joint return or a sur-
8 viving spouse (as defined in section 2(a)), para-
9 graph (1) shall be applied by substituting
10 ‘\$150,000’ for ‘\$75,000’ and ‘\$10,000’ for
11 ‘\$5,000’.

12 “(B) HEAD OF HOUSEHOLD.—In the case
13 of a head of household (as defined in section
14 2(b)), paragraph (1) shall be applied by sub-
15 stituting ‘\$112,500’ for ‘\$75,000’ and ‘\$7,500’
16 for ‘\$5,000’.

17 “(e) DEFINITIONS AND SPECIAL RULES.—

18 “(1) DEPENDENT DEFINED.—For purposes of
19 this section, the term ‘dependent’ has the meaning
20 given such term by section 152.

21 “(2) IDENTIFICATION NUMBER REQUIRE-
22 MENT.—

23 “(A) IN GENERAL.—In the case of a re-
24 turn other than a joint return, the \$1,400
25 amount in subsection (b)(1) shall be treated as

1 being zero unless the taxpayer includes the
2 valid identification number of the taxpayer on
3 the return of tax for the taxable year.

4 “(B) JOINT RETURNS.—In the case of a
5 joint return, the \$2,800 amount in subsection
6 (b)(1) shall be treated as being—

7 “(i) \$1,400 if the valid identification
8 number of only 1 spouse is included on the
9 return of tax for the taxable year, and

10 “(ii) zero if the valid identification
11 number of neither spouse is so included.

12 “(C) DEPENDENTS.—A dependent shall
13 not be taken into account under subsection
14 (b)(2) unless the valid identification number of
15 such dependent is included on the return of tax
16 for the taxable year.

17 “(D) VALID IDENTIFICATION NUMBER.—

18 “(i) IN GENERAL.—For purposes of
19 this paragraph, the term ‘valid identifica-
20 tion number’ means a social security num-
21 ber issued to an individual by the Social
22 Security Administration on or before the
23 due date for filing the return for the tax-
24 able year.

1 “(ii) ADOPTION TAXPAYER IDENTI-
2 FICATION NUMBER.—For purposes of sub-
3 paragraph (C), in the case of a dependent
4 who is adopted or placed for adoption, the
5 term ‘valid identification number’ shall in-
6 clude the adoption taxpayer identification
7 number of such dependent.

8 “(E) SPECIAL RULE FOR MEMBERS OF
9 THE ARMED FORCES.—Subparagraph (B) shall
10 not apply in the case where at least 1 spouse
11 was a member of the Armed Forces of the
12 United States at any time during the taxable
13 year and the valid identification number of at
14 least 1 spouse is included on the return of tax
15 for the taxable year.

16 “(F) COORDINATION WITH CERTAIN AD-
17 VANCE PAYMENTS.—In the case of any payment
18 determined pursuant to subsection (g)(6), a
19 valid identification number shall be treated for
20 purposes of this paragraph as included on the
21 taxpayer’s return of tax if such valid identifica-
22 tion number is available to the Secretary as de-
23 scribed in such subsection.

24 “(G) MATHEMATICAL OR CLERICAL ERROR
25 AUTHORITY.—Any omission of a correct valid

1 identification number required under this para-
2 graph shall be treated as a mathematical or
3 clerical error for purposes of applying section
4 6213(g)(2) to such omission.

5 “(3) CREDIT TREATED AS REFUNDABLE.—The
6 credit allowed by subsection (a) shall be treated as
7 allowed by subpart C of part IV of subchapter A of
8 chapter 1.

9 “(f) COORDINATION WITH ADVANCE REFUNDS OF
10 CREDIT.—

11 “(1) REDUCTION OF REFUNDABLE CREDIT.—
12 The amount of the credit which would (but for this
13 paragraph) be allowable under subsection (a) shall
14 be reduced (but not below zero) by the aggregate re-
15 funds and credits made or allowed to the taxpayer
16 (or, except as otherwise provided by the Secretary,
17 any dependent of the taxpayer) under subsection (g).
18 Any failure to so reduce the credit shall be treated
19 as arising out of a mathematical or clerical error
20 and assessed according to section 6213(b)(1).

21 “(2) JOINT RETURNS.—Except as otherwise
22 provided by the Secretary, in the case of a refund
23 or credit made or allowed under subsection (g) with
24 respect to a joint return, half of such refund or cred-

1 it shall be treated as having been made or allowed
2 to each individual filing such return.

3 “(g) ADVANCE REFUNDS AND CREDITS.—

4 “(1) IN GENERAL.—Subject to paragraphs (5)
5 and (6), each individual who was an eligible indi-
6 vidual for such individual’s first taxable year begin-
7 ning in 2019 shall be treated as having made a pay-
8 ment against the tax imposed by chapter 1 for such
9 taxable year in an amount equal to the advance re-
10 fund amount for such taxable year.

11 “(2) ADVANCE REFUND AMOUNT.—

12 “(A) IN GENERAL.—For purposes of para-
13 graph (1), the advance refund amount is the
14 amount that would have been allowed as a cred-
15 it under this section for such taxable year if
16 this section (other than subsection (f) and this
17 subsection) had applied to such taxable year.

18 “(B) TREATMENT OF DECEASED INDIVID-
19 UALS.—For purposes of determining the ad-
20 vance refund amount with respect to such tax-
21 able year—

22 “(i) any individual who was deceased
23 before January 1, 2021, shall be treated
24 for purposes of applying subsection (e)(2)
25 in the same manner as if the valid identi-

1 fication number of such person was not in-
2 cluded on the return of tax for such tax-
3 able year (except that subparagraph (E)
4 thereof shall not apply),

5 “(ii) notwithstanding clause (i), in the
6 case of a joint return with respect to which
7 only 1 spouse is deceased before January
8 1, 2021, such deceased spouse was a mem-
9 ber of the Armed Forces of the United
10 States at any time during the taxable year,
11 and the valid identification number of such
12 deceased spouse is included on the return
13 of tax for the taxable year, the valid identi-
14 fication number of 1 (and only 1) spouse
15 shall be treated as included on the return
16 of tax for the taxable year for purposes of
17 applying subsection (e)(2)(B) with respect
18 to such joint return, and

19 “(iii) no amount shall be determined
20 under subsection (e)(2) with respect to any
21 dependent of the taxpayer if the taxpayer
22 (both spouses in the case of a joint return)
23 was deceased before January 1, 2021.

24 “(3) TIMING AND MANNER OF PAYMENTS.—

25 The Secretary shall, subject to the provisions of this

1 title and consistent with rules similar to the rules of
2 subparagraphs (B) and (C) of section 6428A(f)(3),
3 refund or credit any overpayment attributable to this
4 subsection as rapidly as possible, consistent with a
5 rapid effort to make payments attributable to such
6 overpayments electronically if appropriate. No re-
7 fund or credit shall be made or allowed under this
8 subsection after December 31, 2021.

9 “(4) NO INTEREST.—No interest shall be al-
10 lowed on any overpayment attributable to this sub-
11 section.

12 “(5) APPLICATION TO INDIVIDUALS WHO HAVE
13 FILED A RETURN OF TAX FOR 2020.—

14 “(A) APPLICATION TO 2020 RETURNS
15 FILED AT TIME OF INITIAL DETERMINATION.—

16 If, at the time of any determination made pur-
17 suant to paragraph (3), the individual referred
18 to in paragraph (1) has filed a return of tax for
19 the individual’s first taxable year beginning in
20 2020, paragraph (1) shall be applied with re-
21 spect to such individual by substituting ‘2020’
22 for ‘2019’.

23 “(B) ADDITIONAL PAYMENT.—

24 “(i) IN GENERAL.—In the case of any
25 individual who files, before the additional

1 payment determination date, a return of
2 tax for such individual's first taxable year
3 beginning in 2020, the Secretary shall
4 make a payment (in addition to any pay-
5 ment made under paragraph (1)) to such
6 individual equal to the excess (if any) of—

7 “(I) the amount which would be
8 determined under paragraph (1)
9 (after the application of subparagraph
10 (A)) by applying paragraph (1) as of
11 the additional payment determination
12 date, over

13 “(II) the amount of any payment
14 made with respect to such individual
15 under paragraph (1).

16 “(ii) ADDITIONAL PAYMENT DETER-
17 MINATION DATE.—The term ‘additional
18 payment determination date’ means the
19 earlier of—

20 “(I) the date which is 90 days
21 after the 2020 calendar year filing
22 deadline, or

23 “(II) September 1, 2021.

24 “(iii) 2020 CALENDAR YEAR FILING
25 DEADLINE.—The term ‘2020 calendar year

1 filing deadline’ means the date specified in
2 section 6072(a) with respect to returns for
3 calendar year 2020. Such date shall be de-
4 termined after taking into account any pe-
5 riod disregarded under section 7508A if
6 such disregard applies to substantially all
7 returns for calendar year 2020 to which
8 section 6072(a) applies.

9 “(6) APPLICATION TO CERTAIN INDIVIDUALS
10 WHO HAVE NOT FILED A RETURN OF TAX FOR 2019
11 OR 2020 AT TIME OF DETERMINATION.—In the case
12 of any individual who, at the time of any determina-
13 tion made pursuant to paragraph (3), has filed a tax
14 return for neither the year described in paragraph
15 (1) nor for the year described in paragraph (5)(A),
16 the Secretary shall, consistent with rules similar to
17 the rules of section 6428A(f)(5)(H)(i), apply para-
18 graph (1) on the basis of information available to
19 the Secretary and shall, on the basis of such infor-
20 mation, determine the advance refund amount with
21 respect to such individual without regard to sub-
22 section (d) unless the Secretary has reason to know
23 that such amount would otherwise be reduced by
24 reason of such subsection.

1 “(7) SPECIAL RULE RELATED TO TIME OF FIL-
2 ING RETURN.—Solely for purposes of this sub-
3 section, a return of tax shall not be treated as filed
4 until such return has been processed by the Internal
5 Revenue Service.

6 “(8) RESTRICTION ON USE OF CERTAIN PRE-
7 VIOUSLY ISSUED PREPAID DEBIT CARDS.—Payments
8 made by the Secretary to individuals under this sec-
9 tion shall not be in the form of an increase in the
10 balance of any previously issued prepaid debit card
11 if, as of the time of the issuance of such card, such
12 card was issued solely for purposes of making pay-
13 ments under section 6428 or 6428A.

14 “(h) REGULATIONS.—The Secretary shall prescribe
15 such regulations or other guidance as may be necessary
16 or appropriate to carry out the purposes of this section,
17 including—

18 “(1) regulations or other guidance providing
19 taxpayers the opportunity to provide the Secretary
20 information sufficient to allow the Secretary to make
21 payments to such taxpayers under subsection (g)
22 (including the determination of the amount of such
23 payment) if such information is not otherwise avail-
24 able to the Secretary, and

1 “(2) regulations or other guidance to ensure to
2 the maximum extent administratively practicable
3 that, in determining the amount of any credit under
4 subsection (a) and any credit or refund under sub-
5 section (g), an individual is not taken into account
6 more than once, including by different taxpayers and
7 including by reason of a change in joint return sta-
8 tus or dependent status between the taxable year for
9 which an advance refund amount is determined and
10 the taxable year for which a credit under subsection
11 (a) is determined.

12 “(i) OUTREACH.—The Secretary shall carry out a ro-
13 bust and comprehensive outreach program to ensure that
14 all taxpayers described in subsection (h)(1) learn of their
15 eligibility for the advance refunds and credits under sub-
16 section (g); are advised of the opportunity to receive such
17 advance refunds and credits as provided under subsection
18 (h)(1); and are provided assistance in applying for such
19 advance refunds and credits.”.

20 (b) TREATMENT OF CERTAIN POSSESSIONS.—

21 (1) PAYMENTS TO POSSESSIONS WITH MIRROR
22 CODE TAX SYSTEMS.—The Secretary of the Treas-
23 ury shall pay to each possession of the United States
24 which has a mirror code tax system amounts equal
25 to the loss (if any) to that possession by reason of

1 the amendments made by this section. Such
2 amounts shall be determined by the Secretary of the
3 Treasury based on information provided by the gov-
4 ernment of the respective possession.

5 (2) PAYMENTS TO OTHER POSSESSIONS.—The
6 Secretary of the Treasury shall pay to each posses-
7 sion of the United States which does not have a mir-
8 ror code tax system amounts estimated by the Sec-
9 retary of the Treasury as being equal to the aggre-
10 gate benefits (if any) that would have been provided
11 to residents of such possession by reason of the
12 amendments made by this section if a mirror code
13 tax system had been in effect in such possession.
14 The preceding sentence shall not apply unless the re-
15 spective possession has a plan, which has been ap-
16 proved by the Secretary of the Treasury, under
17 which such possession will promptly distribute such
18 payments to its residents.

19 (3) INCLUSION OF ADMINISTRATIVE EX-
20 PENSES.—The Secretary of the Treasury shall pay
21 to each possession of the United States to which the
22 Secretary makes a payment under paragraph (1) or
23 (2) an amount equal to the lesser of—

24 (A) the increase (if any) of the administra-
25 tive expenses of such possession—

1 (i) in the case of a possession de-
2 scribed in paragraph (1), by reason of the
3 amendments made by this section, and

4 (ii) in the case of a possession de-
5 scribed in paragraph (2), by reason of car-
6 rying out the plan described in such para-
7 graph, or

8 (B) \$500,000 (\$10,000,000 in the case of
9 Puerto Rico).

10 The amount described in subparagraph (A) shall be
11 determined by the Secretary of the Treasury based
12 on information provided by the government of the
13 respective possession.

14 (4) COORDINATION WITH CREDIT ALLOWED
15 AGAINST UNITED STATES INCOME TAXES.—No cred-
16 it shall be allowed against United States income
17 taxes under section 6428B of the Internal Revenue
18 Code of 1986 (as added by this section), nor shall
19 any credit or refund be made or allowed under sub-
20 section (g) of such section, to any person—

21 (A) to whom a credit is allowed against
22 taxes imposed by the possession by reason of
23 the amendments made by this section, or

24 (B) who is eligible for a payment under a
25 plan described in paragraph (2).

1 (5) MIRROR CODE TAX SYSTEM.—For purposes
2 of this subsection, the term “mirror code tax sys-
3 tem” means, with respect to any possession of the
4 United States, the income tax system of such posses-
5 sion if the income tax liability of the residents of
6 such possession under such system is determined by
7 reference to the income tax laws of the United
8 States as if such possession were the United States.

9 (6) TREATMENT OF PAYMENTS.—For purposes
10 of section 1324 of title 31, United States Code, the
11 payments under this subsection shall be treated in
12 the same manner as a refund due from a credit pro-
13 vision referred to in subsection (b)(2) of such sec-
14 tion.

15 (c) ADMINISTRATIVE PROVISIONS.—

16 (1) DEFINITION OF DEFICIENCY.—Section
17 6211(b)(4)(A) of the Internal Revenue Code of 1986
18 is amended by striking “6428, and 6428A” and in-
19 serting “6428, 6428A, and 6428B”.

20 (2) EXCEPTION FROM REDUCTION OR OFF-
21 SET.—Any refund payable by reason of section
22 6428B(g) of the Internal Revenue Code of 1986 (as
23 added by this section), or any such refund payable
24 by reason of subsection (b) of this section, shall not
25 be —

1 (A) subject to reduction or offset pursuant
2 to subsection (c), (d), (e), or (f) of section 6402
3 of the Internal Revenue Code of 1986, or

4 (B) reduced or offset by other assessed
5 Federal taxes that would otherwise be subject
6 to levy or collection.

7 (3) CONFORMING AMENDMENTS.—

8 (A) Paragraph (2) of section 1324(b) of
9 title 31, United States Code, is amended by in-
10 sserting “6428B,” after “6428A,”.

11 (B) The table of sections for subchapter B
12 of chapter 65 of the Internal Revenue Code of
13 1986 is amended by inserting after the item re-
14 lating to section 6428A the following new item:

“Sec. 6428B. 2021 recovery rebates to individuals.”.

15 (d) APPROPRIATIONS.—Immediately upon the enact-
16 ment of this Act, in addition to amounts otherwise avail-
17 able, there are appropriated for fiscal year 2021, out of
18 any money in the Treasury not otherwise appropriated:

19 (1) \$1,464,500,000 to remain available until
20 September 30, 2023 for necessary expenses for the
21 Internal Revenue Service for the administration of
22 the advance payments, the provision of taxpayer as-
23 sistance, and the furtherance of integrated, modern-
24 ized, and secure Internal Revenue Service systems,
25 of which up to \$20,000,000 is available for premium

1 pay for services related to the development of infor-
2 mation technology as determined by the Commis-
3 sioner of the Internal Revenue occurring between
4 January 1, 2020 and December 31, 2022, and all of
5 which shall supplement and not supplant any other
6 appropriations that may be available for this pur-
7 pose.

8 (2) \$7,000,000 to remain available until Sep-
9 tember 30, 2022, for necessary expenses for the Bu-
10 reau of the Fiscal Service to carry out this section
11 (and the amendments made by this section), which
12 shall supplement and not supplant any other appro-
13 priations that may be available for this purpose, and

14 (3) \$8,000,000 to remain available until Sep-
15 tember 30, 2023, for the Treasury Inspector General
16 for Tax Administration for the purposes of over-
17 seeing activities related to the administration of this
18 section (and the amendments made by this section),
19 which shall supplement and not supplant any other
20 appropriations that may be available for this pur-
21 pose.

1 **PART 2—CHILD TAX CREDIT**

2 **SEC. 9611. CHILD TAX CREDIT IMPROVEMENTS FOR 2021.**

3 (a) IN GENERAL.—Section 24 of the Internal Rev-
4 enue Code of 1986 is amended by adding at the end the
5 following new subsection:

6 “(i) SPECIAL RULES FOR 2021.—In the case of any
7 taxable year beginning after December 31, 2020, and be-
8 fore January 1, 2022—

9 “(1) REFUNDABLE CREDIT.—If the taxpayer
10 (in the case of a joint return, either spouse) has a
11 principal place of abode in the United States (deter-
12 mined as provided in section 32) for more than one-
13 half of the taxable year or is a bona fide resident of
14 Puerto Rico (within the meaning of section 937(a))
15 for such taxable year—

16 “(A) subsection (d) shall not apply, and

17 “(B) so much of the credit determined
18 under subsection (a) (after application of sub-
19 paragraph (A)) as does not exceed the amount
20 of such credit which would be so determined
21 without regard to subsection (h)(4) shall be al-
22 lowed under subpart C (and not allowed under
23 this subpart).

24 “(2) 17-YEAR-OLDS ELIGIBLE FOR TREATMENT
25 AS QUALIFYING CHILDREN.—This section shall be
26 applied—

1 “(A) by substituting ‘age 18’ for ‘age 17’
2 in subsection (c)(1), and

3 “(B) by substituting ‘described in sub-
4 section (c) (determined after the application of
5 subsection (i)(2)(A))’ for ‘described in sub-
6 section (c)’ in subsection (h)(4)(A).

7 “(3) CREDIT AMOUNT.—Subsection (h)(2) shall
8 not apply and subsection (a) shall be applied by sub-
9 stituting ‘\$3,000 (\$3,600 in the case of a qualifying
10 child who has not attained age 6 as of the close of
11 the calendar year in which the taxable year of the
12 taxpayer begins)’ for ‘\$1,000’.

13 “(4) REDUCTION OF INCREASED CREDIT
14 AMOUNT BASED ON MODIFIED ADJUSTED GROSS IN-
15 COME.—

16 “(A) IN GENERAL.—The amount of the
17 credit allowable under subsection (a) (deter-
18 mined without regard to subsection (b)) shall be
19 reduced by \$50 for each \$1,000 (or fraction
20 thereof) by which the taxpayer’s modified ad-
21 justed gross income (as defined in subsection
22 (b)) exceeds the applicable threshold amount.

23 “(B) APPLICABLE THRESHOLD AMOUNT.—
24 For purposes of this paragraph, the term ‘ap-
25 plicable threshold amount’ means—

1 “(i) \$150,000, in the case of a joint
2 return or surviving spouse (as defined in
3 section 2(a)) ,

4 “(ii) \$112,500, in the case of a head
5 of household (as defined in section 2(b)),
6 and

7 “(iii) \$75,000, in any other case.

8 “(C) LIMITATION ON REDUCTION.—

9 “(i) IN GENERAL.—The amount of
10 the reduction under subparagraph (A)
11 shall not exceed the lesser of—

12 “(I) the applicable credit increase
13 amount, or

14 “(II) 5 percent of the applicable
15 phaseout threshold range.

16 “(ii) APPLICABLE CREDIT INCREASE
17 AMOUNT.—For purposes of this subpara-
18 graph, the term ‘applicable credit increase
19 amount’ means the excess (if any) of—

20 “(I) the amount of the credit al-
21 lowable under this section for the tax-
22 able year determined without regard
23 to this paragraph and subsection (b),
24 over

1 “(II) the amount of such credit
2 as so determined and without regard
3 to paragraph (3).

4 “(iii) APPLICABLE PHASEOUT
5 THRESHOLD RANGE.—For purposes of this
6 subparagraph, the term ‘applicable phase-
7 out 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
11 of 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 fol-
24 lowing 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
4 which, in the aggregate during any calendar year, equal
5 the annual advance amount determined with respect to
6 such taxpayer for such calendar year. Except as provided
7 in subsection (b)(3)(B), the periodic payments made to
8 any taxpayer for any calendar year shall be in equal
9 amounts.

10 “(b) ANNUAL ADVANCE AMOUNT.—For purposes of
11 this section—

12 “(1) IN GENERAL.—Except as otherwise pro-
13 vided in this subsection, the term ‘annual advance
14 amount’ means, with respect to any taxpayer for any
15 calendar year, the amount (if any) which is esti-
16 mated by the Secretary as being equal to 50 percent
17 of the amount which would be treated as allowed
18 under subpart C of part IV of subchapter A of chap-
19 ter 1 by reason of section 24(i)(1) for the taxpayer’s
20 taxable year beginning in such calendar year if—

21 “(A) the status of the taxpayer as a tax-
22 payer described in section 24(i)(1) is deter-
23 mined with respect to the reference taxable
24 year,

25 “(B) the taxpayer’s modified adjusted
26 gross income for such taxable year is equal to

1 the taxpayer's modified adjusted gross income
2 for the reference taxable year,

3 “(C) the only children of such taxpayer for
4 such taxable year are qualifying children prop-
5 erly claimed on the taxpayer's return of tax for
6 the reference taxable year, and

7 “(D) the ages of such children (and the
8 status of such children as qualifying children)
9 are determined for such taxable year by taking
10 into account the passage of time since the ref-
11 erence taxable year.

12 “(2) REFERENCE TAXABLE YEAR.—Except as
13 provided in paragraph (3)(A), the term ‘reference
14 taxable year’ means, with respect to any taxpayer
15 for any calendar year, the taxpayer's taxable year
16 beginning in the preceding calendar year or, in the
17 case of taxpayer who did not file a return of tax for
18 such taxable year, the taxpayer's taxable year begin-
19 ning in the second preceding calendar year.

20 “(3) MODIFICATIONS DURING CALENDAR
21 YEAR.—

22 “(A) IN GENERAL.—The Secretary may
23 modify, during any calendar year, the annual
24 advance amount with respect to any taxpayer
25 for such calendar year to take into account—

1 “(i) a return of tax filed by such tax-
2 payer during such calendar year (and the
3 taxable year to which such return relates
4 may be taken into account as the reference
5 taxable year), and

6 “(ii) any other information provided
7 by the taxpayer to the Secretary which al-
8 lows the Secretary to determine payments
9 under subsection (a) which, in the aggre-
10 gate during any taxable year of the tax-
11 payer, more closely total the Secretary’s
12 estimate of the amount treated as allowed
13 under subpart C of part IV of subchapter
14 A of chapter 1 by reason of section
15 24(i)(1) for such taxable year of such tax-
16 payer.

17 “(B) ADJUSTMENT TO REFLECT EXCESS
18 OR DEFICIT IN PRIOR PAYMENTS.—In the case
19 of any modification of the annual advance
20 amount under subparagraph (A), the Secretary
21 may adjust the amount of any periodic payment
22 made after the date of such modification to
23 properly take into account the amount by which
24 any periodic payment made before such date
25 was greater than or less than the amount that

1 such payment would have been on the basis of
2 the annual advance amount as so modified.

3 “(4) DETERMINATION OF STATUS.—If informa-
4 tion contained in the taxpayer’s return of tax for the
5 reference taxable year does not establish the status
6 of the taxpayer as being described in section
7 24(i)(1), the Secretary shall, for purposes of para-
8 graph (1)(A), determine such status based on infor-
9 mation known to the Secretary.

10 “(5) TREATMENT OF CERTAIN DEATHS.—A
11 child shall not be taken into account in determining
12 the annual advance amount under paragraph (1) if
13 the death of such child is known to the Secretary as
14 of the beginning of the calendar year for which the
15 estimate under such paragraph is made.

16 “(c) ON-LINE INFORMATION PORTAL.—The Sec-
17 retary shall establish an on-line portal which allows tax-
18 payers to—

19 “(1) elect not to receive payments under this
20 section, and

21 “(2) provide information to the Secretary which
22 would be relevant to a modification under subsection
23 (b)(3)(B) of the annual advance amount, including
24 information regarding—

1 “(A) a change in the number of the tax-
2 payer’s qualifying children, including by reason
3 of the birth of a child,

4 “(B) a change in the taxpayer’s marital
5 status,

6 “(C) a significant change in the taxpayer’s
7 income, and

8 “(D) any other factor which the Secretary
9 may provide.

10 “(d) NOTICE OF PAYMENTS.—Not later than Janu-
11 ary 31 of the calendar year following any calendar year
12 during which the Secretary makes one or more payments
13 to any taxpayer under this section, the Secretary shall pro-
14 vide such taxpayer with a written notice which includes
15 the taxpayer’s taxpayer identity (as defined in section
16 6103(b)(6)), the aggregate amount of such payments
17 made to such taxpayer during such calendar year, and
18 such other information as the Secretary determines appro-
19 priate.

20 “(e) ADMINISTRATIVE PROVISIONS.—

21 “(1) APPLICATION OF ELECTRONIC FUNDS PAY-
22 MENT REQUIREMENT.—The payments made by the
23 Secretary under subsection (a) shall be made by
24 electronic funds transfer to the same extent and in

1 the same manner as if such payments were Federal
2 payments not made under this title.

3 “(2) APPLICATION OF CERTAIN RULES.—Rules
4 similar to the rules of subparagraphs (B) and (C) of
5 section 6428A(f)(3) shall apply for purposes of this
6 section.

7 “(3) EXCEPTION FROM REDUCTION OR OFF-
8 SET.—Any payment made to any individual under
9 this section shall not be—

10 “(A) subject to reduction or offset pursu-
11 ant to subsection (c), (d), (e), or (f) of section
12 6402, or

13 “(B) reduced or offset by other assessed
14 Federal taxes that would otherwise be subject
15 to levy or collection.

16 “(4) APPLICATION OF ADVANCE PAYMENTS IN
17 THE POSSESSIONS OF THE UNITED STATES.—

18 “(A) IN GENERAL.—The advance payment
19 amount determined under this section shall be
20 determined—

21 “(i) by applying section 24(i)(1) with-
22 out regard to the phrase ‘or is a bona fide
23 resident of Puerto Rico (within the mean-
24 ing of section 937(a))’, and

1 “(ii) without regard to section
2 24(k)(3)(C)(ii)(I).

3 “(B) MIRROR CODE POSSESSIONS.—In the
4 case of any possession of the United States with
5 a mirror code tax system (as defined in section
6 24(k)), this section shall not be treated as part
7 of the income tax laws of the United States for
8 purposes of determining the income tax law of
9 such possession unless such possession elects to
10 have this section be so treated.

11 “(C) ADMINISTRATIVE EXPENSES OF AD-
12 VANCE PAYMENTS.—

13 “(i) MIRROR CODE POSSESSIONS.—In
14 the case of any possession described in
15 subparagraph (B) which makes the elec-
16 tion described in such subparagraph, the
17 amount otherwise paid by the Secretary to
18 such possession under section 24(k)(1)(A)
19 with respect to taxable years beginning in
20 2021 shall be increased by \$300,000 if
21 such possession has a plan, which has been
22 approved by the Secretary, for making ad-
23 vance payments consistent with such elec-
24 tion.

1 “(ii) AMERICAN SAMOA.—The amount
2 otherwise paid by the Secretary to Amer-
3 ican Samoa under subparagraph (A) of
4 section 24(k)(3) with respect to taxable
5 years beginning in 2021 shall be increased
6 by \$300,000 if the plan described in sub-
7 paragraph (B) of such section includes a
8 program, which has been approved by the
9 Secretary, for making advance payments
10 under rules similar to the rules of this sec-
11 tion.

12 “(iii) TIMING OF PAYMENT.—The
13 Secretary may pay, upon the request of the
14 possession of the United States to which
15 the payment is to be made, the amount of
16 the increase determined under clause (i) or
17 (ii) immediately upon approval of the plan
18 referred to in such clause, respectively.

19 “(f) APPLICATION.—No payments shall be made
20 under the program established under subsection (a) with
21 respect to—

22 “(1) any period before July 1, 2021, or

23 “(2) any period after December 31, 2021.

24 “(g) REGULATIONS.—The Secretary shall issue such
25 regulations or other guidance as the Secretary determines

1 necessary or appropriate to carry out the purposes of this
2 section and subsections (i)(1) and (j) of section 24, includ-
3 ing regulations or other guidance which provides for the
4 application of such provisions where the filing status of
5 the taxpayer for a taxable year is different from the status
6 used for determining the annual advance amount.”.

7 (2) RECONCILIATION OF CREDIT AND ADVANCE
8 CREDIT.—Section 24 of such Code, as amended by
9 the preceding provision of this Act, is amended by
10 adding at the end the following new subsection:

11 “(j) RECONCILIATION OF CREDIT AND ADVANCE
12 CREDIT.—

13 “(1) IN GENERAL.—The amount of the credit
14 allowed under this section to any taxpayer for any
15 taxable year shall be reduced (but not below zero) by
16 the aggregate amount of payments made under sec-
17 tion 7527A to such taxpayer during such taxable
18 year. Any failure to so reduce the credit shall be
19 treated as arising out of a mathematical or clerical
20 error and assessed according to section 6213(b)(1).

21 “(2) EXCESS ADVANCE PAYMENTS.—

22 “(A) IN GENERAL.—If the aggregate
23 amount of payments under section 7527A to
24 the taxpayer during the taxable year exceeds
25 the amount of the credit allowed under this sec-

1 tion to such taxpayer for such taxable year (de-
2 termined without regard to paragraph (1)), the
3 tax imposed by this chapter for such taxable
4 year shall be increased by the amount of such
5 excess. Any failure to so increase the tax shall
6 be treated as arising out of a mathematical or
7 clerical error and assessed according to section
8 6213(b)(1).

9 “(B) SAFE HARBOR BASED ON MODIFIED
10 ADJUSTED GROSS INCOME.—

11 “(i) IN GENERAL.—In the case of a
12 taxpayer whose modified adjusted gross in-
13 come (as defined in subsection (b)) for the
14 taxable year does not exceed 200 percent
15 of the applicable income threshold, the
16 amount of the increase determined under
17 subparagraph (A) with respect to such tax-
18 payer for such taxable year shall be re-
19 duced (but not below zero) by the safe har-
20 bor amount.

21 “(ii) PHASE OUT OF SAFE HARBOR
22 AMOUNT.—In the case of a taxpayer whose
23 modified adjusted gross income (as defined
24 in subsection (b)) for the taxable year ex-
25 ceeds the applicable income threshold, the

1 safe harbor amount otherwise in effect
2 under clause (i) shall be reduced by the
3 amount which bears the same ratio to such
4 amount as such excess bears to the appli-
5 cable income threshold.

6 “(iii) APPLICABLE INCOME THRESH-
7 OLD.—For purposes of this subparagraph,
8 the term ‘applicable income threshold’
9 means—

10 “(I) \$60,000 in the case of a
11 joint return or surviving spouse (as
12 defined in section 2(a)),

13 “(II) \$50,000 in the case of a
14 head of household, and

15 “(III) \$40,000 in any other case.

16 “(iv) SAFE HARBOR AMOUNT.—For
17 purposes of this subparagraph, the term
18 ‘safe harbor amount’ means, with respect
19 to any taxable year, the product of—

20 “(I) \$2,000, multiplied by

21 “(II) the excess (if any) of the
22 number of qualified children taken
23 into account in determining the an-
24 nual advance amount with respect to
25 the taxpayer under section 7527A

1 with respect to months beginning in
2 such taxable year, over the number of
3 qualified children taken into account
4 in determining the credit allowed
5 under this section for such taxable
6 year.”.

7 (3) COORDINATION WITH WAGE WITH-
8 HOLDING.—Section 3402(f)(1)(C) of such Code is
9 amended by striking “section 24(a)” and inserting
10 “section 24 (determined after application of sub-
11 section (j) thereof)”.

12 (4) CONFORMING AMENDMENTS.—

13 (A) Section 26(b)(2) of such Code is
14 amended by striking “and” at the end of sub-
15 paragraph (X), by striking the period at the
16 end of subparagraph (Y) and inserting “, and”,
17 and by adding at the end the following new sub-
18 paragraph:

19 “(Z) section 24(j)(2) (relating to excess
20 advance payments).”.

21 (B) Section 6211(b)(4)(A) of such Code,
22 as amended by the preceding provisions of this
23 subtitle, is amended—

1 (i) by striking “24(d)” and inserting
2 “24 by reason of subsections (d) and (i)(1)
3 thereof”, and

4 (ii) by striking “and 6428B” and in-
5 serting “6428B, and 7527A”.

6 (C) Paragraph (2) of section 1324(b) of
7 title 31, United States Code, is amended—

8 (i) by inserting “24,” before “25A”,
9 and

10 (ii) by striking “ or 6431” and insert-
11 ing “6431, or 7527A”.

12 (D) The table of sections for chapter 77 of
13 the Internal Revenue Code of 1986 is amended
14 by inserting after the item relating to section
15 7527 the following new item:

“Sec. 7527A. Advance payment of child tax credit.”.

16 (5) APPROPRIATIONS TO CARRY OUT ADVANCE
17 PAYMENTS.—Immediately upon the enactment of
18 this Act, in addition to amounts otherwise available,
19 there are appropriated for fiscal year 2021, out of
20 any money in the Treasury not otherwise appro-
21 priated:

22 (A) \$397,200,000 to remain available until
23 September 30, 2022, for necessary expenses for
24 the Internal Revenue Service to carry out this
25 section (and the amendments made by this sec-

1 tion), which shall supplement and not supplant
2 any other appropriations that may be available
3 for this purpose, and

4 (B) \$16,200,000 to remain available until
5 September 30, 2022, for necessary expenses for
6 the Bureau of the Fiscal Service to carry out
7 this section (and the amendments made by this
8 section), which shall supplement and not sup-
9 plant any other appropriations that may be
10 available for this purpose.

11 (c) EFFECTIVE DATE.—

12 (1) IN GENERAL.—The amendments made by
13 this section shall apply to taxable years beginning
14 after December 31, 2020.

15 (2) ESTABLISHMENT OF ADVANCE PAYMENT
16 PROGRAM.—The Secretary of the Treasury (or the
17 Secretary’s designee) shall establish the program de-
18 scribed in section 7527A of the Internal Revenue
19 Code of 1986 as soon as practicable after the date
20 of the enactment of this Act, except that the Sec-
21 retary shall ensure that the timing of the establish-
22 ment of such program does not interfere with car-
23 rying out section 6428B(g) as rapidly as possible.

1 **SEC. 9612. APPLICATION OF CHILD TAX CREDIT IN POSSES-**
2 **SIONS.**

3 (a) IN GENERAL.—Section 24 of the Internal Rev-
4 enue Code of 1986, as amended by the preceding provi-
5 sions of this Act, is amended by adding at the end the
6 following new subsection:

7 “(k) APPLICATION OF CREDIT IN POSSESSIONS.—

8 “(1) MIRROR CODE POSSESSIONS.—

9 “(A) IN GENERAL.—The Secretary shall
10 pay to each possession of the United States
11 with a mirror code tax system amounts equal to
12 the loss (if any) to that possession by reason of
13 the application of this section (determined with-
14 out regard to this subsection) with respect to
15 taxable years beginning after 2020. Such
16 amounts shall be determined by the Secretary
17 based on information provided by the govern-
18 ment of the respective possession.

19 “(B) COORDINATION WITH CREDIT AL-
20 LOWED AGAINST UNITED STATES INCOME
21 TAXES.—No credit shall be allowed under this
22 section for any taxable year to any individual to
23 whom a credit is allowable against taxes im-
24 posed by a possession of the United States with
25 a mirror code tax system by reason of the appli-

1 cation of this section in such possession for
2 such taxable year.

3 “(C) MIRROR CODE TAX SYSTEM.—For
4 purposes of this paragraph, the term ‘mirror
5 code tax system’ means, with respect to any
6 possession of the United States, the income tax
7 system of such possession if the income tax li-
8 ability of the residents of such possession under
9 such system is determined by reference to the
10 income tax laws of the United States as if such
11 possession were the United States.

12 “(2) PUERTO RICO.—

13 “(A) APPLICATION TO TAXABLE YEARS IN
14 2021.—

15 “(i) For application of refundable
16 credit to residents of Puerto Rico, see sub-
17 section (i)(1).

18 “(ii) For nonapplication of advance
19 payment to residents of Puerto Rico, see
20 section 7527A(e)(4)(A).

21 “(B) APPLICATION TO TAXABLE YEARS
22 AFTER 2021.—In the case of any bona fide resi-
23 dent of Puerto Rico (within the meaning of sec-
24 tion 937(a)) for any taxable year beginning
25 after December 31, 2021—

1 “(i) the credit determined under this
2 section shall be allowable to such resident,
3 and

4 “(ii) subsection (d)(1)(B)(ii) shall be
5 applied without regard to the phrase ‘in
6 the case of a taxpayer with 3 or more
7 qualifying children’.

8 “(3) AMERICAN SAMOA.—

9 “(A) IN GENERAL.—The Secretary shall
10 pay to American Samoa amounts estimated by
11 the Secretary as being equal to the aggregate
12 benefits that would have been provided to resi-
13 dents of American Samoa by reason of the ap-
14 plication of this section for taxable years begin-
15 ning after 2020 if the provisions of this section
16 had been in effect in American Samoa (applied
17 as if American Samoa were the United States
18 and without regard to the application of this
19 section to bona fide residents of Puerto Rico
20 under subsection (i)(1)).

21 “(B) DISTRIBUTION REQUIREMENT.—Sub-
22 paragraph (A) shall not apply unless American
23 Samoa has a plan, which has been approved by
24 the Secretary, under which American Samoa

1 will promptly distribute such payments to its
2 residents.

3 “(C) COORDINATION WITH CREDIT AL-
4 LOWED AGAINST UNITED STATES INCOME
5 TAXES.—

6 “(i) IN GENERAL.—In the case of a
7 taxable year with respect to which a plan
8 is approved under subparagraph (B), this
9 section (other than this subsection) shall
10 not apply to any individual eligible for a
11 distribution under such plan.

12 “(ii) APPLICATION OF SECTION IN
13 EVENT OF ABSENCE OF APPROVED
14 PLAN.—In the case of a taxable year with
15 respect to which a plan is not approved
16 under subparagraph (B)—

17 “(I) if such taxable year begins
18 in 2021, subsection (i)(1) shall be ap-
19 plied by substituting ‘bona fide resi-
20 dent of Puerto Rico or American
21 Samoa’ for ‘bona fide resident of
22 Puerto Rico’, and

23 “(II) if such taxable year begins
24 after December 31, 2021, rules simi-
25 lar to the rules of paragraph (2)(B)

1 shall apply with respect to bona fide
2 residents of American Samoa (within
3 the meaning of section 937(a)).

4 “(4) TREATMENT OF PAYMENTS.—For pur-
5 poses of section 1324 of title 31, United States
6 Code, the payments under this subsection shall be
7 treated in the same manner as a refund due from
8 a credit provision referred to in subsection (b)(2) of
9 such section.”.

10 (b) EFFECTIVE DATE.—The amendments made by
11 this section shall apply to taxable years beginning after
12 December 31, 2020.

13 **PART 3—EARNED INCOME TAX CREDIT**

14 **SEC. 9621. STRENGTHENING THE EARNED INCOME TAX**
15 **CREDIT FOR INDIVIDUALS WITH NO QUALI-**
16 **FYING CHILDREN.**

17 (a) SPECIAL RULES FOR 2021.—Section 32 of the
18 Internal Revenue Code of 1986 is amended by adding at
19 the end the following new subsection:

20 “(n) SPECIAL RULES FOR INDIVIDUALS WITHOUT
21 QUALIFYING CHILDREN.—In the case of any taxable year
22 beginning after December 31, 2020, and before January
23 1, 2022—

24 “(1) DECREASE IN MINIMUM AGE FOR CRED-
25 IT.—

1 “(A) IN GENERAL.—Subsection
2 (c)(1)(A)(ii)(II) shall be applied by substituting
3 ‘the applicable minimum age’ for ‘age 25’.

4 “(B) APPLICABLE MINIMUM AGE.—For
5 purposes of this paragraph, the term ‘applicable
6 minimum age’ means—

7 “(i) except as otherwise provided in
8 this subparagraph, age 19,

9 “(ii) in the case of a specified student
10 (other than a qualified former foster youth
11 or a qualified homeless youth), age 24, and

12 “(iii) in the case of a qualified former
13 foster youth or a qualified homeless youth,
14 age 18.

15 “(C) SPECIFIED STUDENT.—For purposes
16 of this paragraph, the term ‘specified student’
17 means, with respect to any taxable year, an in-
18 dividual who is an eligible student (as defined
19 in section 25A(b)(3)) during at least 5 calendar
20 months during the taxable year.

21 “(D) QUALIFIED FORMER FOSTER
22 YOUTH.—For purposes of this paragraph, the
23 term ‘qualified former foster youth’ means an
24 individual who—

1 “(i) on or after the date that such in-
2 dividual attained age 14, was in foster care
3 provided under the supervision or adminis-
4 tration of an entity administering (or eligi-
5 ble to administer) a plan under part B or
6 part E of title IV of the Social Security
7 Act (without regard to whether Federal as-
8 sistance was provided with respect to such
9 child under such part E), and

10 “(ii) provides (in such manner as the
11 Secretary may provide) consent for entities
12 which administer a plan under part B or
13 part E of title IV of the Social Security
14 Act to disclose to the Secretary informa-
15 tion related to the status of such individual
16 as a qualified former foster youth.

17 “(E) QUALIFIED HOMELESS YOUTH.—For
18 purposes of this paragraph, the term ‘qualified
19 homeless youth’ means, with respect to any tax-
20 able year, an individual who certifies, in a man-
21 ner as provided by the Secretary, that such in-
22 dividual is either an unaccompanied youth who
23 is a homeless child or youth, or is unaccom-
24 panied, at risk of homelessness, and self-sup-
25 porting.

1 “(2) ELIMINATION OF MAXIMUM AGE FOR
2 CREDIT.—Subsection (c)(1)(A)(ii)(II) shall be ap-
3 plied without regard to the phrase ‘but not attained
4 age 65’.

5 “(3) INCREASE IN CREDIT AND PHASEOUT PER-
6 CENTAGES.—The table contained in subsection
7 (b)(1) shall be applied by substituting ‘15.3’ for
8 ‘7.65’ each place it appears therein.

9 “(4) INCREASE IN EARNED INCOME AND
10 PHASEOUT AMOUNTS.—

11 “(A) IN GENERAL.—The table contained in
12 subsection (b)(2)(A) shall be applied—

13 “(i) by substituting ‘\$9,820’ for
14 ‘\$4,220’, and

15 “(ii) by substituting ‘\$11,610’ for
16 ‘\$5,280’.

17 “(B) COORDINATION WITH INFLATION AD-
18 JUSTMENT.—Subsection (j) shall not apply to
19 any dollar amount specified in this paragraph.”.

20 (b) INFORMATION RETURN MATCHING.—As soon as
21 practicable, the Secretary of the Treasury (or the Sec-
22 retary’s delegate) shall develop and implement procedures
23 to use information returns under section 6050S (relating
24 to returns relating to higher education tuition and related
25 expenses) to check the status of individuals as specified

1 students for purposes of section 32(n)(1)(B)(ii) of the In-
2 ternal Revenue Code of 1986 (as added by this section).

3 (c) EFFECTIVE DATE.—The amendment made by
4 this section shall apply to taxable years beginning after
5 December 31, 2020.

6 **SEC. 9622. TAXPAYER ELIGIBLE FOR CHILDLESS EARNED**
7 **INCOME CREDIT IN CASE OF QUALIFYING**
8 **CHILDREN WHO FAIL TO MEET CERTAIN**
9 **IDENTIFICATION REQUIREMENTS.**

10 (a) IN GENERAL.—Section 32(c)(1) of the Internal
11 Revenue Code of 1986 is amended by striking subpara-
12 graph (F).

13 (b) EFFECTIVE DATE.—The amendment made by
14 this section shall apply to taxable years beginning after
15 December 31, 2020.

16 **SEC. 9623. CREDIT ALLOWED IN CASE OF CERTAIN SEPA-**
17 **RATED SPOUSES.**

18 (a) IN GENERAL.—Section 32(d) of the Internal Rev-
19 enue Code of 1986 is amended—

20 (1) by striking “MARRIED INDIVIDUALS.—In
21 the case of” and inserting the following: “MARRIED
22 INDIVIDUALS.—

23 “(1) IN GENERAL.—In the case of”, and

24 (2) by adding at the end the following new
25 paragraph:

1 “(2) DETERMINATION OF MARITAL STATUS.—

2 For purposes of this section—

3 “(A) IN GENERAL.—Except as provided in
4 subparagraph (B), marital status shall be deter-
5 mined under section 7703(a).

6 “(B) SPECIAL RULE FOR SEPARATED
7 SPOUSE.—An individual shall not be treated as
8 married if such individual—

9 “(i) is married (as determined under
10 section 7703(a)) and does not file a joint
11 return for the taxable year,

12 “(ii) resides with a qualifying child of
13 the individual for more than one-half of
14 such taxable year, and

15 “(iii)(I) during the last 6 months of
16 such taxable year, does not have the same
17 principal place of abode as the individual’s
18 spouse, or

19 “(II) has a decree, instrument, or
20 agreement (other than a decree of divorce)
21 described in section 121(d)(3)(C) with re-
22 spect to the individual’s spouse and is not
23 a member of the same household with the
24 individual’s spouse by the end of the tax-
25 able year.”.

1 (b) CONFORMING AMENDMENTS.—

2 (1) Section 32(c)(1)(A) of such Code is amend-
3 ed by striking the last sentence.

4 (2) Section 32(c)(1)(E)(ii) of such Code is
5 amended by striking “(within the meaning of section
6 7703)”.

7 (3) Section 32(d)(1) of such Code, as amended
8 by subsection (a), is amended by striking “(within
9 the meaning of section 7703)”.

10 (c) EFFECTIVE DATE.—The amendments made by
11 this section shall apply to taxable years beginning after
12 December 31, 2020.

13 **SEC. 9624. MODIFICATION OF DISQUALIFIED INVESTMENT**
14 **INCOME TEST.**

15 (a) IN GENERAL.—Section 32(i) of the Internal Rev-
16 enue Code of 1986 is amended by striking “\$2,200” and
17 inserting “\$10,000”.

18 (b) INFLATION ADJUSTMENT.—Section 32(j)(1) of
19 such Code is amended—

20 (1) in the matter preceding subparagraph (A),
21 by inserting “(2021 in the case of the dollar amount
22 in subsection (i)(1))” after “2015”,

23 (2) in subparagraph (B)(i)—

1 (A) by striking “subsections (b)(2)(A) and
2 (i)(1)” and inserting “subsection (b)(2)(A)”,
3 and

4 (B) by striking “and” at the end,
5 (3) by striking the period at the end of sub-
6 paragraph (B)(ii) and inserting “, and”, and

7 (4) by inserting after subparagraph (B)(ii) the
8 following new clause:

9 “(iii) in the case of the \$10,000
10 amount in subsection (i)(1), ‘calendar year
11 2020’ for ‘calendar year 2016’.”.

12 (c) EFFECTIVE DATE.—The amendments made by
13 this section shall apply to taxable years beginning after
14 December 31, 2020.

15 **SEC. 9625. APPLICATION OF EARNED INCOME TAX CREDIT**
16 **IN POSSESSIONS OF THE UNITED STATES.**

17 (a) IN GENERAL.—Chapter 77 of the Internal Rev-
18 enue Code of 1986 is amended by adding at the end the
19 following new section:

20 **“SEC. 7530. APPLICATION OF EARNED INCOME TAX CREDIT**
21 **TO POSSESSIONS OF THE UNITED STATES.**

22 “(a) PUERTO RICO.—

23 “(1) IN GENERAL.—With respect to calendar
24 year 2021 and each calendar year thereafter, the
25 Secretary shall, except as otherwise provided in this

1 subsection, make payments to Puerto Rico equal
2 to—

3 “(A) the specified matching amount for
4 such calendar year, plus

5 “(B) in the case of calendar years 2021
6 through 2025, the lesser of—

7 “(i) the expenditures made by Puerto
8 Rico during such calendar year for edu-
9 cation efforts with respect to individual
10 taxpayers and tax return preparers relat-
11 ing to the earned income tax credit, or

12 “(ii) \$1,000,000.

13 “(2) REQUIREMENT TO REFORM EARNED IN-
14 COME TAX CREDIT.—The Secretary shall not make
15 any payments under paragraph (1) with respect to
16 any calendar year unless Puerto Rico has in effect
17 an earned income tax credit for taxable years begin-
18 ning in or with such calendar year which (relative to
19 the earned income tax credit which was in effect for
20 taxable years beginning in or with calendar year
21 2019) increases the percentage of earned income
22 which is allowed as a credit for each group of indi-
23 viduals with respect to which such percentage is sep-
24 arately stated or determined in a manner designed
25 to substantially increase workforce participation.

1 “(3) SPECIFIED MATCHING AMOUNT.—For pur-
2 poses of this subsection—

3 “(A) IN GENERAL.—The term ‘specified
4 matching amount’ means, with respect to any
5 calendar year, the lesser of—

6 “(i) the excess (if any) of—

7 “(I) the cost to Puerto Rico of
8 the earned income tax credit for tax-
9 able years beginning in or with such
10 calendar year, over

11 “(II) the base amount for such
12 calendar year, or

13 “(ii) the product of 3, multiplied by
14 the base amount for such calendar year.

15 “(B) BASE AMOUNT.—

16 “(i) BASE AMOUNT FOR 2021.—In the
17 case of calendar year 2021, the term ‘base
18 amount’ means the greater of—

19 “(I) the cost to Puerto Rico of
20 the earned income tax credit for tax-
21 able years beginning in or with cal-
22 endar year 2019 (rounded to the
23 nearest multiple of \$1,000,000), or

24 “(II) \$200,000,000.

1 “(ii) INFLATION ADJUSTMENT.—In
2 the case of any calendar year after 2021,
3 the term ‘base amount’ means the dollar
4 amount determined under clause (i) in-
5 creased by an amount equal to—

6 “(I) such dollar amount, multi-
7 plied by—

8 “(II) the cost-of-living adjust-
9 ment determined under section 1(f)(3)
10 for such calendar year, determined by
11 substituting ‘calendar year 2020’ for
12 ‘calendar year 2016’ in subparagraph
13 (A)(ii) thereof.

14 Any amount determined under this clause
15 shall be rounded to the nearest multiple of
16 \$1,000,000.

17 “(4) RULES RELATED TO PAYMENTS.—

18 “(A) TIMING OF PAYMENTS.—The Sec-
19 retary shall make payments under paragraph
20 (1) for any calendar year—

21 “(i) after receipt of such information
22 as the Secretary may require to determine
23 such payments, and

24 “(ii) except as provided in clause (i),
25 within a reasonable period of time before

1 the due date for individual income tax re-
2 turns (as determined under the laws of
3 Puerto Rico) for taxable years which began
4 on the first day of such calendar year.

5 “(B) INFORMATION.—The Secretary may
6 require the reporting of such information as the
7 Secretary may require to carry out this sub-
8 section.

9 “(C) DETERMINATION OF COST OF
10 EARNED INCOME TAX CREDIT.—For purposes
11 of this subsection, the cost to Puerto Rico of
12 the earned income tax credit shall be deter-
13 mined by the Secretary on the basis of the laws
14 of Puerto Rico and shall include reductions in
15 revenues received by Puerto Rico by reason of
16 such credit and refunds attributable to such
17 credit, but shall not include any administrative
18 costs with respect to such credit.

19 “(b) POSSESSIONS WITH MIRROR CODE TAX SYS-
20 TEMS.—

21 “(1) IN GENERAL.—With respect to calendar
22 year 2021 and each calendar year thereafter, the
23 Secretary shall, except as otherwise provided in this
24 subsection, make payments to the Virgin Islands,

1 Guam, and the Commonwealth of the Northern Mar-
2 iana Islands equal to—

3 “(A) the cost to such possession of the
4 earned income tax credit for taxable years be-
5 ginning in or with such calendar year, plus

6 “(B) in the case of calendar years 2021
7 through 2025, the lesser of—

8 “(i) the expenditures made by such
9 possession during such calendar year for
10 education efforts with respect to individual
11 taxpayers and tax return preparers relat-
12 ing to such earned income tax credit, or

13 “(ii) \$50,000.

14 “(2) APPLICATION OF CERTAIN RULES.—Rules
15 similar to the rules of subparagraphs (A), (B), and
16 (C) of subsection (a)(4) shall apply for purposes of
17 this subsection.

18 “(c) AMERICAN SAMOA.—

19 “(1) IN GENERAL.—With respect to calendar
20 year 2021 and each calendar year thereafter, the
21 Secretary shall, except as otherwise provided in this
22 subsection, make payments to American Samoa
23 equal to—

24 “(A) the lesser of—

1 “(i) the cost to American Samoa of
2 the earned income tax credit for taxable
3 years beginning in or with such calendar
4 year, or

5 “(ii) \$16,000,000, plus

6 “(B) in the case of calendar years 2021
7 through 2025, the lesser of—

8 “(i) the expenditures made by Amer-
9 ican Samoa during such calendar year for
10 education efforts with respect to individual
11 taxpayers and tax return preparers relat-
12 ing to such earned income tax credit, or

13 “(ii) \$50,000.

14 “(2) REQUIREMENT TO ENACT AND MAINTAIN
15 AN EARNED INCOME TAX CREDIT.—The Secretary
16 shall not make any payments under paragraph (1)
17 with respect to any calendar year unless American
18 Samoa has in effect an earned income tax credit for
19 taxable years beginning in or with such calendar
20 year which allows a refundable tax credit to individ-
21 uals on the basis of the taxpayer’s earned income
22 which is designed to substantially increase workforce
23 participation.

24 “(3) INFLATION ADJUSTMENT.—In the case of
25 any calendar year after 2021, the \$16,000,000

1 amount in paragraph (1)(A)(ii) shall be increased by
2 an amount equal to—

3 “(A) such dollar amount, multiplied by—

4 “(B) the cost-of-living adjustment deter-
5 mined under section 1(f)(3) for such calendar
6 year, determined by substituting ‘calendar year
7 2020’ for ‘calendar year 2016’ in subparagraph
8 (A)(ii) thereof.

9 Any increase determined under this clause shall be
10 rounded to the nearest multiple of \$100,000.

11 “(4) APPLICATION OF CERTAIN RULES.—Rules
12 similar to the rules of subparagraphs (A), (B), and
13 (C) of subsection (a)(4) shall apply for purposes of
14 this subsection.

15 “(d) TREATMENT OF PAYMENTS.—For purposes of
16 section 1324 of title 31, United States Code, the payments
17 under this section shall be treated in the same manner
18 as a refund due from a credit provision referred to in sub-
19 section (b)(2) of such section.”.

20 (b) CLERICAL AMENDMENT.—The table of sections
21 for chapter 77 of the Internal Revenue Code of 1986 is
22 amended by adding at the end the following new item:

“Sec. 7530. Application of earned income tax credit to possessions of the
United States.”.

1 **SEC. 9626. TEMPORARY SPECIAL RULE FOR DETERMINING**
2 **EARNED INCOME FOR PURPOSES OF EARNED**
3 **INCOME TAX CREDIT.**

4 (a) **IN GENERAL.**—If the earned income of the tax-
5 payer for the taxpayer’s first taxable year beginning in
6 2021 is less than the earned income of the taxpayer for
7 the taxpayer’s first taxable year beginning in 2019, the
8 credit allowed under section 32 of the Internal Revenue
9 Code of 1986 may, at the election of the taxpayer, be de-
10 termined by substituting—

11 (1) such earned income for the taxpayer’s first
12 taxable year beginning in 2019, for

13 (2) such earned income for the taxpayer’s first
14 taxable year beginning in 2021.

15 (b) **EARNED INCOME.**—

16 (1) **IN GENERAL.**—For purposes of this section,
17 the term “earned income” has the meaning given
18 such term under section 32(c) of the Internal Rev-
19 enue Code of 1986.

20 (2) **APPLICATION TO JOINT RETURNS.**—For
21 purposes of subsection (a), in the case of a joint re-
22 turn, the earned income of the taxpayer for the first
23 taxable year beginning in 2019 shall be the sum of
24 the earned income of each spouse for such taxable
25 year.

26 (c) **SPECIAL RULES.**—

1 (1) ERRORS TREATED AS MATHEMATICAL ER-
2 RORS.—For purposes of section 6213 of the Internal
3 Revenue Code of 1986, an incorrect use on a return
4 of earned income pursuant to subsection (a) shall be
5 treated as a mathematical or clerical error.

6 (2) NO EFFECT ON DETERMINATION OF GROSS
7 INCOME, ETC.—Except as otherwise provided in this
8 subsection, the Internal Revenue Code of 1986 shall
9 be applied without regard to any substitution under
10 subsection (a).

11 (d) TREATMENT OF CERTAIN POSSESSIONS.—

12 (1) PAYMENTS TO POSSESSIONS WITH MIRROR
13 CODE TAX SYSTEMS.—The Secretary of the Treas-
14 ury shall pay to each possession of the United States
15 which has a mirror code tax system amounts equal
16 to the loss (if any) to that possession by reason of
17 the application of the provisions of this section
18 (other than this subsection) with respect to section
19 32 of the Internal Revenue Code of 1986. Such
20 amounts shall be determined by the Secretary of the
21 Treasury based on information provided by the gov-
22 ernment of the respective possession.

23 (2) PAYMENTS TO OTHER POSSESSIONS.—The
24 Secretary of the Treasury shall pay to each posses-
25 sion of the United States which does not have a mir-

1 ror code tax system amounts estimated by the Sec-
2 retary of the Treasury as being equal to the aggre-
3 gate benefits (if any) that would have been provided
4 to residents of such possession by reason of the pro-
5 visions of this section (other than this subsection)
6 with respect to section 32 of the Internal Revenue
7 Code of 1986 if a mirror code tax system had been
8 in effect in such possession. The preceding sentence
9 shall not apply unless the respective possession has
10 a plan, which has been approved by the Secretary of
11 the Treasury, under which such possession will
12 promptly distribute such payments to its residents.

13 (3) MIRROR CODE TAX SYSTEM.—For purposes
14 of this section, 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
17 the income tax liability of the residents of such pos-
18 session under such system is determined by ref-
19 erence to the income tax laws of the United States
20 as if such possession were the United States.

21 (4) TREATMENT OF PAYMENTS.—For purposes
22 of section 1324 of title 31, United States Code, the
23 payments under this section shall be treated in the
24 same manner as a refund due from a credit provi-
25 sion referred to in subsection (b)(2) of such section.

1 **PART 4—DEPENDENT CARE ASSISTANCE**

2 **SEC. 9631. REFUNDABILITY AND ENHANCEMENT OF CHILD**
3 **AND DEPENDENT CARE TAX CREDIT.**

4 (a) IN GENERAL.—Section 21 of the Internal Rev-
5 enue Code of 1986 is amended by adding at the end the
6 following new subsection:

7 “(g) SPECIAL RULES FOR 2021.—In the case of any
8 taxable year beginning after December 31, 2020, and be-
9 fore January 1, 2022—

10 “(1) CREDIT MADE REFUNDABLE.—If the tax-
11 payer (in the case of a joint return, either spouse)
12 has a principal place of abode in the United States
13 (determined as provided in section 32) for more than
14 one-half of the taxable year, the credit allowed under
15 subsection (a) shall be treated as a credit allowed
16 under subpart C (and not allowed under this sub-
17 part).

18 “(2) INCREASE IN DOLLAR LIMIT ON AMOUNT
19 CREDITABLE.—Subsection (c) shall be applied—

20 “(A) by substituting ‘\$8,000’ for ‘\$3,000’
21 in paragraph (1) thereof, and

22 “(B) by substituting ‘\$16,000’ for ‘\$6,000’
23 in paragraph (2) thereof.

24 “(3) INCREASE IN APPLICABLE PERCENTAGE.—
25 Subsection (a)(2) shall be applied—

1 “(A) by substituting ‘50 percent’ for ‘35
2 percent ’, and

3 “(B) by substituting ‘\$125,000’ for
4 ‘\$15,000’.

5 “(4) APPLICATION OF PHASEOUT TO HIGH IN-
6 COME INDIVIDUALS.—

7 “(A) IN GENERAL.—Subsection (a)(2)
8 shall be applied by substituting ‘the phaseout
9 percentage’ for ‘20 percent’.

10 “(B) PHASEOUT PERCENTAGE.—The term
11 ‘phaseout percentage’ means 20 percent re-
12 duced (but not below zero) by 1 percentage
13 point for each \$2,000 (or fraction thereof) by
14 which the taxpayer’s adjusted gross income for
15 the taxable year exceeds \$400,000.”.

16 (b) APPLICATION OF CREDIT IN POSSESSIONS.—Sec-
17 tion 21 of such Code, as amended by subsection (a), is
18 amended by adding at the end the following new sub-
19 section:

20 “(h) APPLICATION OF CREDIT IN POSSESSIONS.—

21 “(1) PAYMENT TO POSSESSIONS WITH MIRROR
22 CODE TAX SYSTEMS.—The Secretary shall pay to
23 each possession of the United States with a mirror
24 code tax system amounts equal to the loss (if any)
25 to that possession by reason of the application of

1 this section (determined without regard to this sub-
2 section) with respect to taxable years beginning in or
3 with 2021. Such amounts shall be determined by the
4 Secretary based on information provided by the gov-
5 ernment of the respective possession.

6 “(2) PAYMENTS TO OTHER POSSESSIONS.—The
7 Secretary shall pay to each possession of the United
8 States which does not have a mirror code tax system
9 amounts estimated by the Secretary as being equal
10 to the aggregate benefits that would have been pro-
11 vided to residents of such possession by reason of
12 this section with respect to taxable years beginning
13 in or with 2021 if a mirror code tax system had
14 been in effect in such possession. The preceding sen-
15 tence shall not apply unless the respective possession
16 has a plan, which has been approved by the Sec-
17 retary, under which such possession will promptly
18 distribute such payments to its residents.

19 “(3) COORDINATION WITH CREDIT ALLOWED
20 AGAINST UNITED STATES INCOME TAXES.—In the
21 case of any taxable year beginning in or with 2021,
22 no credit shall be allowed under this section to any
23 individual—

1 “(A) to whom a credit is allowable against
2 taxes imposed by a possession with a mirror
3 code tax system by reason of this section, or

4 “(B) who is eligible for a payment under
5 a plan described in paragraph (2).

6 “(4) MIRROR CODE TAX SYSTEM.—For pur-
7 poses of this subsection, the term ‘mirror code tax
8 system’ means, with respect to any possession of the
9 United States, the income tax system of such posses-
10 sion if the income tax liability of the residents of
11 such possession under such system is determined by
12 reference to the income tax laws of the United
13 States as if such possession were the United States.

14 “(5) TREATMENT OF PAYMENTS.—For pur-
15 poses of section 1324 of title 31, United States
16 Code, the payments under this subsection shall be
17 treated in the same manner as a refund due from
18 a credit provision referred to in subsection (b)(2) of
19 such section.”.

20 (c) CONFORMING AMENDMENTS.—

21 (1) Section 6211(b)(4)(A) of such Code, as
22 amended by the preceding provisions of this Act, is
23 amended by inserting “21 by reason of subsection
24 (g) thereof,” before “24”.

1 (2) Section 1324(b)(2) of title 31, United
2 States Code (as amended by the preceding provi-
3 sions of this title), is amended by inserting “21,” be-
4 fore “24”.

5 (d) EFFECTIVE DATE.—The amendments made by
6 this section shall apply to taxable years beginning after
7 December 31, 2020.

8 **SEC. 9632. INCREASE IN EXCLUSION FOR EMPLOYER-PRO-**
9 **VIDED DEPENDENT CARE ASSISTANCE.**

10 (a) IN GENERAL.—Section 129(a)(2) of the Internal
11 Revenue Code of 1986 is amended by adding at the end
12 the following new subparagraph:

13 “(D) SPECIAL RULE FOR 2021.—In the
14 case of any taxable year beginning after Decem-
15 ber 31, 2020, and before January 1, 2022, sub-
16 paragraph (A) shall be applied be substituting
17 ‘\$10,500 (half such dollar amount’ for ‘\$5,000
18 (\$2,500’.”.

19 (b) EFFECTIVE DATE.—The amendment made by
20 this section shall apply to taxable years beginning after
21 December 31, 2020.

22 (c) RETROACTIVE PLAN AMENDMENTS.—A plan that
23 otherwise satisfies all applicable requirements of sections
24 125 and 129 of the Internal Revenue Code of 1986 (in-
25 cluding any rules or regulations thereunder) shall not fail

1 to be treated as a cafeteria plan or dependent care assist-
 2 ance program merely because such plan is amended pursu-
 3 ant to a provision under this section and such amendment
 4 is retroactive, if—

5 (1) such amendment is adopted no later than
 6 the last day of the plan year in which the amend-
 7 ment is effective, and

8 (2) the plan is operated consistent with the
 9 terms of such amendment during the period begin-
 10 ning on the effective date of the amendment and
 11 ending on the date the amendment is adopted.

12 **PART 5—CREDITS FOR PAID SICK AND FAMILY**

13 **LEAVE**

14 **SEC. 9641. PAYROLL CREDITS.**

15 (a) IN GENERAL.—Chapter 21 of the Internal Rev-
 16 enue Code of 1986 is amended by adding at the end the
 17 following new subchapter:

18 **“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.

19 **“SEC. 3131. CREDIT FOR PAID SICK LEAVE.**

20 “(a) IN GENERAL.—In the case of an employer, there
 21 shall be allowed as a credit against applicable employment
 22 taxes for each calendar quarter an amount equal to 100
 23 percent of the qualified sick leave wages paid by such em-
 24 ployer with respect to such calendar quarter.

1 “(b) LIMITATIONS AND REFUNDABILITY.—

2 “(1) WAGES TAKEN INTO ACCOUNT.—The
3 amount of qualified sick leave wages taken into ac-
4 count under subsection (a), plus any increases under
5 subsection (e), with respect to any individual shall
6 not exceed \$200 (\$511 in the case of any day any
7 portion of which is paid sick time described in para-
8 graph (1), (2), or (3) of section 5102(a) of the
9 Emergency Paid Sick Leave Act, applied with the
10 modification described in subsection (e)(2)(A)(i)) for
11 any day (or portion thereof) for which the individual
12 is paid qualified sick leave wages.

13 “(2) OVERALL LIMITATION ON NUMBER OF
14 DAYS TAKEN INTO ACCOUNT.—The aggregate num-
15 ber of days taken into account under paragraph (1)
16 for any calendar quarter shall not exceed the excess
17 (if any) of—

18 “(A) 10, over

19 “(B) the aggregate number of days so
20 taken into account during preceding calendar
21 quarters in such calendar year (other than the
22 first quarter of calendar year 2021).

23 “(3) CREDIT LIMITED TO CERTAIN EMPLOY-
24 MENT TAXES.—The credit allowed by subsection (a)
25 with respect to any calendar quarter shall not exceed

1 the applicable employment taxes for such calendar
2 quarter on the wages paid with respect to the em-
3 ployment of all employees of the employer.

4 “(4) REFUNDABILITY OF EXCESS CREDIT.—

5 “(A) CREDIT IS REFUNDABLE.—If the
6 amount of the credit under subsection (a) ex-
7 ceeds the limitation of paragraph (3) for any
8 calendar quarter, such excess shall be treated
9 as an overpayment that shall be refunded under
10 sections 6402(a) and 6413(b).

11 “(B) ADVANCING CREDIT.—In anticipation
12 of the credit, including the refundable portion
13 under subparagraph (A), the credit shall be ad-
14 vanced, according to forms and instructions
15 provided by the Secretary, up to an amount cal-
16 culated under subsection (a), subject to the lim-
17 its under paragraph (1) and (2), all calculated
18 through the end of the most recent payroll pe-
19 riod in the quarter.

20 “(c) QUALIFIED SICK LEAVE WAGES.—For purposes
21 of this section—

22 “(1) IN GENERAL.—The term ‘qualified sick
23 leave wages’ means wages paid by an employer
24 which would be required to be paid by reason of the

1 Emergency Paid Sick Leave Act as if such Act ap-
2 plied after March 31, 2021.

3 “(2) RULES OF APPLICATION.—For purposes of
4 determining whether wages are qualified sick leave
5 wages under paragraph (1)—

6 “(A) IN GENERAL.—The Emergency Paid
7 Sick Leave Act shall be applied—

8 “(i) by inserting ‘, the employee is
9 seeking or awaiting the results of a diag-
10 nostic test for, or a medical diagnosis of,
11 COVID-19 and such employee has been ex-
12 posed to COVID-19 or the employee’s em-
13 ployer has requested such test or diag-
14 nosis, or the employee is obtaining immu-
15 nization related to COVID–19 or recov-
16 ering from any injury, disability, illness, or
17 condition related to such immunization’
18 after ‘medical diagnosis’ in section
19 5102(a)(3) thereof, and

20 “(ii) by applying section 5102(b)(1) of
21 such Act separately with respect to each
22 calendar year after 2020 (and, in the case
23 of calendar year 2021, without regard to
24 the first quarter thereof).

1 “(B) LEAVE MUST MEET REQUIRE-
2 MENTS.—If an employer fails to comply with
3 any requirement of such Act (determined with-
4 out regard to section 5109 thereof) with respect
5 to paid sick time (as defined in section 5110 of
6 such Act), amounts paid by such employer with
7 respect to such paid sick time shall not be
8 taken into account as qualified sick leave wages.
9 For purposes of the preceding sentence, an em-
10 ployer which takes an action described in sec-
11 tion 5104 of such Act shall be treated as failing
12 to meet a requirement of such Act.

13 “(d) ALLOWANCE OF CREDIT FOR CERTAIN HEALTH
14 PLAN EXPENSES.—

15 “(1) IN GENERAL.—The amount of the credit
16 allowed under subsection (a) shall be increased by so
17 much of the employer’s qualified health plan ex-
18 penses as are properly allocable to the qualified sick
19 leave wages for which such credit is so allowed.

20 “(2) QUALIFIED HEALTH PLAN EXPENSES.—
21 For purposes of this subsection, the term ‘qualified
22 health plan expenses’ means amounts paid or in-
23 curred by the employer to provide and maintain a
24 group health plan (as defined in section 5000(b)(1)),
25 but only to the extent that such amounts are ex-

1 cluded from the gross income of employees by reason
2 of section 106(a).

3 “(3) ALLOCATION RULES.—For purposes of
4 this section, qualified health plan expenses shall be
5 allocated to qualified sick leave wages in such man-
6 ner as the Secretary may prescribe. Except as other-
7 wise provided by the Secretary, such allocation shall
8 be treated as properly made if made on the basis of
9 being pro rata among covered employees and pro
10 rata on the basis of periods of coverage (relative to
11 the time periods of leave to which such wages re-
12 late).

13 “(e) ALLOWANCE OF CREDIT FOR AMOUNTS PAID
14 UNDER CERTAIN COLLECTIVELY BARGAINED AGREE-
15 MENTS.—

16 “(1) IN GENERAL.—The amount of the credit
17 allowed under subsection (a) shall be increased by
18 the sum of—

19 “(A) so much of the employer’s collectively
20 bargained defined benefit pension plan con-
21 tributions as are properly allocable to the quali-
22 fied sick leave wages for which such credit is so
23 allowed, plus

24 “(B) so much of the employer’s collectively
25 bargained apprenticeship program contributions

1 as are properly allocable to the qualified sick
2 leave wages for which such credit is so allowed.

3 “(2) COLLECTIVELY BARGAINED DEFINED BEN-
4 EFIT PENSION PLAN CONTRIBUTIONS.—For pur-
5 poses of this subsection—

6 “(A) IN GENERAL.—The term ‘collectively
7 bargained defined benefit pension plan con-
8 tributions’ means, with respect to any calendar
9 quarter, contributions which—

10 “(i) are paid or incurred by an em-
11 ployer during the calendar quarter on be-
12 half of its employees to a defined benefit
13 plan (as defined in section 414(j)), which
14 meets the requirements of section 401(a),

15 “(ii) are made based on a pension
16 contribution rate, and

17 “(iii) are required to be made pursu-
18 ant to the terms of a collective bargaining
19 agreement in effect with respect to such
20 calendar quarter.

21 “(B) PENSION CONTRIBUTION RATE.—The
22 term ‘pension contribution rate’ means the con-
23 tribution rate that the employer is obligated to
24 pay on behalf of its employees under the terms
25 of a collective bargaining agreement for benefits

1 under a defined benefit plan under such agree-
2 ment, as such rate is applied to contribution
3 base units (as defined by section 4001(a)(11) of
4 the Employee Retirement Income Security Act
5 of 1974 (29 U.S.C. 1301(a)(11)).

6 “(C) ALLOCATION RULES.—The amount of
7 collectively bargained defined benefit pension
8 plan contributions allocated to qualified sick
9 leave wages for any calendar quarter shall be
10 the product of—

11 “(i) the pension contribution rate (ex-
12 pressed as an hourly rate), and

13 “(ii) the number of hours for which
14 qualified sick leave wages were provided to
15 employees covered under the collective bar-
16 gaining agreement described in subpara-
17 graph (A)(iii) during the calendar quarter.

18 “(3) COLLECTIVELY BARGAINED APPRENTICE-
19 SHIP PROGRAM CONTRIBUTIONS.—For purposes of
20 this section—

21 “(A) IN GENERAL.—The term ‘collectively
22 bargained apprenticeship program contribu-
23 tions’ means, with respect to any calendar quar-
24 ter, contributions which—

1 “(i) are paid or incurred by an em-
2 ployer on behalf of its employees with re-
3 spect to the calendar quarter to a reg-
4 istered apprenticeship program,

5 “(ii) are made based on an appren-
6 ticeship program contribution rate, and

7 “(iii) are required to be made pursu-
8 ant to the terms of a collective bargaining
9 agreement that is in effect with respect to
10 such calendar quarter.

11 “(B) REGISTERED APPRENTICESHIP PRO-
12 GRAM.—The term ‘registered apprenticeship
13 program’ means an apprenticeship registered
14 under the Act of August 16, 1937 (commonly
15 known as the ‘National Apprenticeship Act’; 50
16 Stat. 664, chapter 663; 29 U.S.C. 50 et seq.)
17 that meets the standards of subpart A of part
18 29 and part 30 of title 29, Code of Federal
19 Regulations.

20 “(C) APPRENTICESHIP PROGRAM CON-
21 TRIBUTION RATE.—The term ‘apprenticeship
22 program contribution rate’ means the contribu-
23 tion rate that the employer is obligated to pay
24 on behalf of its employees under the terms of
25 a collective bargaining agreement for benefits

1 under a registered apprenticeship program
2 under such agreement, as such rate is applied
3 to contribution base units (as defined by section
4 4001(a)(11) of the Employee Retirement In-
5 come Security Act of 1974 (29 U.S.C.
6 1301(a)(11)).

7 “(D) ALLOCATION RULES.—The amount
8 of collectively bargained apprenticeship program
9 contributions allocated to qualified sick leave
10 wages for any calendar quarter shall be the
11 product of—

12 “(i) the apprenticeship program con-
13 tribution rate (expressed as an hourly
14 rate), and

15 “(ii) the number of hours for which
16 qualified sick leave wages were provided to
17 employees covered under the collective bar-
18 gaining agreement described in subpara-
19 graph (A)(iii) during the calendar quarter.

20 “(f) DEFINITIONS AND SPECIAL RULES.—

21 “(1) APPLICABLE EMPLOYMENT TAXES.—For
22 purposes of this section, the term ‘applicable employ-
23 ment taxes’ means the following:

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
3 in 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
7 (1) through (22) of section 3121(b)) and compensa-
8 tion (as defined in section 3231(e), determined with-
9 out regard to the sentence in paragraph (1) thereof
10 which begins ‘Such term does not include remunera-
11 tion’).

12 “(3) DENIAL OF DOUBLE BENEFIT.—For pur-
13 poses of chapter 1, the gross income of the em-
14 ployer, for the taxable year which includes the last
15 day of any calendar quarter with respect to which a
16 credit is allowed under this section, shall be in-
17 creased by the amount of such credit. Any wages
18 taken into account in determining the credit allowed
19 under this section shall not be taken into account for
20 purposes of determining the credit allowed under
21 sections 45A, 45P, 45S, 51, 3132, and 3134. In the
22 case of any credit allowed under section 2301 of the
23 CARES Act or section 41 with respect to wages
24 taken into account under this section, the credit al-
25 lowed under this section shall be reduced by the por-

1 tion of the credit allowed under such section 2301
2 or section 41 which is 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 sick leave wages paid by an el-
6 igible employer as such employer elects (at such time
7 and in such manner as the Secretary may prescribe)
8 to not take into account for purposes of this section.

9 “(5) CERTAIN GOVERNMENTAL EMPLOYERS.—
10 No credit shall be allowed under this section to the
11 Government of the United States or to any agency
12 or instrumentality thereof. The preceding sentence
13 shall not apply to any organization described in sec-
14 tion 501(c)(1) and exempt from tax under section
15 501(a).

16 “(6) EXTENSION OF LIMITATION ON ASSESS-
17 MENT.—Notwithstanding section 6501, the limita-
18 tion on the time period for the assessment of any
19 amount attributable to a credit claimed under this
20 section shall not expire before the date that is 5
21 years after the later of—

22 “(A) the date on which the original return
23 which includes the calendar quarter with re-
24 spect to which such credit is determined is filed,
25 or

1 “(B) the date on which such return is
2 treated 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 Res-
17 cue Plan Act of 2021.

18 “(B) APPLICATION WHERE PPP LOANS
19 NOT FORGIVEN.—The Secretary shall issue
20 guidance providing that payroll costs paid dur-
21 ing the covered period shall not fail to be treat-
22 ed as qualified sick leave wages under this sec-
23 tion by reason of subparagraph (A)(i) to the ex-
24 tent 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 de-
4 cision under section 7(a)(37)(J) of such
5 Act, or

6 “(ii) a covered loan of the taxpayer
7 under section 7A of the Small Business
8 Act 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
18 to carry out the purposes of this section, including—

19 “(1) regulations or other guidance to prevent
20 the avoidance of the purposes of the limitations
21 under 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
7 section in cases where there is a subsequent adjust-
8 ment to the credit determined under subsection (a),

9 “(5) regulations or other guidance to ensure
10 that the wages taken into account under this section
11 conform with the paid sick time required to be pro-
12 vided under the Emergency Paid Sick Leave Act,

13 “(6) regulations or other guidance to permit the
14 advancement of the credit determined under sub-
15 section (a), and

16 “(7) regulations or other guidance with respect
17 to the allocation, reporting, and substantiation of
18 collectively bargained defined benefit pension plan
19 contributions and collectively bargained apprentice-
20 ship program contributions.

21 “(h) APPLICATION OF SECTION.—This section shall
22 apply only to wages paid with respect to the period begin-
23 ning on April 1, 2021, and ending on September 30, 2021.

24 “(i) TREATMENT OF DEPOSITS.—The Secretary shall
25 waive any penalty under section 6656 for any failure to

1 make a deposit of applicable employment taxes if the Sec-
2 retary determines that such failure was due to the antici-
3 pation of the credit allowed under this section.

4 “(j) NON-DISCRIMINATION REQUIREMENT.—No
5 credit shall be allowed under this section to any employer
6 for any calendar quarter if such employer, with respect
7 to the availability of the provision of qualified sick leave
8 wages to which this section otherwise applies for such cal-
9 endar quarter, discriminates in favor of highly com-
10 pensated employees (within the meaning of section
11 414(q)), full-time employees, or employees on the basis of
12 employment tenure with such employer.

13 **“SEC. 3132. PAYROLL CREDIT FOR PAID FAMILY LEAVE.**

14 “(a) IN GENERAL.—In the case of an employer, there
15 shall be allowed as a credit against applicable employment
16 taxes for each calendar quarter an amount equal to 100
17 percent of the qualified family leave wages paid by such
18 employer with respect to such calendar quarter.

19 “(b) LIMITATIONS AND REFUNDABILITY.—

20 “(1) WAGES TAKEN INTO ACCOUNT.—The
21 amount of qualified family leave wages taken into
22 account under subsection (a), plus any increases
23 under subsection (e), with respect to any individual
24 shall 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 EMPLOY-
7 MENT TAXES.—The credit allowed by subsection (a)
8 with respect to any calendar quarter shall not exceed
9 the applicable employment taxes for such calendar
10 quarter (reduced by any credits allowed under sec-
11 tion 3131) on the wages paid with respect to the em-
12 ployment of 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) ex-
16 ceeds the limitation of paragraph (2) for any
17 calendar quarter, such excess shall be treated
18 as an overpayment that shall be refunded under
19 sections 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
24 provided by the Secretary, up to an amount cal-
25 culated under subsection (a), subject to the lim-

1 its under paragraph (1) and (2), all calculated
2 through the end of the most recent payroll pe-
3 riod in the quarter.

4 “(c) QUALIFIED FAMILY LEAVE WAGES.—

5 “(1) IN GENERAL.—For purposes of this sec-
6 tion, the term ‘qualified family leave wages’ means
7 wages paid by an employer which would be required
8 to be paid by reason of the Emergency Family and
9 Medical Leave Expansion Act (including the amend-
10 ments made by such Act) as if such Act (and
11 amendments made by such Act) applied after March
12 31, 2021.

13 “(2) RULES OF APPLICATION.—

14 “(A) IN GENERAL.—For purposes of deter-
15 mining whether wages are qualified family leave
16 wages under paragraph (1)—

17 “(i) section 110(a)(2)(A) of the Fam-
18 ily and Medical Leave Act of 1993 shall be
19 applied by inserting ‘or any reason for
20 leave described in section 5102(a) of the
21 Families First Coronavirus Response Act,
22 or the employee is seeking or awaiting the
23 results of a diagnostic test for, or a med-
24 ical diagnosis of, COVID-19 and such em-
25 ployee has been exposed to COVID-19 or

1 the employee’s employer has requested
2 such test or diagnosis, or the employee is
3 obtaining immunization related to COVID–
4 19 or recovering from any injury, dis-
5 ability, illness, or condition related to such
6 immunization’ after ‘public health emer-
7 gency’, and

8 “(ii) section 110(b) of such Act shall
9 be applied—

10 “(I) without regard to paragraph
11 (1) thereof,

12 “(II) by striking ‘after taking
13 leave after such section for 10 days’
14 in paragraph (2)(A) thereof, and

15 “(III) by substituting ‘\$12,000’
16 for ‘\$10,000’ in paragraph (2)(B)(ii)
17 thereof.

18 “(B) LEAVE MUST MEET REQUIRE-
19 MENTS.—For purposes of determining whether
20 wages would be required to be paid under para-
21 graph (1), if an employer fails to comply with
22 any requirement of the Family and Medical
23 Leave Act of 1993 or the Emergency Family
24 and Medical Leave Expansion Act (determined
25 without regard to any time limitation under sec-

1 tion 102(a)(1)(F) of the Family and Medical
2 Leave Act of 1994) with respect to any leave
3 provided for a qualifying need related to a pub-
4 lic health emergency (as defined in section 110
5 of such Act, applied as described in subpara-
6 graph (A)(i)), amounts paid by such employer
7 with respect to such leave shall not be taken
8 into account as qualified family leave wages.
9 For purposes of the preceding sentence, an em-
10 ployer which takes an action described in sec-
11 tion 105 of the Family and Medical Leave Act
12 of 1993 shall be treated as failing to meet a re-
13 quirement of such Act.

14 “(d) ALLOWANCE OF CREDIT FOR CERTAIN HEALTH
15 PLAN EXPENSES.—

16 “(1) IN GENERAL.—The amount of the credit
17 allowed under subsection (a) shall be increased by so
18 much of the employer’s qualified health plan ex-
19 penses as are properly allocable to the qualified fam-
20 ily leave wages for which such credit is so allowed.

21 “(2) QUALIFIED HEALTH PLAN EXPENSES.—

22 For purposes of this subsection, the term ‘qualified
23 health plan expenses’ means amounts paid or in-
24 curred by the employer to provide and maintain a
25 group health plan (as defined in section 5000(b)(1)),

1 but only to the extent that such amounts are ex-
2 cluded from the gross income of employees by reason
3 of section 106(a).

4 “(3) ALLOCATION RULES.—For purposes of
5 this section, qualified health plan expenses shall be
6 allocated to qualified family leave wages in such
7 manner as the Secretary may prescribe. Except as
8 otherwise provided by the Secretary, such allocation
9 shall be treated as properly made if made on the
10 basis of being pro rata among covered employees
11 and pro rata on the basis of periods of coverage (rel-
12 ative to the time periods of leave to which such
13 wages relate).

14 “(e) ALLOWANCE OF CREDIT FOR AMOUNTS PAID
15 UNDER CERTAIN COLLECTIVELY BARGAINED AGREE-
16 MENTS.—

17 “(1) IN GENERAL.—The amount of the credit
18 allowed under subsection (a) shall be increased by so
19 much of the sum of—

20 “(A) so much of the employer’s collectively
21 bargained defined benefit pension plan con-
22 tributions as are properly allocable to the quali-
23 fied family leave wages for which such credit is
24 so allowed, plus

1 “(B) so much of the employer’s collectively
2 bargained apprenticeship program contributions
3 as are properly allocable to the qualified family
4 leave wages for which such credit is so allowed.

5 “(2) COLLECTIVELY BARGAINED DEFINED BEN-
6 EFIT PENSION PLAN CONTRIBUTIONS.—For pur-
7 poses of this subsection—

8 “(A) IN GENERAL.—The term ‘collectively
9 bargained defined benefit pension plan con-
10 tributions’ has the meaning given such term
11 under section 3131(e)(2).

12 “(B) ALLOCATION RULES.—The amount of
13 collectively bargained defined benefit pension
14 plan contributions allocated to qualified family
15 leave wages for any calendar quarter shall be
16 the product of—

17 “(i) the pension contribution rate (as
18 defined in section 3131(e)(2)), expressed
19 as an hourly rate, and

20 “(ii) the number of hours for which
21 qualified family leave wages were provided
22 to employees covered under the collective
23 bargaining agreement described in section
24 3132(e)(2)(A)(iii) during the calendar
25 quarter.

1 “(3) COLLECTIVELY BARGAINED APPRENTICE-
2 SHIP PROGRAM CONTRIBUTIONS.—For purposes of
3 this section—

4 “(A) IN GENERAL.—The term ‘collectively
5 bargained apprenticeship program contribu-
6 tions’ has the meaning given such term under
7 section 3131(e)(3).

8 “(B) ALLOCATION RULES.—For purposes
9 of this section, the amount of collectively bar-
10 gained apprenticeship program contributions al-
11 located to qualified family leave wages for any
12 calendar quarter shall be the product of—

13 “(i) the apprenticeship contribution
14 rate (as defined in section 3131(e)(3)), ex-
15 pressed as 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 3132(e)(3)(A)(iii) during the calendar
21 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
5 in 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
9 (1) through (22) of section 3121(b)) and compensa-
10 tion (as defined in section 3231(e), determined with-
11 out regard to the sentence in paragraph (1) thereof
12 which begins ‘Such term does not include remunera-
13 tion’).

14 “(3) DENIAL OF DOUBLE BENEFIT.—For pur-
15 poses of chapter 1, the gross income of the em-
16 ployer, for the taxable year which includes the last
17 day of any calendar quarter with respect to which a
18 credit is allowed under this section, shall be in-
19 creased by the amount of such credit. Any wages
20 taken into account in determining the credit allowed
21 under this section shall not be taken into account for
22 purposes of determining the credit allowed under
23 sections 45A, 45P, 45S, 51, 3131, and 3134. In the
24 case of any credit allowed under section 2301 of the
25 CARES Act or section 41 with respect to wages

1 taken into account under this section, the credit al-
2 lowed under this section shall be reduced by the por-
3 tion of the credit allowed under such section 2301
4 or section 41 which is attributable to such wages.

5 “(4) ELECTION TO NOT TAKE CERTAIN WAGES
6 INTO ACCOUNT.—This section shall not apply to so
7 much of the qualified family leave wages paid by an
8 eligible employer as such employer elects (at such
9 time and in such manner as the Secretary may pre-
10 scribe) to not take into account for purposes of this
11 section.

12 “(5) CERTAIN GOVERNMENTAL EMPLOYERS.—
13 No credit shall be allowed under this section to the
14 Government of the United States or to any agency
15 or instrumentality thereof. The preceding sentence
16 shall not apply to any organization described in sec-
17 tion 501(c)(1) and exempt from tax under section
18 501(a).

19 “(6) EXTENSION OF LIMITATION ON ASSESS-
20 MENT.—Notwithstanding section 6501, the limita-
21 tion on the time period for the assessment of any
22 amount attributable to a credit claimed under this
23 section shall not expire before the date that is 5
24 years after the later of—

1 “(A) the date on which the original return
2 which includes the calendar quarter with re-
3 spect to which such credit is determined is filed,
4 or

5 “(B) the date on which such return is
6 treated as filed under section 6501(b)(2).

7 “(7) COORDINATION WITH CERTAIN PRO-
8 GRAMS.—

9 “(A) IN GENERAL.—This section shall not
10 apply to so much of the qualified family leave
11 wages paid by an eligible employer as are taken
12 into account as payroll costs in connection
13 with—

14 “(i) a covered loan under section
15 7(a)(37) or 7A of the Small Business Act,

16 “(ii) a grant under section 324 of the
17 Economic Aid to Hard-Hit Small Busi-
18 nesses, Non-Profits, and Venues Act, or

19 “(iii) a restaurant revitalization grant
20 under section 5003 of the American Res-
21 cue Plan Act of 2021.

22 “(B) APPLICATION WHERE PPP LOANS
23 NOT FORGIVEN.—The Secretary shall issue
24 guidance providing that payroll costs paid dur-
25 ing the covered period shall not fail to be treat-

1 ed as qualified family leave wages under this
2 section by reason of subparagraph (A)(i) to the
3 extent that—

4 “(i) a covered loan of the taxpayer
5 under section 7(a)(37) of the Small Busi-
6 ness Act is not forgiven by reason of a de-
7 cision under section 7(a)(37)(J) of such
8 Act, or

9 “(ii) a covered loan of the taxpayer
10 under section 7A of the Small Business
11 Act is not forgiven by reason of a decision
12 under section 7A(g) of such Act.

13 Terms used in the preceding sentence which are
14 also used in section 7A(g) or 7(a)(37)(J) of the
15 Small Business Act shall, when applied in con-
16 nection with either such section, have the same
17 meaning as when used in such section, respec-
18 tively.

19 “(g) REGULATIONS.—The Secretary shall prescribe
20 such regulations or other guidance as may be necessary
21 to carry out the purposes of this section, including—

22 “(1) regulations or other guidance to prevent
23 the avoidance of the purposes of the limitations
24 under this section,

1 “(2) regulations or other guidance to minimize
2 compliance and record-keeping burdens under this
3 section,

4 “(3) regulations or other guidance providing for
5 waiver of penalties for failure to deposit amounts in
6 anticipation of the allowance of the credit allowed
7 under this section,

8 “(4) regulations or other guidance for recap-
9 turing the benefit of credits determined under this
10 section in cases where there is a subsequent adjust-
11 ment to the credit determined under subsection (a),

12 “(5) regulations or other guidance to ensure
13 that the wages taken into account under this section
14 conform with the paid leave required to be provided
15 under the Emergency Family and Medical Leave Ex-
16 pansion Act (including the amendments made by
17 such Act),

18 “(6) regulations or other guidance to permit the
19 advancement of the credit determined under sub-
20 section (a), and

21 “(7) regulations or other guidance with respect
22 to the allocation, reporting, and substantiation of
23 collectively bargained defined benefit pension plan
24 contributions and collectively bargained apprentice-
25 ship program contributions.

1 “(h) APPLICATION OF SECTION.—This section shall
2 apply only to wages paid with respect to the period begin-
3 ning on April 1, 2021, and ending on September 30, 2021.

4 “(i) TREATMENT OF DEPOSITS.—The Secretary shall
5 waive any penalty under section 6656 for any failure to
6 make a deposit of applicable employment taxes if the Sec-
7 retary determines that such failure was due to the antici-
8 pation of the credit allowed under this section.

9 “(j) NON-DISCRIMINATION REQUIREMENT.—No
10 credit shall be allowed under this section to any employer
11 for any calendar quarter if such employer, with respect
12 to the availability of the provision of qualified family leave
13 wages to which this section otherwise applies for such cal-
14 endar quarter, discriminates in favor of highly com-
15 pensated employees (within the meaning of section
16 414(q)), full-time employees, or employees on the basis of
17 employment tenure with such employer.

18 **“SEC. 3133. SPECIAL RULE RELATED TO TAX ON EMPLOY-**
19 **ERS.**

20 “(a) IN GENERAL.—The credit allowed by section
21 3131 and the credit allowed by section 3132 shall each
22 be increased by the amount of the taxes imposed by sub-
23 sections (a) and (b) of section 3111 and section 3221(a)
24 on qualified sick leave wages, or qualified family leave

1 wages, for which credit is allowed under such section 3131
2 or 3132 (respectively).

3 “(b) DENIAL OF DOUBLE BENEFIT.—For denial of
4 double benefit with respect to the credit increase under
5 subsection (a), see sections 3131(f)(3) and 3132(f)(3).”.

6 (b) REFUNDS.—Paragraph (2) of section 1324(b) of
7 title 31, United States Code, is amended by inserting
8 “3131, 3132,” before “6428”.

9 (c) CLERICAL AMENDMENT.—The table of sub-
10 chapters for chapter 21 of the Internal Revenue Code of
11 1986 is amended by adding at the end the following new
12 item:

“SUBCHAPTER D—CREDITS”.

13 (d) EFFECTIVE DATE.—The amendments made by
14 this section shall apply to amounts paid with respect to
15 calendar quarters beginning after March 31, 2021.

16 **SEC. 9642. CREDIT FOR SICK LEAVE FOR CERTAIN SELF-**
17 **EMPLOYED INDIVIDUALS.**

18 (a) IN GENERAL.—In the case of an eligible self-em-
19 ployed individual, there shall be allowed as a credit against
20 the tax imposed by chapter 1 of the Internal Revenue Code
21 of 1986 for any taxable year an amount equal to the quali-
22 fied sick leave equivalent amount with respect to the indi-
23 vidual.

24 (b) ELIGIBLE SELF-EMPLOYED INDIVIDUAL.—For
25 purposes of this section—

1 (1) IN GENERAL.—The term “eligible self-em-
2 ployed individual” means an individual who—

3 (A) regularly carries on any trade or busi-
4 ness within the meaning of section 1402 of the
5 Internal Revenue Code of 1986, and

6 (B) would be entitled to receive paid leave
7 during the taxable year pursuant to the Emer-
8 gency Paid Sick Leave Act if—

9 (i) the individual were an employee of
10 an employer (other than himself or her-
11 self), and

12 (ii) such Act applied after March 31,
13 2021.

14 (2) RULES OF APPLICATION.—For purposes of
15 paragraph (1)(B), in determining whether an indi-
16 vidual would be entitled to receive paid leave under
17 the Emergency Paid Sick Leave Act, such Act shall
18 be applied—

19 (A) by inserting “, the employee is seeking
20 or awaiting the results of a diagnostic test for,
21 or a medical diagnosis of, COVID-19 and such
22 employee has been exposed to COVID-19 or is
23 unable to work pending the results of such test
24 or diagnosis, or the employee is obtaining im-
25 munization related to COVID–19 or recovering

1 from any injury, disability, illness, or condition
2 related to such immunization” after “medical
3 diagnosis” in section 5102(a)(3) of such Act,
4 and

5 (B) by applying section 5102(b)(1) of such
6 Act separately with respect to each taxable
7 year.

8 (c) QUALIFIED SICK LEAVE EQUIVALENT
9 AMOUNT.—For purposes of this section—

10 (1) IN GENERAL.—The term “qualified sick
11 leave equivalent amount” means, with respect to any
12 eligible self-employed individual, an amount equal
13 to—

14 (A) the number of days during the taxable
15 year (but not more than 10) that the individual
16 is unable to perform services in any trade or
17 business referred to in section 1402 of the In-
18 ternal Revenue Code of 1986 for a reason with
19 respect to which such individual would be enti-
20 tled to receive sick leave as described in sub-
21 section (b), multiplied by

22 (B) the lesser of—

23 (i) \$200 (\$511 in the case of any day
24 of paid sick time described in paragraph
25 (1), (2), or (3) of section 5102(a) of the

1 Emergency Paid Sick Leave Act, applied
2 with the modification described in sub-
3 section (b)(2)(A)) of this section, or

4 (ii) 67 percent (100 percent in the
5 case of any day of paid sick time described
6 in paragraph (1), (2), or (3) of section
7 5102(a) of the Emergency Paid Sick Leave
8 Act) of the average daily self-employment
9 income of the individual for the taxable
10 year.

11 (2) AVERAGE DAILY SELF-EMPLOYMENT IN-
12 COME.—For purposes of this subsection, the term
13 “average daily self-employment income” means an
14 amount equal to—

15 (A) the net earnings from self-employment
16 of the individual for the taxable year, divided by

17 (B) 260.

18 (3) ELECTION TO USE PRIOR YEAR NET EARN-
19 INGS FROM SELF-EMPLOYMENT INCOME.—In the
20 case of an individual who elects (at such time and
21 in such manner as the Secretary may provide) the
22 application of this paragraph, paragraph (2)(A) shall
23 be applied by substituting “the prior taxable year”
24 for “the taxable year”.

1 (4) ELECTION TO NOT TAKE DAYS INTO AC-
2 COUNT.—Any day shall not be taken into account
3 under paragraph (1)(A) if the eligible self-employed
4 individual elects (at such time and in such manner
5 as the Secretary may prescribe) to not take such day
6 into account for purposes of such paragraph.

7 (d) CREDIT REFUNDABLE.—

8 (1) IN GENERAL.—The credit determined under
9 this section shall be treated as a credit allowed to
10 the taxpayer under subpart C of part IV of sub-
11 chapter A of chapter 1 of such Code.

12 (2) TREATMENT OF PAYMENTS.—For purposes
13 of section 1324 of title 31, United States Code, any
14 refund due from the credit determined under this
15 section shall be treated in the same manner as a re-
16 fund due from a credit provision referred to in sub-
17 section (b)(2) of such section.

18 (e) SPECIAL RULES.—

19 (1) DOCUMENTATION.—No credit shall be al-
20 lowed under this section unless the individual main-
21 tains such documentation as the Secretary may pre-
22 scribe to establish such individual as an eligible self-
23 employed individual.

24 (2) DENIAL OF DOUBLE BENEFIT.—In the case
25 of an individual who receives wages (as defined in

1 section 3121(a) of the Internal Revenue Code of
2 1986) or compensation (as defined in section
3 3231(e) of such Code) paid by an employer which
4 are required to be paid by reason of the Emergency
5 Paid Sick Leave Act, the qualified sick leave equiva-
6 lent amount otherwise determined under subsection
7 (c) of this section shall be reduced (but not below
8 zero) to the extent that the sum of the amount de-
9 scribed in such subsection and in section 3131(b)(1)
10 of such Code exceeds \$2,000 (\$5,110 in the case of
11 any day any portion of which is paid sick time de-
12 scribed in paragraph (1), (2), or (3) of section
13 5102(a) of the Emergency Paid Sick Leave Act).

14 (f) APPLICATION OF SECTION.—Only days occurring
15 during the period beginning on April 1, 2021, and ending
16 on September 30, 2021, may be taken into account under
17 subsection (c)(1)(A).

18 (g) APPLICATION OF CREDIT IN CERTAIN POSSES-
19 SIONS.—

20 (1) PAYMENTS TO POSSESSIONS WITH MIRROR
21 CODE TAX SYSTEMS.—The Secretary shall pay to
22 each possession of the United States which has a
23 mirror code tax system amounts equal to the loss (if
24 any) to that possession by reason of the application
25 of the provisions of this section. Such amounts shall

1 be determined by the Secretary based on information
2 provided by the government of the respective posses-
3 sion.

4 (2) PAYMENTS TO OTHER POSSESSIONS.—The
5 Secretary shall pay to each possession of the United
6 States which does not have a mirror code tax system
7 amounts estimated by the Secretary as being equal
8 to the aggregate benefits (if any) that would have
9 been provided to residents of such possession by rea-
10 son of the provisions of this section if a mirror code
11 tax system had been in effect in such possession.
12 The preceding sentence shall not apply unless the re-
13 spective possession has a plan, which has been ap-
14 proved by the Secretary, under which such posses-
15 sion will promptly distribute such payments to its
16 residents.

17 (3) MIRROR CODE TAX SYSTEM.—For purposes
18 of this section, the term “mirror code tax system”
19 means, with respect to any possession of the United
20 States, the income tax system of such possession if
21 the income tax liability of the residents of such pos-
22 session under such system is determined by ref-
23 erence to the income tax laws of the United States
24 as if such possession were the United States.

1 (4) TREATMENT OF PAYMENTS.—For purposes
2 of section 1324 of title 31, United States Code, the
3 payments under this subsection shall be treated in
4 the same manner as a refund due from a credit pro-
5 vision referred to in subsection (b)(2) of such sec-
6 tion.

7 (h) REGULATIONS.—The Secretary shall prescribe
8 such regulations or other guidance as may be necessary
9 to carry out the purposes of this section, including—

10 (1) regulations or other guidance to effectuate
11 the purposes of this section, and

12 (2) regulations or other guidance to minimize
13 compliance and record-keeping burdens under this
14 section.

15 **SEC. 9643. CREDIT FOR FAMILY LEAVE FOR CERTAIN SELF-**
16 **EMPLOYED INDIVIDUALS.**

17 (a) IN GENERAL.—In the case of an eligible self-em-
18 ployed individual, there shall be allowed as a credit against
19 the tax imposed by chapter 1 of the Internal Revenue Code
20 of 1986 for any taxable year an amount equal to 100 per-
21 cent of the qualified family leave equivalent amount with
22 respect to the individual.

23 (b) ELIGIBLE SELF-EMPLOYED INDIVIDUAL.—For
24 purposes of this section—

1 (1) IN GENERAL.—The term “eligible self-em-
2 ployed individual” means an individual who—

3 (A) regularly carries on any trade or busi-
4 ness within the meaning of section 1402 of the
5 Internal Revenue Code of 1986, and

6 (B) would be entitled to receive paid leave
7 during the taxable year pursuant to the Emer-
8 gency Family and Medical Leave Expansion Act
9 if—

10 (i) the individual were an employee of
11 an employer (other than himself or her-
12 self),

13 (ii) section 102(a)(1)(F) of the Fam-
14 ily and Medical Leave Act of 1993 applied
15 after March 31, 2021.

16 (2) RULES OF APPLICATION.—For purposes of
17 paragraph (1)(B), in determining whether an indi-
18 vidual would be entitled to receive paid leave under
19 the Emergency Family and Medical Leave Act—

20 (A) section 110(a)(2)(A) of the Family and
21 Medical Leave Act of 1993 shall be applied by
22 inserting “or any reason for leave described in
23 section 5102(a) of the Families First
24 Coronavirus Response Act, or the employee is
25 seeking or awaiting the results of a diagnostic

1 test for, or a medical diagnosis of, COVID-19
2 and such employee has been exposed to
3 COVID-19 or is unable to work pending the re-
4 sults of such test or diagnosis, or the employee
5 is obtaining immunization related to COVID-
6 19 or recovering from any injury, disability, ill-
7 ness, or condition related to such immuniza-
8 tion” after “public health emergency”, and

9 (B) section 110(b) of such Act shall be ap-
10 plied—

11 (i) without regard to paragraph (1)
12 thereof, and

13 (ii) by striking “after taking leave
14 after such section for 10 days” in para-
15 graph (2)(A) thereof.

16 (c) QUALIFIED FAMILY LEAVE EQUIVALENT
17 AMOUNT.—For purposes of this section—

18 (1) IN GENERAL.—The term “qualified family
19 leave equivalent amount” means, with respect to any
20 eligible self-employed individual, an amount equal to
21 the product of—

22 (A) the number of days (not to exceed 60)
23 during the taxable year that the individual is
24 unable to perform services in any trade or busi-
25 ness referred to in section 1402 of the Internal

1 Revenue Code of 1986 for a reason with respect
2 to which such individual would be entitled to re-
3 ceive paid leave as described in subsection (b)
4 of this section, multiplied by

5 (B) the lesser of—

6 (i) 67 percent of the average daily
7 self-employment income of the individual
8 for the taxable year, or

9 (ii) \$200.

10 (2) AVERAGE DAILY SELF-EMPLOYMENT IN-
11 COME.—For purposes of this subsection, the term
12 “average daily self-employment income” means an
13 amount equal to—

14 (A) the net earnings from self-employment
15 income of the individual for the taxable year,
16 divided by

17 (B) 260.

18 (3) ELECTION TO USE PRIOR YEAR NET EARN-
19 INGS FROM SELF-EMPLOYMENT INCOME.—In the
20 case of an individual who elects (at such time and
21 in such manner as the Secretary may provide) the
22 application of this paragraph, paragraph (2)(A) shall
23 be applied by substituting “the prior taxable year”
24 for “the taxable year”.

1 (4) COORDINATION WITH CREDIT FOR SICK
2 LEAVE.—Any day taken into account in determining
3 the qualified sick leave equivalent amount with re-
4 spect to any eligible-self employed individual under
5 section 9642 shall not be take into account in deter-
6 mining the qualified family leave equivalent amount
7 with respect to such individual under this section.

8 (d) CREDIT REFUNDABLE.—

9 (1) IN GENERAL.—The credit determined under
10 this section shall be treated as a credit allowed to
11 the taxpayer under subpart C of part IV of sub-
12 chapter A of chapter 1 of such Code.

13 (2) TREATMENT OF PAYMENTS.—For purposes
14 of section 1324 of title 31, United States Code, any
15 refund due from the credit determined under this
16 section shall be treated in the same manner as a re-
17 fund due from a credit provision referred to in sub-
18 section (b)(2) of such section.

19 (e) SPECIAL RULES.—

20 (1) DOCUMENTATION.—No credit shall be al-
21 lowed under this section unless the individual main-
22 tains such documentation as the Secretary may pre-
23 scribe to establish such individual as an eligible self-
24 employed individual.

1 (2) DENIAL OF DOUBLE BENEFIT.—In the case
2 of an individual who receives wages (as defined in
3 section 3121(a) of the Internal Revenue Code of
4 1986) or compensation (as defined in section
5 3231(e) of such Code) paid by an employer which
6 are required to be paid by reason of the Emergency
7 Family and Medical Leave Expansion Act, the quali-
8 fied family leave equivalent amount otherwise de-
9 scribed in subsection (c) of this section shall be re-
10 duced (but not below zero) to the extent that the
11 sum of the amount described in such subsection and
12 in section 3132(b)(1) of such Code exceeds \$12,000.

13 (3) REFERENCES TO EMERGENCY FAMILY AND
14 MEDICAL LEAVE EXPANSION ACT.—Any reference in
15 this section to the Emergency Family and Medical
16 Leave Expansion Act shall be treated as including a
17 reference to the amendments made by such Act.

18 (f) APPLICATION OF SECTION.—Only days occurring
19 during the period beginning on April 1, 2021 and ending
20 on September 30, 2021, may be taken into account under
21 subsection (c)(1)(A).

22 (g) APPLICATION OF CREDIT IN CERTAIN POSSES-
23 SIONS.—

24 (1) PAYMENTS TO POSSESSIONS WITH MIRROR
25 CODE TAX SYSTEMS.—The Secretary shall pay to

1 each possession of the United States which has a
2 mirror code tax system amounts equal to the loss (if
3 any) to that possession by reason of the application
4 of the provisions of this section. Such amounts shall
5 be determined by the Secretary based on information
6 provided by the government of the respective posses-
7 sion.

8 (2) PAYMENTS TO OTHER POSSESSIONS.—The
9 Secretary shall pay to each possession of the United
10 States which does not have a mirror code tax system
11 amounts estimated by the Secretary as being equal
12 to the aggregate benefits (if any) that would have
13 been provided to residents of such possession by rea-
14 son of the provisions of this section if a mirror code
15 tax system had been in effect in such possession.
16 The preceding sentence shall not apply unless the re-
17 spective possession has a plan, which has been ap-
18 proved by the Secretary, under which such posses-
19 sion will promptly distribute such payments to its
20 residents.

21 (3) MIRROR CODE TAX SYSTEM.—For purposes
22 of this section, the term “mirror code tax system”
23 means, with respect to any possession of the United
24 States, the income tax system of such possession if
25 the income tax liability of the residents of such pos-

1 session under such system is determined by ref-
2 erence to the income tax laws of the United States
3 as if such possession were the United States.

4 (4) TREATMENT OF PAYMENTS.—For purposes
5 of section 1324 of title 31, United States Code, the
6 payments under this subsection shall be treated in
7 the same manner as a refund due from a credit pro-
8 vision referred to in subsection (b)(2) of such sec-
9 tion.

10 (h) REGULATIONS.—The Secretary shall prescribe
11 such regulations or other guidance as may be necessary
12 to carry out the purposes of this section, including—

13 (1) regulations or other guidance to prevent the
14 avoidance of the purposes of this section, and

15 (2) regulations or other guidance to minimize
16 compliance and record-keeping burdens under this
17 section.

18 **PART 6—EMPLOYEE RETENTION CREDIT**

19 **SEC. 9651. EXTENSION OF EMPLOYEE RETENTION CREDIT.**

20 (a) IN GENERAL.—Subchapter D of chapter 21 of
21 subtitle C of the Internal Revenue Code of 1986, as added
22 by section 9641, is amended by adding at the end the fol-
23 lowing:

1 **“SEC. 3134. EMPLOYEE RETENTION CREDIT FOR EMPLOY-**
2 **ERS SUBJECT TO CLOSURE DUE TO COVID-19.**

3 “(a) IN GENERAL.—In the case of an eligible em-
4 ployer, there shall be allowed as a credit against applicable
5 employment taxes for each calendar quarter an amount
6 equal to 70 percent of the qualified wages with respect
7 to each employee of such employer for such calendar quar-
8 ter.

9 “(b) LIMITATIONS AND REFUNDABILITY.—

10 “(1) IN GENERAL.—

11 “(A) WAGES TAKEN INTO ACCOUNT.—The
12 amount of qualified wages with respect to any
13 employee which may be taken into account
14 under subsection (a) by the eligible employer
15 for any calendar quarter shall not exceed
16 \$10,000.

17 “(B) RECOVERY STARTUP BUSINESSES.—

18 In the case of an eligible employer which is a
19 recovery startup business (as defined in sub-
20 section (c)(5)), the amount of the credit allowed
21 under subsection (a) (after application of sub-
22 paragraph (A)) for any calendar quarter shall
23 not exceed \$50,000.

24 “(2) CREDIT LIMITED TO EMPLOYMENT
25 TAXES.—The credit allowed by subsection (a) with
26 respect to any calendar quarter shall not exceed the

1 applicable employment taxes (reduced by any credits
2 allowed under sections 3131 and 3132) on the wages
3 paid with respect to the employment of all the em-
4 ployees of the eligible employer for such calendar
5 quarter.

6 “(3) REFUNDABILITY OF EXCESS CREDIT.—If
7 the amount of the credit under subsection (a) ex-
8 ceeds the limitation of paragraph (2) for any cal-
9 endar quarter, such excess shall be treated as an
10 overpayment that shall be refunded under sections
11 6402(a) and 6413(b).

12 “(c) DEFINITIONS.—For purposes of this section—

13 “(1) APPLICABLE EMPLOYMENT TAXES.—The
14 term ‘applicable employment taxes’ means the fol-
15 lowing:

16 “(A) The taxes imposed under section
17 3111(b).

18 “(B) So much of the taxes imposed under
19 section 3221(a) as are attributable to the rate
20 in effect under section 3111(b).

21 “(2) ELIGIBLE EMPLOYER.—

22 “(A) IN GENERAL.—The term ‘eligible em-
23 ployer’ means any employer—

24 “(i) which was carrying on a trade or
25 business during the calendar quarter for

1 which the credit is determined under sub-
2 section (a), and

3 “(ii) with respect to any calendar
4 quarter, for which—

5 “(I) the operation of the trade or
6 business described in clause (i) is fully
7 or partially suspended during the cal-
8 endar quarter due to orders from an
9 appropriate governmental authority
10 limiting commerce, travel, or group
11 meetings (for commercial, social, reli-
12 gious, or other purposes) due to the
13 coronavirus disease 2019 (COVID-
14 19),

15 “(II) the gross receipts (within
16 the meaning of section 448(c)) of such
17 employer for such calendar quarter
18 are less than 80 percent of the gross
19 receipts of such employer for the same
20 calendar quarter in calendar year
21 2019, or

22 “(III) the employer is a recovery
23 startup business (as defined in para-
24 graph (5)).

1 With respect to any employer for any cal-
2 endar quarter, if such employer was not in
3 existence as of the beginning of the same
4 calendar quarter in calendar year 2019,
5 clause (ii)(II) shall be applied by sub-
6 stituting ‘2020’ for ‘2019’.

7 “(B) ELECTION TO USE ALTERNATIVE
8 QUARTER.—At the election of the employer—

9 “(i) subparagraph (A)(ii)(II) shall be
10 applied—

11 “(I) by substituting ‘for the im-
12 mediately preceding calendar quarter’
13 for ‘for such calendar quarter’, and

14 “(II) by substituting ‘the cor-
15 responding calendar quarter in cal-
16 endar year 2019’ for ‘the same cal-
17 endar quarter in calendar year 2019’,
18 and

19 “(ii) the last sentence of subpara-
20 graph (A) shall be applied by substituting
21 ‘the corresponding calendar quarter in cal-
22 endar year 2019’ for ‘the same calendar
23 quarter in calendar year 2019’.

1 An election under this subparagraph shall be
2 made at such time and in such manner as the
3 Secretary shall prescribe.

4 “(C) TAX-EXEMPT ORGANIZATIONS.—In
5 the case of an organization which is described
6 in section 501(c) and exempt from tax under
7 section 501(a)—

8 “(i) clauses (i) and (ii)(I) of subpara-
9 graph (A) shall apply to all operations of
10 such organization, and

11 “(ii) any reference in this section to
12 gross receipts shall be treated as a ref-
13 erence to gross receipts within the meaning
14 of section 6033.

15 “(3) QUALIFIED WAGES.—

16 “(A) IN GENERAL.—The term ‘qualified
17 wages’ means—

18 “(i) in the case of an eligible employer
19 for which the average number of full-time
20 employees (within the meaning of section
21 4980H) employed by such eligible employer
22 during 2019 was greater than 500, wages
23 paid by such eligible employer with respect
24 to which an employee is not providing serv-
25 ices due to circumstances described in sub-

1 clause (I) or (II) of paragraph (2)(A)(ii),
2 or

3 “(ii) in the case of an eligible em-
4 ployer for which the average number of
5 full-time employees (within the meaning of
6 section 4980H) employed by such eligible
7 employer during 2019 was not greater
8 than 500—

9 “(I) with respect to an eligible
10 employer described in subclause (I) of
11 paragraph (2)(A)(ii), wages paid by
12 such eligible employer with respect to
13 an employee during any period de-
14 scribed in such clause, or

15 “(II) with respect to an eligible
16 employer described in subclause (II)
17 of such paragraph, wages paid by
18 such eligible employer with respect to
19 an employee during such quarter.

20 “(B) SPECIAL RULE FOR EMPLOYERS NOT
21 IN EXISTENCE IN 2019.—In the case of any em-
22 ployer that was not in existence in 2019, sub-
23 paragraph (A) shall be applied by substituting
24 ‘2020’ for ‘2019’ each place it appears.

1 “(C) SEVERELY FINANCIALLY DISTRESSED
2 EMPLOYERS.—

3 “(i) IN GENERAL.—Notwithstanding
4 subparagraph (A)(i), in the case of a se-
5 verely financially distressed employer, the
6 term ‘qualified wages’ means wages paid
7 by such employer with respect to an em-
8 ployee during any calendar quarter.

9 “(ii) DEFINITION.—The term ‘se-
10 verely financially distressed employer’
11 means an eligible employer as defined in
12 paragraph (2), determined by substituting
13 ‘less than 10 percent’ for ‘less than 80 per-
14 cent’ in subparagraph (A)(ii)(II) thereof.

15 “(D) EXCEPTION.—The term ‘qualified
16 wages’ shall not include any wages taken into
17 account under sections 41, 45A, 45P, 45S, 51,
18 1396, 3131, and 3132.

19 “(4) WAGES.—

20 “(A) IN GENERAL.—The term ‘wages’
21 means wages (as defined in section 3121(a))
22 and compensation (as defined in section
23 3231(e)). For purposes of the preceding sen-
24 tence, in the case of any organization or entity
25 described in subsection (f)(2), wages as defined

1 in section 3121(a) shall be determined without
2 regard to paragraphs (5), (6), (7), (10), and
3 (13) of section 3121(b) (except with respect to
4 services performed in a penal institution by an
5 inmate thereof).

6 “(B) ALLOWANCE FOR CERTAIN HEALTH
7 PLAN EXPENSES.—

8 “(i) IN GENERAL.—Such term shall
9 include amounts paid by the eligible em-
10 ployer to provide and maintain a group
11 health plan (as defined in section
12 5000(b)(1)), but only to the extent that
13 such amounts are excluded from the gross
14 income of employees by reason of section
15 106(a).

16 “(ii) ALLOCATION RULES.—For pur-
17 poses of this section, amounts treated as
18 wages under clause (i) shall be treated as
19 paid with respect to any employee (and
20 with respect to any period) to the extent
21 that such amounts are properly allocable to
22 such employee (and to such period) in such
23 manner as the Secretary may prescribe.
24 Except as otherwise provided by the Sec-
25 retary, such allocation shall be treated as

1 properly made if made on the basis of
2 being pro rata among periods of coverage.

3 “(5) RECOVERY STARTUP BUSINESS.—The
4 term ‘recovery startup business’ means any em-
5 ployer—

6 “(A) which began carrying on any trade or
7 business after February 15, 2020,

8 “(B) for which the average annual gross
9 receipts 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 such quar-
13 ter does not exceed \$1,000,000, and

14 “(C) which, with respect to such quarter,
15 is not described in subclause (I) or (II) of para-
16 graph (2)(A)(ii).

17 “(6) OTHER TERMS.—Any term used in this
18 section which is also used in this chapter or chapter
19 22 shall have the same meaning as when used in
20 such chapter.

21 “(d) AGGREGATION RULE.—All persons treated as a
22 single employer under subsection (a) or (b) of section 52,
23 or subsection (m) or (o) of section 414, shall be treated
24 as one employer for purposes of this section.

1 “(e) CERTAIN RULES TO APPLY.—For purposes of
2 this section, rules similar to the rules of sections 51(i)(1)
3 and 280C(a) shall apply.

4 “(f) CERTAIN GOVERNMENTAL EMPLOYERS.—

5 “(1) IN GENERAL.—This credit shall not apply
6 to the Government of the United States, the govern-
7 ment of any State or political subdivision thereof, or
8 any agency or instrumentality of any of the fore-
9 going.

10 “(2) EXCEPTION.—Paragraph (1) shall not
11 apply to—

12 “(A) any organization described in section
13 501(c)(1) and exempt from tax under section
14 501(a), or

15 “(B) any entity described in paragraph (1)
16 if—

17 “(i) such entity is a college or univer-
18 sity, or

19 “(ii) the principal purpose or function
20 of such entity is providing medical or hos-
21 pital care.

22 In the case of any entity described in subpara-
23 graph (B), such entity shall be treated as satis-
24 fying the requirements of subsection
25 (c)(2)(A)(i).

1 “(g) ELECTION TO NOT TAKE CERTAIN WAGES INTO
2 ACCOUNT.—This section shall not apply to so much of the
3 qualified wages paid by an eligible employer as such em-
4 ployer elects (at such time and in such manner as the Sec-
5 retary may prescribe) to not take into account for pur-
6 poses of this section.

7 “(h) COORDINATION WITH CERTAIN PROGRAMS.—

8 “(1) IN GENERAL.—This section shall not apply
9 to so much of the qualified wages paid by an eligible
10 employer as are taken into account as payroll costs
11 in connection with—

12 “(A) a covered loan under section 7(a)(37)
13 or 7A of the Small Business Act,

14 “(B) a grant under section 324 of the Eco-
15 nomic Aid to Hard-Hit Small Businesses, Non-
16 Profits, and Venues Act, or

17 “(C) a restaurant revitalization grant
18 under section 5003 of the American Rescue
19 Plan Act of 2021.

20 “(2) APPLICATION WHERE PPP LOANS NOT
21 FORGIVEN.—The Secretary shall issue guidance pro-
22 viding that payroll costs paid during the covered pe-
23 riod shall not fail to be treated as qualified wages
24 under this section by reason of paragraph (1) to the
25 extent that—

1 “(A) a covered loan of the taxpayer under
2 section 7(a)(37) of the Small Business Act is
3 not forgiven by reason of a decision under sec-
4 tion 7(a)(37)(J) of such Act, or

5 “(B) a covered loan of the taxpayer under
6 section 7A of the Small Business Act is not for-
7 given by reason of a decision under section
8 7A(g) of such Act.

9 Terms used in the preceding sentence which are also
10 used in section 7A(g) or 7(a)(37)(J) of the Small
11 Business Act shall, when applied in connection with
12 either such section, have the same meaning as when
13 used in such section, respectively.

14 “(i) THIRD PARTY PAYORS.—Any credit allowed
15 under this section shall be treated as a credit described
16 in section 3511(d)(2).

17 “(j) ADVANCE PAYMENTS.—

18 “(1) IN GENERAL.—Except as provided in para-
19 graph (2), no advance payment of the credit under
20 subsection (a) shall be allowed.

21 “(2) ADVANCE PAYMENTS TO SMALL EMPLOY-
22 ERS.—

23 “(A) IN GENERAL.—Under rules provided
24 by the Secretary, an eligible employer for which
25 the average number of full-time employees

1 (within the meaning of section 4980H) em-
2 ployed by such eligible employer during 2019
3 was not greater than 500 may elect for any cal-
4 endar quarter to receive an advance payment of
5 the credit under subsection (a) for such quarter
6 in an amount not to exceed 70 percent of the
7 average quarterly wages paid by the employer
8 in calendar year 2019.

9 “(B) SPECIAL RULE FOR SEASONAL EM-
10 PLOYERS.—In the case of any employer who
11 employs seasonal workers (as defined in section
12 45R(d)(5)(B)), the employer may elect to apply
13 subparagraph (A) by substituting ‘the wages for
14 the calendar quarter in 2019 which corresponds
15 to the calendar quarter to which the election re-
16 lates’ for ‘the average quarterly wages paid by
17 the employer in calendar year 2019’.

18 “(C) SPECIAL RULE FOR EMPLOYERS NOT
19 IN EXISTENCE IN 2019.—In the case of any em-
20 ployer that was not in existence in 2019, sub-
21 paragraphs (A) and (B) shall each be applied
22 by substituting ‘2020’ for ‘2019’ each place it
23 appears.

24 “(3) RECONCILIATION OF CREDIT WITH AD-
25 VANCE PAYMENTS.—

1 “(A) IN GENERAL.—The amount of credit
2 which would (but for this subsection) be allowed
3 under this section shall be reduced (but not
4 below zero) by the aggregate payment allowed
5 to the taxpayer under paragraph (2). Any fail-
6 ure to so reduce the credit shall be treated as
7 arising out of a mathematical or clerical error
8 and assessed according to section 6213(b)(1).

9 “(B) EXCESS ADVANCE PAYMENTS.—If the
10 advance payments to a taxpayer under para-
11 graph (2) for a calendar quarter exceed the
12 credit allowed by this section (determined with-
13 out regard to subparagraph (A)), the tax im-
14 posed under section 3111(b) or so much of the
15 tax imposed under section 3221(a) as is attrib-
16 utable to the rate in effect under section
17 3111(b) (whichever is applicable) for the cal-
18 endar quarter shall be increased by the amount
19 of such excess.

20 “(k) TREATMENT OF DEPOSITS.—The Secretary
21 shall waive any penalty under section 6656 for any failure
22 to make a deposit of any applicable employment taxes if
23 the Secretary determines that such failure was due to the
24 reasonable anticipation of the credit allowed under this
25 section.

1 “(1) EXTENSION OF LIMITATION ON ASSESSMENT.—
2 Notwithstanding section 6501, the limitation on the time
3 period for the assessment of any amount attributable to
4 a credit claimed under this section shall not expire before
5 the date that is 5 years after the later of—

6 “(1) the date on which the original return
7 which includes the calendar quarter with respect to
8 which such credit is determined is filed, or

9 “(2) the date on which such return is treated
10 as filed under section 6501(b)(2).

11 “(m) REGULATIONS AND GUIDANCE.—The Secretary
12 shall issue such forms, instructions, regulations, and other
13 guidance as are necessary—

14 “(1) to allow the advance payment of the credit
15 under subsection (a) as provided in subsection (j)(2),
16 subject to the limitations provided in this section,
17 based on such information as the Secretary shall re-
18 quire,

19 “(2) with respect to the application of the cred-
20 it under subsection (a) to third party payors (includ-
21 ing professional employer organizations, certified
22 professional employer organizations, or agents under
23 section 3504), including regulations or guidance al-
24 lowing such payors to submit documentation nec-

1 essary to substantiate the eligible employer status of
2 employers that use such payors, and

3 “(3) to prevent the avoidance of the purposes of
4 the limitations under this section, including through
5 the leaseback of employees.

6 Any forms, instructions, regulations, or other guidance de-
7 scribed in paragraph (2) shall require the customer to be
8 responsible for the accounting of the credit and for any
9 liability for improperly claimed credits and shall require
10 the certified professional employer organization or other
11 third party payor to accurately report such tax credits
12 based on the information provided by the customer.

13 “(n) APPLICATION.—This section shall only apply to
14 wages paid after June 30, 2021, and before January 1,
15 2022.”.

16 (b) REFUNDS.—Paragraph (2) of section 1324(b) of
17 title 31, United States Code, is amended by inserting
18 “3134,” before “6428”.

19 (c) CLERICAL AMENDMENT.—The table of sections
20 for subchapter D of chapter 21 of subtitle C of the Inter-
21 nal Revenue Code of 1986 is amended by adding at the
22 end the following:

“Sec. 3134. Employee retention credit for employers subject to closure due to
COVID-19.”.

1 (d) EFFECTIVE DATE.—The amendments made by
 2 this section shall apply to calendar quarters beginning
 3 after 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 In-
 8 ternal Revenue Code of 1986 is amended by adding at the
 9 end 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,
 16 and

17 “(II) the following table shall be
 18 applied in lieu of the table contained
 19 in clause (i):

“In the case of household income (expressed as a percent of poverty line) within the following income tier:	The initial premium percentage is—	The final premium percentage is—
Up to 150.0 percent	0.0	0.0
150.0 percent up to 200.0 percent	0.0	2.0
200.0 percent up to 250.0 percent	2.0	4.0
250.0 percent up to 300.0 percent	4.0	6.0
300.0 percent up to 400.0 percent	6.0	8.5
400.0 percent and higher	8.5	8.5”.

1 (b) CONFORMING AMENDMENT.—Section 36B(e)(1)
2 of the Internal Revenue Code of 1986 is amended by add-
3 ing 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
8 400 percent’.”.

9 (c) EFFECTIVE DATE.—The amendments made by
10 this section shall apply to taxable years beginning after
11 December 31, 2020.

12 **SEC. 9662. TEMPORARY MODIFICATION OF LIMITATIONS**
13 **ON RECONCILIATION OF TAX CREDITS FOR**
14 **COVERAGE UNDER A QUALIFIED HEALTH**
15 **PLAN WITH ADVANCE PAYMENTS OF SUCH**
16 **CREDIT.**

17 (a) IN GENERAL.—Section 36B(f)(2)(B) of the Inter-
18 nal Revenue Code of 1986 is amended by adding at the
19 end the following new clause:

20 “(iii) TEMPORARY MODIFICATION OF
21 LIMITATION ON INCREASE.—In the case of
22 any taxable year beginning in 2020, for
23 any taxpayer who files for such taxable
24 year an income tax return reconciling any
25 advance payment of the credit under this

1 section, the Secretary shall treat subpara-
2 graph (A) as not applying.”.

3 (b) EFFECTIVE DATE.—The amendment made by
4 this section shall apply to taxable years beginning after
5 December 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 RE-
14 CEIVE UNEMPLOYMENT COMPENSATION DURING 2021.—

15 “(1) IN GENERAL.—For purposes of this sec-
16 tion, in the case of a taxpayer who has received, or
17 has been approved to receive, unemployment com-
18 pensation for any week beginning during 2021, for
19 the taxable 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
2 purposes of this subsection, the term ‘unemployment
3 compensation’ has the meaning given such term in
4 section 85(b).

5 “(3) EVIDENCE OF UNEMPLOYMENT COM-
6 PENSATION.—For purposes of this subsection, a tax-
7 payer shall not be treated as having received (or
8 been approved to receive) unemployment compensa-
9 tion for any week unless such taxpayer provides self-
10 attestation of, and such documentation as the Sec-
11 retary shall prescribe which demonstrates, such re-
12 ceipt or approval.

13 “(4) CLARIFICATION OF RULES REMAINING AP-
14 PPLICABLE.—

15 “(A) JOINT RETURN REQUIREMENT.—
16 Paragraph (1)(A) shall not affect the applica-
17 tion of 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
24 this section shall apply to taxable years beginning after
25 December 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 Rev-
5 enue Code of 1986 is amended by striking subsection (f).

6 (b) **EFFECTIVE DATE.**—The amendment made by
7 this section shall apply to taxable years beginning after
8 December 31, 2020.

9 **SEC. 9672. TAX TREATMENT OF TARGETED EIDL ADVANCES.**

10 For purposes of the Internal Revenue Code of
11 1986—

12 (1) amounts received from the Administrator of
13 the Small Business Administration in the form of a
14 targeted EIDL advance under section 331 of the
15 Economic Aid to Hard-Hit Small Businesses, Non-
16 profits, and Venues Act (title III of division N of
17 Public Law 116–260) shall not be included in the
18 gross income of the person that receives such
19 amounts,

20 (2) no deduction shall be denied, no tax at-
21 tribute shall be reduced, and no basis increase shall
22 be denied, by reason of the exclusion from gross in-
23 come provided by paragraph (1), and

24 (3) in the case of a partnership or S corpora-
25 tion that receives such amounts—

1 (A) any amount excluded from income by
2 reason of paragraph (1) shall be treated as tax
3 exempt income for purposes of sections 705 and
4 1366 of the Internal Revenue Code of 1986,
5 and

6 (B) the Secretary of the Treasury (or the
7 Secretary's delegate) shall prescribe rules for
8 determining a partner's distributive share of
9 any amount described in subparagraph (A) for
10 purposes of section 705 of the Internal Revenue
11 Code of 1986.

12 **SEC. 9673. TAX TREATMENT OF RESTAURANT REVITALIZA-**
13 **TION GRANTS.**

14 For purposes of the Internal Revenue Code of
15 1986—

16 (1) amounts received from the Administrator of
17 the Small Business Administration in the form of a
18 restaurant revitalization grant under section 5003
19 shall not be included in the gross income of the per-
20 son that receives such amounts,

21 (2) no deduction shall be denied, no tax at-
22 tribute shall be reduced, and no basis increase shall
23 be denied, by reason of the exclusion from gross in-
24 come provided by paragraph (1), and

1 (3) in the case of a partnership or S corpora-
2 tion that receives such amounts—

3 (A) except as otherwise provided by the
4 Secretary of the Treasury (or the Secretary's
5 delegate), any amount excluded from income by
6 reason of paragraph (1) shall be treated as tax
7 exempt income for purposes of sections 705 and
8 1366 of the Internal Revenue Code of 1986,
9 and

10 (B) the Secretary of the Treasury (or the
11 Secretary's delegate) shall prescribe rules for
12 determining a partner's distributive share of
13 any amount described in subparagraph (A) for
14 purposes of section 705 of the Internal Revenue
15 Code of 1986.

16 **SEC. 9674. MODIFICATION OF EXCEPTIONS FOR REPORT-**
17 **ING OF THIRD PARTY NETWORK TRANS-**
18 **ACTIONS.**

19 (a) IN GENERAL.—Section 6050W(e) of the Internal
20 Revenue Code of 1986 is amended to read as follows:

21 “(e) DE MINIMIS EXCEPTION FOR THIRD PARTY
22 SETTLEMENT ORGANIZATIONS.—A third party settlement
23 organization shall not be required to report any informa-
24 tion under subsection (a) with respect to third party net-
25 work transactions of any participating payee if the amount

1 which would otherwise be reported under subsection (a)(2)
2 with respect to such transactions does not exceed \$600.”.

3 (b) CLARIFICATION THAT REPORTING IS NOT RE-
4 QUIRED ON TRANSACTIONS WHICH ARE NOT FOR GOODS
5 OR SERVICES.—Section 6050W(c)(3) of such Code is
6 amended by inserting “described in subsection
7 (d)(3)(A)(iii)” after “any transaction”.

8 (c) EFFECTIVE DATE.—

9 (1) IN GENERAL.—The amendment made by
10 subsection (a) shall apply to returns for calendar
11 years beginning after December 31, 2021.

12 (2) CLARIFICATION.—The amendment made by
13 subsection (b) shall apply to transactions after the
14 date of the enactment of this Act.

15 **SEC. 9675. MODIFICATION OF TREATMENT OF STUDENT**
16 **LOAN FORGIVENESS.**

17 (a) IN GENERAL.—Section 108(f) of the Internal
18 Revenue Code of 1986 is amended by striking paragraph
19 (5) and inserting the following:

20 “(5) SPECIAL RULE FOR DISCHARGES IN 2021
21 THROUGH 2025.—Gross income does not include any
22 amount which (but for this subsection) would be in-
23 cludible in gross income by reason of the discharge
24 (in whole or in part) after December 31, 2020, and
25 before January 1, 2026, of—

1 “(A) any loan provided expressly for post-
2 secondary educational expenses, regardless of
3 whether provided through the educational insti-
4 tution or directly to the borrower, if such loan
5 was made, insured, or guaranteed by—

6 “(i) the United States, or an instru-
7 mentality or agency thereof,

8 “(ii) a State, territory, or possession
9 of the United States, or the District of Co-
10 lumbia, or any political subdivision thereof,
11 or

12 “(iii) an eligible educational institu-
13 tion (as defined in section 25A),

14 “(B) any private education loan (as de-
15 fined in section 140(a)(7) of the Truth in Lend-
16 ing Act),

17 “(C) any loan made by any educational or-
18 ganization described in section 170(b)(1)(A)(ii)
19 if such loan is made—

20 “(i) pursuant to an agreement with
21 any entity described in subparagraph (A)
22 or any private education lender (as defined
23 in section 140(a) of the Truth in Lending
24 Act) under which the funds from which the

1 loan was made were provided to such edu-
2 cational organization, or

3 “(ii) pursuant to a program of such
4 educational organization which is designed
5 to encourage its students to serve in occu-
6 pations with unmet needs or in areas with
7 unmet needs and under which the services
8 provided by the students (or former stu-
9 dents) are for or under the direction of a
10 governmental unit or an organization de-
11 scribed in section 501(c)(3) and exempt
12 from tax under section 501(a), or

13 “(D) any loan made by an educational or-
14 ganization described in section 170(b)(1)(A)(ii)
15 or by an organization exempt from tax under
16 section 501(a) to refinance a loan to an indi-
17 vidual to assist the individual in attending any
18 such educational organization but only if the re-
19 financing loan is pursuant to a program of the
20 refinancing organization which is designed as
21 described in subparagraph (C)(ii).

22 The preceding sentence shall not apply to the dis-
23 charge of a loan made by an organization described
24 in subparagraph (C) or made by a private education
25 lender (as defined in section 140(a)(7) of the Truth

1 in Lending Act) if the discharge is on account of
2 services performed for either such organization or
3 for such private education lender.”.

4 (b) EFFECTIVE DATE.—The amendment made by
5 this section shall apply to discharges of loans after Decem-
6 ber 31, 2020.

7 **Subtitle H—Pensions**

8 **SEC. 9701. TEMPORARY DELAY OF DESIGNATION OF MULTI-** 9 **EMPLOYER PLANS AS IN ENDANGERED, CRIT-** 10 **ICAL, OR CRITICAL AND DECLINING STATUS.**

11 (a) IN GENERAL.—Notwithstanding the actuarial
12 certification under section 305(b)(3) of the Employee Re-
13 tirement Income Security Act of 1974 and section
14 432(b)(3) of the Internal Revenue Code of 1986, if a plan
15 sponsor of a multiemployer plan elects the application of
16 this section, then, for purposes of section 305 of such Act
17 and section 432 of such Code—

18 (1) the status of the plan for its first plan year
19 beginning during the period beginning on March 1,
20 2020, and ending on February 28, 2021, or the next
21 succeeding plan year (as designated by the plan
22 sponsor in such election), shall be the same as the
23 status of such plan under such sections for the plan
24 year preceding such designated plan year, and

1 (2) in the case of a plan which was in endan-
2 gered or critical status for the plan year preceding
3 the designated plan year described in paragraph (1),
4 the plan shall not be required to update its plan or
5 schedules under section 305(c)(6) of such Act and
6 section 432(c)(6) of such Code, or section
7 305(e)(3)(B) of such Act and section 432(e)(3)(B)
8 of such Code, whichever is applicable, until the plan
9 year following the designated plan year described in
10 paragraph (1).

11 (b) EXCEPTION FOR PLANS BECOMING CRITICAL
12 DURING ELECTION.—If—

13 (1) an election was made under subsection (a)
14 with respect to a multiemployer plan, and

15 (2) such plan has, without regard to such elec-
16 tion, been certified by the plan actuary under section
17 305(b)(3) of the Employee Retirement Income Secu-
18 rity Act of 1974 and section 432(b)(3) of the Inter-
19 nal Revenue Code of 1986 to be in critical status for
20 the designated plan year described in subsection
21 (a)(1), then such plan shall be treated as a plan in
22 critical status for such plan year for purposes of ap-
23 plying section 4971(g)(1)(A) of such Code, section
24 302(b)(3) of such Act (without regard to the second
25 sentence thereof), and section 412(b)(3) of such

1 Code (without regard to the second sentence there-
2 of).

3 (c) ELECTION AND NOTICE.—

4 (1) ELECTION.—An election under subsection
5 (a)—

6 (A) shall be made at such time and in such
7 manner as the Secretary of the Treasury or the
8 Secretary's delegate may prescribe and, once
9 made, may be revoked only with the consent of
10 the Secretary, and

11 (B) if made—

12 (i) before the date the annual certifi-
13 cation is submitted to the Secretary or the
14 Secretary's delegate under section
15 305(b)(3) of such Act and section
16 432(b)(3) of such Code, shall be included
17 with such annual certification, and

18 (ii) after such date, shall be submitted
19 to the Secretary or the Secretary's delegate
20 not later than 30 days after the date of the
21 election.

22 (2) NOTICE TO PARTICIPANTS.—

23 (A) IN GENERAL.—Notwithstanding sec-
24 tion 305(b)(3)(D) of the Employee Retirement
25 Income Security Act of 1974 and section

1 432(b)(3)(D) of the Internal Revenue Code of
2 1986, if, by reason of an election made under
3 subsection (a), the plan is in neither endan-
4 gered nor critical status—

5 (i) the plan sponsor of a multiem-
6 ployer plan shall not be required to provide
7 notice under such sections, and

8 (ii) the plan sponsor shall provide to
9 the participants and beneficiaries, the bar-
10 gaining parties, the Pension Benefit Guar-
11 anty Corporation, and the Secretary of
12 Labor a notice of the election under sub-
13 section (a) and such other information as
14 the Secretary of the Treasury (in consulta-
15 tion with the Secretary of Labor) may re-
16 quire—

17 (I) if the election is made before
18 the date the annual certification is
19 submitted to the Secretary or the Sec-
20 retary's delegate under section
21 305(b)(3) of such Act and section
22 432(b)(3) of such Code, not later than
23 30 days after the date of the certifi-
24 cation, and

1 (II) if the election is made after
2 such date, not later than 30 days
3 after the date of the election.

4 (B) NOTICE OF ENDANGERED STATUS.—
5 Notwithstanding section 305(b)(3)(D) of such
6 Act and section 432(b)(3)(D) of such Code, if
7 the plan is certified to be in critical status for
8 any plan year but is in endangered status by
9 reason of an election made under subsection
10 (a), the notice provided under such sections
11 shall be the notice which would have been pro-
12 vided if the plan had been certified to be in en-
13 dangered status.

14 **SEC. 9702. TEMPORARY EXTENSION OF THE FUNDING IM-**
15 **PROVEMENT AND REHABILITATION PERIODS**
16 **FOR MULTIEMPLOYER PENSION PLANS IN**
17 **CRITICAL AND ENDANGERED STATUS FOR**
18 **2020 OR 2021.**

19 (a) IN GENERAL.—If the plan sponsor of a multiem-
20 ployer plan which is in endangered or critical status for
21 a plan year beginning in 2020 or 2021 (determined after
22 application of section 9701) elects the application of this
23 section, then, for purposes of section 305 of the Employee
24 Retirement Income Security Act of 1974 and section 432
25 of the Internal Revenue Code of 1986, the plan's funding

1 improvement period or rehabilitation period, whichever is
2 applicable, shall be extended by 5 years.

3 (b) DEFINITIONS AND SPECIAL RULES.—For pur-
4 poses of this section—

5 (1) ELECTION.—An election under this section
6 shall be made at such time, and in such manner and
7 form, as (in consultation with the Secretary of
8 Labor) the Secretary of the Treasury or the Sec-
9 retary's delegate may prescribe.

10 (2) DEFINITIONS.—Any term which is used in
11 this section which is also used in section 305 of the
12 Employee Retirement Income Security Act of 1974
13 and section 432 of the Internal Revenue Code of
14 1986 shall have the same meaning as when used in
15 such sections.

16 (c) EFFECTIVE DATE.—This section shall apply to
17 plan years beginning after December 31, 2019.

18 **SEC. 9703. ADJUSTMENTS TO FUNDING STANDARD AC-**
19 **COUNT RULES.**

20 (a) ADJUSTMENTS.—

21 (1) AMENDMENT TO EMPLOYEE RETIREMENT
22 INCOME SECURITY ACT OF 1974.—Section 304(b)(8)
23 of the Employee Retirement Income Security Act of
24 1974 (29 U.S.C. 1084(b)) is amended by adding at
25 the end the following new subparagraph:

1 “(F) RELIEF FOR 2020 AND 2021.—A mul-
2 tiemployer plan with respect to which the sol-
3 vency test under subparagraph (C) is met as of
4 February 29, 2020, may elect to apply this
5 paragraph (without regard to whether such plan
6 previously elected the application of this para-
7 graph)—

8 “(i) by substituting ‘February 29,
9 2020’ for ‘August 31, 2008’ each place it
10 appears in subparagraphs (A)(i), (B)(i)(I),
11 and (B)(i)(II),

12 “(ii) by inserting ‘and other losses re-
13 lated to the virus SARS-CoV-2 or
14 coronavirus disease 2019 (COVID-19) (in-
15 cluding experience losses related to reduc-
16 tions in contributions, reductions in em-
17 ployment, and deviations from anticipated
18 retirement rates, as determined by the plan
19 sponsor)’ after ‘net investment losses’ in
20 subparagraph (A)(i), and

21 “(iii) by substituting ‘this subpara-
22 graph or subparagraph (A)’ for ‘this sub-
23 paragraph and subparagraph (A) both’ in
24 subparagraph (B)(iii).

1 cluding experience losses related to reduc-
2 tions in contributions, reductions in em-
3 ployment, and deviations from anticipated
4 retirement rates, as determined by the plan
5 sponsor)’ after ‘net investment losses’ in
6 subparagraph (A)(i), and

7 “(iii) by substituting ‘this subpara-
8 graph or subparagraph (A)’ for ‘this sub-
9 paragraph and subparagraph (A) both’ in
10 subparagraph (B)(iii).

11 The preceding sentence shall not apply to a
12 plan to which special financial assistance is
13 granted under section 4262 of the Employee
14 Retirement Income Security Act of 1974. For
15 purposes of the application of this subpara-
16 graph, the Secretary shall rely on the plan
17 sponsor’s calculations of plan losses unless such
18 calculations are clearly erroneous.”.

19 (b) EFFECTIVE DATES.—

20 (1) IN GENERAL.—The amendments made by
21 this section shall take effect as of the first day of
22 the first plan year ending on or after February 29,
23 2020, except that any election a plan makes pursu-
24 ant to this section that affects the plan’s funding
25 standard account for the first plan year beginning

1 after February 29, 2020, shall be disregarded for
2 purposes of applying the provisions of section 305 of
3 the Employee Retirement Income Security Act of
4 1974 and section 432 of the Internal Revenue Code
5 of 1986 to such plan year.

6 (2) RESTRICTIONS ON BENEFIT INCREASES.—
7 Notwithstanding paragraph (1), the restrictions on
8 plan amendments increasing benefits in sections
9 304(b)(8)(D) of such Act and 431(b)(8)(D) of such
10 Code, as applied by the amendments made by this
11 section, shall take effect on the date of enactment of
12 this Act.

13 **SEC. 9704. SPECIAL FINANCIAL ASSISTANCE PROGRAM FOR**
14 **FINANCIALLY TROUBLED MULTIEMPLOYER**
15 **PLANS.**

16 (a) APPROPRIATION.—Section 4005 of the Employee
17 Retirement Income Security Act of 1974 (29 U.S.C. 1305)
18 is amended by adding at the end the following:

19 “(i)(1) An eighth fund shall be established for special
20 financial assistance to multiemployer pension plans, as
21 provided under section 4262, and to pay for necessary ad-
22 ministrative and operating expenses of the corporation re-
23 lating to such assistance.

24 “(2) There is appropriated from the general fund
25 such amounts as are necessary for the costs of providing

1 financial assistance under section 4262 and necessary ad-
2 ministrative and operating expenses of the corporation.
3 The eighth fund established under this subsection shall be
4 credited with amounts from time to time as the Secretary
5 of the Treasury, in conjunction with the Director of the
6 Pension Benefit Guaranty Corporation, determines appro-
7 priate, from the general fund of the Treasury, but in no
8 case shall such transfers occur after September 30,
9 2030.”.

10 (b) FINANCIAL ASSISTANCE AUTHORITY.—The Em-
11 ployee Retirement Income Security Act of 1974 is amend-
12 ed by inserting after section 4261 of such Act (29 U.S.C.
13 1431) the following:

14 **“SEC. 4262. SPECIAL FINANCIAL ASSISTANCE BY THE COR-**
15 **PORATION.**

16 “(a) SPECIAL FINANCIAL ASSISTANCE.—

17 “(1) IN GENERAL.—The corporation shall pro-
18 vide special financial assistance to an eligible multi-
19 employer plan under this section, upon the applica-
20 tion of a plan sponsor of such a plan for such assist-
21 ance.

22 “(2) INAPPLICABILITY OF CERTAIN REPAYMENT
23 OBLIGATION.—A plan receiving special financial as-
24 sistance pursuant to this section shall not be subject

1 to repayment obligations with respect to such special
2 financial assistance.

3 “(b) ELIGIBLE MULTIEMPLOYER PLANS.—

4 “(1) IN GENERAL.—For purposes of this sec-
5 tion, a multiemployer plan is an eligible multiem-
6 ployer plan if—

7 “(A) the plan is in critical and declining
8 status (within the meaning of section
9 305(b)(6)) in any plan year beginning in 2020
10 through 2022;

11 “(B) a suspension of benefits has been ap-
12 proved with respect to the plan under section
13 305(e)(9) as of the date of the enactment of
14 this section;

15 “(C) in any plan year beginning in 2020
16 through 2022, the plan is certified by the plan
17 actuary to be in critical status (within the
18 meaning of section 305(b)(2)), has a modified
19 funded percentage of less than 40 percent, and
20 has a ratio of active to inactive participants
21 which is less than 2 to 3; or

22 “(D) the plan became insolvent for pur-
23 poses of section 418E of the Internal Revenue
24 Code of 1986 after December 16, 2014, and
25 has remained so insolvent and has not been ter-

1 minated as of the date of enactment of this sec-
2 tion.

3 “(2) MODIFIED FUNDED PERCENTAGE.—For
4 purposes of paragraph (1)(C), the term ‘modified
5 funded percentage’ means the percentage equal to a
6 fraction the numerator of which is current value of
7 plan assets (as defined in section 3(26) of such Act)
8 and the denominator of which is current liabilities
9 (as defined in section 431(c)(6)(D) of such Code and
10 section 304(c)(6)(D) of such Act).

11 “(c) APPLICATIONS FOR SPECIAL FINANCIAL ASSIST-
12 ANCE.—Within 120 days of the date of enactment of this
13 section, the corporation shall issue regulations or guidance
14 setting forth requirements for special financial assistance
15 applications under this section. In such regulations or
16 guidance, the corporation shall—

17 “(1) limit the materials required for a special
18 financial assistance application to the minimum nec-
19 essary to make a determination on the application;

20 “(2) specify effective dates for transfers of spe-
21 cial financial assistance following approval of an ap-
22 plication, based on the effective date of the sup-
23 porting actuarial analysis and the date on which the
24 application is submitted; and

1 “(3) provide for an alternate application for
2 special financial assistance under this section, which
3 may be used by a plan that has been approved for
4 a partition under section 4233 before the date of en-
5 actment of this section.

6 “(d) TEMPORARY PRIORITY CONSIDERATION OF AP-
7 PPLICATIONS.—

8 “(1) IN GENERAL.—The corporation may speci-
9 fy in regulations or guidance under subsection (c)
10 that, during a period no longer than the first 2
11 years following the date of enactment of this section,
12 applications may not be filed by an eligible multiem-
13 ployer plan unless—

14 “(A) the eligible multiemployer plan is in-
15 solvent or is likely to become insolvent within 5
16 years of the date of enactment of this section;

17 “(B) the corporation projects the eligible
18 multiemployer plan to have a present value of
19 financial assistance payments under section
20 4261 that exceeds \$1,000,000,000 if the special
21 financial assistance is not ordered;

22 “(C) the eligible multiemployer plan has
23 implemented benefit suspensions under section
24 305(e)(9) as of the date of the enactment of
25 this section; or

1 “(D) the corporation determines it appro-
2 priate based on other similar circumstances.

3 “(e) ACTUARIAL ASSUMPTIONS.—

4 “(1) ELIGIBILITY.—For purposes of deter-
5 mining eligibility for special financial assistance, the
6 corporation shall accept assumptions incorporated in
7 a multiemployer plan’s determination that it is in
8 critical status or critical and declining status (within
9 the meaning of section 305(b)) for certifications of
10 plan status completed before January 1, 2021, un-
11 less such assumptions are clearly erroneous. For cer-
12 tifications of plan status completed after December
13 31, 2020, a plan shall determine whether it is in
14 critical or critical and declining status for purposes
15 of eligibility for special financial assistance by using
16 the assumptions that the plan used in its most re-
17 cently completed certification of plan status before
18 January 1, 2021, unless such assumptions (exclud-
19 ing the plan’s interest rate) are unreasonable.

20 “(2) AMOUNT OF FINANCIAL ASSISTANCE.—In
21 determining the amount of special financial assist-
22 ance in its application, an eligible multiemployer
23 plan shall—

24 “(A) use the interest rate used by the plan
25 in its most recently completed certification of

1 plan status before January 1, 2021, provided
2 that such interest rate may not exceed the in-
3 terest rate limit; and

4 “(B) for other assumptions, use the as-
5 sumptions that the plan used in its most re-
6 cently completed certification of plan status be-
7 fore January 1, 2021, unless such assumptions
8 are unreasonable.

9 “(3) INTEREST RATE LIMIT.—The interest rate
10 limit for purposes of this subsection is the rate spec-
11 ified in section 303(h)(2)(C)(iii) (disregarding modi-
12 fications made under clause (iv) of such section) for
13 the month in which the application for special finan-
14 cial assistance is filed by the eligible multiemployer
15 plan or the 3 preceding months, with such specified
16 rate increased by 200 basis points.

17 “(4) CHANGES IN ASSUMPTIONS.—If a plan de-
18 termines that use of one or more prior assumptions
19 is unreasonable, the plan may propose in its applica-
20 tion to change such assumptions, provided that the
21 plan discloses such changes in its application and
22 describes why such assumptions are no longer rea-
23 sonable. The corporation shall accept such changed
24 assumptions unless it determines the changes are
25 unreasonable, individually or in the aggregate. The

1 plan may not propose a change to the interest rate
2 otherwise required under this subsection for eligi-
3 bility or financial assistance amount.

4 “(f) APPLICATION DEADLINE.—Any application by a
5 plan for special financial assistance under this section
6 shall be submitted to the corporation (and, in the case of
7 a plan to which section 432(k)(1)(D) of the Internal Rev-
8 enue Code of 1986 applies, to the Secretary of the Treas-
9 ury) no later than December 31, 2025, and any revised
10 application for special financial assistance shall be sub-
11 mitted no later than December 31, 2026.

12 “(g) DETERMINATIONS ON APPLICATIONS.—A plan’s
13 application for special financial assistance under this sec-
14 tion that is timely filed in accordance with the regulations
15 or guidance issued under subsection (c) shall be deemed
16 approved unless the corporation notifies the plan within
17 120 days of the filing of the 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 Such notice shall specify the reasons the plan is ineligible
21 for special financial assistance, any proposed change or
22 assumption is unreasonable, or information is needed to
23 complete the application. If a plan is denied assistance
24 under this subsection, the plan may submit a revised ap-
25 plication under this section. Any revised application for

1 special financial assistance submitted by a plan shall be
2 deemed approved unless the corporation notifies the plan
3 within 120 days of the filing of the revised application that
4 the application is incomplete, any proposed change or as-
5 sumption is unreasonable, or the plan is not eligible under
6 this section. Special financial assistance issued by the cor-
7 poration shall be effective on a date determined by the
8 corporation, but no later than 1 year after a plan's special
9 financial assistance application is approved by the cor-
10 poration or deemed approved. The corporation shall not
11 pay any special financial assistance after September 30,
12 2030.

13 “(h) MANNER OF PAYMENT.—The payment made by
14 the corporation to an eligible multiemployer plan under
15 this section shall be made as a single, lump sum payment.

16 “(i) AMOUNT AND MANNER OF SPECIAL FINANCIAL
17 ASSISTANCE.—

18 “(1) IN GENERAL.—Special financial assistance
19 under this section shall be a transfer of funds in the
20 amount necessary as demonstrated by the plan spon-
21 sor on the application for such special financial as-
22 sistance, in accordance with the requirements de-
23 scribed in subsection (j). Special financial assistance
24 shall be paid to such plan as soon as practicable
25 upon approval of the application by the corporation.

1 “(2) NO CAP.—Special financial assistance
2 granted by the corporation under this section shall
3 not be capped by the guarantee under 4022A.

4 “(j) DETERMINATION OF AMOUNT OF SPECIAL FI-
5 NANCIAL ASSISTANCE.—

6 “(1) IN GENERAL.—The amount of financial
7 assistance provided to a multiemployer plan eligible
8 for financial assistance under this section shall be
9 such amount required for the plan to pay all benefits
10 due during the period beginning on the date of pay-
11 ment of the special financial assistance payment
12 under this section and ending on the last day of the
13 plan year ending in 2051, with no reduction in a
14 participant’s or beneficiary’s accrued benefit as of
15 the date of enactment of this section, except to the
16 extent of a reduction in accordance with section
17 305(e)(8) adopted prior to the plan’s application for
18 special financial assistance under this section, and
19 taking into account the reinstatement of benefits re-
20 quired under subsection (k).

21 “(2) PROJECTIONS.—The funding projections
22 for purposes of this section shall be performed on a
23 deterministic basis.

24 “(k) REINSTATEMENT OF SUSPENDED BENEFITS.—
25 The Secretary, in coordination with the Secretary of the

1 Treasury, shall ensure that an eligible multiemployer plan
2 that receives special financial assistance under this sec-
3 tion—

4 “(1) reinstates any benefits that were sus-
5 pended under section 305(e)(9) or section 4245(a)
6 in accordance with guidance issued by the Secretary
7 of the Treasury pursuant to section 432(k)(1)(B) of
8 the Internal Revenue Code of 1986, effective as of
9 the first month in which the effective date for the
10 special financial assistance occurs, for participants
11 and beneficiaries as of such month; and

12 “(2) provides payments equal to the amount of
13 benefits previously suspended under section
14 305(e)(9) or 4245(a) to any participants or bene-
15 ficiaries in pay status as of the effective date of the
16 special financial assistance, payable, as determined
17 by the eligible multiemployer plan—

18 “(A) as a lump sum within 3 months of
19 such effective date; or

20 “(B) in equal monthly installments over a
21 period of 5 years, commencing within 3 months
22 of such effective date, with no adjustment for
23 interest.

24 “(l) RESTRICTIONS ON THE USE OF SPECIAL FINAN-
25 CIAL ASSISTANCE.—Special financial assistance received

1 under this section and any earnings thereon may be used
2 by an eligible multiemployer plan to make benefit pay-
3 ments and pay plan expenses. Special financial assistance
4 and any earnings on such assistance shall be segregated
5 from other plan assets. Special financial assistance shall
6 be invested by plans in investment-grade bonds or other
7 investments as permitted by the corporation.

8 “(m) CONDITIONS ON PLANS RECEIVING SPECIAL
9 FINANCIAL ASSISTANCE.—

10 “(1) IN GENERAL.—The corporation, in con-
11 sultation with the Secretary of the Treasury, may
12 impose, by regulation or other guidance, reasonable
13 conditions on an eligible multiemployer plan that re-
14 ceives special financial assistance relating to in-
15 creases in future accrual rates and any retroactive
16 benefit improvements, allocation of plan assets, re-
17 ductions in employer contribution rates, diversion of
18 contributions to, and allocation of expenses to, other
19 benefit plans, and withdrawal liability.

20 “(2) LIMITATION.—The corporation shall not
21 impose conditions on an eligible multiemployer plan
22 as a condition of, or following receipt of, special fi-
23 nancial assistance under this section relating to—

1 “(A) any prospective reduction in plan
2 benefits (including benefits that may be ad-
3 justed pursuant to section 305(e)(8));

4 “(B) plan governance, including selection
5 of, removal of, and terms of contracts with,
6 trustees, actuaries, investment managers, and
7 other service providers; or

8 “(C) any funding rules relating to the plan
9 receiving special financial assistance under this
10 section.

11 “(3) PAYMENT OF PREMIUMS.—An eligible
12 multiemployer plan receiving special financial assist-
13 ance under this section shall continue to pay all pre-
14 miums due under section 4007 for participants and
15 beneficiaries in the plan.

16 “(4) ASSISTANCE NOT CONSIDERED FOR CER-
17 TAIN PURPOSES.—An eligible multiemployer plan
18 that receives special financial assistance shall be
19 deemed to be in critical status within the meaning
20 of section 305(b)(2) until the last plan year ending
21 in 2051.

22 “(5) INSOLVENT PLANS.—An eligible multiem-
23 ployer plan receiving special financial assistance
24 under this section that subsequently becomes insol-

1 vent will be subject to the current rules and guar-
2 antee for insolvent plans.

3 “(6) INELIGIBILITY FOR OTHER ASSISTANCE.—

4 An eligible multiemployer plan that receives special
5 financial assistance under this section is not eligible
6 to apply for a new suspension of benefits under sec-
7 tion 305(e)(9)(G).

8 “(n) COORDINATION WITH SECRETARY OF THE

9 TREASURY.—In prescribing the application process for eli-
10 gible multiemployer plans to receive special financial as-
11 sistance under this section and reviewing applications of
12 such plans, the corporation shall coordinate with the Sec-
13 retary of the Treasury in the following manner:

14 “(1) In the case of a plan which has suspended
15 benefits under section 305(e)(9)—

16 “(A) in determining whether to approve
17 the application, the corporation shall consult
18 with the Secretary of the Treasury regarding
19 the plan’s proposed method of reinstating bene-
20 fits, as described in the plan’s application and
21 in accordance with guidance issued by the Sec-
22 retary of the Treasury, and

23 “(B) the corporation shall consult with the
24 Secretary of the Treasury regarding the amount
25 of special financial assistance needed based on

1 the projected funded status of the plan as of
2 the last day of the plan year ending in 2051,
3 whether the plan proposes to repay benefits
4 over 5 years or as a lump sum, as required by
5 subsection (k)(2), and any other relevant fac-
6 tors, as determined by the corporation in con-
7 sultation with the Secretary of the Treasury, to
8 ensure the amount of assistance is sufficient to
9 meet such requirement and is sufficient to pay
10 benefits as required in subsection (j)(1).

11 “(2) In the case of any plan which proposes in
12 its application to change the assumptions used, as
13 provided in subsection (e)(4), the corporation shall
14 consult with the Secretary of the Treasury regarding
15 such proposed change in assumptions.

16 “(3) If the corporation specifies in regulations
17 or guidance that temporary priority consideration is
18 available for plans which are insolvent within the
19 meaning of section 418E of the Internal Revenue
20 Code of 1986 or likely to become so insolvent or for
21 plans which have suspended benefits under section
22 305(e)(9), or that availability is otherwise based on
23 the funded status of the plan under section 305, as
24 permitted by subsection (d), the corporation shall
25 consult with the Secretary of the Treasury regarding

1 any granting of priority consideration to such
2 plans.”.

3 (c) PREMIUM RATE INCREASE.—Section 4006(a)(3)
4 of the Employee Retirement Income Security Act of 1974
5 (29 U.S.C. 1306(a)(3)) is amended—

6 (1) in subparagraph (A)—

7 (A) in clause (vi)—

8 (i) by inserting “, and before January
9 1, 2031” after “December 31, 2014,”; and

10 (ii) by striking “or” at the end;

11 (B) in clause (vii)—

12 (i) by moving the margin 2 ems to the
13 left; and

14 (ii) in subclause (II), by striking the
15 period and inserting “, or”; and

16 (C) by adding at the end the following:

17 “(viii) in the case of a multiemployer plan, for
18 plan years beginning after December 31, 2030, \$52
19 for each individual who is a participant in such plan
20 during the applicable plan year.”; and

21 (2) by adding at the end the following:

22 “(N) For each plan year beginning in a calendar year
23 after 2031, there shall be substituted for the dollar
24 amount specified in clause (viii) of subparagraph (A) an
25 amount equal to the greater of—

1 “(i) the product derived by multiplying such
2 dollar amount by the ratio of—

3 “(I) the national average wage index (as
4 defined in section 209(k)(1) of the Social Secu-
5 rity Act) for the first of the 2 calendar years
6 preceding the calendar year in which such plan
7 year begins, to

8 “(II) the national average wage index (as
9 so defined) for 2029; and

10 “(ii) such dollar amount for plan years begin-
11 ning in the preceding calendar year.

12 If the amount determined under this subparagraph
13 is not a multiple of \$1, such product shall be round-
14 ed to the nearest multiple of \$1.”.

15 (d) AMENDMENTS TO INTERNAL REVENUE CODE OF
16 1986.—

17 (1) IN GENERAL.—Section 432(a) of the Inter-
18 nal Revenue Code of 1986 is amended—

19 (A) by striking “and” at the end of para-
20 graph (2)(B),

21 (B) by striking the period at the end of
22 paragraph (3)(B) and inserting “, and”, and

23 (C) by adding at the end the following new
24 paragraph:

1 “(4) if the plan is an eligible multiemployer
2 plan which is applying for or receiving special finan-
3 cial assistance under section 4262 of the Employee
4 Retirement Income Security Act of 1974, the re-
5 quirements of subsection (k) shall apply to the
6 plan.”.

7 (2) PLANS RECEIVING SPECIAL FINANCIAL AS-
8 SISTANCE TO BE IN CRITICAL STATUS.—Section
9 432(b) of the Internal Revenue Code of 1986 is
10 amended by adding at the end the following new
11 paragraph:

12 “(7) PLANS RECEIVING SPECIAL FINANCIAL AS-
13 SISTANCE.—If an eligible multiemployer plan receiv-
14 ing special financial assistance under section 4262 of
15 the Employee Retirement Income Security Act of
16 1974 meets the requirements of subsection (k)(2),
17 notwithstanding the preceding paragraphs of this
18 subsection, the plan shall be deemed to be in critical
19 status for plan years beginning with the plan year
20 in which the effective date for such assistance occurs
21 and ending with the last plan year ending in 2051.”.

22 (3) RULES RELATING TO ELIGIBLE MULTIEM-
23 PLOYER PLANS.—Section 432 of the Internal Rev-
24 enue Code of 1986 is amended by adding at the end
25 the following new subsection:

1 “(k) RULES RELATING TO ELIGIBLE MULTIEMPLOYER PLANS.—

2 “(1) PLANS APPLYING FOR SPECIAL FINANCIAL ASSISTANCE.—In the case of an eligible multiemployer plan which applies for special financial assistance under section 4262 of such Act—

3 “(A) IN GENERAL.—Such application shall be submitted in accordance with the requirements of such section, including any guidance issued thereunder by the Pension Benefit Guaranty Corporation.

4 “(B) REINSTATEMENT OF SUSPENDED BENEFITS.—In the case of a plan for which a suspension of benefits has been approved under subsection (e)(9), the application shall describe the manner in which suspended benefits will be reinstated in accordance with paragraph (2)(A) and guidance issued by the Secretary if the plan receives special financial assistance.

5 “(C) AMOUNT OF FINANCIAL ASSISTANCE.—

6 “(i) IN GENERAL.—In determining the amount of special financial assistance to be specified in its application, an eligible multiemployer plan shall—

1 “(I) use the interest rate used by
2 the plan in its most recently com-
3 pleted certification of plan status be-
4 fore January 1, 2021, provided that
5 such interest rate does not exceed the
6 interest rate limit, and

7 “(II) for other assumptions, use
8 the assumptions that the plan used in
9 its most recently completed certifi-
10 cation of plan status before January
11 1, 2021, unless such assumptions are
12 unreasonable.

13 “(ii) INTEREST RATE LIMIT.—For
14 purposes of clause (i), the interest rate
15 limit is the rate specified in section
16 430(h)(2)(C)(iii) (disregarding modifica-
17 tions made under clause (iv) of such sec-
18 tion) for the month in which the applica-
19 tion for special financial assistance is filed
20 by the eligible multiemployer plan or the 3
21 preceding months, with such specified rate
22 increased by 200 basis points.

23 “(iii) CHANGES IN ASSUMPTIONS.—If
24 a plan determines that use of one or more
25 prior assumptions is unreasonable, the

1 plan may propose in its application to
2 change such assumptions, provided that
3 the plan discloses such changes in its ap-
4 plication and describes why such assump-
5 tions are no longer reasonable. The plan
6 may not propose a change to the interest
7 rate otherwise required under this sub-
8 section for eligibility or financial assistance
9 amount.

10 “(D) PLANS APPLYING FOR PRIORITY CON-
11 sideration.—In the case of a plan applying
12 for special financial assistance under rules pro-
13 viding for temporary priority consideration, as
14 provided in paragraph (4)(C), such plan’s appli-
15 cation shall be submitted to the Secretary in
16 addition to the Pension Benefit Guaranty Cor-
17 poration.

18 “(2) PLANS RECEIVING SPECIAL FINANCIAL AS-
19 sistance.—In the case of an eligible multiemployer
20 plan receiving special financial assistance under sec-
21 tion 4262 of the Employee Retirement Income Secu-
22 rity Act of 1974—

23 “(A) REINSTATEMENT OF SUSPENDED
24 BENEFITS.—The plan shall—

1 “(i) reinstate any benefits that were
2 suspended under subsection (e)(9) or sec-
3 tion 4245(a) of the Employee Retirement
4 Income Security Act of 1974, effective as
5 of the first month in which the effective
6 date for the special financial assistance oc-
7 curs, for participants and beneficiaries as
8 of such month, and

9 “(ii) provide payments equal to the
10 amount of benefits previously suspended to
11 any participants or beneficiaries in pay
12 status as of the effective date of the special
13 financial assistance, payable, as determined
14 by the plan—

15 “(I) as a lump sum within 3
16 months of such effective date; or

17 “(II) in equal monthly install-
18 ments over a period of 5 years, com-
19 mencing within 3 months of such ef-
20 fective date, with no adjustment for
21 interest.

22 “(B) RESTRICTIONS ON THE USE OF SPE-
23 CIAL FINANCIAL ASSISTANCE.—Special financial
24 assistance received by the plan may be used to
25 make benefit payments and pay plan expenses.

1 Such assistance shall be segregated from other
2 plan assets, and shall be invested by the plan
3 in investment-grade bonds or other investments
4 as permitted by regulations or other guidance
5 issued by the Pension Benefit Guaranty Cor-
6 poration.

7 “(C) CONDITIONS ON PLANS RECEIVING
8 SPECIAL FINANCIAL ASSISTANCE.—

9 “(i) IN GENERAL.—The Pension Ben-
10 efit Guaranty Corporation, in consultation
11 with the Secretary, may impose, by regula-
12 tion or other guidance, reasonable condi-
13 tions on an eligible multiemployer plan re-
14 ceiving special financial assistance relating
15 to increases in future accrual rates and
16 any retroactive benefit improvements, allo-
17 cation of plan assets, reductions in em-
18 ployer contribution rates, diversion of con-
19 tributions and allocation of expenses to
20 other benefit plans, and withdrawal liabil-
21 ity.

22 “(ii) LIMITATION.—The Pension Ben-
23 efit Guaranty Corporation shall not impose
24 conditions on an eligible multiemployer
25 plan as a condition of, or following receipt

1 of, special financial assistance relating
2 to—

3 “(I) any prospective reduction in
4 plan benefits (including benefits that
5 may be adjusted pursuant to sub-
6 section (e)(8)),

7 “(II) plan governance, including
8 selection of, removal of, and terms of
9 contracts with, trustees, actuaries, in-
10 vestment managers, and other service
11 providers, or

12 “(III) any funding rules relating
13 to the plan.

14 “(D) ASSISTANCE DISREGARDED FOR CER-
15 TAIN PURPOSES.—

16 “(i) FUNDING STANDARDS.—Special
17 financial assistance received by the plan
18 shall not be taken into account for deter-
19 mining contributions required under sec-
20 tion 431.

21 “(ii) INSOLVENT PLANS.—If the plan
22 becomes insolvent within the meaning of
23 section 418E after receiving special finan-
24 cial assistance, the plan shall be subject to
25 all rules applicable to insolvent plans.

1 “(E) INELIGIBILITY FOR SUSPENSION OF
2 BENEFITS.—The plan shall not be eligible to
3 apply for a new suspension of benefits under
4 subsection (e)(9)(G).

5 “(3) ELIGIBLE MULTIEMPLOYER PLAN.—

6 “(A) IN GENERAL.—For purposes of this
7 section, a multiemployer plan is an eligible mul-
8 tiemployer plan if—

9 “(i) the plan is in critical and declin-
10 ing status in any plan year beginning in
11 2020 through 2022,

12 “(ii) a suspension of benefits has been
13 approved with respect to the plan under
14 subsection (e)(9) as of the date of the en-
15 actment of this subsection;

16 “(iii) in any plan year beginning in
17 2020 through 2022, the plan is certified by
18 the plan actuary to be in critical status,
19 has a modified funded percentage of less
20 than 40 percent, and has a ratio of active
21 to inactive participants which is less than
22 2 to 3, or

23 “(iv) the plan became insolvent within
24 the meaning of section 418E after Decem-
25 ber 16, 2014, and has remained so insol-

1 vent and has not been terminated as of the
2 date of enactment of this subsection.

3 “(B) MODIFIED FUNDED PERCENTAGE.—
4 For purposes of subparagraph (A)(iii), the term
5 ‘modified funded percentage’ means the per-
6 centage equal to a fraction the numerator of
7 which is current value of plan assets (as defined
8 in section 3(26) of the Employee Retirement
9 Income Security Act of 1974) and the denomi-
10 nator of which is current liabilities (as defined
11 in section 431(c)(6)(D)).

12 “(4) COORDINATION WITH PENSION BENEFIT
13 GUARANTY CORPORATION.—In prescribing the appli-
14 cation process for eligible multiemployer plans to re-
15 ceive special financial assistance under section 4262
16 of the Employee Retirement Income Security Act of
17 1974 and reviewing applications of such plans, the
18 Pension Benefit Guaranty Corporation shall coordi-
19 nate with the Secretary in the following manner:

20 “(A) In the case of a plan which has sus-
21 pended benefits under subsection (e)(9)—

22 “(i) in determining whether to ap-
23 prove the application, such corporation
24 shall consult with the Secretary regarding
25 the plan’s proposed method of reinstating

1 benefits, as described in the plan’s applica-
2 tion and in accordance with guidance
3 issued by the Secretary, and

4 “(ii) such corporation shall consult
5 with the Secretary regarding the amount
6 of special financial assistance needed based
7 on the projected funded status of the plan
8 as of the last day of the plan year ending
9 in 2051, whether the plan proposes to
10 repay benefits over 5 years or as a lump
11 sum, as required by paragraph (2)(A)(ii),
12 and any other relevant factors, as deter-
13 mined by such corporation in consultation
14 with the Secretary, to ensure the amount
15 of assistance is sufficient to meet such re-
16 quirement and is sufficient to pay benefits
17 as required in section 4262(j)(1) of such
18 Act.

19 “(B) In the case of any plan which pro-
20 poses in its application to change the assump-
21 tions used, as provided in paragraph (1)(C)(iii),
22 such corporation shall consult with the Sec-
23 retary regarding such proposed change in as-
24 sumptions.

1 ginning after December 31, 2021 (or after
2 whichever earlier date is elected pursuant to
3 this paragraph), and all shortfall amortization
4 installments determined with respect to such
5 bases, shall be reduced to zero, and

6 “(B) subparagraphs (A) and (B) of para-
7 graph (2) shall each be applied by substituting
8 ‘15-plan-year period’ for ‘7-plan-year period’.”.

9 (b) 15-YEAR AMORTIZATION UNDER THE EMPLOYEE
10 RETIREMENT INCOME SECURITY ACT OF 1974.—Section
11 303(c) of the Employee Retirement Income Security Act
12 of 1974 (29 U.S.C. 1083(c)) is amended by adding at the
13 end the following new paragraph:

14 “(8) 15-YEAR AMORTIZATION.—With respect to
15 plan years beginning after December 31, 2021 (or,
16 at the election of the plan sponsor, plan years begin-
17 ning after December 31, 2018, December 31, 2019,
18 or December 31, 2020)—

19 “(A) the shortfall amortization bases for
20 all plan years preceding the first plan year be-
21 ginning after December 31, 2021 (or after
22 whichever earlier date is elected pursuant to
23 this paragraph), and all shortfall amortization
24 installments determined with respect to such
25 bases, shall be reduced to zero, and

1 “(B) subparagraphs (A) and (B) of para-
 2 graph (2) shall each be applied by substituting
 3 ‘15-plan-year period’ for ‘7-plan-year period’.”.

4 (c) EFFECTIVE DATE.—The amendments made by
 5 this section shall apply to plan years beginning after De-
 6 cember 31, 2018.

7 **SEC. 9706. EXTENSION OF PENSION FUNDING STABILIZA-**
 8 **TION PERCENTAGES FOR SINGLE EMPLOYER**
 9 **PLANS.**

10 (a) AMENDMENT TO INTERNAL REVENUE CODE OF
 11 1986.—

12 (1) IN GENERAL.—The table contained in sub-
 13 clause (II) of section 430(h)(2)(C)(iv) of the Inter-
 14 nal Revenue Code of 1986 is amended to read as fol-
 15 lows:

“If the calendar year is:	The applica- ble min- imum per- centage is:	The applica- ble max- imum per- centage is:
Any year in the period starting in 2012 and end- ing in 2019	90%	110%
Any year in the period starting in 2020 and end- ing in 2025	95%	105%
2026	90%	110%
2027	85%	115%
2028	80%	120%
2029	75%	125%
After 2029	70%	130%.”.

16 (2) FLOOR ON 25-YEAR AVERAGES.—Subclause
 17 (I) of section 430(h)(2)(C)(iv) of such Code is
 18 amended by adding at the end the following: “Not-

1 withstanding anything in this subclause, if the aver-
 2 age of the first, second, or third segment rate for
 3 any 25-year period is less than 5 percent, such aver-
 4 age shall be deemed to be 5 percent.”.

5 (b) AMENDMENTS TO EMPLOYEE RETIREMENT IN-
 6 COME SECURITY ACT OF 1974.—

7 (1) IN GENERAL.—The table contained in sub-
 8 clause (II) of section 303(h)(2)(C)(iv) of the Em-
 9 ployee Retirement Income Security Act of 1974 (29
 10 U.S.C. 1083(h)(2)(C)(iv)(II)) is amended to read as
 11 follows:

“If the calendar year is:	The applica- ble min- imum per- centage is:	The applica- ble max- imum per- centage is:
Any year in the period starting in 2012 and end- ing in 2019	90%	110%
Any year in the period starting in 2020 and end- ing in 2025	95%	105%
2026	90%	110%
2027	85%	115%
2028	80%	120%
2029	75%	125%
After 2029	70%	130%.”.

12 (2) FLOOR ON 25-YEAR AVERAGES.—Subclause
 13 (I) of section 303(h)(2)(C)(iv) of such Act (29
 14 U.S.C. 1083(h)(2)(C)(iv)(I)) is amended by adding
 15 at the end the following: “Notwithstanding anything
 16 in this subclause, if the average of the first, second,
 17 or third segment rate for any 25-year period is less

1 than 5 percent, such average shall be deemed to be
2 5 percent.”.

3 (3) CONFORMING AMENDMENTS.—

4 (A) IN GENERAL.—Section 101(f)(2)(D) of
5 such Act (29 U.S.C. 1021(f)(2)(D)) is amend-
6 ed—

7 (i) in clause (i) by striking “and the
8 Bipartisan Budget Act of 2015” both
9 places it appears and inserting “, the Bi-
10 partisan Budget Act of 2015, and the
11 American Rescue Plan Act of 2021”, and

12 (ii) in clause (ii) by striking “2023”
13 and inserting “2029”.

14 (B) STATEMENTS.—The Secretary of
15 Labor shall modify the statements required
16 under subclauses (I) and (II) of section
17 101(f)(2)(D)(i) of such Act to conform to the
18 amendments made by this section.

19 (c) EFFECTIVE DATE.—

20 (1) IN GENERAL.—The amendments made by
21 this section shall apply with respect to plan years be-
22 ginning after December 31, 2019.

23 (2) ELECTION NOT TO APPLY.—A plan sponsor
24 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
8 Code of 1986 and 206(g) of the Employee Re-
9 tirement Income Security Act of 1974 for such
10 plan year.

11 A plan shall not be treated as failing to meet the re-
12 quirements of sections 204(g) of such Act and
13 411(d)(6) of such Code solely by reason of an elec-
14 tion under this paragraph.

15 **SEC. 9707. MODIFICATION OF SPECIAL RULES FOR MIN-**
16 **IMUM FUNDING STANDARDS FOR COMMU-**
17 **NITY NEWSPAPER PLANS.**

18 (a) AMENDMENT TO INTERNAL REVENUE CODE OF
19 1986.—Subsection (m) of section 430 of the Internal Rev-
20 enue Code of 1986 is amended to read as follows:

21 “(m) SPECIAL RULES FOR COMMUNITY NEWSPAPER
22 PLANS.—

23 “(1) IN GENERAL.—An eligible newspaper plan
24 sponsor of a plan under which no participant has
25 had the participant’s accrued benefit increased

1 (whether because of service or compensation) after
2 April 2, 2019, may elect to have the alternative
3 standards described in paragraph (4) apply to such
4 plan.

5 “(2) ELIGIBLE NEWSPAPER PLAN SPONSOR.—
6 The term ‘eligible newspaper plan sponsor’ means
7 the plan sponsor of—

8 “(A) any community newspaper plan, or

9 “(B) any other plan sponsored, as of April
10 2, 2019, by a member of the same controlled
11 group of a plan sponsor of a community news-
12 paper plan if such member is in the trade or
13 business of publishing 1 or more newspapers.

14 “(3) ELECTION.—An election under paragraph
15 (1) shall be made at such time and in such manner
16 as prescribed by the Secretary. Such election, once
17 made with respect to a plan year, shall apply to all
18 subsequent plan years unless revoked with the con-
19 sent of the Secretary.

20 “(4) ALTERNATIVE MINIMUM FUNDING STAND-
21 ARDS.—The alternative standards described in this
22 paragraph are the following:

23 “(A) INTEREST RATES.—

24 “(i) IN GENERAL.—Notwithstanding
25 subsection (h)(2)(C) and except as pro-

1 vided in clause (ii), the first, second, and
2 third segment rates in effect for any
3 month for purposes of this section shall be
4 8 percent.

5 “(ii) NEW BENEFIT ACCRUALS.—Not-
6 withstanding subsection (h)(2), for pur-
7 poses of determining the funding target
8 and normal cost of a plan for any plan
9 year, the present value of any benefits ac-
10 crued or earned under the plan for a plan
11 year with respect to which an election
12 under paragraph (1) is in effect shall be
13 determined on the basis of the United
14 States Treasury obligation yield curve for
15 the day that is the valuation date of such
16 plan for such plan year.

17 “(iii) UNITED STATES TREASURY OB-
18 LIGATION YIELD CURVE.—For purposes of
19 this subsection, the term ‘United States
20 Treasury obligation yield curve’ means,
21 with respect to any day, a yield curve
22 which shall be prescribed by the Secretary
23 for such day on interest-bearing obligations
24 of the United States.

25 “(B) SHORTFALL AMORTIZATION BASE.—

1 “(i) PREVIOUS SHORTFALL AMORTIZA-
2 TION BASES.—The shortfall amortization
3 bases determined under subsection (c)(3)
4 for all plan years preceding the first plan
5 year to which the election under paragraph
6 (1) applies (and all shortfall amortization
7 installments determined with respect to
8 such bases) shall be reduced to zero under
9 rules similar to the rules of subsection
10 (c)(6).

11 “(ii) NEW SHORTFALL AMORTIZATION
12 BASE.—Notwithstanding subsection (c)(3),
13 the shortfall amortization base for the first
14 plan year to which the election under para-
15 graph (1) applies shall be the funding
16 shortfall of such plan for such plan year
17 (determined using the interest rates as
18 modified under subparagraph (A)).

19 “(C) DETERMINATION OF SHORTFALL AM-
20 ORTIZATION INSTALLMENTS.—

21 “(i) 30-YEAR PERIOD.—Subpara-
22 graphs (A) and (B) of subsection (c)(2)
23 shall be applied by substituting ‘30-plan-
24 year’ for ‘7-plan-year’ each place it ap-
25 pears.

1 “(ii) NO SPECIAL ELECTION.—The
2 election under subparagraph (D) of sub-
3 section (c)(2) shall not apply to any plan
4 year to which the election under paragraph
5 (1) applies.

6 “(D) EXEMPTION FROM AT-RISK TREAT-
7 MENT.—Subsection (i) shall not apply.

8 “(5) COMMUNITY NEWSPAPER PLAN.—For pur-
9 poses of this subsection—

10 “(A) IN GENERAL.—The term ‘community
11 newspaper plan’ means any plan to which this
12 section applies maintained as of December 31,
13 2018, by an employer which—

14 “(i) maintains the plan on behalf of
15 participants and beneficiaries with respect
16 to employment in the trade or business of
17 publishing 1 or more newspapers which
18 were published by the employer at any
19 time during the 11-year period ending on
20 December 20, 2019,

21 “(ii)(I) is not a company the stock of
22 which is publicly traded (on a stock ex-
23 change or in an over-the-counter market),
24 and is not controlled, directly or indirectly,
25 by such a company, or

1 “(II) is controlled, directly or indi-
2 rectly, during the entire 30-year period
3 ending on December 20, 2019, by individ-
4 uals who are members of the same family,
5 and does not publish or distribute a daily
6 newspaper that is carrier-distributed in
7 printed form in more than 5 States, and

8 “(iii) is controlled, directly or indi-
9 rectly—

10 “(I) by 1 or more persons resid-
11 ing primarily in a State in which the
12 community newspaper has been pub-
13 lished on newsprint or carrier-distrib-
14 uted,

15 “(II) during the entire 30-year
16 period ending on December 20, 2019,
17 by individuals who are members of the
18 same family,

19 “(III) by 1 or more trusts, the
20 sole trustees of which are persons de-
21 scribed in subclause (I) or (II), or

22 “(IV) by a combination of per-
23 sons described in subclause (I), (II),
24 or (III).

1 “(B) NEWSPAPER.—The term ‘newspaper’
2 does not include any newspaper (determined
3 without regard to this subparagraph) to which
4 any of the following apply:

5 “(i) Is not in general circulation.

6 “(ii) Is published (on newsprint or
7 electronically) less frequently than 3 times
8 per week.

9 “(iii) Has not ever been regularly
10 published on newsprint.

11 “(iv) Does not have a bona fide list of
12 paid subscribers.

13 “(C) CONTROL.—A person shall be treated
14 as controlled by another person if such other
15 person possesses, directly or indirectly, the
16 power to direct or cause the direction and man-
17 agement of such person (including the power to
18 elect a majority of the members of the board of
19 directors of such person) through the ownership
20 of voting securities.

21 “(6) CONTROLLED GROUP.—For purposes of
22 this subsection, the term ‘controlled group’ means all
23 persons treated as a single employer under sub-
24 section (b), (c), (m), or (o) of section 414 as of De-
25 cember 20, 2019.”.

1 (b) AMENDMENT TO EMPLOYEE RETIREMENT IN-
2 COME SECURITY ACT OF 1974.—Subsection (m) of section
3 303 of the Employee Retirement Income Security Act of
4 1974 (29 U.S.C. 1083(m)) is amended to read as follows:

5 “(m) SPECIAL RULES FOR COMMUNITY NEWSPAPER
6 PLANS.—

7 “(1) IN GENERAL.—An eligible newspaper plan
8 sponsor of a plan under which no participant has
9 had the participant’s accrued benefit increased
10 (whether because of service or compensation) after
11 April 2, 2019, may elect to have the alternative
12 standards described in paragraph (4) apply to such
13 plan.

14 “(2) ELIGIBLE NEWSPAPER PLAN SPONSOR.—
15 The term ‘eligible newspaper plan sponsor’ means
16 the plan sponsor of—

17 “(A) any community newspaper plan, or

18 “(B) any other plan sponsored, as of April
19 2, 2019, by a member of the same controlled
20 group of a plan sponsor of a community news-
21 paper plan if such member is in the trade or
22 business of publishing 1 or more newspapers.

23 “(3) ELECTION.—An election under paragraph
24 (1) shall be made at such time and in such manner
25 as prescribed by the Secretary of the Treasury. Such

1 election, once made with respect to a plan year, shall
2 apply to all subsequent plan years unless revoked
3 with the consent of the Secretary of the Treasury.

4 “(4) ALTERNATIVE MINIMUM FUNDING STAND-
5 ARDS.—The alternative standards described in this
6 paragraph are the following:

7 “(A) INTEREST RATES.—

8 “(i) IN GENERAL.—Notwithstanding
9 subsection (h)(2)(C) and except as pro-
10 vided in clause (ii), the first, second, and
11 third segment rates in effect for any
12 month for purposes of this section shall be
13 8 percent.

14 “(ii) NEW BENEFIT ACCRUALS.—Not-
15 withstanding subsection (h)(2), for pur-
16 poses of determining the funding target
17 and normal cost of a plan for any plan
18 year, the present value of any benefits ac-
19 crued or earned under the plan for a plan
20 year with respect to which an election
21 under paragraph (1) is in effect shall be
22 determined on the basis of the United
23 States Treasury obligation yield curve for
24 the day that is the valuation date of such
25 plan for such plan year.

1 “(iii) UNITED STATES TREASURY OB-
2 LIGATION YIELD CURVE.—For purposes of
3 this subsection, the term ‘United States
4 Treasury obligation yield curve’ means,
5 with respect to any day, a yield curve
6 which shall be prescribed by the Secretary
7 of the Treasury for such day on interest-
8 bearing obligations of the United States.

9 “(B) SHORTFALL AMORTIZATION BASE.—

10 “(i) PREVIOUS SHORTFALL AMORTIZA-
11 TION BASES.—The shortfall amortization
12 bases determined under subsection (c)(3)
13 for all plan years preceding the first plan
14 year to which the election under paragraph
15 (1) applies (and all shortfall amortization
16 installments determined with respect to
17 such bases) shall be reduced to zero under
18 rules similar to the rules of subsection
19 (c)(6).

20 “(ii) NEW SHORTFALL AMORTIZATION
21 BASE.—Notwithstanding subsection (c)(3),
22 the shortfall amortization base for the first
23 plan year to which the election under para-
24 graph (1) applies shall be the funding
25 shortfall of such plan for such plan year

1 (determined using the interest rates as
2 modified under subparagraph (A)).

3 “(C) DETERMINATION OF SHORTFALL AM-
4 ORTIZATION INSTALLMENTS.—

5 “(i) 30-YEAR PERIOD.—Subpara-
6 graphs (A) and (B) of subsection (c)(2)
7 shall be applied by substituting ‘30-plan-
8 year’ for ‘7-plan-year’ each place it ap-
9 pears.

10 “(ii) NO SPECIAL ELECTION.—The
11 election under subparagraph (D) of sub-
12 section (c)(2) shall not apply to any plan
13 year to which the election under paragraph
14 (1) applies.

15 “(D) EXEMPTION FROM AT-RISK TREAT-
16 MENT.—Subsection (i) shall not apply.

17 “(5) COMMUNITY NEWSPAPER PLAN.—For pur-
18 poses of this subsection—

19 “(A) IN GENERAL.—The term ‘community
20 newspaper plan’ means a plan to which this sec-
21 tion applies maintained as of December 31,
22 2018, by an employer which—

23 “(i) maintains the plan on behalf of
24 participants and beneficiaries with respect
25 to employment in the trade or business of

1 publishing 1 or more newspapers which
2 were published by the employer at any
3 time during the 11-year period ending on
4 December 20, 2019,

5 “(ii)(I) is not a company the stock of
6 which is publicly traded (on a stock ex-
7 change or in an over-the-counter market),
8 and is not controlled, directly or indirectly,
9 by such a company, or

10 “(II) is controlled, directly, or indi-
11 rectly, during the entire 30-year period
12 ending on December 20, 2019, by individ-
13 uals who are members of the same family,
14 and does not publish or distribute a daily
15 newspaper that is carrier-distributed in
16 printed form in more than 5 States, and

17 “(iii) is controlled, directly, or indi-
18 rectly—

19 “(I) by 1 or more persons resid-
20 ing primarily in a State in which the
21 community newspaper has been pub-
22 lished on newsprint or carrier-distrib-
23 uted,

24 “(II) during the entire 30-year
25 period ending on December 20, 2019,

1 by individuals who are members of the
2 same family,

3 “(III) by 1 or more trusts, the
4 sole trustees of which are persons de-
5 scribed in subclause (I) or (II), or

6 “(IV) by a combination of per-
7 sons described in subclause (I), (II),
8 or (III).

9 “(B) NEWSPAPER.—The term ‘newspaper’
10 does not include any newspaper (determined
11 without regard to this subparagraph) to which
12 any of the following apply:

13 “(i) Is not in general circulation.

14 “(ii) Is published (on newsprint or
15 electronically) less frequently than 3 times
16 per week.

17 “(iii) Has not ever been regularly
18 published on newsprint.

19 “(iv) Does not have a bona fide list of
20 paid subscribers.

21 “(C) CONTROL.—A person shall be treated
22 as controlled by another person if such other
23 person possesses, directly or indirectly, the
24 power to direct or cause the direction and man-
25 agement of such person (including the power to

1 elect a majority of the members of the board of
2 directors of such person) through the ownership
3 of voting securities.

4 “(6) CONTROLLED GROUP.—For purposes of
5 this subsection, the term ‘controlled group’ means all
6 persons treated as a single employer under sub-
7 section (b), (c), (m), or (o) of section 414 of the In-
8 ternal Revenue Code of 1986 as of December 20,
9 2019.

10 “(7) EFFECT ON PREMIUM RATE CALCULA-
11 TION.—In the case of a plan for which an election
12 is made to apply the alternative standards described
13 in paragraph (3), the additional premium under sec-
14 tion 4006(a)(3)(E) shall be determined as if such
15 election had not been made.”.

16 (c) EFFECTIVE DATE.—The amendments made by
17 this section shall apply to plan years ending after Decem-
18 ber 31, 2017.

19 **SEC. 9708. EXPANSION OF LIMITATION ON EXCESSIVE EM-**
20 **PLOYEE REMUNERATION.**

21 Paragraph (3) of section 162(m) of the Internal Rev-
22 enue Code of 1986 is amended—

23 (1) by redesignating subparagraph (C) as sub-
24 paragraph (D),

1 (2) by striking “or” at the end of subparagraph
2 (B),

3 (3) by inserting after subparagraph (B) the fol-
4 lowing new subparagraph:

5 “(C) in the case of taxable years beginning
6 after December 31, 2026, such employee is
7 among the 5 highest compensated employees for
8 the taxable year other than any individual de-
9 scribed in subparagraph (A) or (B), or”, and

10 (4) by striking “employee” in subparagraph
11 (D), as so redesignated, and inserting “employee de-
12 scribed in subparagraph (A) or (B)”.

13 **Subtitle I—Child Care for Workers**

14 **SEC. 9801. CHILD CARE ASSISTANCE.**

15 (a) APPROPRIATION.—

16 (1) IN GENERAL.—Section 418(a)(3) of the So-
17 cial Security Act (42 U.S.C. 618(a)(3)) is amended
18 to read as follows:

19 “(3) APPROPRIATION.—For grants under this
20 section, there are appropriated \$3,047,000,000 for
21 each fiscal year beginning with fiscal year 2021.”.

22 (2) CONFORMING AMENDMENT.—Section
23 418(a)(2)(A) of such Act (42 U.S.C. 618(a)(2)(A))
24 is amended by striking “reservation described in

1 paragraph (4)” and inserting “reservations de-
2 scribed in paragraphs (4) and (6)(A)”;

3 (b) MODIFICATION OF STATE MATCH REQUIREMENT
4 FOR FUNDING INCREASES IN FISCAL YEARS 2021 AND
5 2022.—With respect to the amounts made available by
6 section 418(a)(3) of the Social Security Act for each of
7 fiscal years 2021 and 2022, section 418(a)(2)(C) of such
8 Act shall be applied and administered with respect to any
9 State that is entitled to receive the entire amount that
10 would be allotted to the State under section 418(a)(2)(B)
11 of such Act for the fiscal year in the manner authorized
12 for fiscal year 2020, as if the Federal medical assistance
13 percentage for the State for the fiscal year were 100 per-
14 cent.

15 (c) FUNDING FOR THE TERRITORIES.—Section
16 418(a) of such Act (42 U.S.C. 618(a)) is amended by add-
17 ing at the end the following:

18 “(6) TERRITORIES.—

19 “(A) GRANTS.—The Secretary shall re-
20 serve \$25,000,000 of the aggregate amount ap-
21 propriated to carry out this section in each fis-
22 cal year beginning with fiscal year 2021 to
23 make grants to the territories under this para-
24 graph for each such fiscal year.

1 “(B) ALLOTMENTS.—The amount reserved
2 in subparagraph (A) for a fiscal year shall be
3 allotted for such fiscal year among the terri-
4 tories in proportion to their respective needs.

5 “(C) REDISTRIBUTION.—The 1st sentence
6 of clause (i) and clause (ii) of paragraph (2)(D)
7 shall apply with respect to the amounts allotted
8 to the territories under this paragraph, except
9 that the 2nd sentence of paragraph (2)(D) shall
10 not apply and the amounts allotted to the terri-
11 tories that are available for redistribution for a
12 fiscal year shall be redistributed to each terri-
13 tory that applies for the additional amounts, to
14 the extent that the Secretary determines that
15 the territory will be able to use the additional
16 amounts to provide child care assistance, in an
17 amount that bears the same ratio to the
18 amount so available for redistribution as the
19 amount allotted to the territory for the fiscal
20 year bears to the total amount allotted to all
21 the territories receiving redistributed funds
22 under this paragraph for the fiscal year.

23 “(D) INAPPLICABILITY OF PAYMENT LIM-
24 TATION.— Section 1108(a) shall not apply with

1 respect to any amount paid under this para-
2 graph.

3 “(E) TERRITORY.—In this paragraph, the
4 term ‘territory’ means the Commonwealth of
5 Puerto Rico, the United States Virgin Islands,
6 Guam, American Samoa, and the Common-
7 wealth of the Northern Mariana Islands.”.

8 **Subtitle J—Medicaid**

9 **SEC. 9811. MANDATORY COVERAGE OF COVID-19 VACCINES** 10 **AND ADMINISTRATION AND TREATMENT** 11 **UNDER MEDICAID.**

12 (a) COVERAGE.—

13 (1) IN GENERAL.—Section 1905(a)(4) of the
14 Social Security Act (42 U.S.C. 1396d(a)(4)) is
15 amended by striking the semicolon at the end and
16 inserting “; and (E) during the period beginning on
17 the date of the enactment of the American Rescue
18 Plan Act of 2021 and ending on the last day of the
19 first calendar quarter that begins one year after the
20 last day of the emergency period described in section
21 1135(g)(1)(B), a COVID-19 vaccine and adminis-
22 tration of the vaccine; and (F) during the period be-
23 ginning on the date of the enactment of the Amer-
24 ican Rescue Plan Act of 2021 and ending on the last
25 day of the first calendar quarter that begins one

1 year after the last day of the emergency period de-
2 scribed in section 1135(g)(1)(B), testing and treat-
3 ments for COVID-19, including specialized equip-
4 ment and therapies (including preventive therapies),
5 and, without regard to the requirements of section
6 1902(a)(10)(B) (relating to comparability), in the
7 case of an individual who is diagnosed with or pre-
8 sumed to have COVID-19, during the period such
9 individual has (or is presumed to have) COVID-19,
10 the treatment of a condition that may seriously com-
11 plicate the treatment of COVID-19, if otherwise
12 covered under the State plan (or waiver of such
13 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))
18 is amended in the matter following subparagraph
19 (G)—

20 (A) by striking “and to other conditions
21 which may complicate pregnancy, (VIII)” and
22 inserting “, medical assistance for services re-
23 lated to other conditions which may complicate
24 pregnancy, and medical assistance for vaccines
25 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
9 for vaccines described in section 1905(a)(4)(E)
10 and the administration of such vaccines during
11 the period described in such section’’ after ‘‘de-
12 scribed 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
17 ‘‘family 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 ad-
24 ministration of such vaccine) that is furnished
25 during 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
12 and inserting “, and (XIX) medical assistance
13 shall be made available during the period de-
14 scribed in section 1905(a)(4)(E) for vaccines
15 described in such section and the administra-
16 tion of such vaccines, for any individual who is
17 eligible for and receiving medical assistance
18 under the State plan or under a waiver of such
19 plan (other than an individual who is eligible
20 for medical assistance consisting only of pay-
21 ment of premiums pursuant to subparagraph
22 (E) or (F) or section 1933), notwithstanding
23 any provision of this title or waiver under sec-
24 tion 1115 impacting such individual’s eligibility
25 for medical assistance under such plan or wai-

1 er to coverage for a limited type of benefits and
2 services that would not otherwise include cov-
3 erage of a COVID–19 vaccine and its adminis-
4 tration;”.

5 (3) PROHIBITION OF COST SHARING.—

6 (A) IN GENERAL.—Subsections (a)(2) and
7 (b)(2) of section 1916 of the Social Security
8 Act (42 U.S.C. 1396o) are each amended—

9 (i) in subparagraph (F), by striking
10 “or” at the end;

11 (ii) in subparagraph (G), by striking
12 “; and”; and

13 (iii) by adding at the end the fol-
14 lowing subparagraphs:

15 “(H) during the period beginning on the
16 date of the enactment of this subparagraph and
17 ending on the last day of the first calendar
18 quarter that begins one year after the last day
19 of the emergency period described in section
20 1135(g)(1)(B), a COVID–19 vaccine and the
21 administration of such vaccine (for any indi-
22 vidual eligible for medical assistance for such
23 vaccine (and administration)); or

24 “(I) during the period beginning on the
25 date of the enactment of this subparagraph and

1 ending on the last day of the first calendar
2 quarter that begins one year after the last day
3 of the emergency period described in section
4 1135(g)(1)(B), testing and treatments for
5 COVID-19, including specialized equipment and
6 therapies (including preventive therapies), and,
7 in the case of an individual who is diagnosed
8 with or presumed to have COVID–19, during
9 the period during which such individual has (or
10 is presumed to have) COVID–19, the treatment
11 of a condition that may seriously complicate the
12 treatment of COVID–19, if otherwise covered
13 under the State plan (or waiver of such plan);
14 and”.

15 (B) APPLICATION TO ALTERNATIVE COST
16 SHARING.—Section 1916A(b)(3)(B) of the So-
17 cial Security Act (42 U.S.C. 1396o–1(b)(3)(B))
18 is amended—

19 (i) in clause (xi), by striking “any
20 visit” and inserting “any service”; and

21 (ii) by adding at the end the following
22 clauses:

23 “(xii) During the period beginning on
24 the date of the enactment of this clause
25 and ending on the last day of the first cal-

1 endar quarter that begins one year after
2 the last day of the emergency period de-
3 scribed in section 1135(g)(1)(B), a
4 COVID–19 vaccine and the administration
5 of such vaccine (for any individual eligible
6 for medical assistance for such vaccine
7 (and administration)).

8 “(xiii) During the period beginning on
9 the date of the enactment of this clause
10 and ending on the last day of the first cal-
11 endar quarter that begins one year after
12 the last day of the emergency period de-
13 scribed in section 1135(g)(1)(B), testing
14 and treatments for COVID-19, including
15 specialized equipment and therapies (in-
16 cluding preventive therapies), and, in the
17 case of an individual who is diagnosed with
18 or presumed to have COVID–19, during
19 the period during which such individual
20 has (or is presumed to have) COVID–19,
21 the treatment of a condition that may seri-
22 ously complicate the treatment of COVID–
23 19, if otherwise covered under the State
24 plan (or waiver of such plan).”.

1 (4) INCLUSION IN THE MEDICAID DRUG RE-
2 BATE PROGRAM OF COVERED OUTPATIENT DRUGS
3 USED FOR COVID-19 TREATMENT.—

4 (A) IN GENERAL.—The requirements of
5 section 1927 of the Social Security Act (42
6 U.S.C. 1396r-8) shall apply to any drug or bio-
7 logical product to which subparagraph (F) of
8 section 1905(a)(4) of such Act, as added by
9 paragraph (1), applies or to which the sub-
10 clause (XVIII) in the matter following subpara-
11 graph (G) of section 1902(a)(10) of such Act,
12 as added by paragraph (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
16 subclause (XVIII) and section
17 1902(a)(10)(A) of such Act, as applicable,
18 for the treatment, or prevention, of
19 COVID-19, as described in such subpara-
20 graph or subclause, respectively; and

21 (ii) a covered outpatient drug (as de-
22 fined in section 1927(k) of such Act, ex-
23 cept that, in applying paragraph (2)(A) of
24 such section to a drug to which such sub-
25 paragraph (F) or such subclause (XVIII)

1 applies, 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
6 U.S.C. 1396r–8(d)(7)) is amended by adding at
7 the end 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
14 treatment or prevention, of COVID–19, as de-
15 scribed in such subparagraph or subclause, re-
16 spectively, and section 1902(a)(10)(A).”.

17 (5) ALTERNATIVE BENEFIT PLANS.—Section
18 1937(b) of the Social Security Act (42 U.S.C.
19 1396u–7(b)) is amended by adding at the end the
20 following new paragraph:

21 “(8) COVID–19 VACCINES, TESTING, AND
22 TREATMENT.—Notwithstanding the previous provi-
23 sions of this section, a State may not provide for
24 medical assistance through enrollment of an indi-
25 vidual with benchmark coverage or benchmark-equiv-

1 alent coverage under this section unless, during the
2 period beginning on the date of the enactment of the
3 American Rescue Plan Act of 2021 and ending on
4 the last day of the first calendar quarter that begins
5 one year after the last day of the emergency period
6 described in section 1135(g)(1)(B), such coverage
7 includes (and does not impose any deduction, cost
8 sharing, or similar charge for)—

9 “(A) COVID–19 vaccines and administra-
10 tion of the vaccines; and

11 “(B) testing and treatments for COVID-
12 19, including specialized equipment and thera-
13 pies (including preventive therapies), and, in
14 the case of such an individual who is diagnosed
15 with or presumed to have COVID–19, during
16 the period such individual has (or is presumed
17 to have) COVID–19, the treatment of a condi-
18 tion that may seriously complicate the treat-
19 ment of COVID–19, if otherwise covered under
20 the State plan (or waiver of such plan).”.

21 (b) TEMPORARY INCREASE IN FEDERAL PAYMENTS
22 FOR COVERAGE AND ADMINISTRATION OF COVID–19
23 VACCINES.—Section 1905 of the Social Security Act (42
24 U.S.C. 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 ex-
15 pended by the State for medical assistance for a vac-
16 cine described in subsection (a)(4)(E) (and the ad-
17 ministration of such a vaccine), shall be equal to 100
18 percent.

19 “(2) PERIOD DESCRIBED.—The period de-
20 scribed in this paragraph is the period that—

21 “(A) begins on the first day of the first
22 quarter beginning after the date of the enact-
23 ment of this subsection; and

24 “(B) ends on the last day of the first quar-
25 ter that begins one year after the last day of

1 the 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
7 medical assistance percentage specified under para-
8 graph (1) shall not be taken into account for pur-
9 poses of applying payment limits under subsections
10 (f) and (g) of section 1108.”.

11 **SEC. 9812. MODIFICATIONS TO CERTAIN COVERAGE UNDER**
12 **MEDICAID FOR PREGNANT AND**
13 **POSTPARTUM WOMEN.**

14 (a) STATE OPTION.—Section 1902(e) of the Social
15 Security Act (42 U.S.C. 1396a(e)) is amended by adding
16 at 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
25 plan) (including during a period of retroactive

1 eligibility under subsection (a)(34)) shall, in ad-
2 dition to remaining eligible under paragraph (5)
3 for all pregnancy-related and postpartum med-
4 ical assistance available under the State plan
5 (or waiver) through the last day of the month
6 in which the 60-day period (beginning on the
7 last day of her pregnancy) ends, remain eligible
8 under the State plan (or waiver) for medical as-
9 sistance for the period beginning on the first
10 day occurring after the end of such 60-day pe-
11 riod and ending on the last day of the month
12 in 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
16 POSTPARTUM PERIOD.—The medical assistance
17 provided for a pregnant or postpartum indi-
18 vidual by a State making an election under this
19 paragraph, without regard to the basis on which
20 the individual is eligible for medical assistance
21 under the State 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 sistance 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
7 individual’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
13 for targeted low-income children who are preg-
14 nant or targeted low-income pregnant women,
15 as applicable, shall also make the election under
16 section 2107(e)(1)(J) of such title.”.

17 (b) EFFECTIVE DATE.—The amendment made by
18 subsection (a) shall apply with respect to State elections
19 made under paragraph (16) of section 1902(e) of the So-
20 cial Security Act (42 U.S.C. 1396a(e)), as added by sub-
21 section (a), during the 5-year period beginning on the 1st
22 day of the 1st fiscal year quarter that begins one year
23 after the date 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 pro-
14 viders), or section 1902(a)(27) (relating to provider agree-
15 ments), a State may, during the 5-year period beginning
16 on the first day of the first fiscal year quarter that begins
17 on or after the date that is 1 year after the date of the
18 enactment of this section, provide medical assistance for
19 qualifying community-based mobile crisis intervention
20 services.

21 “(b) QUALIFYING COMMUNITY-BASED MOBILE CRI-
22 SIS INTERVENTION SERVICES DEFINED.—For purposes
23 of this section, the term ‘qualifying community-based mo-
24 bile crisis intervention services’ means, with respect to a
25 State, items and services for which medical assistance is

1 available under the State plan under this title or a waiver
2 of such plan, that are—

3 “(1) furnished to an individual otherwise eligi-
4 ble for medical assistance under the State plan (or
5 waiver of such plan) who is—

6 “(A) outside of a hospital or other facility
7 setting; and

8 “(B) experiencing a mental health or sub-
9 stance use disorder crisis;

10 “(2) furnished by a multidisciplinary mobile cri-
11 sis team—

12 “(A) that includes at least 1 behavioral
13 health care professional who is capable of con-
14 ducting an assessment of the individual, in ac-
15 cordance with the professional’s permitted scope
16 of practice under State law, and other profes-
17 sionals or paraprofessionals with appropriate
18 expertise in behavioral health or mental health
19 crisis response, including nurses, social workers,
20 peer support specialists, and others, as des-
21 ignated by the State through a State plan
22 amendment (or waiver of such plan);

23 “(B) whose members are trained in trau-
24 ma-informed care, de-escalation strategies, and
25 harm reduction;

1 “(C) that is able to respond in a timely
2 manner and, where appropriate, provide—

3 “(i) screening and assessment;

4 “(ii) stabilization and de-escalation;

5 and

6 “(iii) coordination with, and referrals
7 to, health, social, and other services and
8 supports as needed, and health services as
9 needed;

10 “(D) that maintains relationships with rel-
11 evant community partners, including medical
12 and behavioral health providers, primary care
13 providers, community health centers, crisis res-
14 pite centers, and managed care organizations (if
15 applicable); and

16 “(E) that maintains the privacy and con-
17 fidentiality of patient information consistent
18 with Federal and State requirements; and

19 “(3) available 24 hours per day, every day of
20 the year.

21 “(c) PAYMENTS.—Notwithstanding section 1905(b)
22 or 1905(ff) and subject to subsections (y) and (z) of sec-
23 tion 1905, during each of the first 12 fiscal quarters oc-
24 ccurring during the period described in subsection (a) that
25 a State meets the requirements described in subsection

1 (d), the Federal medical assistance percentage applicable
2 to amounts expended by the State for medical assistance
3 for qualifying community-based mobile crisis intervention
4 services furnished during such quarter shall be equal to
5 85 percent. In no case shall the application of the previous
6 sentence result in the Federal medical assistance percent-
7 age applicable to amounts expended by a State for medical
8 assistance for such qualifying community-based mobile cri-
9 sis intervention services furnished during a quarter being
10 less than the Federal medical assistance percentage that
11 would apply to such amounts expended by the State for
12 such services furnished during such quarter without appli-
13 cation of the previous sentence.

14 “(d) REQUIREMENTS.—The requirements described
15 in this subsection are the following:

16 “(1) The State demonstrates, to the satisfaction
17 of the Secretary that it will be able to support the
18 provision of qualifying community-based mobile cri-
19 sis intervention services that meet the conditions
20 specified in subsection (b).

21 “(2) The State provides assurances satisfactory
22 to the Secretary that—

23 “(A) any additional Federal funds received
24 by the State for qualifying community-based
25 mobile crisis intervention services provided

1 under this section that are attributable to the
2 increased Federal medical assistance percentage
3 under subsection (c) will be used to supplement,
4 and not supplant, the level of State funds ex-
5 pended for such services for the fiscal year pre-
6 ceding the first fiscal quarter occurring during
7 the period described in subsection (a);

8 “(B) if the State made qualifying commu-
9 nity-based mobile crisis intervention services
10 available in a region of the State in such fiscal
11 year, the State will continue to make such serv-
12 ices available in such region under this section
13 during each month occurring during the period
14 described in subsection (a) for which the Fed-
15 eral medical assistance percentage under sub-
16 section (c) is applicable with respect to the
17 State.

18 “(e) FUNDING FOR STATE PLANNING GRANTS.—
19 There is appropriated, out of any funds in the Treasury
20 not otherwise appropriated, \$15,000,000 to the Secretary
21 for purposes of implementing, administering, and making
22 planning grants to States as soon as practicable for pur-
23 poses of developing a State plan amendment or section
24 1115, 1915(b), or 1915(c) waiver request (or an amend-
25 ment to such a waiver) to provide qualifying community-

1 based mobile crisis intervention services under this section,
 2 to remain available until expended.”.

3 **SEC. 9814. TEMPORARY INCREASE IN FMAP FOR MEDICAL**
 4 **ASSISTANCE UNDER STATE MEDICAID PLANS**
 5 **WHICH BEGIN TO EXPEND AMOUNTS FOR**
 6 **CERTAIN MANDATORY INDIVIDUALS.**

7 Section 1905 of the Social Security Act (42 U.S.C.
 8 1396d), as amended by section 9811 of this subtitle, is
 9 further amended—

10 (1) in subsection (b), in the first sentence, by
 11 striking “and (hh)” and inserting “(hh), and (ii)”;

12 (2) in subsection (ff), by striking “subject to
 13 subsection (hh)” and inserting “subject to sub-
 14 sections (hh) and (ii)”;

15 (3) by adding at the end the following new sub-
 16 section:

17 “(ii) TEMPORARY INCREASE IN FMAP FOR MEDICAL
 18 ASSISTANCE UNDER STATE MEDICAID PLANS WHICH
 19 BEGIN TO EXPEND AMOUNTS FOR CERTAIN MANDATORY
 20 INDIVIDUALS.—

21 “(1) IN GENERAL.—For each quarter occurring
 22 during the 8-quarter period beginning with the first
 23 calendar quarter during which a qualifying State (as
 24 defined in paragraph (3)) expends amounts for all
 25 individuals described in section

1 1902(a)(10)(A)(i)(VIII) under the State plan (or
2 waiver of such plan), the Federal medical assistance
3 percentage determined under subsection (b) for such
4 State shall, after application of any increase, if ap-
5 plicable, under section 6008 of the Families First
6 Coronavirus Response Act, be increased by 5 per-
7 centage points, except for any quarter (and each
8 subsequent quarter) during such period during
9 which the State ceases to provide medical assistance
10 to any such individual under the State plan (or
11 waiver of such plan).

12 “(2) SPECIAL APPLICATION RULES.—Any in-
13 crease described in paragraph (1) (or payment made
14 for expenditures on medical assistance that are sub-
15 ject to such increase)—

16 “(A) shall not apply with respect to dis-
17 proportionate share hospital payments described
18 in section 1923;

19 “(B) shall not be taken into account in cal-
20 culating the enhanced FMAP of a State under
21 section 2105;

22 “(C) shall not be taken into account for
23 purposes of part A, D, or E of title IV; and

1 “(D) shall not be taken into account for
2 purposes of applying payment limits under sub-
3 sections (f) and (g) of section 1108.

4 “(3) DEFINITION.—For purposes of this sub-
5 section, the term ‘qualifying State’ means a State
6 which has not expended amounts for all individuals
7 described in section 1902(a)(10)(A)(i)(VIII) before
8 the date of the enactment of this subsection.”.

9 **SEC. 9815. EXTENSION OF 100 PERCENT FEDERAL MEDICAL**
10 **ASSISTANCE PERCENTAGE TO URBAN INDIAN**
11 **HEALTH ORGANIZATIONS AND NATIVE HA-**
12 **WAIIAN HEALTH CARE SYSTEMS.**

13 Section 1905(b) of the Social Security Act (42 U.S.C.
14 1396d(b)) is amended by inserting after “(as defined in
15 section 4 of the Indian Health Care Improvement Act)”
16 the following: “; for the 8 fiscal year quarters beginning
17 with the first fiscal year quarter beginning after the date
18 of the enactment of the American Rescue Plan Act of
19 2021, the Federal medical assistance percentage shall also
20 be 100 per centum with respect to amounts expended as
21 medical assistance for services which are received through
22 an Urban Indian organization (as defined in paragraph
23 (29) of section 4 of the Indian Health Care Improvement
24 Act) that has a grant or contract with the Indian Health
25 Service under title V of such Act; and, for such 8 fiscal

1 year quarters, the Federal medical assistance percentage
2 shall also be 100 per centum with respect to amounts ex-
3 pended as medical assistance for services which are re-
4 ceived through a Native Hawaiian Health Center (as de-
5 fined in section 12(4) of the Native Hawaiian Health Care
6 Improvement Act) or a qualified entity (as defined in sec-
7 tion 6(b) of such Act) that has a grant or contract with
8 the Papa Ola Lokahi under section 8 of such Act”.

9 **SEC. 9816. SUNSET OF LIMIT ON MAXIMUM REBATE**
10 **AMOUNT FOR SINGLE SOURCE DRUGS AND**
11 **INNOVATOR MULTIPLE SOURCE DRUGS.**

12 Section 1927(c)(2)(D) of the Social Security Act (42
13 U.S.C. 1396r-8(c)(2)(D)) is amended by inserting after
14 “December 31, 2009,” the following: “and before January
15 1, 2024,”.

16 **SEC. 9817. ADDITIONAL SUPPORT FOR MEDICAID HOME**
17 **AND COMMUNITY-BASED SERVICES DURING**
18 **THE COVID-19 EMERGENCY.**

19 (a) INCREASED FMAP.—

20 (1) IN GENERAL.—Notwithstanding section
21 1905(b) of the Social Security Act (42 U.S.C.
22 1396d(b)) or section 1905(ff), in the case of a State
23 that meets the HCBS program requirements under
24 subsection (b), the Federal medical assistance per-
25 centage determined for the State under section

1 1905(b) of such Act (or, if applicable, under section
2 1905(ff)) and, if applicable, increased under sub-
3 section (y), (z), (aa), or (ii) of section 1905 of such
4 Act (42 U.S.C. 1396d), section 1915(k) of such Act
5 (42 U.S.C. 1396n(k)), or section 6008(a) of the
6 Families First Coronavirus Response Act (Public
7 Law 116–127), shall be increased by 7.35 percent-
8 age points with respect to expenditures of the State
9 under the State Medicaid program for home and
10 community-based services (as defined in paragraph
11 (2)(B)) that are provided during the HCBS program
12 improvement period (as defined in paragraph
13 (2)(A)). In no case may the application of the pre-
14 vious sentence result in the Federal medical assist-
15 ance percentage determined for a State being more
16 than 95 percent with respect to such expenditures.
17 Any payment made to Puerto Rico, the Virgin Is-
18 lands, Guam, the Northern Mariana Islands, or
19 American Samoa for expenditures on medical assist-
20 ance that are subject to the Federal medical assist-
21 ance percentage increase specified under the first
22 sentence of this paragraph shall not be taken into
23 account for purposes of applying payment limits
24 under subsections (f) and (g) of section 1108 of the
25 Social Security Act (42 U.S.C. 1308).

1 (2) DEFINITIONS.—In this section:

2 (A) HCBS PROGRAM IMPROVEMENT PE-
3 RIOD.—The term “HCBS program improve-
4 ment period” means, with respect to a State,
5 the period—

6 (i) beginning on April 1, 2021; and

7 (ii) ending on March 31, 2022.

8 (B) HOME AND COMMUNITY-BASED SERV-
9 ICES.—The term “home and community-based
10 services” means any of the following:

11 (i) Home health care services author-
12 ized under paragraph (7) of section
13 1905(a) of the Social Security Act (42
14 U.S.C. 1396d(a)).

15 (ii) Personal care services authorized
16 under paragraph (24) of such section.

17 (iii) PACE services authorized under
18 paragraph (26) of such section.

19 (iv) Home and community-based serv-
20 ices authorized under subsections (b), (c),
21 (i), (j), and (k) of section 1915 of such Act
22 (42 U.S.C. 1396n), such services author-
23 ized under a waiver under section 1115 of
24 such Act (42 U.S.C. 1315), and such serv-
25 ices through coverage authorized under

1 section 1937 of such Act (42 U.S.C.
2 1396u-7).

3 (v) Case management services author-
4 ized under section 1905(a)(19) of the So-
5 cial Security Act (42 U.S.C. 1396d(a)(19))
6 and section 1915(g) of such Act (42
7 U.S.C. 1396n(g)).

8 (vi) Rehabilitative services, including
9 those related to behavioral health, de-
10 scribed in section 1905(a)(13) of such Act
11 (42 U.S.C. 1396d(a)(13)).

12 (vii) Such other services specified by
13 the Secretary of Health and Human Serv-
14 ices.

15 (C) ELIGIBLE INDIVIDUAL.—The term “el-
16 igitible individual” means an individual who is el-
17 igitible for and enrolled for medical assistance
18 under a State Medicaid program and includes
19 an individual who becomes eligible for medical
20 assistance under a State Medicaid program
21 when removed from a waiting list.

22 (D) MEDICAID PROGRAM.—The term
23 “Medicaid program” means, with respect to a
24 State, the State program under title XIX of the
25 Social Security Act (42 U.S.C. 1396 et seq.)

1 (including any waiver or demonstration under
2 such title or under section 1115 of such Act (42
3 U.S.C. 1315) relating to such title).

4 (E) STATE.—The term “State” has the
5 meaning given such term for purposes of title
6 XIX of the Social Security Act (42 U.S.C. 1396
7 et seq.).

8 (b) STATE REQUIREMENTS FOR FMAP INCREASE.—
9 As conditions for receipt of the increase under subsection
10 (a) to the Federal medical assistance percentage deter-
11 mined for a State, the State shall meet each of the fol-
12 lowing requirements (referred to in subsection (a) as the
13 HCBS program requirements):

14 (1) SUPPLEMENT, NOT SUPPLANT.—The State
15 shall use the Federal funds attributable to the in-
16 crease under subsection (a) to supplement, and not
17 supplant, the level of State funds expended for home
18 and community-based services for eligible individuals
19 through programs in effect as of April 1, 2021.

20 (2) REQUIRED IMPLEMENTATION OF CERTAIN
21 ACTIVITIES.—The State shall implement, or supple-
22 ment the implementation of, one or more activities
23 to enhance, expand, or strengthen home and commu-
24 nity-based services under the State Medicaid pro-
25 gram.

1 **SEC. 9818. FUNDING FOR STATE STRIKE TEAMS FOR RESI-**
2 **DENT AND EMPLOYEE SAFETY IN NURSING**
3 **FACILITIES.**

4 Section 1919 of the Social Security Act (42 U.S.C.
5 1396r) is amended by adding at the end the following new
6 subsection:

7 “(k) FUNDING FOR STATE STRIKE TEAMS.—In addi-
8 tion to amounts otherwise available, there is appropriated
9 to the Secretary, out of any monies in the Treasury not
10 otherwise appropriated, \$250,000,000, to remain available
11 until expended, for purposes of allocating such amount
12 among the States (including the District of Columbia and
13 each territory of the United States) for such a State to
14 establish and implement a strike team that will be de-
15 ployed to a nursing facility in the State with diagnosed
16 or suspected cases of COVID–19 among residents or staff
17 for the purposes of assisting with clinical care, infection
18 control, or staffing during the emergency period described
19 in section 1135(g)(1)(B) and the 1-year period imme-
20 diately following the end of such emergency period.”.

21 **SEC. 9819. SPECIAL RULE FOR THE PERIOD OF A DE-**
22 **CLARED PUBLIC HEALTH EMERGENCY RE-**
23 **LATED TO CORONAVIRUS.**

24 (a) IN GENERAL.—Section 1923(f)(3) of the Social
25 Security Act (42 U.S.C. 1396r-4(f)(3)) is amended—

1 “(ii) NO APPLICATION TO ALLOT-
 2 MENTS BEGINNING AFTER COVID–19 EMER-
 3 GENCY PERIOD.—The DSH allotment for
 4 any State for the first fiscal year beginning
 5 after the end of the emergency period de-
 6 scribed in section 1135(g)(1)(B) or any
 7 succeeding fiscal year shall be determined
 8 under this paragraph without regard to the
 9 DSH allotments determined under clause
 10 (i).”.

11 (b) EFFECTIVE DATE.—The amendment made by
 12 subsection (a) shall take effect and apply as if included
 13 in the enactment of the Families First Coronavirus Re-
 14 sponse Act (Public Law 116–127).

15 **Subtitle K—Children’s Health**
 16 **Insurance Program**

17 **SEC. 9821. MANDATORY COVERAGE OF COVID–19 VACCINES**
 18 **AND ADMINISTRATION AND TREATMENT**
 19 **UNDER CHIP.**

20 (a) COVERAGE.—

21 (1) IN GENERAL.—Section 2103(c) of the So-
 22 cial Security Act (42 U.S.C. 1397cc(e)) is amended
 23 by adding at the end the following paragraph:

24 “(11) REQUIRED COVERAGE OF COVID–19 VAC-
 25 CINES AND TREATMENT.—Regardless of the type of

1 coverage elected by a State under subsection (a), the
2 child health assistance provided for a targeted low-
3 income child, and, in the case of a State that elects
4 to provide pregnancy-related assistance pursuant to
5 section 2112, the pregnancy-related assistance pro-
6 vided for a targeted low-income pregnant woman (as
7 such terms are defined for purposes of such section),
8 shall include coverage, during the period beginning
9 on the date of the enactment of this paragraph and
10 ending on the last day of the first calendar quarter
11 that begins one year after the last day of the emer-
12 gency period described in section 1135(g)(1)(B),
13 of—

14 “(A) a COVID–19 vaccine (and the admin-
15 istration of the vaccine); and

16 “(B) testing and treatments for COVID-
17 19, including specialized equipment and thera-
18 pies (including preventive therapies), and, in
19 the case of an individual who is diagnosed with
20 or presumed to have COVID–19, during the pe-
21 riod during which such individual has (or is
22 presumed to have) COVID–19, the treatment of
23 a condition that may seriously complicate the
24 treatment of COVID–19, if otherwise covered

1 under the State child health plan (or waiver of
2 such plan).”.

3 (2) PROHIBITION OF COST SHARING.—Section
4 2103(e)(2) of the Social Security Act (42 U.S.C.
5 1397cc(e)(2)), as amended by section 6004(b)(3) of
6 the Families First Coronavirus Response Act, is
7 amended—

8 (A) in the paragraph header, by inserting
9 “A COVID–19 VACCINE, COVID–19 TREATMENT,”
10 before “OR PREGNANCY-RELATED ASSISTANCE”;
11 and

12 (B) by striking “visits described in section
13 1916(a)(2)(G), or” and inserting “services de-
14 scribed in section 1916(a)(2)(G), vaccines de-
15 scribed in section 1916(a)(2)(H) administered
16 during the period described in such section (and
17 the administration of such vaccines), testing or
18 treatments described in section 1916(a)(2)(I)
19 furnished during the period described in such
20 section, or”.

21 (b) TEMPORARY INCREASE IN FEDERAL PAYMENTS
22 FOR COVERAGE AND ADMINISTRATION OF COVID–19
23 VACCINES.—Section 2105(c) of the Social Security Act
24 (42 U.S.C. 1397ee(c)) is amended by adding at the end
25 the following new paragraph:

1 “(12) TEMPORARY ENHANCED PAYMENT FOR
2 COVERAGE AND ADMINISTRATION OF COVID–19 VAC-
3 CINES.—During the period described in section
4 1905(hh)(2), notwithstanding subsection (b), the en-
5 hanced FMAP for a State, with respect to payments
6 under subsection (a) for expenditures under the
7 State child health plan (or a waiver of such plan) for
8 a vaccine described in section 1905(a)(4)(E) (and
9 the administration of such a vaccine), shall be equal
10 to 100 percent.”.

11 (c) ADJUSTMENT OF CHIP ALLOTMENTS.—Section
12 2104(m) of the Social Security Act (42 U.S.C.
13 1397dd(m)) is amended—

14 (1) in paragraph (2)(B), in the matter pre-
15 ceding clause (i), by striking “paragraphs (5) and
16 (7)” and inserting “paragraphs (5), (7), and (12)”;
17 and

18 (2) by adding at the end the following new
19 paragraph:

20 “(12) ADJUSTING ALLOTMENTS TO ACCOUNT
21 FOR INCREASED FEDERAL PAYMENTS FOR COV-
22 ERAGE AND ADMINISTRATION OF COVID–19 VAC-
23 CINES.—If a State, commonwealth, or territory re-
24 ceives payment for a fiscal year (beginning with fis-
25 cal year 2021) under subsection (a) of section 2105

1 for expenditures that are subject to the enhanced
2 FMAP specified under subsection (c)(12) of such
3 section, the amount of the allotment determined for
4 the State, commonwealth, or territory under this
5 subsection—

6 “(A) for such fiscal year shall be increased
7 by the projected expenditures for such year by
8 the State, commonwealth, or territory under the
9 State child health plan (or a waiver of such
10 plan) for vaccines described in section
11 1905(a)(4)(E) (and the administration of such
12 vaccines); and

13 “(B) once actual expenditures are available
14 in the subsequent fiscal year, the fiscal year al-
15 lotment that was adjusted by the amount de-
16 scribed in subparagraph (A) shall be adjusted
17 on the basis of the difference between—

18 “(i) such projected amount of expend-
19 itures described in subparagraph (A) for
20 such fiscal year described in such subpara-
21 graph by the State, commonwealth, or ter-
22 ritory; and

23 “(ii) the actual amount of expendi-
24 tures for such fiscal year described in sub-
25 paragraph (A) by the State, common-

1 wealth, or territory under the State child
2 health plan (or waiver of such plan) for
3 vaccines described in section 1905(a)(4)(E)
4 (and the administration of such vac-
5 cines).”.

6 **SEC. 9822. MODIFICATIONS TO CERTAIN COVERAGE UNDER**
7 **CHIP FOR PREGNANT AND POSTPARTUM**
8 **WOMEN.**

9 (a) MODIFICATIONS TO COVERAGE.—

10 (1) IN GENERAL.—Section 2107(e)(1) of the
11 Social Security Act (42 U.S.C. 1397gg(e)(1)) is
12 amended—

13 (A) by redesignating subparagraphs (J)
14 through (S) as subparagraphs (K) through (T),
15 respectively; and

16 (B) by inserting after subparagraph (I) the
17 following new subparagraph:

18 “(J) Paragraphs (5) and (16) of section
19 1902(e) (relating to the State option to provide
20 medical assistance consisting of full benefits
21 during pregnancy and throughout the 12-month
22 postpartum period under title XIX), if the
23 State provides child health assistance for tar-
24 geted low-income children who are pregnant or
25 to targeted low-income pregnant women and the

1 State has elected to apply such paragraph (16)
2 with respect to pregnant women under title
3 XIX, the provision of assistance under the
4 State child health plan or waiver for targeted
5 low-income children or targeted low-income
6 pregnant women during pregnancy and the 12-
7 month postpartum period shall be required and
8 not at the option of the State and shall include
9 coverage of all items or services provided to a
10 targeted low-income child or targeted low-in-
11 come pregnant woman (as applicable) under the
12 State child health plan or waiver).”.

13 (2) OPTIONAL COVERAGE OF TARGETED LOW-
14 INCOME PREGNANT WOMEN.—Section 2112(d)(2)(A)
15 of the Social Security Act (42 U.S.C.
16 1397ll(d)(2)(A)) is amended by inserting after “60-
17 day period” the following: “, or, in the case that
18 subparagraph (A) of section 1902(e)(16) applies to
19 the State child health plan (or waiver of such plan),
20 pursuant to section 2107(e)(1), the 12-month pe-
21 riod,”.

22 (b) EFFECTIVE DATE.—The amendments made by
23 subsection (a), shall apply with respect to State elections
24 made under paragraph (16) of section 1902(e) of the So-
25 cial Security Act (42 U.S.C. 1396a(e)), as added by sec-

1 tion 9812(a) of subtitle J of this title, during the 5-year
 2 period beginning on the 1st day of the 1st fiscal year quar-
 3 ter that begins one year after the date of the enactment
 4 of this Act.

5 **Subtitle L—Medicare**

6 **SEC. 9831. FLOOR ON THE MEDICARE AREA WAGE INDEX** 7 **FOR HOSPITALS IN ALL-URBAN STATES.**

8 (a) IN GENERAL.—Section 1886(d)(3)(E) of the So-
 9 cial Security Act (42 U.S.C. 1395ww(d)(3)(E)) is amend-
 10 ed—

11 (1) in clause (i), in the first sentence, by strik-
 12 ing “or (iii)” and inserting “, (iii), or (iv)”; and

13 (2) by adding at the end the following new
 14 clause:

15 “(iv) FLOOR ON AREA WAGE INDEX
 16 FOR HOSPITALS IN ALL-URBAN STATES.—

17 “(I) IN GENERAL.—For dis-
 18 charges occurring on or after October
 19 1, 2021, the area wage index applica-
 20 ble under this subparagraph to any
 21 hospital in an all-urban State (as de-
 22 fined in subclause (IV)) may not be
 23 less than the minimum area wage
 24 index for the fiscal year for hospitals

1 in that State, as established under
2 subclause (II).

3 “(II) MINIMUM AREA WAGE
4 INDEX.—For purposes of subclause
5 (I), the Secretary shall establish a
6 minimum area wage index for a fiscal
7 year for hospitals in each all-urban
8 State using the methodology described
9 in section 412.64(h)(4)(vi) of title 42,
10 Code of Federal Regulations, as in ef-
11 fect for fiscal year 2018.

12 “(III) WAIVING BUDGET NEU-
13 TRALITY.—Pursuant to the fifth sen-
14 tence of clause (i), this clause shall
15 not be applied in a budget neutral
16 manner.

17 “(IV) ALL-URBAN STATE DE-
18 FINED.—In this clause, the term ‘all-
19 urban State’ means a State in which
20 there are no rural areas (as defined in
21 paragraph (2)(D)) or a State in which
22 there are no hospitals classified as
23 rural under this section.”.

1 (b) WAIVING BUDGET NEUTRALITY.—Section
2 1886(d)(3)(E)(i) of the Social Security Act (42 U.S.C.
3 1395ww(d)(3)(E)(i)) is amended, in the fifth sentence—

4 (1) by striking “and the amendments” and in-
5 serting “, the amendments”; and

6 (2) by inserting “, and the amendments made
7 by section 9831(a) of the American Rescue Plan Act
8 of 2021” after “Care Act”.

9 **SEC. 9832. SECRETARIAL AUTHORITY TO TEMPORARILY**
10 **WAIVE OR MODIFY APPLICATION OF CER-**
11 **TAIN MEDICARE REQUIREMENTS WITH RE-**
12 **SPECT TO AMBULANCE SERVICES FUR-**
13 **NISHED DURING CERTAIN EMERGENCY PERI-**
14 **ODS.**

15 (a) WAIVER AUTHORITY.—Section 1135(b) of the
16 Social Security Act (42 U.S.C. 1320b–5(b)) is amended—

17 (1) in the first sentence—

18 (A) in paragraph (7), by striking “and” at
19 the end;

20 (B) in paragraph (8), by striking the pe-
21 riod at the end and inserting “; and”; and

22 (C) by inserting after paragraph (8) the
23 following new paragraph:

24 “(9) any requirement under section 1861(s)(7)
25 or section 1834(l) that an ambulance service include

1 the transport of an individual to the extent nec-
2 essary to allow payment for ground ambulance serv-
3 ices furnished in response to a 911 call (or the
4 equivalent in areas without a 911 call system) in
5 cases in which an individual would have been trans-
6 ported to a destination permitted under Medicare
7 regulations (as described in section 410.40 to title
8 42, Code of Federal Regulations (or successor regu-
9 lations)) but such transport did not occur as a result
10 of community-wide emergency medical service
11 (EMS) protocols due to the public health emergency
12 described in subsection (g)(1)(B).”; and

13 (2) in the flush matter at the end, by adding
14 at the end the following: “Ground ambulance serv-
15 ices for which payment is made pursuant to para-
16 graph (9) shall be paid at the base rate that would
17 have been paid under the fee schedule established
18 under 1834(l) (excluding any mileage payment) if
19 the individual had been so transported and, with re-
20 spect to ambulance services furnished by a critical
21 access hospital or an entity described in paragraph
22 (8) of such section, at the amount that otherwise
23 would be paid under such paragraph.”.

24 (b) EMERGENCY PERIOD EXCEPTION.—Section
25 1135(g)(1)(B) of the Social Security Act (42 U.S.C.

1 1320b–5(g)(1)(B)) is amended, in the matter preceding
2 clause (i), by striking “subsection (b)(8)” and inserting
3 “paragraphs (8) and (9) of subsection (b)”.

4 **SEC. 9833. FUNDING FOR OFFICE OF INSPECTOR GENERAL.**

5 In addition to amounts otherwise available, there is
6 appropriated to the inspector general of the Department
7 of Health and Human Services for fiscal year 2021, out
8 of any money in the Treasury not otherwise appropriated,
9 \$5,000,000, to remain available until expended, for over-
10 sight of activities supported with funds appropriated to
11 the Department of Health and Human Services to pre-
12 vent, prepare for, and respond to coronavirus 2019 or
13 COVID–19, domestically or internationally.

14 **Subtitle M—Coronavirus State and**
15 **Local Fiscal Recovery Funds**

16 **SEC. 9901. CORONAVIRUS STATE AND LOCAL FISCAL RE-**
17 **COVERY FUNDS.**

18 (a) IN GENERAL.—Title VI of the Social Security Act
19 (42 U.S.C. 801 et seq.) is amended by adding at the end
20 the following:

21 **“SEC. 602. CORONAVIRUS STATE FISCAL RECOVERY FUND.**

22 “(a) APPROPRIATION.—In addition to amounts oth-
23 erwise available, there is appropriated for fiscal year 2021,
24 out of any money in the Treasury not otherwise appro-
25 priated—

1 “(1) \$219,800,000,000, to remain available
2 through December 31, 2024, for making payments
3 under this section to States, territories, and Tribal
4 governments to mitigate the fiscal effects stemming
5 from the public health emergency with respect to the
6 Coronavirus Disease (COVID–19); and

7 “(2) \$50,000,000, to remain available until ex-
8 pended, for the costs of the Secretary for adminis-
9 tration of the funds established under this title.

10 “(b) AUTHORITY TO MAKE PAYMENTS.—

11 “(1) PAYMENTS TO TERRITORIES.—

12 “(A) IN GENERAL.—The Secretary shall
13 reserve \$4,500,000,000 of the amount appro-
14 priated under subsection (a)(1) to make pay-
15 ments to the territories.

16 “(B) ALLOCATION.—Of the amount re-
17 served under subparagraph (A)—

18 “(i) 50 percent of such amount shall
19 be allocated by the Secretary equally to
20 each territory; and

21 “(ii) 50 percent of such amount shall
22 be allocated by the Secretary as an addi-
23 tional amount to each territory in an
24 amount which bears the same proportion
25 to $\frac{1}{2}$ of the total amount reserved under

1 subparagraph (A) as the population of the
2 territory bears to the total population of all
3 such territories.

4 “(C) PAYMENT.—The Secretary shall pay
5 each territory the total of the amounts allocated
6 for the territory under subparagraph (B) in ac-
7 cordance with paragraph (6).

8 “(2) PAYMENTS TO TRIBAL GOVERNMENTS.—

9 “(A) IN GENERAL.—The Secretary shall
10 reserve \$20,000,000,000 of the amount appro-
11 priated under subsection (a)(1) to make pay-
12 ments to Tribal governments.

13 “(B) ALLOCATION.—Of the amount re-
14 served under subparagraph (A)—

15 “(i) \$1,000,000,000 shall be allocated
16 by the Secretary equally among each of the
17 Tribal governments; and

18 “(ii) \$19,000,000,000 shall be allo-
19 cated by the Secretary to the Tribal gov-
20 ernments in a manner determined by the
21 Secretary.

22 “(C) PAYMENT.— The Secretary shall pay
23 each Tribal government the total of the
24 amounts allocated for the Tribal government

1 under subparagraph (B) in accordance with
2 paragraph (6).

3 “(3) PAYMENTS TO EACH OF THE 50 STATES
4 AND THE DISTRICT OF COLUMBIA.—

5 “(A) IN GENERAL.—The Secretary shall
6 reserve \$195,300,000,000 of the amount appro-
7 priated under subsection (a)(1) to make pay-
8 ments to each of the 50 States and the District
9 of Columbia.

10 “(B) ALLOCATIONS.—Of the amount re-
11 served under subparagraph (A)—

12 “(i) \$25,500,000,000 of such amount
13 shall be allocated by the Secretary equally
14 among each of the 50 States and the Dis-
15 trict of Columbia;

16 “(ii) an amount equal to
17 \$1,250,000,000 less the amount allocated
18 for the District of Columbia pursuant to
19 section 601(c)(6) shall be allocated by the
20 Secretary as an additional amount to the
21 District of Columbia; and

22 “(iii) an amount equal to the remain-
23 der of the amount reserved under subpara-
24 graph (A) after the application of clauses
25 (i) and (ii) of this subparagraph shall be

1 allocated by the Secretary as an additional
2 amount to each of the 50 States and the
3 District of Columbia in an amount which
4 bears the same proportion to such remain-
5 der as the average estimated number of
6 seasonally-adjusted unemployed individuals
7 (as measured by the Bureau of Labor Sta-
8 tistics Local Area Unemployment Statistics
9 program) in the State or District of Co-
10 lumbia over the 3-month period ending
11 with December 2020 bears to the average
12 estimated number of seasonally-adjusted
13 unemployed individuals in all of the 50
14 States and the District of Columbia over
15 the same period.

16 “(C) PAYMENT.—

17 “(i) IN GENERAL.—Subject to clause
18 (ii), the Secretary shall pay each of the 50
19 States and the District of Columbia, from
20 the amount reserved under subparagraph
21 (A), the total of the amounts allocated for
22 the State and District of Columbia under
23 subparagraph (B) in accordance with para-
24 graph (6).

1 “(ii) MINIMUM PAYMENT REQUIRE-
2 MENT.—

3 “(I) IN GENERAL.—The sum
4 of—

5 “(aa) the total amounts allo-
6 cated for 1 of the 50 States or
7 the District of Columbia under
8 subparagraph (B) (as determined
9 without regard to this clause);
10 and

11 “(bb) the amounts allocated
12 under section 603 to the State
13 (for distribution by the State to
14 nonentitlement units of local gov-
15 ernment in the State) and to
16 metropolitan cities and counties
17 in the State;

18 shall not be less than the amount paid
19 to the State or District of Columbia
20 for fiscal year 2020 under section
21 601.

22 “(II) PRO RATA ADJUSTMENT.—
23 The Secretary shall adjust on a pro
24 rata basis the amount of the alloca-
25 tions for each of the 50 States and

1 the District of Columbia determined
2 under subparagraph (B)(iii) (without
3 regard to this clause) to the extent
4 necessary to comply with the require-
5 ment of subclause (I).

6 “(4) PRO RATA ADJUSTMENT AUTHORITY.—
7 The amounts otherwise determined for allocation
8 and payment under paragraphs (1), (2), and (3)
9 may be adjusted by the Secretary on a pro rata
10 basis to the extent necessary to ensure that all avail-
11 able funds are allocated to States, territories, and
12 Tribal governments in accordance with the require-
13 ments specified in each such paragraph (as applica-
14 ble).

15 “(5) POPULATION DATA.—For purposes of de-
16 termining allocations for a territory under this sec-
17 tion, the population of the territory shall be deter-
18 mined based on the most recent data available from
19 the Bureau of the Census.

20 “(6) TIMING.—

21 “(A) IN GENERAL.—To the extent prac-
22 ticable, with respect to each State and territory
23 allocated a payment under this subsection, the
24 Secretary shall make the payment required for
25 the State or territory not later than 60 days

1 after the date on which the certification re-
2 quired under subsection (d)(1) is provided to
3 the Secretary.

4 “(B) TRIBAL GOVERNMENTS.—To the ex-
5 tent practicable, with respect to each Tribal
6 government for which an amount is allocated
7 under this subsection, the Secretary shall make
8 the payment required for the Tribal government
9 not later than 60 days after the date of enact-
10 ment of this section.

11 “(C) INITIAL PAYMENT TO DISTRICT OF
12 COLUMBIA.—The Secretary shall pay the
13 amount allocated under paragraph (3)(B)(ii) to
14 the District of Columbia not later than 15 days
15 after the date of enactment of this section.

16 “(c) REQUIREMENTS.—

17 “(1) USE OF FUNDS.—Subject to paragraph
18 (2), and except as provided in paragraph (3), a
19 State, territory, or Tribal government shall only use
20 the funds provided under a payment made under
21 this section, or transferred pursuant to section
22 603(c)(4), to cover costs incurred by the State, terri-
23 tory, or Tribal government, by December 31,
24 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) for the provision of government serv-
9 ices to the extent of the reduction in revenue of
10 such State, territory, or Tribal government due
11 to such emergency; or

12 “(C) to make necessary investments in
13 water, sewer, or broadband infrastructure.

14 “(2) FURTHER RESTRICTION ON USE OF
15 FUNDS.—

16 “(A) IN GENERAL.—A State or territory
17 shall not use the funds provided under this sec-
18 tion or transferred pursuant to section
19 603(c)(4) to either directly or indirectly offset
20 a reduction in the net tax revenue of such State
21 or territory resulting from a change in law, reg-
22 ulation, or administrative interpretation during
23 the covered period that reduces any tax (by pro-
24 viding for a reduction in a rate, a rebate, a de-

1 duction, a credit, or otherwise) or delays the
2 imposition of any tax or tax increase.

3 “(B) PENSION FUNDS.—No State or terri-
4 tory may use funds made available under this
5 section for deposit into any pension fund.

6 “(3) TRANSFER AUTHORITY.—A State, terri-
7 tory, or Tribal government receiving a payment from
8 funds made available under this section may transfer
9 funds to a private nonprofit organization (as that
10 term is defined in paragraph (17) of section 401 of
11 the McKinney-Vento Homeless Assistance Act (42
12 U.S.C. 11360(17)), a Tribal organization (as that
13 term is defined in section 4 of the Indian Self-Deter-
14 mination and Education Assistance Act (25 U.S.C.
15 5304)), a public benefit corporation involved in the
16 transportation of passengers or cargo, or a special-
17 purpose unit of State or local government.

18 “(d) CERTIFICATIONS AND REPORTS.—

19 “(1) IN GENERAL.—In order for a State or terri-
20 tory to receive a payment under this section, or a
21 transfer of funds under section 603(c)(4), the State
22 or territory shall provide the Secretary with a certifi-
23 cation, signed by an authorized officer of such State
24 or territory, that such State or territory requires the
25 payment or transfer to carry out the activities speci-

1 fied in subsection (c) of this section and will use any
2 payment under this section, or transfer of funds
3 under section 603(c)(4), in compliance with sub-
4 section (c) of this section

5 “(2) REPORTING.—Any State, territory, or
6 Tribal government receiving a payment under this
7 section shall provide to the Secretary periodic re-
8 ports providing a detailed accounting of—

9 “(A) the uses of funds by such State, terri-
10 tory, or Tribal government, including, in the
11 case of a State or a territory, all modifications
12 to the State’s or territory’s tax revenue sources
13 during the covered period; and

14 “(B) such other information as the Sec-
15 retary may require for the administration of
16 this section.

17 “(e) RECOUPMENT.—Any State, territory, or Tribal
18 government that has failed to comply with subsection (c)
19 shall be required to repay to the Secretary an amount
20 equal to the amount of funds used in violation of such
21 subsection, provided that, in the case of a violation of sub-
22 section (c)(2)(A), the amount the State or territory shall
23 be required to repay shall be lesser of—

24 “(1) the amount of the applicable reduction to
25 net tax revenue attributable to such violation; and

1 “(2) the amount of funds received by such
2 State or territory pursuant to a payment made
3 under this section or a transfer made under section
4 603(c)(4).

5 “(f) REGULATIONS.—The Secretary shall have the
6 authority to issue such regulations as may be necessary
7 or appropriate to carry out this section.

8 “(g) DEFINITIONS.—In this section:

9 “(1) COVERED PERIOD.—The term ‘covered pe-
10 riod’ means, with respect to a State, territory, or
11 Tribal government, the period that—

12 “(A) begins on March 3, 2021; and

13 “(B) ends on the last day of the fiscal year
14 of such State, territory, or Tribal government
15 in which all funds received by the State, terri-
16 tory, or Tribal government from a payment
17 made under this section or a transfer made
18 under section 603(c)(4) have been expended or
19 returned to, or recovered by, the Secretary.

20 “(2) SECRETARY.—The term ‘Secretary’ means
21 the Secretary of the Treasury.

22 “(3) STATE.—The term ‘State’ means each of
23 the 50 States and the District of Columbia.

24 “(4) TERRITORY.—The term ‘territory’ means
25 the Commonwealth of Puerto Rico, the United

1 States Virgin Islands, Guam, the Commonwealth of
2 the Northern Mariana Islands, and American
3 Samoa.

4 “(5) TRIBAL GOVERNMENT.—The term ‘Tribal
5 Government’ means the recognized governing body
6 of any Indian or Alaska Native tribe, band, nation,
7 pueblo, village, community, component band, or com-
8 ponent reservation, individually identified (including
9 parenthetically) in the list published most recently as
10 of the date of enactment of this Act pursuant to sec-
11 tion 104 of the Federally Recognized Indian Tribe
12 List Act of 1994 (25 U.S.C. 5131).

13 **“SEC. 603. CORONAVIRUS LOCAL FISCAL RECOVERY FUND.**

14 “(a) APPROPRIATION.—In addition to amounts oth-
15 erwise available, there is appropriated for fiscal year 2021,
16 out of any money in the Treasury not otherwise appro-
17 priated, \$120,200,000,000, to remain available through
18 December 31, 2024, for making payments under this sec-
19 tion to metropolitan cities, nonentitlement units of local
20 government, and counties to mitigate the fiscal effects
21 stemming from the public health emergency with respect
22 to the Coronavirus Disease (COVID–19).

23 “(b) AUTHORITY TO MAKE PAYMENTS.—

24 “(1) METROPOLITAN CITIES.—

1 “(A) IN GENERAL.—Of the amount appro-
2 priated under subsection (a), the Secretary
3 shall reserve \$42,070,000,000 to make pay-
4 ments to 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 Devel-
12 opment Act of 1974 (42 U.S.C. 5306(b)), ex-
13 cept that, in applying such formula, the Sec-
14 retary shall substitute ‘all metropolitan cities’
15 for ‘all metropolitan areas’ each place it ap-
16 pears.

17 “(2) NONENTITLEMENT UNITS OF LOCAL GOV-
18 ERNMENT.—

19 “(A) IN GENERAL.—Of the amount appro-
20 priated under subsection (a), the Secretary
21 shall reserve \$18,030,000,000 to make pay-
22 ments to States for distribution by the State to
23 nonentitlement units of local government in the
24 State.

1 “(B) ALLOCATION AND PAYMENT.—From
2 the amount reserved under subparagraph (A),
3 the Secretary shall allocate and, in accordance
4 with paragraph (7), pay to each State an
5 amount which bears the same proportion to
6 such reserved amount as the total population of
7 all nonentitlement units of local government in
8 the State bears to the total population of all
9 nonentitlement units of local government in all
10 such States.

11 “(C) DISTRIBUTION TO NONENTITLEMENT
12 UNITS OF LOCAL GOVERNMENT.—

13 “(i) IN GENERAL.—Not later than 30
14 days after a State receives a payment
15 under subparagraph (B), the State shall
16 distribute to each nonentitlement unit of
17 local government in the State an amount
18 that bears the same proportion to the
19 amount of such payment as the population
20 of the nonentitlement unit of local govern-
21 ment bears to the total population of all
22 the nonentitlement units of local govern-
23 ment in the State, subject to clause (iii).

24 “(ii) DISTRIBUTION OF FUNDS.—

1 “(I) EXTENSION FOR DISTRIBUTION.—If an authorized officer of a
2 State required to make distributions
3 under clause (i) certifies in writing to
4 the Secretary before the end of the
5 30-day distribution period described
6 in such clause that it would constitute
7 an excessive administrative burden for
8 the State to meet the terms of such
9 clause with respect to 1 or more such
10 distributions, the authorized officer
11 may request, and the Secretary shall
12 grant, an extension of such period of
13 not more than 30 days to allow the
14 State to make such distributions in
15 accordance with clause (i).
16

17 “(II) ADDITIONAL EXTENSIONS.—
18

19 “(aa) IN GENERAL.—If a
20 State has been granted an extension
21 to the distribution period
22 under subclause (I) but is unable
23 to make all the distributions re-
24 quired under clause (i) before the
25 end of such period as extended,

1 an authorized officer of the State
2 may request an additional exten-
3 sion of the distribution period of
4 not more than 30 days. The Sec-
5 retary may grant a request for
6 an additional extension of such
7 period only if—

8 “(AA) the authorized
9 officer making such request
10 provides a written plan to
11 the Secretary specifying, for
12 each distribution for which
13 an additional extension is re-
14 quested, when the State ex-
15 pects to make such distribu-
16 tion and the actions the
17 State has taken and will
18 take in order to make all
19 such distributions before the
20 end of the distribution pe-
21 riod (as extended under sub-
22 clause (I) and this sub-
23 clause); and

24 “(BB) the Secretary
25 determines that such plan is

1 reasonably designed to dis-
2 tribute all such funds to
3 nonentitlement units of local
4 government by the end of
5 the distribution period (as so
6 extended).

7 “(bb) FURTHER ADDI-
8 TIONAL EXTENSIONS.—If a State
9 granted an additional extension
10 of the distribution period under
11 item (aa) requires any further
12 additional extensions of such pe-
13 riod, the request only may be
14 made and granted subject to the
15 requirements specified in item
16 (aa).

17 “(iii) CAPPED AMOUNT.—The total
18 amount distributed to a nonentitlement
19 unit of local government under this para-
20 graph may not exceed the amount equal to
21 75 percent of the most recent budget for
22 the nonentitlement unit of local govern-
23 ment as of January 27, 2020.

24 “(iv) RETURN OF EXCESS
25 AMOUNTS.—Any amounts not distributed

1 to a nonentitlement unit of local govern-
2 ment as a result of the application of
3 clause (iii) shall be returned to the Sec-
4 retary.

5 “(D) PENALTY FOR NONCOMPLIANCE.—If,
6 by the end of the 120-day period that begins on
7 the date a State receives a payment from the
8 amount allocated under subparagraph (B) or, if
9 later, the last day of the distribution period for
10 the State (as extended with respect to the State
11 under subparagraph (C)(ii)), such State has
12 failed to make all the distributions from such
13 payment in accordance with the terms of sub-
14 paragraph (C) (including any extensions of the
15 distribution period granted in accordance with
16 such subparagraph), an amount equal to the
17 amount of such payment that remains undis-
18 tributed as of such date shall be booked as a
19 debt of such State owed to the Federal Govern-
20 ment, shall be paid back from the State’s allo-
21 cation provided under section 602(b)(3)(B)(iii),
22 and shall be deposited into the general fund of
23 the Treasury.

24 “(3) COUNTIES.—

1 “(A) AMOUNT.—From the amount appro-
2 priated under subsection (a), the Secretary
3 shall reserve and allocate \$60,100,000,000 of
4 such amount to make payments directly to
5 counties in an amount which bears the same
6 proportion to the total amount reserved under
7 this paragraph as the population of each such
8 county bears to the total population of all such
9 entities and shall pay such allocated amounts to
10 such counties in accordance with paragraph (7).

11 “(B) SPECIAL RULES.—

12 “(i) URBAN COUNTIES.—No county
13 that is an ‘urban county’ (as defined in
14 section 102 of the Housing and Commu-
15 nity Development Act of 1974 (42 U.S.C.
16 5302)) shall receive less than the amount
17 the county would otherwise receive if the
18 amount paid under this paragraph were al-
19 located to metropolitan cities and urban
20 counties under section 106(b) of the Hous-
21 ing and Community Development Act of
22 1974 (42 U.S.C. 5306(b)).

23 “(ii) COUNTIES THAT ARE NOT UNITS
24 OF GENERAL LOCAL GOVERNMENT.—In
25 the case of an amount to be paid to a

1 county that is not a unit of general local
2 government, the amount shall instead be
3 paid to the State in which such county is
4 located, and such State shall distribute
5 such amount to each unit of general local
6 government within such county in an
7 amount that bears the same proportion to
8 the amount to be paid to such county as
9 the population of such units of general
10 local government bears to the total popu-
11 lation of such county.

12 “(iii) DISTRICT OF COLUMBIA.—For
13 purposes of this paragraph, the District of
14 Columbia shall be considered to consist of
15 a single county that is a unit of general
16 local government.

17 “(4) CONSOLIDATED GOVERNMENTS.—A unit
18 of general local government that has formed a con-
19 solidated government, or that is geographically con-
20 tained (in full or in part) within the boundaries of
21 another unit of general local government may receive
22 a distribution under each of paragraphs (1), (2), and
23 (3), as applicable, based on the respective formulas
24 specified in such paragraphs.

1 “(5) PRO RATA ADJUSTMENT AUTHORITY.—

2 The amounts otherwise determined for allocation
3 and payment under paragraphs (1), (2), and (3)
4 may be adjusted by the Secretary on a pro rata
5 basis to the extent necessary to ensure that all avail-
6 able funds are distributed to metropolitan cities,
7 counties, and States in accordance with the require-
8 ments specified in each paragraph (as applicable)
9 and the certification requirement specified in sub-
10 section (d).

11 “(6) POPULATION.—For purposes of deter-
12 mining allocations under this section, the population
13 of an entity shall be determined based on the most
14 recent data are available from the Bureau of the
15 Census or, if not available, from such other data as
16 a State determines appropriate.

17 “(7) TIMING.—

18 “(A) FIRST TRANCHE AMOUNT.—To the
19 extent practicable, with respect to each metro-
20 politan city for which an amount is allocated
21 under paragraph (1), each State for which an
22 amount is allocated under paragraph (2) for
23 distribution to nonentitlement units of local
24 government, and each county for which an
25 amount is allocated under paragraph (3), the

1 Secretary shall pay from such allocation the
2 First Tranche Amount for such city, State, or
3 county not later than 60 days after the date of
4 enactment of this section.

5 “(B) SECOND TRANCHE AMOUNT.—The
6 Secretary shall pay to each metropolitan city
7 for which an amount is allocated under para-
8 graph (1), each State for which an amount is
9 allocated under paragraph (2) for distribution
10 to nonentitlement units of local government,
11 and each county for which an amount is allo-
12 cated under paragraph (3), the Second Tranche
13 Amount for such city, State, or county not ear-
14 lier than 12 months after the date on which the
15 First Tranche Amount is paid to the city,
16 State, or county.

17 “(c) REQUIREMENTS.—

18 “(1) USE OF FUNDS.—Subject to paragraph
19 (2), and except as provided in paragraphs (3) and
20 (4), a metropolitan city, nonentitlement unit of local
21 government, or county shall only use the funds pro-
22 vided under a payment made under this section to
23 cover costs incurred by the metropolitan city, non-
24 entitlement unit of local government, or county, by
25 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) for the provision of government serv-
9 ices to the extent of the reduction in revenue of
10 such metropolitan city, nonentitlement unit of
11 local government, or county due to such emer-
12 gency; or

13 “(C) to make necessary investments in
14 water, sewer, or broadband infrastructure.

15 “(2) PENSION FUNDS.—No metropolitan city,
16 nonentitlement unit of local government, or county
17 may use funds made available under this section for
18 deposit into any pension fund.

19 “(3) TRANSFER AUTHORITY.—A metropolitan
20 city, nonentitlement unit of local government, or
21 county receiving a payment from funds made avail-
22 able under this section may transfer funds to a pri-
23 vate nonprofit organization (as that term is defined
24 in paragraph (17) of section 401 of the McKinney-
25 Vento Homeless Assistance Act (42 U.S.C.

1 11360(17)), a public benefit corporation involved in
2 the transportation of passengers or cargo, or a spe-
3 cial-purpose unit of State or local government.

4 “(4) TRANSFERS TO STATES.—Notwithstanding
5 paragraph (1), a metropolitan city, nonentitlement
6 unit of local government, or county receiving a pay-
7 ment from funds made available under this section
8 may transfer such funds to the State in which such
9 entity is located.

10 “(d) REPORTING.—Any metropolitan city, nonentitle-
11 ment unit of local government, or county receiving funds
12 provided under a payment made under this section shall
13 provide to the Secretary periodic reports providing a de-
14 tailed accounting of the uses of such funds by such metro-
15 politan city, nonentitlement unit of local government, or
16 county and including such other information as the Sec-
17 retary may require for the administration of this section.

18 “(e) RECOUPMENT.—Any metropolitan city, non-
19 entitlement unit of local government, or county that has
20 failed to comply with subsection (c) shall be required to
21 repay to the Secretary an amount equal to the amount
22 of funds used in violation of such subsection.

23 “(f) REGULATIONS.—The Secretary shall have the
24 authority to issue such regulations as may be necessary
25 or appropriate to carry out this section.

1 “(g) DEFINITIONS.—In this section:

2 “(1) COUNTY.—The term ‘county’ means a
3 county, parish, or other equivalent county division
4 (as defined by the Bureau of the Census).

5 “(2) COVERED PERIOD.—The term ‘covered pe-
6 riod’ means, with respect to a metropolitan city,
7 nonentitlement unit of local government, or county
8 receiving funds under this section, the period that—

9 “(A) begins on March 3, 2021; and

10 “(B) ends on the last day of the fiscal year
11 of the metropolitan city, nonentitlement unit of
12 local government, or county in which all of the
13 funds received by the metropolitan city, non-
14 entitlement unit of local government, or county
15 under this section have been expended or re-
16 turned to, or recovered by, the Secretary.

17 “(3) FIRST TRANCHE AMOUNT.—The term
18 ‘First Tranche Amount’ means, with respect to each
19 metropolitan city for which an amount is allocated
20 under subsection (b)(1), each State for which an
21 amount is allocated under subsection (b)(2) for dis-
22 tribution to nonentitlement units of local govern-
23 ment, and each county for which an amount is allo-
24 cated under subsection (b)(3), 50 percent of the

1 amount so allocated to such metropolitan city, State,
2 or county (as applicable).

3 “(4) METROPOLITAN CITY.—The term ‘metro-
4 politan city’ has the meaning given that term in sec-
5 tion 102(a)(4) of the Housing and Community De-
6 velopment Act of 1974 (42 U.S.C. 5302(a)(4)) and
7 includes cities that relinquish or defer their status as
8 a metropolitan city for purposes of receiving alloca-
9 tions under section 106 of such Act (42 U.S.C.
10 5306) for fiscal year 2021.

11 “(5) NONENTITLEMENT UNIT OF LOCAL GOV-
12 ERNMENT.—The term ‘nonentitlement unit of local
13 government’ means a ‘city’, as that term is defined
14 in section 102(a)(5) of the Housing and Community
15 Development Act of 1974 (42 U.S.C. 5302(a)(5))),
16 that is not a metropolitan city.

17 “(6) SECOND TRANCHE AMOUNT.—The term
18 ‘Second Tranche Amount’ means, with respect to
19 each metropolitan city for which an amount is allo-
20 cated under subsection (b)(1), each State for which
21 an amount is allocated under subsection (b)(2) for
22 distribution to nonentitlement units of local govern-
23 ment, and each county for which an amount is allo-
24 cated under subsection (b)(3), an amount not to ex-

1 ceed 50 percent of the amount so allocated to such
2 metropolitan city, State, or county (as applicable).

3 “(7) SECRETARY.—The term ‘Secretary’ means
4 the Secretary of the Treasury.

5 “(8) STATE.—The term ‘State’ means each of
6 the 50 States, the District of Columbia, the Com-
7 monwealth of Puerto Rico, the United States Virgin
8 Islands, Guam, the Commonwealth of the Northern
9 Mariana Islands, and American Samoa.

10 “(9) UNIT OF GENERAL LOCAL GOVERN-
11 MENT.—The term ‘unit of general local government’
12 has the meaning given that term in section
13 102(a)(1) of the Housing and Community Develop-
14 ment Act of 1974 (42 U.S.C. 5302(a)(1)).

15 **“SEC. 604. CORONAVIRUS CAPITAL PROJECTS FUND.**

16 “(a) APPROPRIATION.—In addition to amounts oth-
17 erwise available, there is appropriated for fiscal year 2021,
18 out of any money in the Treasury not otherwise appro-
19 priated, \$10,000,000,000, to remain available until ex-
20 pended, for making payments to States, territories, and
21 Tribal governments to carry out critical capital projects
22 directly enabling work, education, and health monitoring,
23 including remote options, in response to the public health
24 emergency with respect to the Coronavirus Disease
25 (COVID–19).

1 “(b) PAYMENTS TO EACH OF THE 50 STATES AND
2 THE DISTRICT OF COLUMBIA.—

3 “(1) MINIMUM AMOUNTS.—From the amount
4 appropriated under subsection (a)—

5 “(A) the Secretary shall pay \$100,000,000
6 to each State;

7 “(B) the Secretary shall pay \$100,000,000
8 to the Commonwealth of Puerto Rico and
9 \$100,000,000 to the District of Columbia;

10 “(C) the Secretary shall pay \$100,000,000
11 of such amount in equal shares to the United
12 States Virgin Islands, Guam, American Samoa,
13 the Commonwealth of the Northern Mariana Is-
14 lands, the Republic of the Marshall Islands, the
15 Federated States of Micronesia, and the Repub-
16 lic of Palau; and

17 “(D) the Secretary shall pay \$100,000,000
18 of such amount to Tribal governments and the
19 State of Hawaii (in addition to the amount paid
20 to the State of Hawaii under subparagraph
21 (A)), of which—

22 “(i) not less than \$50,000 shall be
23 paid to each Tribal government; and

24 “(ii) not less than \$50,000 shall be
25 paid to the State of Hawaii for the exclu-

1 sive use of the Department of Hawaiian
2 Home Lands and the Native Hawaiian
3 Education Programs to assist Native Ha-
4 waiians in accordance with this section.

5 “(2) REMAINING AMOUNTS.—

6 “(A) IN GENERAL.—From the amount of
7 the appropriation under subsection (a) that re-
8 mains after the application of paragraph (1),
9 the Secretary shall make payments to States
10 based on population such that—

11 “(i) 50 percent of such amount shall
12 be allocated among the States based on the
13 proportion that the population of each
14 State bears to the population of all States;

15 “(ii) 25 percent of such amount shall
16 be allocated among the States based on the
17 proportion that the number of individuals
18 living in rural areas in each State bears to
19 the number of individuals living in rural
20 areas in all States; and

21 “(iii) 25 percent of such amount shall
22 be allocated among the States based on the
23 proportion that the number of individuals
24 with a household income that is below 150
25 percent of the poverty line applicable to a

1 family of the size involved in each State
2 bears to the number of such individuals in
3 all States.

4 “(B) DATA.—In determining the alloca-
5 tions to be made to each State under subpara-
6 graph (A), the Secretary of the Treasury shall
7 use the most recent data available from the Bu-
8 reau of the Census.

9 “(c) TIMING.—The Secretary shall establish a proc-
10 ess of applying for grants to access funding made available
11 under section (b) not later than 60 days after enactment
12 of this section.

13 “(d) DEFINITIONS.—In this section:

14 “(1) SECRETARY.—The term ‘Secretary’ means
15 the Secretary of the Treasury.

16 “(2) STATE.—The term ‘State’ means 1 of the
17 50 States.

18 “(3) TRIBAL GOVERNMENT.—The term ‘Tribal
19 government’ has the meaning given such term in
20 section 603(g).”.

21 (b) CONFORMING AMENDMENT.—The heading for
22 title VI of the Social Security Act (42 U.S.C. 801 et seq.)
23 is amended by striking “**FUND**” and inserting “, **FIS-**
24 **CAL RECOVERY, AND CRITICAL CAPITAL**
25 **PROJECTS FUNDS**”.

1 **Subtitle N—Other Provisions**

2 **SEC. 9911. FUNDING FOR PROVIDERS RELATING TO COVID-**

3 **19.**

4 Part A of title XI of the Social Security Act (42
5 U.S.C. 1301 et seq.) is amended by adding at the end
6 the following:

7 **“SEC. 1150C. FUNDING FOR PROVIDERS RELATING TO**
8 **COVID-19.**

9 “(a) FUNDING.—In addition to amounts otherwise
10 available, there is appropriated to the Secretary, for fiscal
11 year 2021, out of any monies in the Treasury not other-
12 wise appropriated, \$8,500,000,000 for purposes of making
13 payments to eligible health care providers for health care
14 related expenses and lost revenues that are attributable
15 to COVID-19. Amounts appropriated under the preceding
16 sentence shall remain available until expended.

17 “(b) SPECIAL RULE REGARDING PARENT ORGANIZA-
18 TIONS.—In the case of any payment made under this sec-
19 tion to an eligible health care provider, but which is re-
20 ceived by a parent organization of such provider, such par-
21 ent organization shall allocate all of such payment to such
22 provider.

23 “(c) APPLICATION REQUIREMENT.—To be eligible
24 for a payment under this section, an eligible health care
25 provider shall submit to the Secretary an application in

1 such form and manner as the Secretary shall prescribe.

2 Such application shall contain the following:

3 “(1) A statement justifying the need of the pro-
4 vider for the payment, including documentation of
5 the health care related expenses attributable to
6 COVID–19 and lost revenues attributable to
7 COVID–19.

8 “(2) The tax identification number of the pro-
9 vider.

10 “(3) Such assurances as the Secretary deter-
11 mines appropriate that the eligible health care pro-
12 vider will maintain and make available such docu-
13 mentation and submit such reports (at such time, in
14 such form, and containing such information as the
15 Secretary shall prescribe) as the Secretary deter-
16 mines is necessary to ensure compliance with any
17 conditions imposed by the Secretary under this sec-
18 tion.

19 “(4) Any other information determined appro-
20 priate by the Secretary.

21 “(d) LIMITATION.—Payments made to an eligible
22 health care provider under this section may not be used
23 to reimburse any expense or loss that—

24 “(1) has been reimbursed from another source;
25 or

1 “(2) another source is obligated to reimburse.

2 “(e) APPLICATION OF REQUIREMENTS, RULES, AND
3 PROCEDURES.—The Secretary shall apply any require-
4 ments, rules, or procedures as the Secretary deems appro-
5 priate for the efficient execution of this section.

6 “(f) DEFINITIONS.—In this section:

7 “(1) ELIGIBLE HEALTH CARE PROVIDER.—The
8 term ‘eligible health care provider’ means—

9 “(A) a provider of services (as defined in
10 section 1861(u)) or a supplier (as defined in
11 section 1861(d)) that—

12 “(i) is enrolled in the Medicare pro-
13 gram under title XVIII under section
14 1866(j), including temporarily enrolled
15 during the emergency period described in
16 section 1135(g)(1)(B) for such period;

17 “(ii) provides diagnoses, testing, or
18 care for individuals with possible or actual
19 cases of COVID–19; and

20 “(iii) is located in a rural area or
21 treated as located in a rural area pursuant
22 to section 1886(d)(8)(E); or

23 “(B) a provider or supplier that—

24 “(i) is enrolled with a State Medicaid
25 plan under title XIX (or a waiver of such

1 plan) in accordance with subsections
2 (a)(77) and (kk) of section 1902 (including
3 enrolled pursuant to section 1902(a)(78)
4 or section 1932(d)(6)) or enrolled with a
5 State child health plan under title XXI (or
6 a waiver of such plan) in accordance with
7 subparagraph (G) of section 2107(e)(1)
8 (including enrolled pursuant to subpara-
9 graph (D) or (Q) of such section);

10 “(ii) provides diagnoses, testing, or
11 care for individuals with possible or actual
12 cases of COVID–19; and

13 “(iii) is located in a rural area.

14 “(2) HEALTH CARE RELATED EXPENSES AT-
15 TRIBUTABLE TO COVID–19.—The term ‘health care
16 related expenses attributable to COVID–19’ means
17 health care related expenses to prevent, prepare for,
18 and respond to COVID–19, including the building or
19 construction of a temporary structure, the leasing of
20 a property, the purchase of medical supplies and
21 equipment, including personal protective equipment
22 and testing supplies, providing for increased work-
23 force and training, including maintaining staff, ob-
24 taining additional staff, or both, the operation of an
25 emergency operation center, retrofitting a facility,

1 providing for surge capacity, and other expenses de-
2 termined appropriate by the Secretary.

3 “(3) LOST REVENUE ATTRIBUTABLE TO COVID-
4 19.—The term ‘lost revenue attributable to COVID-
5 19’ has the meaning given that term in the Fre-
6 quently Asked Questions guidance released by the
7 Department of Health and Human Services in June
8 2020, including the difference between such pro-
9 vider’s budgeted and actual revenue if such budget
10 had been established and approved prior to March
11 27, 2020.

12 “(4) PAYMENT.— The term ‘payment’ includes,
13 as determined appropriate by the Secretary, a pre-
14 payment, a prospective payment, a retrospective pay-
15 ment, or a payment through a grant or other mecha-
16 nism.

17 “(5) RURAL AREA.—The term ‘rural area’
18 means—

19 “(A) a rural area (as defined in section
20 1886(d)(2)(D)); or

21 “(B) any other rural area (as defined by
22 the Secretary).”.

1 **SEC. 9912. EXTENSION OF CUSTOMS USER FEES.**

2 (a) IN GENERAL.—Section 13031(j)(3) of the Con-
3 solidated Omnibus Budget Reconciliation Act of 1985 (19
4 U.S.C. 58c(j)(3)) is amended—

5 (1) in subparagraph (A), by striking “October
6 21, 2029” and inserting “September 30, 2030”; and

7 (2) in subparagraph (B)(i), by striking “Octo-
8 ber 21, 2029” and inserting “September 30, 2030”.

9 (b) RATE FOR MERCHANDISE PROCESSING FEES.—
10 Section 503 of the United States-Korea Free Trade
11 Agreement Implementation Act (Public Law 112–41; 19
12 U.S.C. 3805 note) is amended by striking “October 21,
13 2029” and inserting “September 30, 2030”.

14 **TITLE X—COMMITTEE ON**
15 **FOREIGN RELATIONS**

16 **SEC. 10001. DEPARTMENT OF STATE OPERATIONS.**

17 In addition to amounts otherwise available, there is
18 authorized and appropriated to the Secretary of State for
19 fiscal year 2021, out of any money in the Treasury not
20 otherwise appropriated, \$204,000,000, to remain available
21 until September 30, 2022, for necessary expenses of the
22 Department of State to carry out the authorities, func-
23 tions, duties, and responsibilities in the conduct of the for-
24 eign affairs of the United States, to prevent, prepare for,
25 and respond to coronavirus domestically or internationally,

1 which shall include maintaining Department of State oper-
2 ations.

3 **SEC. 10002. UNITED STATES AGENCY FOR INTERNATIONAL**
4 **DEVELOPMENT OPERATIONS.**

5 In addition to amounts otherwise available, there is
6 authorized and appropriated to the Administrator of the
7 United States Agency for International Development for
8 fiscal year 2021, out of any money in the Treasury not
9 otherwise appropriated, \$41,000,000, to remain available
10 until September 30, 2022, to carry out the provisions of
11 section 667 of the Foreign Assistance Act of 1961 (22
12 U.S.C. 2427) for necessary expenses of the United States
13 Agency for International Development to prevent, prepare
14 for, and respond to coronavirus domestically or inter-
15 nationally, and for other operations and maintenance re-
16 quirements related to coronavirus.

17 **SEC. 10003. GLOBAL RESPONSE.**

18 (a) IN GENERAL.—In addition to amounts otherwise
19 available, there is authorized and appropriated to the Sec-
20 retary of State for fiscal year 2021, out of any money in
21 the Treasury not otherwise appropriated, \$8,675,000,000,
22 to remain available until September 30, 2022, for nec-
23 essary expenses to carry out the provisions of section 531
24 of chapter 4 of part II of the Foreign Assistance Act of
25 1961 (22 U.S.C. 2346) as health programs to prevent,

1 prepare for, and respond to coronavirus, which shall in-
2 clude recovery from the impacts of such virus and shall
3 be allocated as follows—

4 (1) \$905,000,000 to be made available to the
5 United States Agency for International Development
6 for global health activities to prevent, prepare for,
7 and respond to coronavirus, which shall include a
8 contribution to a multilateral vaccine development
9 partnership to support epidemic preparedness;

10 (2) \$3,750,000,000 to be made available to the
11 Department of State to support programs for the
12 prevention, treatment, and control of HIV/AIDS in
13 order to prevent, prepare for, and respond to
14 coronavirus, including to mitigate the impact on
15 such programs from coronavirus and support recov-
16 ery from the impacts of the coronavirus, of which
17 not less than \$3,500,000,000 shall be for a United
18 States contribution to the Global Fund to Fight
19 AIDS, Tuberculosis and Malaria;

20 (3) \$3,090,000,000 to be made available to the
21 United States Agency for International Development
22 to prevent, prepare for, and respond to coronavirus,
23 which shall include support for international disaster
24 relief, rehabilitation, and reconstruction, for health

1 activities, and to meet emergency food security
2 needs; and

3 (4) \$930,000,000 to be made available to pre-
4 vent, prepare for, and respond to coronavirus, which
5 shall include activities to address economic and sta-
6 bilization requirements resulting from such virus.

7 (b) WAIVER OF LIMITATION.—Any contribution to
8 the Global Fund to Fight AIDS, Tuberculosis and Malaria
9 made pursuant to subsection (a)(2) shall be made avail-
10 able notwithstanding section 202(d)(4)(A)(i) of the United
11 States Leadership Against HIV/AIDS, Tuberculosis, and
12 Malaria Act of 2003 (22 U.S.C. 7622(d)(4)(A)(i)), and
13 such contribution shall not be considered a contribution
14 for the purpose of applying such section 202(d)(4)(A)(i).

15 **SEC. 10004. HUMANITARIAN RESPONSE.**

16 (a) IN GENERAL.—In addition to amounts otherwise
17 available, there is authorized and appropriated to the Sec-
18 retary of State for fiscal year 2021, out of any money in
19 the Treasury not otherwise appropriated, \$500,000,000,
20 to remain available until September 30, 2022, to carry out
21 the provisions of section 2(a) and (b) of the Migration and
22 Refugee Assistance Act of 1962 (22 U.S.C. 2601(a) and
23 (b)) to prevent, prepare for, and respond to coronavirus.

1 (b) USE OF FUNDS.—Funds appropriated pursuant
2 to this section shall not be made available for the costs
3 of resettling refugees in the United States.

4 **SEC. 10005. MULTILATERAL ASSISTANCE.**

5 In addition to amounts otherwise available, there is
6 authorized and appropriated to the Secretary of State for
7 fiscal year 2021, out of any money in the Treasury not
8 otherwise appropriated, \$580,000,000, to remain available
9 until September 30, 2022, to carry out the provisions of
10 section 301(a) of the Foreign Assistance Act of 1961 (22
11 U.S.C. 2221(a)) to prevent, prepare for, and respond to
12 coronavirus, which shall include support for the priorities
13 and objectives of the United Nations Global Humanitarian
14 Response Plan COVID–19 through voluntary contribu-
15 tions to international organizations and programs admin-
16 istered by such organizations.

17 **TITLE XI—COMMITTEE ON**
18 **INDIAN AFFAIRS**

19 **SEC. 11001. INDIAN HEALTH SERVICE.**

20 (a) In addition to amounts otherwise available, there
21 is appropriated to the Secretary of Health and Human
22 Services (in this section referred to as the “Secretary”)
23 for fiscal year 2021, out of any money in the Treasury
24 not otherwise appropriated, \$6,094,000,000, to remain
25 available until expended, of which—

1 (1) \$5,484,000,000 shall be for carrying out
2 the Act of August 5, 1954 (42 U.S.C. 2001 et seq.)
3 (commonly referred to as the Transfer Act), the In-
4 dian Self-Determination and Education Assistance
5 Act (25 U.S.C. 5301 et seq.), the Indian Health
6 Care Improvement Act (25 U.S.C. 1601 et seq.),
7 and titles II and III of the Public Health Service
8 Act (42 U.S.C. 201 et seq. and 241 et seq.) with re-
9 spect to the Indian Health Service, of which—

10 (A) \$2,000,000,000 shall be for lost reim-
11 bursements, in accordance with section 207 of
12 the Indian Health Care Improvement Act (25
13 U.S.C. 1621f);

14 (B) \$500,000,000 shall be for the provi-
15 sion of additional health care services, services
16 provided through the Purchased/Referred Care
17 program, and other related activities;

18 (C) \$140,000,000 shall be for information
19 technology, telehealth infrastructure, and the
20 Indian Health Service electronic health records
21 system;

22 (D) \$84,000,000 shall be for maintaining
23 operations of the Urban Indian health program,
24 which shall be in addition to other amounts
25 made available under this subsection for Urban

1 Indian organizations (as defined in section 4 of
2 the Indian Health Care Improvement Act (25
3 U.S.C. 1603));

4 (E) \$600,000,000 shall be for necessary
5 expenses to plan, prepare for, promote, dis-
6 tribute, administer, and track COVID–19 vac-
7 cines, for the purposes described in subpara-
8 graphs (F) and (G), and for other vaccine-re-
9 lated activities;

10 (F) \$1,500,000,000 shall be for necessary
11 expenses to detect, diagnose, trace, and monitor
12 COVID–19 infections, activities necessary to
13 mitigate the spread of COVID–19, supplies nec-
14 essary for such activities, for the purposes de-
15 scribed in subparagraphs (E) and (G), and for
16 other related activities;

17 (G) \$240,000,000 shall be for necessary
18 expenses to establish, expand, and sustain a
19 public health workforce to prevent, prepare for,
20 and respond to COVID–19, other public health
21 workforce-related activities, for the purposes de-
22 scribed in subparagraphs (E) and (F), and for
23 other related activities; and

24 (H) \$420,000,000 shall be for necessary
25 expenses related to mental health and substance

1 use prevention and treatment services, for the
2 purposes described in subparagraph (C) and
3 paragraph (2) as related to mental health and
4 substance use prevention and treatment serv-
5 ices, and for other related activities;

6 (2) \$600,000,000 shall be for the lease, pur-
7 chase, construction, alteration, renovation, or equip-
8 ping of health facilities to respond to COVID–19,
9 and for maintenance and improvement projects nec-
10 essary to respond to COVID–19 under section 7 of
11 the Act of August 5, 1954 (42 U.S.C. 2004a), the
12 Indian Self-Determination and Education Assistance
13 Act (25 U.S.C. 5301 et seq.), the Indian Health
14 Care Improvement Act (25 U.S.C. 1601 et seq.),
15 and titles II and III of the Public Health Service
16 Act (42 U.S.C. 202 et seq.) with respect to the In-
17 dian Health Service; and

18 (3) \$10,000,000 shall be for carrying out sec-
19 tion 7 of the Act of August 5, 1954 (42 U.S.C.
20 2004a) for expenses relating to potable water deliv-
21 ery.

22 (b) Funds appropriated by subsection (a) shall be
23 made available to restore amounts, either directly or
24 through reimbursement, for obligations for the purposes
25 specified in this section that were incurred to prevent, pre-

1 pare for, and respond to COVID–19 during the period be-
2 ginning on the date on which the public health emergency
3 was declared by the Secretary on January 31, 2020, pur-
4 suant to section 319 of the Public Health Service Act (42
5 U.S.C. 247d) with respect to COVID–19 and ending on
6 the date of the enactment of this Act.

7 (c) Funds made available under subsection (a) to
8 Tribes and Tribal organizations under the Indian Self-De-
9 termination and Education Assistance Act (25 U.S.C.
10 5301 et seq.) shall be available on a one-time basis. Such
11 non-recurring funds shall not be part of the amount re-
12 quired by section 106 of the Indian Self-Determination
13 and Education Assistance Act (25 U.S.C. 5325), and such
14 funds shall only be used for the purposes identified in this
15 section.

16 **SEC. 11002. BUREAU OF INDIAN AFFAIRS.**

17 (a) IN GENERAL.—In addition to amounts otherwise
18 made available, there is appropriated for fiscal year 2021,
19 out of any money in the Treasury not otherwise appro-
20 priated, \$900,000,000 to remain available until expended,
21 pursuant to the Snyder Act (25 U.S.C. 13), of which—

22 (1) \$100,000,000 shall be for Tribal housing
23 improvement;

24 (2) \$772,500,000 shall be for Tribal govern-
25 ment services, public safety and justice, social serv-

1 ices, child welfare assistance, and for other related
2 expenses;

3 (3) \$7,500,000 shall be for related Federal ad-
4 ministrative costs and oversight; and

5 (4) \$20,000,000 shall be to provide and deliver
6 potable water.

7 (b) EXCLUSIONS FROM CALCULATION.—Funds ap-
8 propriated under subsection (a) shall be excluded from the
9 calculation of funds received by those Tribal governments
10 that participate in the “Small and Needy’ ” program.

11 (c) ONE-TIME BASIS FUNDS.—Funds made available
12 under subsection (a) to Tribes and Tribal organizations
13 under the Indian Self-Determination and Education As-
14 sistance Act (25 U.S.C. 5301 et seq.) shall be available
15 on a one-time basis. Such non-recurring funds shall not
16 be part of the amount required by section 106 of the In-
17 dian Self-Determination and Education Assistance Act
18 (25 U.S.C. 5325), and such funds shall only be used for
19 the purposes identified in this section.

20 **SEC. 11003. HOUSING ASSISTANCE AND SUPPORTIVE SERV-**
21 **ICES PROGRAMS FOR NATIVE AMERICANS.**

22 (a) APPROPRIATION.—In addition to amounts other-
23 wise available, there is appropriated to the Secretary of
24 Housing and Urban Development (in this section referred
25 to as the “Secretary”) for fiscal year 2021, out of any

1 money in the Treasury not otherwise appropriated,
2 \$750,000,000, to remain available until September 30,
3 2025, to prevent, prepare for, and respond to coronavirus,
4 for activities and assistance authorized under title I of the
5 Native American Housing Assistance and Self-Determina-
6 tion Act of 1996 (NAHASDA) (25 U.S.C. 4111 et seq.),
7 under title VIII of NAHASDA (25 U.S.C. 4221 et seq.),
8 and under section 106(a)(1) of the Housing and Commu-
9 nity Development Act of 1974 with respect to Indian
10 tribes (42 U.S.C. 5306(a)(1)), which shall be made avail-
11 able as follows:

12 (1) HOUSING BLOCK GRANTS.—\$455,000,000
13 shall be available for the Native American Housing
14 Block Grants and Native Hawaiian Housing Block
15 Grant programs, as authorized under titles I and
16 VIII of NAHASDA, subject to the following terms
17 and conditions:

18 (A) FORMULA.—Of the amounts made
19 available under this paragraph, \$450,000,000
20 shall be for grants under title I of NAHASDA
21 and shall be distributed according to the same
22 funding formula used in fiscal year 2021.

23 (B) NATIVE HAWAIIANS.—Of the amounts
24 made available under this paragraph,

1 \$5,000,000 shall be for grants under title VIII
2 of NAHASDA.

3 (C) USE.—Amounts made available under
4 this paragraph shall be used by recipients to
5 prevent, prepare for, and respond to
6 coronavirus, including to maintain normal oper-
7 ations and fund eligible affordable housing ac-
8 tivities under NAHASDA during the period
9 that the program is impacted by coronavirus. In
10 addition, amounts made available under sub-
11 paragraph (B) may be used to provide rental
12 assistance to eligible Native Hawaiian families
13 both on and off the Hawaiian Home Lands.

14 (D) TIMING OF OBLIGATIONS.—Amounts
15 made available under this paragraph shall be
16 used, as necessary, to cover or reimburse allow-
17 able costs to prevent, prepare for, and respond
18 to coronavirus that are incurred by a recipient,
19 including for costs incurred after January 21,
20 2020.

21 (E) WAIVERS OR ALTERNATIVE REQUIRE-
22 MENTS.—The Secretary may waive or specify
23 alternative requirements for any provision of
24 NAHASDA (25 U.S.C. 4101 et seq.) or regula-
25 tion applicable to the Native American Housing

1 Block Grants or Native Hawaiian Housing
2 Block Grant program other than requirements
3 related to fair housing, nondiscrimination, labor
4 standards, and the environment, upon a finding
5 that the waiver or alternative requirement is
6 necessary to expedite or facilitate the use of
7 amounts made available under this paragraph.

8 (F) UNOBLIGATED AMOUNTS.—Amounts
9 made available under this paragraph which are
10 not accepted, are voluntarily returned, or other-
11 wise recaptured for any reason shall be used to
12 fund grants under paragraph (2).

13 (2) INDIAN COMMUNITY DEVELOPMENT BLOCK
14 GRANTS.—\$280,000,000 shall be available for grants
15 under title I of the Housing and Community Devel-
16 opment Act of 1974, subject to the following terms
17 and conditions:

18 (A) USE.—Amounts made available under
19 this paragraph shall be used, without competi-
20 tion, for emergencies that constitute imminent
21 threats to health and safety and are designed to
22 prevent, prepare for, and respond to
23 coronavirus.

24 (B) PLANNING.—Not to exceed 20 percent
25 of any grant made with funds made available

1 under this paragraph shall be expended for
2 planning and management development and ad-
3 ministration.

4 (C) TIMING OF OBLIGATIONS.—Amounts
5 made available under this paragraph shall be
6 used, as necessary, to cover or reimburse allow-
7 able costs to prevent, prepare for, and respond
8 to coronavirus incurred by a recipient, including
9 for costs incurred after January 21, 2020.

10 (D) INAPPLICABILITY OF PUBLIC SERVICES
11 CAP.—Indian tribes may use up to 100 percent
12 of any grant from amounts made available
13 under this paragraph for public services activi-
14 ties to prevent, prepare for, and respond to
15 coronavirus.

16 (E) WAIVERS OR ALTERNATIVE REQUIRE-
17 MENTS.—The Secretary may waive or specify
18 alternative requirements for any provision of
19 title I of the Housing and Community Develop-
20 ment Act of 1974 (42 U.S.C. 5301 et seq.) or
21 regulation applicable to the Indian Community
22 Development Block Grant program other than
23 requirements related to fair housing, non-
24 discrimination, labor standards, and the envi-
25 ronment, upon a finding that the waiver or al-

1 ternative requirement is necessary to expedite
2 or facilitate the use of amounts made available
3 under this paragraph.

4 (3) TECHNICAL ASSISTANCE.—\$10,000,000
5 shall be used to make new awards or increase prior
6 awards to existing technical assistance providers to
7 provide an immediate increase in training and tech-
8 nical assistance to Indian tribes, Indian housing au-
9 thorities, tribally designated housing entities, and re-
10 cipients under title VIII of NAHASDA for activities
11 under this section.

12 (4) OTHER COSTS.—\$5,000,000 shall be used
13 for the administrative costs to oversee and admin-
14 ister the implementation of this section, and pay for
15 associated information technology, financial report-
16 ing, and other costs.

17 **SEC. 11004. COVID-19 RESPONSE RESOURCES FOR THE**
18 **PRESERVATION AND MAINTENANCE OF NA-**
19 **TIVE AMERICAN LANGUAGES.**

20 (a) Section 816 of the Native American Programs
21 Act of 1974 (42 U.S.C. 2992d) is amended by adding at
22 the end the following:

23 “(f) In addition to amounts otherwise available, there
24 is appropriated for fiscal year 2021, out of any money in
25 the Treasury not otherwise appropriated, \$20,000,000 to

1 remain available until expended, to carry out section
2 803C(g) of this Act.”.

3 (b) Section 803C of the Native American Programs
4 Act of 1974 (42 U.S.C. 2991b-3) is amended by adding
5 at the end the following:

6 “(g) EMERGENCY GRANTS FOR NATIVE AMERICAN
7 LANGUAGE PRESERVATION AND MAINTENANCE.—Not
8 later than 180 days after the effective date of this sub-
9 section, the Secretary shall award grants to entities eligi-
10 ble to receive assistance under subsection (a)(1) to ensure
11 the survival and continuing vitality of Native American
12 languages during and after the public health emergency
13 declared by the Secretary pursuant to section 319 of the
14 Public Health Service Act (42 U.S.C. 247d) with respect
15 to the COVID–19 pandemic.”.

16 **SEC. 11005. BUREAU OF INDIAN EDUCATION.**

17 In addition to amounts otherwise available, there is
18 appropriated to the Bureau of Indian Education for fiscal
19 year 2021, out of any money in the Treasury not otherwise
20 appropriated, \$850,000,000, to remain available until ex-
21 pended, to be allocated by the Director of the Bureau of
22 Indian Education not more than 45 calendar days after
23 the date of enactment of this Act, for programs or activi-
24 ties operated or funded by the Bureau of Indian Edu-
25 cation, for Bureau-funded schools (as defined in section

1 1141(3) of the Education Amendments of 1978 (25
2 U.S.C. 2021(3)), and for Tribal Colleges or Universities
3 (as defined in section 316(b)(3) of the Higher Education
4 Act of 1965 (20 U.S.C. 1059c(b)(3))).

5 **SEC. 11006. AMERICAN INDIAN, NATIVE HAWAIIAN, AND**
6 **ALASKA NATIVE EDUCATION.**

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, \$190,000,000, to remain available until ex-
11 pended, for awards, which shall be determined by the Sec-
12 retary of Education not more than 180 calendar days after
13 the date of enactment of this Act, of which—

14 (1) \$20,000,000 shall be for awards for Tribal
15 education agencies for activities authorized under
16 section 6121(c) of the Elementary and Secondary
17 Education Act of 1965 (20 U.S.C. 7441(e));

18 (2) \$85,000,000 shall be for awards to entities
19 eligible to receive grants under section 6205(a)(1) of
20 the Elementary and Secondary Education Act of
21 1965 (20 U.S.C. 7515(a)(1)) for activities author-
22 ized under section 6205(a)(3) of the Elementary and
23 Secondary Education Act of 1965 (20 U.S.C.
24 7515(a)(3)); and

1 (3) \$85,000,000 shall be for awards to entities
2 eligible to receive grants under section 6304(a)(1) of
3 the Elementary and Secondary Education Act of
4 1965 of 1965 (20 U.S.C. 7544(a)(1)) for activities
5 authorized under section 6304(a)(2-3) of the Ele-
6 mentary and Secondary Education Act of 1965 (20
7 U.S.C. 7544(a)(2-3)) and other related activities.