

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.

## 2

- 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.
- Sec. 2014. Funding for the Individuals with Disabilities Education Act.

## 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

## 3

- 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.

## 4

- Sec. 2707. Funding for community-based funding for local behavioral health needs.
- Sec. 2708. Funding for the National Child Traumatic Stress Network.
- Sec. 2709. Funding for Project AWARE.
- Sec. 2710. Funding for youth suicide prevention.
- Sec. 2711. Funding for behavioral health workforce education and training.
- Sec. 2712. Funding for pediatric mental health care access.
- Sec. 2713. Funding for expansion grants for certified community behavioral health clinics.

Subtitle I—Exchange Grant Program

- 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.
- Sec. 2903. Extension of waiver of the 7-day waiting period for benefits under the Railroad Unemployment Insurance Act.
- Sec. 2904. Railroad Retirement Board and Office of the Inspector General funding.

Subtitle K—Ratepayer Protection

- Sec. 2911. Funding for LIHEAP.
- Sec. 2912. Funding for water assistance program.

Subtitle L—Assistance for Older Americans, Grandfamilies, and Kinship Families

- 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

Subtitle A—Defense Production Act of 1950

- Sec. 3101. COVID–19 emergency medical supplies enhancement.

Subtitle B—Housing Provisions

- Sec. 3201. Emergency rental assistance.
- Sec. 3202. Emergency housing vouchers.
- Sec. 3203. Emergency assistance for rural housing.
- Sec. 3204. Housing counseling.
- Sec. 3205. Homelessness assistance and supportive services program.
- Sec. 3206. Homeowner Assistance Fund.
- Sec. 3207. Relief measures for section 502 and 504 direct loan borrowers.
- Sec. 3208. Fair housing activities.

Subtitle C—Small Business (SSBCI)

- Sec. 3301. State Small Business Credit Initiative.

## 5

## Subtitle D—Public Transportation

Sec. 3401. Federal Transit Administration grants.

TITLE IV—COMMITTEE ON HOMELAND SECURITY AND  
GOVERNMENTAL AFFAIRS

- Sec. 4001. Emergency Federal Employee Leave Fund.  
 Sec. 4002. Funding for the Government Accountability Office.  
 Sec. 4003. Pandemic Response Accountability Committee funding availability.  
 Sec. 4004. Funding for the White House.  
 Sec. 4005. Federal Emergency Management Agency appropriation.  
 Sec. 4006. Funeral assistance.  
 Sec. 4007. Emergency food and shelter program funding.  
 Sec. 4008. Humanitarian relief.  
 Sec. 4009. Cybersecurity and Infrastructure Security Agency.  
 Sec. 4010. Appropriation for the United States Digital Service.  
 Sec. 4011. Appropriation for the Technology Modernization Fund.  
 Sec. 4012. Appropriation for the Federal Citizen Services Fund.  
 Sec. 4013. AFG and SAFER program funding.  
 Sec. 4014. Emergency management performance grant funding.  
 Sec. 4015. Eligibility for workers' compensation benefits for Federal employees  
diagnosed with covid-19.

TITLE V—COMMITTEE ON SMALL BUSINESS AND  
ENTREPRENEURSHIP

- Sec. 5001. Modifications to paycheck protection program.  
 Sec. 5002. Targeted EIDL advance.  
 Sec. 5003. Support for restaurants.  
 Sec. 5004. Community navigator pilot program.  
 Sec. 5005. Shuttered venue operators.  
 Sec. 5006. Direct appropriations.

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 pan-  
demic.  
 Sec. 6003. United States Fish and Wildlife Service.

TITLE VII—COMMITTEE ON COMMERCE, SCIENCE, AND  
TRANSPORTATION

Subtitle A—Transportation and Infrastructure

- Sec. 7101. Grants to the National Railroad Passenger Corporation.  
 Sec. 7102. Relief for airports.  
 Sec. 7103. Emergency FAA Employee Leave Fund.  
 Sec. 7104. Emergency TSA Employee Leave Fund.

Subtitle B—Aviation Manufacturing Jobs Protection

- Sec. 7201. Definitions.  
 Sec. 7202. Payroll support program.

Subtitle C—Airlines

## 6

Sec. 7301. Air Transportation Payroll Support Program Extension.

Subtitle D—Consumer Protection and Commerce Oversight

Sec. 7401. Funding for consumer product safety fund to protect consumers from potentially dangerous products related to COVID–19.

Sec. 7402. Funding for E-Rate support for emergency educational connections and devices.

Sec. 7403. Funding for Department of Commerce Inspector General.

Sec. 7404. Federal Trade Commission funding for COVID–19 related work.

Subtitle E—Science and Technology

Sec. 7501. National Institute of Standards and Technology.

Sec. 7502. National Science Foundation.

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.

Sec. 8003. Funding for supply chain modernization.

Sec. 8004. Funding for State homes.

Sec. 8005. Funding for the Department of Veterans Affairs Office of Inspector General.

Sec. 8006. Covid–19 veteran rapid retraining assistance program.

Sec. 8007. Prohibition on copayments and cost sharing for veterans during emergency relating to COVID–19.

Sec. 8008. Emergency Department of Veterans Affairs Employee Leave Fund.

TITLE IX—COMMITTEE ON FINANCE

Subtitle A—Crisis Support for Unemployed Workers

PART 1—EXTENSION OF CARES ACT UNEMPLOYMENT PROVISIONS

Sec. 9011. Extension of Pandemic Unemployment Assistance.

Sec. 9012. Extension of emergency unemployment relief for governmental entities and nonprofit organizations.

Sec. 9013. Extension of Federal Pandemic Unemployment Compensation.

Sec. 9014. Extension of full Federal funding of the first week of compensable regular unemployment for States with no waiting week.

Sec. 9015. Extension of emergency State staffing flexibility.

Sec. 9016. Extension of pandemic emergency unemployment compensation.

Sec. 9017. Extension of temporary financing of short-time compensation payments in States with programs in law.

Sec. 9018. Extension of temporary financing of short-time compensation agreements for States without programs in law.

PART 2—EXTENSION OF FFCRA UNEMPLOYMENT PROVISIONS

Sec. 9021. Extension of temporary assistance for States with advances.

Sec. 9022. Extension of full Federal funding of extended unemployment compensation.

## 7

PART 3—DEPARTMENT OF LABOR FUNDING FOR TIMELY, ACCURATE, AND  
EQUITABLE PAYMENT

- Sec. 9031. Funding for administration.
- Sec. 9032. Funding for fraud prevention, equitable access, and timely payment to eligible workers.

## PART 4—OTHER PROVISIONS

- Sec. 9041. Extension of limitation on excess business losses of noncorporate taxpayers.
- Sec. 9042. Suspension of tax on portion of unemployment compensation.

Subtitle B—Emergency Assistance to Families Through Home Visiting  
Programs

- Sec. 9101. Emergency assistance to families through home visiting programs.

## Subtitle C—Emergency Assistance to Children and Families

- Sec. 9201. Pandemic Emergency Assistance.

## Subtitle D—Elder Justice and Support Guarantee

- Sec. 9301. Additional funding for aging and disability services programs.

## Subtitle E—Support to Skilled Nursing Facilities in Response to COVID-19

- Sec. 9401. Providing for infection control support to skilled nursing facilities through contracts with quality improvement organizations.
- Sec. 9402. Funding for strike teams for resident and employee safety in skilled nursing facilities.

## Subtitle F—Preserving Health Benefits for Workers

- Sec. 9501. Preserving health benefits for workers.

## Subtitle G—Promoting Economic Security

## PART 1—2021 RECOVERY REBATES TO INDIVIDUALS

- Sec. 9601. 2021 recovery rebates to individuals.

## PART 2—CHILD TAX CREDIT

- Sec. 9611. Child tax credit improvements for 2021.
- Sec. 9612. Application of child tax credit in possessions.

## PART 3—EARNED INCOME TAX CREDIT

- Sec. 9621. Strengthening the earned income tax credit for individuals with no qualifying children.
- Sec. 9622. Taxpayer eligible for childless earned income credit in case of qualifying children who fail to meet certain identification requirements.
- Sec. 9623. Credit allowed in case of certain separated spouses.
- Sec. 9624. Modification of disqualified investment income test.
- Sec. 9625. Application of earned income tax credit in possessions of the United States.

- Sec. 9626. Temporary special rule for determining earned income for purposes of earned income tax credit.

PART 4—DEPENDENT CARE ASSISTANCE

- Sec. 9631. Refundability and enhancement of child and dependent care tax credit.
- Sec. 9632. Increase in exclusion for employer-provided dependent care assistance.

PART 5—CREDITS FOR PAID SICK AND FAMILY LEAVE

- Sec. 9641. Payroll credits.
- Sec. 9642. Credit for sick leave for certain self-employed individuals.
- Sec. 9643. Credit for family leave for certain self-employed individuals.

PART 6—EMPLOYEE RETENTION CREDIT

- Sec. 9651. Extension of employee retention credit.

PART 7—PREMIUM TAX CREDIT

- Sec. 9661. Improving affordability by expanding premium assistance for consumers.
- Sec. 9662. Temporary modification of limitations on reconciliation of tax credits for coverage under a qualified health plan with advance payments of such credit.
- Sec. 9663. Application of premium tax credit in case of individuals receiving unemployment compensation during 2021.

PART 8—MISCELLANEOUS PROVISIONS

- 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



## 9

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.
- 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.
- Sec. 9816. Sunset of limit on maximum rebate amount for single source drugs and innovator multiple source drugs.
- Sec. 9817. Additional support for Medicaid home and community-based services during the COVID–19 emergency.
- Sec. 9818. Funding for State strike teams for resident and employee safety in nursing facilities.
- Sec. 9819. Special rule for the period of a declared public health emergency related to coronavirus.

Subtitle K—Children’s Health Insurance Program

- 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.

Subtitle L—Medicare

- 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.

Subtitle N—Other Provisions

- 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 AGRICULTURE, NUTRITION, AND FORESTRY**

2 **Subtitle A—Agriculture**

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

4 (a) APPROPRIATION.—In addition to amounts otherwise available, there is appropriated to the Secretary of Agriculture for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, \$4,000,000,000, to remain available until expended, to carry out this section.

5 (b) USE OF FUNDS.—The Secretary of Agriculture shall use the amounts made available pursuant to subsection (a)—

6 (1) to purchase food and agricultural commodities;

7 (2) to purchase and distribute agricultural commodities (including fresh produce, dairy, seafood, eggs, and meat) to individuals in need, including through delivery to nonprofit organizations and through restaurants and other food related entities,

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

3 (3) to make grants and loans for small or  
4 midsized food processors or distributors, seafood  
5 processing facilities and processing vessels, farmers  
6 markets, producers, or other organizations to re-  
7 spond to COVID–19, including for measures to pro-  
8 tect workers against COVID–19; and

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

12 (c) ANIMAL HEALTH.—

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

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

20 (d) OVERTIME FEES.—

21 (1) SMALL ESTABLISHMENT; VERY SMALL ES-  
22 TABLISHMENT DEFINITIONS.—The terms “small es-  
23 tablishment” and “very small establishment” have  
24 the meaning given those terms in the final rule enti-  
25 tled “Pathogen Reduction; Hazard Analysis and

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

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

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

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

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

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

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

6 (1) increase capacity for vaccine distribution;

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

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

12 (4) increase telehealth capabilities, including  
13 underlying health care information systems;

14 (5) construct temporary or permanent struc-  
15 tures to provide health care services, including vac-  
16 cine administration or testing;

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

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

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

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

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

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

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

16 **GENERAL FOR OVERSIGHT OF COVID-19-RE-**  
17 **LATED PROGRAMS.**

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

1 made available to the Department of Agriculture related  
2 to the COVID–19 pandemic.

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

5 (a) PAYMENTS.—

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

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

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

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



1 (b) DEFINITIONS.—In this section:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

20           (C) using not less than 1 percent of the  
21 total amount of funding provided under sub-  
22 section (a) at Alaska Native serving institutions  
23 and Native Hawaiian serving institutions eligi-  
24 ble to receive grants under subsections (a) and  
25 (b), respectively, of section 1419B of the Na-

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

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

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

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

1 (c) DEFINITIONS.—In this section:

2 (1) NONINDUSTRIAL PRIVATE FOREST LAND.—

3 The term “nonindustrial private forest land” has the  
4 meaning given the term in section 1201(a)(18) of  
5 the Food Security Act of 1985 (16 U.S.C.  
6 3801(a)(18)).

7 (2) SOCIALLY DISADVANTAGED FARMER,

8 RANCHER, OR FOREST LANDOWNER.—The term “so-  
9 cially disadvantaged farmer, rancher, or forest land-  
10 owner” means a farmer, rancher, or owner or oper-  
11 ator of nonindustrial private forest land who is a  
12 member of a socially disadvantaged group.

13 (3) SOCIALLY DISADVANTAGED GROUP.—The

14 term “socially disadvantaged group” has the mean-  
15 ing given the term in section 2501(a) of the Food,  
16 Agriculture, Conservation, and Trade Act of 1990 (7  
17 U.S.C. 2279(a)).

18 **SEC. 1007. USE OF THE COMMODITY CREDIT CORPORATION**  
19 **FOR COMMODITIES AND ASSOCIATED EX-**  
20 **PENSES.**

21 In addition to amounts otherwise made available,  
22 there are appropriated for fiscal year 2021, out of any  
23 money in the Treasury not otherwise appropriated,  
24 \$800,000,000, to remain available until September 30,  
25 2022, to use the Commodity Credit Corporation to acquire

1 and make available commodities under section 406(b) of  
2 the Food for Peace Act (7 U.S.C. 1736(b)) and for ex-  
3 penses under such section.

## 4 **Subtitle B—Nutrition**

### 5 **SEC. 1101. SUPPLEMENTAL NUTRITION ASSISTANCE PRO-** 6 **GRAM.**

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

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

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

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

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

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

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

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

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

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

16 (2) to modernize electronic benefit transfer  
17 technology;

18 (3) to support the mobile technologies dem-  
19 onstration projects and the use of mobile tech-  
20 nologies authorized under section 7(h)(14) of the  
21 Food and Nutrition Act of 2008 (7 U.S.C.  
22 2016(h)(14)); and

23 (4) to provide technical assistance to educate  
24 retailers on the process and technical requirements  
25 for the online acceptance of the supplemental nutri-  
26 tion assistance program benefits, for mobile pay-



1           ments, and for electronic benefit transfer moderniza-  
2           tion initiatives.

3   **SEC. 1103. ADDITIONAL FUNDING FOR NUTRITION ASSIST-**  
4                           **ANCE PROGRAMS.**

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

7                   (1) by striking “In addition” and inserting the  
8           following:

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

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

12           “(b) ADDITIONAL FUNDING.—In addition to any  
13   other funds made available, there is appropriated for fiscal  
14   year 2021, out of any money in the Treasury not otherwise  
15   appropriated, \$1,000,000,000 to remain available until  
16   September 30, 2027, for the Secretary of Agriculture to  
17   provide grants to the Commonwealth of Northern Mariana  
18   Islands, Puerto Rico, and American Samoa for nutrition  
19   assistance, of which \$30,000,000 shall be available to pro-  
20   vide grants to the Commonwealth of Northern Mariana  
21   Islands for such assistance.”.

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

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

1 \$37,000,000, to remain available until September 30,  
2 2022, for activities authorized by section 4(a) of the Agri-  
3 culture and Consumer Protection Act of 1973 (7 U.S.C.  
4 612c note).

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

6 (a) DEFINITIONS.—In this section:

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

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

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

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

14 (ii) September 30, 2021.

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

20 (3) PROGRAM.—The term “program” means  
21 the special supplemental nutrition program for  
22 women, infants, and children established by section  
23 17 of the Child Nutrition Act of 1966 (42 U.S.C.  
24 1786).

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

6                   (A) Food package III—Participants with  
7                   qualifying conditions.

8                   (B) Food Package IV—Children 1 through  
9                   4 years.

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

12                   (D) Food Package VI—Postpartum women.

13                   (E)       Food       Package       VII—Fully  
14                   breastfeeding.

15           (5) SECRETARY.—The term “Secretary” means  
16           the Secretary of Agriculture.

17           (6) STATE AGENCY.—The term “State agency”  
18           has the meaning given the term in section 17(b) of  
19           the Child Nutrition Act of 1966 (42 U.S.C.  
20           1786(b)).

21           (b) AUTHORITY TO INCREASE AMOUNT OF CASH-  
22           VALUE VOUCHER.—During the public health emergency  
23           declared by the Secretary of Health and Human Services  
24           under section 319 of the Public Health Service Act (42  
25           U.S.C. 247d) on January 31, 2020, with respect to the

1 Coronavirus Disease 2019 (COVID–19), and in response  
2 to challenges relating to that public health emergency, the  
3 Secretary may, in carrying out the program, increase the  
4 amount of a cash-value voucher under a qualified food  
5 package to an amount that is less than or equal to \$35.

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

8 (1) NOTIFICATION.—An increase to the amount  
9 of a cash-value voucher under subsection (b) shall  
10 apply to any State agency that notifies the Secretary  
11 of—

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

14 (B) the applicable period selected by the  
15 State agency during which that increased  
16 amount shall apply.

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

21 (A) during the applicable period described  
22 in that notification; and

23 (B) only during a single applicable period.

24 (d) SUNSET.—The authority of the Secretary under  
25 subsection (b), and the authority of a State agency to in-

1 crease the amount of a cash-value voucher under sub-  
2 section (c), shall terminate on September 30, 2021.

3 (e) FUNDING.—In addition to amounts otherwise  
4 made available, there is appropriated to the Secretary, out  
5 of funds in the Treasury not otherwise appropriated,  
6 \$490,000,000 to carry out this section, to remain available  
7 until September 30, 2022.

8 **SEC. 1106. WIC PROGRAM MODERNIZATION.**

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

1 **SEC. 1107. MEALS AND SUPPLEMENTS REIMBURSEMENTS**  
2 **FOR INDIVIDUALS WHO HAVE NOT ATTAINED**  
3 **THE AGE OF 25.**

4 (a) PROGRAM FOR AT-RISK SCHOOL CHILDREN.—  
5 Beginning on the date of enactment of this section, not-  
6 withstanding paragraph (1)(A) of section 17(r) of the  
7 Richard B. Russell National School Lunch Act (42 U.S.C.  
8 1766(r)), during the COVID–19 public health emergency  
9 declared under section 319 of the Public Health Service  
10 Act (42 U.S.C. 247d), the Secretary shall reimburse insti-  
11 tutions that are emergency shelters under such section  
12 17(r) (42 U.S.C. 1766(r)) for meals and supplements  
13 served to individuals who, at the time of such service—

- 14 (1) have not attained the age of 25; and  
15 (2) are receiving assistance, including non-resi-  
16 dential assistance, from such emergency shelter.

17 (b) PARTICIPATION BY EMERGENCY SHELTERS.—  
18 Beginning on the date of enactment of this section, not-  
19 withstanding paragraph (5)(A) of section 17(t) of the  
20 Richard B. Russell National School Lunch Act (42 U.S.C.  
21 1766(t)), during the COVID–19 public health emergency  
22 declared under section 319 of the Public Health Service  
23 Act (42 U.S.C. 247d), the Secretary shall reimburse emer-  
24 gency shelters under such section 17(t) (42 U.S.C.  
25 1766(t)) for meals and supplements served to individuals

1 who, at the time of such service have not attained the age  
2 of 25.

3 (c) DEFINITIONS.—In this section:

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

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

10 **SEC. 1108. PANDEMIC EBT PROGRAM.**

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

14 (1) in subsection (a)—

15 (A) by striking “During fiscal years 2020  
16 and 2021” and inserting “In any school year in  
17 which there is a public health emergency des-  
18 ignation”; and

19 (B) by inserting “or in a covered summer  
20 period following a school session” after “in ses-  
21 sion”;

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

24 (3) in subsection (h)(1)—

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

4 (B) by inserting “or a Department of Agri-  
5 culture grant-funded nutrition assistance pro-  
6 gram in the Commonwealth of the Northern  
7 Mariana Islands, Puerto Rico, or American  
8 Samoa” before “shall be eligible to receive as-  
9 sistance”;

10 (4) by redesignating subsections (i) and (j) as  
11 subsections (j) and (k), respectively;

12 (5) by inserting after subsection (h) the fol-  
13 lowing:

14 “(i) EMERGENCIES DURING SUMMER.—The Sec-  
15 retary of Agriculture may permit a State agency to extend  
16 a State agency plan approved under subsection (b) for not  
17 more than 90 days for the purpose of operating the plan  
18 during a covered summer period, during which time  
19 schools participating in the school lunch program under  
20 the Richard B. Russell National School Lunch Act or the  
21 school breakfast program under section 4 of the Child Nu-  
22 trition Act of 1966 (42 U.S.C. 1773 ) and covered child  
23 care facilities shall be deemed closed for purposes of this  
24 section.”;

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



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

4 (B) by inserting after paragraph (1) the  
5 following:

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

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

13 (7) in subsection (k) (as so redesignated), by  
14 inserting “Federal agencies,” before “State agen-  
15 cies”.

16 **TITLE II—COMMITTEE ON**  
17 **HEALTH, EDUCATION, LABOR,**  
18 **AND PENSIONS**

19 **Subtitle A—Education Matters**

20 **PART 1—DEPARTMENT OF EDUCATION**

21 **SEC. 2001. ELEMENTARY AND SECONDARY SCHOOL EMER-**  
22 **GENCY RELIEF FUND.**

23 (a) IN GENERAL.—In addition to amounts otherwise  
24 available through the Education Stabilization Fund, there  
25 is appropriated to the Department of Education for fiscal

1 year 2021, out of any money in the Treasury not otherwise  
2 appropriated, \$122,774,800,000, to remain available  
3 through September 30, 2023, to carry out this section.

4 (b) GRANTS.—From funds provided under subsection  
5 (a), the Secretary shall—

6 (1) use \$800,000,000 for the purposes of iden-  
7 tifying homeless children and youth and providing  
8 homeless children and youth with—

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

11 (B) assistance needed to enable homeless  
12 children and youth to attend school and partici-  
13 pate fully in school activities; and

14 (2) from the remaining amounts, make grants  
15 to each State educational agency in accordance with  
16 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 90 percent of the grant funds awarded to  
3           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; and

20            (4) may reserve not more than one-half of 1  
21        percent of the total amount of grant funds awarded  
22        to the State under this section for administrative  
23        costs and the remainder for emergency needs as de-  
24        termined by the State educational agency to address

1 issues responding to coronavirus, which may be ad-  
2 dressed through the use of grants or contracts.

3 (g) REALLOCATION.—A State shall return to the Sec-  
4 retary any funds received under this section that the State  
5 does not award within 1 year of receiving such funds and  
6 the Secretary shall reallocate such funds to the remaining  
7 States in accordance with subsection (e).

8 (h) SAFE RETURN TO IN-PERSON INSTRUCTION.—

9 (1) IN GENERAL.—A local educational agency  
10 receiving funds under this section shall develop and  
11 make publicly available on the local educational  
12 agency's website, not later than 30 days after receiv-  
13 ing the allocation of funds described in paragraph  
14 (d)(1), a plan for the safe return to in-person in-  
15 struction and continuity of services.

16 (2) COMMENT PERIOD.—Before making the  
17 plan described in paragraph (1) publicly available,  
18 the local educational agency shall seek public com-  
19 ment on the plan and take such comments into ac-  
20 count in the development of the plan.

21 (3) PREVIOUS PLANS.—If a local educational  
22 agency has developed a plan for the safe return to  
23 in-person instruction before the date of enactment of  
24 this Act that meets the requirements described in

1 paragraphs (1) and (2), such plan shall be deemed  
2 to satisfy the requirements under this subsection.

3 (i) DEFINITIONS.—In this section—

4 (1) the terms “child”, “children with disabili-  
5 ties”, “distance education”, “elementary school”,  
6 “English learner”, “evidence-based”, “secondary  
7 school”, “local educational agency”, “parent”, “Sec-  
8 retary”, “State educational agency”, and “tech-  
9 nology” have the meanings given those terms in sec-  
10 tion 8101 of the Elementary and Secondary Edu-  
11 cation Act of 1965 (20 U.S.C. 7801);

12 (2) the term “full-service community school”  
13 has the meaning given that term in section 4622(2)  
14 of the Elementary and Secondary Education Act of  
15 1965 (20 U.S.C. 7272(2)); and

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

19 **SEC. 2002. EMERGENCY ASSISTANCE TO NON-PUBLIC**  
20 **SCHOOLS.**

21 (a) IN GENERAL.—In addition to amounts otherwise  
22 available through the Emergency Assistance to Non-Pub-  
23 lic Schools Program, there is appropriated to the Depart-  
24 ment of Education for fiscal year 2021, out of any money  
25 in the Treasury not otherwise appropriated,

1 \$2,750,000,000, to remain available through September  
2 30, 2023, for making allocations to Governors under the  
3 Emergency Assistance to Non-Public Schools Program to  
4 provide services or assistance to non-public schools that  
5 enroll a significant percentage of low-income students and  
6 are most impacted by the qualifying emergency.

7 (b) LIMITATIONS.—Funds provided under subsection  
8 (a) shall not be used to provide reimbursements to any  
9 non-public school.

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

11 In addition to amounts otherwise available, there is  
12 appropriated to the Department of Education for fiscal  
13 year 2021, out of any money in the Treasury not otherwise  
14 appropriated, \$39,584,570,000, to remain available  
15 through September 30, 2023, for making allocations to in-  
16 stitutions of higher education in accordance with the same  
17 terms and conditions of section 314 of the Coronavirus  
18 Response and Relief Supplemental Appropriations Act,  
19 2021 (division M of Public Law 116–260), except that—

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

23 (2) subsection (a)(2) of such section 314 shall  
24 be applied—

1 (A) in the matter preceding subparagraph  
2 (A), by substituting “under the heading ‘Higher  
3 Education’ in the Department of Education Ap-  
4 propriations Act, 2020” for “in the Further  
5 Consolidated Appropriations Act, 2020 (Public  
6 Law 116–94)”; and

7 (B) in subparagraph (B), by substituting  
8 “under the heading ‘Higher Education’ in the  
9 Department of Education Appropriations Act,  
10 2020” for “in the Further Consolidated Appro-  
11 priations Act, 2020 (Public Law 116–94)”; and

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

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

23 (5) except as provided in paragraphs (7) and  
24 (9) of subsection (d) of such section 314, an institu-

1           tion shall use a portion of funds received under this  
2           section to—

3                   (A) implement evidence-based practices to  
4                   monitor and suppress coronavirus in accordance  
5                   with public health guidelines; and

6                   (B) conduct direct outreach to financial  
7                   aid applicants about the opportunity to receive  
8                   a financial aid adjustment due to the recent un-  
9                   employment of a family member or independent  
10                  student, or other circumstances, described in  
11                  section 479A of the Higher Education Act of  
12                  1965 (20 U.S.C. 1087tt);

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

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

16                          (B) paragraph (2) of subsection (c) of such  
17                          section 314;

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

20                          (D) subsections (e) and (f) of such section  
21                          314; and

22                          (E) section 316 of the Coronavirus Re-  
23                          sponse and Relief Supplemental Appropriations  
24                          Act, 2021 (division M of Public Law 116–260);  
25                          and

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

8 **SEC. 2004. MAINTENANCE OF EFFORT AND MAINTENANCE**  
9           **OF EQUITY.**

10           (a) STATE MAINTENANCE OF EFFORT.—

11           (1) IN GENERAL.—As a condition of receiving  
12           funds under section 2001, a State shall maintain  
13           support for elementary and secondary education,  
14           and for higher education (which shall include State  
15           funding to institutions of higher education and State  
16           need-based financial aid, and shall not include sup-  
17           port for capital projects or for research and develop-  
18           ment or tuition and fees paid by students), in each  
19           of fiscal years 2022 and 2023 at least at the propor-  
20           tional levels of such State’s support for elementary  
21           and secondary education and for higher education  
22           relative to such State’s overall spending, averaged  
23           over fiscal years 2017, 2018, and 2019.

24           (2) WAIVER.—For the purpose of relieving fis-  
25           cal burdens incurred by States in preventing, pre-



1       paring for, and responding to the coronavirus, the  
2       Secretary of Education may waive any maintenance  
3       of effort requirements associated with the Education  
4       Stabilization Fund.

5       (b) STATE MAINTENANCE OF EQUITY.—

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

15          (2) HIGHEST POVERTY LOCAL EDUCATIONAL  
16      AGENCIES.—Notwithstanding paragraph (1), as a  
17      condition of receiving funds under section 2001, a  
18      State educational agency shall not, in fiscal year  
19      2022 or 2023, reduce State funding (as calculated  
20      on a per-pupil basis) for any highest poverty local  
21      educational agency below the level of funding (as  
22      calculated on a per-pupil basis) provided to each  
23      such local educational agency in fiscal year 2019.

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

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

4           (A) reduce per-pupil funding (from com-  
5 bined State and local funding) for any high-pov-  
6 erty school served by such local educational  
7 agency by an amount that exceeds—

8           (i) the total reduction in local edu-  
9 cational agency funding (from combined  
10 State and local funding) for all schools  
11 served by the local educational agency in  
12 such fiscal year (if any); divided by

13           (ii) the number of children enrolled in  
14 all schools served by the local educational  
15 agency in such fiscal year; or

16           (B) reduce per-pupil, full-time equivalent  
17 staff in any high-poverty school by an amount  
18 that exceeds—

19           (i) the total reduction in full-time  
20 equivalent staff in all schools served by  
21 such local educational agency in such fiscal  
22 year (if any); divided by

23           (ii) the number of children enrolled in  
24 all schools served by the local educational  
25 agency in such fiscal year.

1           (2) EXCEPTION.—Paragraph (1) shall not  
2 apply to a local educational agency in fiscal year  
3 2022 or 2023 that meets at least 1 of the following  
4 criteria in such fiscal year:

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

7           (B) Such local educational agency operates  
8 a single school.

9           (C) Such local educational agency serves  
10 all students within each grade span with a sin-  
11 gle school.

12           (D) Such local educational agency dem-  
13 onstrates an exceptional or uncontrollable cir-  
14 cumstance, such as unpredictable changes in  
15 student enrollment or a precipitous decline in  
16 the financial resources of such agency, as deter-  
17 mined by the Secretary of Education.

18 (d) DEFINITIONS.—In this section:

19           (1) ELEMENTARY EDUCATION; SECONDARY  
20 EDUCATION.—The terms “elementary education”  
21 and “secondary education” have the meaning given  
22 such terms under State law.

23           (2) HIGHEST POVERTY LOCAL EDUCATIONAL  
24 AGENCY.—The term “highest poverty local edu-  
25 cational agency” means a local educational agency

1 that is among the group of local educational agen-  
2 cies in the State that—

3 (A) in rank order, have the highest per-  
4 centages of economically disadvantaged stu-  
5 dents in the State, on the basis of the most re-  
6 cent satisfactory data available from the De-  
7 partment of Commerce (or, for local educational  
8 agencies for which no such data are available,  
9 such other data as the Secretary of Education  
10 determines are satisfactory); and

11 (B) collectively serve not less than 20 per-  
12 cent of the State’s total enrollment of students  
13 served by all local educational agencies in the  
14 State.

15 (3) HIGH-NEED LOCAL EDUCATIONAL AGEN-  
16 CY.—The term “high-need local educational agency”  
17 means a local educational agency that is among the  
18 group of local educational agencies in the State  
19 that—

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

1 such other data as the Secretary of Education  
2 determines are satisfactory); and

3 (B) collectively serve not less than 50 per-  
4 cent of the State's total enrollment of students  
5 served by all local educational agencies in the  
6 State.

7 (4) HIGH-POVERTY SCHOOL.—

8 (A) IN GENERAL.—The term “high-poverty  
9 school” means, with respect to a school served  
10 by a local educational agency, a school that is  
11 in the highest quartile of schools served by such  
12 local educational agency based on the percent-  
13 age of economically disadvantaged students  
14 served, as determined by the State in accord-  
15 ance with subparagraph (B).

16 (B) DETERMINATION.—In making the de-  
17 termination under subparagraph (A), a State  
18 shall select a measure of poverty established for  
19 the purposes of this paragraph by the Secretary  
20 of Education and apply such measure consist-  
21 ently to all schools in the State.

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

1 (A) the amount of any reduction in the  
2 total amount of State funds provided to all local  
3 educational agencies in the State in such fiscal  
4 year compared to the total amount of such  
5 funds provided to all local educational agencies  
6 in the State in the previous fiscal year; divided  
7 by

8 (B) the aggregate number of children en-  
9 rolled in all schools served by all local edu-  
10 cational agencies in the State in the fiscal year  
11 for which the determination is being made.

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

15 **SEC. 2005. OUTLYING AREAS.**

16 In addition to amounts otherwise available, there is  
17 appropriated to the Department of Education for fiscal  
18 year 2021, out of any money in the Treasury not otherwise  
19 appropriated, \$850,000,000, to remain available through  
20 September 30, 2023, for the Secretary of Education to  
21 allocate awards to the outlying areas on the basis of their  
22 respective needs, as determined by the Secretary, to be  
23 allocated not more than 30 calendar days after the date  
24 of enactment of this Act.

1 **SEC. 2006. GALLAUDET UNIVERSITY.**

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, \$19,250,000, to remain available through  
6 September 30, 2023, for the Kendall Demonstration Ele-  
7 mentary School, the Model Secondary School for the Deaf,  
8 and Gallaudet University to prevent, prepare for, and re-  
9 spond to coronavirus, including to defray expenses associ-  
10 ated with coronavirus (including lost revenue, reimburse-  
11 ment for expenses already incurred, technology costs asso-  
12 ciated with a transition to distance education, faculty and  
13 staff trainings, and payroll) and to provide financial aid  
14 grants to students, which may be used for any component  
15 of the student's cost of attendance.

16 **SEC. 2007. STUDENT AID ADMINISTRATION.**

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, \$91,130,000, to remain available through  
21 September 30, 2023, for Student Aid Administration with-  
22 in the Department of Education to prevent, prepare for,  
23 and respond to coronavirus including direct outreach to  
24 students and borrowers about financial aid, economic im-  
25 pact payments, means-tested benefits, unemployment as-

1 sistance, and tax benefits, for which the students and bor-  
2 rowers may be eligible.

3 **SEC. 2008. HOWARD UNIVERSITY.**

4 In addition to amounts otherwise available, there is  
5 appropriated to the Department of Education for fiscal  
6 year 2021, out of any money in the Treasury not otherwise  
7 appropriated, \$35,000,000, to remain available through  
8 September 30, 2023, for Howard University to prevent,  
9 prepare for, and respond to coronavirus, including to de-  
10 fray expenses associated with coronavirus (including lost  
11 revenue, reimbursement for expenses already incurred,  
12 technology costs associated with a transition to distance  
13 education, faculty and staff trainings, and payroll) and to  
14 provide financial aid grants to students, which may be  
15 used for any component of the student's cost of attend-  
16 ance.

17 **SEC. 2009. NATIONAL TECHNICAL INSTITUTE FOR THE**  
18 **DEAF.**

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, \$19,250,000, to remain available through  
23 September 30, 2023, for the National Technical Institute  
24 for the Deaf to prevent, prepare for, and respond to  
25 coronavirus, including to defray expenses associated with



1 coronavirus (including lost revenue, reimbursement for ex-  
2 penses already incurred, technology costs associated with  
3 a transition to distance education, faculty and staff train-  
4 ing, and payroll) and to provide financial aid grants to  
5 students, which may be used for any component of the  
6 student's cost of attendance.

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

8 In addition to amounts otherwise available, there is  
9 appropriated to the Department of Education for fiscal  
10 year 2021, out of any money in the Treasury not otherwise  
11 appropriated, \$100,000,000, to remain available through  
12 September 30, 2023, for the Institute of Education  
13 Sciences to carry out research related to addressing learn-  
14 ing loss caused by the coronavirus among the student sub-  
15 groups described in section 1111(b)(2)(B)(xi) of the Ele-  
16 mentary and Secondary Education Act of 1965 (20 U.S.C.  
17 6311(b)(2)(B)(xi)) and students experiencing homeless-  
18 ness and children and youth in foster care, and to dissemi-  
19 nate such findings to State educational agencies and local  
20 educational agencies and other appropriate entities.

21 **SEC. 2011. PROGRAM ADMINISTRATION.**

22 In addition to amounts otherwise available, there is  
23 appropriated to the Department of Education for fiscal  
24 year 2021, out of any money in the Treasury not otherwise  
25 appropriated, \$15,000,000, to remain available through

1 September 30, 2024, for Program Administration within  
2 the Department of Education to prevent, prepare for, and  
3 respond to coronavirus, and for salaries and expenses nec-  
4 essary to implement this part.

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

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

15 **SEC. 2013. MODIFICATION OF REVENUE REQUIREMENTS**  
16 **FOR PROPRIETARY INSTITUTIONS OF HIGH-**  
17 **ER EDUCATION.**

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

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

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

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

9 (c) EFFECTIVE DATE.—The amendments made  
10 under this section shall—

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

19 (2) apply to institutional fiscal years beginning  
20 on or after January 1, 2023.

21 **SEC. 2014. FUNDING FOR THE INDIVIDUALS WITH DISABIL-**  
22 **ITIES EDUCATION ACT.**

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

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

4           (2) \$200,000,000 for preschool grants under  
5 section 619 of the Individuals with Disabilities Edu-  
6 cation Act; and

7           (3) \$250,000,000 for programs for infants and  
8 toddlers with disabilities under part C of the Individ-  
9 uals with Disabilities Education Act.

10       (b) GENERAL PROVISIONS.—Any amount appro-  
11 priated under subsection (a) is in addition to other  
12 amounts appropriated or made available for the applicable  
13 purpose.

14                                   **PART 2—MISCELLANEOUS**

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

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

22           (1) Forty percent shall be for grants, and rel-  
23 evant administrative expenses, to State arts agencies  
24 and regional arts organizations that support organi-  
25 zations' programming and general operating ex-

1           penses to cover up to 100 percent of the costs of the  
2           programs which the grants support, to prevent, pre-  
3           pare for, respond to, and recover from the  
4           coronavirus.

5           (2) Sixty percent shall be for direct grants, and  
6           relevant administrative expenses, that support orga-  
7           nizations' 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 **SEC. 2022. NATIONAL ENDOWMENT FOR THE HUMANITIES.**

13          In addition to amounts otherwise available, there is  
14          appropriated for fiscal year 2021, out of any money in  
15          the Treasury not otherwise appropriated, \$135,000,000,  
16          to remain available until expended, under the National  
17          Foundation on the Arts and the Humanities Act of 1965,  
18          as follows:

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

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

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

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

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

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

## 4           **Subtitle B—Labor Matters**

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

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

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

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

1 at high risk workplaces including health care, meat  
2 and poultry processing facilities, agricultural work-  
3 places and correctional facilities.

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

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

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

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



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

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

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

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

20 (a) DEFINITIONS.—In this section:

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

1 U.S.C. 247d) on January 31, 2020, with respect to  
2 COVID–19, including any renewal of the declara-  
3 tion.

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

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

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

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

22 (c) GRANTS.—From the amounts appropriated to  
23 carry out this section and under the authority of section  
24 658O of the Child Care and Development Block Grant Act  
25 of 1990 (42 U.S.C. 9858m) and this section, the Secretary

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

9 (d) STATE RESERVATIONS AND SUBGRANTS.—

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

20 (2) SUBGRANTS TO QUALIFIED CHILD CARE  
21 PROVIDERS.—

22 (A) IN GENERAL.—The lead agency shall  
23 use the remainder of the grant funds awarded  
24 pursuant to subsection (c) to make subgrants to  
25 qualified child care providers described in sub-

1 paragraph (B), regardless of such a provider's  
2 previous receipt of other Federal assistance, to  
3 support the stability of the child care sector  
4 during and after the COVID-19 public health  
5 emergency.

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

11 (i) open and available to provide child  
12 care services; or

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

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

1                   (D) APPLICATION.—The lead agency  
2 shall—

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

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

19                   (II) for each employee, the pro-  
20 vider will pay not less than the full  
21 compensation, including any benefits,  
22 that was provided to the employee as  
23 of the date of submission of the appli-  
24 cation for the subgrant (referred to in  
25 this subclause as “full compensa-

1                   tion’’), and will not take any action  
2                   that reduces the weekly amount of the  
3                   employee’s compensation below the  
4                   weekly amount of full compensation,  
5                   or that reduces the employee’s rate of  
6                   compensation below the rate of full  
7                   compensation, including the involun-  
8                   tary furloughing of any employee em-  
9                   ployed on the date of submission of  
10                  the application for the subgrant; and

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

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

23                   (E) OBLIGATION.—The lead agency shall  
24                  notify the Secretary if it is unable to obligate  
25                  at least 50 percent of the funds received pursu-

1 ant to subsection (c) that are available for sub-  
2 grants described in this paragraph within 9  
3 months of the date of enactment of this Act.

4 (e) USES OF FUNDS.—

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

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

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

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

22 (D) Purchases of or updates to equipment  
23 and supplies to respond to the COVID–19 pub-  
24 lic health emergency.

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

3                   (F) Mental health supports for children  
4                   and employees.

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

11                  (f) SUPPLEMENT NOT SUPPLANT.—Amounts made  
12                  available to carry out this section shall be used to supple-  
13                  ment and not supplant other Federal, State, and local  
14                  public funds expended to provide child care services for  
15                  eligible individuals.

16 **SEC. 2203. HEAD START.**

17                  In addition to amounts otherwise available, there is  
18                  appropriated for fiscal year 2021, out of any amounts in  
19                  the Treasury not otherwise appropriated, \$1,000,000,000,  
20                  to remain available through September 30, 2022, to carry  
21                  out the Head Start Act, including for Federal administra-  
22                  tive expenses. After reserving funds for Federal adminis-  
23                  trative expenses, the Secretary shall allocate all remaining  
24                  amounts to Head Start agencies for one-time grants, and  
25                  shall allocate to each Head Start agency an amount that



1 bears the same ratio to the portion available for allocations  
2 as the number of enrolled children served by the Head  
3 Start agency bears to the number of enrolled children  
4 served by all Head Start agencies.

5 **SEC. 2204. PROGRAMS FOR SURVIVORS.**

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

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

16 “(1) \$180,000,000 to carry out sections 301  
17 through 312, to be allocated in the manner described  
18 in subsection (a)(2), except that—

19 “(A) a reference in subsection (a)(2) to an  
20 amount appropriated under subsection (a)(1)  
21 shall be considered to be a reference to an  
22 amount appropriated under this paragraph;

23 “(B) the matching requirement in section  
24 306(c)(4) and condition in section 308(d)(3)  
25 shall not apply; and

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

5           “(D) funds made available to a State in a  
6           grant under section 306(a) and obligated in a  
7           timely manner shall be available for expendi-  
8           ture, by the State or a recipient of funds from  
9           the grant, through the end of fiscal year 2025;  
10          “(2) \$18,000,000 to carry out section 309.

11          “(3) \$2,000,000 to carry out section 313, of  
12          which \$1,000,000 shall be allocated to support In-  
13          dian communities.”.

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

21          (c) GRANTS TO SUPPORT CULTURALLY SPECIFIC  
22          POPULATIONS.—

23                 (1) IN GENERAL.—In addition to amounts oth-  
24                 erwise made available, there is appropriated, out of  
25                 any amounts in the Treasury not otherwise appro-

1        appropriated, to the Secretary of Health and Human  
2        Services (in this section referred to as the “Sec-  
3        retary”), \$49,500,000 for fiscal year 2021, to be  
4        available until expended, to carry out this subsection  
5        (excluding Federal administrative costs, for which  
6        funds are appropriated under subsection (e)).

7            (2) USE OF FUNDS.—From amounts appro-  
8        priated under paragraph (1), the Secretary acting  
9        through the Director of the Family Violence Preven-  
10       tion and Services Program, shall—

11            (A) support culturally specific community-  
12        based organizations to provide culturally spe-  
13        cific activities for survivors of sexual assault  
14        and domestic violence, to address emergent  
15        needs resulting from the COVID–19 public  
16        health emergency and other public health con-  
17        cerns; and

18            (B) support culturally specific community-  
19        based organizations that provide culturally spe-  
20        cific activities to promote strategic partnership  
21        development and collaboration in responding to  
22        the impact of COVID–19 and other public  
23        health concerns on survivors of sexual assault  
24        and domestic violence.

1 (d) GRANTS TO SUPPORT SURVIVORS OF SEXUAL AS-  
2 SAULT.—

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

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

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

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

24 In addition to amounts otherwise available, there is  
25 appropriated to the Secretary of Health and Human Serv-

1 ices for fiscal year 2021, out of any money in the Treasury  
2 not otherwise appropriated, the following amounts, to re-  
3 main available through September 30, 2023:

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

11                   (A) in subsection (b)(1)(A) of such section  
12 203, “70 percent” shall be deemed to be “100  
13 percent”; and

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

16           (2) \$100,000,000 for carrying out the State  
17 grant program authorized under section 106 of the  
18 Child Abuse Prevention and Treatment Act (42  
19 U.S.C. 5106a), which shall be allocated without re-  
20 gard to section 112(a)(2) of such Act (42 U.S.C.  
21 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, out of amounts described in sub-  
20               section (a), 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 redesignig-  
6 nating 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 “September 6, 2021”;

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

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

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

1 **SEC. 2902. EXTENDED UNEMPLOYMENT BENEFITS UNDER**  
2 **THE RAILROAD UNEMPLOYMENT INSURANCE**  
3 **ACT.**

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

7 (1) in clause (i)—

8 (A) in subclause (I), by striking “185  
9 days” and inserting “330 days”;

10 (B) in subclause (II),

11 (i) by striking “19 consecutive 14-day  
12 periods” and inserting “33 consecutive 14-  
13 day periods”; and

14 (ii) by striking “6 consecutive 14-day  
15 periods” and inserting “20 consecutive 14-  
16 day periods”;

17 (2) in clause (ii)—

18 (A) by striking “120 days of unemploy-  
19 ment” and inserting “265 days of unemploy-  
20 ment”;

21 (B) by striking “12 consecutive 14-day pe-  
22 riods” and inserting “27 consecutive 14-day pe-  
23 riods”; and

24 (C) by striking “6 consecutive 14-day peri-  
25 ods” and inserting “20 consecutive 14-day peri-  
26 ods”;

1 (3) in clause (iii)—

2 (A) by striking “June 30, 2021” and in-  
3 sserting “June 30, 2022”; and

4 (B) by striking “the provisions of clauses  
5 (i) and (ii) shall not apply to any employee  
6 whose extended benefit period under subpara-  
7 graph (B) begins after March 14, 2021, and  
8 shall not apply to any employee with respect to  
9 any registration period beginning after April 5,  
10 2021.” and inserting “the provisions of clauses  
11 (i) and (ii) shall not apply to any employee with  
12 respect to any registration period beginning  
13 after September 6, 2021.”; and

14 (4) in clause (v), by adding at the end the fol-  
15 lowing: “In addition to the amount appropriated by  
16 the preceding two sentences, out of any funds in the  
17 Treasury not otherwise appropriated, there are ap-  
18 propriated \$2,000,000 to cover the cost of additional  
19 extended unemployment benefits provided under this  
20 subparagraph, to remain available until expended.”.

21 (b) CLARIFICATION ON AUTHORITY TO USE  
22 FUNDS.—Funds appropriated under the first, second, or  
23 third sentence of clause (v) of section 2(c)(2)(D) of the  
24 Railroad Unemployment Insurance Act shall be available  
25 to cover the cost of additional extended unemployment

1 benefits provided under such section 2(c)(2)(D) by reason  
2 of the amendments made by subsection (a) as well as to  
3 cover the cost of such benefits provided under such section  
4 2(c)(2)(D) as in effect on the day before the date of enact-  
5 ment of this Act.

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

9 (a) IN GENERAL.—Section 2112(a) of the CARES  
10 Act (15 U.S.C. 9030(a)) is amended by striking “March  
11 14, 2021” and inserting “September 6, 2021”.

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

20 **SEC. 2904. RAILROAD RETIREMENT BOARD AND OFFICE OF**  
21 **THE INSPECTOR GENERAL FUNDING.**

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

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

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

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

14          (2) \$500,000, to remain available until ex-  
15          pended, for the Railroad Retirement Board Office of  
16          Inspector General for audit, investigatory and review  
17          activities.

## 18   **Subtitle K—Ratepayer Protection**

### 19   **SEC. 2911. FUNDING FOR LIHEAP.**

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, \$4,500,000,000,  
23          to remain available through September 30, 2022, for addi-  
24          tional funding to provide payments under section 2602(b)

1 of the Low-Income Home Energy Assistance Act of 1981  
2 (42 U.S.C. 8621(b)), except that—

3 (1) \$2,250,000,000 of such amounts shall be  
4 allocated as though the total appropriation for such  
5 payments for fiscal year 2021 was less than  
6 \$1,975,000,000; and

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

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

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

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

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

3                   (A) the percentage of households in the  
4                   State, or under the jurisdiction of the Indian  
5                   Tribe, with income equal or less than 150 per-  
6                   cent of the Federal poverty line; and

7                   (B) the percentage of households in the  
8                   State, or under the jurisdiction of the Indian  
9                   Tribe, that spend more than 30 percent of  
10                  monthly income on housing; and

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

14           (c) DEFINITION.—In this section, the term “State”  
15           means each of the 50 States of the United States, the  
16           District of Columbia, the Commonwealth of Puerto Rico,  
17           American Samoa, Guam, the United States Virgin Is-  
18           lands, and the Commonwealth of the Northern Mariana  
19           Islands.

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

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

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

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

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

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

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

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

21 (B) efforts related to COVID–19 vaccina-  
22 tion outreach, including education, communica-  
23 tion, transportation, and other activities to fa-  
24 cilitate vaccination of older individuals; and



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

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

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

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

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

19 **GRANDFAMILIES AND KINSHIP FAMILIES.**

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

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

16 (b) ACTIVITIES OF THE CENTER.—The Center  
17 shall—

18 (1) engage experts to stimulate the development  
19 of new and identify existing evidence-based, evi-  
20 dence-informed, and exemplary practices or pro-  
21 grams related to health promotion (including mental  
22 health and substance use disorder treatment), edu-  
23 cation, nutrition, housing, financial needs, legal  
24 issues, disability self-determination, caregiver sup-  
25 port, and other issues to help serve caregivers, chil-

1       dren, and their parents in grandfamilies and kinship  
2       families;

3           (2) encourage and support the implementation  
4       of the evidence-based, evidence-informed, and exem-  
5       plary practices or programs identified under para-  
6       graph (1) to support grandfamilies and kinship fam-  
7       ilies and to promote coordination of services for  
8       grandfamilies and kinship families across systems  
9       that support them;

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

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

1           (5) assist government programs, and nonprofit  
2           and other community-based organizations, in pro-  
3           moting equity and implementing culturally and lin-  
4           guistically appropriate approaches as the programs  
5           and organizations serve grandfamilies and kinship  
6           families.

7           **TITLE        III—COMMITTEE        ON**  
8           **BANKING,    HOUSING,    AND**  
9           **URBAN AFFAIRS**  
10          **Subtitle A—Defense Production Act**  
11   **of 1950**

12          **SEC. 3101. COVID-19 EMERGENCY MEDICAL SUPPLIES EN-**  
13   **HANCEMENT.**

14          (a) SUPPORTING ENHANCED USE OF THE DEFENSE  
15          PRODUCTION ACT OF 1950.—In addition to funds other-  
16          wise available, there is appropriated, for fiscal year 2021,  
17          out of any money in the Treasury not otherwise appro-  
18          priated, \$10,000,000,000, to remain available until Sep-  
19          tember 30, 2025, to carry out titles I, III, and VII of such  
20          Act in accordance with subsection (b).

21          (b) MEDICAL SUPPLIES AND EQUIPMENT.—

22                  (1) TESTING, PPE, VACCINES, AND OTHER MA-  
23                  TERIALS.—Except as provided in paragraph (2),  
24                  amounts appropriated in subsection (a) shall be used  
25                  for the purchase, production (including the construc-

1       tion, repair, and retrofitting of government-owned or  
2       private facilities as necessary), or distribution of  
3       medical supplies and equipment (including durable  
4       medical equipment) related to combating the  
5       COVID–19 pandemic, including—

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

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

23             (C) drugs, devices, and biological products  
24             that are approved, cleared, licensed, or author-  
25             ized for use in treating or preventing COVID–

1           19 and symptoms related to COVID–19, and  
2           any materials, manufacturing machinery, addi-  
3           tional manufacturing or fill-finish lines or facili-  
4           ties, technology, or equipment (including dura-  
5           ble medical equipment) necessary to produce or  
6           use such drugs, biological products, or devices  
7           (including syringes, vials, or other supplies or  
8           equipment related to delivery, distribution, or  
9           administration).

10           (2) RESPONDING TO PUBLIC HEALTH EMER-  
11           GENCIES.—After September 30, 2022, amounts ap-  
12           propriated in subsection (a) may be used for any ac-  
13           tivity authorized by paragraph (1), or any other ac-  
14           tivity necessary to meet critical public health needs  
15           of the United States, with respect to any pathogen  
16           that the President has determined has the potential  
17           for creating a public health emergency.

## 18           **Subtitle B—Housing Provisions**

### 19           **SEC. 3201. EMERGENCY RENTAL ASSISTANCE.**

20           (a) FUNDING.—

21           (1) APPROPRIATION.—In addition to amounts  
22           otherwise available, there is appropriated to the Sec-  
23           retary of the Treasury for fiscal year 2021, out of  
24           any money in the Treasury not otherwise appro-  
25           priated, \$21,550,000,000, to remain available until

1       September 30, 2027, for making payments to eligi-  
2       ble grantees under this section—

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

6               (A) \$305,000,000 for making payments  
7       under this section to the Commonwealth of  
8       Puerto Rico, the United States Virgin Islands,  
9       Guam, the Commonwealth of the Northern  
10       Mariana Islands, and American Samoa;

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

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

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

22       (b) ALLOCATION OF FUNDS TO ELIGIBLE GRANT-  
23       EES.—

24              (1) ALLOCATION FOR STATES AND UNITS OF  
25       LOCAL GOVERNMENT.—

1           (A) IN GENERAL.—The amount appro-  
2           priated under paragraph (1) of subsection (a)  
3           that remains after the application of paragraph  
4           (2) of such subsection shall be allocated to eligi-  
5           ble grantees described in subparagraphs (A)  
6           and (B) of subsection (f)(1) in the same man-  
7           ner as the amount appropriated under section  
8           501 of subtitle A of title V of division N of the  
9           Consolidated Appropriations Act, 2021 (Public  
10          Law 116–260) is allocated to States and units  
11          of local government under subsection (b)(1) of  
12          such section, except that section 501(b) of such  
13          subtitle A shall be applied—

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

16                 (ii) by deeming the amount appro-  
17                 priated under paragraph (1) of subsection  
18                 (a) of this Act that remains after the ap-  
19                 plication of paragraph (2) of such sub-  
20                 section to be the amount deemed to apply  
21                 for purposes of applying clause (ii) of sec-  
22                 tion 501(b)(1)(A) of such subtitle A;

23                 (iii) by substituting “\$152,000,000”  
24                 for “\$200,000,000” each place such term  
25                 appears;



1 (iv) in subclause (I) of such section  
2 501(b)(1)(A)(v), by substituting “under  
3 section 3201 of the American Rescue Plan  
4 Act of 2021” for “under section 501 of  
5 subtitle A of title V of division N of the  
6 Consolidated Appropriations Act, 2021”;  
7 and

8 (v) in subclause (II) of such section  
9 501(b)(1)(A)(v), by substituting “local  
10 government elects to receive funds from  
11 the Secretary under section 3201 of the  
12 American Rescue Plan Act of 2021 and  
13 will use the funds in a manner consistent  
14 with such section” for “local government  
15 elects to receive funds from the Secretary  
16 under section 501 of subtitle A of title V  
17 of division N of the Consolidated Appro-  
18 priations Act, 2021 and will use the funds  
19 in a manner consistent with such section”.

20 (B) PRO RATA ADJUSTMENT.—The Sec-  
21 retary shall make pro rata adjustments in the  
22 amounts of the allocations determined under  
23 subparagraph (A) of this paragraph for entities  
24 described in such subparagraph as necessary to  
25 ensure that the total amount of allocations

1           made pursuant to such subparagraph does not  
2           exceed the remainder appropriated amount de-  
3           scribed in such subparagraph.

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

15                 (A) in subparagraph (A), by inserting “of  
16                 section 3201 of the American Rescue Plan Act  
17                 of 2021” after “the amount reserved under  
18                 subsection (a)(2)(A)”; and

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

1           (3) HIGH-NEED GRANTEES.—The Secretary  
2 shall allocate funds reserved under subsection  
3 (a)(2)(D) to eligible grantees with a high need for  
4 assistance under this section, with the number of  
5 very low-income renter households paying more than  
6 50 percent of income on rent or living in sub-  
7 standard or overcrowded conditions, rental market  
8 costs, and change in employment since February  
9 2020 used as the factors for allocating funds.

10 (c) PAYMENT SCHEDULE.—

11           (1) IN GENERAL.—The Secretary shall pay all  
12 eligible grantees not less than 40 percent of each  
13 such eligible grantee’s total allocation provided  
14 under subsection (b) within 60 days of enactment of  
15 this Act.

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

1 (d) USE OF FUNDS.—

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

5 (A) FINANCIAL ASSISTANCE.—

6 (i) IN GENERAL.—Subject to clause  
7 (ii) of this subparagraph, funds received by  
8 an eligible grantee from payments made  
9 under this section shall be used to provide  
10 financial assistance to eligible households,  
11 not to exceed 18 months, including the  
12 payment of—

13 (I) rent;

14 (II) rental arrears;

15 (III) utilities and home energy  
16 costs;

17 (IV) utilities and home energy  
18 costs arrears; and

19 (V) other expenses related to  
20 housing, as defined by the Secretary.

21 (ii) LIMITATION.—The aggregate  
22 amount of financial assistance an eligible  
23 household may receive under this section,  
24 when combined with financial assistance  
25 provided under section 501 of subtitle A of

1 title V of division N of the Consolidated  
2 Appropriations Act, 2021 (Public Law  
3 116–260), shall not exceed 18 months.

4 (B) HOUSING STABILITY SERVICES.—Not  
5 more than 10 percent of funds received by an  
6 eligible grantee from payments made under this  
7 section may be used to provide case manage-  
8 ment and other services intended to help keep  
9 households stably housed.

10 (C) ADMINISTRATIVE COSTS.—Not more  
11 than 15 percent of the total amount paid to an  
12 eligible grantee under this section may be used  
13 for administrative costs attributable to pro-  
14 viding financial assistance, housing stability  
15 services, and other affordable rental housing  
16 and eviction prevention activities, including for  
17 data collection and reporting requirements re-  
18 lated to such funds.

19 (D) OTHER AFFORDABLE RENTAL HOUS-  
20 ING AND EVICTION PREVENTION ACTIVITIES.—  
21 An eligible grantee may use any funds from  
22 payments made under this section that are un-  
23 obligated on October 1, 2022, for purposes in  
24 addition to those specified in this paragraph,  
25 provided that—

1 (i) such other purposes are affordable  
2 rental housing and eviction prevention pur-  
3 poses, as defined by the Secretary, serving  
4 very low-income families (as such term is  
5 defined in section 3(b) of the United  
6 States Housing Act of 1937 (42 U.S.C.  
7 1437a(b))); and

8 (ii) prior to obligating any funds for  
9 such purposes, the eligible grantee has ob-  
10 ligated not less than 75 percent of the  
11 total funds allocated to such eligible grant-  
12 ee in accordance with this section.

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

21 (e) REALLOCATION OF FUNDS.—

22 (1) IN GENERAL.—Beginning March 31, 2022,  
23 the Secretary shall reallocate funds allocated to eligi-  
24 ble grantees in accordance with subsection (b) but

1 not yet paid in accordance with subsection (c)(2) ac-  
2 cording to a procedure established by the Secretary.

3 (2) ELIGIBILITY FOR REALLOCATED FUNDS.—

4 The Secretary shall require an eligible grantee to  
5 have obligated 50 percent of the total amount of  
6 funds allocated to such eligible grantee under sub-  
7 section (b) to be eligible to receive funds reallocated  
8 under paragraph (1) of this subsection.

9 (3) PAYMENT OF REALLOCATED FUNDS BY THE

10 SECRETARY.—The Secretary shall pay to each eligi-  
11 ble grantee eligible for a payment of reallocated  
12 funds described in paragraph (2) of this subsection  
13 the amount allocated to such eligible grantee in ac-  
14 cordance with the procedure established by the Sec-  
15 retary in accordance with paragraph (1) of this sub-  
16 section.

17 (4) USE OF REALLOCATED FUNDS.—Eligible

18 grantees may use any funds received in accordance  
19 with this subsection only for purposes specified in  
20 paragraph (1) of subsection (d).

21 (f) DEFINITIONS.—In this section:

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

24 (A) The 50 States of the United States  
25 and the District of Columbia.

1 (B) A unit of local government (as defined  
2 in paragraph (5)).

3 (C) The Commonwealth of Puerto Rico,  
4 the United States Virgin Islands, Guam, the  
5 Commonwealth of the Northern Mariana Is-  
6 lands, and American Samoa.

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

12 (A) 1 or more individuals within the house-  
13 hold has—

14 (i) qualified for unemployment bene-  
15 fits; or

16 (ii) experienced a reduction in house-  
17 hold income, incurred significant costs, or  
18 experienced other financial hardship during  
19 or due, directly or indirectly, to the  
20 coronavirus pandemic;

21 (B) 1 or more individuals within the  
22 household can demonstrate a risk of experi-  
23 encing homelessness or housing instability; and

24 (C) the household is a low-income family  
25 (as such term is defined in section 3(b) of the



1 United States Housing Act of 1937 (42 U.S.C.  
2 1437a(b)).

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

6 (4) SECRETARY.—The term “Secretary” means  
7 the Secretary of the Treasury.

8 (5) UNIT OF LOCAL GOVERNMENT.—The term  
9 “unit of local government” has the meaning given  
10 such term in section 501 of subtitle A of title V of  
11 division N of the Consolidated Appropriations Act,  
12 2021 (Public Law 116–260).

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

16 (h) EXTENSION OF AVAILABILITY UNDER PROGRAM  
17 FOR EXISTING FUNDING.—Paragraph (1) of section  
18 501(e) of subtitle A of title V of division N of the Consoli-  
19 dated Appropriations Act, 2021 (Public Law 116–260) is  
20 amended by striking “December 31, 2021” and inserting  
21 “September 30, 2022”.

22 **SEC. 3202. EMERGENCY HOUSING VOUCHERS.**

23 (a) APPROPRIATION.—In addition to amounts other-  
24 wise available, there is appropriated to the Secretary of  
25 Housing and Urban Development (in this section referred

1 to as the “Secretary”) for fiscal year 2021, out of any  
2 money in the Treasury not otherwise appropriated,  
3 \$5,000,000,000, to remain available until September 30,  
4 2030, for—

5 (1) incremental emergency vouchers under sub-  
6 section (b);

7 (2) renewals of the vouchers under subsection  
8 (b);

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

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

24 (b) EMERGENCY VOUCHERS.—

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

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

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

12                   (B) at risk of homelessness (as such term  
13                   is defined in section 401(1) of the McKinney-  
14                   Vento Homeless Assistance Act (42 U.S.C.  
15                   11360(1)));

16                   (C) fleeing, or attempting to flee, domestic  
17                   violence, dating violence, sexual assault, stalk-  
18                   ing, or human trafficking, as defined by the  
19                   Secretary; or

20                   (D) recently homeless, as determined by  
21                   the Secretary, and for whom providing rental  
22                   assistance will prevent the family’s homeless-  
23                   ness or having high risk of housing instability.

24           (3) ALLOCATION.—The Secretary shall notify  
25           public housing agencies of the number of emergency

1 vouchers provided under this section to be allocated  
2 to the agency not later than 60 days after the date  
3 of the enactment of this Act, in accordance with a  
4 formula that includes public housing agency capacity  
5 and ensures geographic diversity, including with re-  
6 spect to rural areas, among public housing agencies  
7 administering the Housing Choice Voucher program.

8 (4) TERMS AND CONDITIONS.—

9 (A) ELECTION TO ADMINISTER.—The Sec-  
10 retary shall establish a procedure for public  
11 housing agencies to accept or decline the emer-  
12 gency vouchers allocated to the agency in ac-  
13 cordance with the formula under subparagraph  
14 (3).

15 (B) FAILURE TO USE VOUCHERS PROMPT-  
16 LY.—If a public housing agency fails to lease  
17 its authorized vouchers under subsection (b) on  
18 behalf of eligible families within a reasonable  
19 period of time, the Secretary may revoke and  
20 redistribute any unleased vouchers and associ-  
21 ated funds, including administrative fees and  
22 costs referred to in subsection (a)(3), to other  
23 public housing agencies according to the for-  
24 mula under paragraph (3).

1           (5) WAIVERS AND ALTERNATIVE REQUIRE-  
2           MENTS.—The Secretary may waive or specify alter-  
3           native requirements for any provision of the United  
4           States Housing Act of 1937 (42 U.S.C. 1437 et  
5           seq.) or regulation applicable to such statute other  
6           than requirements related to fair housing, non-  
7           discrimination, labor standards, and the environ-  
8           ment, upon a finding that the waiver or alternative  
9           requirement is necessary to expedite or facilitate the  
10          use of amounts made available in this section.

11          (6) TERMINATION OF VOUCHERS UPON TURN-  
12          OVER.—After September 30, 2023, a public housing  
13          agency may not reissue any vouchers made available  
14          under this section when assistance for the family as-  
15          sisted ends.

16          (c) TECHNICAL ASSISTANCE AND OTHER COSTS.—  
17          The Secretary may use not more \$20,000,000 of the  
18          amounts made available under this section for the costs  
19          to the Secretary of administering and overseeing the im-  
20          plementation of this section and the Housing Choice  
21          Voucher program generally, including information tech-  
22          nology, financial reporting, and other costs. Of the  
23          amounts set aside under this subsection, the Secretary  
24          may use not more than \$10,000,000, without competition,  
25          to make new awards or increase prior awards to existing

1 technical assistance providers to provide an immediate in-  
2 crease in capacity building and technical assistance to  
3 public housing agencies.

4 (d) IMPLEMENTATION.—The Secretary may imple-  
5 ment the provisions of this section by notice.

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

7 In addition to amounts otherwise available, there is  
8 appropriated to the Secretary of Agriculture for fiscal year  
9 2021, out of any money in the Treasury not otherwise ap-  
10 propriated, \$100,000,000, to remain available until Sep-  
11 tember 30, 2022, to provide grants under section  
12 521(a)(2) of the Housing Act of 1949 or agreements en-  
13 tered into in lieu of debt forgiveness or payments for eligi-  
14 ble households as authorized by section 502(c)(5)(D) of  
15 the Housing Act of 1949, for temporary adjustment of in-  
16 come losses for residents of housing financed or assisted  
17 under section 514, 515, or 516 of the Housing Act of  
18 1949 who have experienced income loss but are not cur-  
19 rently receiving Federal rental assistance.

20 **SEC. 3204. HOUSING COUNSELING.**

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

1 \$100,000,000, to remain available until September 30,  
2 2025, for grants to housing counseling intermediaries ap-  
3 proved by the Department of Housing and Urban Devel-  
4 opment, State housing finance agencies, and  
5 NeighborWorks organizations for providing housing coun-  
6 seling services, as authorized under the Neighborhood Re-  
7 investment Corporation Act (42 U.S.C. 8101-8107) and  
8 consistent with the discretion set forth in section  
9 606(a)(5) of such Act (42 U.S.C. 8105(a)(5)) to design  
10 and administer grant programs. Of the grant funds made  
11 available under this subsection, not less than 40 percent  
12 shall be provided to counseling organizations that—

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

16           (2) provide housing counseling services in  
17           neighborhoods having high concentrations of minor-  
18           ity and low-income populations.

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

23           (c) ADMINISTRATION AND OVERSIGHT.—The Cor-  
24 poration may retain a portion of the amounts provided  
25 under this section, in a proportion consistent with its

1 standard rate for program administration in order to cover  
2 its expenses related to program administration and over-  
3 sight.

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

7 (1) housing counseling provided directly to  
8 households facing housing instability, such as evic-  
9 tion, default, foreclosure, loss of income, or home-  
10 lessness;

11 (2) education, outreach, training, technology  
12 upgrades, and other program related support; and

13 (3) operational oversight funding for grantees  
14 and subgrantees that receive funds under this sec-  
15 tion.

16 **SEC. 3205. HOMELESSNESS ASSISTANCE AND SUPPORTIVE**  
17 **SERVICES PROGRAM.**

18 (a) APPROPRIATION.—In addition to amounts other-  
19 wise available, there is appropriated to the Secretary of  
20 Housing and Urban Development (in this section referred  
21 to as the “Secretary”) for fiscal year 2021, out of any  
22 money in the Treasury not otherwise appropriated,  
23 \$5,000,000,000, to remain available until September 30,  
24 2025, except that amounts authorized under subsection  
25 (d)(3) shall remain available until September 30, 2029,



1 for assistance under title II of the Cranston-Gonzalez Na-  
2 tional Affordable Housing Act (42 U.S.C. 12721 et seq.)  
3 for the following activities to primarily benefit qualifying  
4 individuals or families:

5 (1) Tenant-based rental assistance.

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

10 (3) Supportive services to qualifying individuals  
11 or families not already receiving such supportive  
12 services, including—

13 (A) activities listed in section 401(29) of  
14 the McKinney-Vento Homeless Assistance Act  
15 (42 U.S.C. 11360(29));

16 (B) housing counseling; and

17 (C) homeless prevention services.

18 (4) The acquisition and development of non-  
19 congregate shelter units, all or a portion of which  
20 may—

21 (A) be converted to permanent affordable  
22 housing;

23 (B) be used as emergency shelter under  
24 subtitle B of title IV of the McKinney-Vento

1 Homeless Assistance Act (42 U.S.C. 11371-  
2 11378);

3 (C) be converted to permanent housing  
4 under subtitle C of title IV of the McKinney-  
5 Vento Homeless Assistance Act (42 U.S.C.  
6 11381-11389); or

7 (D) remain as non-congregate shelter  
8 units.

9 (b) QUALIFYING INDIVIDUALS OR FAMILIES DE-  
10 FINED.—For the purposes of this section, qualifying indi-  
11 viduals or families are those who are—

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

15 (2) at-risk of homelessness, as defined in sec-  
16 tion 401(1) of the McKinney-Vento Homeless Assist-  
17 ance Act (42 U.S.C. 11360(1));

18 (3) fleeing, or attempting to flee, domestic vio-  
19 lence, dating violence, sexual assault, stalking, or  
20 human trafficking, as defined by the Secretary;

21 (4) in other populations where providing sup-  
22 portive services or assistance under section 212(a) of  
23 the Act (42 U.S.C. 12742(a)) would prevent the  
24 family's homelessness or would serve those with the  
25 greatest risk of housing instability; or

1           (5) veterans and families that include a veteran  
2 family member that meet one of the preceding cri-  
3 teria.

4           (c) TERMS AND CONDITIONS.—

5           (1) FUNDING RESTRICTIONS.—The cost limits  
6 in section 212(e) (42 U.S.C. 12742(e)), the commit-  
7 ment requirements in section 218(g) (42 U.S.C.  
8 12748(g)), the matching requirements in section 220  
9 (42 U.S.C. 12750), and the set-aside for housing de-  
10 veloped, sponsored, or owned by community housing  
11 development organizations required in section 231 of  
12 the Act (42 U.S.C. 12771) shall not apply for  
13 amounts made available in this section.

14           (2) ADMINISTRATIVE COSTS.— Notwithstanding  
15 sections 212(c) and (d)(1) of the Act (42 U.S.C.  
16 12742(c) and (d)(1)), of the funds made available in  
17 this section for carrying out activities authorized in  
18 this section, a grantee may use up to fifteen percent  
19 of its allocation for administrative and planning  
20 costs.

21           (3) OPERATING EXPENSES.—Notwithstanding  
22 sections 212(a) and (g) of the Act (42 U.S.C.  
23 12742(a) and (g)), a grantee may use up to an addi-  
24 tional five percent of its allocation for the payment  
25 of operating expenses of community housing develop-

1       ment organizations and nonprofit organizations car-  
2       rying out activities authorized under this section,  
3       but only if—

4               (A) such funds are used to develop the ca-  
5               pacity of the community housing development  
6               organization or nonprofit organization in the ju-  
7               risdiction or insular area to carry out activities  
8               authorized under this section; and

9               (B) the community housing development  
10              organization or nonprofit organization complies  
11              with the limitation on assistance in section  
12              234(b) of the Act (42 U.S.C. 12774(b)).

13       (4) CONTRACTING.—A grantee, when con-  
14       tracting with service providers engaged directly in  
15       the provision of services under paragraph (a)(3),  
16       shall, to the extent practicable, enter into contracts  
17       in amounts that cover the actual total program costs  
18       and administrative overhead to provide the services  
19       contracted.

20       (d) ALLOCATION.—

21              (1) FORMULA ASSISTANCE.—Except as pro-  
22              vided in paragraphs (2) and (3), the Secretary shall  
23              allocate amounts made available under this section  
24              pursuant to section 217 of the Act (42 U.S.C.  
25              12747) to grantees that received allocations pursu-

1 ant to that same formula in fiscal year 2021, and  
2 shall make such allocations within 30 days of enact-  
3 ment of this Act.

4 (2) TECHNICAL ASSISTANCE.—Up to  
5 \$25,000,000 of the amounts made available under  
6 this section shall be used, without competition, to  
7 make new awards or increase prior awards to exist-  
8 ing technical assistance providers to provide an im-  
9 mediate increase in capacity building and technical  
10 assistance available to any grantees implementing  
11 activities or projects consistent with this section.

12 (3) OTHER COSTS.—Up to \$50,000,000 of the  
13 amounts made available under this section shall be  
14 used for the administrative costs to oversee and ad-  
15 minister implementation of this section and the  
16 HOME program generally, including information  
17 technology, financial reporting, and other costs.

18 (4) WAIVERS OR ALTERNATIVE REQUIRE-  
19 MENTS.—The Secretary may waive or specify alter-  
20 native requirements for any provision of the Cran-  
21 ston-Gonzalez National Affordable Housing Act (42  
22 U.S.C. 12701 et seq.) and titles I and IV of the  
23 McKinney-Vento Homelessness Act (42 U.S.C.  
24 11301 et seq., 11360 et seq.) or regulation for the  
25 administration of the amounts made available under

1       this section other than requirements related to fair  
2       housing, nondiscrimination, labor standards, and the  
3       environment, upon a finding that the waiver or alter-  
4       native requirement is necessary to expedite or facili-  
5       tate the use of amounts made available under this  
6       section.

7       **SEC. 3206. HOMEOWNER ASSISTANCE FUND.**

8       (a) APPROPRIATION.—In addition to amounts other-  
9       wise available, there is appropriated to the Secretary of  
10      the Treasury for the Homeowner Assistance Fund estab-  
11      lished under subsection (c) for fiscal year 2021, out of  
12      any money in the Treasury not otherwise appropriated,  
13      \$9,961,000,000, to remain available until September 30,  
14      2025, for qualified expenses that meet the purposes speci-  
15      fied under subsection (c) and expenses described in sub-  
16      section (d)(1).

17      (b) DEFINITIONS.—In this section:

18           (1) CONFORMING LOAN LIMIT.—The term “con-  
19      forming loan limit” means the applicable limitation  
20      governing the maximum original principal obligation  
21      of a mortgage secured by a single-family residence,  
22      a mortgage secured by a 2-family residence, a mort-  
23      gage secured by a 3-family residence, or a mortgage  
24      secured by a 4-family residence, as determined and  
25      adjusted annually under section 302(b)(2) of the

1 Federal National Mortgage Association Charter Act  
2 (12 U.S.C. 1717(b)(2)) and section 305(a)(2) of the  
3 Federal Home Loan Mortgage Corporation Act (12  
4 U.S.C. 1454(a)(2)).

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

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

11 (A) a State; or

12 (B) any entity eligible for payment under  
13 subsection (f).

14 (4) MORTGAGE.—The term “mortgage” means  
15 any credit transaction—

16 (A) that is secured by a mortgage, deed of  
17 trust, or other consensual security interest on a  
18 principal residence of a borrower that is (i) a 1-  
19 to 4-unit dwelling, or (ii) residential real prop-  
20 erty that includes a 1- to 4-unit dwelling; and

21 (B) the unpaid principal balance of which  
22 was, at the time of origination, not more than  
23 the conforming loan limit.

1           (5) FUND.—The term “Fund” means the  
2 Homeowner Assistance Fund established under sub-  
3 section (c).

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

6           (7) STATE.—The term “State” means any  
7 State of the United States, the District of Columbia,  
8 the Commonwealth of Puerto Rico, Guam, American  
9 Samoa, the United States Virgin Islands, and the  
10 Commonwealth of the Northern Mariana Islands.

11 (c) ESTABLISHMENT OF FUND.—

12           (1) ESTABLISHMENT; QUALIFIED EXPENSES.—  
13 There is established in the Department of the Treas-  
14 ury a Homeowner Assistance Fund to mitigate fi-  
15 nancial hardships associated with the coronavirus  
16 pandemic by providing such funds as are appro-  
17 priated by subsection (a) to eligible entities for the  
18 purpose of preventing homeowner mortgage delin-  
19 quencies, defaults, foreclosures, loss of utilities or  
20 home energy services, and displacements of home-  
21 owners experiencing financial hardship after Janu-  
22 ary 21, 2020, through qualified expenses related to  
23 mortgages and housing, which include—

24           (A) mortgage payment assistance;



- 1 (B) financial assistance to allow a home-  
2 owner to reinstate a mortgage or to pay other  
3 housing related costs related to a period of for-  
4 bearance, delinquency, or default;
- 5 (C) principal reduction;
- 6 (D) facilitating interest rate reductions;
- 7 (E) payment assistance for—
- 8 (i) utilities, including electric, gas,  
9 home energy, and water;
- 10 (ii) internet service, including  
11 broadband internet access service, as de-  
12 fined in section 8.1(b) of title 47, Code of  
13 Federal Regulations (or any successor reg-  
14 ulation);
- 15 (iii) homeowner’s insurance, flood in-  
16 surance, and mortgage insurance; and
- 17 (iv) homeowner’s association, condo-  
18 minium association fees, or common  
19 charges;
- 20 (F) reimbursement of funds expended by a  
21 State, local government, or designated entity  
22 under subsection (f) during the period begin-  
23 ning on January 21, 2020, and ending on the  
24 date that the first funds are disbursed by the  
25 eligible entity under the Homeowner Assistance

1 Fund, for the purpose of providing housing or  
2 utility payment assistance to homeowners or  
3 otherwise providing funds to prevent foreclosure  
4 or post-foreclosure eviction of a homeowner or  
5 prevent mortgage delinquency or loss of housing  
6 or utilities as a response to the coronavirus dis-  
7 ease (COVID) pandemic; and

8 (G) any other assistance to promote hous-  
9 ing stability for homeowners, including pre-  
10 venting mortgage delinquency, default, fore-  
11 closure, post-foreclosure eviction of a home-  
12 owner, or the loss of utility or home energy  
13 services, as determined by the Secretary.

14 (2) TARGETING.—Not less than 60 percent of  
15 amounts made to each eligible entity allocated  
16 amounts under subsection (d) or (f) shall be used  
17 for qualified expenses that assist homeowners having  
18 incomes equal to or less than 100 percent of the  
19 area median income for their household size or equal  
20 to or less than 100 percent of the median income for  
21 the United States, as determined by the Secretary of  
22 Housing and Urban Development, whichever is  
23 greater. The eligible entity shall prioritize remaining  
24 funds to socially disadvantaged individuals.

25 (d) ALLOCATION OF FUNDS.—

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

4           (A) to the Department of the Treasury, an  
5 amount not to exceed \$40,000,000 to admin-  
6 ister and oversee the Fund, and to provide tech-  
7 nical assistance to eligible entities for the cre-  
8 ation and implementation of State and tribal  
9 programs to administer assistance from the  
10 Fund; and

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

15           (2) FOR STATES.—After the application of  
16 paragraphs (1), (4), and (5) of this subsection and  
17 subject to paragraph (3) of this subsection, the Sec-  
18 retary shall allocate the remaining funds available  
19 within the Homeowner Assistance Fund to each  
20 State of the United States, the District of Columbia,  
21 and the Commonwealth of Puerto Rico based on  
22 homeowner need, for such State relative to all States  
23 of the United States, the District of Columbia, and  
24 the Commonwealth of Puerto Rico, as of the date of

1 the enactment of this Act, which is determined by  
2 reference to—

3 (A) the average number of unemployed in-  
4 dividuals measured over a period of time not  
5 fewer than 3 months and not more than 12  
6 months; and

7 (B) the total number of mortgagors with—

8 (i) mortgage payments that are more  
9 than 30 days past due; or

10 (ii) mortgages in foreclosure.

11 (3) SMALL STATE MINIMUM.—

12 (A) IN GENERAL.—Each State of the  
13 United States, the District of Columbia, and  
14 the Commonwealth of Puerto Rico shall receive  
15 no less than \$50,000,000 for the purposes es-  
16 tablished in (c).

17 (B) PRO RATA ADJUSTMENTS.—The Sec-  
18 retary shall adjust on a pro rata basis the  
19 amount of the payments for each State of the  
20 United States, the District of Columbia, and  
21 the Commonwealth of Puerto Rico determined  
22 under this subsection without regard to this  
23 subparagraph to the extent necessary to comply  
24 with the requirements of subparagraph (A).

1           (4) TERRITORY SET-ASIDE.—Notwithstanding  
2 any other provision of this section, of the amounts  
3 appropriated under subsection (a), the Secretary  
4 shall reserve \$30,000,000 to be disbursed to Guam,  
5 American Samoa, the United States Virgin Islands,  
6 and the Commonwealth of the Northern Mariana Is-  
7 lands based on each such territory’s share of the  
8 combined total population of all such territories, as  
9 determined by the Secretary. For the purposes of  
10 this paragraph, population shall be determined based  
11 on the most recent year for which data are available  
12 from the United States Census Bureau.

13           (5) TRIBAL SET-ASIDE.—The Secretary shall  
14 allocate funds to any eligible entity designated under  
15 subsection (f) pursuant to the requirements of that  
16 subsection.

17 (e) DISTRIBUTION OF FUNDS TO STATES.—

18           (1) IN GENERAL.—The Secretary shall make  
19 payments, beginning not later than 45 days after en-  
20 actment of this Act, from amounts allocated under  
21 subsection (d) to eligible entities that have notified  
22 the Secretary that they request to receive payment  
23 from the Fund and that the eligible entity will use  
24 such payments in compliance with this section.

1           (2) REALLOCATION.—If a State does not re-  
2           quest allocated funds by the 45th day after the date  
3           of enactment of this Act, such State shall not be eli-  
4           gible for a payment from the Secretary pursuant to  
5           this section, and the Secretary shall, by the 180th  
6           day after the date of enactment of this Act, reallo-  
7           cate any funds that were not requested by such  
8           State among the States that have requested funds  
9           by the 45th day after the date of enactment of this  
10          Act. For any such reallocation of funds, the Sec-  
11          retary shall adhere to the requirements of subsection  
12          (d), except for paragraph (1), to the greatest extent  
13          possible, provided that the Secretary shall also take  
14          into consideration in determining such reallocation a  
15          State’s remaining need and a State’s record of using  
16          payments from the Fund to serve homeowners at  
17          disproportionate risk of mortgage default, fore-  
18          closure, or displacement, including homeowners hav-  
19          ing incomes equal to or less than 100 percent of the  
20          area median income for their household size or 100  
21          percent of the median income for the United States,  
22          as determined by the Secretary of Housing and  
23          Urban Development, whichever is greater, and mi-  
24          nority homeowners.

25          (f) TRIBAL SET-ASIDE.—

1           (1) SET-ASIDE.—Notwithstanding any other  
2 provision of this section, of the amounts appro-  
3 priated under subsection (a), the Secretary shall use  
4 5 percent to make payments to entities that are eli-  
5 gible for payments under clauses (i) and (ii) of sec-  
6 tion 501(b)(2)(A) of subtitle A of title V of division  
7 N of the Consolidated Appropriations Act, 2021  
8 (Public Law 116-260) for the purposes described in  
9 subsection (c).

10           (2) ALLOCATION AND PAYMENT.—The Sec-  
11 retary shall allocate the funds set aside under para-  
12 graph (1) using the allocation formulas described in  
13 clauses (i) and (ii) of section 501(b)(2)(A) of sub-  
14 title A of title V of division N of the Consolidated  
15 Appropriations Act, 2021 (Public Law 116-260),  
16 and shall make payments of such amounts beginning  
17 no later than 45 days after enactment of this Act to  
18 entities eligible for payment under clauses (i) and  
19 (ii) of section 501(b)(2)(A) of subtitle A of title V  
20 of division N of the Consolidated Appropriations  
21 Act, 2021 (Public Law 116-260) that notify the Sec-  
22 retary that they request to receive payments allo-  
23 cated from the Fund by the Secretary for purposes  
24 described under subsection (c) and will use such  
25 payments in compliance with this section.

1           (3) ADJUSTMENT.—Allocations provided under  
2           this subsection may be further adjusted as provided  
3           by section 501(b)(2)(B) of subtitle A of title V of di-  
4           vision N of the Consolidated Appropriations Act,  
5           2021 (Public Law 116-260).

6   **SEC. 3207. RELIEF MEASURES FOR SECTION 502 AND 504 DI-**  
7                                   **RECT LOAN BORROWERS.**

8           (a) APPROPRIATION.—In addition to amounts other-  
9           wise available, there is appropriated to the Secretary of  
10          Agriculture (in this section referred to as the “Secretary”)  
11          for fiscal year 2021, out of any money in the Treasury  
12          not otherwise appropriated, \$39,000,000, to remain avail-  
13          able until September 30, 2023, for direct loans made  
14          under sections 502 and 504 of the Housing Act of 1949  
15          (42 U.S.C. 1472, 1474).

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

19   **SEC. 3208. FAIR HOUSING ACTIVITIES.**

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



1 2023, for the Fair Housing Initiatives Program under sec-  
2 tion 561 of the Housing and Community Development Act  
3 of 1987 (42 U.S.C. 3616a) to ensure fair housing organi-  
4 zations have additional resources to address fair housing  
5 inquiries, complaints, investigations, education and out-  
6 reach activities, and costs of delivering or adapting serv-  
7 ices, during or relating to the coronavirus pandemic.

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

## 11 **Subtitle C—Small Business (SSBCI)**

### 12 **SEC. 3301. STATE SMALL BUSINESS CREDIT INITIATIVE.**

13 (a) STATE SMALL BUSINESS CREDIT INITIATIVE.—

14 (1) IN GENERAL.—The State Small Business  
15 Credit Initiative Act of 2010 (12 U.S.C. 5701 et  
16 seq.) is amended—

17 (A) in section 3003—

18 (i) in subsection (b)—

19 (I) by amending paragraph (1) to  
20 read as follows:

21 “(1) IN GENERAL.—Not later than 30 days  
22 after the date of enactment of subsection (d), the  
23 Secretary shall allocate Federal funds to partici-  
24 pating States so that each State is eligible to receive  
25 an amount equal to what the State would receive

1 under the 2021 allocation, as determined under  
2 paragraph (2).”;

3 (II) in paragraph (2)—

4 (aa) by striking “2009”  
5 each place such term appears  
6 and inserting “2021”;

7 (bb) by striking “2008”  
8 each place such term appears  
9 and inserting “2020”;

10 (cc) in subparagraph (A), by  
11 striking “The Secretary” and in-  
12 serting “With respect to States  
13 other than Tribal governments,  
14 the Secretary”;

15 (dd) in subparagraph (C)(i),  
16 by striking “2007” and inserting  
17 “2019”; and

18 (ee) by adding at the end  
19 the following:

20 “(C) SEPARATE ALLOCATION FOR TRIBAL  
21 GOVERNMENTS.—

22 “(i) IN GENERAL.—With respect to  
23 States that are Tribal governments, the  
24 Secretary shall determine the 2021 alloca-  
25 tion by allocating \$500,000,000 among the

1 Tribal governments in the proportion the  
2 Secretary determines appropriate, includ-  
3 ing with consideration to available employ-  
4 ment and economic data regarding each  
5 such Tribal government.

6 “(ii) NOTICE OF INTENT; TIMING OF  
7 ALLOCATION.—With respect to allocations  
8 to States that are Tribal governments, the  
9 Secretary may—

10 “(I) require Tribal governments  
11 that individually or jointly wish to  
12 participate in the Program to file a  
13 notice of intent with the Secretary not  
14 later than 30 days after the date of  
15 enactment of subsection (d); and

16 “(II) notwithstanding paragraph  
17 (1), allocate Federal funds to partici-  
18 pating Tribal governments not later  
19 than 60 days after the date of enact-  
20 ment of subsection (d).

21 “(D) EMPLOYMENT DATA.—If the Sec-  
22 retary determines that employment data with  
23 respect to a State is unavailable from the Bu-  
24 reau of Labor Statistics of the Department of  
25 Labor, the Secretary shall consider such other

1 economic and employment data that is other-  
2 wise available for purposes of determining the  
3 employment data of such State.”; and

4 (III) by striking paragraph (3);

5 and

6 (ii) in subsection (c)—

7 (I) in paragraph (1)(A)(iii), by  
8 inserting before the period the fol-  
9 lowing: “that have delivered loans or  
10 investments to eligible businesses”;  
11 and

12 (II) by amending paragraph (4)  
13 to read as follows:

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

16 “(A) IN GENERAL.—Any portion of a par-  
17 ticipating State’s allocated amount that has not  
18 been transferred to the State under this section  
19 may be deemed by the Secretary to be no longer  
20 allocated to the State and no longer available to  
21 the State and shall be returned to the general  
22 fund of the Treasury or reallocated as described  
23 under subparagraph (B), if—

24 “(i) the second  $\frac{1}{3}$  of a State’s allo-  
25 cated amount has not been transferred to

1 the State before the end of the end of the  
2 3-year period beginning on the date that  
3 the Secretary approves the State for par-  
4 ticipation; or

5 “(ii) the last  $\frac{1}{3}$  of a State’s allocated  
6 amount has not been transferred to the  
7 State before the end of the end of the 6-  
8 year period beginning on the date that the  
9 Secretary approves the State for participa-  
10 tion.

11 “(B) REALLOCATION.—Any amount  
12 deemed by the Secretary to be no longer allo-  
13 cated to a State and no longer available to such  
14 State under subparagraph (A) may be reallo-  
15 cated by the Secretary to other participating  
16 States. In making such a reallocation, the Sec-  
17 retary shall not take into account the minimum  
18 allocation requirements under subsection  
19 (b)(2)(B) or the specific allocation for Tribal  
20 governments described under subsection  
21 (b)(2)(C).”;

22 (B) in section 3004(d), by striking “date  
23 of enactment of this Act” each place it appears  
24 and inserting “date of the enactment of section  
25 3003(d)”;

1 (C) in section 3005(b), 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)”;

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

8 (E) in section 3007(b), by striking “March  
9 31, 2011” and inserting “March 31, 2022”;

10 (F) in section 3009, by striking “date of  
11 enactment of this Act” each place it appears  
12 and inserting “date of the enactment of section  
13 3003(d)”;

14 (G) in section 3011(b), by striking “date  
15 of the enactment of this Act” each place it ap-  
16 pears and inserting “date of the enactment of  
17 section 3003(d)”.

18 (2) APPROPRIATION.—

19 (A) IN GENERAL.—In addition to amounts  
20 otherwise available, there is hereby appropriated  
21 to the Secretary of the Treasury for fiscal year  
22 2021, out of any money in the Treasury not  
23 otherwise appropriated, \$10,000,000,000, to re-  
24 main available until expended, to provide sup-  
25 port to small businesses responding to and re-

1 covering from the economic effects of the  
2 COVID–19 pandemic, ensure business enter-  
3 prises owned and controlled by socially and eco-  
4 nomically disadvantaged individuals have access  
5 to credit and investments, provide technical as-  
6 sistance to help small businesses applying for  
7 various support programs, and to pay reason-  
8 able costs of administering such Initiative.

9 (B) RESCISSION.—With respect to  
10 amounts appropriated under subparagraph  
11 (A)—

12 (i) the Secretary of the Treasury shall  
13 complete all disbursements and remaining  
14 obligations before September 30, 2030;  
15 and

16 (ii) any amounts that remain unex-  
17 pended (whether obligated or unobligated)  
18 on September 30, 2030, shall be rescinded  
19 and deposited into the general fund of the  
20 Treasury.

21 (b) ADDITIONAL ALLOCATIONS TO SUPPORT BUSI-  
22 NESS ENTERPRISES OWNED AND CONTROLLED BY SO-  
23 CIALY AND ECONOMICALLY DISADVANTAGED INDIVID-  
24 UALS.—Section 3003 of the State Small Business Credit

1 Initiative Act of 2010 (12 U.S.C. 5702) is amended by  
2 adding at the end the following:

3 “(d) ADDITIONAL ALLOCATIONS TO SUPPORT BUSI-  
4 NESS ENTERPRISES OWNED AND CONTROLLED BY SO-  
5 CIALY AND ECONOMICALLY DISADVANTAGED INDIVID-  
6 UALS.—Of the amounts appropriated for fiscal year 2021  
7 to carry out the Program, the Secretary shall—

8 “(1) allocate \$1,500,000,000 to States from  
9 funds allocated under this section and, by regulation  
10 or other guidance, prescribe Program requirements  
11 that the funds be expended for business enterprises  
12 owned and controlled by socially and economically  
13 disadvantaged individuals; and

14 “(2) allocate such amounts to States based on  
15 the needs of business enterprises owned and con-  
16 trolled by socially and economically disadvantaged  
17 individuals, as determined by the Secretary, in each  
18 State, and not subject to the allocation formula de-  
19 scribed under subsection (b).

20 “(e) INCENTIVE ALLOCATIONS TO SUPPORT BUSI-  
21 NESS ENTERPRISES OWNED AND CONTROLLED BY SO-  
22 CIALY AND ECONOMICALLY DISADVANTAGED INDIVID-  
23 UALS.—Of the amounts appropriated for fiscal year 2021  
24 to carry out the Program, the Secretary shall set aside  
25 \$1,000,000,000 for an incentive program under which the



1 Secretary shall increase the second  $\frac{1}{3}$  and last  $\frac{1}{3}$  alloca-  
2 tions for States that demonstrate robust support, as deter-  
3 mined by the Secretary, for business concerns owned and  
4 controlled by socially and economically disadvantaged indi-  
5 viduals in the deployment of prior allocation amounts.”.

6 (c) ADDITIONAL ALLOCATIONS TO SUPPORT VERY  
7 SMALL BUSINESSES.—Section 3003 of the State Small  
8 Business Credit Initiative Act of 2010 (12 U.S.C. 5702),  
9 as amended by subsection (b), is further amended by add-  
10 ing at the end the following:

11 “(f) ADDITIONAL ALLOCATIONS TO SUPPORT VERY  
12 SMALL BUSINESSES.—

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

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

20 “(A) means a business with fewer than 10  
21 employees; and

22 “(B) may include independent contractors  
23 and sole proprietors.”.

24 (d) TECHNICAL ASSISTANCE.—Section 3009 of the  
25 State Small Business Credit Initiative Act of 2010 (12

1 U.S.C. 5708) is amended by adding at the end the fol-  
2 lowing:

3 “(e) TECHNICAL ASSISTANCE.—Of the amounts ap-  
4 propriated for fiscal year 2021 to carry out the Program,  
5 \$500,000,000 may be used by the Secretary to—

6 “(1) provide funds to States to carry out a  
7 technical assistance plan under which a State will  
8 provide legal, accounting, and financial advisory  
9 services, either directly or contracted with legal, ac-  
10 counting, and financial advisory firms, with priority  
11 given to business enterprises owned and controlled  
12 by socially and economically disadvantaged individ-  
13 uals, to very small businesses and business enter-  
14 prises owned and controlled by socially and economi-  
15 cally disadvantaged individuals applying for—

16 “(A) State programs under the Program;  
17 and

18 “(B) other State or Federal programs that  
19 support small businesses;

20 “(2) transfer amounts to the Minority Business  
21 Development Agency, so that the Agency may use  
22 such amounts in a manner the Agency determines  
23 appropriate, including through contracting with  
24 third parties, to provide technical assistance to busi-  
25 ness enterprises owned and controlled by socially

1 and economically disadvantaged individuals applying  
2 to—

3 “(A) State programs under the Program;  
4 and

5 “(B) other State or Federal programs that  
6 support small businesses; and

7 “(3) contract with legal, accounting, and finan-  
8 cial advisory firms (with priority given to business  
9 enterprises owned and controlled by socially and eco-  
10 nomically disadvantaged individuals), to provide  
11 technical assistance to business enterprises owned  
12 and controlled by socially and economically disadvan-  
13 tagged individuals applying to—

14 “(A) State programs under the Program;  
15 and

16 “(B) other State or Federal programs that  
17 support small businesses.”.

18 (e) INCLUSION OF TRIBAL GOVERNMENTS.—Section  
19 3002(10) of the State Small Business Credit Initiative Act  
20 of 2010 (12 U.S.C. 5701(10)) is amended—

21 (1) in subparagraph (C), by striking “and” at  
22 the end;

23 (2) in subparagraph (D), by striking the period  
24 at the end and inserting “; and”; and

25 (3) by adding at the end the following:

1           “(E) a Tribal government, or a group of  
2           Tribal governments that jointly apply for an al-  
3           location.”.

4           (f) DEFINITIONS.—Section 3002 of the State Small  
5 Business Credit Initiative Act of 2010 (12 U.S.C. 5701)  
6 is amended by adding at the end the following:

7           “(15) BUSINESS ENTERPRISE OWNED AND CON-  
8           TROLLED BY SOCIALLY AND ECONOMICALLY DIS-  
9           ADVANTAGED INDIVIDUALS.—The term ‘business en-  
10          terprise owned and controlled by socially and eco-  
11          nomically disadvantaged individuals’ means a busi-  
12          ness that—

13                 “(A) if privately owned, 51 percent is  
14                 owned by one or more socially and economically  
15                 disadvantaged individuals;

16                 “(B) if publicly owned, 51 percent of the  
17                 stock is owned by one or more socially and eco-  
18                 nomically disadvantaged individuals; and

19                 “(C) in the case of a mutual institution, a  
20                 majority of the Board of Directors, account  
21                 holders, and the community which the institu-  
22                 tion services is predominantly comprised of so-  
23                 cially and economically disadvantaged individ-  
24                 uals.

1           “(16) COMMUNITY DEVELOPMENT FINANCIAL  
2           INSTITUTION.—The term ‘community development  
3           financial institution’ has the meaning given that  
4           term under section 103 of the Riegle Community  
5           Development and Regulatory Improvement Act of  
6           1994.

7           “(17) MINORITY DEPOSITORY INSTITUTION.—  
8           The term ‘minority depository institution’ has the  
9           meaning given that term under section 308(b) of the  
10          Financial Institutions Reform, Recovery, and En-  
11          forcement Act of 1989.

12          “(18) SOCIALLY AND ECONOMICALLY DIS-  
13          ADVANTAGED INDIVIDUAL.—The term ‘socially and  
14          economically disadvantaged individual’ means an in-  
15          dividual who is a socially disadvantaged individual or  
16          an economically disadvantaged individual, as such  
17          terms are defined, respectively, under section 8 of  
18          the Small Business Act (15 U.S.C. 637) and the  
19          regulations thereunder.

20          “(19) TRIBAL GOVERNMENT.—The term ‘Tribal  
21          government’ means the recognized governing body of  
22          any Indian or Alaska Native tribe, band, nation,  
23          pueblo, village, community, component band, or com-  
24          ponent reservation, individually identified (including  
25          parenthetically) in the list published most recently as

1 of the date of enactment of this paragraph pursuant  
2 to section 104 of the Federally Recognized Indian  
3 Tribe List Act of 1994 (25 U.S.C. 5131).”.

4 (g) RULE OF APPLICATION.—The amendments made  
5 by this section shall apply with respect to funds appro-  
6 priated under this section and funds appropriated on and  
7 after the date of enactment of this section.

## 8 **Subtitle D—Public Transportation**

### 9 **SEC. 3401. FEDERAL TRANSIT ADMINISTRATION GRANTS.**

10 (a) FEDERAL TRANSIT ADMINISTRATION APPRO-  
11 PRIATION.—

12 (1) IN GENERAL.—In addition to amounts oth-  
13 erwise made available, there are appropriated for fis-  
14 cal year 2021, out of any funds in the Treasury not  
15 otherwise appropriated, \$30,461,355,534, to remain  
16 available until September 30, 2024, that shall—

17 (A) be for grants to eligible recipients  
18 under sections 5307, 5309, 5310, and 5311 of  
19 title 49, United States Code, to prevent, pre-  
20 pare for, and respond to coronavirus; and

21 (B) not be subject to any prior restriction  
22 on the total amount of funds available for im-  
23 plementation or execution of programs author-  
24 ized under sections 5307, 5310, or 5311 of  
25 such title.

1           (2) AVAILABILITY OF FUNDS FOR OPERATING  
2           EXPENSES.—

3           (A) IN GENERAL.—Notwithstanding sub-  
4           section (a)(1) or (b) of section 5307 and section  
5           5310(b)(2)(A) of title 49, United States Code,  
6           funds provided under this section, other than  
7           subsection (b)(4), shall be available for the op-  
8           erating expenses of transit agencies to prevent,  
9           prepare for, and respond to the coronavirus  
10          public health emergency, including, beginning  
11          on January 20, 2020—

12                   (i) reimbursement for payroll of public  
13                   transportation (including payroll and ex-  
14                   penses of private providers of public trans-  
15                   portation);

16                   (ii) operating costs to maintain service  
17                   due to lost revenue due as a result of the  
18                   coronavirus public health emergency, in-  
19                   cluding the purchase of personal protective  
20                   equipment; and

21                   (iii) paying the administrative leave of  
22                   operations or contractor personnel due to  
23                   reductions in service.

24           (B) USE OF FUNDS.—Funds described in  
25          subparagraph (A) shall be—

1 (i) available for immediate obligation,  
2 notwithstanding the requirement for such  
3 expenses to be included in a transportation  
4 improvement program, long-range trans-  
5 portation plan, statewide transportation  
6 plan, or statewide transportation improve-  
7 ment program under sections 5303 and  
8 5304 of title 49, United States Code;

9 (ii) directed to payroll and operations  
10 of public transportation (including payroll  
11 and expenses of private providers of public  
12 transportation), unless the recipient cer-  
13 tifies to the Administrator of the Federal  
14 Transit Administration that the recipient  
15 has not furloughed any employees;

16 (iii) used to provide a Federal share  
17 of the costs for any grant made under this  
18 section of 100 percent.

19 (b) ALLOCATION OF FUNDS.—

20 (1) URBANIZED AREA FORMULA GRANTS.—

21 (A) IN GENERAL.—Of the amounts made  
22 available under subsection (a), \$26,086,580,227  
23 shall be for grants to recipients and subrecipi-  
24 ents under section 5307 of title 49, United  
25 States Code, and shall be administered as if



1 such funds were provided under section 5307 of  
2 such title.

3 (B) ALLOCATION.—Amounts made avail-  
4 able under subparagraph (A) shall be appor-  
5 tioned to urbanized areas based on data con-  
6 tained in the National Transit Database such  
7 that—

8 (i) each urbanized area shall receive  
9 an apportionment of an amount that, when  
10 combined with amounts that were other-  
11 wise made available to such urbanized area  
12 for similar activities to prevent, prepare  
13 for, and respond to coronavirus, is equal to  
14 132 percent of the urbanized area's 2018  
15 operating costs; and

16 (ii) for funds remaining after the ap-  
17 portionment described in clause (i), such  
18 funds shall be apportioned such that each  
19 urbanized area that did not receive an ap-  
20 portionment under clause (i) shall receive  
21 an apportionment equal to 25 percent of  
22 the urbanized area's 2018 operating costs.

23 (2) FORMULA GRANTS FOR THE ENHANCED  
24 MOBILITY OF SENIORS AND INDIVIDUALS WITH DIS-  
25 ABILITIES.—

1           (A) IN GENERAL.—Of the amounts made  
2 available under subsection (a), \$50,000,000  
3 shall be for grants to recipients or subrecipients  
4 eligible under section 5310 of title 49, United  
5 States Code, and shall be apportioned in ac-  
6 cordance with such section.

7           (B) ALLOCATION RATIO.—Amounts made  
8 available under subparagraph (A) shall be allo-  
9 cated in the same ratio as funds were provided  
10 under section 5310 of title 49, United States  
11 Code, for fiscal year 2020.

12 (3) FORMULA GRANTS FOR RURAL AREAS.—

13           (A) IN GENERAL.—Of the amounts made  
14 available under subsection (a), \$317,214,013  
15 shall be for grants to recipients or subrecipients  
16 eligible under section 5311 of title 49, United  
17 States Code, and shall be administered as if the  
18 funds were provided under section 5311 of such  
19 title, and shall be apportioned in accordance  
20 with such section, except as described in para-  
21 graph (B).

22           (B) ALLOCATION RATIO.—Amounts made  
23 available under subparagraph (A) to States, as  
24 defined in section 5302 of title 49, United  
25 States Code, shall be allocated to such States

1 based on data contained in the National Transit  
2 Database, such that—

3 (i) any State that received an amount  
4 for similar activities to prevent, prepare  
5 for, and respond to coronavirus that is  
6 equal to or greater than 150 percent of the  
7 combined 2018 rural operating costs of the  
8 recipients and subrecipients in such State  
9 shall receive an amount equal to 5 percent  
10 of such State's 2018 rural operating costs;

11 (ii) any State that does not receive an  
12 allocation under clause (i) that received an  
13 amount for similar activities to prevent,  
14 prepare for, and respond to coronavirus  
15 that is equal to or greater than 140 per-  
16 cent of the combined 2018 rural operating  
17 costs of the recipients and subrecipients in  
18 that State shall receive an amount equal to  
19 10 percent of such State's 2018 rural op-  
20 erating costs; and

21 (iii) any State that does not receive an  
22 allocation under clauses (i) or (ii) shall re-  
23 ceive an amount equal to 20 percent of  
24 such State's 2018 rural operating costs.

25 (4) CAPITAL INVESTMENTS.—

1 (A) IN GENERAL.—Of the amounts made  
2 available under subsection (a)—

3 (i) \$1,425,000,000 shall be for grants  
4 administered under subsections (d) and (e)  
5 of section 5309 of title 49, United States  
6 Code; and

7 (ii) \$250,000,000 shall be for grants  
8 administered under subsection (h) of sec-  
9 tion 5309 of title 49, United States Code.

10 (B) FUNDING DISTRIBUTION.—

11 (i) IN GENERAL.—Of the amounts  
12 made available in subparagraph (A)(i),  
13 \$1,250,000,000 shall be provided to each  
14 recipient for all projects with existing full  
15 funding grant agreements that received al-  
16 locations for fiscal year 2019 or 2020, ex-  
17 cept that recipients with projects open for  
18 revenue service are not eligible to receive a  
19 grant under this subparagraph. Funds  
20 shall be provided proportionally based on  
21 the non-capital investment grant share of  
22 the amount allocated.

23 (ii) ALLOCATION.—Of the amounts  
24 made available in subparagraph (A)(i),  
25 \$175,000,000 shall be provided to each re-

1 recipient for all projects with existing full  
2 funding grant agreements that received an  
3 allocation only prior to fiscal year 2019,  
4 except that projects open for revenue serv-  
5 ice are not eligible to receive a grant under  
6 this subparagraph and no project may re-  
7 ceive more than 40 percent of the amounts  
8 provided under this clause. The Adminis-  
9 trator of the Federal Transit Administra-  
10 tion shall proportionally distribute funds in  
11 excess of such percent to recipients for  
12 which the percent of funds does not exceed  
13 40 percent. Funds shall be provided pro-  
14 portionally based on the non-capital invest-  
15 ment grant share of the amount allocated.

16 (iii) ELIGIBLE RECIPIENTS.—For  
17 amounts made available in subparagraph  
18 (A)(ii), eligible recipients shall be any re-  
19 cipient of an allocation under subsection  
20 (h) of section 5309 of title 49, United  
21 States Code, or an applicant in the project  
22 development phase described in paragraph  
23 (2) of such subsection.

24 (iv) AMOUNT.—Amounts distributed  
25 under clauses (i), (ii), and (iii) of subpara-

1 graph (A) shall be provided notwith-  
2 standing the limitation of any calculation  
3 of the maximum amount of Federal finan-  
4 cial assistance for the project under sub-  
5 section (k)(2)(C)(ii) or (h)(7) of section  
6 5309 of title 49, United States Code.

7 (5) SECTION 5311(F) SERVICES.—

8 (A) IN GENERAL.—Of the amounts made  
9 available under subsection (a) and in addition  
10 to the amounts made available under paragraph  
11 (3), \$100,000,000 shall be available for grants  
12 to recipients for bus operators that partner with  
13 recipients or subrecipients of funds under sec-  
14 tion 5311(f) of title 49, United States Code.

15 (B) ALLOCATION RATIO.—Notwithstanding  
16 paragraph (3), the Administrator of the Federal  
17 Transit Administration shall allocate amounts  
18 under subparagraph (A) in the same ratio as  
19 funds were provided under section 5311 of title  
20 49, United States Code, for fiscal year 2020.

21 (C) EXCEPTION.—If a State or territory  
22 does not have bus providers eligible under sec-  
23 tion 5311(f) of title 49, United States Code,  
24 funds under this paragraph may be used by  
25 such State or territory for any expense eligible

1 under section 5311 of title 49, United States  
2 Code.

3 (6) PLANNING.—

4 (A) IN GENERAL.—Of the amounts made  
5 available under subsection (a), \$25,000,000  
6 shall be for grants to recipients eligible under  
7 section 5307 of title 49, United States Code,  
8 for the planning of public transportation associ-  
9 ated with the restoration of services as the  
10 coronavirus public health emergency concludes  
11 and shall be available in accordance with such  
12 section.

13 (B) AVAILABILITY OF FUNDS FOR ROUTE  
14 PLANNING.—Amounts made available under  
15 subparagraph (A) shall be available for route  
16 planning designed to—

17 (i) increase ridership and reduce trav-  
18 el times, while maintaining or expanding  
19 the total level of vehicle revenue miles of  
20 service provided in the planning period; or

21 (ii) make service adjustments to in-  
22 crease the quality or frequency of service  
23 provided to low-income riders and dis-  
24 advantaged neighborhoods or communities.

1 (C) LIMITATION.—Amounts made available  
2 under subparagraph (A) shall not be used for  
3 route planning related to transitioning public  
4 transportation service provided as of the date of  
5 receipt of funds to a transportation network  
6 company or other third-party contract provider,  
7 unless the existing provider of public transpor-  
8 tation service is a third-party contract provider.

9 (7) RECIPIENTS AND SUBRECIPIENTS REQUIR-  
10 ING ADDITIONAL ASSISTANCE.—

11 (A) IN GENERAL.—Of the amounts made  
12 available under subsection (a), \$2,207,561,294  
13 shall be for grants to eligible recipients or sub-  
14 recipients of funds under sections 5307 or 5311  
15 of title 49, United States Code, that, as a result  
16 of COVID–19, require additional assistance for  
17 costs related to operations, personnel, cleaning,  
18 and sanitization combating the spread of patho-  
19 gens on transit systems, and debt service pay-  
20 ments incurred to maintain operations and  
21 avoid layoffs and furloughs.

22 (B) ADMINISTRATION.—Funds made avail-  
23 able under subparagraph (A) shall, after alloca-  
24 tion, be administered as if provided under para-  
25 graph (1) or (3), as applicable.



1 (C) APPLICATION REQUIREMENTS.—

2 (i) IN GENERAL.—The Administrator  
3 of the Federal Transit Administration may  
4 not allocate funds to an eligible recipient  
5 or subrecipient of funds under chapter 53  
6 of title 49, United States Code, unless the  
7 recipient provides to the Administrator—

8 (I) estimates of financial need;

9 (II) data on reductions in farebox  
10 or other sources of local revenue for  
11 sustained operations;

12 (III) a spending plan for such  
13 funds; and

14 (IV) demonstration of expendi-  
15 ture of greater than 90 percent of  
16 funds available to the applicant from  
17 funds made available for similar ac-  
18 tivities in fiscal year 2020.

19 (ii) DEADLINES.—The Administrator  
20 of the Federal Transit Administration  
21 shall—

22 (I) not later than 180 days after  
23 the date of enactment of this Act,  
24 issue a Notice of Funding Oppor-

1 tunity for assistance under this para-  
2 graph; and

3 (II) not later than 120 days after  
4 the application deadline established in  
5 the Notice of Funding Opportunity  
6 under subclause (I), make awards  
7 under this paragraph to selected ap-  
8 plicants.

9 (iii) EVALUATION.—

10 (I) IN GENERAL.—Applications  
11 for assistance under this paragraph  
12 shall be evaluated by the Adminis-  
13 trator of the Federal Transit Admin-  
14 istration based on the level of finan-  
15 cial need demonstrated by an eligible  
16 recipient or subrecipient, including  
17 projections of future financial need to  
18 maintain service as a percentage of  
19 the 2018 operating costs that has not  
20 been replaced by the funds made  
21 available to the eligible recipient or  
22 subrecipient under paragraphs (1)  
23 through (5) of this subsection when  
24 combined with the amounts allocated  
25 to such eligible recipient or sub-

1 recipient from funds previously made  
2 available for the operating expenses of  
3 transit agencies related to the re-  
4 sponse to the COVID-19 public  
5 health emergency.

6 (II) RESTRICTION.—Amounts  
7 made available under this paragraph  
8 shall only be available for operating  
9 expenses.

10 (iv) STATE APPLICANTS.—A State  
11 may apply for assistance under this para-  
12 graph on behalf of an eligible recipient or  
13 subrecipient or a group of eligible recipi-  
14 ents or subrecipients.

15 (D) UNOBLIGATED FUNDS.—If amounts  
16 made available under this paragraph remain  
17 unobligated on September 30, 2023, such  
18 amounts shall be available for any purpose eligi-  
19 ble under sections 5307 or 5311 of title 49,  
20 United States Code.

1 **TITLE IV—COMMITTEE ON**  
2 **HOMELAND SECURITY AND**  
3 **GOVERNMENTAL AFFAIRS**

4 **SEC. 4001. EMERGENCY FEDERAL EMPLOYEE LEAVE FUND.**

5 (a) ESTABLISHMENT; APPROPRIATION.—There is es-  
6 tablished in the Treasury the Emergency Federal Em-  
7 ployee Leave Fund (in this section referred to as the  
8 “Fund”), to be administered by the Director of the Office  
9 of Personnel Management, for the purposes set forth in  
10 subsection (b). In addition to amounts otherwise available,  
11 there is appropriated for fiscal year 2021, out of any  
12 money in the Treasury not otherwise appropriated,  
13 \$570,000,000, which shall be deposited into the Fund and  
14 remain available through September 30, 2022. The Fund  
15 is available for reasonable expenses incurred by the Office  
16 of Personnel Management in administering this section.

17 (b) PURPOSE.—Amounts in the Fund shall be avail-  
18 able for reimbursement to an agency for the use of paid  
19 leave under this section by any employee of the agency  
20 who is unable to work because the employee—

21 (1) is subject to a Federal, State, or local quar-  
22 antine or isolation order related to COVID–19;

23 (2) has been advised by a health care provider  
24 to self-quarantine due to concerns related to  
25 COVID–19;

1           (3) is caring for an individual who is subject to  
2 such an order or has been so advised;

3           (4) is experiencing symptoms of COVID-19  
4 and seeking a medical diagnosis;

5           (5) is caring for a son or daughter of such em-  
6 ployee if the school or place of care of the son or  
7 daughter has been closed, if the school of such son  
8 or daughter requires or makes optional a virtual  
9 learning instruction model or requires or makes op-  
10 tional a hybrid of in-person and virtual learning in-  
11 struction models, or the child care provider of such  
12 son or daughter is unavailable, due to COVID-19  
13 precautions;

14           (6) is experiencing any other substantially simi-  
15 lar condition;

16           (7) is caring for a family member with a mental  
17 or physical disability or who is 55 years of age or  
18 older and incapable of self-care, without regard to  
19 whether another individual other than the employee  
20 is available to care for such family member, if the  
21 place of care for such family member is closed or the  
22 direct care provider is unavailable due to COVID-  
23 19; or

24           (8) is obtaining immunization related to  
25 COVID-19 or is recovering from any injury, dis-

1 ability, illness, or condition related to such immuni-  
2 zation.

3 (c) LIMITATIONS.—

4 (1) PERIOD OF AVAILABILITY.—Paid leave  
5 under this section may only be provided to and used  
6 by an employee during the period beginning on the  
7 date of enactment of this Act and ending on Sep-  
8 tember 30, 2021.

9 (2) TOTAL HOURS; AMOUNT.—Paid leave under  
10 this section—

11 (A) shall be provided to an employee in an  
12 amount not to exceed 600 hours of paid leave  
13 for each full-time employee, and in the case of  
14 a part-time employee, employee on an uncom-  
15 mon tour of duty, or employee with a seasonal  
16 work schedule, in an amount not to exceed the  
17 proportional equivalent of 600 hours to the ex-  
18 tent amounts in the Fund remain available for  
19 reimbursement;

20 (B) shall be paid at the same hourly rate  
21 as other leave payments; and

22 (C) may not be provided to an employee if  
23 the leave would result in payments greater than  
24 \$2,800 in aggregate for any biweekly pay pe-  
25 riod for a full-time employee, or a proportion-

1           ally equivalent biweekly limit for a part-time  
2           employee.

3           (3) RELATIONSHIP TO OTHER LEAVE.—Paid  
4           leave under this section—

5                   (A) is in addition to any other leave pro-  
6           vided to an employee; and

7                   (B) may not be used by an employee con-  
8           currently with any other paid leave.

9           (4) CALCULATION OF RETIREMENT BENEFIT.—  
10          Any paid leave provided to an employee under this  
11          section shall reduce the total service used to cal-  
12          culate any Federal civilian retirement benefit.

13          (d) EMPLOYEE DEFINED.—In this section, the term  
14          “employee” means—

15                   (1) an individual in the executive branch for  
16          whom annual and sick leave is provided under sub-  
17          chapter I of chapter 63 of title 5, United States  
18          Code;

19                   (2) an individual employed by the United States  
20          Postal Service;

21                   (3) an individual employed by the Postal Regu-  
22          latory Commission; and

23                   (4) an employee of the Public Defender Service  
24          for the District of Columbia and the District of Co-  
25          lumbia Courts.

1 **SEC. 4002. FUNDING FOR THE GOVERNMENT ACCOUNT-**  
2 **ABILITY OFFICE.**

3 In addition to amounts otherwise available, there is  
4 appropriated for fiscal year 2021, out of any money in  
5 the Treasury not otherwise appropriated, \$77,000,000, to  
6 remain available until September 30, 2025, for necessary  
7 expenses of the Government Accountability Office to pre-  
8 vent, prepare for, and respond to Coronavirus and to sup-  
9 port oversight of the Coronavirus response and of funds  
10 provided in this Act or any other Act pertaining to the  
11 Coronavirus pandemic.

12 **SEC. 4003. PANDEMIC RESPONSE ACCOUNTABILITY COM-**  
13 **MITTEE FUNDING AVAILABILITY.**

14 In addition to amounts otherwise available, there is  
15 appropriated for fiscal year 2021, out of any money in  
16 the Treasury not otherwise appropriated, \$40,000,000, to  
17 remain available until September 30, 2025, for the Pan-  
18 demic Response Accountability Committee to support  
19 oversight of the Coronavirus response and of funds pro-  
20 vided in this Act or any other Act pertaining to the  
21 Coronavirus pandemic.

22 **SEC. 4004. FUNDING FOR THE WHITE HOUSE.**

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, \$12,800,000, to  
26 remain available until September 30, 2021, for necessary



1 expenses for the White House, to prevent, prepare for, and  
2 respond to coronavirus.

3 **SEC. 4005. FEDERAL EMERGENCY MANAGEMENT AGENCY**  
4 **APPROPRIATION.**

5 In addition to amounts otherwise available, there is  
6 appropriated to the Federal Emergency Management  
7 Agency for fiscal year 2021, out of any money in the  
8 Treasury not otherwise appropriated, \$50,000,000,000, to  
9 remain available until September 30, 2025, to carry out  
10 the purposes of the Disaster Relief Fund for costs associ-  
11 ated with major disaster declarations.

12 **SEC. 4006. FUNERAL ASSISTANCE.**

13 (a) IN GENERAL.—For the emergency declaration  
14 issued by the President on March 13, 2020, pursuant to  
15 section 501(b) of the Robert T. Stafford Disaster Relief  
16 and Emergency Assistance Act (42 U.S.C. 5191(b)), and  
17 for any subsequent major disaster declaration that super-  
18 sedes such emergency declaration, the President shall pro-  
19 vide financial assistance to an individual or household to  
20 meet disaster-related funeral expenses under section  
21 408(e)(1) of the Robert T. Stafford Disaster Relief and  
22 Emergency Assistance Act (42 U.S.C. 5174(e)(1)), for  
23 which the Federal cost share shall be 100 percent.

1 (b) USE OF FUNDS.—Funds appropriated under sec-  
2 tion 4005 may be used to carry out subsection (a) of this  
3 section.

4 **SEC. 4007. EMERGENCY FOOD AND SHELTER PROGRAM**  
5 **FUNDING.**

6 In addition to amounts otherwise made available,  
7 there is appropriated to the Federal Emergency Manage-  
8 ment Agency for fiscal year 2021, out of any money in  
9 the Treasury not otherwise appropriated, \$400,000,000,  
10 to remain available until September 30, 2025, for the  
11 emergency food and shelter program.

12 **SEC. 4008. HUMANITARIAN RELIEF.**

13 In addition to amounts otherwise made available,  
14 there is appropriated to the Federal Emergency Manage-  
15 ment Agency for fiscal year 2021, out of any money in  
16 the Treasury not otherwise appropriated, \$110,000,000,  
17 to remain available until September 30, 2025, for the  
18 emergency food and shelter program for the purposes of  
19 providing humanitarian relief to families and individuals  
20 encountered by the Department of Homeland Security.

21 **SEC. 4009. CYBERSECURITY AND INFRASTRUCTURE SECU-**  
22 **RITY AGENCY.**

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

1 \$650,000,000, to remain available until September 30,  
2 2023, for the Cybersecurity and Infrastructure Security  
3 Agency for cybersecurity risk mitigation.

4 **SEC. 4010. APPROPRIATION FOR THE UNITED STATES DIG-**  
5 **ITAL SERVICE.**

6 In addition to amounts otherwise available, there is  
7 appropriated for fiscal year 2021, out of any money in  
8 the Treasury not otherwise appropriated, \$200,000,000,  
9 to remain available until September 30, 2024, for the  
10 United States Digital Service.

11 **SEC. 4011. APPROPRIATION FOR THE TECHNOLOGY MOD-**  
12 **ERNIZATION FUND.**

13 In addition to amounts otherwise appropriated, there  
14 is appropriated to the General Services Administration for  
15 fiscal year 2021, out of any money in the Treasury not  
16 otherwise appropriated, \$1,000,000,000, to remain avail-  
17 able until September 30, 2025, to carry out the purposes  
18 of the Technology Modernization Fund.

19 **SEC. 4012. APPROPRIATION FOR THE FEDERAL CITIZEN**  
20 **SERVICES FUND.**

21 In addition to amounts otherwise available, there is  
22 appropriated to the General Services Administration for  
23 fiscal year 2021, out of any money in the Treasury not  
24 otherwise appropriated, \$150,000,000, to remain available

1 until September 30, 2024, to carry out the purposes of  
2 the Federal Citizen Services Fund.

3 **SEC. 4013. AFG AND SAFER PROGRAM FUNDING.**

4 In addition to amounts otherwise made available,  
5 there is appropriated to the Federal Emergency Manage-  
6 ment Agency for fiscal year 2021, out of any money in  
7 the Treasury not otherwise appropriated, \$300,000,000,  
8 to remain available until September 30, 2025, of which  
9 \$100,000,000 shall be for assistance to firefighter grants  
10 and \$200,000,000 shall be for staffing for adequate fire  
11 and emergency response grants.

12 **SEC. 4014. EMERGENCY MANAGEMENT PERFORMANCE**  
13 **GRANT FUNDING.**

14 In addition to amounts otherwise made available,  
15 there is appropriated to the Federal Emergency Manage-  
16 ment Agency for fiscal year 2021, out of any money in  
17 the Treasury not otherwise appropriated, \$100,000,000,  
18 to remain available until September 30, 2025, for emer-  
19 gency management performance grants.

20 **SEC. 4015. ELIGIBILITY FOR WORKERS' COMPENSATION**  
21 **BENEFITS FOR FEDERAL EMPLOYEES DIAG-**  
22 **NOSED WITH COVID-19.**

23 (a) IN GENERAL.—Subject to subsection (c), a cov-  
24 ered employee shall, with respect to any claim made by  
25 or on behalf of the covered employee for benefits under

1 subchapter I of chapter 81 of title 5, United States Code,  
2 be deemed to have an injury proximately caused by expo-  
3 sure to the novel coronavirus arising out of the nature of  
4 the covered employee's employment. Such covered em-  
5 ployee, or a beneficiary of such an employee, shall be enti-  
6 tled to such benefits for such claim, including disability  
7 compensation, medical services, and survivor benefits.

8 (b) DEFINITIONS.—In this section:

9 (1) COVERED EMPLOYEE.—

10 (A) IN GENERAL.—The term “covered em-  
11 ployee” means an individual—

12 (i) who is an employee under section  
13 8101(1) of title 5, United States Code, em-  
14 ployed in the Federal service at anytime  
15 during the period beginning on January  
16 27, 2020, and ending on January 27,  
17 2023;

18 (ii) who is diagnosed with COVID–19  
19 during such period; and

20 (iii) who, during a covered exposure  
21 period prior to such diagnosis, carries out  
22 duties that—

23 (I) require contact with patients,  
24 members of the public, or co-workers;  
25 or

1 (II) include a risk of exposure to  
2 the novel coronavirus.

3 (B) TELEWORKING EXCEPTION.—The  
4 term “covered employee” does not include any  
5 employee otherwise covered by subparagraph  
6 (A) who is exclusively teleworking during a cov-  
7 ered exposure period, regardless of whether  
8 such employment is full time or part time.

9 (2) COVERED EXPOSURE PERIOD.—The term  
10 “covered exposure period” means, with respect to a  
11 diagnosis of COVID–19, the period beginning on a  
12 date to be determined by the Secretary of Labor.

13 (3) NOVEL CORONAVIRUS.—The term “novel  
14 coronavirus” means SARS–CoV–2 or another  
15 coronavirus declared to be a pandemic by public  
16 health authorities.

17 (c) LIMITATION.—

18 (1) DETERMINATIONS MADE ON OR BEFORE  
19 THE DATE OF ENACTMENT.—This section shall not  
20 apply with respect to a covered employee who is de-  
21 termined to be entitled to benefits under subchapter  
22 I of chapter 81 of title 5, United States Code, for  
23 a claim described in subsection (a) if such deter-  
24 mination is made on or before the date of enactment  
25 of this Act.

1           (2) LIMITATION ON DURATION OF BENEFITS.—

2           No funds are authorized to be appropriated to pay,  
3           and no benefits may be paid for, claims approved on  
4           the basis of subsection (a) after September 30,  
5           2030. No administrative costs related to any such  
6           claim may be paid after such date.

7           (d) EMPLOYEES' COMPENSATION FUND.—

8           (1) IN GENERAL.—The costs of benefits for  
9           claims approved on the basis of subsection (a) shall  
10          not be included in the annual statement of the cost  
11          of benefits and other payments of an agency or in-  
12          strumentality under section 8147(b) of title 5,  
13          United States Code.

14          (2) FAIR SHARE PROVISION.—Costs of adminis-  
15          tration for claims described in paragraph (1)—

16                  (A) may be paid from the Employees'  
17                  Compensation Fund; and

18                  (B) shall not be subject to the fair share  
19                  provision in section 8147(c) of title 5, United  
20                  States Code.

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



## 201

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 that, but for  
5 clause (ix)(IV), and an organiza-  
6 tion that, but for subclauses  
7 (I)(dd) and (II)(dd) of clause  
8 (vii), would be eligible for a cov-  
9 ered loan under clause (vii) shall  
10 be eligible to receive a covered  
11 loan if the entity or organization  
12 employs not more than 300 em-  
13 ployees per physical location of  
14 the entity or organization.”; and

15 (ii) by adding at the end the fol-  
16 lowing:

17 “(ix) ELIGIBILITY OF ADDITIONAL  
18 COVERED NONPROFIT ENTITIES.—An addi-  
19 tional covered nonprofit entity shall be eli-  
20 gible to receive a covered loan if—

21 “(I) the additional covered non-  
22 profit entity does not receive more  
23 than 15 percent of its receipts from  
24 lobbying activities;

1                   “(II) the lobbying activities of  
2                   the additional covered nonprofit entity  
3                   do not comprise more than 15 percent  
4                   of the total activities of the organiza-  
5                   tion;

6                   “(III) the cost of the lobbying ac-  
7                   tivities of the additional covered non-  
8                   profit entity did not exceed  
9                   \$1,000,000 during the most recent  
10                  tax year of the additional covered non-  
11                  profit entity that ended prior to Feb-  
12                  ruary 15, 2020; and

13                  “(IV) the additional covered non-  
14                  profit entity employs not more than  
15                  300 employees.”.

16                  (2) ELIGIBILITY FOR SECOND DRAW LOANS.—  
17                  Paragraph (37)(A)(i) of section 7(a) of the Small  
18                  Business Act (15 U.S.C. 636(a)), as added by the  
19                  Economic Aid to Hard-Hit Small Businesses, Non-  
20                  profits, and Venues Act (title III of division N of  
21                  Public Law 116–260), is amended by inserting “‘ad-  
22                  ditional covered nonprofit entity’,” after “the  
23                  terms”.

1 (b) ELIGIBILITY OF INTERNET PUBLISHING ORGANI-  
2 ZATIONS FOR COVERED LOANS UNDER THE PAYCHECK  
3 PROTECTION PROGRAM.—

4 (1) IN GENERAL.—Section 7(a)(36)(D) of the  
5 Small Business Act (15 U.S.C. 636(a)(36)(D)), as  
6 amended by subsection (a), is further amended—

7 (A) in clause (iii), by adding at the end the  
8 following:

9 “(IV) ELIGIBILITY OF INTERNET  
10 PUBLISHING ORGANIZATIONS.—A  
11 business concern or other organization  
12 that was not eligible to receive a cov-  
13 ered loan the day before the date of  
14 enactment of this subclause, is as-  
15 signed a North American Industry  
16 Classification System code of 519130,  
17 certifies in good faith as an Internet-  
18 only news publisher or Internet-only  
19 periodical publisher, and is engaged in  
20 the collection and distribution of local  
21 or regional and national news and in-  
22 formation shall be eligible to receive a  
23 covered loan for the continued provi-  
24 sion of news, information, content, or  
25 emergency information if—

1                   “(aa) the business concern  
2 or organization employs not more  
3 than 500 employees, or the size  
4 standard established by the Ad-  
5 ministrator for that North Amer-  
6 ican Industry Classification code,  
7 per physical location of the busi-  
8 ness concern or organization; and

9                   “(bb) the business concern  
10 or organization makes a good  
11 faith certification that proceeds  
12 of the loan will be used to sup-  
13 port expenses at the component  
14 of the business concern or orga-  
15 nization that supports local or re-  
16 gional news.”;

17                   (B) in clause (iv)—

18                   (i) in subclause (III), by striking  
19 “and” at the end;

20                   (ii) in subclause (IV)(bb), by striking  
21 the period at the end and inserting “;  
22 and”; and

23                   (iii) by adding at the end the fol-  
24 lowing:

1                   “(V) any business concern or  
2                   other organization that was not eligi-  
3                   ble to receive a covered loan the day  
4                   before the date of enactment of this  
5                   subclause, is assigned a North Amer-  
6                   ican Industry Classification System  
7                   code of 519130, certifies in good faith  
8                   as an Internet-only news publisher or  
9                   Internet-only periodical publisher, and  
10                  is engaged in the collection and dis-  
11                  tribution of local or regional and na-  
12                  tional news and information, if the  
13                  business concern or organization—

14                   “(aa) employs not more  
15                   than 500 employees, or the size  
16                   standard established by the Ad-  
17                   ministrator for that North Amer-  
18                   ican Industry Classification code,  
19                   per physical location of the busi-  
20                   ness concern or organization; and

21                   “(bb) is majority owned or  
22                   controlled by a business concern  
23                   or organization that is assigned a  
24                   North American Industry Classi-

1                   fication    System    code    of  
2                   519130.”;

3                   (C) in clause (v), by striking “clause  
4                   (iii)(II), (iv)(IV), or (vii)” and inserting “sub-  
5                   clause (II), (III), or (IV) of clause (iii), sub-  
6                   clause (IV) or (V) of clause (iv), clause (vii), or  
7                   clause (ix)”;

8                   (D) in clause (viii)(II)—

9                   (i) by striking “business concern made  
10                  eligible by clause (iii)(II) or clause (iv)(IV)  
11                  of this subparagraph” and inserting “busi-  
12                  ness concern made eligible by subclause  
13                  (II) or (IV) of clause (iii) or subclause (IV)  
14                  or (V) of clause (iv) of this subparagraph”;  
15                  and

16                  (ii) by inserting “or organization”  
17                  after “business concern” each place it ap-  
18                  pears.

19                  (2) ELIGIBILITY FOR SECOND DRAW LOANS.—  
20                  Section 7(a)(37)(A)(iv)(II) of the Small Business  
21                  Act, as amended by the Economic Aid to Hard-Hit  
22                  Small Businesses, Nonprofits, and Venues Act (title  
23                  III of division N of Public Law 116–260), is amend-  
24                  ed by striking “clause (iii)(II), (iv)(IV), or (vii)” and  
25                  inserting “subclause (II), (III), or (IV) of clause

1 (iii), subclause (IV) or (V) of clause (iv), clause (vii),  
2 or clause (ix)”.

3 (c) COORDINATION WITH CONTINUATION COVERAGE  
4 PREMIUM ASSISTANCE.—

5 (1) PAYCHECK PROTECTION PROGRAM.—Sec-  
6 tion 7A(a)(12) of the Small Business Act (as reded-  
7 igned, transferred, and amended by section 304(b)  
8 of the Economic Aid to Hard-Hit Small Businesses,  
9 Nonprofits, and Venues Act (Public Law 116–260))  
10 is amended—

11 (A) by striking “CARES Act or” and in-  
12 serting “CARES Act,”; and

13 (B) by inserting before the period at the  
14 end the following: “, or premiums taken into  
15 account in determining the credit allowed under  
16 section 6432 of the Internal Revenue Code of  
17 1986”.

18 (2) PAYCHECK PROTECTION PROGRAM SECOND  
19 DRAW.—Section 7(a)(37)(J)(iii)(I) of the Small  
20 Business Act, as amended by the Economic Aid to  
21 Hard-Hit Small Businesses, Nonprofits, and Venues  
22 Act (title III of division N of Public Law 116–260),  
23 is amended—

24 (A) by striking “or” at the end of item  
25 (aa);



1 (B) by striking the period at the end of  
2 item (bb) and inserting “; or”; and

3 (C) by adding at the end the following new  
4 item:

5 “(cc) premiums taken into  
6 account in determining the credit  
7 allowed under section 6432 of the  
8 Internal Revenue Code of 1986.”.

9 (3) APPLICABILITY.—The amendments made  
10 by this subsection shall apply only with respect to  
11 applications for forgiveness of covered loans made  
12 under paragraphs (36) or (37) of section 7(a) of the  
13 Small Business Act, as amended by the Economic  
14 Aid to Hard-Hit Small Businesses, Nonprofits, and  
15 Venues Act (title III of division N of Public Law  
16 116–260), that are received on or after the date of  
17 the enactment of this Act.

18 (d) COMMITMENT AUTHORITY AND APPROPRIA-  
19 TIONS.—

20 (1) COMMITMENT AUTHORITY.—Section  
21 1102(b)(1) of the CARES Act (Public Law 116–  
22 136) is amended by striking “\$806,450,000,000”  
23 and inserting “\$813,700,000,000”.

24 (2) DIRECT APPROPRIATIONS.—In addition to  
25 amounts otherwise available, there is appropriated to

1 the Administrator of the Small Business Administra-  
2 tion for fiscal year 2021, out of any money in the  
3 Treasury not otherwise appropriated,  
4 \$7,250,000,000, to remain available until expended,  
5 for carrying out this section.

6 **SEC. 5002. TARGETED EIDL ADVANCE.**

7 (a) DEFINITIONS.—In this section—

8 (1) the term “Administrator” means the Ad-  
9 ministrator of the Small Business Administration;  
10 and

11 (2) the terms “covered entity” and “economic  
12 loss” have the meanings given the terms in section  
13 331(a) of the Economic Aid to Hard-Hit Small  
14 Businesses, Nonprofits, and Venues Act (title III of  
15 division N of Public Law 116–260).

16 (b) APPROPRIATIONS.—In addition to amounts other-  
17 wise available, there is appropriated to the Administrator  
18 for fiscal year 2021, out of any money in the Treasury  
19 not otherwise appropriated, \$15,000,000,000—

20 (1) to remain available until expended; and

21 (2) of which, the Administrator shall use—

22 (A) \$10,000,000,000 to make payments to  
23 covered entities that have not received the full  
24 amounts to which the covered entities are enti-  
25 tled under section 331 of the Economic Aid to

1 Hard-Hit Small Businesses, Nonprofits, and  
2 Venues Act (title III of division N of Public  
3 Law 116–260); and

4 (B) \$5,000,000,000 to make payments  
5 under section 1110(e) of the CARES Act (15  
6 U.S.C. 9009(e)), each of which shall be—

7 (i) made to a covered entity that—

8 (I) has suffered an economic loss  
9 of greater than 50 percent; and

10 (II) employs not more than 10  
11 employees;

12 (ii) in an amount that is \$5,000; and

13 (iii) with respect to the covered entity  
14 to which the payment is made, in addition  
15 to any payment made to the covered entity  
16 under section 1110(e) of the CARES Act  
17 (15 U.S.C. 9009(e)) or section 331 of the  
18 Economic Aid to Hard-Hit Small Busi-  
19 nesses, Nonprofits, and Venues Act (title  
20 III of division N of Public Law 116–260).

21 **SEC. 5003. SUPPORT FOR RESTAURANTS.**

22 (a) DEFINITIONS.—In this section:

23 (1) ADMINISTRATOR.—The term “Adminis-  
24 trator” means the Administrator of the Small Busi-  
25 ness Administration.

1           (2) AFFILIATED BUSINESS.—The term “affili-  
2           ated business” means a business in which an eligible  
3           entity has an equity or right to profit distributions  
4           of not less than 50 percent, or in which an eligible  
5           entity has the contractual authority to control the  
6           direction of the business, provided that such affili-  
7           ation shall be determined as of any arrangements or  
8           agreements in existence as of March 13, 2020.

9           (3) COVERED PERIOD.—The term “covered pe-  
10          riod” means the period—

11                   (A) beginning on February 15, 2020; and

12                   (B) ending on December 31, 2021, or a  
13           date to be determined by the Administrator  
14           that is not later than 2 years after the date of  
15           enactment of this section.

16          (4) ELIGIBLE ENTITY.—The term “eligible enti-  
17          ty”—

18                   (A) means a restaurant, food stand, food  
19           truck, food cart, caterer, saloon, inn, tavern,  
20           bar, lounge, brewpub, tasting room, taproom, li-  
21           censed facility or premise of a beverage alcohol  
22           producer where the public may taste, sample, or  
23           purchase products, or other similar place of  
24           business in which the public or patrons assem-

1           ble for the primary purpose of being served food  
2           or drink;

3           (B) includes an entity described in sub-  
4           paragraph (A) that is located in an airport ter-  
5           minal or that is a Tribally-owned concern; and

6           (C) does not include—

7           (i) an entity described in subpara-  
8           graph (A) that—

9           (I) is a State or local govern-  
10          ment-operated business;

11          (II) as of March 13, 2020, owns  
12          or operates (together with any affili-  
13          ated business) more than 20 locations,  
14          regardless of whether those locations  
15          do business under the same or mul-  
16          tiple names; or

17          (III) has a pending application  
18          for or has received a grant under sec-  
19          tion 324 of the Economic Aid to  
20          Hard-Hit Small Businesses, Non-  
21          profits, and Venues Act (title III of  
22          division N of Public Law 116–260);  
23          or

24          (ii) a publicly-traded company.

1           (5) EXCHANGE; ISSUER; SECURITY.—The terms  
2           “exchange”, “issuer”, and “security” have the  
3           meanings given those terms in section 3(a) of the  
4           Securities Exchange Act of 1934 (15 U.S.C. 78c(a)).

5           (6) FUND.—The term “Fund” means the Res-  
6           taurant Revitalization Fund established under sub-  
7           section (b).

8           (7) PANDEMIC-RELATED REVENUE LOSS.—The  
9           term “pandemic-related revenue loss” means, with  
10          respect to an eligible entity—

11           (A) except as provided in subparagraphs  
12           (B), (C), and (D), the gross receipts, as estab-  
13           lished using such verification documentation as  
14           the Administrator may require, of the eligible  
15           entity during 2020 subtracted from the gross  
16           receipts of the eligible entity in 2019, if such  
17           sum is greater than zero;

18           (B) if the eligible entity was not in oper-  
19           ation for the entirety of 2019—

20           (i) the difference between—

21           (I) the product obtained by mul-  
22           tiplying the average monthly gross re-  
23           ceipts of the eligible entity in 2019 by  
24           12; and

1 (II) the product obtained by mul-  
2 tiplying the average monthly gross re-  
3 cepts of the eligible entity in 2020 by  
4 12; or

5 (ii) an amount based on a formula de-  
6 termined by the Administrator;

7 (C) if the eligible entity opened during the  
8 period beginning on January 1, 2020, and end-  
9 ing on the day before the date of enactment of  
10 this section—

11 (i) the expenses described in sub-  
12 section (c)(5)(A) that were incurred by the  
13 eligible entity minus any gross receipts re-  
14 ceived; or

15 (ii) an amount based on a formula de-  
16 termined by the Administrator; or

17 (D) if the eligible entity has not yet opened  
18 as of the date of application for a grant under  
19 subsection (c), but has incurred expenses de-  
20 scribed in subsection (c)(5)(A) as of the date of  
21 enactment of this section—

22 (i) the amount of those expenses; or

23 (ii) an amount based on a formula de-  
24 termined by the Administrator.

1 For purposes of this paragraph, the pandemic-re-  
2 lated revenue losses for an eligible entity shall be re-  
3 duced by any amounts received from a covered loan  
4 made under paragraph (36) or (37) of section 7(a)  
5 of the Small Business Act (15 U.S.C. 636(a)) in  
6 2020 or 2021.

7 (8) PAYROLL COSTS.—The term “payroll costs”  
8 has the meaning given the term in section  
9 7(a)(36)(A) of the Small Business Act (15 U.S.C.  
10 636(a)(36)(A)), except that such term shall not in-  
11 clude—

12 (A) qualified wages (as defined in sub-  
13 section (c)(3) of section 2301 of the CARES  
14 Act) taken into account in determining the  
15 credit allowed under such section 2301; or

16 (B) premiums taken into account in deter-  
17 mining the credit allowed under section 6432 of  
18 the Internal Revenue Code of 1986.

19 (9) PUBLICLY-TRADED COMPANY.—The term  
20 “publicly-traded company” means an entity that is  
21 majority owned or controlled by an entity that is an  
22 issuer, the securities of which are listed on a na-  
23 tional securities exchange under section 6 of the Se-  
24 curities Exchange Act of 1934 (15 U.S.C. 78f).



1           (10) TRIBALLY-OWNED CONCERN.—The term  
2           “Tribally-owned concern” has the meaning given the  
3           term in section 124.3 of title 13, Code of Federal  
4           Regulations, or any successor regulation.

5           (b) RESTAURANT REVITALIZATION FUND.—

6           (1) IN GENERAL.—There is established in the  
7           Treasury of the United States a fund to be known  
8           as the Restaurant Revitalization Fund.

9           (2) APPROPRIATIONS.—

10           (A) IN GENERAL.—In addition to amounts  
11           otherwise available, there is appropriated to the  
12           Restaurant Revitalization Fund for fiscal year  
13           2021, out of any money in the Treasury not  
14           otherwise appropriated, \$28,600,000,000, to re-  
15           main available until expended.

16           (B) DISTRIBUTION.—

17           (i) IN GENERAL.—Of the amounts  
18           made available under subparagraph (A)—

19                   (I) \$5,000,000,000 shall be avail-  
20                   able to eligible entities with gross re-  
21                   ceipts during 2019 of not more than  
22                   \$500,000; and

23                   (II) \$23,600,000,000 shall be  
24                   available to the Administrator to  
25                   award grants under subsection (c) in

1 an equitable manner to eligible enti-  
2 ties of different sizes based on annual  
3 gross receipts.

4 (ii) ADJUSTMENTS.—The Adminis-  
5 trator may make adjustments as necessary  
6 to the distribution of funds under clause  
7 (i)(II) based on demand and the relative  
8 local costs in the markets in which eligible  
9 entities operate.

10 (C) GRANTS AFTER INITIAL PERIOD.—  
11 Notwithstanding subparagraph (B), on and  
12 after the date that is 60 days after the date of  
13 enactment of this section, or another period of  
14 time determined by the Administrator, the Ad-  
15 ministrator may make grants using amounts  
16 appropriated under subparagraph (A) to any el-  
17 igible entity regardless of the annual gross re-  
18 ceipts of the eligible entity.

19 (3) USE OF FUNDS.—The Administrator shall  
20 use amounts in the Fund to make grants described  
21 in subsection (c).

22 (c) RESTAURANT REVITALIZATION GRANTS.—

23 (1) IN GENERAL.—Except as provided in sub-  
24 section (b) and paragraph (3), the Administrator  
25 shall award grants to eligible entities in the order in

1       which applications are received by the Adminis-  
2       trator.

3               (2) APPLICATION.—

4                   (A) CERTIFICATION.—An eligible entity  
5                   applying for a grant under this subsection shall  
6                   make a good faith certification that—

7                           (i) the uncertainty of current eco-  
8                           nomic conditions makes necessary the  
9                           grant request to support the ongoing oper-  
10                           ations of the eligible entity; and

11                           (ii) the eligible entity has not applied  
12                           for or received a grant under section 324  
13                           of the Economic Aid to Hard-Hit Small  
14                           Businesses, Nonprofits, and Venues Act  
15                           (title III of division N of Public Law 116–  
16                           260).

17                   (B) BUSINESS IDENTIFIERS.—In accepting  
18                   applications for grants under this subsection,  
19                   the Administrator shall prioritize the ability of  
20                   each applicant to use their existing business  
21                   identifiers over requiring other forms of reg-  
22                   istration or identification that may not be com-  
23                   mon to their industry and imposing additional  
24                   burdens on applicants.

25               (3) PRIORITY IN AWARDING GRANTS.—

1           (A) IN GENERAL.—During the initial 21-  
2           day period in which the Administrator awards  
3           grants under this subsection, the Administrator  
4           shall prioritize awarding grants to eligible enti-  
5           ties that are small business concerns owned and  
6           controlled by women (as defined in section 3(n)  
7           of the Small Business Act (15 U.S.C. 632(n))),  
8           small business concerns owned and controlled  
9           by veterans (as defined in section 3(q) of such  
10          Act (15 U.S.C. 632(q))), or socially and eco-  
11          nomically disadvantaged small business con-  
12          cerns (as defined in section 8(a)(4)(A) of the  
13          Small Business Act (15 U.S.C. 637(a)(4)(A))).  
14          The Administrator may take such steps as nec-  
15          essary to ensure that eligible entities described  
16          in this subparagraph have access to grant fund-  
17          ing under this section after the end of such 21-  
18          day period.

19           (B) CERTIFICATION.—For purposes of es-  
20          tablishing priority under subparagraph (A), an  
21          applicant shall submit a self-certification of eli-  
22          gibility for priority with the grant application.

23          (4) GRANT AMOUNT.—

24           (A) AGGREGATE MAXIMUM AMOUNT.—The  
25          aggregate amount of grants made to an eligible

1           entity and any affiliated businesses of the eligi-  
2           ble entity under this subsection—

3                   (i) shall not exceed \$10,000,000; and

4                   (ii) shall be limited to \$5,000,000 per  
5           physical location of the eligible entity.

6                   (B)     DETERMINATION     OF     GRANT  
7           AMOUNT.—

8                   (i) IN GENERAL.—Except as provided  
9           in this paragraph, the amount of a grant  
10          made to an eligible entity under this sub-  
11          section shall be equal to the pandemic-re-  
12          lated revenue loss of the eligible entity.

13                   (ii) RETURN TO TREASURY.—Any  
14          amount of a grant made under this sub-  
15          section to an eligible entity based on esti-  
16          mated receipts that is greater than the ac-  
17          tual gross receipts of the eligible entity in  
18          2020 shall be returned to the Treasury.

19                   (5) USE OF FUNDS.—During the covered pe-  
20          riod, an eligible entity that receives a grant under  
21          this subsection may use the grant funds for the fol-  
22          lowing expenses incurred as a direct result of, or  
23          during, the COVID–19 pandemic:

24                   (A) Payroll costs.

1 (B) Payments of principal or interest on  
2 any mortgage obligation (which shall not in-  
3 clude any prepayment of principal on a mort-  
4 gage obligation).

5 (C) Rent payments, including rent under a  
6 lease agreement (which shall not include any  
7 prepayment of rent).

8 (D) Utilities.

9 (E) Maintenance expenses, including—

10 (i) construction to accommodate out-  
11 door seating; and

12 (ii) walls, floors, deck surfaces, fur-  
13 niture, fixtures, and equipment.

14 (F) Supplies, including protective equip-  
15 ment and cleaning materials.

16 (G) Food and beverage expenses that are  
17 within the scope of the normal business practice  
18 of the eligible entity before the covered period.

19 (H) Covered supplier costs, as defined in  
20 section 7A(a) of the Small Business Act (as re-  
21 designated, transferred, and amended by sec-  
22 tion 304(b) of the Economic Aid to Hard-Hit  
23 Small Businesses, Nonprofits, and Venues Act  
24 (Public Law 116–260)).

25 (I) Operational expenses.

1 (J) Paid sick leave.

2 (K) Any other expenses that the Adminis-  
3 trator determines to be essential to maintaining  
4 the eligible entity.

5 (6) RETURNING FUNDS.—If an eligible entity  
6 that receives a grant under this subsection fails to  
7 use all grant funds or permanently ceases operations  
8 on or before the last day of the covered period, the  
9 eligible entity shall return to the Treasury any funds  
10 that the eligible entity did not use for the allowable  
11 expenses under paragraph (5).

12 **SEC. 5004. COMMUNITY NAVIGATOR PILOT PROGRAM.**

13 (a) DEFINITIONS.—In this section:

14 (1) ADMINISTRATION.—The term “Administra-  
15 tion” means the Small Business Administration.

16 (2) ADMINISTRATOR.—The term “Adminis-  
17 trator” means the Administrator of the Small Busi-  
18 ness Administration.

19 (3) COMMUNITY NAVIGATOR SERVICES.—The  
20 term “community navigator services” means the out-  
21 reach, education, and technical assistance provided  
22 by community navigators that target eligible busi-  
23 nesses to increase awareness of, and participation in,  
24 programs of the Small Business Administration.

1           (4) COMMUNITY NAVIGATOR.—The term “com-  
2           munity navigator” means a community organization,  
3           community financial institution as defined in section  
4           7(a)(36)(A) of the Small Business Act (15 U.S.C.  
5           636(a)(36)(A)), or other private nonprofit organiza-  
6           tion engaged in the delivery of community navigator  
7           services.

8           (5) ELIGIBLE BUSINESS.—The term “eligible  
9           business” means any small business concern, with  
10          priority for small business concerns owned and con-  
11          trolled by women (as defined in section 3(n) of the  
12          Small Business Act (15 U.S.C. 632(n))), small busi-  
13          ness concerns owned and controlled by veterans (as  
14          defined in section 3(q) of such Act (15 U.S.C.  
15          632(q))), and socially and economically disadvan-  
16          taged small business concerns (as defined in section  
17          8(a)(4)(A) of the Small Business Act (15 U.S.C.  
18          637(a)(4)(A))).

19          (6) PRIVATE NONPROFIT ORGANIZATION.—The  
20          term “private nonprofit organization” means an en-  
21          tity that is described in section 501(c) of the Inter-  
22          nal Revenue Code of 1986 and exempt from tax  
23          under section 501(a) of such Code.

24          (7) RESOURCE PARTNER.—The term “resource  
25          partner” means—



1 (A) a small business development center  
2 (as defined in section 3 of the Small Business  
3 Act (15 U.S.C. 632));

4 (B) a women’s business center (as de-  
5 scribed in section 29 of the Small Business Act  
6 (15 U.S.C. 656)); and

7 (C) a chapter of the Service Corps of Re-  
8 tired Executives (as defined in section  
9 8(b)(1)(B) of the Act (15 U.S.C.  
10 637(b)(1)(B))).

11 (8) SMALL BUSINESS CONCERN.—The term  
12 “small business concern” has the meaning given  
13 under section 3 of the Small Business Act (15  
14 U.S.C. 632).

15 (9) STATE.—The term “State” means a State  
16 of the United States, the District of Columbia, the  
17 Commonwealth of Puerto Rico, the Virgin Islands,  
18 American Samoa, the Commonwealth of the North-  
19 ern Mariana Islands, and Guam, or an agency, in-  
20 strumentality, or fiscal agent thereof.

21 (10) UNIT OF GENERAL LOCAL GOVERN-  
22 MENT.—The term “unit of general local govern-  
23 ment” means a county, city, town, village, or other  
24 general purpose political subdivision of a State.

25 (b) COMMUNITY NAVIGATOR PILOT PROGRAM.—

1           (1) IN GENERAL.—The Administrator of the  
2           Small Business Administration shall establish a  
3           Community Navigator pilot program to make grants  
4           to, or enter into contracts or cooperative agreements  
5           with, private nonprofit organizations, resource part-  
6           ners, States, Tribes, and units of local government  
7           to ensure the delivery of free community navigator  
8           services to current or prospective owners of eligible  
9           businesses in order to improve access to assistance  
10          programs and resources made available because of  
11          the COVID–19 pandemic by Federal, State, Tribal,  
12          and local entities.

13          (2) APPROPRIATIONS.—In addition to amounts  
14          otherwise available, there is appropriated to the Ad-  
15          ministrator for fiscal year 2021, out of any money  
16          in the Treasury not otherwise appropriated,  
17          \$100,000,000, to remain available until September  
18          30, 2022, for carrying out this subsection.

19          (c) OUTREACH AND EDUCATION.—

20                (1) PROMOTION.—The Administrator shall de-  
21                velop and implement a program to promote commu-  
22                nity navigator services to current or prospective  
23                owners of eligible businesses.

24                (2) CALL CENTER.—The Administrator shall  
25                establish a telephone hotline to offer information

1 about Federal programs to assist eligible businesses  
2 and offer referral services to resource partners, com-  
3 munity navigators, potential lenders, and other per-  
4 sons that the Administrator determines appropriate  
5 for current or prospective owners of eligible busi-  
6 nesses.

7 (3) OUTREACH.—The Administrator shall—

8 (A) conduct outreach and education, in the  
9 10 most commonly spoken languages in the  
10 United States, to current or prospective owners  
11 of eligible businesses on community navigator  
12 services and other Federal programs to assist  
13 eligible businesses;

14 (B) improve the website of the Administra-  
15 tion to describe such community navigator serv-  
16 ices and other Federal programs; and

17 (C) implement an education campaign by  
18 advertising in media targeted to current or pro-  
19 spective owners of eligible businesses.

20 (4) APPROPRIATIONS.—In addition to amounts  
21 otherwise available, there is appropriated to the Ad-  
22 ministrator for fiscal year 2021, out of any money  
23 in the Treasury not otherwise appropriated,  
24 \$75,000,000, to remain available until September  
25 30, 2022, for carrying out this subsection.

1 (d) SUNSET.—The authority of the Administrator to  
2 make grants under this section shall terminate on Decem-  
3 ber 31, 2025.

4 **SEC. 5005. SHUTTERED VENUE OPERATORS.**

5 (a) IN GENERAL.—In addition to amounts otherwise  
6 available, there is appropriated for fiscal year 2021, out  
7 of any money in the Treasury not otherwise appropriated,  
8 \$1,250,000,000, to remain available until expended, to  
9 carry out section 324 of the Economic Aid to Hard-Hit  
10 Small Businesses, Nonprofits, and Venues Act (title III  
11 of division N of Public Law 116–260), of which \$500,000  
12 shall be used to provide technical assistance to help appli-  
13 cants access the System for Award Management (or any  
14 successor thereto) or to assist applicants with an alter-  
15 native grant application system.

16 (b) REDUCTION OF SHUTTERED VENUES ASSIST-  
17 ANCE FOR NEW PPP RECIPIENTS.—Section 324 of the  
18 Economic Aid to Hard-Hit Small Businesses, Nonprofits,  
19 and Venues Act (title III of division N of Public Law 116–  
20 260), is amended—

21 (1) in subsection (a)(1)(A)(vi)—

22 (A) by striking subclause (III);

23 (B) by redesignating subclause (IV) as  
24 subclause (III); and

1 (C) in subclause (III), as so redesignated,  
2 by striking “subclauses (I), (II), and (III)” and  
3 inserting “subclauses (I) and (II)”; and  
4 (2) in subsection (c)(1)—

5 (A) in subparagraph (A), in the matter  
6 preceding clause (i), by striking “A grant” and  
7 inserting “Subject to subparagraphs (B) and  
8 (C), a grant”; and

9 (B) by adding at the end the following:

10 “(C) REDUCTION FOR RECIPIENTS OF NEW  
11 PPP LOANS.—

12 “(i) IN GENERAL.—The otherwise ap-  
13 plicable amount of a grant under sub-  
14 section (b)(2) to an eligible person or enti-  
15 ty shall be reduced by the total amount of  
16 loans guaranteed under paragraph (36) or  
17 (37) of section 7(a) of the Small Business  
18 Act (15 U.S.C. 636(a)) that are received  
19 on or after December 27, 2020 by the eli-  
20 gible person or entity.

21 “(ii) APPLICATION TO GOVERN-  
22 MENTAL ENTITIES.—For purposes of ap-  
23 plying clause (i) to an eligible person or  
24 entity owned by a State or a political sub-  
25 division of a State, the relevant entity—

1                   “(I) shall be the eligible person  
2                   or entity; and

3                   “(II) shall not include entities of  
4                   the State or political subdivision other  
5                   than the eligible person or entity.”.

6 **SEC. 5006. DIRECT APPROPRIATIONS.**

7           (a) IN GENERAL.—In addition to amounts otherwise  
8 available, there is appropriated to the Administrator for  
9 fiscal year 2021, out of any money in the Treasury not  
10 otherwise appropriated, to remain available until ex-  
11 pended—

12           (1) \$840,000,000 for administrative expenses,  
13 including to prevent, prepare for, and respond to the  
14 COVID–19 pandemic, domestically or internation-  
15 ally, including administrative expenses related to  
16 paragraphs (36) and (37) of section 7(a) of the  
17 Small Business Act, section 324 of the Economic  
18 Aid to Hard-Hit Small Businesses, Nonprofits, and  
19 Venues Act (title III of division N of Public Law  
20 116–260), section 5002 of this title, and section  
21 5003 of this title; and

22           (2) \$460,000,000 to carry out the disaster loan  
23 program authorized by section 7(b) of the Small  
24 Business Act (15 U.S.C. 636(b)), of which  
25 \$70,000,000 shall be for the cost of direct loans au-

1       thorized by such section and \$390,000,000 shall be  
2       for administrative expenses to carry out such pro-  
3       gram.

4       (b) INSPECTOR GENERAL.—In addition to amounts  
5       otherwise available, there is appropriated to the Inspector  
6       General of the Small Business Administration for fiscal  
7       year 2021, out of any money in the Treasury not otherwise  
8       appropriated, \$25,000,000, to remain available until ex-  
9       pende, for necessary expenses of the Office of Inspector  
10      General.

11      **TITLE VI—COMMITTEE ON ENVI-**  
12      **RONMENT           AND           PUBLIC**  
13      **WORKS**

14      **SEC. 6001. ECONOMIC ADJUSTMENT ASSISTANCE.**

15      (a) ECONOMIC DEVELOPMENT ADMINISTRATION AP-  
16      PROPRIATION.—In addition to amounts otherwise avail-  
17      able, there is appropriated for fiscal year 2021, out of any  
18      money in the Treasury not otherwise appropriated,  
19      \$3,000,000,000, to remain available until September 30,  
20      2022, to the Department of Commerce for economic ad-  
21      justment assistance as authorized by sections 209 and 703  
22      of the Public Works and Economic Development Act of  
23      1965 (42 U.S.C. 3149 and 3233) to prevent, prepare for,  
24      and respond to coronavirus and for necessary expenses for  
25      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.

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

266

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 “September 6,  
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 “79  
10 weeks”; and

11 (2) by striking “50-week period” and inserting  
12 “79-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 “September 6,  
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 Sep-  
7 tember 6, 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 “September 6, 2021”.

14 (b) AMOUNT.—Section 2104(b)(3)(A)(ii) of such Act  
15 (15 U.S.C. 9023(b)(3)(A)(ii)) is amended by striking  
16 “March 14, 2021” and inserting “September 6, 2021”.

17 **SEC. 9014. EXTENSION OF FULL FEDERAL FUNDING OF THE**  
18 **FIRST WEEK OF COMPENSABLE REGULAR**  
19 **UNEMPLOYMENT FOR STATES WITH NO WAIT-**  
20 **ING WEEK.**

21 (a) IN GENERAL.—Section 2105(e)(2) of the CARES  
22 Act (15 U.S.C. 9024(e)(2)) is amended by striking  
23 “March 14, 2021” and inserting “September 6, 2021”.

24 (b) FULL REIMBURSEMENT.—Paragraph (3) of sec-  
25 tion 2105(e) of such Act (15 U.S.C. 9024(c)) is repealed

1 and such section shall be applied to weeks of unemploy-  
2 ment to which an agreement under section 2105 of such  
3 Act applies as if such paragraph had not been enacted.  
4 In implementing the preceding sentence, a State may, if  
5 necessary, reenter the agreement with the Secretary under  
6 section 2105 of such Act, and retroactively pay for the  
7 first week of regular compensation without a waiting week  
8 consistent with State law (including a waiver of State law)  
9 and receive full reimbursement for weeks of unemployment  
10 that ended after December 31, 2020.

11 **SEC. 9015. EXTENSION OF EMERGENCY STATE STAFFING**  
12 **FLEXIBILITY.**

13 If a State modifies its unemployment compensation  
14 law and policies, subject to the succeeding sentence, with  
15 respect to personnel standards on a merit basis on an  
16 emergency temporary basis as needed to respond to the  
17 spread of COVID-19, such modifications shall be dis-  
18 regarded for the purposes of applying section 303 of the  
19 Social Security Act and section 3304 of the Internal Rev-  
20 enue Code of 1986 to such State law. Such modifications  
21 shall only apply through September 6, 2021, and shall be  
22 limited to engaging of temporary staff, rehiring of retirees  
23 or former employees on a non-competitive basis, and other  
24 temporary actions to quickly process applications and  
25 claims.

1 **SEC. 9016. EXTENSION OF PANDEMIC EMERGENCY UNEM-**  
2 **PLOYMENT COMPENSATION.**

3 (a) IN GENERAL.—Section 2107(g) of the CARES  
4 Act (15 U.S.C. 9025(g)) is amended to read as follows:

5 “(g) APPLICABILITY.—An agreement entered into  
6 under this section shall apply to weeks of unemployment—

7 “(1) beginning after the date on which such  
8 agreement is entered into; and

9 “(2) ending on or before September 6, 2021.”.

10 (b) INCREASE IN NUMBER OF WEEKS.—Section  
11 2107(b)(2) of such Act (15 U.S.C. 9025(b)(2)) is amend-  
12 ed by striking “24” and inserting “53”.

13 (c) COORDINATION OF PANDEMIC EMERGENCY UN-  
14 EMPLOYMENT COMPENSATION WITH EXTENDED COM-  
15 PENSATION.—Section 2107(a)(5)(B) of such Act (15  
16 U.S.C. 9025(a)(5)(B)) is amended by inserting “or for the  
17 week that includes the date of enactment of the American  
18 Rescue Plan Act of 2021 (without regard to the amend-  
19 ments made by subsections (a) and (b) of section 9016  
20 of such Act)” after “2020”).

21 (d) SPECIAL RULE FOR EXTENDED COMPENSA-  
22 TION.—Section 2107(a)(8) of such Act (15 U.S.C.  
23 9025(a)(8)) is amended by striking “April 12, 2021” and  
24 inserting “September 6, 2021”.

25 (e) EFFECTIVE DATE.—The amendments made by  
26 this section shall apply as if included in the enactment

1 of the CARES Act (Public Law 116–136), except that no  
2 amount shall be payable by virtue of such amendments  
3 with respect to any week of unemployment ending on or  
4 before March 14, 2021.

5 **SEC. 9017. EXTENSION OF TEMPORARY FINANCING OF**  
6 **SHORT-TIME COMPENSATION PAYMENTS IN**  
7 **STATES WITH PROGRAMS IN LAW.**

8 Section 2108(b)(2) of the CARES Act (15 U.S.C.  
9 9026(b)(2)) is amended by striking “March 14, 2021”  
10 and inserting “September 6, 2021”.

11 **SEC. 9018. EXTENSION OF TEMPORARY FINANCING OF**  
12 **SHORT-TIME COMPENSATION AGREEMENTS**  
13 **FOR STATES WITHOUT PROGRAMS IN LAW.**

14 Section 2109(d)(2) of the CARES Act (15 U.S.C.  
15 9027(d)(2)) is amended by striking “March 14, 2021”  
16 and inserting “September 6, 2021”.

17 **PART 2—EXTENSION OF FFCRA UNEMPLOYMENT**  
18 **PROVISIONS**

19 **SEC. 9021. EXTENSION OF TEMPORARY ASSISTANCE FOR**  
20 **STATES WITH ADVANCES.**

21 Section 1202(b)(10)(A) of the Social Security Act  
22 (42 U.S.C. 1322(b)(10)(A)) is amended by striking  
23 “March 14, 2021” and inserting “September 6, 2021”.



1 **SEC. 9022. EXTENSION OF FULL FEDERAL FUNDING OF EX-**  
2 **TENDED UNEMPLOYMENT COMPENSATION.**

3 (a) IN GENERAL.—Section 4105 of the Families  
4 First Coronavirus Response Act (26 U.S.C. 3304 note)  
5 is amended by striking “March 14, 2021” each place it  
6 appears and inserting “September 6, 2021”.

7 (b) EFFECTIVE DATE.—The amendment made by  
8 subsection (a) shall apply as if included in the enactment  
9 of the Families First Coronavirus Response Act (Public  
10 Law 116–127).

11 **PART 3—DEPARTMENT OF LABOR FUNDING FOR**  
12 **TIMELY, ACCURATE, AND EQUITABLE PAYMENT**  
13 **SEC. 9031. FUNDING FOR ADMINISTRATION.**

14 In addition to amounts otherwise available, there is  
15 appropriated to the Employment and Training Adminis-  
16 tration of the Department of Labor for fiscal year 2021,  
17 out of any money in the Treasury not otherwise appro-  
18 priated, \$8,000,000, to remain available until expended,  
19 for necessary expenses to carry out Federal activities re-  
20 lating to the administration of unemployment compensa-  
21 tion programs.

1 **SEC. 9032. FUNDING FOR FRAUD PREVENTION, EQUITABLE**  
2 **ACCESS, AND TIMELY PAYMENT TO ELIGIBLE**  
3 **WORKERS.**

4 Subtitle A of title II of division A of the CARES Act  
5 (Public Law 116–136) is amended by adding at the end  
6 the following:

7 **“SEC. 2118. FUNDING FOR FRAUD PREVENTION, EQUITABLE**  
8 **ACCESS, AND TIMELY PAYMENT TO ELIGIBLE**  
9 **WORKERS.**

10 “(a) IN GENERAL.—In addition to amounts other-  
11 wise available, there is appropriated to the Secretary of  
12 Labor for fiscal year 2021, out of any money in the Treas-  
13 ury not otherwise appropriated, \$2,000,000,000, to re-  
14 main available until expended, to detect and prevent fraud,  
15 promote equitable access, and ensure the timely payment  
16 of benefits with respect to unemployment compensation  
17 programs, including programs extended under subtitle A  
18 of title IX of the American Rescue Plan Act of 2021.

19 “(b) USE OF FUNDS.—Amounts made available  
20 under subsection (a) may be used—

21 “(1) for Federal administrative costs related to  
22 the purposes described in subsection (a);

23 “(2) for systemwide infrastructure investment  
24 and development related to such purposes; and

25 “(3) to make grants to States or territories ad-  
26 ministering unemployment compensation programs

1 described in subsection (a) (including territories ad-  
2 ministering the Pandemic Unemployment Assistance  
3 program under section 2102) for such purposes, in-  
4 cluding the establishment of procedures or the build-  
5 ing of infrastructure to verify or validate identity,  
6 implement Federal guidance regarding fraud detec-  
7 tion and prevention, and accelerate claims processing  
8 or process claims backlogs due to the pandemic.

9 “(c) RESTRICTIONS ON GRANTS TO STATES AND  
10 TERRITORIES.—As a condition of receiving a grant under  
11 subsection (b)(3), the Secretary may require that a State  
12 or territory receiving such a grant shall—

13 “(1) use such program integrity tools as the  
14 Secretary may specify; and

15 “(2) as directed by the Secretary, conduct user  
16 accessibility testing on any new system developed by  
17 the Secretary pursuant to subsection (b)(2).”.

18 **PART 4—OTHER PROVISIONS**

19 **SEC. 9041. EXTENSION OF LIMITATION ON EXCESS BUSI-**  
20 **NESS LOSSES OF NONCORPORATE TAX-**  
21 **PAYERS.**

22 (a) IN GENERAL.—Section 461(l)(1) of the Internal  
23 Revenue Code of 1986 is amended by striking “January  
24 1, 2026” each place it appears and inserting “January  
25 1, 2027”.

1 (b) EFFECTIVE DATE.—The amendments made by  
2 this section shall apply to taxable years beginning after  
3 December 31, 2025.

4 **SEC. 9042. SUSPENSION OF TAX ON PORTION OF UNEM-**  
5 **PLOYMENT COMPENSATION.**

6 (a) IN GENERAL.—Section 85 of the Internal Rev-  
7 enue Code of 1986 is amended by adding at the end the  
8 following new subsection:

9 “(c) SPECIAL RULE FOR 2020.—

10 “(1) IN GENERAL.—In the case of any taxable  
11 year beginning in 2020, if the adjusted gross income  
12 of the taxpayer for such taxable year is less than  
13 \$150,000, the gross income of such taxpayer shall  
14 not include so much of the unemployment compensa-  
15 tion received by such taxpayer (or, in the case of a  
16 joint return, received by each spouse) as does not ex-  
17 ceed \$10,200.

18 “(2) APPLICATION.—For purposes of para-  
19 graph (1), the adjusted gross income of the taxpayer  
20 shall be determined—

21 “(A) after application of sections 86, 135,  
22 137, 219, 221, 222, and 469, and

23 “(B) without regard to this section.”

24 (b) CONFORMING AMENDMENTS.—

1           (1) Section 74(d)(2)(B) of the Internal Revenue  
2 Code of 1986 is amended by inserting “85(c),” be-  
3 fore “86”.

4           (2) Section 86(b)(2)(A) of such Code is amend-  
5 ed by inserting “85(c),” before “135”.

6           (3) Section 135(c)(4)(A) of such Code is  
7 amended by inserting “85(c),” before “137”.

8           (4) Section 137(b)(3)(A) of such Code is  
9 amended by inserting “85(c)” before “221”.

10          (5) Section 219(g)(3)(A)(ii) of such Code is  
11 amended by inserting “85(c),” before “135”.

12          (6) Section 221(b)(2)(C)(i) of such Code is  
13 amended by inserting “85(c)” before “911”.

14          (7) Section 222(b)(2)(C)(i) of such Code, as in  
15 effect before date of enactment of the Taxpayer Cer-  
16 tainty and Disaster Tax Relief Act of 2020, is  
17 amended by inserting “85(c)” before “911”.

18          (8) Section 469(i)(3)(E)(ii) of such Code is  
19 amended by striking “135 and 137” and inserting  
20 “85(c), 135, and 137”.

21          (c) EFFECTIVE DATE.—The amendments made by  
22 this section shall apply to taxable years beginning after  
23 December 31, 2019.

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 Effective 1 day after the date of enactment of this  
7 Act, title V of the Social Security Act (42 U.S.C. 701-  
8 713) is amended by inserting after section 511 the fol-  
9 lowing:

10 **“SEC. 511A. EMERGENCY ASSISTANCE TO FAMILIES**  
11 **THROUGH HOME VISITING PROGRAMS.**

12 “(a) SUPPLEMENTAL APPROPRIATION.—In addition  
13 to amounts otherwise appropriated, out of any money in  
14 the Treasury of the United States not otherwise appro-  
15 priated, there are appropriated to the Secretary  
16 \$150,000,000, to remain available through September 30,  
17 2022, to enable eligible entities to conduct programs in  
18 accordance with section 511 and subsection (c) of this sec-  
19 tion.

20 “(b) ELIGIBILITY FOR FUNDS.—To be eligible to re-  
21 ceive funds made available by subsection (a) of this sec-  
22 tion, an entity shall—

23 “(1) as of the date of the enactment of this sec-  
24 tion, be conducting a program under section 511;

1           “(2) ensure the modification of grants, con-  
2           tracts, and other agreements, as applicable, executed  
3           under section 511 under which the program is con-  
4           ducted as are necessary to provide that, during the  
5           period that begins with the date of the enactment of  
6           this section and ends with the end of the 2nd suc-  
7           ceeding fiscal year after the funds are awarded, the  
8           entity shall—

9                   “(A) not reduce funding for, or staffing  
10                  levels of, the program on account of reduced en-  
11                  rollment in the program; and

12                   “(B) when using funds to provide emer-  
13                  gency supplies to eligible families receiving  
14                  grant services under section 511, ensure coordi-  
15                  nation with local diaper banks to the extent  
16                  practicable; and

17           “(3) reaffirm that, in conducting the program,  
18           the entity will focus on priority populations (as de-  
19           fined in section 511(d)(4)).

20           “(c) USES OF FUNDS.—An entity to which funds are  
21           provided under this section shall use the funds—

22                   “(1) to serve families with home visits or with  
23                  virtual visits, that may be conducted by the use of  
24                  electronic information and telecommunications tech-

1 nologies, in a service delivery model described in sec-  
2 tion 511(d)(3)(A);

3 “(2) to pay hazard pay or other additional staff  
4 costs associated with providing home visits or ad-  
5 ministration for programs funded under section 511;

6 “(3) to train home visitors employed by the en-  
7 tity in conducting a virtual home visit and in emer-  
8 gency preparedness and response planning for fami-  
9 lies served, and may include training on how to safe-  
10 ly conduct intimate partner violence screenings, and  
11 training on safety and planning for families served  
12 to support the family outcome improvements listed  
13 in section 511(d)(2)(B);

14 “(4) for the acquisition by families served by  
15 programs under section 511 of such technological  
16 means as are needed to conduct and support a vir-  
17 tual home visit;

18 “(5) to provide emergency supplies (such as  
19 diapers and diapering supplies including diaper  
20 wipes and diaper cream, necessary to ensure that a  
21 child using a diaper is properly cleaned and pro-  
22 tected from diaper rash, formula, food, water, hand  
23 soap and hand sanitizer) to an eligible family (as de-  
24 fined in section 511(k)(2));



1           “(6) to coordinate with and provide reimburse-  
2           ment for supplies to diaper banks when using such  
3           entities to provide emergency supplies specified in  
4           paragraph (5); or

5           “(7) to provide prepaid grocery cards to an eli-  
6           gible family (as defined in section 511(k)(2)) partici-  
7           pating in the maternal, infant, and early childhood  
8           home visiting program under section 511 for the  
9           purpose of enabling the family to meet the emer-  
10          gency needs of the family.”.

11       **Subtitle C—Emergency Assistance**  
12       **to Children and Families**

13       **SEC. 9201. PANDEMIC EMERGENCY ASSISTANCE.**

14       Section 403 of the Social Security Act (42 U.S.C.  
15       603) is amended by adding at the end the following:

16       “(c) PANDEMIC EMERGENCY ASSISTANCE.—

17           “(1) APPROPRIATION.—In addition to amounts  
18           otherwise available, there is appropriated for fiscal  
19           year 2021, out of any money in the Treasury of the  
20           United States not otherwise appropriated,  
21           \$1,000,000,000, to remain available until expended,  
22           to carry out this subsection.

23           “(2) RESERVATION OF FUNDS FOR TECHNICAL  
24           ASSISTANCE.—Of the amount specified in paragraph  
25           (1), the Secretary shall reserve \$2,000,000 for ad-

1       ministrative expenses and the provision of technical  
2       assistance to States and Indian tribes with respect  
3       to the use of funds provided under this subsection.

4               “(3) ALLOTMENTS.—

5                       “(A) 50 STATES AND THE DISTRICT OF  
6               COLUMBIA.—

7                               “(i) TOTAL AMOUNT TO BE ALLOT-  
8               TED.—The Secretary shall allot a total of  
9               92.5 percent of the amount specified in  
10              paragraph (1) that is not reserved under  
11              paragraph (2) among the States that are  
12              not a territory and that are operating a  
13              program funded under this part, in accord-  
14              ance with clause (ii) of this subparagraph.

15                              “(ii) ALLOTMENT FORMULA.—The  
16              Secretary shall allot to each such State the  
17              sum of the following percentages of the  
18              total amount described in clause (i):

19                                      “(I) 50 percent, multiplied by—

20    “(aa) the population of chil-  
21    dren in the State, determined on  
22    the basis of the most recent pop-  
23    ulation estimates as determined  
24    by the Bureau of the Census; di-  
25    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 realLOT 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 pendents 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 any  
4 similar authority permitting offset, or

5 (B) reduced or offset by other assessed  
6 Federal taxes that would otherwise be subject  
7 to levy or collection.

8 (3) CONFORMING AMENDMENTS.—

9 (A) Paragraph (2) of section 1324(b) of  
10 title 31, United States Code, is amended by in-  
11 serting “6428B,” after “6428A,”.

12 (B) The table of sections for subchapter B  
13 of chapter 65 of the Internal Revenue Code of  
14 1986 is amended by inserting after the item re-  
15 lating to section 6428A the following new item:

“Sec. 6428B. 2021 recovery rebates to individuals.”.

16 (d) APPROPRIATIONS.—Immediately upon the enact-  
17 ment of this Act, in addition to amounts otherwise avail-  
18 able, there are appropriated for fiscal year 2021, out of  
19 any money in the Treasury not otherwise appropriated:

20 (1) \$1,464,500,000 to remain available until  
21 September 30, 2023 for necessary expenses for the  
22 Internal Revenue Service for the administration of  
23 the advance payments, the provision of taxpayer as-  
24 sistance, and the furtherance of integrated, modern-  
25 ized, and secure Internal Revenue Service systems,

1 of which up to \$20,000,000 is available for premium  
2 pay for services related to the development of infor-  
3 mation technology as determined by the Commis-  
4 sioner of the Internal Revenue occurring between  
5 January 1, 2020 and December 31, 2022, and all of  
6 which shall supplement and not supplant any other  
7 appropriations that may be available for this pur-  
8 pose.

9 (2) \$7,000,000 to remain available until Sep-  
10 tember 30, 2022, for necessary expenses for the Bu-  
11ureau of the Fiscal Service to carry out this section  
12 (and the amendments made by this section), which  
13 shall supplement and not supplant any other appro-  
14 priations that may be available for this purpose, and

15 (3) \$8,000,000 to remain available until Sep-  
16 tember 30, 2023, for the Treasury Inspector General  
17 for Tax Administration for the purposes of over-  
18 seeing activities related to the administration of this  
19 section (and the amendments made by this section),  
20 which shall supplement and not supplant any other  
21 appropriations that may be available for this pur-  
22 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 any similar authority permitting offset,  
13 or

14 “(B) reduced or offset by other assessed  
15 Federal taxes that would otherwise be subject  
16 to levy or collection.

17 “(4) APPLICATION OF ADVANCE PAYMENTS IN  
18 THE POSSESSIONS OF THE UNITED STATES.—

19 “(A) IN GENERAL.—The advance payment  
20 amount determined under this section shall be  
21 determined—

22 “(i) by applying section 24(i)(1) with-  
23 out regard to the phrase ‘or is a bona fide  
24 resident of Puerto Rico (within the mean-  
25 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.

## 400

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.



## 401

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                 3131(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 3131(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 the cal-  
13 endar quarter for which the credit is deter-  
14 mined under subsection (a) does not exceed  
15 \$1,000,000, and

16 “(C) which, with respect to such calendar  
17 quarter, is not described in subclause (I) or (II)  
18 of paragraph (2)(A)(ii).

19 “(6) OTHER TERMS.—Any term used in this  
20 section which is also used in this chapter or chapter  
21 22 shall have the same meaning as when used in  
22 such chapter.

23 “(d) AGGREGATION RULE.—All persons treated as a  
24 single employer under subsection (a) or (b) of section 52,

1 or subsection (m) or (o) of section 414, shall be treated  
2 as one employer for purposes of this section.

3 “(e) CERTAIN RULES TO APPLY.—For purposes of  
4 this section, rules similar to the rules of sections 51(i)(1)  
5 and 280C(a) shall apply.

6 “(f) CERTAIN GOVERNMENTAL EMPLOYERS.—

7 “(1) IN GENERAL.—This credit shall not apply  
8 to the Government of the United States, the govern-  
9 ment of any State or political subdivision thereof, or  
10 any agency or instrumentality of any of the fore-  
11 going.

12 “(2) EXCEPTION.—Paragraph (1) shall not  
13 apply to—

14 “(A) any organization described in section  
15 501(c)(1) and exempt from tax under section  
16 501(a), or

17 “(B) any entity described in paragraph (1)  
18 if—

19 “(i) such entity is a college or univer-  
20 sity, or

21 “(ii) the principal purpose or function  
22 of such entity is providing medical or hos-  
23 pital care.

24 In the case of any entity described in subpara-  
25 graph (B), such entity shall be treated as satis-

1           fying the requirements of subsection  
2           (c)(2)(A)(i).

3           “(g) ELECTION TO NOT TAKE CERTAIN WAGES INTO  
4 ACCOUNT.—This section shall not apply to so much of the  
5 qualified wages paid by an eligible employer as such em-  
6 ployer elects (at such time and in such manner as the Sec-  
7 retary may prescribe) to not take into account for pur-  
8 poses of this section.

9           “(h) COORDINATION WITH CERTAIN PROGRAMS.—

10           “(1) IN GENERAL.—This section shall not apply  
11 to so much of the qualified wages paid by an eligible  
12 employer as are taken into account as payroll costs  
13 in connection with—

14           “(A) a covered loan under section 7(a)(37)  
15 or 7A of the Small Business Act,

16           “(B) a grant under section 324 of the Eco-  
17 nomic Aid to Hard-Hit Small Businesses, Non-  
18 Profits, and Venues Act, or

19           “(C) a restaurant revitalization grant  
20 under section 5003 of the American Rescue  
21 Plan Act of 2021.

22           “(2) APPLICATION WHERE PPP LOANS NOT  
23 FORGIVEN.—The Secretary shall issue guidance pro-  
24 viding that payroll costs paid during the covered pe-  
25 riod shall not fail to be treated as qualified wages

1 under this section by reason of paragraph (1) to the  
2 extent that—

3 “(A) a covered loan of the taxpayer under  
4 section 7(a)(37) of the Small Business Act is  
5 not forgiven by reason of a decision under sec-  
6 tion 7(a)(37)(J) of such Act, or

7 “(B) a covered loan of the taxpayer under  
8 section 7A of the Small Business Act is not for-  
9 given by reason of a decision under section  
10 7A(g) of such Act.

11 Terms used in the preceding sentence which are also  
12 used in section 7A(g) or 7(a)(37)(J) of the Small  
13 Business Act shall, when applied in connection with  
14 either such section, have the same meaning as when  
15 used in such section, respectively.

16 “(i) THIRD PARTY PAYORS.—Any credit allowed  
17 under this section shall be treated as a credit described  
18 in section 3511(d)(2).

19 “(j) ADVANCE PAYMENTS.—

20 “(1) IN GENERAL.—Except as provided in para-  
21 graph (2), no advance payment of the credit under  
22 subsection (a) shall be allowed.

23 “(2) ADVANCE PAYMENTS TO SMALL EMPLOY-  
24 ERS.—

1           “(A) IN GENERAL.—Under rules provided  
2           by the Secretary, an eligible employer for which  
3           the average number of full-time employees  
4           (within the meaning of section 4980H) em-  
5           ployed by such eligible employer during 2019  
6           was not greater than 500 may elect for any cal-  
7           endar quarter to receive an advance payment of  
8           the credit under subsection (a) for such quarter  
9           in an amount not to exceed 70 percent of the  
10          average quarterly wages paid by the employer  
11          in calendar year 2019.

12          “(B) SPECIAL RULE FOR SEASONAL EM-  
13          PLOYERS.—In the case of any employer who  
14          employs seasonal workers (as defined in section  
15          45R(d)(5)(B)), the employer may elect to apply  
16          subparagraph (A) by substituting ‘the wages for  
17          the calendar quarter in 2019 which corresponds  
18          to the calendar quarter to which the election re-  
19          lates’ for ‘the average quarterly wages paid by  
20          the employer in calendar year 2019’.

21          “(C) SPECIAL RULE FOR EMPLOYERS NOT  
22          IN EXISTENCE IN 2019.—In the case of any em-  
23          ployer that was not in existence in 2019, sub-  
24          paragraphs (A) and (B) shall each be applied

1 by substituting ‘2020’ for ‘2019’ each place it  
2 appears.

3 “(3) RECONCILIATION OF CREDIT WITH AD-  
4 VANCE PAYMENTS.—

5 “(A) IN GENERAL.—The amount of credit  
6 which would (but for this subsection) be allowed  
7 under this section shall be reduced (but not  
8 below zero) by the aggregate payment allowed  
9 to the taxpayer under paragraph (2). Any fail-  
10 ure to so reduce the credit shall be treated as  
11 arising out of a mathematical or clerical error  
12 and assessed according to section 6213(b)(1).

13 “(B) EXCESS ADVANCE PAYMENTS.—If the  
14 advance payments to a taxpayer under para-  
15 graph (2) for a calendar quarter exceed the  
16 credit allowed by this section (determined with-  
17 out regard to subparagraph (A)), the tax im-  
18 posed under section 3111(b) or so much of the  
19 tax imposed under section 3221(a) as is attrib-  
20 utable to the rate in effect under section  
21 3111(b) (whichever is applicable) for the cal-  
22 endar quarter shall be increased by the amount  
23 of such excess.

24 “(k) TREATMENT OF DEPOSITS.—The Secretary  
25 shall waive any penalty under section 6656 for any failure

1 to make a deposit of any applicable employment taxes if  
2 the Secretary determines that such failure was due to the  
3 reasonable anticipation of the credit allowed under this  
4 section.

5 “(1) EXTENSION OF LIMITATION ON ASSESSMENT.—  
6 Notwithstanding section 6501, the limitation on the time  
7 period for the assessment of any amount attributable to  
8 a credit claimed under this section shall not expire before  
9 the date that is 5 years after the later of—

10 “(1) the date on which the original return  
11 which includes the calendar quarter with respect to  
12 which such credit is determined is filed, or

13 “(2) the date on which such return is treated  
14 as filed under section 6501(b)(2).

15 “(m) REGULATIONS AND GUIDANCE.—The Secretary  
16 shall issue such forms, instructions, regulations, and other  
17 guidance as are necessary—

18 “(1) to allow the advance payment of the credit  
19 under subsection (a) as provided in subsection (j)(2),  
20 subject to the limitations provided in this section,  
21 based on such information as the Secretary shall re-  
22 quire,

23 “(2) with respect to the application of the cred-  
24 it under subsection (a) to third party payors (includ-  
25 ing professional employer organizations, certified



1 professional employer organizations, or agents under  
2 section 3504), including regulations or guidance al-  
3 lowing such payors to submit documentation nec-  
4 essary to substantiate the eligible employer status of  
5 employers that use such payors, and

6 “(3) to prevent the avoidance of the purposes of  
7 the limitations under this section, including through  
8 the leaseback of employees.

9 Any forms, instructions, regulations, or other guidance de-  
10 scribed in paragraph (2) shall require the customer to be  
11 responsible for the accounting of the credit and for any  
12 liability for improperly claimed credits and shall require  
13 the certified professional employer organization or other  
14 third party payor to accurately report such tax credits  
15 based on the information provided by the customer.

16 “(n) APPLICATION.—This section shall only apply to  
17 wages paid after June 30, 2021, and before January 1,  
18 2022.”.

19 (b) REFUNDS.—Paragraph (2) of section 1324(b) of  
20 title 31, United States Code, is amended by inserting  
21 “3134,” before “6428”.

22 (c) CLERICAL AMENDMENT.—The table of sections  
23 for subchapter D of chapter 21 of subtitle C of the Inter-  
24 nal Revenue Code of 1986 is amended by adding at the  
25 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 including 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                   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           “(C) If such corporation specifies in regu-  
2           lations or guidance that temporary priority con-  
3           sideration is available for plans which are insol-  
4           vent within the meaning of section 418E or  
5           likely to become so insolvent or for plans which  
6           have suspended benefits under subsection  
7           (e)(9), or that availability is otherwise based on  
8           the funded status of the plan under this sec-  
9           tion, as permitted by section 4262(d) of such  
10          Act, such corporation shall consult with the  
11          Secretary regarding any granting of priority  
12          consideration to such plans.”.

13 **SEC. 9705. EXTENDED AMORTIZATION FOR SINGLE EM-**  
14 **EMPLOYER PLANS.**

15          (a) 15-YEAR AMORTIZATION UNDER THE INTERNAL  
16 REVENUE CODE OF 1986.—Section 430(c) of the Internal  
17 Revenue Code of 1986 is amended by adding at the end  
18 the following new paragraph:

19           “(8) 15-YEAR AMORTIZATION.—With respect to  
20          plan years beginning after December 31, 2021 (or,  
21          at the election of the plan sponsor, plan years begin-  
22          ning after December 31, 2018, December 31, 2019,  
23          or December 31, 2020)—

24           “(A) the shortfall amortization bases for  
25          all plan years preceding the first plan year be-



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 \$3,550,000,000 for  
21                           each fiscal year, of which—

22                                   “(A) \$3,375,000,000 shall be available for  
23                                   grants to States;

1                   “(B) \$100,000,000 shall be available for  
2                   grants to Indian tribes and tribal organizations;  
3                   and

4                   “(C) \$75,000,000 shall be available for  
5                   grants to territories.”.

6                   (2)       CONFORMING        AMENDMENT.—Section  
7                   418(a)(2)(A) of such Act (42 U.S.C. 618(a)(2)(A))  
8                   is amended by striking “paragraph (3), and remain-  
9                   ing after the reservation described in paragraph (4)  
10                  and” and inserting “paragraph (3)(A),”.

11                  (b) MODIFICATION OF STATE MATCH REQUIREMENT  
12 FOR FUNDING INCREASES IN FISCAL YEARS 2021 AND  
13 2022.—With respect to the amounts made available by  
14 section 418(a)(3) of the Social Security Act for each of  
15 fiscal years 2021 and 2022, section 418(a)(2)(C) of such  
16 Act shall be applied and administered with respect to any  
17 State that is entitled to receive the entire amount that  
18 would be allotted to the State under section 418(a)(2)(B)  
19 of such Act for the fiscal year in the manner authorized  
20 for fiscal year 2020, as if the Federal medical assistance  
21 percentage for the State for the fiscal year were 100 per-  
22 cent.

23                  (c) FUNDING FOR THE TERRITORIES.—Section  
24 418(a)(4) of such Act (42 U.S.C. 618(a)(4)) is amended  
25 to read as follows:

1 “(4) TERRITORIES.—

2 “(A) GRANTS.—The Secretary shall use  
3 the amounts made available by paragraph  
4 (3)(C) to make grants to the territories under  
5 this paragraph.

6 “(B) ALLOTMENTS.—The amount de-  
7 scribed in subparagraph (A) shall be allotted  
8 among the territories in proportion to their re-  
9 spective needs.

10 “(C) REDISTRIBUTION.—The 1st sentence  
11 of clause (i) and clause (ii) of paragraph (2)(D)  
12 shall apply with respect to the amounts allotted  
13 to the territories under this paragraph, except  
14 that the 2nd sentence of paragraph (2)(D) shall  
15 not apply and the amounts allotted to the terri-  
16 tories that are available for redistribution for a  
17 fiscal year shall be redistributed to each terri-  
18 tory that applies for the additional amounts, to  
19 the extent that the Secretary determines that  
20 the territory will be able to use the additional  
21 amounts to provide child care assistance, in an  
22 amount that bears the same ratio to the  
23 amount so available for redistribution as the  
24 amount allotted to the territory for the fiscal  
25 year bears to the total amount allotted to all

1 the territories receiving redistributed funds  
2 under this paragraph for the fiscal year.

3 “(D) INAPPLICABILITY OF PAYMENT LIM-  
4 TATION.— Section 1108(a) shall not apply with  
5 respect to any amount paid under this para-  
6 graph.

7 “(E) TERRITORY.—In this paragraph, the  
8 term ‘territory’ means the Commonwealth of  
9 Puerto Rico, the United States Virgin Islands,  
10 Guam, American Samoa, and the Common-  
11 wealth of the Northern Mariana Islands.”.

## 12 **Subtitle J—Medicaid**

### 13 **SEC. 9811. MANDATORY COVERAGE OF COVID-19 VACCINES** 14 **AND ADMINISTRATION AND TREATMENT** 15 **UNDER MEDICAID.**

16 (a) COVERAGE.—

17 (1) IN GENERAL.—Section 1905(a)(4) of the  
18 Social Security Act (42 U.S.C. 1396d(a)(4)) is  
19 amended by striking the semicolon at the end and  
20 inserting “; and (E) during the period beginning on  
21 the date of the enactment of the American Rescue  
22 Plan Act of 2021 and ending on the last day of the  
23 first calendar quarter that begins one year after the  
24 last day of the emergency period described in section  
25 1135(g)(1)(B), a COVID–19 vaccine and adminis-

1       tration of the vaccine; and (F) during the period be-  
2       ginning on the date of the enactment of the Amer-  
3       ican Rescue Plan Act of 2021 and ending on the last  
4       day of the first calendar quarter that begins one  
5       year after the last day of the emergency period de-  
6       scribed in section 1135(g)(1)(B), testing and treat-  
7       ments for COVID-19, including specialized equip-  
8       ment and therapies (including preventive therapies),  
9       and, without regard to the requirements of section  
10      1902(a)(10)(B) (relating to comparability), in the  
11      case of an individual who is diagnosed with or pre-  
12      sumed to have COVID–19, during the period such  
13      individual has (or is presumed to have) COVID–19,  
14      the treatment of a condition that may seriously com-  
15      plicate the treatment of COVID–19, if otherwise  
16      covered under the State plan (or waiver of such  
17      plan);”.

18           (2) MAKING COVID–19 VACCINE AVAILABLE TO  
19      ADDITIONAL ELIGIBILITY GROUPS AND TREATMENT  
20      AVAILABLE TO CERTAIN UNINSURED.—Section  
21      1902(a)(10) of such Act (42 U.S.C. 1396a(a)(10))  
22      is amended in the matter following subparagraph  
23      (G)—

24           (A) by striking “and to other conditions  
25           which may complicate pregnancy, (VIII)” and

1 inserting “, medical assistance for services re-  
2 lated to other conditions which may complicate  
3 pregnancy, and medical assistance for vaccines  
4 described in section 1905(a)(4)(E) and the ad-  
5 ministration of such vaccines during the period  
6 described in such section, (VIII)”;

7 (B) by inserting “and medical assistance  
8 for vaccines described in section 1905(a)(4)(E)  
9 and the administration of such vaccines during  
10 the period described in such section” after “(de-  
11 scribed in subsection (z)(2))”;

12 (C) by inserting “and medical assistance  
13 for vaccines described in section 1905(a)(4)(E)  
14 and the administration of such vaccines during  
15 the period described in such section” after “de-  
16 scribed in subsection (k)(1)”;

17 (D) by inserting “and medical assistance  
18 for vaccines described in section 1905(a)(4)(E)  
19 and the administration of such vaccines during  
20 the period described in such section” after  
21 “family planning setting”;

22 (E) by striking “and any visit described in  
23 section 1916(a)(2)(G) that is furnished during  
24 any such portion” and inserting “, any service  
25 described in section 1916(a)(2)(G) that is fur-



1 nished during any such portion, any vaccine de-  
2 scribed in section 1905(a)(4)(E) (and the ad-  
3 ministration of such vaccine) that is furnished  
4 during any such portion, and testing and treat-  
5 ments for COVID-19, including specialized  
6 equipment and therapies (including preventive  
7 therapies), and, in the case of an individual who  
8 is diagnosed with or presumed to have COVID-  
9 19, during the period such individual has (or is  
10 presumed to have) COVID-19, the treatment of  
11 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 (F) by striking the semicolon at the end  
16 and inserting “, and (XIX) medical assistance  
17 shall be made available during the period de-  
18 scribed in section 1905(a)(4)(E) for vaccines  
19 described in such section and the administra-  
20 tion of such vaccines, for any individual who is  
21 eligible for and receiving medical assistance  
22 under the State plan or under a waiver of such  
23 plan (other than an individual who is eligible  
24 for medical assistance consisting only of pay-  
25 ment of premiums pursuant to subparagraph

1 (E) or (F) or section 1933), notwithstanding  
2 any provision of this title or waiver under sec-  
3 tion 1115 impacting such individual’s eligibility  
4 for medical assistance under such plan or waiv-  
5 er to coverage for a limited type of benefits and  
6 services that would not otherwise include cov-  
7 erage of a COVID–19 vaccine and its adminis-  
8 tration;”.

9 (3) PROHIBITION OF COST SHARING.—

10 (A) IN GENERAL.—Subsections (a)(2) and  
11 (b)(2) of section 1916 of the Social Security  
12 Act (42 U.S.C. 1396o) are each amended—

13 (i) in subparagraph (F), by striking  
14 “or” at the end;

15 (ii) in subparagraph (G), by striking  
16 “; and”; and

17 (iii) by adding at the end the fol-  
18 lowing subparagraphs:

19 “(H) during the period beginning on the  
20 date of the enactment of this subparagraph and  
21 ending on the last day of the first calendar  
22 quarter that begins one year after the last day  
23 of the emergency period described in section  
24 1135(g)(1)(B), a COVID–19 vaccine and the  
25 administration of such vaccine (for any indi-



1                   (ii) by adding at the end the following  
2 clauses:

3                   “(xii) During the period beginning on  
4 the date of the enactment of this clause  
5 and ending on the last day of the first cal-  
6 endar quarter that begins one year after  
7 the last day of the emergency period de-  
8 scribed in section 1135(g)(1)(B), a  
9 COVID–19 vaccine and the administration  
10 of such vaccine (for any individual eligible  
11 for medical assistance for such vaccine  
12 (and administration)).

13                   “(xiii) During the period beginning on  
14 the date of the enactment of this clause  
15 and ending on the last day of the first cal-  
16 endar quarter that begins one year after  
17 the last day of the emergency period de-  
18 scribed in section 1135(g)(1)(B), testing  
19 and treatments for COVID-19, including  
20 specialized equipment and therapies (in-  
21 cluding preventive therapies), and, in the  
22 case of an individual who is diagnosed with  
23 or presumed to have COVID–19, during  
24 the period during which such individual  
25 has (or is presumed to have) COVID–19,

1           the treatment of a condition that may seri-  
2           ously complicate the treatment of COVID-  
3           19, if otherwise covered under the State  
4           plan (or waiver of such plan).”.

5           (4) INCLUSION IN THE MEDICAID DRUG RE-  
6           BATE PROGRAM OF COVERED OUTPATIENT DRUGS  
7           USED FOR COVID-19 TREATMENT.—

8           (A) IN GENERAL.—The requirements of  
9           section 1927 of the Social Security Act (42  
10          U.S.C. 1396r-8) shall apply to any drug or bio-  
11          logical product to which subparagraph (F) of  
12          section 1905(a)(4) of such Act, as added by  
13          paragraph (1), applies or to which the sub-  
14          clause (XVIII) in the matter following subpara-  
15          graph (G) of section 1902(a)(10) of such Act,  
16          as added by paragraph (2), applies that is—

17                 (i) furnished as medical assistance in  
18                 accordance with section 1902(a)(10)(A) of  
19                 such Act and such subparagraph (F) or  
20                 subclause (XVIII) and section  
21                 1902(a)(10)(A) of such Act, as applicable,  
22                 for the treatment, or prevention, of  
23                 COVID-19, as described in such subpara-  
24                 graph or subclause, respectively; and

1                   (ii) a covered outpatient drug (as de-  
2                   fined in section 1927(k) of such Act, ex-  
3                   cept that, in applying paragraph (2)(A) of  
4                   such section to a drug to which such sub-  
5                   paragraph (F) or such subclause (XVIII)  
6                   applies, such drug shall be deemed a pre-  
7                   scribed drug for purposes of section  
8                   1905(a)(12) of such Act).

9                   (B) CONFORMING AMENDMENT.—Section  
10                  1927(d)(7) of the Social Security Act (42  
11                  U.S.C. 1396r–8(d)(7)) is amended by adding at  
12                  the end the following new subparagraph:

13                  “(E) Drugs and biological products to  
14                  which section 1905(a)(4)(F) and subclause  
15                  (XVIII) in the matter following subparagraph  
16                  (G) of section 1902(a)(10) apply that are fur-  
17                  nished as medical assistance in accordance with  
18                  such section or clause, respectively, for the  
19                  treatment or prevention, of COVID–19, as de-  
20                  scribed in such subparagraph or subclause, re-  
21                  spectively, and section 1902(a)(10)(A).”.

22                  (5) ALTERNATIVE BENEFIT PLANS.—Section  
23                  1937(b) of the Social Security Act (42 U.S.C.  
24                  1396u–7(b)) is amended by adding at the end the  
25                  following new paragraph:

1           “(8) COVID–19 VACCINES, TESTING, AND  
2 TREATMENT.—Notwithstanding the previous provi-  
3 sions of this section, a State may not provide for  
4 medical assistance through enrollment of an indi-  
5 vidual with benchmark coverage or benchmark-equiv-  
6 alent coverage under this section unless, during the  
7 period beginning on the date of the enactment of the  
8 American Rescue Plan Act of 2021 and ending on  
9 the last day of the first calendar quarter that begins  
10 one year after the last day of the emergency period  
11 described in section 1135(g)(1)(B), such coverage  
12 includes (and does not impose any deduction, cost  
13 sharing, or similar charge for)—

14           “(A) COVID–19 vaccines and administra-  
15 tion of the vaccines; 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 such an individual who is diagnosed  
20 with or presumed to have COVID–19, during  
21 the period such individual has (or is presumed  
22 to have) COVID–19, the treatment of a condi-  
23 tion that may seriously complicate the treat-  
24 ment of COVID–19, if otherwise covered under  
25 the State plan (or waiver of such plan).”.

1 (b) TEMPORARY INCREASE IN FEDERAL PAYMENTS  
2 FOR COVERAGE AND ADMINISTRATION OF COVID-19  
3 VACCINES.—Section 1905 of the Social Security Act (42  
4 U.S.C. 1396d) is amended—

5 (1) in subsection (b), by striking “and (ff)” and  
6 inserting “(ff), and (hh)”;

7 (2) in subsection (ff), in the matter preceding  
8 paragraph (1), by inserting “, subject to subsection  
9 (hh)” after “or (z)(2)” and

10 (3) by adding at the end the following new sub-  
11 section:

12 “(hh) TEMPORARY INCREASED FMAP FOR MEDICAL  
13 ASSISTANCE FOR COVERAGE AND ADMINISTRATION OF  
14 COVID-19 VACCINES.—

15 “(1) IN GENERAL.—Notwithstanding any other  
16 provision of this title, during the period described in  
17 paragraph (2), the Federal medical assistance per-  
18 centage for a State, with respect to amounts ex-  
19 pended by the State for medical assistance for a vac-  
20 cine described in subsection (a)(4)(E) (and the ad-  
21 ministration of such a vaccine), shall be equal to 100  
22 percent.

23 “(2) PERIOD DESCRIBED.—The period de-  
24 scribed in this paragraph is the period that—



1           “(A) begins on the first day of the first  
2           quarter beginning after the date of the enact-  
3           ment of this subsection; and

4           “(B) ends on the last day of the first quar-  
5           ter that begins one year after the last day of  
6           the emergency period described in section  
7           1135(g)(1)(B).

8           “(3) EXCLUSION OF EXPENDITURES FROM TER-  
9           RITORIAL CAPS.—Any payment made to a territory  
10          for expenditures for medical assistance under sub-  
11          section (a)(4)(E) that are subject to the Federal  
12          medical assistance percentage specified under para-  
13          graph (1) shall not be taken into account for pur-  
14          poses of applying payment limits under subsections  
15          (f) and (g) of section 1108.”.

16 **SEC. 9812. MODIFICATIONS TO CERTAIN COVERAGE UNDER**  
17                   **MEDICAID      FOR      PREGNANT      AND**  
18                   **POSTPARTUM WOMEN.**

19          (a) STATE OPTION.—Section 1902(e) of the Social  
20          Security Act (42 U.S.C. 1396a(e)) is amended by adding  
21          at the end the following new paragraph:

22                   “(16) EXTENDING CERTAIN COVERAGE FOR  
23          PREGNANT AND POSTPARTUM WOMEN.—

24                   “(A) IN GENERAL.—At the option of the  
25          State, the State plan (or waiver of such State

1 plan) may provide, that an individual who,  
2 while pregnant, is eligible for and has received  
3 medical assistance under the State plan ap-  
4 proved under this title (or a waiver of such  
5 plan) (including during a period of retroactive  
6 eligibility under subsection (a)(34)) shall, in ad-  
7 dition to remaining eligible under paragraph (5)  
8 for all pregnancy-related and postpartum med-  
9 ical assistance available under the State plan  
10 (or waiver) through the last day of the month  
11 in which the 60-day period (beginning on the  
12 last day of her pregnancy) ends, remain eligible  
13 under the State plan (or waiver) for medical as-  
14 sistance for the period beginning on the first  
15 day occurring after the end of such 60-day pe-  
16 riod and ending on the last day of the month  
17 in which the 12-month period (beginning on the  
18 last day of her pregnancy) ends.

19 “(B) FULL BENEFITS DURING PREGNANCY  
20 AND THROUGHOUT THE 12-MONTH  
21 POSTPARTUM PERIOD.—The medical assistance  
22 provided for a pregnant or postpartum indi-  
23 vidual by a State making an election under this  
24 paragraph, without regard to the basis on which

1 the individual is eligible for medical assistance  
2 under the State plan (or waiver), shall—

3 “(i) include all items and services cov-  
4 ered under the State plan (or waiver) that  
5 are not less in amount, duration, or scope,  
6 or are determined by the Secretary to be  
7 substantially equivalent, to the medical as-  
8 sistance available for an individual de-  
9 scribed in subsection (a)(10)(A)(i); and

10 “(ii) be provided for the individual  
11 while pregnant and during the 12-month  
12 period that begins on the last day of the  
13 individual’s pregnancy and ends on the last  
14 day of the month in which such 12-month  
15 period ends.

16 “(C) COVERAGE UNDER CHIP.—A State  
17 making an election under this paragraph that  
18 covers under title XXI child health assistance  
19 for targeted low-income children who are preg-  
20 nant or targeted low-income pregnant women,  
21 as applicable, shall also make the election under  
22 section 2107(e)(1)(J) of such title.”.

23 (b) EFFECTIVE DATE.—The amendment made by  
24 subsection (a) shall apply with respect to State elections  
25 made under paragraph (16) of section 1902(e) of the So-

1 cial Security Act (42 U.S.C. 1396a(e)), as added by sub-  
2 section (a), during the 5-year period beginning on the 1st  
3 day of the 1st fiscal year quarter that begins one year  
4 after the date of the enactment of this Act.

5 **SEC. 9813. STATE OPTION TO PROVIDE QUALIFYING COM-**  
6 **MUNITY-BASED MOBILE CRISIS INTERVEN-**  
7 **TION SERVICES.**

8 Title XIX of the Social Security Act is amended by  
9 adding after section 1946 (42 U.S.C. 1396w-5) the fol-  
10 lowing new section:

11 **“SEC. 1947. STATE OPTION TO PROVIDE QUALIFYING COM-**  
12 **MUNITY-BASED MOBILE CRISIS INTERVEN-**  
13 **TION SERVICES.**

14 “(a) IN GENERAL.—Notwithstanding section  
15 1902(a)(1) (relating to Statewideness), section  
16 1902(a)(10)(B) (relating to comparability), section  
17 1902(a)(23)(A) (relating to freedom of choice of pro-  
18 viders), or section 1902(a)(27) (relating to provider agree-  
19 ments), a State may, during the 5-year period beginning  
20 on the first day of the first fiscal year quarter that begins  
21 on or after the date that is 1 year after the date of the  
22 enactment of this section, provide medical assistance for  
23 qualifying community-based mobile crisis intervention  
24 services.

1           “(b) QUALIFYING COMMUNITY-BASED MOBILE CRI-  
2 SIS INTERVENTION SERVICES DEFINED.—For purposes  
3 of this section, the term ‘qualifying community-based mo-  
4 bile crisis intervention services’ means, with respect to a  
5 State, items and services for which medical assistance is  
6 available under the State plan under this title or a waiver  
7 of such plan, that are—

8                   “(1) furnished to an individual otherwise eligi-  
9 ble for medical assistance under the State plan (or  
10 waiver of such plan) who is—

11                           “(A) outside of a hospital or other facility  
12 setting; and

13                           “(B) experiencing a mental health or sub-  
14 stance use disorder crisis;

15                   “(2) furnished by a multidisciplinary mobile cri-  
16 sis team—

17                           “(A) that includes at least 1 behavioral  
18 health care professional who is capable of con-  
19 ducting an assessment of the individual, in ac-  
20 cordance with the professional’s permitted scope  
21 of practice under State law, and other profes-  
22 sionals or paraprofessionals with appropriate  
23 expertise in behavioral health or mental health  
24 crisis response, including nurses, social workers,  
25 peer support specialists, and others, as des-

1           ignated by the State through a State plan  
2           amendment (or waiver of such plan);

3           “(B) whose members are trained in trauma-informed care, de-escalation strategies, and  
4           harm reduction;  
5           

6           “(C) that is able to respond in a timely  
7           manner and, where appropriate, provide—

8           “(i) screening and assessment;

9           “(ii) stabilization and de-escalation;

10           and

11           “(iii) coordination with, and referrals  
12           to, health, social, and other services and  
13           supports as needed, and health services as  
14           needed;

15           “(D) that maintains relationships with relevant community partners, including medical  
16           and behavioral health providers, primary care  
17           providers, community health centers, crisis respite centers, and managed care organizations (if  
18           applicable); and  
19           

20           “(E) that maintains the privacy and confidentiality of patient information consistent  
21           with Federal and State requirements; and  
22           

23           “(3) available 24 hours per day, every day of  
24           the year.  
25

1           “(c) PAYMENTS.—Notwithstanding section 1905(b)  
2 or 1905(ff) and subject to subsections (y) and (z) of sec-  
3 tion 1905, during each of the first 12 fiscal quarters oc-  
4 ccurring during the period described in subsection (a) that  
5 a State meets the requirements described in subsection  
6 (d), the Federal medical assistance percentage applicable  
7 to amounts expended by the State for medical assistance  
8 for qualifying community-based mobile crisis intervention  
9 services furnished during such quarter shall be equal to  
10 85 percent. In no case shall the application of the previous  
11 sentence result in the Federal medical assistance percent-  
12 age applicable to amounts expended by a State for medical  
13 assistance for such qualifying community-based mobile cri-  
14 sis intervention services furnished during a quarter being  
15 less than the Federal medical assistance percentage that  
16 would apply to such amounts expended by the State for  
17 such services furnished during such quarter without appli-  
18 cation of the previous sentence.

19           “(d) REQUIREMENTS.—The requirements described  
20 in this subsection are the following:

21                 “(1) The State demonstrates, to the satisfaction  
22                 of the Secretary that it will be able to support the  
23                 provision of qualifying community-based mobile cri-  
24                 sis intervention services that meet the conditions  
25                 specified in subsection (b).

1           “(2) The State provides assurances satisfactory  
2 to the Secretary that—

3           “(A) any additional Federal funds received  
4 by the State for qualifying community-based  
5 mobile crisis intervention services provided  
6 under this section that are attributable to the  
7 increased Federal medical assistance percentage  
8 under subsection (c) will be used to supplement,  
9 and not supplant, the level of State funds ex-  
10 pended for such services for the fiscal year pre-  
11 ceding the first fiscal quarter occurring during  
12 the period described in subsection (a);

13           “(B) if the State made qualifying commu-  
14 nity-based mobile crisis intervention services  
15 available in a region of the State in such fiscal  
16 year, the State will continue to make such serv-  
17 ices available in such region under this section  
18 during each month occurring during the period  
19 described in subsection (a) for which the Fed-  
20 eral medical assistance percentage under sub-  
21 section (c) is applicable with respect to the  
22 State.

23           “(e) FUNDING FOR STATE PLANNING GRANTS.—  
24 There is appropriated, out of any funds in the Treasury  
25 not otherwise appropriated, \$15,000,000 to the Secretary



1 for purposes of implementing, administering, and making  
2 planning grants to States as soon as practicable for pur-  
3 poses of developing a State plan amendment or section  
4 1115, 1915(b), or 1915(c) waiver request (or an amend-  
5 ment to such a waiver) to provide qualifying community-  
6 based mobile crisis intervention services under this section,  
7 to remain available until expended.”.

8 **SEC. 9814. TEMPORARY INCREASE IN FMAP FOR MEDICAL**  
9 **ASSISTANCE UNDER STATE MEDICAID PLANS**  
10 **WHICH BEGIN TO EXPEND AMOUNTS FOR**  
11 **CERTAIN MANDATORY INDIVIDUALS.**

12 Section 1905 of the Social Security Act (42 U.S.C.  
13 1396d), as amended by section 9811 of this subtitle, is  
14 further amended—

15 (1) in subsection (b), in the first sentence, by  
16 striking “and (hh)” and inserting “(hh), and (ii)”;

17 (2) in subsection (ff), by striking “subject to  
18 subsection (hh)” and inserting “subject to sub-  
19 sections (hh) and (ii)”;

20 (3) by adding at the end the following new sub-  
21 section:

22 “(ii) TEMPORARY INCREASE IN FMAP FOR MEDICAL  
23 ASSISTANCE UNDER STATE MEDICAID PLANS WHICH  
24 BEGIN TO EXPEND AMOUNTS FOR CERTAIN MANDATORY  
25 INDIVIDUALS.—

1           “(1) IN GENERAL.—For each quarter occurring  
2           during the 8-quarter period beginning with the first  
3           calendar quarter during which a qualifying State (as  
4           defined in paragraph (3)) expends amounts for all  
5           individuals           described           in           section  
6           1902(a)(10)(A)(i)(VIII) under the State plan (or  
7           waiver of such plan), the Federal medical assistance  
8           percentage determined under subsection (b) for such  
9           State shall, after application of any increase, if ap-  
10          plicable, under section 6008 of the Families First  
11          Coronavirus Response Act, be increased by 5 per-  
12          centage points, except for any quarter (and each  
13          subsequent quarter) during such period during  
14          which the State ceases to provide medical assistance  
15          to any such individual under the State plan (or  
16          waiver of such plan).

17           “(2) SPECIAL APPLICATION RULES.—Any in-  
18          crease described in paragraph (1) (or payment made  
19          for expenditures on medical assistance that are sub-  
20          ject to such increase)—

21                   “(A) shall not apply with respect to dis-  
22                   proportionate share hospital payments described  
23                   in section 1923;

1           “(B) shall not be taken into account in cal-  
2           culating the enhanced FMAP of a State under  
3           section 2105;

4           “(C) shall not be taken into account for  
5           purposes of part A, D, or E of title IV; and

6           “(D) shall not be taken into account for  
7           purposes of applying payment limits under sub-  
8           sections (f) and (g) of section 1108.

9           “(3) DEFINITION.—For purposes of this sub-  
10          section, the term ‘qualifying State’ means a State  
11          which has not expended amounts for all individuals  
12          described in section 1902(a)(10)(A)(i)(VIII) before  
13          the date of the enactment of this subsection.”.

14 **SEC. 9815. EXTENSION OF 100 PERCENT FEDERAL MEDICAL**  
15                   **ASSISTANCE PERCENTAGE TO URBAN INDIAN**  
16                   **HEALTH ORGANIZATIONS AND NATIVE HA-**  
17                   **WAIAN HEALTH CARE SYSTEMS.**

18          Section 1905(b) of the Social Security Act (42 U.S.C.  
19          1396d(b)) is amended by inserting after “(as defined in  
20          section 4 of the Indian Health Care Improvement Act)”  
21          the following: “; for the 8 fiscal year quarters beginning  
22          with the first fiscal year quarter beginning after the date  
23          of the enactment of the American Rescue Plan Act of  
24          2021, the Federal medical assistance percentage shall also  
25          be 100 per centum with respect to amounts expended as

1 medical assistance for services which are received through  
2 an Urban Indian organization (as defined in paragraph  
3 (29) of section 4 of the Indian Health Care Improvement  
4 Act) that has a grant or contract with the Indian Health  
5 Service under title V of such Act; and, for such 8 fiscal  
6 year quarters, the Federal medical assistance percentage  
7 shall also be 100 per centum with respect to amounts ex-  
8 pended as medical assistance for services which are re-  
9 ceived through a Native Hawaiian Health Center (as de-  
10 fined in section 12(4) of the Native Hawaiian Health Care  
11 Improvement Act) or a qualified entity (as defined in sec-  
12 tion 6(b) of such Act) that has a grant or contract with  
13 the Papa Ola Lokahi under section 8 of such Act”.

14 **SEC. 9816. SUNSET OF LIMIT ON MAXIMUM REBATE**  
15 **AMOUNT FOR SINGLE SOURCE DRUGS AND**  
16 **INNOVATOR MULTIPLE SOURCE DRUGS.**

17 Section 1927(c)(2)(D) of the Social Security Act (42  
18 U.S.C. 1396r-8(c)(2)(D)) is amended by inserting after  
19 “December 31, 2009,” the following: “and before January  
20 1, 2024,”.

21 **SEC. 9817. ADDITIONAL SUPPORT FOR MEDICAID HOME**  
22 **AND COMMUNITY-BASED SERVICES DURING**  
23 **THE COVID-19 EMERGENCY.**

24 (a) INCREASED FMAP.—

1           (1) IN GENERAL.—Notwithstanding section  
2           1905(b) of the Social Security Act (42 U.S.C.  
3           1396d(b)) or section 1905(ff), in the case of a State  
4           that meets the HCBS program requirements under  
5           subsection (b), the Federal medical assistance per-  
6           centage determined for the State under section  
7           1905(b) of such Act (or, if applicable, under section  
8           1905(ff)) and, if applicable, increased under sub-  
9           section (y), (z), (aa), or (ii) of section 1905 of such  
10          Act (42 U.S.C. 1396d), section 1915(k) of such Act  
11          (42 U.S.C. 1396n(k)), or section 6008(a) of the  
12          Families First Coronavirus Response Act (Public  
13          Law 116–127), shall be increased by 10 percentage  
14          points with respect to expenditures of the State  
15          under the State Medicaid program for home and  
16          community-based services (as defined in paragraph  
17          (2)(B)) that are provided during the HCBS program  
18          improvement period (as defined in paragraph  
19          (2)(A)). In no case may the application of the pre-  
20          vious sentence result in the Federal medical assist-  
21          ance percentage determined for a State being more  
22          than 95 percent with respect to such expenditures.  
23          Any payment made to Puerto Rico, the Virgin Is-  
24          lands, Guam, the Northern Mariana Islands, or  
25          American Samoa for expenditures on medical assist-



1 (iv) Home and community-based serv-  
2 ices authorized under subsections (b), (c),  
3 (i), (j), and (k) of section 1915 of such Act  
4 (42 U.S.C. 1396n), such services author-  
5 ized under a waiver under section 1115 of  
6 such Act (42 U.S.C. 1315), and such serv-  
7 ices through coverage authorized under  
8 section 1937 of such Act (42 U.S.C.  
9 1396u-7).

10 (v) Case management services author-  
11 ized under section 1905(a)(19) of the So-  
12 cial Security Act (42 U.S.C. 1396d(a)(19))  
13 and section 1915(g) of such Act (42  
14 U.S.C. 1396n(g)).

15 (vi) Rehabilitative services, including  
16 those related to behavioral health, de-  
17 scribed in section 1905(a)(13) of such Act  
18 (42 U.S.C. 1396d(a)(13)).

19 (vii) Such other services specified by  
20 the Secretary of Health and Human Serv-  
21 ices.

22 (C) ELIGIBLE INDIVIDUAL.—The term “el-  
23 igible individual” means an individual who is el-  
24 igible for and enrolled for medical assistance  
25 under a State Medicaid program and includes

1 an individual who becomes eligible for medical  
2 assistance under a State Medicaid program  
3 when removed from a waiting list.

4 (D) MEDICAID PROGRAM.—The term  
5 “Medicaid program” means, with respect to a  
6 State, the State program under title XIX of the  
7 Social Security Act (42 U.S.C. 1396 et seq.)  
8 (including any waiver or demonstration under  
9 such title or under section 1115 of such Act (42  
10 U.S.C. 1315) relating to such title).

11 (E) STATE.—The term “State” has the  
12 meaning given such term for purposes of title  
13 XIX of the Social Security Act (42 U.S.C. 1396  
14 et seq.).

15 (b) STATE REQUIREMENTS FOR FMAP INCREASE.—  
16 As conditions for receipt of the increase under subsection  
17 (a) to the Federal medical assistance percentage deter-  
18 mined for a State, the State shall meet each of the fol-  
19 lowing requirements (referred to in subsection (a) as the  
20 HCBS program requirements):

21 (1) SUPPLEMENT, NOT SUPPLANT.—The State  
22 shall use the Federal funds attributable to the in-  
23 crease under subsection (a) to supplement, and not  
24 supplant, the level of State funds expended for home



1 and community-based services for eligible individuals  
2 through programs in effect as of April 1, 2021.

3 (2) REQUIRED IMPLEMENTATION OF CERTAIN  
4 ACTIVITIES.—The State shall implement, or supple-  
5 ment the implementation of, one or more activities  
6 to enhance, expand, or strengthen home and commu-  
7 nity-based services under the State Medicaid pro-  
8 gram.

9 **SEC. 9818. FUNDING FOR STATE STRIKE TEAMS FOR RESI-**  
10 **DENT AND EMPLOYEE SAFETY IN NURSING**  
11 **FACILITIES.**

12 Section 1919 of the Social Security Act (42 U.S.C.  
13 1396r) is amended by adding at the end the following new  
14 subsection:

15 “(k) FUNDING FOR STATE STRIKE TEAMS.—In addi-  
16 tion to amounts otherwise available, there is appropriated  
17 to the Secretary, out of any monies in the Treasury not  
18 otherwise appropriated, \$250,000,000, to remain available  
19 until expended, for purposes of allocating such amount  
20 among the States (including the District of Columbia and  
21 each territory of the United States) for such a State to  
22 establish and implement a strike team that will be de-  
23 ployed to a nursing facility in the State with diagnosed  
24 or suspected cases of COVID–19 among residents or staff  
25 for the purposes of assisting with clinical care, infection

1 control, or staffing during the emergency period described  
2 in section 1135(g)(1)(B) and the 1-year period imme-  
3 diately following the end of such emergency period.”.

4 **SEC. 9819. SPECIAL RULE FOR THE PERIOD OF A DE-**  
5 **CLARED PUBLIC HEALTH EMERGENCY RE-**  
6 **LATED TO CORONAVIRUS.**

7 (a) IN GENERAL.—Section 1923(f)(3) of the Social  
8 Security Act (42 U.S.C. 1396r-4(f)(3)) is amended—

9 (1) in subparagraph (A), by striking “subpara-  
10 graph (E)” and inserting “subparagraphs (E) and  
11 (F)” ; and

12 (2) by adding at the end the following new sub-  
13 paragraph:

14 “(F) ALLOTMENTS DURING THE  
15 CORONAVIRUS TEMPORARY MEDICAID FMAP IN-  
16 CREASE.—

17 “(i) IN GENERAL.—Notwithstanding  
18 any other provision of this subsection, for  
19 any fiscal year for which the Federal med-  
20 ical assistance percentage applicable to ex-  
21 penditures under this section is increased  
22 pursuant to section 6008 of the Families  
23 First Coronavirus Response Act, the Sec-  
24 retary shall recalculate the annual DSH al-  
25 lotment, including the DSH allotment

1 specified under paragraph (6)(A)(vi), to  
2 ensure that the total DSH payments (in-  
3 cluding both Federal and State shares)  
4 that a State may make related to a fiscal  
5 year is equal to the total DSH payments  
6 that the State could have made for such  
7 fiscal year without such increase to the  
8 Federal medical assistance percentage.

9 “(ii) NO APPLICATION TO ALLOT-  
10 MENTS BEGINNING AFTER COVID-19 EMER-  
11 GENCY PERIOD.—The DSH allotment for  
12 any State for the first fiscal year beginning  
13 after the end of the emergency period de-  
14 scribed in section 1135(g)(1)(B) or any  
15 succeeding fiscal year shall be determined  
16 under this paragraph without regard to the  
17 DSH allotments determined under clause  
18 (i).”.

19 (b) EFFECTIVE DATE.—The amendment made by  
20 subsection (a) shall take effect and apply as if included  
21 in the enactment of the Families First Coronavirus Re-  
22 sponse Act (Public Law 116-127).

1           **Subtitle K—Children’s Health**  
2                           **Insurance Program**

3   **SEC. 9821. MANDATORY COVERAGE OF COVID-19 VACCINES**  
4                           **AND ADMINISTRATION AND TREATMENT**  
5                           **UNDER CHIP.**

6           (a) COVERAGE.—

7                   (1) IN GENERAL.—Section 2103(c) of the So-  
8           cial Security Act (42 U.S.C. 1397cc(e)) is amended  
9           by adding at the end the following paragraph:

10                   “(11) REQUIRED COVERAGE OF COVID-19 VAC-  
11           CINES AND TREATMENT.—Regardless of the type of  
12           coverage elected by a State under subsection (a), the  
13           child health assistance provided for a targeted low-  
14           income child, and, in the case of a State that elects  
15           to provide pregnancy-related assistance pursuant to  
16           section 2112, the pregnancy-related assistance pro-  
17           vided for a targeted low-income pregnant woman (as  
18           such terms are defined for purposes of such section),  
19           shall include coverage, during the period beginning  
20           on the date of the enactment of this paragraph and  
21           ending on the last day of the first calendar quarter  
22           that begins one year after the last day of the emer-  
23           gency period described in section 1135(g)(1)(B),  
24           of—

1           “(A) a COVID–19 vaccine (and the admin-  
2           istration of the vaccine); and

3           “(B) testing and treatments for COVID-  
4           19, including specialized equipment and thera-  
5           pies (including preventive therapies), and, in  
6           the case of an individual who is diagnosed with  
7           or presumed to have COVID–19, during the pe-  
8           riod during which such individual has (or is  
9           presumed to have) COVID–19, the treatment of  
10          a condition that may seriously complicate the  
11          treatment of COVID–19, if otherwise covered  
12          under the State child health plan (or waiver of  
13          such plan).”.

14          (2) PROHIBITION OF COST SHARING.—Section  
15          2103(e)(2) of the Social Security Act (42 U.S.C.  
16          1397cc(e)(2)), as amended by section 6004(b)(3) of  
17          the Families First Coronavirus Response Act, is  
18          amended—

19                 (A) in the paragraph header, by inserting  
20                 “A COVID–19 VACCINE, COVID–19 TREATMENT,”  
21                 before “OR PREGNANCY-RELATED ASSISTANCE”;  
22                 and

23                 (B) by striking “visits described in section  
24                 1916(a)(2)(G), or” and inserting “services de-  
25                 scribed in section 1916(a)(2)(G), vaccines de-

1           scribed in section 1916(a)(2)(H) administered  
2           during the period described in such section (and  
3           the administration of such vaccines), testing or  
4           treatments described in section 1916(a)(2)(I)  
5           furnished during the period described in such  
6           section, or”.

7           (b) TEMPORARY INCREASE IN FEDERAL PAYMENTS  
8 FOR COVERAGE AND ADMINISTRATION OF COVID–19  
9 VACCINES.—Section 2105(c) of the Social Security Act  
10 (42 U.S.C. 1397ee(c)) is amended by adding at the end  
11 the following new paragraph:

12           “(12) TEMPORARY ENHANCED PAYMENT FOR  
13 COVERAGE AND ADMINISTRATION OF COVID–19 VAC-  
14 CINES.—During the period described in section  
15 1905(hh)(2), notwithstanding subsection (b), the en-  
16 hanced FMAP for a State, with respect to payments  
17 under subsection (a) for expenditures under the  
18 State child health plan (or a waiver of such plan) for  
19 a vaccine described in section 1905(a)(4)(E) (and  
20 the administration of such a vaccine), shall be equal  
21 to 100 percent.”.

22           (c) ADJUSTMENT OF CHIP ALLOTMENTS.—Section  
23 2104(m) of the Social Security Act (42 U.S.C.  
24 1397dd(m)) is amended—

1           (1) in paragraph (2)(B), in the matter pre-  
2           ceding clause (i), by striking “paragraphs (5) and  
3           (7)” and inserting “paragraphs (5), (7), and (12)”;  
4           and

5           (2) by adding at the end the following new  
6           paragraph:

7           “(12) ADJUSTING ALLOTMENTS TO ACCOUNT  
8           FOR INCREASED FEDERAL PAYMENTS FOR COV-  
9           ERAGE AND ADMINISTRATION OF COVID-19 VAC-  
10          CINES.—If a State, commonwealth, or territory re-  
11          ceives payment for a fiscal year (beginning with fis-  
12          cal year 2021) under subsection (a) of section 2105  
13          for expenditures that are subject to the enhanced  
14          FMAP specified under subsection (c)(12) of such  
15          section, the amount of the allotment determined for  
16          the State, commonwealth, or territory under this  
17          subsection—

18                 “(A) for such fiscal year shall be increased  
19                 by the projected expenditures for such year by  
20                 the State, commonwealth, or territory under the  
21                 State child health plan (or a waiver of such  
22                 plan) for vaccines described in section  
23                 1905(a)(4)(E) (and the administration of such  
24                 vaccines); and

1           “(B) once actual expenditures are available  
2           in the subsequent fiscal year, the fiscal year al-  
3           lotment that was adjusted by the amount de-  
4           scribed in subparagraph (A) shall be adjusted  
5           on the basis of the difference between—

6                   “(i) such projected amount of expend-  
7                   itures described in subparagraph (A) for  
8                   such fiscal year described in such subpara-  
9                   graph by the State, commonwealth, or ter-  
10                  ritory; and

11                   “(ii) the actual amount of expendi-  
12                   tures for such fiscal year described in sub-  
13                   paragraph (A) by the State, common-  
14                   wealth, or territory under the State child  
15                   health plan (or waiver of such plan) for  
16                   vaccines described in section 1905(a)(4)(E)  
17                   (and the administration of such vac-  
18                   cines).”.

19 **SEC. 9822. MODIFICATIONS TO CERTAIN COVERAGE UNDER**  
20 **CHIP FOR PREGNANT AND POSTPARTUM**  
21 **WOMEN.**

22 (a) MODIFICATIONS TO COVERAGE.—

23 (1) IN GENERAL.—Section 2107(e)(1) of the  
24 Social Security Act (42 U.S.C. 1397gg(e)(1)) is  
25 amended—



1           (A) by redesignating subparagraphs (J)  
2 through (S) as subparagraphs (K) through (T),  
3 respectively; and

4           (B) by inserting after subparagraph (I) the  
5 following new subparagraph:

6           “(J) Paragraphs (5) and (16) of section  
7 1902(e) (relating to the State option to provide  
8 medical assistance consisting of full benefits  
9 during pregnancy and throughout the 12-month  
10 postpartum period under title XIX), if the  
11 State provides child health assistance for tar-  
12 geted low-income children who are pregnant or  
13 to targeted low-income pregnant women and the  
14 State has elected to apply such paragraph (16)  
15 with respect to pregnant women under title  
16 XIX, the provision of assistance under the  
17 State child health plan or waiver for targeted  
18 low-income children or targeted low-income  
19 pregnant women during pregnancy and the 12-  
20 month postpartum period shall be required and  
21 not at the option of the State and shall include  
22 coverage of all items or services provided to a  
23 targeted low-income child or targeted low-in-  
24 come pregnant woman (as applicable) under the  
25 State child health plan or waiver).”.

1           (2) OPTIONAL COVERAGE OF TARGETED LOW-  
2 INCOME PREGNANT WOMEN.—Section 2112(d)(2)(A)  
3 of the Social Security Act (42 U.S.C.  
4 1397ll(d)(2)(A)) is amended by inserting after “60-  
5 day period” the following: “, or, in the case that  
6 subparagraph (A) of section 1902(e)(16) applies to  
7 the State child health plan (or waiver of such plan),  
8 pursuant to section 2107(e)(1), the 12-month pe-  
9 riod,”.

10       (b) EFFECTIVE DATE.—The amendments made by  
11 subsection (a), shall apply with respect to State elections  
12 made under paragraph (16) of section 1902(e) of the So-  
13 cial Security Act (42 U.S.C. 1396a(e)), as added by sec-  
14 tion 9812(a) of subtitle J of this title, during the 5-year  
15 period beginning on the 1st day of the 1st fiscal year quar-  
16 ter that begins one year after the date of the enactment  
17 of this Act.

## 18                                   **Subtitle L—Medicare**

### 19       **SEC. 9831. FLOOR ON THE MEDICARE AREA WAGE INDEX** 20                                   **FOR HOSPITALS IN ALL-URBAN STATES.**

21       (a) IN GENERAL.—Section 1886(d)(3)(E) of the So-  
22 cial Security Act (42 U.S.C. 1395ww(d)(3)(E)) is amend-  
23 ed—

24           (1) in clause (i), in the first sentence, by strik-  
25 ing “or (iii)” and inserting “, (iii), or (iv)”; and

1           (2) by adding at the end the following new  
2       clause:

3                       “(iv) FLOOR ON AREA WAGE INDEX  
4       FOR HOSPITALS IN ALL-URBAN STATES.—

5                       “(I) IN GENERAL.—For dis-  
6       charges occurring on or after October  
7       1, 2021, the area wage index applica-  
8       ble under this subparagraph to any  
9       hospital in an all-urban State (as de-  
10      fined in subclause (IV)) may not be  
11      less than the minimum area wage  
12      index for the fiscal year for hospitals  
13      in that State, as established under  
14      subclause (II).

15                      “(II) MINIMUM AREA WAGE  
16      INDEX.—For purposes of subclause  
17      (I), the Secretary shall establish a  
18      minimum area wage index for a fiscal  
19      year for hospitals in each all-urban  
20      State using the methodology described  
21      in section 412.64(h)(4)(vi) of title 42,  
22      Code of Federal Regulations, as in ef-  
23      fect for fiscal year 2018.

24                      “(III) WAIVING BUDGET NEU-  
25      TRALITY.—Pursuant to the fifth sen-

1                   tence of clause (i), this clause shall  
2                   not be applied in a budget neutral  
3                   manner.

4                   “(IV) ALL-URBAN STATE DE-  
5                   FINED.—In this clause, the term ‘all-  
6                   urban State’ means a State in which  
7                   there are no rural areas (as defined in  
8                   paragraph (2)(D)) or a State in which  
9                   there are no hospitals classified as  
10                  rural under this section.”.

11               (b) WAIVING BUDGET NEUTRALITY.—Section  
12 1886(d)(3)(E)(i) of the Social Security Act (42 U.S.C.  
13 1395ww(d)(3)(E)(i)) is amended, in the fifth sentence—

14                   (1) by striking “and the amendments” and in-  
15                   serting “, the amendments”; and

16                   (2) by inserting “, and the amendments made  
17                   by section 9831(a) of the American Rescue Plan Act  
18                   of 2021” after “Care Act”.

1 **SEC. 9832. SECRETARIAL AUTHORITY TO TEMPORARILY**  
2 **WAIVE OR MODIFY APPLICATION OF CER-**  
3 **TAIN MEDICARE REQUIREMENTS WITH RE-**  
4 **SPECT TO AMBULANCE SERVICES FUR-**  
5 **NISHED DURING CERTAIN EMERGENCY PERI-**  
6 **ODS.**

7 (a) **WAIVER AUTHORITY.**—Section 1135(b) of the  
8 Social Security Act (42 U.S.C. 1320b–5(b)) is amended—

9 (1) in the first sentence—

10 (A) in paragraph (7), by striking “and” at  
11 the end;

12 (B) in paragraph (8), by striking the pe-  
13 riod at the end and inserting “; and”; and

14 (C) by inserting after paragraph (8) the  
15 following new paragraph:

16 “(9) any requirement under section 1861(s)(7)  
17 or section 1834(l) that an ambulance service include  
18 the transport of an individual to the extent nec-  
19 essary to allow payment for ground ambulance serv-  
20 ices furnished in response to a 911 call (or the  
21 equivalent in areas without a 911 call system) in  
22 cases in which an individual would have been trans-  
23 ported to a destination permitted under Medicare  
24 regulations (as described in section 410.40 to title  
25 42, Code of Federal Regulations (or successor regu-  
26 lations)) but such transport did not occur as a result

1 of community-wide emergency medical service  
2 (EMS) protocols due to the public health emergency  
3 described in subsection (g)(1)(B).”; and

4 (2) in the flush matter at the end, by adding  
5 at the end the following: “Ground ambulance serv-  
6 ices for which payment is made pursuant to para-  
7 graph (9) shall be paid at the base rate that would  
8 have been paid under the fee schedule established  
9 under 1834(l) (excluding any mileage payment) if  
10 the individual had been so transported and, with re-  
11 spect to ambulance services furnished by a critical  
12 access hospital or an entity described in paragraph  
13 (8) of such section, at the amount that otherwise  
14 would be paid under such paragraph.”.

15 (b) EMERGENCY PERIOD EXCEPTION.—Section  
16 1135(g)(1)(B) of the Social Security Act (42 U.S.C.  
17 1320b–5(g)(1)(B)) is amended, in the matter preceding  
18 clause (i), by striking “subsection (b)(8)” and inserting  
19 “paragraphs (8) and (9) of subsection (b)”.

20 **SEC. 9833. FUNDING FOR OFFICE OF INSPECTOR GENERAL.**

21 In addition to amounts otherwise available, there is  
22 appropriated to the inspector general of the Department  
23 of Health and Human Services for fiscal year 2021, out  
24 of any money in the Treasury not otherwise appropriated,  
25 \$5,000,000, to remain available until expended, for over-

1 sight of activities supported with funds appropriated to  
2 the Department of Health and Human Services to pre-  
3 vent, prepare for, and respond to coronavirus 2019 or  
4 COVID–19, domestically or internationally.

5 **Subtitle M—Coronavirus State and**  
6 **Local Fiscal Recovery Funds**

7 **SEC. 9901. CORONAVIRUS STATE AND LOCAL FISCAL RE-**  
8 **COVERY FUNDS.**

9 (a) IN GENERAL.—Title VI of the Social Security Act  
10 (42 U.S.C. 801 et seq.) is amended by adding at the end  
11 the following:

12 **“SEC. 602. CORONAVIRUS STATE FISCAL RECOVERY FUND.**

13 “(a) APPROPRIATION.—In addition to amounts oth-  
14 erwise available, there is appropriated for fiscal year 2021,  
15 out of any money in the Treasury not otherwise appro-  
16 priated—

17 “(1) \$219,800,000,000, to remain available  
18 through December 31, 2024, for making payments  
19 under this section to States, territories, and Tribal  
20 governments to mitigate the fiscal effects stemming  
21 from the public health emergency with respect to the  
22 Coronavirus Disease (COVID–19); and

23 “(2) \$50,000,000, to remain available until ex-  
24 pended, for the costs of the Secretary for adminis-  
25 tration of the funds established under this title.

1 “(b) AUTHORITY TO MAKE PAYMENTS.—

2 “(1) PAYMENTS TO TERRITORIES.—

3 “(A) IN GENERAL.—The Secretary shall  
4 reserve \$4,500,000,000 of the amount appro-  
5 priated under subsection (a)(1) to make pay-  
6 ments to the territories.

7 “(B) ALLOCATION.—Of the amount re-  
8 served under subparagraph (A)—

9 “(i) 50 percent of such amount shall  
10 be allocated by the Secretary equally to  
11 each territory; and

12 “(ii) 50 percent of such amount shall  
13 be allocated by the Secretary as an addi-  
14 tional amount to each territory in an  
15 amount which bears the same proportion  
16 to  $\frac{1}{2}$  of the total amount reserved under  
17 subparagraph (A) as the population of the  
18 territory bears to the total population of all  
19 such territories.

20 “(C) PAYMENT.—The Secretary shall pay  
21 each territory the total of the amounts allocated  
22 for the territory under subparagraph (B) in ac-  
23 cordance with paragraph (6).

24 “(2) PAYMENTS TO TRIBAL GOVERNMENTS.—



1           “(A) IN GENERAL.—The Secretary shall  
2 reserve \$20,000,000,000 of the amount appro-  
3 priated under subsection (a)(1) to make pay-  
4 ments to Tribal governments.

5           “(B) ALLOCATION.—Of the amount re-  
6 served under subparagraph (A)—

7                 “(i) \$1,000,000,000 shall be allocated  
8 by the Secretary equally among each of the  
9 Tribal governments; and

10                “(ii) \$19,000,000,000 shall be allo-  
11 cated by the Secretary to the Tribal gov-  
12 ernments in a manner determined by the  
13 Secretary.

14           “(C) PAYMENT.— The Secretary shall pay  
15 each Tribal government the total of the  
16 amounts allocated for the Tribal government  
17 under subparagraph (B) in accordance with  
18 paragraph (6).

19           “(3) PAYMENTS TO EACH OF THE 50 STATES  
20 AND THE DISTRICT OF COLUMBIA.—

21           “(A) IN GENERAL.—The Secretary shall  
22 reserve \$195,300,000,000 of the amount appro-  
23 priated under subsection (a)(1) to make pay-  
24 ments to each of the 50 States and the District  
25 of Columbia.



1           lumbia over the 3-month period ending  
2           with December 2020 bears to the average  
3           estimated number of seasonally-adjusted  
4           unemployed individuals in all of the 50  
5           States and the District of Columbia over  
6           the same period.

7           “(C) PAYMENT.—

8                   “(i) IN GENERAL.—Subject to clause  
9                   (ii), the Secretary shall pay each of the 50  
10                  States and the District of Columbia, from  
11                  the amount reserved under subparagraph  
12                  (A), the total of the amounts allocated for  
13                  the State and District of Columbia under  
14                  subparagraph (B) in accordance with para-  
15                  graph (6).

16                  “(ii) MINIMUM PAYMENT REQUIRE-  
17                  MENT.—

18                           “(I) IN GENERAL.—The sum  
19                           of—

20                                   “(aa) the total amounts allo-  
21                                   cated for 1 of the 50 States or  
22                                   the District of Columbia under  
23                                   subparagraph (B) (as determined  
24                                   without regard to this clause);  
25                                   and

1                   “(bb) the amounts allocated  
2                   under section 603 to the State  
3                   (for distribution by the State to  
4                   nonentitlement units of local gov-  
5                   ernment in the State) and to  
6                   metropolitan cities and counties  
7                   in the State;

8                   shall not be less than the amount allo-  
9                   cated to the State or District of Co-  
10                  lumbia for fiscal year 2020 under sec-  
11                  tion 601, including any amount paid  
12                  directly to a unit of local government  
13                  in the State under such section.

14                  “(II) PRO RATA ADJUSTMENT.—  
15                  The Secretary shall adjust on a pro  
16                  rata basis the amount of the alloca-  
17                  tions for each of the 50 States and  
18                  the District of Columbia determined  
19                  under subparagraph (B)(iii) (without  
20                  regard to this clause) to the extent  
21                  necessary to comply with the require-  
22                  ment of subclause (I).

23                  “(4) PRO RATA ADJUSTMENT AUTHORITY.—  
24                  The amounts otherwise determined for allocation  
25                  and payment under paragraphs (1), (2), and (3)

1       may be adjusted by the Secretary on a pro rata  
2       basis to the extent necessary to ensure that all avail-  
3       able funds are allocated to States, territories, and  
4       Tribal governments in accordance with the require-  
5       ments specified in each such paragraph (as applica-  
6       ble).

7               “(5) POPULATION DATA.—For purposes of de-  
8       termining allocations for a territory under this sec-  
9       tion, the population of the territory shall be deter-  
10      mined based on the most recent data available from  
11      the Bureau of the Census.

12              “(6) TIMING.—

13                      “(A) STATES AND TERRITORIES.—

14                              “(i) IN GENERAL.—To the extent  
15                              practicable, subject to clause (ii), with re-  
16                              spect to each State and territory allocated  
17                              a payment under this subsection, the Sec-  
18                              retary shall make the payment required for  
19                              the State or territory not later than 60  
20                              days after the date on which the certifi-  
21                              cation required under subsection (d)(1) is  
22                              provided to the Secretary.

23                                      “(ii) AUTHORITY TO SPLIT PAY-  
24                                      MENT.—

1                   “(I) IN GENERAL.—The Sec-  
2                   retary shall have the authority to  
3                   withhold payment of up to 50 percent  
4                   of the amount allocated to each State  
5                   and territory (other than payment of  
6                   the amount allocated under paragraph  
7                   (3)(B)(ii) to the District of Columbia)  
8                   for a period of up to 12 months from  
9                   the date on which the State or terri-  
10                  tory provides the certification required  
11                  under subsection (d)(1). The Sec-  
12                  retary shall exercise such authority  
13                  with respect to a State or territory  
14                  based on the unemployment rate in  
15                  the State or territory as of such date.

16                  “(II) PAYMENT OF WITHHELD  
17                  AMOUNT.—Before paying to a State  
18                  or territory the remainder of an  
19                  amount allocated to the State or terri-  
20                  tory (subject to subclause (III)) that  
21                  has been withheld by the Secretary  
22                  under subclause (I), the Secretary  
23                  shall require the State or territory to  
24                  submit a second certification under  
25                  subsection (d)(1), in addition to such

1 other information as the Secretary  
2 may require.

3 “(III) RECOVERY OF AMOUNTS  
4 SUBJECT TO RECOUPMENT.—If a  
5 State or territory is required under  
6 subsection (e) to repay funds for fail-  
7 ing to comply with subsection (c), the  
8 Secretary may reduce the amount oth-  
9 erwise payable to the State or terri-  
10 tory under subclause (II) by the  
11 amount that the State or territory  
12 would otherwise be required to repay  
13 under such subsection (e).

14 “(B) TRIBAL GOVERNMENTS.—To the ex-  
15 tent practicable, with respect to each Tribal  
16 government for which an amount is allocated  
17 under this subsection, the Secretary shall make  
18 the payment required for the Tribal government  
19 not later than 60 days after the date of enact-  
20 ment of this section.

21 “(C) INITIAL PAYMENT TO DISTRICT OF  
22 COLUMBIA.—The Secretary shall pay the  
23 amount allocated under paragraph (3)(B)(ii) to  
24 the District of Columbia not later than 15 days  
25 after the date of enactment of this section.

1 “(c) REQUIREMENTS.—

2 “(1) USE OF FUNDS.—Subject to paragraph  
3 (2), and except as provided in paragraph (3), a  
4 State, territory, or Tribal government shall only use  
5 the funds provided under a payment made under  
6 this section, or transferred pursuant to section  
7 603(c)(4), to cover costs incurred by the State, terri-  
8 tory, or Tribal government, by December 31,  
9 2024—

10 “(A) to respond to the public health emer-  
11 gency with respect to the Coronavirus Disease  
12 2019 (COVID–19) or its negative economic im-  
13 pacts, including assistance to households, small  
14 businesses, and nonprofits, or aid to impacted  
15 industries such as tourism, travel, and hospi-  
16 tality;

17 “(B) to respond to workers performing es-  
18 sential work during the COVID–19 public  
19 health emergency by providing premium pay to  
20 eligible workers of the State, territory, or Tribal  
21 government that are performing such essential  
22 work, or by providing grants to eligible employ-  
23 ers that have eligible workers who perform es-  
24 sential work;



1           “(C) for the provision of government serv-  
2           ices to the extent of the reduction in revenue of  
3           such State, territory, or Tribal government due  
4           to the COVID–19 public health emergency rel-  
5           ative to revenues collected in the most recent  
6           full fiscal year of the State, territory, or Tribal  
7           government prior to the emergency; or

8           “(D) to make necessary investments in  
9           water, sewer, or broadband infrastructure.

10          “(2) FURTHER RESTRICTION ON USE OF  
11          FUNDS.—

12                 “(A) IN GENERAL.—A State or territory  
13                 shall not use the funds provided under this sec-  
14                 tion or transferred pursuant to section  
15                 603(c)(4) to either directly or indirectly offset  
16                 a reduction in the net tax revenue of such State  
17                 or territory resulting from a change in law, reg-  
18                 ulation, or administrative interpretation during  
19                 the covered period that reduces any tax (by pro-  
20                 viding for a reduction in a rate, a rebate, a de-  
21                 duction, a credit, or otherwise) or delays the  
22                 imposition of any tax or tax increase.

23                 “(B) PENSION FUNDS.—No State or terri-  
24                 tory may use funds made available under this  
25                 section for deposit into any pension fund.

1           “(3) TRANSFER AUTHORITY.—A State, terri-  
2           tory, or Tribal government receiving a payment from  
3           funds made available under this section may transfer  
4           funds to a private nonprofit organization (as that  
5           term is defined in paragraph (17) of section 401 of  
6           the McKinney-Vento Homeless Assistance Act (42  
7           U.S.C. 11360(17)), a Tribal organization (as that  
8           term is defined in section 4 of the Indian Self-Deter-  
9           mination and Education Assistance Act (25 U.S.C.  
10          5304)), a public benefit corporation involved in the  
11          transportation of passengers or cargo, or a special-  
12          purpose unit of State or local government.

13          “(d) CERTIFICATIONS AND REPORTS.—

14                 “(1) IN GENERAL.—In order for a State or ter-  
15                 ritory to receive a payment under this section, or a  
16                 transfer of funds under section 603(c)(4), the State  
17                 or territory shall provide the Secretary with a certifi-  
18                 cation, signed by an authorized officer of such State  
19                 or territory, that such State or territory requires the  
20                 payment or transfer to carry out the activities speci-  
21                 fied in subsection (c) of this section and will use any  
22                 payment under this section, or transfer of funds  
23                 under section 603(c)(4), in compliance with sub-  
24                 section (c) of this section.

1           “(2) REPORTING.—Any State, territory, or  
2 Tribal government receiving a payment under this  
3 section shall provide to the Secretary periodic re-  
4 ports providing a detailed accounting of—

5           “(A) the uses of funds by such State, terri-  
6 tory, or Tribal government, including, in the  
7 case of a State or a territory, all modifications  
8 to the State’s or territory’s tax revenue sources  
9 during the covered period; and

10           “(B) such other information as the Sec-  
11 retary may require for the administration of  
12 this section.

13           “(e) RECOUPMENT.—Any State, territory, or Tribal  
14 government that has failed to comply with subsection (c)  
15 shall be required to repay to the Secretary an amount  
16 equal to the amount of funds used in violation of such  
17 subsection, provided that, in the case of a violation of sub-  
18 section (c)(2)(A), the amount the State or territory shall  
19 be required to repay shall be lesser of—

20           “(1) the amount of the applicable reduction to  
21 net tax revenue attributable to such violation; and

22           “(2) the amount of funds received by such  
23 State or territory pursuant to a payment made  
24 under this section or a transfer made under section  
25 603(c)(4).

1       “(f) REGULATIONS.—The Secretary shall have the  
2 authority to issue such regulations as may be necessary  
3 or appropriate to carry out this section.

4       “(g) DEFINITIONS.—In this section:

5           “(1) COVERED PERIOD.—The term ‘covered pe-  
6 riod’ means, with respect to a State, territory, or  
7 Tribal government, the period that—

8               “(A) begins on March 3, 2021; and

9               “(B) ends on the last day of the fiscal year  
10 of such State, territory, or Tribal government  
11 in which all funds received by the State, terri-  
12 tory, or Tribal government from a payment  
13 made under this section or a transfer made  
14 under section 603(c)(4) have been expended or  
15 returned to, or recovered by, the Secretary.

16           “(2) ELIGIBLE WORKERS.—The term ‘eligible  
17 workers’ means those workers needed to maintain  
18 continuity of operations of essential critical infra-  
19 structure sectors and additional sectors as each Gov-  
20 ernor of a State or territory, or each Tribal govern-  
21 ment, may designate as critical to protect the health  
22 and well-being of the residents of their State, terri-  
23 tory, or Tribal government.

24           “(3) PREMIUM PAY.—The term ‘premium pay’  
25 means an amount of up to \$13 per hour that is paid

1 to an eligible worker, in addition to wages or remuneration the eligible worker otherwise receives, for  
2 all work performed by the eligible worker during the  
3 COVID–19 public health emergency. Such amount  
4 may not exceed \$25,000 with respect to any single  
5 eligible worker.  
6

7 “(4) SECRETARY.—The term ‘Secretary’ means  
8 the Secretary of the Treasury.

9 “(5) STATE.—The term ‘State’ means each of  
10 the 50 States and the District of Columbia.

11 “(6) TERRITORY.—The term ‘territory’ means  
12 the Commonwealth of Puerto Rico, the United  
13 States Virgin Islands, Guam, the Commonwealth of  
14 the Northern Mariana Islands, and American  
15 Samoa.

16 “(7) TRIBAL GOVERNMENT.—The term ‘Tribal  
17 Government’ means the recognized governing body  
18 of any Indian or Alaska Native tribe, band, nation,  
19 pueblo, village, community, component band, or com-  
20 ponent reservation, individually identified (including  
21 parenthetically) in the list published most recently as  
22 of the date of enactment of this Act pursuant to sec-  
23 tion 104 of the Federally Recognized Indian Tribe  
24 List Act of 1994 (25 U.S.C. 5131).

1 **“SEC. 603. CORONAVIRUS LOCAL FISCAL RECOVERY FUND.**

2       “(a) APPROPRIATION.—In addition to amounts oth-  
3 erwise available, there is appropriated for fiscal year 2021,  
4 out of any money in the Treasury not otherwise appro-  
5 priated, \$130,200,000,000, to remain available through  
6 December 31, 2024, for making payments under this sec-  
7 tion to metropolitan cities, nonentitlement units of local  
8 government, and counties to mitigate the fiscal effects  
9 stemming from the public health emergency with respect  
10 to the Coronavirus Disease (COVID–19).

11       “(b) AUTHORITY TO MAKE PAYMENTS.—

12               “(1) METROPOLITAN CITIES.—

13                       “(A) IN GENERAL.—Of the amount appro-  
14 priated under subsection (a), the Secretary  
15 shall reserve \$45,570,000,000 to make pay-  
16 ments to metropolitan cities.

17                       “(B) ALLOCATION AND PAYMENT.—From  
18 the amount reserved under subparagraph (A),  
19 the Secretary shall allocate and, in accordance  
20 with paragraph (7), pay to each metropolitan  
21 city an amount determined for the metropolitan  
22 city consistent with the formula under section  
23 106(b) of the Housing and Community Devel-  
24 opment Act of 1974 (42 U.S.C. 5306(b)), ex-  
25 cept that, in applying such formula, the Sec-  
26 retary shall substitute ‘all metropolitan cities’

1 for ‘all metropolitan areas’ each place it ap-  
2 pears.

3 “(2) NONENTITLEMENT UNITS OF LOCAL GOV-  
4 ERNMENT.—

5 “(A) IN GENERAL.—Of the amount appro-  
6 priated under subsection (a), the Secretary  
7 shall reserve \$19,530,000,000 to make pay-  
8 ments to States for distribution by the State to  
9 nonentitlement units of local government in the  
10 State.

11 “(B) ALLOCATION AND PAYMENT.—From  
12 the amount reserved under subparagraph (A),  
13 the Secretary shall allocate and, in accordance  
14 with paragraph (7), pay to each State an  
15 amount which bears the same proportion to  
16 such reserved amount as the total population of  
17 all areas that are non-metropolitan cities in the  
18 State bears to the total population of all areas  
19 that are non-metropolitan cities in all such  
20 States.

21 “(C) DISTRIBUTION TO NONENTITLEMENT  
22 UNITS OF LOCAL GOVERNMENT.—

23 “(i) IN GENERAL.—Not later than 30  
24 days after a State receives a payment  
25 under subparagraph (B), the State shall

1 distribute to each nonentitlement unit of  
2 local government in the State an amount  
3 that bears the same proportion to the  
4 amount of such payment as the population  
5 of the nonentitlement unit of local govern-  
6 ment bears to the total population of all  
7 the nonentitlement units of local govern-  
8 ment in the State, subject to clause (iii).

9 “(ii) DISTRIBUTION OF FUNDS.—

10 “(I) EXTENSION FOR DISTRIBUTION.—If an authorized officer of a  
11 State required to make distributions  
12 under clause (i) certifies in writing to  
13 the Secretary before the end of the  
14 30-day distribution period described  
15 in such clause that it would constitute  
16 an excessive administrative burden for  
17 the State to meet the terms of such  
18 clause with respect to 1 or more such  
19 distributions, the authorized officer  
20 may request, and the Secretary shall  
21 grant, an extension of such period of  
22 not more than 30 days to allow the  
23 State to make such distributions in  
24 accordance with clause (i).  
25





1 State has taken and will  
2 take in order to make all  
3 such distributions before the  
4 end of the distribution pe-  
5 riod (as extended under sub-  
6 clause (I) and this sub-  
7 clause); and

8 “(BB) the Secretary  
9 determines that such plan is  
10 reasonably designed to dis-  
11 tribute all such funds to  
12 nonentitlement units of local  
13 government by the end of  
14 the distribution period (as so  
15 extended).

16 “(bb) FURTHER ADDI-  
17 TIONAL EXTENSIONS.—If a State  
18 granted an additional extension  
19 of the distribution period under  
20 item (aa) requires any further  
21 additional extensions of such pe-  
22 riod, the request only may be  
23 made and granted subject to the  
24 requirements specified in item  
25 (aa).

1                   “(iii) CAPPED AMOUNT.—The total  
2                   amount distributed to a nonentitlement  
3                   unit of local government under this para-  
4                   graph may not exceed the amount equal to  
5                   75 percent of the most recent budget for  
6                   the nonentitlement unit of local govern-  
7                   ment as of January 27, 2020.

8                   “(iv) RETURN OF EXCESS  
9                   AMOUNTS.—Any amounts not distributed  
10                  to a nonentitlement unit of local govern-  
11                  ment as a result of the application of  
12                  clause (iii) shall be returned to the Sec-  
13                  retary.

14                  “(D) PENALTY FOR NONCOMPLIANCE.—If,  
15                  by the end of the 120-day period that begins on  
16                  the date a State receives a payment from the  
17                  amount allocated under subparagraph (B) or, if  
18                  later, the last day of the distribution period for  
19                  the State (as extended with respect to the State  
20                  under subparagraph (C)(ii)), such State has  
21                  failed to make all the distributions from such  
22                  payment in accordance with the terms of sub-  
23                  paragraph (C) (including any extensions of the  
24                  distribution period granted in accordance with  
25                  such subparagraph), an amount equal to the

1 amount of such payment that remains undis-  
2 tributed as of such date shall be booked as a  
3 debt of such State owed to the Federal Govern-  
4 ment, shall be paid back from the State's allo-  
5 cation provided under section 602(b)(3)(B)(iii),  
6 and shall be deposited into the general fund of  
7 the Treasury.

8 “(3) COUNTIES.—

9 “(A) AMOUNT.—From the amount appro-  
10 priated under subsection (a), the Secretary  
11 shall reserve and allocate \$65,100,000,000 of  
12 such amount to make payments directly to  
13 counties in an amount which bears the same  
14 proportion to the total amount reserved under  
15 this paragraph as the population of each such  
16 county bears to the total population of all such  
17 entities and shall pay such allocated amounts to  
18 such counties in accordance with paragraph (7).

19 “(B) SPECIAL RULES.—

20 “(i) URBAN COUNTIES.—No county  
21 that is an ‘urban county’ (as defined in  
22 section 102 of the Housing and Commu-  
23 nity Development Act of 1974 (42 U.S.C.  
24 5302)) shall receive less than the amount  
25 the county would otherwise receive if the

1 amount paid under this paragraph were al-  
2 located to metropolitan cities and urban  
3 counties under section 106(b) of the Hous-  
4 ing and Community Development Act of  
5 1974 (42 U.S.C. 5306(b)).

6 “(ii) COUNTIES THAT ARE NOT UNITS  
7 OF GENERAL LOCAL GOVERNMENT.—In  
8 the case of an amount to be paid to a  
9 county that is not a unit of general local  
10 government, the amount shall instead be  
11 paid to the State in which such county is  
12 located, and such State shall distribute  
13 such amount to each unit of general local  
14 government within such county in an  
15 amount that bears the same proportion to  
16 the amount to be paid to such county as  
17 the population of such units of general  
18 local government bears to the total popu-  
19 lation of such county.

20 “(iii) DISTRICT OF COLUMBIA.—For  
21 purposes of this paragraph, the District of  
22 Columbia shall be considered to consist of  
23 a single county that is a unit of general  
24 local government.

1           “(4) CONSOLIDATED GOVERNMENTS.—A unit  
2 of general local government that has formed a con-  
3 solidated government, or that is geographically con-  
4 tained (in full or in part) within the boundaries of  
5 another unit of general local government may receive  
6 a distribution under each of paragraphs (1), (2), and  
7 (3), as applicable, based on the respective formulas  
8 specified in such paragraphs.

9           “(5) PRO RATA ADJUSTMENT AUTHORITY.—  
10 The amounts otherwise determined for allocation  
11 and payment under paragraphs (1), (2), and (3)  
12 may be adjusted by the Secretary on a pro rata  
13 basis to the extent necessary to ensure that all avail-  
14 able funds are distributed to metropolitan cities,  
15 counties, and States in accordance with the require-  
16 ments specified in each paragraph (as applicable)  
17 and the certification requirement specified in sub-  
18 section (d).

19           “(6) POPULATION.—For purposes of deter-  
20 mining allocations under this section, the population  
21 of an entity shall be determined based on the most  
22 recent data are available from the Bureau of the  
23 Census or, if not available, from such other data as  
24 a State determines appropriate.

25           “(7) TIMING.—

1           “(A) FIRST TRANCHE AMOUNT.—To the  
2           extent practicable, with respect to each metro-  
3           politan city for which an amount is allocated  
4           under paragraph (1), each State for which an  
5           amount is allocated under paragraph (2) for  
6           distribution to nonentitlement units of local  
7           government, and each county for which an  
8           amount is allocated under paragraph (3), the  
9           Secretary shall pay from such allocation the  
10          First Tranche Amount for such city, State, or  
11          county not later than 60 days after the date of  
12          enactment of this section.

13          “(B) SECOND TRANCHE AMOUNT.—The  
14          Secretary shall pay to each metropolitan city  
15          for which an amount is allocated under para-  
16          graph (1), each State for which an amount is  
17          allocated under paragraph (2) for distribution  
18          to nonentitlement units of local government,  
19          and each county for which an amount is allo-  
20          cated under paragraph (3), the Second Tranche  
21          Amount for such city, State, or county not ear-  
22          lier than 12 months after the date on which the  
23          First Tranche Amount is paid to the city,  
24          State, or county.

25          “(c) REQUIREMENTS.—

1           “(1) USE OF FUNDS.—Subject to paragraph  
2           (2), and except as provided in paragraphs (3) and  
3           (4), a metropolitan city, nonentitlement unit of local  
4           government, or county shall only use the funds pro-  
5           vided under a payment made under this section to  
6           cover costs incurred by the metropolitan city, non-  
7           entitlement unit of local government, or county, by  
8           December 31, 2024—

9           “(A) to respond to the public health emer-  
10           gency with respect to the Coronavirus Disease  
11           2019 (COVID–19) or its negative economic im-  
12           pacts, including assistance to households, small  
13           businesses, and nonprofits, or aid to impacted  
14           industries such as tourism, travel, and hospi-  
15           tality;

16           “(B) to respond to workers performing es-  
17           sential work during the COVID–19 public  
18           health emergency by providing premium pay to  
19           eligible workers of the metropolitan city, non-  
20           entitlement unit of local government, or county  
21           that are performing such essential work, or by  
22           providing grants to eligible employers that have  
23           eligible workers who perform essential work;

24           “(C) for the provision of government serv-  
25           ices to the extent of the reduction in revenue of



1           such metropolitan city, nonentitlement unit of  
2           local government, or county due to the COVID–  
3           19 public health emergency relative to revenues  
4           collected in the most recent full fiscal year of  
5           the metropolitan city, nonentitlement unit of  
6           local government, or county prior to the emer-  
7           gency; or

8           “(D) to make necessary investments in  
9           water, sewer, or broadband infrastructure.

10           “(2) PENSION FUNDS.—No metropolitan city,  
11           nonentitlement unit of local government, or county  
12           may use funds made available under this section for  
13           deposit into any pension fund.

14           “(3) TRANSFER AUTHORITY.—A metropolitan  
15           city, nonentitlement unit of local government, or  
16           county receiving a payment from funds made avail-  
17           able under this section may transfer funds to a pri-  
18           vate nonprofit organization (as that term is defined  
19           in paragraph (17) of section 401 of the McKinney-  
20           Vento Homeless Assistance Act (42 U.S.C.  
21           11360(17)), a public benefit corporation involved in  
22           the transportation of passengers or cargo, or a spe-  
23           cial-purpose unit of State or local government.

24           “(4) TRANSFERS TO STATES.—Notwithstanding  
25           paragraph (1), a metropolitan city, nonentitlement

1 unit of local government, or county receiving a pay-  
2 ment from funds made available under this section  
3 may transfer such funds to the State in which such  
4 entity is located.

5 “(d) REPORTING.—Any metropolitan city, nonentitle-  
6 ment unit of local government, or county receiving funds  
7 provided under a payment made under this section shall  
8 provide to the Secretary periodic reports providing a de-  
9 tailed accounting of the uses of such funds by such metro-  
10 politan city, nonentitlement unit of local government, or  
11 county and including such other information as the Sec-  
12 retary may require for the administration of this section.

13 “(e) RECOUPMENT.—Any metropolitan city, non-  
14 entitlement unit of local government, or county that has  
15 failed to comply with subsection (c) shall be required to  
16 repay to the Secretary an amount equal to the amount  
17 of funds used in violation of such subsection.

18 “(f) REGULATIONS.—The Secretary shall have the  
19 authority to issue such regulations as may be necessary  
20 or appropriate to carry out this section.

21 “(g) DEFINITIONS.—In this section:

22 “(1) COUNTY.—The term ‘county’ means a  
23 county, parish, or other equivalent county division  
24 (as defined by the Bureau of the Census).

1           “(2) ELIGIBLE WORKERS.—The term ‘eligible  
2 workers’ means those workers needed to maintain  
3 continuity of operations of essential critical infra-  
4 structure sectors and additional sectors as each chief  
5 executive officer of a metropolitan city, nonentitle-  
6 ment unit of local government, or county may des-  
7 ignate as critical to protect the health and well-being  
8 of the residents of their metropolitan city, non-  
9 entitlement unit of local government, or county.

10           “(3) FIRST TRANCHE AMOUNT.—The term  
11 ‘First Tranche Amount’ means, with respect to each  
12 metropolitan city for which an amount is allocated  
13 under subsection (b)(1), each State for which an  
14 amount is allocated under subsection (b)(2) for dis-  
15 tribution to nonentitlement units of local govern-  
16 ment, and each county for which an amount is allo-  
17 cated under subsection (b)(3), 50 percent of the  
18 amount so allocated to such metropolitan city, State,  
19 or county (as applicable).

20           “(4) METROPOLITAN CITY.—The term ‘metro-  
21 politan city’ has the meaning given that term in sec-  
22 tion 102(a)(4) of the Housing and Community De-  
23 velopment Act of 1974 (42 U.S.C. 5302(a)(4)) and  
24 includes cities that relinquish or defer their status as  
25 a metropolitan city for purposes of receiving alloca-

1 tions under section 106 of such Act (42 U.S.C.  
2 5306) for fiscal year 2021.

3 “(5) NONENTITLEMENT UNIT OF LOCAL GOV-  
4 ERNMENT.—The term ‘nonentitlement unit of local  
5 government’ means a ‘city’, as that term is defined  
6 in section 102(a)(5) of the Housing and Community  
7 Development Act of 1974 (42 U.S.C. 5302(a)(5))),  
8 that is not a metropolitan city.

9 “(6) PREMIUM PAY.—The term ‘premium pay’  
10 has the meaning given such term in section 602(g).

11 “(7) SECOND TRANCHE AMOUNT.—The term  
12 ‘Second Tranche Amount’ means, with respect to  
13 each metropolitan city for which an amount is allo-  
14 cated under subsection (b)(1), each State for which  
15 an amount is allocated under subsection (b)(2) for  
16 distribution to nonentitlement units of local govern-  
17 ment, and each county for which an amount is allo-  
18 cated under subsection (b)(3), an amount not to ex-  
19 ceed 50 percent of the amount so allocated to such  
20 metropolitan city, State, or county (as applicable).

21 “(8) SECRETARY.—The term ‘Secretary’ means  
22 the Secretary of the Treasury.

23 “(9) STATE.—The term ‘State’ means each of  
24 the 50 States, the District of Columbia, the Com-  
25 monwealth of Puerto Rico, the United States Virgin

1 Islands, Guam, the Commonwealth of the Northern  
2 Mariana Islands, and American Samoa.

3 “(10) UNIT OF GENERAL LOCAL GOVERN-  
4 MENT.—The term ‘unit of general local government’  
5 has the meaning given that term in section  
6 102(a)(1) of the Housing and Community Develop-  
7 ment Act of 1974 (42 U.S.C. 5302(a)(1)).

8 **“SEC. 604. CORONAVIRUS CAPITAL PROJECTS FUND.**

9 “(a) APPROPRIATION.—In addition to amounts oth-  
10 erwise available, there is appropriated for fiscal year 2021,  
11 out of any money in the Treasury not otherwise appro-  
12 priated, \$10,000,000,000, to remain available until ex-  
13 pended, for making payments to States, territories, and  
14 Tribal governments to carry out critical capital projects  
15 directly enabling work, education, and health monitoring,  
16 including remote options, in response to the public health  
17 emergency with respect to the Coronavirus Disease  
18 (COVID–19).

19 “(b) PAYMENTS.—

20 “(1) MINIMUM AMOUNTS.—From the amount  
21 appropriated under subsection (a)—

22 “(A) the Secretary shall pay \$100,000,000  
23 to each State;

24 “(B) the Secretary shall pay \$100,000,000  
25 of such amount in equal shares to the United

1 States Virgin Islands, Guam, American Samoa,  
2 the Commonwealth of the Northern Mariana Is-  
3 lands, the Republic of the Marshall Islands, the  
4 Federated States of Micronesia, and the Repub-  
5 lic of Palau; and

6 “(C) the Secretary shall pay \$100,000,000  
7 of such amount in equal shares to Tribal gov-  
8 ernments and the State of Hawaii (in addition  
9 to the amount paid to the State of Hawaii  
10 under subparagraph (A)), of which—

11 “(i) not less than \$50,000 shall be  
12 paid to each Tribal government; and

13 “(ii) not less than \$50,000, and not  
14 more than \$200,000, shall be paid to the  
15 State of Hawaii for the exclusive use of the  
16 Department of Hawaiian Home Lands and  
17 the Native Hawaiian Education Programs  
18 to assist Native Hawaiians in accordance  
19 with this section.

20 “(2) REMAINING AMOUNTS.—

21 “(A) IN GENERAL.—From the amount of  
22 the appropriation under subsection (a) that re-  
23 mains after the application of paragraph (1),  
24 the Secretary shall make payments to States  
25 based on population such that—

1                   “(i) 50 percent of such amount shall  
2                   be allocated among the States based on the  
3                   proportion that the population of each  
4                   State bears to the population of all States;

5                   “(ii) 25 percent of such amount shall  
6                   be allocated among the States based on the  
7                   proportion that the number of individuals  
8                   living in rural areas in each State bears to  
9                   the number of individuals living in rural  
10                  areas in all States; and

11                  “(iii) 25 percent of such amount shall  
12                  be allocated among the States based on the  
13                  proportion that the number of individuals  
14                  with a household income that is below 150  
15                  percent of the poverty line applicable to a  
16                  family of the size involved in each State  
17                  bears to the number of such individuals in  
18                  all States.

19                  “(B) DATA.—In determining the alloca-  
20                  tions to be made to each State under subpara-  
21                  graph (A), the Secretary of the Treasury shall  
22                  use the most recent data available from the Bu-  
23                  reau of the Census.

24                  “(c) TIMING.—The Secretary shall establish a proc-  
25                  ess of applying for grants to access funding made available

1 under section (b) not later than 60 days after enactment  
2 of this section.

3 “(d) DEFINITIONS.—In this section:

4 “(1) SECRETARY.—The term ‘Secretary’ means  
5 the Secretary of the Treasury.

6 “(2) STATE.—The term ‘State’ means each of  
7 the 50 States, the District of Columbia, and Puerto  
8 Rico.

9 “(3) TRIBAL GOVERNMENT.—The term ‘Tribal  
10 government’ has the meaning given such term in  
11 section 602(g).

12 **“SEC. 605. LOCAL ASSISTANCE AND TRIBAL CONSISTENCY**  
13 **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, \$2,000,000,000 to remain available until Sep-  
18 tember 30, 2023, with amounts to be obligated for each  
19 of fiscal years 2022 and 2023 in accordance with sub-  
20 section (b), for making payments under this section to eli-  
21 gible revenue sharing counties and eligible Tribal govern-  
22 ments.

23 “(b) AUTHORITY TO MAKE PAYMENTS.—

24 “(1) PAYMENTS TO ELIGIBLE REVENUE SHAR-  
25 ING COUNTIES.—For each of fiscal years 2022 and



1       2023, the Secretary shall reserve \$750,000,000 of  
2       the total amount appropriated under subsection (a)  
3       to allocate and pay to each eligible revenue sharing  
4       county in amounts that are determined by the Sec-  
5       retary taking into account economic conditions of  
6       each eligible revenue sharing county, using measure-  
7       ments of poverty rates, household income, land val-  
8       ues, and unemployment rates as well as other eco-  
9       nomic indicators, over the 20-year period ending  
10      with September 30, 2021.

11           “(2) PAYMENTS TO ELIGIBLE TRIBAL GOVERN-  
12      MENTS.—For each of fiscal years 2022 and 2023,  
13      the Secretary shall reserve \$250,000,000 of the total  
14      amount appropriated under subsection (a) to allo-  
15      cate and pay to eligible Tribal governments in  
16      amounts that are determined by the Secretary tak-  
17      ing into account economic conditions of each eligible  
18      Tribe.

19           “(c) USE OF PAYMENTS.—An eligible revenue shar-  
20      ing county or an eligible Tribal government may use funds  
21      provided under a payment made under this section for any  
22      governmental purpose other than a lobbying activity.

23           “(d) REPORTING REQUIREMENT.—Any eligible rev-  
24      enue sharing county receiving a payment under this sec-  
25      tion shall provide to the Secretary periodic reports pro-

1 viding a detailed accounting of the uses of fund by such  
2 eligible revenue sharing county and such other information  
3 as the Secretary may require for the administration of this  
4 section.

5 “(e) RECOUPMENT.—Any eligible revenue sharing  
6 county that has failed to submit a report required under  
7 subsection (d) or failed to comply with subsection (c), shall  
8 be required to repay to the Secretary an amount equal  
9 to—

10 “(1) in the case of a failure to comply with sub-  
11 section(c), the amount of funds used in violation of  
12 such subsection; and

13 “(2) in the case of a failure to submit a report  
14 required under subsection (d), such amount as the  
15 Secretary determines appropriate, but not to exceed  
16 5 percent of the amount paid to the eligible revenue  
17 sharing county under this section for all fiscal years.

18 “(f) DEFINITIONS.—In this section:

19 “(1) ELIGIBLE REVENUE SHARING COUNTY.—  
20 The term ‘eligible revenue sharing county’ means—

21 “(A) a county, parish, or borough—

22 “(i) that is independent of any other  
23 unit of local government; and

24 “(ii) that, as determined by the Sec-  
25 retary, is the principal provider of govern-

1                   ment services for the area within its juris-  
2                   diction; and

3                   “(iii) for which, as determined by the  
4                   Secretary, there is a negative revenue im-  
5                   pact due to implementation of a Federal  
6                   program or changes to such program; and

7                   “(B) the District of Columbia, the Com-  
8                   monwealth of Puerto Rico, Guam, and the  
9                   United States Virgin Islands.

10                  “(2) ELIGIBLE TRIBAL GOVERNMENT.—The  
11                  term ‘eligible Tribal government’ means the recog-  
12                  nized governing body of an eligible Tribe.

13                  “(3) ELIGIBLE TRIBE.—The term ‘eligible  
14                  Tribe’ means any Indian or Alaska Native tribe,  
15                  band, nation, pueblo, village, community, component  
16                  band, or component reservation, individually identi-  
17                  fied (including parenthetically) in the list published  
18                  most recently as of the date of enactment of this  
19                  section pursuant to section 104 of the Federally  
20                  Recognized Indian Tribe List Act of 1994 (25  
21                  U.S.C. 5131).

22                  “(4) SECRETARY.—The term ‘Secretary’ means  
23                  the Secretary of the Treasury.”.

24                  (b) CONFORMING AMENDMENT.—The heading for  
25                  title VI of the Social Security Act (42 U.S.C. 801 et seq.)

1 is amended by striking “**FUND**” and inserting “, **FIS-**  
2 **CAL RECOVERY, AND CRITICAL CAPITAL**  
3 **PROJECTS FUNDS**”.

#### 4 **Subtitle N—Other Provisions**

5 **SEC. 9911. FUNDING FOR PROVIDERS RELATING TO COVID-**  
6 **19.**

7 Part A of title XI of the Social Security Act (42  
8 U.S.C. 1301 et seq.) is amended by adding at the end  
9 the following:

10 **“SEC. 1150C. FUNDING FOR PROVIDERS RELATING TO**  
11 **COVID-19.**

12 “(a) **FUNDING.**—In addition to amounts otherwise  
13 available, there is appropriated to the Secretary, for fiscal  
14 year 2021, out of any monies in the Treasury not other-  
15 wise appropriated, \$8,500,000,000 for purposes of making  
16 payments to eligible health care providers for health care  
17 related expenses and lost revenues that are attributable  
18 to COVID-19. Amounts appropriated under the preceding  
19 sentence shall remain available until expended.

20 “(b) **APPLICATION REQUIREMENT.**—To be eligible  
21 for a payment under this section, an eligible health care  
22 provider shall submit to the Secretary an application in  
23 such form and manner as the Secretary shall prescribe.  
24 Such application shall contain the following:

1           “(1) A statement justifying the need of the pro-  
2           vider for the payment, including documentation of  
3           the health care related expenses attributable to  
4           COVID–19 and lost revenues attributable to  
5           COVID–19.

6           “(2) The tax identification number of the pro-  
7           vider.

8           “(3) Such assurances as the Secretary deter-  
9           mines appropriate that the eligible health care pro-  
10          vider will maintain and make available such docu-  
11          mentation and submit such reports (at such time, in  
12          such form, and containing such information as the  
13          Secretary shall prescribe) as the Secretary deter-  
14          mines is necessary to ensure compliance with any  
15          conditions imposed by the Secretary under this sec-  
16          tion.

17          “(4) Any other information determined appro-  
18          priate by the Secretary.

19          “(c) LIMITATION.—Payments made to an eligible  
20          health care provider under this section may not be used  
21          to reimburse any expense or loss that—

22                 “(1) has been reimbursed from another source;

23                 or

24                 “(2) another source is obligated to reimburse.

1           “(d) APPLICATION OF REQUIREMENTS, RULES, AND  
2 PROCEDURES.—The Secretary shall apply any require-  
3 ments, rules, or procedures as the Secretary deems appro-  
4 priate for the efficient execution of this section.

5           “(e) DEFINITIONS.—In this section:

6           “(1) ELIGIBLE HEALTH CARE PROVIDER.—The  
7 term ‘eligible health care provider’ means—

8           “(A) a provider of services (as defined in  
9 section 1861(u)) or a supplier (as defined in  
10 section 1861(d)) that—

11           “(i) is enrolled in the Medicare pro-  
12 gram under title XVIII under section  
13 1866(j) (including temporarily enrolled  
14 during the emergency period described in  
15 section 1135(g)(1)(B) for such period);

16           “(ii) provides diagnoses, testing, or  
17 care for individuals with possible or actual  
18 cases of COVID-19; and

19           “(iii) is a rural provider or supplier;  
20 or

21           “(B) a provider or supplier that—

22           “(i) is enrolled with a State Medicaid  
23 plan under title XIX (or a waiver of such  
24 plan) in accordance with subsections  
25 (a)(77) and (kk) of section 1902 (including

1 enrolled pursuant to section 1902(a)(78)  
2 or section 1932(d)(6)) or enrolled with a  
3 State child health plan under title XXI (or  
4 a waiver of such plan) in accordance with  
5 subparagraph (G) of section 2107(e)(1)  
6 (including enrolled pursuant to subpara-  
7 graph (D) or (Q) of such section);

8 “(ii) provides diagnoses, testing, or  
9 care for individuals with possible or actual  
10 cases of COVID–19; and

11 “(iii) is a rural provider or supplier.

12 “(2) HEALTH CARE RELATED EXPENSES AT-  
13 TRIBUTABLE TO COVID–19.—The term ‘health care  
14 related expenses attributable to COVID–19’ means  
15 health care related expenses to prevent, prepare for,  
16 and respond to COVID–19, including the building or  
17 construction of a temporary structure, the leasing of  
18 a property, the purchase of medical supplies and  
19 equipment, including personal protective equipment  
20 and testing supplies, providing for increased work-  
21 force and training (including maintaining staff, ob-  
22 taining additional staff, or both), the operation of an  
23 emergency operation center, retrofitting a facility,  
24 providing for surge capacity, and other expenses de-  
25 termined appropriate by the Secretary.

1           “(3) LOST REVENUE ATTRIBUTABLE TO COVID-  
2           19.—The term ‘lost revenue attributable to COVID-  
3           19’ has the meaning given that term in the Fre-  
4           quently Asked Questions guidance released by the  
5           Department of Health and Human Services in June  
6           2020, including the difference between such pro-  
7           vider’s budgeted and actual revenue if such budget  
8           had been established and approved prior to March  
9           27, 2020.

10           “(4) PAYMENT.— The term ‘payment’ includes,  
11           as determined appropriate by the Secretary, a pre-  
12           payment, a prospective payment, a retrospective pay-  
13           ment, or a payment through a grant or other mecha-  
14           nism.

15           “(5) RURAL PROVIDER OR SUPPLIER.—The  
16           term ‘rural provider or supplier’ means—

17           “(A) a—

18           “(i) provider or supplier located in a  
19           rural area (as defined in section  
20           1886(d)(2)(D)); or

21           “(ii) provider treated as located in a  
22           rural area pursuant to section  
23           1886(d)(8)(E);

24           “(B) a provider or supplier located in any  
25           other area that serves rural patients (as defined



1 by the Secretary), which may include, but is not  
2 required to include, a metropolitan statistical  
3 area with a population of less than 500,000  
4 (determined based on the most recently avail-  
5 able data);

6 “(C) a rural health clinic (as defined in  
7 section 1861(aa)(2));

8 “(D) a provider or supplier that furnishes  
9 home health, hospice, or long-term services and  
10 supports in an individual’s home located in a  
11 rural area (as defined in section  
12 1886(d)(2)(D)); or

13 “(E) any other rural provider or supplier  
14 (as defined by the Secretary).”.

15 **SEC. 9912. EXTENSION OF CUSTOMS USER FEES.**

16 (a) IN GENERAL.—Section 13031(j)(3) of the Con-  
17 solidated Omnibus Budget Reconciliation Act of 1985 (19  
18 U.S.C. 58c(j)(3)) is amended—

19 (1) in subparagraph (A), by striking “October  
20 21, 2029” and inserting “September 30, 2030”; and

21 (2) in subparagraph (B)(i), by striking “Octo-  
22 ber 21, 2029” and inserting “September 30, 2030”.

23 (b) RATE FOR MERCHANDISE PROCESSING FEES.—  
24 Section 503 of the United States-Korea Free Trade  
25 Agreement Implementation Act (Public Law 112–41; 19

1 U.S.C. 3805 note) is amended by striking “October 21,  
2 2029” and inserting “September 30, 2030”.

3 **TITLE X—COMMITTEE ON**  
4 **FOREIGN RELATIONS**

5 **SEC. 10001. DEPARTMENT OF STATE OPERATIONS.**

6 In addition to amounts otherwise available, there is  
7 authorized and appropriated to the Secretary of State for  
8 fiscal year 2021, out of any money in the Treasury not  
9 otherwise appropriated, \$204,000,000, to remain available  
10 until September 30, 2022, for necessary expenses of the  
11 Department of State to carry out the authorities, func-  
12 tions, duties, and responsibilities in the conduct of the for-  
13 eign affairs of the United States, to prevent, prepare for,  
14 and respond to coronavirus domestically or internationally,  
15 which shall include maintaining Department of State oper-  
16 ations.

17 **SEC. 10002. UNITED STATES AGENCY FOR INTERNATIONAL**  
18 **DEVELOPMENT OPERATIONS.**

19 In addition to amounts otherwise available, there is  
20 authorized and appropriated to the Administrator of the  
21 United States Agency for International Development for  
22 fiscal year 2021, out of any money in the Treasury not  
23 otherwise appropriated, \$41,000,000, to remain available  
24 until September 30, 2022, to carry out the provisions of  
25 section 667 of the Foreign Assistance Act of 1961 (22

1 U.S.C. 2427) for necessary expenses of the United States  
2 Agency for International Development to prevent, prepare  
3 for, and respond to coronavirus domestically or inter-  
4 nationally, and for other operations and maintenance re-  
5 quirements related to coronavirus.

6 **SEC. 10003. GLOBAL RESPONSE.**

7 (a) IN GENERAL.—In addition to amounts otherwise  
8 available, there is authorized and appropriated to the Sec-  
9 retary of State for fiscal year 2021, out of any money in  
10 the Treasury not otherwise appropriated, \$8,675,000,000,  
11 to remain available until September 30, 2022, for nec-  
12 essary expenses to carry out the provisions of section 531  
13 of chapter 4 of part II of the Foreign Assistance Act of  
14 1961 (22 U.S.C. 2346) as health programs to prevent,  
15 prepare for, and respond to coronavirus, which shall in-  
16 clude recovery from the impacts of such virus and shall  
17 be allocated as follows—

18 (1) \$905,000,000 to be made available to the  
19 United States Agency for International Development  
20 for global health activities to prevent, prepare for,  
21 and respond to coronavirus, which shall include a  
22 contribution to a multilateral vaccine development  
23 partnership to support epidemic preparedness;

24 (2) \$3,750,000,000 to be made available to the  
25 Department of State to support programs for the

1 prevention, treatment, and control of HIV/AIDS in  
2 order to prevent, prepare for, and respond to  
3 coronavirus, including to mitigate the impact on  
4 such programs from coronavirus and support recovery  
5 from the impacts of the coronavirus, of which  
6 not less than \$3,500,000,000 shall be for a United  
7 States contribution to the Global Fund to Fight  
8 AIDS, Tuberculosis and Malaria;

9 (3) \$3,090,000,000 to be made available to the  
10 United States Agency for International Development  
11 to prevent, prepare for, and respond to coronavirus,  
12 which shall include support for international disaster  
13 relief, rehabilitation, and reconstruction, for health  
14 activities, and to meet emergency food security  
15 needs; and

16 (4) \$930,000,000 to be made available to prevent,  
17 prepare for, and respond to coronavirus, which  
18 shall include activities to address economic and stabilization  
19 requirements resulting from such virus.

20 (b) WAIVER OF LIMITATION.—Any contribution to  
21 the Global Fund to Fight AIDS, Tuberculosis and Malaria  
22 made pursuant to subsection (a)(2) shall be made available  
23 notwithstanding section 202(d)(4)(A)(i) of the United  
24 States Leadership Against HIV/AIDS, Tuberculosis, and  
25 Malaria Act of 2003 (22 U.S.C. 7622(d)(4)(A)(i)), and

1 such contribution shall not be considered a contribution  
2 for the purpose of applying such section 202(d)(4)(A)(i).

3 **SEC. 10004. HUMANITARIAN RESPONSE.**

4 (a) IN GENERAL.—In addition to amounts otherwise  
5 available, there is authorized and appropriated to the Sec-  
6 retary of State for fiscal year 2021, out of any money in  
7 the Treasury not otherwise appropriated, \$500,000,000,  
8 to remain available until September 30, 2022, to carry out  
9 the provisions of section 2(a) and (b) of the Migration and  
10 Refugee Assistance Act of 1962 (22 U.S.C. 2601(a) and  
11 (b)) to prevent, prepare for, and respond to coronavirus.

12 (b) USE OF FUNDS.—Funds appropriated pursuant  
13 to this section shall not be made available for the costs  
14 of resettling refugees in the United States.

15 **SEC. 10005. MULTILATERAL ASSISTANCE.**

16 In addition to amounts otherwise available, there is  
17 authorized and appropriated to the Secretary of State for  
18 fiscal year 2021, out of any money in the Treasury not  
19 otherwise appropriated, \$580,000,000, to remain available  
20 until September 30, 2022, to carry out the provisions of  
21 section 301(a) of the Foreign Assistance Act of 1961 (22  
22 U.S.C. 2221(a)) to prevent, prepare for, and respond to  
23 coronavirus, which shall include support for the priorities  
24 and objectives of the United Nations Global Humanitarian  
25 Response Plan COVID–19 through voluntary contribu-

1 tions to international organizations and programs admin-  
2 istered by such organizations.

3           **TITLE XI—COMMITTEE ON**  
4           **INDIAN AFFAIRS**

5 **SEC. 11001. INDIAN HEALTH SERVICE.**

6           (a) In addition to amounts otherwise available, there  
7 is appropriated to the Secretary of Health and Human  
8 Services (in this section referred to as the “Secretary”)  
9 for fiscal year 2021, out of any money in the Treasury  
10 not otherwise appropriated, \$6,094,000,000, to remain  
11 available until expended, of which—

12           (1) \$5,484,000,000 shall be for carrying out  
13 the Act of August 5, 1954 (42 U.S.C. 2001 et seq.)  
14 (commonly referred to as the Transfer Act), the In-  
15 dian Self-Determination and Education Assistance  
16 Act (25 U.S.C. 5301 et seq.), the Indian Health  
17 Care Improvement Act (25 U.S.C. 1601 et seq.),  
18 and titles II and III of the Public Health Service  
19 Act (42 U.S.C. 201 et seq. and 241 et seq.) with re-  
20 spect to the Indian Health Service, of which—

21           (A) \$2,000,000,000 shall be for lost reim-  
22 bursements, in accordance with section 207 of  
23 the Indian Health Care Improvement Act (25  
24 U.S.C. 1621f);

1 (B) \$500,000,000 shall be for the provi-  
2 sion of additional health care services, services  
3 provided through the Purchased/Referred Care  
4 program, and other related activities;

5 (C) \$140,000,000 shall be for information  
6 technology, telehealth infrastructure, and the  
7 Indian Health Service electronic health records  
8 system;

9 (D) \$84,000,000 shall be for maintaining  
10 operations of the Urban Indian health program,  
11 which shall be in addition to other amounts  
12 made available under this subsection for Urban  
13 Indian organizations (as defined in section 4 of  
14 the Indian Health Care Improvement Act (25  
15 U.S.C. 1603));

16 (E) \$600,000,000 shall be for necessary  
17 expenses to plan, prepare for, promote, dis-  
18 tribute, administer, and track COVID–19 vac-  
19 cines, for the purposes described in subpara-  
20 graphs (F) and (G), and for other vaccine-re-  
21 lated activities;

22 (F) \$1,500,000,000 shall be for necessary  
23 expenses to detect, diagnose, trace, and monitor  
24 COVID–19 infections, activities necessary to  
25 mitigate the spread of COVID–19, supplies nec-

1            necessary for such activities, for the purposes de-  
2            scribed in subparagraphs (E) and (G), and for  
3            other related activities;

4            (G) \$240,000,000 shall be for necessary  
5            expenses to establish, expand, and sustain a  
6            public health workforce to prevent, prepare for,  
7            and respond to COVID–19, other public health  
8            workforce-related activities, for the purposes de-  
9            scribed in subparagraphs (E) and (F), and for  
10          other related activities; and

11          (H) \$420,000,000 shall be for necessary  
12          expenses related to mental health and substance  
13          use prevention and treatment services, for the  
14          purposes described in subparagraph (C) and  
15          paragraph (2) as related to mental health and  
16          substance use prevention and treatment serv-  
17          ices, and for other related activities;

18          (2) \$600,000,000 shall be for the lease, pur-  
19          chase, construction, alteration, renovation, or equip-  
20          ping of health facilities to respond to COVID–19,  
21          and for maintenance and improvement projects nec-  
22          essary to respond to COVID–19 under section 7 of  
23          the Act of August 5, 1954 (42 U.S.C. 2004a), the  
24          Indian Self-Determination and Education Assistance  
25          Act (25 U.S.C. 5301 et seq.), the Indian Health



1 Care Improvement Act (25 U.S.C. 1601 et seq.),  
2 and titles II and III of the Public Health Service  
3 Act (42 U.S.C. 202 et seq.) with respect to the In-  
4 dian Health Service; and

5 (3) \$10,000,000 shall be for carrying out sec-  
6 tion 7 of the Act of August 5, 1954 (42 U.S.C.  
7 2004a) for expenses relating to potable water deliv-  
8 ery.

9 (b) Funds appropriated by subsection (a) shall be  
10 made available to restore amounts, either directly or  
11 through reimbursement, for obligations for the purposes  
12 specified in this section that were incurred to prevent, pre-  
13 pare for, and respond to COVID–19 during the period be-  
14 ginning on the date on which the public health emergency  
15 was declared by the Secretary on January 31, 2020, pur-  
16 suant to section 319 of the Public Health Service Act (42  
17 U.S.C. 247d) with respect to COVID–19 and ending on  
18 the date of the enactment of this Act.

19 (c) Funds made available under subsection (a) to  
20 Tribes and Tribal organizations under the Indian Self-De-  
21 termination and Education Assistance Act (25 U.S.C.  
22 5301 et seq.) shall be available on a one-time basis. Such  
23 non-recurring funds shall not be part of the amount re-  
24 quired by section 106 of the Indian Self-Determination  
25 and Education Assistance Act (25 U.S.C. 5325), and such

1 funds shall only be used for the purposes identified in this  
2 section.

3 **SEC. 11002. BUREAU OF INDIAN AFFAIRS.**

4 (a) IN GENERAL.—In addition to amounts otherwise  
5 made available, there is appropriated for fiscal year 2021,  
6 out of any money in the Treasury not otherwise appro-  
7 priated, \$900,000,000 to remain available until expended,  
8 pursuant to the Snyder Act (25 U.S.C. 13), of which—

9 (1) \$100,000,000 shall be for Tribal housing  
10 improvement;

11 (2) \$772,500,000 shall be for Tribal govern-  
12 ment services, public safety and justice, social serv-  
13 ices, child welfare assistance, and for other related  
14 expenses;

15 (3) \$7,500,000 shall be for related Federal ad-  
16 ministrative costs and oversight; and

17 (4) \$20,000,000 shall be to provide and deliver  
18 potable water.

19 (b) EXCLUSIONS FROM CALCULATION.—Funds ap-  
20 propriated under subsection (a) shall be excluded from the  
21 calculation of funds received by those Tribal governments  
22 that participate in the “Small and Needy” program.

23 (c) ONE-TIME BASIS FUNDS.—Funds made available  
24 under subsection (a) to Tribes and Tribal organizations  
25 under the Indian Self-Determination and Education As-

1 sistance Act (25 U.S.C. 5301 et seq.) shall be available  
2 on a one-time basis. Such non-recurring funds shall not  
3 be part of the amount required by section 106 of the In-  
4 dian Self-Determination and Education Assistance Act  
5 (25 U.S.C. 5325), and such funds shall only be used for  
6 the purposes identified in this section.

7 **SEC. 11003. HOUSING ASSISTANCE AND SUPPORTIVE SERV-**  
8 **ICES PROGRAMS FOR NATIVE AMERICANS.**

9 (a) APPROPRIATION.—In addition to amounts other-  
10 wise available, there is appropriated to the Secretary of  
11 Housing and Urban Development (in this section referred  
12 to as the “Secretary”) for fiscal year 2021, out of any  
13 money in the Treasury not otherwise appropriated,  
14 \$750,000,000, to remain available until September 30,  
15 2025, to prevent, prepare for, and respond to coronavirus,  
16 for activities and assistance authorized under title I of the  
17 Native American Housing Assistance and Self-Determina-  
18 tion Act of 1996 (NAHASDA) (25 U.S.C. 4111 et seq.),  
19 under title VIII of NAHASDA (25 U.S.C. 4221 et seq.),  
20 and under section 106(a)(1) of the Housing and Commu-  
21 nity Development Act of 1974 with respect to Indian  
22 tribes (42 U.S.C. 5306(a)(1)), which shall be made avail-  
23 able as follows:

24 (1) HOUSING BLOCK GRANTS.—\$455,000,000  
25 shall be available for the Native American Housing

1 Block Grants and Native Hawaiian Housing Block  
2 Grant programs, as authorized under titles I and  
3 VIII of NAHASDA, subject to the following terms  
4 and conditions:

5 (A) FORMULA.—Of the amounts made  
6 available under this paragraph, \$450,000,000  
7 shall be for grants under title I of NAHASDA  
8 and shall be distributed according to the same  
9 funding formula used in fiscal year 2021.

10 (B) NATIVE HAWAIIANS.—Of the amounts  
11 made available under this paragraph,  
12 \$5,000,000 shall be for grants under title VIII  
13 of NAHASDA.

14 (C) USE.—Amounts made available under  
15 this paragraph shall be used by recipients to  
16 prevent, prepare for, and respond to  
17 coronavirus, including to maintain normal oper-  
18 ations and fund eligible affordable housing ac-  
19 tivities under NAHASDA during the period  
20 that the program is impacted by coronavirus. In  
21 addition, amounts made available under sub-  
22 paragraph (B) may be used to provide rental  
23 assistance to eligible Native Hawaiian families  
24 both on and off the Hawaiian Home Lands.

1           (D) TIMING OF OBLIGATIONS.—Amounts  
2           made available under this paragraph shall be  
3           used, as necessary, to cover or reimburse allow-  
4           able costs to prevent, prepare for, and respond  
5           to coronavirus that are incurred by a recipient,  
6           including for costs incurred after January 21,  
7           2020.

8           (E) WAIVERS OR ALTERNATIVE REQUIRE-  
9           MENTS.—The Secretary may waive or specify  
10          alternative requirements for any provision of  
11          NAHASDA (25 U.S.C. 4101 et seq.) or regula-  
12          tion applicable to the Native American Housing  
13          Block Grants or Native Hawaiian Housing  
14          Block Grant program other than requirements  
15          related to fair housing, nondiscrimination, labor  
16          standards, and the environment, upon a finding  
17          that the waiver or alternative requirement is  
18          necessary to expedite or facilitate the use of  
19          amounts made available under this paragraph.

20          (F) UNOBLIGATED AMOUNTS.—Amounts  
21          made available under this paragraph which are  
22          not accepted, are voluntarily returned, or other-  
23          wise recaptured for any reason shall be used to  
24          fund grants under paragraph (2).

1           (2) INDIAN COMMUNITY DEVELOPMENT BLOCK  
2 GRANTS.—\$280,000,000 shall be available for grants  
3 under title I of the Housing and Community Devel-  
4 opment Act of 1974, subject to the following terms  
5 and conditions:

6           (A) USE.—Amounts made available under  
7 this paragraph shall be used, without competi-  
8 tion, for emergencies that constitute imminent  
9 threats to health and safety and are designed to  
10 prevent, prepare for, and respond to  
11 coronavirus.

12           (B) PLANNING.—Not to exceed 20 percent  
13 of any grant made with funds made available  
14 under this paragraph shall be expended for  
15 planning and management development and ad-  
16 ministration.

17           (C) TIMING OF OBLIGATIONS.—Amounts  
18 made available under this paragraph shall be  
19 used, as necessary, to cover or reimburse allow-  
20 able costs to prevent, prepare for, and respond  
21 to coronavirus incurred by a recipient, including  
22 for costs incurred after January 21, 2020.

23           (D) INAPPLICABILITY OF PUBLIC SERVICES  
24 CAP.—Indian tribes may use up to 100 percent  
25 of any grant from amounts made available

1 under this paragraph for public services activi-  
2 ties to prevent, prepare for, and respond to  
3 coronavirus.

4 (E) WAIVERS OR ALTERNATIVE REQUIRE-  
5 MENTS.—The Secretary may waive or specify  
6 alternative requirements for any provision of  
7 title I of the Housing and Community Develop-  
8 ment Act of 1974 (42 U.S.C. 5301 et seq.) or  
9 regulation applicable to the Indian Community  
10 Development Block Grant program other than  
11 requirements related to fair housing, non-  
12 discrimination, labor standards, and the envi-  
13 ronment, upon a finding that the waiver or al-  
14 ternative requirement is necessary to expedite  
15 or facilitate the use of amounts made available  
16 under this paragraph.

17 (3) TECHNICAL ASSISTANCE.—\$10,000,000  
18 shall be used to make new awards or increase prior  
19 awards to existing technical assistance providers to  
20 provide an immediate increase in training and tech-  
21 nical assistance to Indian tribes, Indian housing au-  
22 thorities, tribally designated housing entities, and re-  
23 cipients under title VIII of NAHASDA for activities  
24 under this section.

1           (4) OTHER COSTS.—\$5,000,000 shall be used  
2           for the administrative costs to oversee and admin-  
3           ister the implementation of this section, and pay for  
4           associated information technology, financial report-  
5           ing, and other costs.

6 **SEC. 11004. COVID-19 RESPONSE RESOURCES FOR THE**  
7                           **PRESERVATION AND MAINTENANCE OF NA-**  
8                           **TIVE AMERICAN LANGUAGES.**

9           (a) Section 816 of the Native American Programs  
10 Act of 1974 (42 U.S.C. 2992d) is amended by adding at  
11 the end the following:

12           “(f) In addition to amounts otherwise available, there  
13 is appropriated for fiscal year 2021, out of any money in  
14 the Treasury not otherwise appropriated, \$20,000,000 to  
15 remain available until expended, to carry out section  
16 803C(g) of this Act.”.

17           (b) Section 803C of the Native American Programs  
18 Act of 1974 (42 U.S.C. 2991b-3) is amended by adding  
19 at the end the following:

20           “(g) EMERGENCY GRANTS FOR NATIVE AMERICAN  
21 LANGUAGE PRESERVATION AND MAINTENANCE.—Not  
22 later than 180 days after the effective date of this sub-  
23 section, the Secretary shall award grants to entities eligi-  
24 ble to receive assistance under subsection (a)(1) to ensure  
25 the survival and continuing vitality of Native American



1 languages during and after the public health emergency  
2 declared by the Secretary pursuant to section 319 of the  
3 Public Health Service Act (42 U.S.C. 247d) with respect  
4 to the COVID–19 pandemic.”.

5 **SEC. 11005. BUREAU OF INDIAN EDUCATION.**

6 In addition to amounts otherwise available, there is  
7 appropriated to the Bureau of Indian Education for fiscal  
8 year 2021, out of any money in the Treasury not otherwise  
9 appropriated, \$850,000,000, to remain available until ex-  
10 pended, to be allocated by the Director of the Bureau of  
11 Indian Education not more than 45 calendar days after  
12 the date of enactment of this Act, for programs or activi-  
13 ties operated or funded by the Bureau of Indian Edu-  
14 cation, for Bureau-funded schools (as defined in section  
15 1141(3) of the Education Amendments of 1978 (25  
16 U.S.C. 2021(3)), and for Tribal Colleges or Universities  
17 (as defined in section 316(b)(3) of the Higher Education  
18 Act of 1965 (20 U.S.C. 1059c(b)(3))).

19 **SEC. 11006. AMERICAN INDIAN, NATIVE HAWAIIAN, AND**  
20 **ALASKA NATIVE EDUCATION.**

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, \$190,000,000, to remain available until ex-  
25 pended, for awards, which shall be determined by the Sec-

1   retary of Education not more than 180 calendar days after  
2   the date of enactment of this Act, of which—

3           (1) \$20,000,000 shall be for awards for Tribal  
4           education agencies for activities authorized under  
5           section 6121(c) of the Elementary and Secondary  
6           Education Act of 1965 (20 U.S.C. 7441(c));

7           (2) \$85,000,000 shall be for awards to entities  
8           eligible to receive grants under section 6205(a)(1) of  
9           the Elementary and Secondary Education Act of  
10          1965 (20 U.S.C. 7515(a)(1)) for activities author-  
11          ized under section 6205(a)(3) of the Elementary and  
12          Secondary Education Act of 1965 (20 U.S.C.  
13          7515(a)(3)); and

14          (3) \$85,000,000 shall be for awards to entities  
15          eligible to receive grants under section 6304(a)(1) of  
16          the Elementary and Secondary Education Act of  
17          1965 of 1965 (20 U.S.C. 7544(a)(1)) for activities  
18          authorized under section 6304(a)(2-3) of the Ele-  
19          mentary and Secondary Education Act of 1965 (20  
20          U.S.C. 7544(a)(2-3)) and other related activities.