

116TH CONGRESS  
2D SESSION

# H. R. 5687

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## AN ACT

Making emergency supplemental appropriations for the fiscal year ending September 30, 2020, and for other purposes.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

1 **SECTION 1. SHORT TITLE.**

2       This Act may be cited as the “Emergency Supple-  
3 mental Appropriations for Disaster Relief and Puerto Rico  
4 Disaster Tax Relief Act, 2020”.

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

6       The table of contents of this Act is as follows:

DIVISION A—EMERGENCY SUPPLEMENTAL APPROPRIATIONS FOR  
DISASTER RELIEF ACT, 2020

DIVISION B—PUERTO RICO DISASTER TAX RELIEF ACT OF 2020

DIVISION C—BUDGETARY EFFECTS

7 **SEC. 3. REFERENCES.**

8       Except as expressly provided otherwise, any reference  
9 to “this Act” contained in any division of this Act shall  
10 be treated as referring only to the provisions of that divi-  
11 sion.

12 **DIVISION       A—EMERGENCY       SUPPLE-**  
13 **MENTAL APPROPRIATIONS FOR DIS-**  
14 **ASTER RELIEF ACT, 2020**

15       That the following sums are appropriated, out of any  
16 money in the Treasury not otherwise appropriated, for the  
17 fiscal year ending September 30, 2020, and for other pur-  
18 poses, namely:

1 TITLE I  
2 DEPARTMENT OF ENERGY  
3 ENERGY PROGRAMS  
4 CYBERSECURITY, ENERGY SECURITY, AND EMERGENCY  
5 RESPONSE

6 For an additional amount for “Cybersecurity, Energy  
7 Security, and Emergency Response”, \$6,750,000, to re-  
8 main available until expended, for necessary expenses re-  
9 lated to providing technical assistance related to natural  
10 disasters in U.S. territories, including technical assistance  
11 related to electric grids: *Provided*, That such amount is  
12 designated by the Congress as being for an emergency re-  
13 quirement pursuant to section 251(b)(2)(A)(i) of the Bal-  
14 anced Budget and Emergency Deficit Control Act of 1985.

15 ELECTRICITY  
16 For an additional amount for “Electricity”,  
17 \$15,000,000 (increased by \$3,000,000), to remain avail-  
18 able until expended, for necessary expenses related to pro-  
19 viding technical assistance related to natural disasters in  
20 U.S. territories, including technical assistance related to  
21 electric grids: *Provided*, That such amount is designated  
22 by the Congress as being for an emergency requirement  
23 pursuant to section 251(b)(2)(A)(i) of the Balanced Budg-  
24 et and Emergency Deficit Control Act of 1985.

1 TITLE II  
2 DEPARTMENT OF EDUCATION  
3 HURRICANE EDUCATION RECOVERY  
4 (INCLUDING TRANSFER OF FUNDS)

5 For an additional amount for “Hurricane Education  
6 Recovery” for necessary expenses related to the con-  
7 sequences of earthquakes occurring in calendar years  
8 2019 and 2020 as of the date of enactment of this Act  
9 in those areas for which a major disaster or emergency  
10 has been declared under section 401 or 501 of the Robert  
11 T. Stafford Disaster Relief and Emergency Assistance Act  
12 (42 U.S.C. 5170 and 5191) (referred to under this head-  
13 ing as “covered disaster or emergency”), \$100,000,000  
14 (increased by \$1,000,000), to remain available through  
15 September 30, 2022, for assisting in meeting the edu-  
16 cational needs of individuals affected by a covered disaster  
17 or emergency: *Provided*, That such assistance shall be pro-  
18 vided through any of the programs authorized under this  
19 heading in title VIII of subdivision 1 of division B of the  
20 Bipartisan Budget Act of 2018 (Public Law 115–123; 132  
21 Stat. 95), as amended by section 201 of this Act, as deter-  
22 mined by the Secretary of Education, and subject to the  
23 terms and conditions that applied to those programs, ex-  
24 cept that references to dates and school years in such Act  
25 shall be deemed to be the corresponding dates and school

1 years for the covered disaster or emergency: *Provided fur-*  
2 *ther*, That the Secretary of Education may determine the  
3 amounts to be used for each such program and shall notify  
4 the Committees on Appropriations of the House of Rep-  
5 resentatives and the Senate of these amounts not later  
6 than 7 days prior to obligation: *Provided further*, That  
7 \$1,000,000 of the funds made available under this head-  
8 ing, to remain available until expended, shall be trans-  
9 ferred to the Office of the Inspector General of the De-  
10 partment of Education for oversight of activities sup-  
11 ported with funds appropriated under this heading, and  
12 up to \$500,000 of the funds made available under this  
13 heading shall be for program administration: *Provided fur-*  
14 *ther*, That such amount is designated by the Congress as  
15 being for an emergency requirement pursuant to section  
16 251(b)(2)(A)(i) of the Balanced Budget and Emergency  
17 Deficit Control Act of 1985.

18 GENERAL PROVISIONS—THIS TITLE

19 SEC. 201. (a) The second proviso under the heading  
20 “Department of Education—Hurricane Education Recov-  
21 ery” under title VIII of subdivision 1 of division B of the  
22 Bipartisan Budget Act of 2018 (Public Law 115–123; 132  
23 Stat. 95) is amended—

24 (1) in paragraph (2)—

1 (A) in subparagraph (I), by striking “and”  
2 after the semicolon;

3 (B) in subparagraph (J) by inserting  
4 “and” at the end; and

5 (C) by adding at the end the following:

6 “(K) assistance provided to an eligible en-  
7 tity under paragraph (1)(A) that was affected  
8 by Hurricane Maria or earthquakes occurring  
9 in calendar years 2019 and 2020 as of the date  
10 of enactment of the ‘Emergency Supplemental  
11 Appropriations for Disaster Relief Act, 2020’,  
12 to assist with restarting school operations, in-  
13 cluding assistance provided to an eligible entity  
14 before the date of enactment of the ‘Emergency  
15 Supplemental Appropriations for Disaster Re-  
16 lief Act, 2020’, may be used by the eligible enti-  
17 ty to pay the non-Federal share of a project de-  
18 scribed in section 406 of the Robert T. Stafford  
19 Disaster and Relief Emergency Act (42 U.S.C.  
20 5172), notwithstanding section 102(e)(3)(A) of  
21 title IV of division B of Public Law 109–148  
22 (119 Stat. 2794);”;

23 (2) in paragraph (9), by striking “and” after  
24 the semicolon;

1           (3) by redesignating paragraph (10) as para-  
2           graph (11); and

3           (4) by inserting after paragraph (9) the fol-  
4           lowing:

5           “(10) if the amount available under paragraph  
6           (3) is insufficient to meet the need for such assist-  
7           ance as demonstrated by applications submitted by  
8           eligible entities, the Secretary may use additional  
9           funds available under this heading to fully fund ap-  
10          proved applications; and”.

11          (b) Amounts repurposed pursuant to the amendments  
12          made by subsection (a) that were previously designated  
13          by the Congress as an emergency requirement pursuant  
14          to the Balanced Budget and Emergency Deficit Control  
15          Act of 1985 are designated by the Congress as being for  
16          an emergency requirement pursuant to section  
17          251(b)(2)(A)(i) of the Balanced Budget and Emergency  
18          Deficit Control Act of 1985.

19          SEC. 202. (a) Amounts previously made available for  
20          activities authorized under “Department of Education—  
21          Hurricane Education Recovery” in title VIII of subdivi-  
22          sion 1 of division B of the Bipartisan Budget Act of 2018  
23          (Public Law 115–123; 132 Stat. 95) may be used to ad-  
24          dress unmet needs, as determined by the Secretary, for  
25          that heading in this Act and in the Additional Supple-

1 mental Appropriations for Disaster Relief Act, 2019 (Pub-  
2 lic Law 116–20; 133 Stat. 890). In addition, any funds  
3 provided under the heading “Department of Education—  
4 Hurricane Education Recovery” in this Act that are allo-  
5 cated in response to a covered disaster or emergency may  
6 be used interchangeably and without limitation for the  
7 same activities related to Hurricanes Maria and Irma.

8 (b) Amounts repurposed pursuant to this section that  
9 were previously designated by the Congress, respectively,  
10 as an emergency requirement or as being for disaster relief  
11 pursuant to the Balanced Budget and Emergency Deficit  
12 Control Act are designated by the Congress as being for  
13 an emergency requirement pursuant to section  
14 251(b)(2)(A)(i) of the Balanced Budget and Emergency  
15 Deficit Control Act of 1985 or as being for disaster relief  
16 pursuant to section 251(b)(2)(D) of the Balanced Budget  
17 and Emergency Deficit Control Act of 1985.

18 SEC. 203. Not later than 30 days after the date of  
19 enactment of this Act, the Secretary of Education shall  
20 provide a detailed spend plan of anticipated uses of funds  
21 made available in this title, including estimated personnel  
22 and administrative costs, to the Committees on Appropria-  
23 tions of the House of Representatives and the Senate: *Pro-*  
24 *vided*, That such plan shall be updated and submitted to  
25 the Committees on Appropriations of the House of Rep-



1 representatives and the Senate every 60 days until all funds  
2 are expended or expire.

3 SEC. 204. Section 392 of the Higher Education Act  
4 of 1965 (20 U.S.C. 1068a) is amended by adding at the  
5 end the following:

6 “(d) WAIVER AUTHORITY WITH RESPECT TO INSTI-  
7 TUTIONS LOCATED IN AN AREA AFFECTED BY HURRI-  
8 CANE MARIA.—

9 “(1) WAIVER AUTHORITY.—Notwithstanding  
10 any other provision of law, unless enacted with spe-  
11 cific reference to this section, for any affected insti-  
12 tution that was receiving assistance under this title  
13 at the time of a covered hurricane disaster, the Sec-  
14 retary shall, for each of the fiscal years 2020  
15 through 2022 (and may, for each of the fiscal years  
16 2023 and 2024)—

17 “(A) waive—

18 “(i) the eligibility data requirements  
19 set forth in section 391(d);

20 “(ii) the wait-out period set forth in  
21 section 313(d);

22 “(iii) the allotment requirements  
23 under section 324; and

24 “(iv) the use of the funding formula  
25 developed pursuant to section 326(f)(3);

1           “(B) waive or modify any statutory or reg-  
2           ulatory provision to ensure that affected institu-  
3           tions that were receiving assistance under this  
4           title at the time of a covered hurricane disaster  
5           are not adversely affected by any formula cal-  
6           culation for fiscal year 2020 or for any of the  
7           four succeeding fiscal years, as necessary; and

8           “(C) make available to each affected insti-  
9           tution an amount that is not less than the  
10          amount made available to such institution  
11          under this title for fiscal year 2017, except that  
12          for any fiscal year for which the funds appro-  
13          priated for payments under this title are less  
14          than the appropriated level for fiscal year 2017,  
15          the amount made available to such institutions  
16          shall be ratably reduced among the institutions  
17          receiving funds under this title.

18       “(2) DEFINITIONS.—In this subsection:

19           “(A) AFFECTED INSTITUTION.—The term  
20           ‘affected institution’ means an institution of  
21           higher education that—

22                   “(i) is—

23                           “(I) a part A institution (which  
24                           term shall have the meaning given the

term ‘eligible institution’ under section 312(b)); or

“(II) a part B institution, as such term is defined in section 322(2), or as identified in section 326(e);

“(ii) is located in a covered area affected by a hurricane disaster; and

“(iii) is able to demonstrate that, as a result of the impact of a covered hurricane disaster, the institution—

“(I) incurred physical damage;

“(II) has pursued collateral source compensation from insurance, the Federal Emergency Management Agency, and the Small Business Administration, as appropriate; and

“(III) was not able to fully reopen in existing facilities or to fully reopen to the pre-hurricane enrollment levels during the 30-day period beginning on September 7, 2017.

“(B) COVERED AREA AFFECTED BY A HURRICANE DISASTER.—The term ‘covered area affected by a hurricane disaster’ means an area

1 for which the President declared a major disaster under section 401 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5170) as a result of Hurricane Maria.

6 “(C) COVERED HURRICANE DISASTER.—

7 The term ‘covered hurricane disaster’ means a major disaster that the President declared to exist, in accordance with section 401 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5170), and that was caused by Hurricane Maria or Hurricane Irma.”.

### 14 TITLE III

#### 15 DEPARTMENT OF TRANSPORTATION

#### 16 FEDERAL HIGHWAY ADMINISTRATION

#### 17 EMERGENCY RELIEF PROGRAM

18 For an additional amount for the Emergency Relief  
19 Program as authorized under section 125 of title 23,  
20 United States Code, \$1,250,000,000, to remain available  
21 until expended: *Provided*, That such amount is designated  
22 by the Congress as being for an emergency requirement  
23 pursuant to section 251(b)(2)(A)(i) of the Balanced Budget  
24 et and Emergency Deficit Control Act of 1985.

1       DEPARTMENT OF HOUSING AND URBAN  
2                   DEVELOPMENT  
3       COMMUNITY PLANNING AND DEVELOPMENT  
4                   COMMUNITY DEVELOPMENT FUND  
5                   (INCLUDING TRANSFERS OF FUNDS)

6       For an additional amount for “Community Develop-  
7 ment Fund”, \$2,000,000,000 (reduced by \$1,000,000)  
8 (increased by \$1,000,000), to remain available until ex-  
9 pended, for necessary expenses for activities authorized  
10 under title I of the Housing and Community Development  
11 Act of 1974 (42 U.S.C. 5301 et seq.) related to disaster  
12 relief, long-term recovery, restoration of infrastructure  
13 and housing, economic revitalization, and mitigation in the  
14 most impacted and distressed areas resulting from an  
15 emergency declaration relating to earthquakes that oc-  
16 curred in 2020 or a declaration of a major disaster that  
17 occurred in 2020 pursuant to the Robert T. Stafford Dis-  
18 aster Relief and Emergency Assistance Act (42 U.S.C.  
19 5121 et seq.): *Provided*, That funds shall be awarded di-  
20 rectly to the State, unit of general local government, or  
21 Indian tribe (as such term is defined in section 102 of  
22 the Housing and Community Development Act of 1974)  
23 at the discretion of the Secretary: *Provided further*, That  
24 in determining the amount allocated under this heading  
25 for any grantee, the Secretary shall include an additional

1 amount for mitigation that is not less than 45 percent of  
2 the amount allocated for such grantee for unmet needs:  
3 *Provided further*, That the Secretary shall allocate for  
4 grantees, based on the best available data, funds provided  
5 for assistance under this heading no later than 60 days  
6 after the date the disaster occurs, or the date of enactment  
7 of this Act, whichever is later: *Provided further*, That the  
8 Secretary may extend the deadline in the preceding pro-  
9 viso by an additional 30 days if the Secretary jointly cer-  
10 tifies with the Administrator of the Federal Emergency  
11 Management Agency for each such extension, that the  
12 Federal Emergency Management Agency has not made  
13 sufficient information available to the Secretary regarding  
14 relevant unmet recovery needs to make allocations in ac-  
15 cordance with such deadlines: *Provided further*, That not  
16 later than 5 days after making any such certification, the  
17 Secretary shall transmit to the Committees on Appropria-  
18 tions of the House of Representatives and the Senate, and  
19 publish in the Federal Register such certification: *Pro-*  
20 *vided further*, That not later than 90 days after the alloca-  
21 tion of funds made to a grantee under this heading and  
22 before the Secretary obligates any of such funds for a  
23 grantee, the grantee shall submit a plan to the Secretary  
24 for approval detailing the proposed use of all funds, in-  
25 cluding criteria for eligibility and how the use of these

1 funds will address long-term recovery and restoration of  
2 infrastructure and housing, economic revitalization, and  
3 mitigation in the most impacted and distressed areas: *Pro-*  
4 *vided further*, That the Secretary shall approve or dis-  
5 approve such plan not later than 60 days after submission  
6 of the plan to the Secretary, and shall immediately notify  
7 the applicant of the Secretary's decision: *Provided further*,  
8 That if the Secretary disapproves a plan, not later than  
9 3 days after such disapproval the Secretary shall inform  
10 the applicant in writing of (A) the reasons for disapproval,  
11 and (B) actions that the applicant could take to meet the  
12 criteria for approval: *Provided further*, That the Secretary  
13 shall, for a period of not less than 45 days following the  
14 date of disapproval, permit amendments to, or the resub-  
15 mission of, any plan that is disapproved: *Provided further*,  
16 That the Secretary shall approve or disapprove a plan  
17 amendment not later than 30 days after receipt of such  
18 amendments or resubmission: *Provided further*, That the  
19 Secretary shall ensure that all grant agreements necessary  
20 for prompt disbursement of funds allocated to a grantee  
21 are executed no later than 60 days after the date of ap-  
22 proval of a grantee's plan: *Provided further*, That prior  
23 to making any grant of funds provided under this heading  
24 the Secretary, (1) must receive from the grantee informa-  
25 tion that allows the Secretary to certify that such grantee

1 has in place proficient financial controls and procurement  
2 processes and has established adequate procedures to pre-  
3 vent any duplication of benefits as defined by section 312  
4 of the Robert T. Stafford Disaster Relief and Emergency  
5 Assistance Act (42 U.S.C. 5155), to ensure timely expend-  
6 iture of funds, to maintain comprehensive websites regard-  
7 ing all disaster recovery activities assisted with these  
8 funds, and to detect and prevent waste, fraud, and abuse  
9 of funds, and (2) shall certify in advance that such grantee  
10 has in place such controls, processes and procedure: *Pro-*  
11 *vided further*, That the Secretary shall not prohibit the  
12 use of funds made available under this heading for non-  
13 Federal share as authorized by section 105(a)(9) of the  
14 Housing and Community Development Act of 1974 (42  
15 U.S.C. 5305(a)(9)): *Provided further*, That with the  
16 amounts made available under this heading, grantees may  
17 establish grant programs to assist small businesses for  
18 working capital purposes to aid in recovery: *Provided fur-*  
19 *ther*, That with respect to any such duplication of benefits,  
20 the Secretary shall act in accordance with section 1210  
21 of the Disaster Recovery Reform Act of 2018 (division D  
22 of Public Law 115–254; 132 Stat. 3442) and section 312  
23 of the Robert T. Stafford Disaster Relief and Emergency  
24 Assistance Act (42 U.S.C. 5155): *Provided further*, That  
25 the Secretary shall require grantees to maintain on a pub-



1 lie website information, ensuring meaningful access for in-  
2 dividuals with limited English proficiency in accordance  
3 with the Final Guidance issued by the Department of  
4 Housing and Urban Development on January 22, 2007  
5 (72 Fed. Reg. 2732), containing common reporting cri-  
6 teria established by the Department that permits individ-  
7 uals and entities awaiting assistance and the general pub-  
8 lic to see how all grant funds are used, including copies  
9 of all relevant procurement documents, grantee adminis-  
10 trative contracts and details of ongoing procurement proc-  
11 esses, as determined by the Secretary: *Provided further*,  
12 That such funds may not be used for activities reimburs-  
13 able by, or for which funds have been made available by,  
14 the Federal Emergency Management Agency or the Army  
15 Corps of Engineers: *Provided further*, That funds allocated  
16 under this heading shall not be considered relevant to the  
17 non-disaster formula allocations made pursuant to section  
18 106 of the Housing and Community Development Act of  
19 1974 (42 U.S.C. 5306): *Provided further*, That a State,  
20 unit of general local government, or Indian tribe may use  
21 up to 5 percent of its allocation for administrative costs:  
22 *Provided further*, That in administering the funds under  
23 this heading, the Secretary of Housing and Urban Devel-  
24 opment may waive, or specify alternative requirements for,  
25 any provision of any statute or regulation that the Sec-

1   retary administers in connection with the obligation by the  
2   Secretary or the use by the recipient of these funds (except  
3   for any requirements related to fair housing, non-  
4   discrimination, labor standards, the environment, and any  
5   timelines specified under this heading), if the Secretary  
6   finds that good cause exists for the waiver or alternative  
7   requirement and such waiver or alternative requirement  
8   would not be inconsistent with the overall purpose of title  
9   I of the Housing and Community Development Act of  
10  1974: *Provided further*, That, notwithstanding the pre-  
11  ceding proviso, recipients of funds provided under this  
12  heading that use such funds to supplement Federal assist-  
13  ance provided under section 402, 403, 404, 406, 407,  
14  408(c)(4), or 502 of the Robert T. Stafford Disaster Re-  
15  lief and Emergency Assistance Act (42 U.S.C. 5121 et  
16  seq.) may adopt, without review or public comment, any  
17  environmental review, approval, or permit performed by  
18  a Federal agency, and such adoption shall satisfy the re-  
19  sponsibilities of the recipient with respect to such environ-  
20  mental review, approval or permit: *Provided further*, That,  
21  notwithstanding section 104(g)(2) of the Housing and  
22  Community Development Act of 1974 (42 U.S.C.  
23  5304(g)(2)), the Secretary may, upon receipt of a request  
24  for release of funds and certification, immediately approve  
25  the release of funds for an activity or project assisted

1 under this heading if the recipient has adopted an environ-  
2 mental review, approval or permit under the preceding  
3 proviso or the activity or project is categorically excluded  
4 from review under the National Environmental Policy Act  
5 of 1969 (42 U.S.C. 4321 et seq.): *Provided further*, That  
6 the Secretary shall publish via notice in the Federal Reg-  
7 ister any waiver, or alternative requirement, to any statute  
8 or regulation that the Secretary administers pursuant to  
9 title I of the Housing and Community Development Act  
10 of 1974 no later than 5 days before the effective date of  
11 such waiver or alternative requirement: *Provided further*,  
12 That of the amounts made available under this heading,  
13 up to \$5,000,000 shall be made available for capacity  
14 building and technical assistance, including assistance on  
15 contracting and procurement processes, to support States,  
16 units of general local government, or Indian tribes (and  
17 their subrecipients) that receive allocations pursuant to  
18 this heading, or may receive similar allocations for disaster  
19 recovery in future appropriations Acts: *Provided further*,  
20 That of the amounts made available under this heading,  
21 up to \$2,500,000 shall be transferred, in aggregate, to  
22 “Department of Housing and Urban Development—Pro-  
23 gram Office Salaries and Expenses—Community Planning  
24 and Development” for necessary costs, including informa-  
25 tion technology costs, of administering and overseeing the

1 obligation and expenditure of amounts under this heading:  
2 *Provided further*, That the amount specified in the pre-  
3 ceding proviso shall be combined with funds appropriated  
4 under the same heading in prior appropriations Acts with-  
5 out limitation: *Provided further*, That the Secretary shall  
6 transmit each certification made under the authorities  
7 provided in this Act to the Committees on Appropriations  
8 of the House of Representatives and the Senate no later  
9 than 3 days after making any such certification: *Provided*  
10 *further*, That such amount is designated by the Congress  
11 as being for an emergency requirement pursuant to sec-  
12 tion 251(b)(2)(A)(i) of the Balanced Budget and Emer-  
13 gency Deficit Control Act of 1985: *Provided further*, That  
14 amounts repurposed under this heading that were pre-  
15 viously designated by the Congress as an emergency re-  
16 quirement pursuant to the Balanced Budget and Emer-  
17 gency Deficit Control Act are designated by the Congress  
18 as an emergency requirement pursuant to section  
19 251(b)(2)(A)(i) of the Balanced Budget and Emergency  
20 Deficit Control Act of 1985.

21           GENERAL PROVISIONS—THIS TITLE

22           SEC. 301. For an additional amount for “Department  
23 of Housing and Urban Development—Community Plan-  
24 ning and Development—Community Development Fund”,  
25 \$1,260,000,000 (increased by \$45,000,000), to remain

1 available until expended, which amounts shall be allocated  
2 and used under the same authority and conditions as the  
3 additional appropriations under the heading “Department  
4 of Housing and Urban Development—Community Plan-  
5 ning and Development—Community Development Fund”  
6 of title XI of the Additional Supplemental Appropriations  
7 for Disaster Relief Act, 2019 (Public Law 116–20; 133  
8 Stat. 896): *Provided*, That not less than \$1,530,000,000  
9 of the funds made available in this section and under the  
10 heading “Department of Housing and Urban Develop-  
11 ment—Community Planning and Development—Commu-  
12 nity Development Fund” of title XI of the Additional Sup-  
13 plemental Appropriations for Disaster Relief Act, 2019  
14 (Public Law 116–20) shall be allocated to grantees, no  
15 later than 60 days after the date of enactment of this Act,  
16 for mitigation activities in the most impacted and dis-  
17 tressed areas resulting from a major disaster that oc-  
18 curred in 2018 or 2019: *Provided further*, That such allo-  
19 cations shall be made in the same proportion that the  
20 amount of funds each grantee received under this section,  
21 under the heading “Department of Housing and Urban  
22 Development—Community Planning and Development—  
23 Community Development Fund” of title XI of the Addi-  
24 tional Supplemental Appropriations for Disaster Relief  
25 Act, 2019 (Public Law 116–20), and under the same

1 heading in division I of Public Law 115–254 bears to the  
2 amount of all funds provided to all grantees that received  
3 allocations for disasters that occurred in 2018 or 2019:  
4 *Provided further*, That none of the funds made available  
5 under this section or under the heading “Department of  
6 Housing and Urban Development—Community Planning  
7 and Development—Community Development Fund” of  
8 title XI of the Additional Supplemental Appropriations for  
9 Disaster Relief Act, 2019 (Public Law 116–20) may be  
10 used for any part of a major disaster that was declared  
11 in 2020: *Provided further*, That in administering funds  
12 made available under this section and title XI of the Addi-  
13 tional Supplemental Appropriations for Disaster Relief  
14 Act, 2019 (Public Law 116–20), the fourth proviso under  
15 the heading “Department of Housing and Urban Develop-  
16 ment—Community Planning and Development—Commu-  
17 nity Development Fund” in Public Law 116–20 and the  
18 first proviso of section 1102 of such Public Law shall have  
19 no force or effect: *Provided further*, That such amount is  
20 designated by the Congress as being for an emergency re-  
21 quirement pursuant to section 251(b)(2)(A)(i) of the Bal-  
22 anced Budget and Emergency Deficit Control Act of 1985:  
23 *Provided further*, That amounts repurposed by this section  
24 that were previously designated by the Congress as an  
25 emergency requirement or as being for disaster relief pur-

1 suant to the Balanced Budget and Emergency Deficit  
2 Control Act are designated by the Congress as being for  
3 an emergency requirement pursuant to section  
4 251(b)(2)(A)(i) of the Balanced Budget and Emergency  
5 Deficit Control Act of 1985 or as being for disaster relief  
6 pursuant to section 251(b)(2)(D) of the Balanced Budget  
7 and Emergency Deficit Control Act of 1985.

8       SEC. 302. (a) Amounts previously made available for  
9 activities authorized under title I of the Housing and Com-  
10 munity Development Act of 1974 (42 U.S.C. 5301 et seq.)  
11 related to disaster relief, long-term recovery, restoration  
12 of infrastructure and housing, economic revitalization, and  
13 mitigation in the most impacted and distressed areas re-  
14 sulting from a major disaster, including funds provided  
15 under the heading “Department of Housing and Urban  
16 Development—Community Planning and Development—  
17 Community Development Fund” in prior appropriations  
18 Acts, that were allocated in response to Hurricanes Irma  
19 and Maria, may be used interchangeably and without limi-  
20 tation for the same activities funded under the heading  
21 “Department of Housing and Urban Development—Com-  
22 munity Planning and Development—Community Develop-  
23 ment Fund” in this Act. In addition, any funds provided  
24 under the heading “Department of Housing and Urban  
25 Development—Community Planning and Development—

1 Community Development Fund” in this Act may be used  
2 interchangeably and without limitation for the same activi-  
3 ties in the most impacted and distressed areas related to  
4 Hurricanes Irma and Maria.

5 (b)(1) Until the date on which the Secretary of Hous-  
6 ing and Urban Development publishes a Federal Register  
7 Notice implementing this provision—

8 (A) grantees may submit for approval by the  
9 Secretary of Housing and Urban Development re-  
10 vised plans for the use of funds related to Hurri-  
11 canes Irma and Maria that expand the eligible bene-  
12 ficiaries of existing programs contained in such pre-  
13 viously approved plans to include those activities  
14 funded under the heading “Department of Housing  
15 and Urban Development—Community Planning and  
16 Development—Community Development Fund” in  
17 this Act; and

18 (B) approval of any such revised plans shall in-  
19 clude the execution of revised grant terms and con-  
20 ditions as necessary.

21 (2) Beginning on the date of the publication of  
22 the implementing Notice, any plan revisions shall  
23 follow the requirements contained in such Notice.

24 (c) Amounts repurposed by this section that were pre-  
25 viously designated by the Congress as an emergency re-



1 requirement or as being for disaster relief pursuant to the  
2 Balanced Budget and Emergency Deficit Control Act are  
3 designated by the Congress as being for an emergency re-  
4 quirement pursuant to section 251(b)(2)(A)(i) of the Bal-  
5 anced Budget and Emergency Deficit Control Act of 1985  
6 or as being for disaster relief pursuant to section  
7 251(b)(2)(D) of the Balanced Budget and Emergency  
8 Deficit Control Act of 1985.

9       SEC. 303. For funds appropriated under the heading  
10 “Department of Housing and Urban Development—Com-  
11 munity Planning and Development—Community Develop-  
12 ment Fund” in subdivision 1 of division B of the Bipar-  
13 tisan Budget Act of 2018 (Public Law 115–123) or the  
14 Additional Supplemental Appropriations for Disaster Re-  
15 lief Act, 2019 (Public Law 116–20), the Secretary shall  
16 execute all grant agreements for disbursement of funds  
17 allocated to a grantee no later than 60 days after the date  
18 of approval of a grantee’s plan for the use of funds: *Pro-*  
19 *vided*, That amounts repurposed by this section that were  
20 previously designated as an emergency requirement or as  
21 being for disaster relief pursuant to the Balanced Budget  
22 and Emergency Deficit Control Act of 1985 are des-  
23 ignated by the Congress as being for an emergency re-  
24 quirement pursuant to section 251(b)(2)(A)(i) of the Bal-  
25 anced Budget and Emergency Deficit Control Act of 1985

1 or as being for disaster relief pursuant to section  
2 251(b)(2)(D) of the Balanced Budget and Emergency  
3 Deficit Control Act of 1985.

4       SEC. 304. (a) The Secretary of Housing and Urban  
5 Development, the Secretary of Energy, the Administrator  
6 of the Federal Emergency Management Agency, and other  
7 Federal partners, shall complete the interagency consulta-  
8 tion and coordination of Federal investments necessary for  
9 the Secretary of Housing and Urban Development to de-  
10 velop administrative requirements for funds provided for  
11 enhanced or improved electrical power systems under the  
12 heading “Department of Housing and Urban Develop-  
13 ment—Community Planning and Development—Commu-  
14 nity Development Fund” in title XI of subdivision 1 of  
15 division B of the Bipartisan Budget Act of 2018 (Public  
16 Law 115–123) no later than 30 days after the date of  
17 enactment of this Act.

18       (b) With respect to amounts made available for en-  
19 hanced or improved electrical power systems under the  
20 heading “Department of Housing and Urban Develop-  
21 ment—Community Planning and Development—Commu-  
22 nity Development Fund” in title XI of subdivision 1 of  
23 division B of the Bipartisan Budget Act of 2018 (Public  
24 Law 115–123), the Secretary of Housing and Urban De-  
25 velopment shall publish in the Federal Register the alloca-

1 tions to all eligible grantees, and the necessary administra-  
2 tive requirements applicable to such allocations no later  
3 than 60 days after the date of enactment of this Act.

4 (c) Amounts repurposed pursuant to this section that  
5 were previously designated by the Congress as an emer-  
6 gency requirement or as being for disaster relief pursuant  
7 to the Balanced Budget and Emergency Deficit Control  
8 Act of 1985 are designated by the Congress as being for  
9 an emergency requirement pursuant to section  
10 251(b)(2)(A)(i) of the Balanced Budget and Emergency  
11 Deficit Control Act of 1985 or as being for disaster relief  
12 pursuant to section 251(b)(2)(D) of the Balanced Budget  
13 and Emergency Deficit Control Act of 1985.

14 TITLE IV—GENERAL PROVISIONS—THIS ACT

15 SEC. 401. In addition to other amounts made avail-  
16 able by section 309 of division A of the Additional Supple-  
17 mental Appropriations for Disaster Relief Requirements  
18 Act, 2017 (Public Law 115–72; 131 Stat. 1229), and by  
19 section 104 of title I of the Additional Supplemental Ap-  
20 propriations for Disaster Relief Act, 2019 (Public Law  
21 116–20; 133 Stat. 874), there is appropriated to the Sec-  
22 retary, out of any moneys in the Treasury not otherwise  
23 appropriated, for the fiscal year ending September 30,  
24 2020, \$40,000,000 (increased by \$170,000,000) to pro-  
25 vide a grant to the Commonwealth of Puerto Rico for dis-

1 aster nutrition assistance in response to a major earth-  
2 quake disaster or emergency designated by the President  
3 under the Robert T. Stafford Disaster Relief and Emer-  
4 gency Assistance Act (42 U.S.C. 5121 et seq.): *Provided*,  
5 That the funds made available to the Commonwealth of  
6 Puerto Rico under this section shall remain available for  
7 obligation by the Commonwealth until September 30,  
8 2021, and shall be in addition to funds otherwise made  
9 available: *Provided further*, That such amount is des-  
10 ignated by the Congress as being for an emergency re-  
11 quirement pursuant to section 251(b)(2)(A)(i) of the Bal-  
12 anced Budget and Emergency Deficit Control Act of 1985.

13 SEC. 402. (a) Section 20601 of the Bipartisan Budg-  
14 et Act of 2018 (Public Law 115–123) is amended by strik-  
15 ing “and DR–4335–USVI” and inserting “DR–4335–  
16 USVI, and for all major disasters declared under the Rob-  
17 ert T. Stafford Disaster Relief and Emergency Assistance  
18 Act (42 U.S.C. 5121 et seq.) for Puerto Rico or the  
19 United States Virgin Islands during calendar year 2020”.

20 (b) Subsection (a) shall be applied as if it were in  
21 effect beginning on January 1, 2020.

22 (c) Amounts repurposed by this section and the  
23 amendments made by this section that were previously  
24 designated by the Congress as an emergency requirement  
25 or as being for disaster relief pursuant to the Balanced

1 Budget and Emergency Deficit Control Act of 1985 are  
2 designated by the Congress as being for an emergency re-  
3 quirement pursuant to section 251(b)(2)(A)(i) of the Bal-  
4 anced Budget and Emergency Deficit Control Act of 1985  
5 or as being for disaster relief pursuant to section  
6 251(b)(2)(D) of the Balanced Budget and Emergency  
7 Deficit Control Act of 1985.

8 SEC. 403. Each amount appropriated or made avail-  
9 able by this Act is in addition to amounts otherwise appro-  
10 priated for the fiscal year involved.

11 SEC. 404. No part of any appropriation contained in  
12 this Act shall remain available for obligation beyond the  
13 current fiscal year unless expressly so provided herein.

14 SEC. 405. Unless otherwise provided for by this Act,  
15 the additional amounts appropriated by this Act to appro-  
16 priations accounts shall be available under the authorities  
17 and conditions applicable to such appropriations accounts  
18 for fiscal year 2020.

19 SEC. 406. Each amount designated in this Act by the  
20 Congress as being for an emergency requirement pursuant  
21 to section 251(b)(2)(A)(i) of the Balanced Budget and  
22 Emergency Deficit Control Act of 1985 shall be available  
23 (or rescinded or transferred, if applicable) only if the  
24 President subsequently so designates all such amounts  
25 and transmits such designations to the Congress.

1        SEC. 407. Any amount appropriated by this Act, des-  
2    ignated by the Congress as an emergency requirement  
3    pursuant to section 251(b)(2)(A)(i) of the Balanced Budg-  
4    et and Emergency Deficit Control Act of 1985 and subse-  
5    quently so designated by the President, and transferred  
6    pursuant to transfer authorities provided by this Act shall  
7    retain such designation.

8        This division may be cited as the “Emergency Sup-  
9    plemental Appropriations for Disaster Relief Act, 2020”.

10    **DIVISION B—PUERTO RICO DISASTER TAX**  
11                    **RELIEF ACT OF 2020**

12                                    SHORT TITLE

13        SEC. 101. This division may be cited as the “Puerto  
14    Rico Disaster Tax Relief Act of 2020”.

15        QUALIFIED PUERTO RICO DISASTER ZONE DEFINED

16        SEC. 102. For purposes of this division, the term  
17    “qualified Puerto Rico disaster zone” means any area—

18                    (1) with respect to which a major disaster was  
19        declared by the President under section 401 of the  
20        Robert T. Stafford Disaster Relief and Emergency  
21        Assistance Act by reason of the earthquakes occur-  
22        ring in or near Puerto Rico beginning on December  
23        28, 2019, and ending on the date which is 60 days  
24        after the date of the enactment of this Act, and

25                    (2) which was determined by the President to  
26        warrant individual or individual and public assist-

1       ance from the Federal Government under such Act  
2       by reason of such earthquakes.

3       CHILD TAX CREDIT FOR PUERTO RICO AND OTHER  
4               POSSESSIONS OF THE UNITED STATES

5       SEC. 103. (a) PUERTO RICO.—

6               (1) SAME TREATMENT OF FAMILIES IN PUERTO  
7       RICO WITH ONE CHILD OR TWO CHILDREN THAT IS  
8       CURRENTLY PROVIDED TO FAMILIES IN PUERTO  
9       RICO WITH THREE OR MORE CHILDREN.—Section  
10      24(d) of the Internal Revenue Code of 1986 is  
11      amended by adding at the end the following new  
12      paragraph:

13              “(4) RESIDENTS OF PUERTO RICO.—In the case  
14      of an individual who is a bona fide resident of Puer-  
15      to Rico (within the meaning of section 937(a)) for  
16      the taxable year, paragraph (1)(B)(ii) shall be ap-  
17      plied by substituting ‘1 or more qualifying children’  
18      for ‘3 or more qualifying children’.”.

19              (2) EFFECTIVE DATE.—The amendment made  
20      by paragraph (1) shall apply to taxable years begin-  
21      ning after December 31, 2019.

22              (b) MIRROR CODE POSSESSIONS.—The Secretary of  
23      the Treasury shall pay to each possession of the United  
24      States with a mirror code tax system amounts equal to  
25      the loss to that possession by reason of the application  
26      of section 24 of the Internal Revenue Code of 1986 with

1 respect to taxable years beginning after 2019. Such  
2 amounts shall be determined by the Secretary of the  
3 Treasury based on information provided by the govern-  
4 ment of the respective possession.

5 (c) AMERICAN SAMOA.—The Secretary of the Treas-  
6 ury shall pay to American Samoa amounts estimated by  
7 the Secretary of the Treasury as being equal to the aggre-  
8 gate benefits that would have been provided to the resi-  
9 dents of American Samoa by reason of the application of  
10 section 24 of such Code for taxable years beginning after  
11 2019 if the provisions of such section had been in effect  
12 in American Samoa. The preceding sentence shall not  
13 apply unless American Samoa has a plan, which has been  
14 approved by the Secretary of the Treasury, under which  
15 American Samoa will promptly distribute such payments  
16 to the residents of American Samoa in a manner which  
17 replicates to the greatest degree practicable the benefits  
18 that would have been so provided to each such resident.

19 (d) DEFINITIONS AND SPECIAL RULES.—

20 (1) IN GENERAL.—No credit shall be allowed  
21 against United States income taxes for any taxable  
22 year under section 24 of the Internal Revenue Code  
23 of 1986 to any person—

24 (A) to whom a credit is allowed against  
25 taxes imposed by a possession with a mirror



1 code tax system by reason of the application of  
 2 section 24 of such Code in such possession for  
 3 such taxable year, or

4 (B) who is eligible for a payment under a  
 5 plan described in subsection (c) with respect to  
 6 such taxable year.

7 (2) MIRROR CODE TAX SYSTEM.—For purposes  
 8 of this section, the term “mirror code tax system”  
 9 means, with respect to any possession of the United  
 10 States, the income tax system of such possession if  
 11 the income tax liability of the residents of such pos-  
 12 session under such system is determined by ref-  
 13 erence to the income tax laws of the United States  
 14 as if such possession were the United States.

15 (3) TREATMENT OF PAYMENTS.—For purposes  
 16 of section 1324(b)(2) of title 31, United States  
 17 Code, the payments under subsections (b) and (c)  
 18 shall be treated in the same manner as a refund due  
 19 from the credit allowed under section 24 of the In-  
 20 ternal Revenue Code of 1986.

21 APPLICATION OF EARNED INCOME TAX CREDIT IN  
 22 POSSESSIONS OF THE UNITED STATES

23 SEC. 104. (a) IN GENERAL.—Chapter 77 of the In-  
 24 ternal Revenue Code of 1986 is amended by adding at the  
 25 end the following new section:

1 **“SEC. 7529. APPLICATION OF EARNED INCOME TAX CREDIT**  
2 **TO POSSESSIONS OF THE UNITED STATES.**

3 “(a) PUERTO RICO.—

4 “(1) IN GENERAL.—With respect to calendar  
5 year 2021 and each calendar year thereafter, the  
6 Secretary shall, except as otherwise provided in this  
7 subsection, make payments to Puerto Rico equal  
8 to—

9 “(A) the specified matching amount for  
10 such calendar year, plus

11 “(B) in the case of calendar years 2021  
12 through 2025, the lesser of—

13 “(i) the expenditures made by Puerto  
14 Rico during such calendar year for edu-  
15 cation efforts with respect to individual  
16 taxpayers and tax return preparers relat-  
17 ing to the earned income tax credit, or

18 “(ii) \$1,000,000.

19 “(2) REQUIREMENT TO REFORM EARNED IN-  
20 COME TAX CREDIT.—The Secretary shall not make  
21 any payments under paragraph (1) with respect to  
22 any calendar year unless Puerto Rico has in effect  
23 an earned income tax credit for taxable years begin-  
24 ning in or with such calendar year which (relative to  
25 the earned income tax credit which was in effect for  
26 taxable years beginning in or with calendar year

2019) increases the percentage of earned income which is allowed as a credit for each group of individuals with respect to which such percentage is separately stated or determined in a manner designed to substantially increase workforce participation.

“(3) SPECIFIED MATCHING AMOUNT.—For purposes of this subsection—

“(A) IN GENERAL.—The term ‘specified matching amount’ means, with respect to any calendar year, the lesser of—

“(i) the excess (if any) of—

“(I) the cost to Puerto Rico of the earned income tax credit for taxable years beginning in or with such calendar year, over

“(II) the base amount for such calendar year, or

“(ii) the product of 3, multiplied by the base amount for such calendar year.

“(B) BASE AMOUNT.—

“(i) BASE AMOUNT FOR 2021.—In the case of calendar year 2021, the term ‘base amount’ means the greater of—

“(I) the cost to Puerto Rico of the earned income tax credit for tax-

able years beginning in or with calendar year 2019 (rounded to the nearest multiple of \$1,000,000), or

“(II) \$200,000,000.

“(ii) INFLATION ADJUSTMENT.—In the case of any calendar year after 2021, the term ‘base amount’ means the dollar amount determined under clause (i) increased by an amount equal to—

“(I) such dollar amount, multiplied by—

“(II) the cost-of-living adjustment determined under section 1(f)(3) for such calendar year, determined by substituting ‘calendar year 2020’ for ‘calendar year 2016’ in subparagraph (A)(ii) thereof.

Any amount determined under this clause shall be rounded to the nearest multiple of \$1,000,000.

“(4) RULES RELATED TO PAYMENTS AND REPORTS.—

“(A) TIMING OF PAYMENTS.—The Secretary shall make payments under paragraph (1) for any calendar year—

1 “(i) after receipt of the report de-  
2 scribed in subparagraph (B) for such cal-  
3 endar year, and

4 “(ii) except as provided in clause (i),  
5 within a reasonable period of time before  
6 the due date for individual income tax re-  
7 turns (as determined under the laws of  
8 Puerto Rico) for taxable years which began  
9 on the first day of such calendar year.

10 “(B) ANNUAL REPORTS.—With respect to  
11 calendar year 2021 and each calendar year  
12 thereafter, Puerto Rico shall provide to the Sec-  
13 retary a report which shall include—

14 “(i) an estimate of the costs described  
15 in paragraphs (1)(B)(i) and (3)(A)(i)(I)  
16 with respect to such calendar year, and

17 “(ii) a statement of such costs with  
18 respect to the preceding calendar year.

19 “(C) ADJUSTMENTS.—

20 “(i) IN GENERAL.—In the event that  
21 any estimate of an amount is more or less  
22 than the actual amount as later deter-  
23 mined and any payment under paragraph  
24 (1) was determined on the basis of such  
25 estimate, proper payment shall be made

1 by, or to, the Secretary (as the case may  
2 be) as soon as practicable after the deter-  
3 mination that such estimate was inac-  
4 curate. Proper adjustment shall be made in  
5 the amount of any subsequent payments  
6 made under paragraph (1) to the extent  
7 that proper payment is not made under the  
8 preceding sentence before such subsequent  
9 payments.

10 “(ii) ADDITIONAL REPORTS.—The  
11 Secretary may require such additional peri-  
12 odic reports of the information described in  
13 subparagraph (B) as the Secretary deter-  
14 mines appropriate to facilitate timely ad-  
15 justments under clause (i).

16 “(D) DETERMINATION OF COST OF  
17 EARNED INCOME TAX CREDIT.—For purposes  
18 of this subsection, the cost to Puerto Rico of  
19 the earned income tax credit shall be deter-  
20 mined by the Secretary on the basis of the laws  
21 of Puerto Rico and shall include reductions in  
22 revenues received by Puerto Rico by reason of  
23 such credit and refunds attributable to such  
24 credit, but shall not include any administrative  
25 costs with respect to such credit.

1       “(b) POSSESSIONS WITH MIRROR CODE TAX SYS-  
2       TEMS.—

3               “(1) IN GENERAL.—With respect to calendar  
4       year 2021 and each calendar year thereafter, the  
5       Secretary shall, except as otherwise provided in this  
6       subsection, make payments to the Virgin Islands,  
7       Guam, and the Commonwealth of the Northern Mar-  
8       iana Islands equal to—

9               “(A) 75 percent of the cost to such posses-  
10       sion of the earned income tax credit for taxable  
11       years beginning in or with such calendar year,  
12       plus

13              “(B) in the case of calendar years 2021  
14       through 2025, the lesser of—

15              “(i) the expenditures made by such  
16       possession during such calendar year for  
17       education efforts with respect to individual  
18       taxpayers and tax return preparers relat-  
19       ing to such earned income tax credit, or

20              “(ii) \$50,000.

21              “(2) APPLICATION OF CERTAIN RULES.—Rules  
22       similar to the rules of subparagraphs (A), (B), (C),  
23       and (D) of subsection (a)(4) shall apply for purposes  
24       of this subsection.

25       “(c) AMERICAN SAMOA.—

1           “(1) IN GENERAL.—With respect to calendar  
2       year 2021 and each calendar year thereafter, the  
3       Secretary shall, except as otherwise provided in this  
4       subsection, make payments to American Samoa  
5       equal to—

6                   “(A) the lesser of—

7                           “(i) 75 percent of the cost to Amer-  
8                   ican Samoa of the earned income tax cred-  
9                   it for taxable years beginning in or with  
10                  such calendar year, or

11                           “(ii) \$12,000,000, plus

12                  “(B) in the case of calendar years 2021  
13       through 2025, the lesser of—

14                   “(i) the expenditures made by Amer-  
15                   ican Samoa during such calendar year for  
16                   education efforts with respect to individual  
17                   taxpayers and tax return preparers relat-  
18                   ing to such earned income tax credit, or

19                           “(ii) \$50,000.

20           “(2) REQUIREMENT TO ENACT AND MAINTAIN  
21       AN EARNED INCOME TAX CREDIT.—The Secretary  
22       shall not make any payments under paragraph (1)  
23       with respect to any calendar year unless American  
24       Samoa has in effect an earned income tax credit for  
25       taxable years beginning in or with such calendar



1 year which allows a refundable tax credit to individ-  
2 uals on the basis of the taxpayer's earned income  
3 which is designed to substantially increase workforce  
4 participation.

5 “(3) INFLATION ADJUSTMENT.—In the case of  
6 any calendar year after 2021, the \$12,000,000  
7 amount in paragraph (1)(A)(ii) shall be increased by  
8 an amount equal to—

9 “(A) such dollar amount, multiplied by—

10 “(B) the cost-of-living adjustment deter-  
11 mined under section 1(f)(3) for such calendar  
12 year, determined by substituting ‘calendar year  
13 2020’ for ‘calendar year 2016’ in subparagraph  
14 (A)(ii) thereof.

15 Any increase determined under this clause shall be  
16 rounded to the nearest multiple of \$100,000.

17 “(4) APPLICATION OF CERTAIN RULES.—Rules  
18 similar to the rules of subparagraphs (A), (B), (C),  
19 and (D) of subsection (a)(4) shall apply for purposes  
20 of this subsection.

21 “(d) TREATMENT OF PAYMENTS.—For purposes of  
22 section 1324 of title 31, United States Code, the payments  
23 under this section shall be treated in the same manner  
24 as a refund due from a credit provision referred to in sub-  
25 section (b)(2) of such section.”.

1 (b) CLERICAL AMENDMENT.—The table of sections  
 2 for chapter 77 of such Code is amended by adding at the  
 3 end the following new item:

“Sec. 7529. Application of earned income tax credit to possessions of the  
 United States.”.

4 LOW-INCOME HOUSING CREDIT ALLOCATIONS FOR  
 5 PUERTO RICO

6 SEC. 105. (a) IN GENERAL.—For purposes of section  
 7 42 of the Internal Revenue Code of 1986, the State hous-  
 8 ing credit ceiling for Puerto Rico for calendar year 2020  
 9 shall be increased by \$50,000,000.

10 (b) QUALIFIED PUERTO RICO DISASTER ZONES  
 11 TREATED AS DIFFICULT DEVELOPMENT AREAS.—

12 (1) IN GENERAL.—For purposes of section 42  
 13 of the Internal Revenue Code of 1986, in the case  
 14 of a qualified building placed in service in a qualified  
 15 Puerto Rico disaster zone (as defined in section  
 16 102), such area shall be treated as a difficult devel-  
 17 opment area under subclause (I) of section  
 18 42(d)(5)(B)(iii) but shall not be taken into account  
 19 for purposes of applying the limitation under sub-  
 20 clause (II) of such section.

21 (2) QUALIFIED BUILDING.—For purposes of  
 22 this subsection, the term “qualified building” means  
 23 any building which is allocated a housing credit dol-  
 24 lar amount during calendar year 2020 or 2021.

8 SEC. 106. (a) IN GENERAL.—For purposes of section  
9 45D of the Internal Revenue Code of 1986—

16 (2) section 45D(f)(3) shall be applied—

(B) solely with respect to the amounts of the increases described in subparagraph (A), the last sentence of such section shall not prevent such amounts from being carried to calendar year 2026.

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1 munity development entity if such entity has a history of  
 2 making qualified low-income community investments in  
 3 federally declared disaster areas or Puerto Rico.

4 (c) OTHER DEFINITIONS.—Terms used in this sec-  
 5 tion which are also used in section 45D of the Internal  
 6 Revenue Code of 1986 shall have the same meaning when  
 7 used in this section as when used in such section 45D.

8 COVER OVER OF DISTILLED SPIRITS TAXES

9 SEC. 107. (a) REPEAL OF LIMITATION ON COVER  
 10 OVER OF DISTILLED SPIRITS TAXES TO PUERTO RICO  
 11 AND VIRGIN ISLANDS.—

12 (1) IN GENERAL.—Section 7652 of the Internal  
 13 Revenue Code of 1986 is amended by striking sub-  
 14 section (f) and by redesignating subsections (g) and  
 15 (h) as subsections (f) and (g), respectively.

16 (2) CONFORMING AMENDMENT.—Section  
 17 7652(f)(1) of such Code, as redesignated by para-  
 18 graph (1), is amended by—

19 (A) striking subparagraph (B), and

20 (B) by striking “as if—” and all that fol-  
 21 lows through “the use and tax” and inserting  
 22 “as if the use and tax”.

23 (3) EFFECTIVE DATE.—The amendments made  
 24 by this subsection shall apply to distilled spirits  
 25 brought into the United States after December 31,  
 26 2019.

1 (b) TRANSFER TO PUERTO RICO CONSERVATION  
2 TRUST FUND OF PORTION OF PUERTO RICO RUM COVER  
3 OVER.—

4 (1) IN GENERAL.—Section 7652(e) of the Inter-  
5 nal Revenue Code of 1986 is amended by redesignig-  
6 nating paragraphs (3), (4), and (5) as paragraphs  
7 (4), (5), and (6), respectively, and by inserting after  
8 paragraph (2) the following new paragraph:

9 “(2) TRANSFER TO PUERTO RICO CONSERVA-  
10 TION TRUST FUND OF PORTION OF RUM COVER  
11 OVER.—

12 “(A) IN GENERAL.—From any amount  
13 otherwise required to be covered over to the  
14 treasury of Puerto Rico under this section with  
15 respect to taxes collected on rum under section  
16 5001(a)(1) or subsection (a) of this section, the  
17 Secretary of the Treasury shall transfer to the  
18 Puerto Rico Conservation Trust Fund an  
19 amount equal to \$0.46 per proof gallon of rum  
20 to which such cover over is attributable. Any  
21 amount transferred under the preceding sen-  
22 tence shall be treated for purposes of this sec-  
23 tion (other than this paragraph) as having been  
24 covered over to the treasury of Puerto Rico.

1                   “(B) PUERTO RICO CONSERVATION TRUST  
 2                   FUND.—For purposes of this section, the term  
 3                   ‘Puerto Rico Conservation Trust Fund’ means  
 4                   the fund established pursuant to a Memo-  
 5                   randum of Understanding between the United  
 6                   States Department of the Interior and the  
 7                   Commonwealth of Puerto Rico, dated December  
 8                   24, 1968.”.

9                   (2) EFFECTIVE DATE.—The amendments made  
 10                  by this section shall apply to rum brought into the  
 11                  United States after December 31, 2019.

12                  (c) COVER OVER DETERMINED WITHOUT REGARD  
 13                  TO CERTAIN RATE REDUCTIONS.—

14                  (1) IN GENERAL.—Section 7652 of the Internal  
 15                  Revenue Code of 1986, as amended by subsection  
 16                  (a)(1), is amended by adding at the end the fol-  
 17                  lowing new subsection:

18                  “(h) COVER OVER DETERMINED WITHOUT REGARD  
 19                  TO CERTAIN RATE REDUCTIONS.—For purposes of sub-  
 20                  sections (a)(3), (b)(3), and (e), the amount of taxes im-  
 21                  posed and collected under section 5001(a)(1) shall be de-  
 22                  termined without regard to section 5001(c).”.

23                  (2) CONFORMING AMENDMENT.—Section  
 24                  7652(e) of such Code, as amended by subsection  
 25                  (b)(1), is amended by striking paragraph (6).

1           (3) EFFECTIVE DATE.—The amendments made  
2       by this subsection shall take effect as if included in  
3       section 13807 of Public Law 115–97.

4   EMPLOYEE RETENTION CREDIT WITH RESPECT TO INDIVIDUALS  
5       EMPLOYED IN THE QUALIFIED PUERTO  
6       RICO DISASTER ZONE

7       SEC. 108. (a) IN GENERAL.—The Secretary of the  
8   Treasury shall pay to Puerto Rico the amount determined  
9   under subsection (b) for the purpose of providing an em-  
10   ployee retention credit with respect to individuals em-  
11   ployed in a qualified Puerto Rico disaster zone (as defined  
12   in section 102). The preceding sentence shall not apply  
13   unless Puerto Rico has a plan for implementing such em-  
14   ployee retention credit—

15           (1) which is similar to the plan approved under  
16       section 504(d)(1)(B) of the Disaster Tax Relief and  
17       Airport and Airway Extension Act of 2017,

18           (2) under which Puerto Rico will promptly dis-  
19       tribute such payments to its residents, and

20           (3) which has been approved by the Secretary  
21       of the Treasury for purposes of this section.

22       (b) DETERMINATION OF PAYMENT AMOUNT.—

23           (1) IN GENERAL.—The amount determined  
24       under this subsection is the product of—

25           (A) the aggregate amount of payments  
26       made under section 504(d)(1)(B) of the Dis-

1           aster Tax Relief and Airport and Airway Exten-  
2           sion Act of 2017, multiplied by

3           (B) the population adjustment ratio.

4           (2) POPULATION ADJUSTMENT RATIO.—For  
5           purposes of this subsection, the term population ad-  
6           justment ratio means the ratio of—

7           (A) the number of individuals estimated by  
8           the Secretary of the Treasury to have been  
9           present in the qualified Puerto Rico disaster  
10          zone (as defined in section 102), over

11          (B) the number of individuals estimated by  
12          the Secretary of the Treasury to have been  
13          present in the Hurricane Maria disaster zone  
14          (as defined in section 501(c) of the Disaster  
15          Tax Relief and Airport and Airway Extension  
16          Act of 2017).

17          (c) REPORT TO CONGRESS.—Not later than 90 days  
18          after substantially all of the employee retention credits  
19          under this section have been paid or allowed to taxpayers  
20          in Puerto Rico, the Secretary of the Treasury of Puerto  
21          Rico shall submit a written report to Congress docu-  
22          menting the implementation of such credits.



1       **DIVISION C—BUDGETARY EFFECTS**

2                               BUDGETARY EFFECTS

3       SEC. 101. (a) IN GENERAL.—The budgetary effects  
4 of division B and each succeeding division shall not be en-  
5 tered on either PAYGO scorecard maintained pursuant to  
6 section 4(d) of the Statutory Pay-As-You-Go Act of 2010.

7       (b) SENATE PAYGO SCORECARDS.—The budgetary  
8 effects of division B and each succeeding division shall not  
9 be entered on any PAYGO scorecard maintained for pur-  
10 poses of section 4106 of H. Con. Res. 71 (115th Con-  
11 gress).

12       (c) CLASSIFICATION OF BUDGETARY EFFECTS.—  
13 Notwithstanding Rule 3 of the Budget Scorekeeping  
14 Guidelines set forth in the joint explanatory statement of  
15 the committee of conference accompanying Conference Re-  
16 port 105–217 and section 250(c)(8) of the Balanced  
17 Budget and Emergency Deficit Control Act of 1985, the  
18 budgetary effects of division B and each succeeding divi-  
19 sion shall not be estimated—

20                   (1) for purposes of section 251 of such Act; and

1           (2) for purposes of paragraph (4)(C) of section  
2       3 of the Statutory Pay-As-You-Go Act of 2010 as  
3       being included in an appropriation Act.

Passed the House of Representatives February 7,  
2020.

Attest:

*Clerk.*



116<sup>TH</sup> CONGRESS  
2<sup>D</sup> SESSION

**H. R. 5687**

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**AN ACT**

Making emergency supplemental appropriations for  
the fiscal year ending September 30, 2020, and  
for other purposes.