

MEMBERS RECORDED PURSUANT TO HOUSE  
RESOLUTION 8, 117TH CONGRESS

Allred (Davids (KS))	Green (TN) (Timmons)	Moulton (Trahan)
Amodei (Balderson)	Green, Al (TX) (Perlmutter)	Mullin (Lucas)
Banks (Walorski)	Grijalva (Garcia (IL))	Napolitano (Correa)
Boebert (McHenry)	Hastings (Cleaver)	Norman (Rice (SC))
Bowman (Clark (MA))	Hern (Lucas)	Nunes (Garcia (CA))
Brown (Mfume)	Himes	Palazzo
Buchanan (Donalds)	Issa (Valadao)	(Fleischmann)
Budd (McHenry)	Jackson (Nehls)	Payne (Pallone)
Calvert (Garcia (CA))	Jackson Lee (Butterfield)	Pingree (Kuster)
Cárdenas (Gomez)	Kelly (IL) (Kuster)	Porter (Wexton)
Carter (TX) (Nehls)	Kelly (PA) (Keller)	Reed (Arrington)
Cawthorn (McHenry)	Kirkpatrick (Stanton)	Rodgers (WA) (Herrera)
DeSaulnier (Matsui)	Krishnamoorthi (Clark (MA))	Beutler
DesJarlais (Fleischmann)	LaHood (Smith (NE))	Roybal-Allard (Bass)
Deutch (Rice (NY))	Langevin (Lynch)	Ruiz (Aguilar)
Fletcher (Kuster)	Lawson (FL) (Evans)	Rush
Frankel, Lois (Clark (MA))	Lieu (Beyer)	(Underwood)
Gaetz (Franklin, C. Scott)	Lofgren (Jeffries)	Steube
Garcia (TX) (Escobar)	Long (Wagner)	(Franklin, C. Scott)
Gibbs (Bucshon)	Lowenthal (Beyer)	Stewart (Curtis)
Gonzalez, Vincente (Gomez)	McNerney (Eshoo)	Vargas (Correa)
Gosar (Herrell)	Meng (Clark (MA))	Vela (Gomez)
	Moore (WI) (Beyer)	Waltz (Donalds)
		Wasserman
		Lowenthal
		Schultz (Soto)
		Watson Coleman
		(Pallone)
		Wilson (FL)
		(Hayes)
		Young
		(Malliotakis)

The SPEAKER pro tempore. The question is on the resolution.

The question was taken; and the Speaker pro tempore announced that the ayes appeared to have it.

Mr. BURGESS. Madam Speaker, on that I demand the yeas and nays.

The SPEAKER pro tempore. Pursuant to section 3(s) of House Resolution 8, the yeas and nays are ordered.

The vote was taken by electronic device, and there were—yeas 219, nays 210, not voting 2, as follows:

[Roll No. 47]

## YEAS—219

Adams	Clyburn	Garcia (TX)
Aguilar	Cohen	Golden
Allred	Connolly	Gomez
Auchincloss	Cooper	Gonzalez,
Axne	Correa	Vicente
Barragán	Costa	Gottheimer
Bass	Courtney	Green, Al (TX)
Beatty	Craig	Grijalva
Bera	Crist	Haaland
Beyer	Crow	Harder (CA)
Bishop (GA)	Cuellar	Hastings
Blumenauer	Davids (KS)	Hayes
Blunt Rochester	Davis, Danny K.	Higgins (NY)
Bonamici	Dean	Himes
Bourdeaux	DeFazio	Horsford
Bowman	DeGette	Houlahan
Boyle, Brendan F.	DeLauro	Hoyer
Brown	DelBene	Huffman
Brownley	Delgado	Jackson Lee
Bush	Demings	Jacobs (CA)
Bustos	DeSaulnier	Jayapal
Butterfield	Deutch	Jeffries
Carbajal	Dingell	Johnson (GA)
Cárdenas	Doggett	Johnson (TX)
Carson	Doyle, Michael F.	Jones
Castro	Escobar	Kahele
Castro (TX)	Eschobar	Kaptur
Chu	Eshoo	Keating
Cicilline	Espallat	Kelly (IL)
Clark (MA)	Evans	Khanna
Clarke (NY)	Fletcher	Killdeer
Cleaver	Foster	Kilmer
	Frankel, Lois	Kim (NJ)
	Fudge	Kind
	Garamendi	Kirkpatrick
	Garcia (IL)	Krishnamoorthi

Kuster	Neguse	Sherman
Lamb	Newman	Sherrill
Langevin	Norcross	Sires
Larsen (WA)	O'Halleran	Slotkin
Larson (CT)	Ocasio-Cortez	Smith (WA)
Lawrence	Omar	Soto
Lawson (FL)	Pallone	Spanberger
Lee (CA)	Panetta	Speier
Lee (NV)	Pappas	Stanton
Leger Fernandez	Pascarell	Stevens
Levin (CA)	Payne	Strickland
Levin (MI)	Perlmutter	Suozzi
Lieu	Peters	Swalwell
Lofgren	Phillips	Takano
Lowenthal	Pingree	Thompson (CA)
Luria	Pocan	Thompson (MS)
Lynch	Porter	Titus
Malinowski	Pressley	Tlaib
Maloney,	Price (NC)	Tonko
Carolyn B.	Quigley	Torres (CA)
Maloney, Sean	Raskin	Torres (NY)
Manning	Rice (NY)	Trahan
Matsui	Ross	Trone
McBath	Roybal-Allard	Underwood
McCollum	Ruiz	Vargas
McEachin	Ruppersberger	Veasey
McGovern	Rush	Vela
McNerney	Ryan	Velázquez
Meeks	Sánchez	Wasserman
Meng	Sarbanes	Schultz
Mfume	Scanlon	Waters
Moore (WI)	Schakowsky	Watson Coleman
Morelle	Schiff	Welch
Moulton	Schneider	Wexton
Mrvan	Schrader	Wild
Murphy (FL)	Schrier	Williams (GA)
Nadler	Scott (VA)	Wilson (FL)
Napolitano	Scott, David	Yarmuth
Neal	Sewell	

## NAYS—210

Fortenberry	Lamborn
Foxx	Latta
Franklin, C. Scott	LaTurner
Fulcher	Lesko
Gaetz	Long
Gallagher	Loudermilk
Garbarino	Lucas
Garcia (CA)	Luetkemeyer
Gibbs	Mace
Gimenez	Malliotakis
Gohmert	Mann
Gonzales, Tony	Massie
Gonzalez (OH)	Mast
Good (VA)	McCarthy
Gooden (TX)	McCauley
Gosar	McClain
Granger	McClintock
Graves (LA)	McHenry
Graves (MO)	McKinley
Green (TN)	Meijer
Greene (GA)	Meuser
Griffith	Miller (IL)
Grothman	Miller (WV)
Guest	Miller-Meeks
Guthrie	Moolenaar
Hagedorn	Mooney
Harris	Moore (AL)
Harshbarger	Moore (UT)
Hartzler	Mullin
Hern	Murphy (NC)
Herrell	Nehls
Herrera Beutler	Newhouse
Hice (GA)	Norman
Higgins (LA)	Nunes
Hill	Obenroite
Hinson	Owens
Hollingsworth	Palazzo
Hudson	Palmer
Huizenga	Pence
Issa	Perry
Jackson	Pfenger
Jacobs (NY)	Posey
Johnson (LA)	Reed
Johnson (OH)	Reschenthaler
Johnson (SD)	Rice (SC)
Jordan	Rodgers (WA)
Joyce (OH)	Rogers (AL)
Joyce (PA)	Rogers (KY)
Katko	Rose
Keller	Rosendale
Kelly (MS)	Rouzer
Kelly (PA)	Roy
Kim (CA)	Rutherford
Kinziger	Salazar
Kustoff	Scalise
LaHood	Schweikert
LaMalfa	Scott, Austin
	Sessions

Simpson	Taylor	Waltz
Smith (MO)	Tenney	Weber (TX)
Smith (NE)	Thompson (PA)	Webster (FL)
Smith (NJ)	Tiffany	Wenstrup
Smucker	Timmons	Westerman
Spartz	Turner	Williams (TX)
Stauber	Upton	Wilson (SC)
Steel	Valadao	Wittman
Stefanik	Van Drew	Womack
Stell	Van Duyn	Young
Steube	Wagner	Zeldin
Stewart	Walberg	
Stivers	Walorski	

## NOT VOTING—2

Gallego
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□ 2318

Mr. MCKINLEY changed his vote from “yea” to “nay.”

So the resolution was agreed to.

The result of the vote was announced as above recorded.

A motion to reconsider was laid on the table.

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		Wilson (FL)
		(Hayes)
		Young
		(Malliotakis)

AMERICAN RESCUE PLAN ACT OF  
2021

The SPEAKER pro tempore (Mr. CUELLAR). Pursuant to House Resolution 166, the House will proceed to the immediate consideration of the bill (H.R. 1319) to provide for reconciliation pursuant to title II of S. Con. Res. 5.

The Clerk read the title of the bill.

The SPEAKER pro tempore. Pursuant to House Resolution 166, an amendment printed in House Report 117–8 is adopted and the bill, as amended, is considered read.

The text of the bill, as amended, is as follows:

H.R. 1319

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

**SECTION 1. SHORT TITLE.**

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

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

The table of contents for this Act is as follows:

Sec. 1. Short title.

Sec. 2. Table of contents.

**TITLE I—COMMITTEE ON AGRICULTURE****Subtitle A—Agriculture**

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

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

Sec. 1003. Pandemic program administration funds.

Sec. 1004. Funding for the USDA Office of Inspector General for oversight of COVID—19-related programs.

Sec. 1005. Farm loan assistance for socially disadvantaged farmers and ranchers.

Sec. 1006. USDA assistance and support for socially disadvantaged farmers, ranchers, forest land owners and operators, and groups.

Sec. 1007. Use of the Commodity Credit Corporation for commodities and associated expenses..

**Subtitle B—Nutrition**

Sec. 1111. Supplemental nutrition assistance program.

Sec. 1112. Additional assistance for SNAP online purchasing and technology improvements.

Sec. 1113. Additional funding for nutrition assistance programs.

Sec. 1114. Commodity supplemental food program.

**TITLE II—COMMITTEE ON EDUCATION AND LABOR****Subtitle A—Education Matters****PART 1—DEPARTMENT OF EDUCATION**

Sec. 2001. Elementary and secondary school emergency relief fund.

Sec. 2002. Higher education emergency relief fund.

Sec. 2003. Maintenance of effort and maintenance of equity.

Sec. 2004. Outlying areas.

Sec. 2005. Bureau of Indian Education.

Sec. 2006. Gallaudet University.

Sec. 2007. Student aid administration.

Sec. 2008. Howard University.

Sec. 2009. National Technical Institute for the Deaf.

Sec. 2010. Institute of Education Sciences.

Sec. 2011. Program administration.

Sec. 2012. Office of inspector general.

Sec. 2013. Modification of revenue requirements for proprietary institutions of higher education.

**PART 2—MISCELLANEOUS**

Sec. 2021. National endowment for the arts.

Sec. 2022. National endowment for the humanities.

Sec. 2023. Institute of museum and library services.

Sec. 2024. COVID-19 response resources for the preservation and maintenance of Native American languages.

**Subtitle B—Labor Matters**

Sec. 2101. Raising the Federal minimum wage.

Sec. 2102. Funding for Department of Labor Worker Protection Activities.

Sec. 2103. Eligibility for workers' compensation benefits for Federal employees diagnosed with COVID—19.

Sec. 2104. Compensation pursuant to the Longshore and Harbor Workers' Compensation Act.

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

Sec. 2202. Supporting older Americans and their families.

Sec. 2203. Child Care and Development Block Grant Program.

Sec. 2204. Child Care Stabilization.

Sec. 2205. Head Start.

Sec. 2206. Programs for survivors.

Sec. 2207. Child abuse prevention and treatment.

Sec. 2210. Corporation for National and Community Service and the National Service Trust.

**Subtitle D—Child Nutrition & Related Programs**

Sec. 2301. Improvements to WIC benefits.

Sec. 2302. WIC program modernization.

Sec. 2303. Meals and supplements reimbursements for individuals who have not attained the age of 25.

Sec. 2304. Pandemic EBT program.

**Subtitle E—COBRA Continuation Coverage**

Sec. 2401. Preserving health benefits for workers.

**TITLE III—COMMITTEE ON ENERGY AND COMMERCE****Subtitle A—Public Health****CHAPTER 1—VACCINES AND THERAPEUTICS**

Sec. 3001. Funding for COVID—19 vaccine activities at the centers for disease control and prevention.

Sec. 3002. Funding for vaccine confidence activities.

Sec. 3003. Funding for supply chain for COVID—19 vaccines, therapeutics, and medical supplies.

Sec. 3004. Funding for COVID—19 vaccine, therapeutic, and device activities at the Food and Drug Administration.

**CHAPTER 2—TESTING**

Sec. 3011. Funding for COVID—19 testing, contact tracing, and mitigation activities.

Sec. 3012. Funding for SARS-CoV-2 genomic sequencing and surveillance.

Sec. 3013. Funding for global health.

Sec. 3014. Funding for data modernization and forecasting center.

**CHAPTER 3—PUBLIC HEALTH WORKFORCE**

Sec. 3021. Funding for public health workforce.

Sec. 3022. Funding for Medical Reserve Corps.

**CHAPTER 4—PUBLIC HEALTH INVESTMENTS**

Sec. 3031. Funding for community health centers and community care.

Sec. 3032. Funding for National Health Service Corps.

Sec. 3033. Funding for Nurse Corps.

Sec. 3034. Funding for teaching health centers that operate graduate medical education.

Sec. 3035. Funding for family planning.

Sec. 3036. Funding for Office of Inspector General.

**CHAPTER 5—INDIAN HEALTH**

Sec. 3041. Funding for Indian health.

**CHAPTER 6—MENTAL HEALTH AND SUBSTANCE USE DISORDER**

Sec. 3051. Funding for block grants for community mental health services.

Sec. 3052. Funding for block grants for prevention and treatment of substance abuse.

Sec. 3053. Funding for mental and behavioral health training for health care professionals, paraprofessionals, and public safety officers.

Sec. 3054. Funding for education and awareness campaign encouraging healthy work conditions and use of mental and behavioral health services by health care professionals.

Sec. 3055. Funding for grants for health care providers to promote mental and behavioral health among their health professional workforce.

Sec. 3056. Funding for community-based funding for local substance use disorder services.

Sec. 3057. Funding for community-based funding for local behavioral health needs.

Sec. 3058. Funding for the National Child Traumatic Stress Network.

Sec. 3059. Funding for Project AWARE.

Sec. 3059A. Funding for youth suicide prevention.

Sec. 3059B. Funding for behavioral health workforce education and training.

**CHAPTER 7—EXCHANGE GRANT PROGRAM**

Sec. 3061. Establishing a grant program for Exchange modernization.

**Subtitle B—Medicaid**

Sec. 3101. Mandatory coverage of COVID—19 vaccines and administration and treatment under Medicaid.

Sec. 3102. Modifications to certain coverage under Medicaid for pregnant and postpartum women.

Sec. 3103. State Option to Provide Qualifying Community-Based Mobile Crisis Intervention Services.

Sec. 3104. Temporary increase in FMAP for medical assistance under State Medicaid plans which begin to expend amounts for certain mandatory individuals.

Sec. 3105. Extension of 100 percent Federal medical assistance percentage to Urban Indian Health Organizations and Native Hawaiian Health Care Systems.

Sec. 3106. Sunset of limit on maximum rebate amount for single source drugs and innovator multiple source drugs.

Sec. 3107. Additional support for Medicaid home and community-based services during the COVID—19 emergency.

Sec. 3108. Funding for State strike teams for resident and employee safety in nursing facilities.

Sec. 3109. Special Rule for the Period of a Declared Public Health Emergency Related to Coronavirus.

**Subtitle C—Children's Health Insurance Program**

Sec. 3201. Mandatory coverage of COVID—19 vaccines and administration and treatment under CHIP.

Sec. 3202. Modifications to certain coverage under CHIP for pregnant and postpartum women.

**Subtitle D—Other Provisions****CHAPTER 1—ENSURING ENVIRONMENTAL HEALTH AND RATEPAYER PROTECTION DURING THE PANDEMIC**

Sec. 3301. Funding for pollution and disparate impacts of the COVID—19 pandemic.

Sec. 3302. Funding for LIHEAP.

Sec. 3303. Funding for water assistance program.

**CHAPTER 2—DISTANCE LEARNING AND CONSUMER PROTECTION DURING THE COVID—19 PANDEMIC**

Sec. 3311. Funding for consumer product safety fund to protect consumers from potentially dangerous products related to COVID—19.

Sec. 3312. Funding for E-Rate support for emergency educational connections and devices.

**CHAPTER 3—OVERSIGHT OF DEPARTMENT OF COMMERCE PREVENTION AND RESPONSE TO COVID—19**

Sec. 3321. Funding for Department of Commerce Inspector General.

## TITLE IV—COMMITTEE ON FINANCIAL SERVICES

## Subtitle A—Defense Production Act of 1950

Sec. 4001. COVID-19 emergency medical supplies enhancement.

## Subtitle B—Housing Provisions

Sec. 4101. Emergency rental assistance.  
 Sec. 4102. Emergency housing vouchers.  
 Sec. 4103. Emergency assistance for rural housing.  
 Sec. 4104. Housing assistance and supportive services programs for Native Americans.  
 Sec. 4105. Housing counseling.  
 Sec. 4106. Homelessness assistance and supportive services program.  
 Sec. 4107. Homeowner Assistance Fund.  
 Sec. 4108. Relief measures for section 502 and 504 direct loan borrowers.  
 Sec. 4109. Fair housing activities.

## Subtitle C—Small Business (SSBCI)

Sec. 4201. State Small Business Credit Initiative.

## Subtitle D—Airlines

Sec. 4301. Air Transportation Payroll Support Program Extension.

## TITLE V—COMMITTEE ON OVERSIGHT AND REFORM

## Subtitle A—Coronavirus State and Local Fiscal Recovery Funds

Sec. 5001. Coronavirus State and Local Fiscal Recovery Funds.

## Subtitle B—Other Matters

Sec. 5111. Emergency Federal Employee Leave Fund.  
 Sec. 5112. Funding for the Government Accountability Office.  
 Sec. 5113. Pandemic Response Accountability Committee funding availability.  
 Sec. 5114. Funding for the White House.

## TITLE VI—COMMITTEE ON SMALL BUSINESS

Sec. 6001. Modifications to paycheck protection program.  
 Sec. 6002. Targeted EIDL advance.  
 Sec. 6003. Support for restaurants.  
 Sec. 6004. Community navigator pilot program.  
 Sec. 6005. Shuttered venue operators.  
 Sec. 6006. Direct appropriations.

## TITLE VII—COMMITTEE ON TRANSPORTATION AND INFRASTRUCTURE

## Subtitle A—Transportation and Infrastructure

Sec. 7001. Federal Emergency Management Agency appropriation.  
 Sec. 7002. Funeral assistance.  
 Sec. 7003. Economic adjustment assistance.  
 Sec. 7004. Great Lakes St. Lawrence Seaway Development Corporation operations and maintenance.  
 Sec. 7005. Grants to the National Railroad Passenger Corporation.  
 Sec. 7006. Federal Transit Administration grants.  
 Sec. 7007. Relief for airports.  
 Sec. 7008. Emergency FAA Employee Leave Fund.

## Subtitle B—Aviation Manufacturing Jobs Protection

Sec. 7101. Definitions.  
 Sec. 7102. Payroll support program.

## Subtitle C—Continued Assistance to Rail Workers

Sec. 7201. Additional enhanced benefits under the Railroad Unemployment Insurance Act.  
 Sec. 7202. Extended unemployment benefits under the Railroad Unemployment Insurance Act.  
 Sec. 7203. Extension of waiver of the 7-day waiting period for benefits under the Railroad Unemployment Insurance Act.

Sec. 7204. Railroad Retirement Board and Office of the Inspector General funding.

## 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 WAYS AND MEANS

## 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.

## 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.

## 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. 9500. 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.

## Subtitle H—Pensions

Sec. 9700. Temporary delay of designation of multiemployer plans as in endangered, critical, or critical and declining status.

Sec. 9701. Temporary extension of the funding improvement and rehabilitation periods for multiemployer pension plans in critical and endangered status for 2020 or 2021.

Sec. 9702. Adjustments to funding standard account rules.

Sec. 9703. Special financial assistance program for financially troubled multiemployer plans.

Sec. 9704. Extended amortization for single employer plans.

Sec. 9705. Extension of pension funding stabilization percentages for single employer plans.

Sec. 9706. Modification of special rules for minimum funding standards for community newspaper plans.

Sec. 9707. Cost of living adjustment freeze.

#### Subtitle I—Child Care for Workers

Sec. 9801. Child care assistance.

#### TITLE X—INTERNATIONAL AFFAIRS

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 NATURAL RESOURCES

Sec. 1101. Indian Affairs.

Sec. 1102. United States Fish and Wildlife Service.

#### TITLE XII—COMMITTEE ON SCIENCE, SPACE, AND TECHNOLOGY

Sec. 12001. National Institute of Standards and Technology.

Sec. 12002. National Science Foundation.

#### TITLE I—COMMITTEE ON AGRICULTURE Subtitle A—Agriculture

##### SEC. 1001. FOOD SUPPLY CHAIN AND AGRICULTURE PANDEMIC RESPONSE.

(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.

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

(1) to purchase food and agricultural commodities;

(2) to purchase and distribute agricultural commodities (including fresh produce, dairy, eggs, and meat) to individuals in need, including through delivery to nonprofit organizations and through restaurants and other food related entities, as determined by the Secretary, that may receive, store, process, and distribute food items;

(3) to make grants and loans for small or mid-sized food processors or distributors, farmers markets, producers, or other organizations to respond to COVID-19, including for measures to protect workers against COVID-19; and

(4) to make loans and grants and provide other assistance to maintain and improve food and agricultural supply chain resiliency.

##### (c) **ANIMAL HEALTH.**—

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

(2) **GUIDANCE.**—Activities conducted under paragraph (1) shall be consistent with guidance provided by the World Organisation for Animal Health.

(3) **FUNDING.**—Out of the amounts made available under subsection (a), the Secretary shall use \$300,000,000 to carry out this subsection.

##### (d) **OVERTIME FEES.**—

(1) **SMALL ESTABLISHMENT; VERY SMALL ESTABLISHMENT DEFINITIONS.**—The terms “small establishment” and “very small establishment” have the meaning given those terms in the final rule entitled “Pathogen Reduction; Hazard Analysis and Critical Control Point (HACCP) Systems” published in the Federal Register on July 25, 1996 (61 Fed. Reg. 38806).

(2) **OVERTIME INSPECTION COST REDUCTION.**—Notwithstanding section 10703 of the Farm Security and Rural Investment Act of 2002 (7 U.S.C. 2219a), the Act of June 5, 1948 (21 U.S.C. 695), section 25 of the Poultry Products Inspection

Act (21 U.S.C. 468), and section 24 of the Egg Products Inspection Act (21 U.S.C. 1053), and any regulations promulgated by the Department of Agriculture implementing such provisions of law and subject to the availability of funds under paragraph (3), the Secretary of Agriculture shall reduce the amount of overtime inspection costs borne by federally-inspected small establishments and very small establishments engaged in meat, poultry, or egg products processing and subject to the requirements of the Federal Meat Inspection Act (21 U.S.C. 601 et seq.), the Poultry Products Inspection Act (21 U.S.C. 451 et seq.), or the Egg Products Inspection Act (21 U.S.C. 1031 et seq.), for inspection activities carried out during the period of fiscal years 2021 through 2030.

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

##### SEC. 1002. EMERGENCY RURAL DEVELOPMENT GRANTS FOR RURAL HEALTH CARE.

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

(b) **USES.**—An eligible applicant to whom a grant is awarded under this section may use the grant funds for costs, including those incurred prior to the issuance of the grant, as determined by the Secretary, of facilities which primarily serve rural areas (as defined in section 343(a)(13)(C) of the Consolidated Farm and Rural Development Act (7 U.S.C. 1991(a)(13)(C)), which are located in a rural area, the median household income of the population to be served by which is less than the greater of the poverty line or the applicable percentage (determined under section 3570.63(b) of title 7, Code of Federal Regulations) of the State nonmetropolitan median household income, and for which the performance of any construction work completed with grant funds shall meet the condition set forth in section 9003(f) of the Farm Security and Rural Investment Act of 2002 (7 U.S.C. 8103(f)), to—

(1) increase capacity for vaccine distribution;

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

(3) reimburse for revenue lost during the COVID-19 pandemic, including revenue losses incurred prior to the awarding of the grant;

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

(5) construct temporary or permanent structures to provide health care services, including vaccine administration or testing;

(6) support staffing needs for vaccine administration or testing; and

(7) engage in any other efforts to support rural development determined to be critical to address the COVID-19 pandemic, including nutritional assistance to vulnerable individuals, as approved by the Secretary.

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

##### SEC. 1003. PANDEMIC PROGRAM ADMINISTRATION FUNDS.

In addition to amounts otherwise available, there are appropriated for fiscal year 2021, out

of any money in the Treasury not otherwise appropriated, \$47,500,000, to remain available until expended, for necessary administrative expenses associated with carrying out this subtitle.

##### SEC. 1004. FUNDING FOR THE USDA OFFICE OF INSPECTOR GENERAL FOR OVERSIGHT OF COVID-19-RELATED PROGRAMS.

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

##### SEC. 1005. FARM LOAN ASSISTANCE FOR SOCIALLY DISADVANTAGED FARMERS AND RANCHERS.

##### (a) **PAYMENTS.**—

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

(2) **PAYMENTS.**—The Secretary shall provide a payment in an amount equal to 120 percent of the outstanding indebtedness of each socially disadvantaged farmer or rancher as of January 1, 2021, to pay off the loan directly or to the socially disadvantaged farmer or rancher (or a combination of both), on each—

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

(B) farm loan guaranteed by the Secretary the borrower of which is the socially disadvantaged farmer or rancher.

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

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

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

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

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

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

##### SEC. 1006. USDA ASSISTANCE AND SUPPORT FOR SOCIALLY DISADVANTAGED FARMERS, RANCHERS, FOREST LAND OWNERS AND OPERATORS, AND GROUPS.

(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, \$1,010,000,000, to remain available until expended, to carry out this section.

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

(1) to provide outreach, mediation, financial training, capacity building training, cooperative development training and support, and other technical assistance on issues concerning food, agriculture, agricultural credit, agricultural extension, rural development, or nutrition to socially disadvantaged farmers, ranchers, or forest landowners, or other members of socially disadvantaged groups;

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

(3) to support the development of agricultural credit institutions that are designed to serve socially disadvantaged groups, including other financing institutions funded by the Farm Credit System;

(4) to support the activities of one or more equity commissions that will address racial equity issues within the Department of Agriculture and its programs;

(5) to support the development of one or more legal centers focused on agricultural legal issues of socially disadvantaged farmers, ranchers, or forest landowners or other members of socially disadvantaged groups;

(6) to support and supplement agricultural research, education, and extension, as well as scholarships and programs that provide internships and pathways to Federal employment, at—

(A) colleges or universities eligible to receive funds under the Act of August 30, 1890 (commonly known as the “Second Morrill Act”) (7 U.S.C. 321 et seq.), including Tuskegee University;

(B) 1994 Institutions (as defined in section 532 of the Equity in Educational Land-Grant Status Act of 1994 (7 U.S.C. 301 note; Public Law 103-382));

(C) Alaska Native serving institutions and Native Hawaiian serving institutions eligible to receive grants under subsections (a) and (b), respectively, of section 1419B of the National Agricultural Research, Extension, and Teaching Policy Act of 1977 (7 U.S.C. 3156);

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

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

(7) to provide assistance to socially disadvantaged farmers, ranchers, or forest landowners that are former farm loan borrowers that suffered related adverse actions or past discrimination or bias in Department of Agriculture programs, as determined by the Secretary; and

(8) to establish pilot projects that focus on land acquisition, financial planning, and credit by providing technical and financial assistance related to agricultural production or timber production on nonindustrial private forest land to socially disadvantaged farmers, ranchers, or forest landowners, or other members of socially disadvantaged groups.

(c) DEFINITIONS.—In this section:

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

(2) SOCIALLY DISADVANTAGED FARMER, RANCHER, OR FOREST LANDOWNER.—The term “socially disadvantaged farmer, rancher, or forest landowner” means a farmer, rancher, or owner or operator of nonindustrial private forest land who is a member of a socially disadvantaged group.

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

**SEC. 1007. USE OF THE COMMODITY CREDIT CORPORATION FOR COMMODITIES AND ASSOCIATED EXPENSES.**

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

**Subtitle B—Nutrition**

**SEC. 1111. SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM.**

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

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

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

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

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

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

**SEC. 1112. ADDITIONAL ASSISTANCE FOR SNAP ONLINE PURCHASING AND TECHNOLOGY IMPROVEMENTS.**

(a) FUNDING.—In addition to amounts otherwise made available, there is appropriated for fiscal year 2021, out of any amounts in the Treasury not otherwise appropriated, \$25,000,000 to remain available through September 30, 2026, to carry out this section.

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

(1) to make technological improvements to improve online purchasing in the supplemental nutrition assistance program established under the Food and Nutrition Act of 2008 (7 U.S.C. 2011 et seq.);

(2) to modernize electronic benefit transfer technology;

(3) to support the mobile technologies demonstration projects and the use of mobile technologies authorized under section 7(h)(14) of the Food and Nutrition Act of 2008 (7 U.S.C. 2016(h)(14)); and

(4) to provide technical assistance to educate retailers on the process and technical requirements for the online acceptance of the supplemental nutrition assistance program benefits, for mobile payments, and for electronic benefit transfer modernization initiatives.

**SEC. 1113. ADDITIONAL FUNDING FOR NUTRITION ASSISTANCE PROGRAMS.**

Section 704 of division N of the Consolidated Appropriations Act, 2021 (Public Law 116-260) is amended—

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

“(a) COVID-19 RESPONSE FUNDING.—In addition”; and

(2) by adding at the end the following—

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

**SEC. 1114. COMMODITY SUPPLEMENTAL FOOD PROGRAM.**

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

**TITLE II—COMMITTEE ON EDUCATION AND LABOR**

**Subtitle A—Education Matters**

**PART 1—DEPARTMENT OF EDUCATION**

**SEC. 2001. ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND.**

(a) IN GENERAL.—In addition to amounts otherwise available through the Education Stabilization Fund, there is appropriated to the Department of Education for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, \$128,554,800,000, to remain available through September 30, 2023, to carry out this section.

(b) GRANTS.—From funds provided under subsection (a), the Secretary shall make grants to each State educational agency in accordance with this section.

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

(d) SUBGRANTS TO LOCAL EDUCATIONAL AGENCIES.—Each State shall allocate not less than 90 percent of the grant funds awarded to the State under this section as subgrants to local educational agencies (including charter schools that are local educational agencies) in the State in proportion to the amount of funds such local educational agencies and charter schools that are local educational agencies received under part A of title I of the Elementary and Secondary Education Act of 1965 in the most recent fiscal year.

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

(1) shall reserve not less than 20 percent of such funds to address learning loss through the implementation of evidence-based interventions, such as summer learning, extended day, comprehensive afterschool programs, or extended school year programs, and ensure that such interventions respond to students’ academic, social, and emotional needs and address the disproportionate impact of the coronavirus on the student subgroups described in section 1111(b)(2)(xi) of the Elementary and Secondary Education Act of 1965 (20 U.S.C. 6311(b)(2)(xi)), students experiencing homelessness, and children and youth in foster care; and

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

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

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

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

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

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

(F) Providing principals and others school leaders with the resources necessary to address the needs of their individual schools.

(G) Activities to address the unique needs of low-income children or students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and foster care youth, including how outreach and service delivery will meet the needs of each population.

(H) Developing and implementing procedures and systems to improve the preparedness and response efforts of local educational agencies.

(I) Training and professional development for staff of the local educational agency on sanitation and minimizing the spread of infectious diseases.

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

(K) Planning for, coordinating, and implementing activities during long-term closures, including providing meals to eligible students, providing technology for online learning to all students, providing guidance for carrying out requirements under the IDEA and ensuring other educational services can continue to be provided consistent with all Federal, State, and local requirements.

(L) Purchasing educational technology (including hardware, software, and connectivity) for students who are served by the local educational agency that aids in regular and substantive educational interaction between students and their classroom instructors, including low-income students and children with disabilities, which may include assistive technology or adaptive equipment.

(M) Providing mental health services and supports.

(N) Planning and implementing activities related to summer learning and supplemental afterschool programs, including providing classroom instruction or online learning during the summer months and addressing the needs of low-income students, children with disabilities, English learners, migrant students, students experiencing homelessness, and children in foster care.

(O) Addressing learning loss among students, including low-income students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and children and youth in foster care, of the local educational agency, including by—

(i) administering and using high-quality assessments that are valid and reliable, to accurately assess students' academic progress and assist educators in meeting students' academic needs, including through differentiating instruction;

(ii) implementing evidence-based activities to meet the comprehensive needs of students;

(iii) providing information and assistance to parents and families on how they can effectively support students, including in a distance learning environment; and

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

(P) School facility repairs and improvements to enable operation of schools to reduce risk of virus transmission and exposure to environmental health hazards, and to support student health needs.

(Q) Inspection, testing, maintenance, repair, replacement, and upgrade projects to improve the indoor air quality in school facilities, including mechanical and non-mechanical heating, ventilation, and air conditioning systems, filtering, purification and other air cleaning, fans, control systems, and window and door repair and replacement.

(R) Developing strategies and implementing public health protocols including, to the greatest extent practicable, policies in line with guidance from the Centers for Disease Control and Prevention for the reopening and operation of school facilities to effectively maintain the health and safety of students, educators, and other staff.

(S) Other activities that are necessary to maintain the operation of and continuity of services in local educational agencies and continuing to employ existing staff of the local educational agency.

(f) STATE FUNDING.—With funds not otherwise allocated under subsection (d), a State—

(1) shall reserve not less than 5 percent of the total amount of grant funds awarded to the State under this section to carry out, directly or through grants or contracts, activities to address learning loss by supporting the implementation of evidence-based interventions, such as summer learning, extended day, comprehensive afterschool programs, or extended school year programs, and ensure that such interventions respond to students' academic, social, and emotional needs and address the disproportionate impact of the coronavirus on the student subgroups described in section 1111(b)(2)(xi) of the Elementary and Secondary Education Act of 1965 (20 U.S.C. 6311(b)(2)(xi)), students experiencing homelessness, and children and youth in foster care, including by providing additional support to local educational agencies to fully address such impacts; and

(2) may reserve not more than one-half of 1 percent of the total amount of grant funds awarded to the State under this section for administrative costs and the remainder for emergency needs as determined by the state educational agency to address issues responding to coronavirus, which may be addressed through the use of grants or contracts.

(g) EQUITABLE SERVICES.—

(1) IN GENERAL.—In carrying out subsection (e)(1), a local educational agency shall provide equitable services in the same manner as provided under section 1117 of the Elementary and Secondary Education Act of 1965 (20 U.S.C. 6320) to students and teachers in non-public schools, as determined in consultation with representatives of non-public schools, except that the standards for a bypass (if needed because a local educational agency is prohibited by law from providing equitable services or has substantially failed or is unwilling to provide equitable services) shall be solely determined by the Secretary.

(2) PUBLIC CONTROL OF FUNDS.—Control of funds provided under subsection (e)(1), and title to materials, equipment, and property purchased with such funds, shall be in a public agency, and a public agency shall administer such funds, materials, equipment, and property and shall provide such services (or may contract for the provision of such services with a public or private entity).

(h) REPORT.—A State receiving funds under this section shall submit a report to the Secretary, not later than 6 months after receiving funding provided in this section, and every 6 months thereafter until such funds are obligated, that provides a detailed accounting of the use of funds provided under this section, including by identifying the specific amounts used to carry out subsections (e)(1) and (f)(1) and a description of the specific activities carried out under such subsections.

(i) REALLOCATION.—A State shall return to the Secretary any funds received under this section that the State does not award within 1 year of receiving such funds and the Secretary shall reallocate such funds to the remaining States in accordance with subsection (c).

(j) ESEA TERMS.—The terms “child”, “children with disabilities”, “distance education”, “elementary school”, “English learner”, “evidence-based”, “extended learning time”, “secondary school”, “local educational agency”,

“parent”, “school leader”, “Secretary”, “State”, “state educational agency”, and “technology” have the meanings given those terms in section 8101 of the Elementary and Secondary Education Act of 1965 (20 U.S.C. 7801).

## SEC. 2002. HIGHER EDUCATION EMERGENCY RELIEF FUND.

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

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

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

(A) in the matter preceding subparagraph (A), by substituting “under the heading ‘Higher Education’ in the Department of Education Appropriations Act, 2020” for “in the Further Consolidated Appropriations Act, 2020 (Public Law 116-94)”; and

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

(3) an institution that receives an allocation apportioned in accordance with clause (iii) of subsection (a)(2)(A) of such section 314 that has a total endowment size of less than \$1,000,000 (including an institution that does not have an endowment) shall be treated by the Secretary as having a total endowment size of \$1,000,000 for the purposes of such clause (iii);

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

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

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

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

(6) the following shall not apply to funds provided or received in accordance with this section—

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

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

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

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

(E) section 316 of the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (division M of Public Law 116-260); and

(7) an institution that receives an allocation under this section apportioned in accordance with subparagraphs (A) through (D) of subsection (a)(1) of such section 314 shall use not less than 50 percent of such allocation to provide emergency financial aid grants to students in accordance with subsection (c)(3) of such section 314.

## SEC. 2003. MAINTENANCE OF EFFORT AND MAINTENANCE OF EQUITY.

(a) STATE MAINTENANCE OF EFFORT.—

(1) IN GENERAL.—As a condition of receiving funds under section 2001, a State shall maintain support for elementary and secondary education, and for higher education (which shall



include State funding to institutions of higher education and State need-based financial aid, and shall not include support for capital projects or for research and development or tuition and fees paid by students), in each of fiscal years 2022 and 2023 at least at the proportional levels of such State's support for elementary and secondary education and for higher education relative to such State's overall spending, averaged over fiscal years 2017, 2018, and 2019.

(2) **WAIVER.**—For the purpose of relieving fiscal burdens incurred by States in preventing, preparing for, and responding to the coronavirus, the Secretary of Education may waive any maintenance of effort requirements associated with the Education Stabilization Fund.

(b) **STATE MAINTENANCE OF EQUITY.**—

(1) **HIGH-POVERTY LOCAL EDUCATIONAL AGENCIES.**—As a condition of receiving funds under section 2001, a State educational agency shall not, in fiscal year 2022 or 2023, reduce State funding (calculated on a per-pupil basis) for any high-poverty local educational agency in the State by an amount that exceeds the overall per-pupil reduction in State funds, if any, across all local educational agencies in such State in such fiscal year.

(2) **LOCAL EDUCATIONAL AGENCIES WITH HIGHEST SHARE OF ECONOMICALLY DISADVANTAGED STUDENT.**—Notwithstanding paragraph (1), as a condition of receiving funds under section 2001, a State educational agency shall not, in fiscal year 2022 or 2023, reduce State funding for any local educational agency that is part of the 20 percent of local educational agencies in the State with the highest percentage of economically disadvantaged students (based on the percentages of economically disadvantaged students served by all local educational agencies in the State on the basis of the most recent satisfactory data available from the Department of Commerce (or, for local educational agencies for which no such data is available, such other data as the Secretary of Education determines is satisfactory)) below the level of funding provided to such local educational agencies in fiscal year 2019.

(c) **LOCAL EDUCATIONAL AGENCY MAINTENANCE OF EQUITY FOR HIGH-POVERTY SCHOOLS.**—As a condition of receiving funds under section 2001, a local educational agency shall not, in fiscal year 2022 or 2023—

(1) reduce per-pupil funding (from combined State and local funding) for any high-poverty school served by such local educational agency by an amount that exceeds—

(A) the total reduction in local educational agency funding (from combined State and local funding) for all schools served by the local educational agency in such fiscal year (if any); divided by

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

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

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

(B) the number of children enrolled in all schools served by the local educational agency in such fiscal year.

(d) **DEFINITIONS.**—In this section:

(1) The term “high-poverty local educational agency” means, with respect to a local educational agency in a State, a local educational agency that serves a higher percentage of economically disadvantaged students than the local educational agency that serves the median percentage of economically disadvantaged students, based on the percentages of economically disadvantaged students served by all local educational agencies in such State, on the basis of the most recent satisfactory data available from the Department of Commerce (or, for local edu-

cational agencies for which no such data is available, such other data as the Secretary of Education determines is satisfactory).

(2) The term “high-poverty school” means, with respect to a school served by a local educational agency, a school that serves a higher percentage of economically disadvantaged students (as determined by any measure of poverty, as determined by the Secretary of Education), than the school that serves the median percentage of economically disadvantaged students based on the percentages of economically disadvantaged students—

(A) at all schools served by such local educational agency; or

(B) at all schools within each grade-span of such local educational agency.

(3) The term “overall per-pupil reduction in State funds” means, with respect to a fiscal year—

(A) the amount of any reduction in the total amount of State funds provided to all local educational agencies in the State in such fiscal year compared to the total amount of such funds provided to all local educational agencies in the State in the previous fiscal year; divided by

(B) the aggregate number of children enrolled in all schools served by all local educational agencies in the State in the fiscal year for which the determination is being made.

**SEC. 2004. OUTLYING AREAS.**

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

**SEC. 2005. BUREAU OF INDIAN EDUCATION.**

In addition to amounts otherwise available, there is appropriated to the Department of Interior for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, \$850,000,000, to remain available until expended, for the Secretary of the Interior for awards, which awards shall be determined and funds for such awards allocated by the Secretary of the Interior not more than 30 calendar days after the date of enactment of this Act, for programs operated or funded by the Bureau of Indian Education, for Bureau-funded schools (as defined in section 1141(3) of the Education Amendments of 1978 (25 U.S.C. 2021(3)), and for Tribal Colleges or Universities (as defined in section 316(b)(3) of the Higher Education Act of 1965 (20 U.S.C. 1059c(b)(3))).

**SEC. 2006. GALLAUDET UNIVERSITY.**

In addition to amounts otherwise available, there is appropriated to the Department of Education for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, \$19,250,000, to remain available through September 30, 2023, for the Kendall Demonstration Elementary School, the Model Secondary School for the Deaf, and Gallaudet University to prevent, prepare for, and respond to coronavirus, domestically or internationally, including to defray expenses associated with coronavirus (including lost revenue, reimbursement for expenses already incurred, technology costs associated with a transition to distance education, faculty and staff trainings, and payroll) and to provide financial aid grants to students, which may be used for any component of the student's cost of attendance.

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

In addition to amounts otherwise available, there is appropriated to the Department of Education for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, \$91,130,000, to remain available through September 30, 2023, for Student Aid Administration within the Department of Education to prevent,

prepare for, and respond to coronavirus including direct outreach to students and borrowers about financial aid, economic impact payments, means-tested benefits, unemployment assistance, and tax benefits, for which the students and borrowers may be eligible.

**SEC. 2008. HOWARD UNIVERSITY.**

In addition to amounts otherwise available, there is appropriated to the Department of Education for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, \$35,000,000, to remain available through September 30, 2023, for Howard University to prevent, prepare for, and respond to coronavirus, including to defray expenses associated with coronavirus (including lost revenue, reimbursement for expenses already incurred, technology costs associated with a transition to distance education, faculty and staff trainings, and payroll) and to provide financial aid grants to students, which may be used for any component of the student's cost of attendance.

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

In addition to amounts otherwise available, there is appropriated to the Department of Education for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, \$19,250,000, to remain available through September 30, 2023, for the National Technical Institute for the Deaf to prevent, prepare for, and respond to coronavirus, including to defray expenses associated with coronavirus (including lost revenue, reimbursement for expenses already incurred, technology costs associated with a transition to distance education, faculty and staff training, and payroll) and to provide financial aid grants to students, which may be used for any component of the student's cost of attendance.

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

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

**SEC. 2011. PROGRAM ADMINISTRATION.**

In addition to amounts otherwise available, there is appropriated to the Department of Education for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, \$15,000,000, to remain available through September 30, 2024, for Program Administration within the Department of Education to prevent, prepare for, and respond to coronavirus, and for salaries and expenses necessary to implement this part.

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

In addition to amounts otherwise available, there is appropriated to the Department of Education for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, \$5,000,000, to remain available until expended, for the Office of Inspector General of the Department of Education, for salaries and expenses necessary for oversight, investigations, and audits of programs, grants, and projects funded under this part carried out by the Office of Inspector General.

**SEC. 2013. MODIFICATION OF REVENUE REQUIREMENTS FOR PROPRIETARY INSTITUTIONS OF HIGHER EDUCATION.**

(a) **IN GENERAL.**—Section 487(a)(24) of the Higher Education Act of 1965 (20 U.S.C. 1094(a)(24)) is amended by striking “funds provided under this title” and inserting “Federal

funds that are disbursed or delivered to or on behalf of a student to be used to attend such institution (referred to in this paragraph and subsection (d) as ‘Federal education assistance funds’’).

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

(1) in the subsection heading, by striking ‘‘Non-title IV’’ and inserting ‘‘Non-Federal’’; and

(2) in paragraph (1)(C), by striking ‘‘funds for a program under this title’’ and inserting ‘‘Federal education assistance funds’’.

## PART 2—MISCELLANEOUS

### SEC. 2021. NATIONAL ENDOWMENT FOR THE ARTS.

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

(1) Forty percent shall be for grants, and relevant administrative expenses, to State arts agencies and regional arts organizations that support organizations’ programming and general operating expenses to cover up to 100 percent of the costs of the programs which the grants support, to prevent, prepare for, respond to, and recover from the coronavirus.

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

### SEC. 2022. NATIONAL ENDOWMENT FOR THE HUMANITIES.

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

(1) Forty percent shall be for grants, and relevant administrative expenses, to State humanities councils that support humanities organizations’ programming and general operating expenses to cover up to 100 percent of the costs of the programs which the grants support, to prevent, prepare for, respond to, and recover from the coronavirus.

(2) Sixty percent shall be for direct grants, and relevant administrative expenses, that support humanities organizations’ programming and general operating expenses to cover up to 100 percent of the costs of the programs which the grants support, to prevent, prepare for, respond to, and recover from the coronavirus.

### SEC. 2023. INSTITUTE OF MUSEUM AND LIBRARY SERVICES.

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

(1) section 221(b)(3)(A) of such Act shall be applied by substituting ‘‘\$2,000,000’’ for ‘‘\$680,000’’ and by substituting ‘‘\$200,000’’ for ‘‘\$60,000’’; and

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

### SEC. 2024. COVID-19 RESPONSE RESOURCES FOR THE PRESERVATION AND MAINTENANCE OF NATIVE AMERICAN LANGUAGES.

(a) Section 816 of the Native American Programs Act of 1974 (42 U.S.C. 2992d) is amended by adding at the end the following:

‘‘(f) In addition to amounts otherwise available, there is appropriated for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, \$10,000,000 to remain available until expended, to carry out section 803C(g) of this Act.’’.

(b) Section 803C of the Native American Programs Act of 1974 (42 U.S.C. 2991b-3) is amended by adding at the end the following:

‘‘(g) **EMERGENCY GRANTS FOR NATIVE AMERICAN LANGUAGE PRESERVATION AND MAINTENANCE.**—Not later than 180 days after the effective date of this subsection, the Secretary shall award grants to entities eligible to receive assistance under subsection (a) to ensure the survival and continuing vitality of Native American languages during and after the public health emergency declared by the Secretary pursuant to section 319 of the Public Health Service Act (42 U.S.C. 247d) with respect to the COVID-19 pandemic.’’.

## Subtitle B—Labor Matters

### SEC. 2101. RAISING THE FEDERAL MINIMUM WAGE.

(a) **MINIMUM WAGE INCREASES.**—

(1) **IN GENERAL.**—Section 6(a)(1) of the Fair Labor Standards Act of 1938 (29 U.S.C. 206(a)(1)) is amended to read as follows:

‘‘(1) except as otherwise provided in this section, not less than—

‘‘(A) \$9.50 an hour, beginning on the effective date under section 2101(e) of the American Rescue Plan Act of 2021;

‘‘(B) \$11.00 an hour, beginning 1 year after such effective date;

‘‘(C) \$12.50 an hour, beginning 2 years after such effective date;

‘‘(D) \$14.00 an hour, beginning 3 years after such effective date;

‘‘(E) \$15.00 an hour, beginning 4 years after such effective date; and

‘‘(F) beginning on the date that is 5 years after such effective date, and annually thereafter, the amount determined by the Secretary under subsection (h);’’.

(2) **DETERMINATION BASED ON INCREASE IN THE MEDIAN HOURLY WAGE OF ALL EMPLOYEES.**—Section 6 of the Fair Labor Standards Act of 1938 (29 U.S.C. 206) is amended by adding at the end the following:

‘‘(h)(1) Not later than each date that is 90 days before a new minimum wage determined under subsection (a)(1)(F) is to take effect, the Secretary shall determine the minimum wage to be in effect under this subsection for each period described in subsection (a)(1)(F). The wage determined under this subsection for a year shall be—

‘‘(A) not less than the amount in effect under subsection (a)(1) on the date of such determination;

‘‘(B) increased from such amount by the annual percentage increase, if any, in the median hourly wage of all employees as determined by the Bureau of Labor Statistics; and

‘‘(C) rounded up to the nearest multiple of \$0.05.

‘‘(2) In calculating the annual percentage increase in the median hourly wage of all employees for purposes of paragraph (1)(B), the Secretary, through the Bureau of Labor Statistics, shall compile data on the hourly wages of all employees to determine such a median hourly wage and compare such median hourly wage for the most recent year for which data are available with the median hourly wage determined for the preceding year.’’.

(b) **TIPPED EMPLOYEES.**—

(1) **BASE MINIMUM WAGE FOR TIPPED EMPLOYEES AND TIPS RETAINED BY EMPLOYEES.**—Section 3(m)(2)(A)(i) of the Fair Labor Standards Act of

1938 (29 U.S.C. 203(m)(2)(A)(i)) is amended to read as follows:

‘‘(i) the cash wage paid such employee, which for purposes of such determination shall be not less than—

‘‘(I) for the 1-year period beginning on the effective date under section 2101(e) of the American Rescue Plan Act of 2021, \$4.95 an hour;

‘‘(II) for each succeeding 1-year period until the hourly wage under this clause equals the wage in effect under section 6(a)(1) for such period, an hourly wage equal to the amount determined under this clause for the preceding year, increased by the lesser of—

‘‘(aa) \$2.00; or

‘‘(bb) the amount necessary for the wage in effect under this clause to equal the wage in effect under section 6(a)(1) for such period, rounded up to the nearest multiple of \$0.05; and

‘‘(III) for each succeeding 1-year period after all increases are made pursuant to subclause (II), the minimum wage in effect under section 6(a)(1); and’’.

(2) **SCHEDULED REPEAL OF SEPARATE MINIMUM WAGE FOR TIPPED EMPLOYEES.**—

(A) **TIPPED EMPLOYEES.**—Section 3(m)(2)(A) of the Fair Labor Standards Act of 1938 (29 U.S.C. 203(m)(2)(A)), as amended by paragraph (1), is further amended by striking the sentence beginning with ‘‘In determining the wage an employer is required to pay a tipped employee,’’ and all that follows through ‘‘of this subsection.’’ and inserting ‘‘The wage required to be paid to a tipped employee shall be the wage set forth in section 6(a)(1).’’.

(B) **EFFECTIVE DATE.**—The amendments made by subparagraph (A) shall take effect on the date that is 1 day after the date on which the hourly wage under subclause (III) of section 3(m)(2)(A)(i) of the Fair Labor Standards Act of 1938 (29 U.S.C. 203(m)(2)(A)(i)), as amended by paragraph (1), takes effect.

(3) **PENALTIES.**—Section 16 of the Fair Labor Standards Act of 1938 (29 U.S.C. 216) is amended—

(A) in the third sentence of subsection (b), by inserting ‘‘or used’’ after ‘‘kept’’; and

(B) in the second sentence of subsection (e)(2), by inserting ‘‘or used’’ after ‘‘kept’’.

(c) **NEWLY HIRED EMPLOYEES WHO ARE LESS THAN 20 YEARS OLD.**—

(1) **IN GENERAL.**—Section 6(g)(1) of the Fair Labor Standards Act of 1938 (29 U.S.C. 206(g)(1)) is amended by striking ‘‘a wage which is not less than \$4.25 an hour.’’ and inserting the following: ‘‘a wage at a rate that is not less than—

‘‘(A) for the 1-year period beginning on the effective date under section 2101(e) of the American Rescue Plan Act of 2021, \$6.00 an hour;

‘‘(B) for each succeeding 1-year period until the hourly wage under this paragraph equals the wage in effect under section 6(a)(1) for such period, an hourly wage equal to the amount determined under this paragraph for the preceding year, increased by the lesser of—

‘‘(i) \$1.75; or

‘‘(ii) the amount necessary for the wage in effect under this paragraph to equal the wage in effect under section 6(a)(1) for such period, rounded up to the nearest multiple of \$0.05; and

‘‘(C) for each succeeding 1-year period after all increases are made pursuant to subparagraph (B), the minimum wage in effect under section 6(a)(1).’’.

(2) **SCHEDULED REPEAL OF SEPARATE MINIMUM WAGE FOR NEWLY HIRED EMPLOYEES WHO ARE LESS THAN 20 YEARS OLD.**—

(A) **IN GENERAL.**—Section 6(g)(1) of the Fair Labor Standards Act of 1938 (29 U.S.C. 206(g)), as amended by paragraph (1), shall be repealed.

(B) **EFFECTIVE DATE.**—The repeal made by subparagraph (A) shall take effect on the date that is 1 day after the date on which the hourly wage under subparagraph (C) of section 6(g)(1) of the Fair Labor Standards Act of 1938 (29 U.S.C. 206(g)(1)), as amended by paragraph (1), takes effect.

(d) **PROMOTING ECONOMIC SELF-SUFFICIENCY FOR INDIVIDUALS WITH DISABILITIES.**—



(1) PROHIBITION ON NEW SPECIAL CERTIFICATES.—

(A) IN GENERAL.—Section 14(c) of the Fair Labor Standards Act of 1938 (29 U.S.C. 214(c)) is amended by adding at the end the following:

“(6) PROHIBITION ON NEW SPECIAL CERTIFICATES.—Notwithstanding paragraph (1), the Secretary shall not issue a special certificate under this subsection to an employer that was not issued a special certificate under this subsection before the date of enactment of the American Rescue Plan Act of 2021.”.

(B) EFFECTIVE DATE.—The amendment made by subparagraph (A) shall take effect on the date of enactment of this Act.

(2) TRANSITION TO FAIR WAGES FOR INDIVIDUALS WITH DISABILITIES.—Subparagraph (A) of section 14(c)(1) of the Fair Labor Standards Act of 1938 (29 U.S.C. 214(c)(1)) is amended to read as follows:

“(A) at a rate that equals or exceeds, for each year, the greater of—

“(i)(I) \$5.00 an hour, beginning on the effective date under section 2101(e) of the American Rescue Plan Act of 2021;

“(II) \$7.50 an hour, beginning 1 year after such effective date;

“(III) \$10.00 an hour, beginning 2 years after such effective date;

“(IV) \$12.50 an hour, beginning 3 years after such effective date;

“(V) \$15.00 an hour, beginning 4 years after such effective date; and

“(VI) the wage rate in effect under section 6(a)(1), beginning 5 years after such effective date; or

“(ii) if applicable, the wage rate in effect on the day before the date of enactment of the American Rescue Plan Act of 2021 for the employment, under a special certificate issued under this paragraph, of the individual for whom the wage rate is being determined under this subparagraph.”.

(3) SUNSET.—Section 14(c) of the Fair Labor Standards Act of 1938 (29 U.S.C. 214(c)) is further amended by adding at the end the following:

“(7) SUNSET.—Beginning on the day after the date on which the wage rate described in paragraph (1)(A)(i)(VI) takes effect, the authority to issue special certificates under paragraph (1) shall expire, and no special certificates issued under paragraph (1) shall have any legal effect.”.

(e) GENERAL EFFECTIVE DATE.—Except as otherwise provided in this section, or the amendments made by this section, this section and the amendments made by this section shall take effect on the first day of the third month that begins after the date of the enactment of this Act.

#### SEC. 2102. FUNDING FOR DEPARTMENT OF LABOR WORKER PROTECTION ACTIVITIES.

(a) APPROPRIATION.—In addition to amounts otherwise made available, out of any funds in the Treasury not otherwise appropriated, there are appropriated to the Secretary of Labor for fiscal year 2021, \$150,000,000, to remain available until September 30, 2023, for the Wage and Hour Division, the Office of Workers' Compensation Programs, the Office of the Solicitor, the Mine Safety and Health Administration, and the Occupational Safety and Health Administration to carry out COVID-19 related worker protection activities, and for the Office of Inspector General for oversight of the Secretary's activities to prevent, prepare for, and respond to COVID-19.

(b) ALLOCATION OF AMOUNTS.—Amounts appropriated under subsection (a) shall be allocated as follows:

(1) Not less than \$75,000,000 shall be for the Occupational Safety and Health Administration, of which \$10,000,000 shall be for Susan Harwood training grants and not less than \$5,000,000 shall be for enforcement activities related to COVID-19 at high risk workplaces including health care, meat and poultry processing facilities, agricultural workplaces and correctional facilities.

(2) \$12,500,000 shall be for the Office of Inspector General.

#### SEC. 2103. ELIGIBILITY FOR WORKERS' COMPENSATION BENEFITS FOR FEDERAL EMPLOYEES DIAGNOSED WITH COVID-19.

(a) IN GENERAL.—Subject to subsection (c), a covered employee shall, with respect to any claim made by or on behalf of the covered employee for benefits under subchapter I of chapter 81 of title 5, United States Code, be deemed to have an injury proximately caused by exposure to the novel coronavirus arising out of the nature of the covered employee's employment. Such covered employee, or a beneficiary of such an employee, shall be entitled to such benefits for such claim, including disability compensation, medical services, and survivor benefits.

(b) DEFINITIONS.—In this section, the following:

(1) COVERED EMPLOYEE.—

(A) IN GENERAL.—The term “covered employee” means an individual—

(i) who is an employee under section 8101(1) of title 5, United States Code, employed in the Federal service at anytime during the period beginning on January 27, 2020, and ending on January 27, 2023;

(ii) who is diagnosed with COVID-19 during such period; and

(iii) who, during a covered exposure period prior to such diagnosis, carries out duties that—

(I) require contact with patients, members of the public, or co-workers; or

(II) include a risk of exposure to the novel coronavirus.

(B) TELEWORKING EXCEPTION.—The term “covered employee” does not include any employee otherwise covered by subparagraph (A) who is exclusively teleworking during a covered exposure period, regardless of whether such employment is full time or part time.

(2) COVERED EXPOSURE PERIOD.—The term “covered exposure period” means, with respect to a diagnosis of COVID-19, the period beginning on a date to be determined by the Secretary of Labor.

(3) NOVEL CORONAVIRUS.—The term “novel coronavirus” means SARS-CoV-2 or another coronavirus declared to be a pandemic by public health authorities.

(c) LIMITATION.—

(1) DETERMINATIONS MADE ON OR BEFORE THE DATE OF ENACTMENT.—This section shall not apply with respect to a covered employee who is determined to be entitled to benefits under subchapter I of chapter 81 of title 5, United States Code, for a claim described in subsection (a) if such determination is made on or before the date of enactment of this Act.

(2) LIMITATION ON DURATION OF BENEFITS.—No funds are authorized to be appropriated to pay, and no benefits may be paid for, claims approved on the basis of subsection (a) after September 30, 2030. No administrative costs related to any such claim may be paid after such date.

(d) EMPLOYEES' COMPENSATION FUND.—

(1) IN GENERAL.—The costs of benefits for claims approved on the basis of subsection (a) shall not be included in the annual statement of the cost of benefits and other payments of an agency or instrumentality under section 8147(b) of title 5, United States Code.

(2) FAIR SHARE PROVISION.—Costs of administration for claims described in paragraph (1)—

(A) may be paid from the Employees' Compensation Fund; and

(B) shall not be subject to the fair share provision in section 8147(c) of title 5, United States Code.

#### SEC. 2104. COMPENSATION PURSUANT TO THE LONGSHORE AND HARBOR WORKERS' COMPENSATION ACT.

(a) CLAIMS RELATED TO COVID-19.—

(1) IN GENERAL.—Subject to subsection (c), a covered employee who receives a diagnosis or is subject to an order described in paragraph (2)(B) and who provides notice of or files a

claim under section 12 or 13 of the Longshore and Harbor Workers' Compensation Act (33 U.S.C. 912, 913), respectively, relating to such diagnosis or order shall be conclusively presumed to have an injury arising out of or in the course of employment for the purpose of compensation under the Longshore and Harbor Workers' Compensation Act.

(2) COVERED EMPLOYEE.—In this section, the term “covered employee” means an individual who, at any time during the period beginning January 27, 2020, and ending on January 27, 2023—

(A) is an employee; and

(B) is—

(i) diagnosed with COVID-19; or

(ii) ordered not to return to work by the employee's employer or by a local, State, or Federal agency because of exposure, or the risk of exposure, to 1 or more individuals diagnosed with COVID-19 in the workplace.

(3) LIMITATION.—This section shall not apply with respect to a covered employee who—

(A) provides notice or files a claim described in paragraph (1) on or before the date of the enactment of this Act; and

(B) is determined to be entitled to the compensation described in paragraph (1) or awarded such compensation if such determination or award is made on or before such date.

(4) DENIALS ON OR BEFORE THE DATE OF ENACTMENT.—Paragraph (1) shall apply with respect to a covered employee who is determined not to be entitled to, or who is not awarded, compensation described in paragraph (1) if such determination or decision not to award such compensation is made on or before the date of enactment of this Act.

(5) EXCLUSION.—The Secretary shall not consider any compensation paid with respect to a notice or claim described in subsection (a), including compensation for disability, death benefits, funeral and burial expenses, and medical expenses, in calculating the annual assessments under section 44(c)(2) of the Longshore and Harbor Workers' Compensation Act (33 U.S.C. 944(c)(2)).

(b) REIMBURSEMENT.—

(1) IN GENERAL.—

(A) ENTITLEMENT.—Subject to subparagraph (B) and to the availability of appropriations and limitation on payments under subsection (c), an employer of a covered employee or the employer's carrier shall be entitled to reimbursement for any compensation paid with respect to a notice or claim described in subsection (a), including disability benefits, funeral and burial expenses, medical or other related costs for treatment and care, and reasonable and necessary allocated claims expenses.

(B) SAFETY AND HEALTH REQUIREMENTS.—To be entitled to reimbursement under subparagraph (A)—

(i) an employer shall be in compliance with all applicable safety and health guidelines and standards that are related to the prevention of occupational exposure to the novel coronavirus that causes COVID-19, including such guidelines and standards issued by the Occupational Safety and Health Administration, State plans approved under section 18 of the Occupational Safety and Health Act of 1970 (29 U.S.C. 667), and the National Institute for Occupational Safety and Health; and

(ii) a carrier—

(I) shall be a carrier for an employer that is in compliance with clause (i); and

(II) shall not adjust the experience rating or the annual premium of the employer based upon the compensation paid by the carrier with respect to a notice or claim described in subparagraph (A).

(2) REIMBURSEMENT PROCEDURES.—

(A) IN GENERAL.—Subject to subsection (c), to receive reimbursement under paragraph (1)—

(i) a claim for such reimbursement shall be submitted to the Secretary of Labor—

(I) not earlier than—

(aa) the date on which a compensation order (as described in section 19(e) of the Longshore and Harbor Workers' Compensation Act (33 U.S.C. 919(e))) is issued that fixes entitlement to benefits; or

(bb) the date on which—

(AA) a payment is made under such Act;

(BB) entitlement to benefits is established under such Act; and

(CC) the rate of compensation and period of payment is relatively fixed and known; and

(II) not later than one year after the final payment of compensation to a covered employee pursuant to this section; and

(ii) an employer and the employer's carrier shall make, keep, and preserve such records, make such reports, and provide such information, as the Secretary of Labor determines necessary or appropriate to carry out this section.

(B) COMMUTATION OF COMPENSATION INSTALLMENTS.—The Secretary may commute future compensation installments with respect to a claim under this section.

(c) APPROPRIATIONS.—

(1) IN GENERAL.—A reimbursement under subsection (b) shall be paid out of the Longshore COVID-19 Fund established in section 45 of the Longshore and Harbor Workers' Compensation Act (in this section, referred to as the “Longshore COVID-19 Fund”).

(2) FUNDS.—In addition to amounts otherwise available, there are authorized to be appropriated, and there are appropriated, out of any money in the Treasury not otherwise appropriated, such sums as may be necessary for the period beginning on the date of enactment of this Act and ending on September 30, 2030, to the Longshore COVID-19 Fund for each reimbursement paid out of such Fund under subsection (b).

(3) LIMITATION.—With respect to a notice or claim for benefits approved on the basis of subsection (a), no payments may be made from the Longshore COVID-19 Fund or the special fund established under section 44 of the Longshore and Harbor Workers' Compensation Act (33 U.S.C. 944) after September 30, 2030, for benefits, reimbursements, or other expenditures relating to such claim.

(4) FINAL ACTION.—The action of the Secretary in allowing or denying any reimbursement under subsection (b) shall be final and conclusive on all questions of law and fact.

(d) DEFINITIONS.—In this section:

(1) LHWCA TERMS.—The terms “carrier”, “compensation”, “employee”, and “employer” have the meanings given the terms in section 2 of the Longshore and Harbor Workers' Compensation Act (33 U.S.C. 902).

(2) NOVEL CORONAVIRUS.—The term “novel coronavirus” means SARS-CoV-2 or any other coronavirus declared to be a pandemic by public health authorities.

(e) LONGSHORE COVID-19 FUND.—The Longshore and Harbor Workers' Compensation Act (33 U.S.C. 901) is amended by adding after section 44 the following:

**“SEC. 45. LONGSHORE COVID-19 FUND.**

“(a) IN GENERAL.—There is established in the United States Department of Labor the Longshore COVID-19 Fund (in this section, referred to as the ‘Fund’), which consists of sums that are appropriated to the Fund under section 2104(c)(2) of the American Rescue Act of 2021.

“(b) EXPENDITURES.—Amounts in the Fund shall be available for the reimbursement of an employer or the employer's carrier for payment of compensation, death benefits, and other benefits and expenses paid under this Act when reimbursement is required under section 2104(b) of the American Rescue Act of 2021, subject to any limitations in such section.”.

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

**SEC. 2202. SUPPORTING OLDER AMERICANS AND THEIR FAMILIES.**

(a) APPROPRIATION.—In addition to amounts otherwise available, there is appropriated for

fiscal year 2021, out of any money in the Treasury not otherwise appropriated, \$1,444,000,000, to remain available until expended, to carry out the Older Americans Act of 1965.

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

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

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

(3) \$470,000,000 shall be available to carry out part B of title III of such Act, including for—

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

(B) efforts related to COVID-19 vaccination outreach, including education, communication, transportation, and other activities to facilitate vaccination of older individuals; and

(C) prevention and mitigation activities related to COVID-19 focused on addressing extended social isolation among older individuals, including activities for investments in technological equipment and solutions or other strategies aimed at alleviating negative health effects of social isolation due to long-term stay-at-home recommendations for older individuals for the duration of the COVID-19 public health emergency;

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

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

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

**SEC. 2203. CHILD CARE AND DEVELOPMENT BLOCK GRANT PROGRAM.**

(a) CHILD CARE AND DEVELOPMENT BLOCK GRANT FUNDING.—In addition to amounts otherwise available, there is appropriated for fiscal year 2021, out of any amounts in the Treasury not otherwise appropriated, \$14,990,000,000, to remain available through September 30, 2021, to carry out the program authorized under section 658C of the Child Care and Development Block Grant Act of 1990 (42 U.S.C. 9858a) without regard to requirements in sections 658E(c)(3)(E) or 658G of such Act (42 U.S.C. 9858c(c)(3), 9858e). Payments made to States, territories, Indian Tribes, and Tribal organizations from funds made available under this subsection shall be obligated in fiscal year 2021 or the succeeding 2 fiscal years. States, territories, Indian Tribes, and Tribal organizations are authorized to use such funds to provide child care assistance to health care sector employees, emergency responders, sanitation workers, and other workers deemed essential during the response to coronavirus by public officials, without regard to the income eligibility requirements of section 658P(4) of the Child Care and Development Block Grant Act (42 U.S.C. 9858n(4)).

(b) CHILD CARE STABILIZATION FUNDING.—In addition to amounts otherwise available, there is appropriated for fiscal year 2021, out of any amounts in the Treasury not otherwise appropriated, \$23,975,000,000, to remain available through September 30, 2021, for grants under section 2204 of this subtitle. Such grants shall be allotted in accordance with section 658O of the Child Care and Development Block Grant Act of 1990 (42 U.S.C. 9858m), except that the requirements in subparagraphs (C) and (E) of section 658E(c)(3) and in section 658G of such Act (42 U.S.C. 9858c(c)(3), 9858e) shall not apply.

(c) ADMINISTRATIVE COSTS.—In addition to amounts otherwise available, there is appropriated for fiscal year 2021, out of any amounts in the Treasury not otherwise appropriated, \$35,000,000, to remain available through September 30, 2025, for the costs of providing technical assistance and conducting research and for the administrative costs to carry out this section and section 2204 of this subtitle.

**SEC. 2204. CHILD CARE STABILIZATION.**

(a) DEFINITIONS.—In this section:

(1) COVID-19 PUBLIC HEALTH EMERGENCY.—The term “COVID-19 public health emergency” means the public health emergency declared by the Secretary of Health and Human Services under section 319 of the Public Health Service Act (42 U.S.C. 247d) on January 31, 2020, with respect to COVID-19, including any renewal of the declaration.

(2) ELIGIBLE CHILD CARE PROVIDER.—The term “eligible child care provider” means an eligible child care provider as defined in section 658P of the Child Care and Development Block Grant Act of 1990 (42 U.S.C. 9858n) or a child care provider that is licensed, regulated, or registered in the State, territory, or Indian Tribe on the date of enactment of this Act and meets applicable State and local health and safety requirements.

(b) GRANTS.—From the amounts appropriated to carry out this section and under the authority of section 658O of the Child Care and Development Block Grant Act of 1990 (42 U.S.C. 9858m) and this section, the Secretary shall award to each lead agency a child care stabilization grant, without regard to the requirements in subparagraphs (C) and (E) of section 658E(c)(3), and in section 658G, of the Child Care and Development Block Grant Act of 1990 (42 U.S.C. 9858c(c)(3), 9858e). Such grant shall be allotted in accordance with section 658O of the Child Care and Development Block Grant Act of 1990 (42 U.S.C. 9858m).

(c) STATE RESERVATIONS AND SUBGRANTS.—

(1) RESERVATION.—A lead agency for a State that receives a child care stabilization grant pursuant to subsection (b) shall reserve not more than 10 percent of such grant funds to administer subgrants, provide technical assistance and support for applying for and accessing the subgrant opportunity, publicize the availability of the subgrants carry out activities to increase the supply of child care, and provide technical assistance to help child care providers implement policies as described in paragraph (2)(D)(i).

(2) SUBGRANTS TO QUALIFIED CHILD CARE PROVIDERS.—

(A) IN GENERAL.—The lead agency shall use the remainder of the grant funds awarded pursuant to subsection (b) to make subgrants to qualified child care providers described in subparagraph (B), regardless of such a provider's previous receipt of other Federal assistance, to support the stability of the child care sector during and after the COVID-19 public health emergency.

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

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

(ii) closed due to public health, financial hardship, or other reasons relating to the COVID-19 public health emergency.

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

(D) APPLICATION.—The lead agency shall—

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

(I) the provider applying will, when open and available to provide child care services, implement policies in line with guidance from the corresponding State, Tribal, and local authorities, and in accordance with State, Tribal, and local orders, and, to the greatest extent possible, implement policies in line with guidance from the Centers for Disease Control and Prevention;

(II) for each employee, the provider will pay not less than the full compensation, including any benefits, that was provided to the employee as of the date of submission of the application for the subgrant (referred to in this subclause as “full compensation”), and will not take any action that reduces the weekly amount of the employee’s compensation below the weekly amount of full compensation, or that reduces the employee’s rate of compensation below the rate of full compensation, including the involuntary furloughing of any employee employed on the date of submission of the application for the subgrant; and

(III) the provider will provide relief from co-payments and tuition payments for the families enrolled in the provider’s program, to the extent possible, and prioritize such relief for families struggling to make either type of payment; and

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

(E) OBLIGATION.—The lead agency shall notify the Secretary if it is unable to obligate at least 50 percent of the funds received pursuant to subsection (b) that are available for subgrants described in this paragraph within 9 months of the date of enactment of this Act.

(d) USES OF FUNDS.—

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

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

(B) Rent (including rent under a lease agreement) or payment on any mortgage obligation, utilities, facility maintenance or improvements, or insurance.

(C) Personal protective equipment, cleaning and sanitization supplies and services, or training and professional development related to health and safety practices.

(D) Purchases of or updates to equipment and supplies to respond to the COVID-19 public health emergency.

(E) Goods and services necessary to maintain or resume child care services.

(F) Mental health supports for children and employees.

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

(e) SUPPLEMENT NOT SUPPLANT.—Amounts made available to carry out this section shall be used to supplement and not supplant other Federal, State, and local public funds expended to provide child care services for eligible individuals.

**SEC. 2205. HEAD START.**

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

**SEC. 2206. PROGRAMS FOR SURVIVORS.**

(a) IN GENERAL.—Section 303 of the Family Violence Prevention and Services Act (42 U.S.C.

10403) is amended by adding at the end the following:

“(d) ADDITIONAL FUNDING.—For the purposes of carrying out this title, in addition to amounts otherwise made available for such purposes, there are appropriated, out of any amounts in the Treasury not otherwise appropriated, for fiscal year 2021, to remain available until expended, each of the following:

“(1) \$180,000,000 to carry out sections 301 through 312, to be allocated in the manner described in subsection (a)(2), except that a reference in subsection (a)(2) to an amount appropriated under subsection (a)(1) shall be considered to be a reference to an amount appropriated under this paragraph, and that the matching requirement under section 306(c)(4) shall not apply.

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

“(3) \$2,000,000 to carry out section 313, of which \$1,000,000 for each fiscal year shall be allocated to support Indian communities.”.

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

(c) GRANTS TO SUPPORT CULTURALLY SPECIFIC POPULATIONS.—

(1) IN GENERAL.—In addition to amounts otherwise made available, there is appropriated, out of any amounts in the Treasury not otherwise appropriated, to the Secretary of Health and Human Services, \$49,500,000 for fiscal year 2021, to be available until expended, to carry out this subsection (excluding Federal administrative costs, for which funds are appropriated under subsection (e)).

(2) USE OF FUNDS.—From amounts appropriated under paragraph (1), the Secretary acting through the Director of the Family Violence Prevention and Services Program, shall—

(A) support culturally specific community-based organizations to provide culturally specific activities for survivors of sexual assault and domestic violence, to address emergent needs resulting from the COVID-19 public health emergency and other public health concerns; and

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

(d) GRANTS TO SUPPORT SURVIVORS OF SEXUAL ASSAULT.—

(1) IN GENERAL.—In addition to amounts otherwise made available, there is appropriated, out of any amounts in the Treasury not otherwise appropriated, to the Secretary of Health and Human Services, \$198,000,000 for fiscal year 2021, to be available until expended, to carry out this subsection (excluding Federal administrative costs, for which funds are appropriated under subsection (e)).

(2) USE OF FUNDS.—From amounts appropriated under paragraph (1), the Secretary acting through the Director of the Family Violence Prevention and Services Program, shall assist rape crisis centers in transitioning to virtual services and meeting the emergency needs of survivors.

(e) ADMINISTRATIVE COSTS.—In addition to amounts otherwise made available, there is appropriated to the Secretary of Health and Human Services, out of any amounts in the Treasury not otherwise appropriated, \$2,500,000 for fiscal year 2021, to remain available until expended, for the Federal administrative costs of carrying out subsections (c) and (d).

**SEC. 2207. CHILD ABUSE PREVENTION AND TREATMENT.**

In addition to amounts otherwise available, there is appropriated to the Secretary of Health

and Human Services for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, the following amounts, to remain available through September 30, 2023:

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

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

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

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

**SEC. 2210. CORPORATION FOR NATIONAL AND COMMUNITY SERVICE AND THE NATIONAL SERVICE TRUST.**

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

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

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

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

(B) to make funding adjustments to existing (as of the date of enactment of this Act) awards and award new and additional awards to entities to support programs described in paragraphs (1)(B), (2)(B), (3)(B), (4)(B), and (5)(B) of subsection (a), and subsection (b)(2), of section 122 of the National and Community Service Act of 1990 (42 U.S.C. 12572), whether or not the entities are already grant recipients under such provisions on the date of enactment of this Act, and notwithstanding section 122(a)(1)(B)(vi) of the National and Community Service Act of 1990 (42 U.S.C. 12572(a)(1)(B)(vi)), by—

(i) prioritizing entities serving communities disproportionately impacted by COVID-19 and utilizing culturally competent and multilingual strategies in the provision of services; and

(ii) taking into account the diversity of communities and participants served by such entities, including racial, ethnic, socioeconomic, linguistic, or geographic diversity.

(2) STATE COMMISSIONS.—\$20,000,000 shall be used to make adjustments to existing (as of the date of enactment of this Act) awards and new and additional awards, including awards to State Commissions on National and Community Service, under section 126(a) of the National and Community Service Act of 1990 (42 U.S.C. 12576(a)).

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

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

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

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

(7) **OFFICE OF INSPECTOR GENERAL.**—\$9,000,000 shall be used for the Office of Inspector General of the Corporation for National and Community Service for salaries and expenses necessary for oversight and audit of programs and activities funded by subsection (a).

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

#### Subtitle D—Child Nutrition & Related Programs

##### SEC. 2301. IMPROVEMENTS TO WIC BENEFITS.

(a) **DEFINITIONS.**—In this section:

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

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

(B) ending not later than the earlier of—

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

(ii) September 30, 2021.

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

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

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

(A) Food Package IV—Children 1 through 4 years.

(B) Food Package V—Pregnant and partially (mostly) breastfeeding women.

(C) Food Package VI—Postpartum women.

(D) Food Package VII—Fully breastfeeding.

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

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

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

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

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

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

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

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

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

(B) only during a single applicable period.

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

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

##### SEC. 2302. WIC PROGRAM MODERNIZATION.

In addition to amounts otherwise available, there are appropriated to the Secretary of Agriculture, out of amounts in the Treasury not otherwise appropriated, \$390,000,000 for fiscal year 2021, to remain available until September 30, 2024, to carry out outreach, innovation, and program modernization efforts, including appropriate waivers and flexibility, to increase participation in and redemption of benefits under programs established under section 17 of the Child Nutrition Act of 1966 (7 U.S.C. 1431), except that such waivers may not relate to the content of the WIC Food Packages (as defined in section 246.10(e) of title 7, Code of Federal Regulations (as in effect on the date of enactment of this Act)), or the nondiscrimination requirements under section 246.8 of title 7, Code of Federal Regulations (as in effect on the date of enactment of this Act).

##### SEC. 2303. MEALS AND SUPPLEMENTS REIMBURSEMENTS FOR INDIVIDUALS WHO HAVE NOT ATTAINED THE AGE OF 25.

(a) **PROGRAM FOR AT-RISK SCHOOL CHILDREN.**—Beginning on the date of enactment of this section, notwithstanding paragraph (1)(A) of section 17(r) of the Richard B. Russell National School Lunch Act (42 U.S.C. 1766(r)), during the COVID-19 public health emergency declared under section 319 of the Public Health Service Act (42 U.S.C. 247d), the Secretary shall reimburse institutions that are emergency shelters under such section 17(r) (42 U.S.C. 1766(r)) for meals and supplements served to individuals who, at the time of such service—

(1) have not attained the age of 25; and

(2) are receiving assistance, including non-residential assistance, from such emergency shelter.

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

(c) **DEFINITIONS.**—In this section:

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

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

##### SEC. 2304. PANDEMIC EBT PROGRAM.

Section 1101 of the Families First Coronavirus Response Act (7 U.S.C. 2011 note; Public Law 116-127) is amended—

(1) in subsection (a)—

(A) by striking “During fiscal years 2020 and 2021” and inserting “In any school year in which there is a public health emergency designation”; and

(B) by inserting “or in a covered summer period following a school session” after “in session”;

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

(3) in subsection (h)(1)—

(A) by inserting “either” after “at least 1 child enrolled in such a covered child care facility and”; and

(B) by inserting “or a Department of Agriculture grant-funded nutrition assistance program in the Commonwealth of the Northern Mariana Islands, Puerto Rico, or American Samoa” before “shall be eligible to receive assistance”;

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

(5) by inserting after subsection (h) the following:

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

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

(A) by redesignating paragraphs (2) through (6) as paragraphs (3) through (7), respectively;

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

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

(C) in paragraph (5) (as so redesignated), by striking “or another coronavirus with pandemic potential”;

(7) in subsection (k) (as so redesignated), by inserting “Federal agencies,” before “State agencies”.

#### Subtitle E—COBRA Continuation Coverage

##### SEC. 2401. PRESERVING HEALTH BENEFITS FOR WORKERS.

(a) **PREMIUM ASSISTANCE FOR COBRA CONTINUATION COVERAGE FOR INDIVIDUALS AND THEIR FAMILIES.**—

(1) **PROVISION OF PREMIUM ASSISTANCE.**—

(A) **REDUCTION OF PREMIUMS PAYABLE.**—In the case of any premium for a period of coverage during the period beginning on the first day of the first month beginning after the date of the enactment of this Act, and ending on September 30, 2021, for COBRA continuation coverage with respect to any assistance eligible individual described in paragraph (3), such individual shall be treated for purposes of any COBRA continuation provision as having paid the amount of such premium if such individual pays (or any person other than such individual’s employer pays on behalf of such individual) 15 percent of the amount of such premium.

(B) **PLAN ENROLLMENT OPTION.**—

(i) **IN GENERAL.**—Notwithstanding the COBRA continuation provisions, any assistance eligible individual who is enrolled in a group health plan offered by a plan sponsor may, not later than 90 days after the date of notice of the plan enrollment option described in this subparagraph, elect to enroll in coverage under a plan offered by such plan sponsor that is different than coverage under the plan in which such individual was enrolled at the time, in the case of any assistance eligible individual described in paragraph (3), the qualifying event specified in section 603(2) of the Employee Retirement Income Security Act of 1974, section 4980B(f)(3)(B) of the Internal Revenue Code of 1986, or section 2203(2) of the Public Health Service Act, except for the voluntary termination of such individual’s employment by such individual, occurred,

and such coverage shall be treated as COBRA continuation coverage for purposes of the applicable COBRA continuation coverage provision.

(ii) **REQUIREMENTS.**—Any assistance eligible individual may elect to enroll in different coverage as described in clause (i) only if—

(I) the employer involved has made a determination that such employer will permit such assistance eligible individual to enroll in different coverage as provided under this subparagraph;

(II) the premium for such different coverage does not exceed the premium for coverage in which such individual was enrolled at the time such qualifying event occurred;

(III) the different coverage in which the individual elects to enroll is coverage that is also offered to similarly situated active employees of the employer at the time at which such election is made; and

(IV) the different coverage in which the individual elects to enroll is not—

(aa) coverage that provides only excepted benefits as defined in section 9832(c) of the Internal Revenue Code of 1986, section 733(c) of the Employee Retirement Income Security Act of 1974, and section 2791(c) of the Public Health Service Act;

(bb) a qualified small employer health reimbursement arrangement (as defined in section 9831(d)(2) of the Internal Revenue Code of 1986); or

(cc) a flexible spending arrangement (as defined in section 106(c)(2) of the Internal Revenue Code of 1986).

(2) **LIMITATION OF PERIOD OF PREMIUM ASSISTANCE.**—

(A) **ELIGIBILITY FOR ADDITIONAL COVERAGE.**—Paragraph (1)(A) shall not apply with respect to any assistance eligible individual described in paragraph (3) for months of coverage beginning on or after the earlier of—

(i) the first date that such individual is eligible for coverage under any other group health plan (other than coverage consisting of only excepted benefits (as defined in section 9832(c) of the Internal Revenue Code of 1986, section 733(c) of the Employee Retirement Income Security Act of 1974, and section 2791(c) of the Public Health Service Act), coverage under a flexible spending arrangement (as defined in section 106(c)(2) of the Internal Revenue Code of 1986), coverage under a qualified small employer health reimbursement arrangement (as defined in section 9831(d)(2) of the Internal Revenue Code of 1986)), or eligible for benefits under the Medicare program under title XVIII of the Social Security Act; or

(ii) the earlier of—

(I) the date following the expiration of the maximum period of continuation coverage required under the applicable COBRA continuation coverage provision; or

(II) the date following the expiration of the period of continuation coverage allowed under paragraph (4)(B)(ii).

(B) **NOTIFICATION REQUIREMENT.**—Any assistance eligible individual shall notify the group health plan with respect to which paragraph (1)(A) applies if such paragraph ceases to apply by reason of clause (i) of subparagraph (A). Such notice shall be provided to the group health plan in such time and manner as may be specified by the Secretary of Labor.

(3) **ASSISTANCE ELIGIBLE INDIVIDUAL.**—For purposes of this section, the term “assistance eligible individual” means, with respect to a period of coverage during the period beginning on the first day of the first month beginning after the date of the enactment of this Act, and ending on September 30, 2021, any individual that is a qualified beneficiary who—

(A) is eligible for COBRA continuation coverage by reason of a qualifying event specified in section 603(2) of the Employee Retirement Income Security Act of 1974, section 4980B(f)(3)(B) of the Internal Revenue Code of 1986, or section 2203(2) of the Public Health Service Act, except

for the voluntary termination of such individual's employment by such individual; and

(B) elects such coverage.

(4) **EXTENSION OF ELECTION PERIOD AND EFFECT ON COVERAGE.**—

(A) **IN GENERAL.**—For purposes of applying section 605(a) of the Employee Retirement Income Security Act of 1974, section 4980B(f)(5)(A) of the Internal Revenue Code of 1986, and section 2205(a) of the Public Health Service Act, in the case of—

(i) an individual who does not have an election of COBRA continuation coverage in effect on the first day of the first month beginning after the date of the enactment of this Act but who would be an assistance eligible individual described in paragraph (3) if such election were so in effect; or

(ii) an individual who elected COBRA continuation coverage and discontinued from such coverage before the first day of the first month beginning after the date of the enactment of this Act, such individual may elect the COBRA continuation coverage under the COBRA continuation coverage provisions containing such provisions during the period beginning on the first day of the first month beginning after the date of the enactment of this Act and ending 60 days after the date on which the notification required under paragraph (6)(C) is provided to such individual.

(B) **COMMENCEMENT OF COBRA CONTINUATION COVERAGE.**—Any COBRA continuation coverage elected by a qualified beneficiary during an extended election period under subparagraph (A)—

(i) shall commence (including for purposes of applying the treatment of premium payments under paragraph (1)(A) and any cost-sharing requirements for items and services under a group health plan) with the first period of coverage beginning on or after the first day of the first month beginning after the date of the enactment of this Act, and

(ii) shall not extend beyond the period of COBRA continuation coverage that would have been required under the applicable COBRA continuation coverage provision if the coverage had been elected as required under such provision.

(5) **EXPEDITED REVIEW OF DENIALS OF PREMIUM ASSISTANCE.**—In any case in which an individual requests treatment as an assistance eligible individual described in paragraph (3) and is denied such treatment by the group health plan, the Secretary of Labor (or the Secretary of Health and Human Services in connection with COBRA continuation coverage which is provided other than pursuant to part 6 of subtitle B of title I of the Employee Retirement Income Security Act of 1974), in consultation with the Secretary of the Treasury, shall provide for expedited review of such denial. An individual shall be entitled to such review upon application to such Secretary in such form and manner as shall be provided by such Secretary, in consultation with the Secretary of the Treasury. Such Secretary shall make a determination regarding such individual's eligibility within 15 business days after receipt of such individual's application for review under this paragraph. Such Secretary's determination upon review of the denial shall be de novo and shall be the final determination of such Secretary. The provisions of this paragraph, paragraphs (1) through (4), and paragraphs (6) through (7) shall be treated as provisions of title I of the Employee Retirement Income Security Act of 1974 for purposes of part 5 of subtitle B of such title.

(6) **NOTICES TO INDIVIDUALS.**—

(A) **GENERAL NOTICE.**—

(i) **IN GENERAL.**—In the case of notices provided under section 606(a)(4) of the Employee Retirement Income Security Act of 1974 (29 U.S.C. 1166(4)), section 4980B(f)(6)(D) of the Internal Revenue Code of 1986, or section 2206(4) of the Public Health Service Act (42 U.S.C.

300bb-6(4)), with respect to individuals who, during the period described in paragraph (3), become entitled to elect COBRA continuation coverage, the requirements of such provisions shall not be treated as met unless such notices include an additional written notification to the recipient in clear and understandable language of—

(I) the availability of premium assistance with respect to such coverage under this subsection; and

(II) the option to enroll in different coverage if the employer permits assistance eligible individuals described in paragraph (3) to elect enrollment in different coverage (as described in paragraph (1)(B)).

(ii) **ALTERNATIVE NOTICE.**—In the case of COBRA continuation coverage to which the notice provision under such sections does not apply, the Secretary of Labor, in consultation with the Secretary of the Treasury and the Secretary of Health and Human Services, shall, in consultation with administrators of the group health plans (or other entities) that provide or administer the COBRA continuation coverage involved, provide rules requiring the provision of such notice.

(iii) **FORM.**—The requirement of the additional notification under this subparagraph may be met by amendment of existing notice forms or by inclusion of a separate document with the notice otherwise required.

(B) **SPECIFIC REQUIREMENTS.**—Each additional notification under subparagraph (A) shall include—

(i) the forms necessary for establishing eligibility for premium assistance under this subsection;

(ii) the name, address, and telephone number necessary to contact the plan administrator and any other person maintaining relevant information in connection with such premium assistance;

(iii) a description of the extended election period provided for in paragraph (4)(A);

(iv) a description of the obligation of the qualified beneficiary under paragraph (2)(B) and the penalty provided under section 6720C of the Internal Revenue Code of 1986 for failure to carry out the obligation;

(v) a description, displayed in a prominent manner, of the qualified beneficiary's right to a reduced premium and any conditions on entitlement to the reduced premium; and

(vi) a description of the option of the qualified beneficiary to enroll in different coverage if the employer permits such beneficiary to elect to enroll in such different coverage under paragraph (1)(B).

(C) **NOTICE IN CONNECTION WITH EXTENDED ELECTION PERIODS.**—In the case of any assistance eligible individual described in paragraph (3) (or any individual described in paragraph (4)(A)) who became entitled to elect COBRA continuation coverage before the first day of the first month beginning after the date of the enactment of this Act, the administrator of the applicable group health plan (or other entity) shall provide (within 60 days after such first day of such first month) for the additional notification required to be provided under subparagraph (A) and failure to provide such notice shall be treated as a failure to meet the notice requirements under the applicable COBRA continuation provision.

(D) **MODEL NOTICES.**—Not later than 30 days after the date of enactment of this Act, with respect to any assistance eligible individual described in paragraph (3), the Secretary of Labor, in consultation with the Secretary of the Treasury and the Secretary of Health and Human Services, shall prescribe models for the additional notification required under this paragraph.

(7) **NOTICE OF EXPIRATION OF PERIOD OF PREMIUM ASSISTANCE.**—

(A) **IN GENERAL.**—With respect to any assistance eligible individual, subject to subparagraph (B), the requirements of section 606(a)(4)



of the Employee Retirement Income Security Act of 1974 (29 U.S.C. 1166(4)), section 4980B(f)(6)(D) of the Internal Revenue Code of 1986, or section 2206(4) of the Public Health Service Act (42 U.S.C. 300bb-6(4)), shall not be treated as met unless the plan administrator of the individual, during the period specified under subparagraph (C), provides to such individual a written notice in clear and understandable language—

(i) that the premium assistance for such individual will expire soon and the prominent identification of the date of such expiration; and

(ii) that such individual may be eligible for coverage without any premium assistance through—

(I) COBRA continuation coverage; or  
(II) coverage under a group health plan.

(B) EXCEPTION.—The requirement for the group health plan administrator to provide the written notice under subparagraph (A) shall be waived if the premium assistance for such individual expires pursuant to clause (i) of paragraph (2)(A).

(C) PERIOD SPECIFIED.—For purposes of subparagraph (A), the period specified in this subparagraph is, with respect to the date of expiration of premium assistance for any assistance eligible individual pursuant to a limitation requiring a notice under this paragraph, the period beginning on the day that is 45 days before the date of such expiration and ending on the day that is 15 days before the date of such expiration.

(D) MODEL NOTICES.—Not later than 45 days after the date of enactment of this Act, with respect to any assistance eligible individual, the Secretary of Labor, in consultation with the Secretary of the Treasury and the Secretary of Health and Human Services, shall prescribe models for the notification required under this paragraph.

(8) REGULATIONS.—The Secretary of the Treasury and the Secretary of Labor may jointly prescribe such regulations or other guidance as may be necessary or appropriate to carry out the provisions of this subsection, including the prevention of fraud and abuse under this subsection, except that the Secretary of Labor and the Secretary of Health and Human Services may prescribe such regulations (including interim final regulations) or other guidance as may be necessary or appropriate to carry out the provisions of paragraphs (5), (6), (7), and (9).

(9) OUTREACH.—

(A) IN GENERAL.—The Secretary of Labor, in consultation with the Secretary of the Treasury and the Secretary of Health and Human Services, shall provide outreach consisting of public education and enrollment assistance relating to premium assistance provided under this subsection. Such outreach shall target employers, group health plan administrators, public assistance programs, States, insurers, and other entities as determined appropriate by such Secretaries. Such outreach shall include an initial focus on those individuals electing continuation coverage who are referred to in paragraph (6)(C). Information on such premium assistance, including enrollment, shall also be made available on websites of the Departments of Labor, Treasury, and Health and Human Services.

(B) ENROLLMENT UNDER MEDICARE.—The Secretary of Health and Human Services shall provide outreach consisting of public education. Such outreach shall target individuals who lose health insurance coverage. Such outreach shall include information regarding enrollment for Medicare benefits for purposes of preventing mistaken delays of such enrollment by such individuals, including lifetime penalties for failure of timely enrollment.

(10) DEFINITIONS.—For purposes of this section:

(A) ADMINISTRATOR.—The term “administrator” has the meaning given such term in section 3(16)(A) of the Employee Retirement Income Security Act of 1974.

(B) COBRA CONTINUATION COVERAGE.—The term “COBRA continuation coverage” means continuation coverage provided pursuant to part 6 of subtitle B of title I of the Employee Retirement Income Security Act of 1974 (other than under section 609), title XXII of the Public Health Service Act, or section 4980B of the Internal Revenue Code of 1986 (other than subsection (f)(1) of such section insofar as it relates to pediatric vaccines), or under a State program that provides comparable continuation coverage. Such term does not include coverage under a health flexible spending arrangement under a cafeteria plan within the meaning of section 125 of the Internal Revenue Code of 1986.

(C) COBRA CONTINUATION PROVISION.—The term “COBRA continuation provision” means the provisions of law described in subparagraph (B).

(D) COVERED EMPLOYEE.—The term “covered employee” has the meaning given such term in section 607(2) of the Employee Retirement Income Security Act of 1974.

(E) QUALIFIED BENEFICIARY.—The term “qualified beneficiary” has the meaning given such term in section 607(3) of the Employee Retirement Income Security Act of 1974.

(F) GROUP HEALTH PLAN.—The term “group health plan” has the meaning given such term in section 607(1) of the Employee Retirement Income Security Act of 1974.

(G) STATE.—The term “State” includes the District of Columbia, the Commonwealth of Puerto Rico, the Virgin Islands, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands.

(H) PERIOD OF COVERAGE.—Any reference in this subsection to a period of coverage shall be treated as a reference to a monthly or shorter period of coverage with respect to which premiums are charged with respect to such coverage.

(I) PLAN SPONSOR.—The term “plan sponsor” has the meaning given such term in section 3(16)(B) of the Employee Retirement Income Security Act of 1974.

(J) PREMIUM.—The term “premium” includes, with respect to COBRA continuation coverage, any administrative fee.

(11) IMPLEMENTATION FUNDING.—In addition to amounts otherwise made available, out of any funds in the Treasury not otherwise appropriated, there are appropriated to the Secretary of Labor for fiscal year 2021, \$10,000,000, to remain available until expended, for the Employee Benefits Security Administration to carry out the provisions of this subtitle.

(b) COBRA PREMIUM ASSISTANCE.—

(1) ALLOWANCE OF CREDIT.—

(A) IN GENERAL.—Subchapter B of chapter 65 of the Internal Revenue Code of 1986 is amended by adding at the end the following new section:

**“SEC. 6432. CONTINUATION COVERAGE PREMIUM ASSISTANCE.**

“(a) IN GENERAL.—The person to whom premiums are payable for continuation coverage under section 2401(a)(1) of the American Rescue Plan Act of 2021 shall be allowed as a credit against the tax imposed by section 3111(b), or so much of the taxes imposed under section 3221(a) as are attributable to the rate in effect under section 3111(b), for each calendar quarter an amount equal to the premiums not paid by assistance eligible individuals for such coverage by reason of such section 2401(a)(1) with respect to such calendar quarter.

“(b) PERSON TO WHOM PREMIUMS ARE PAYABLE.—For purposes of subsection (a), except as otherwise provided by the Secretary, the person to whom premiums are payable under such continuation coverage shall be treated as being—

“(1) in the case of any group health plan which is a multiemployer plan (as defined in section 3(37) of the Employee Retirement Income Security Act of 1974), the plan,

“(2) in the case of any group health plan not described in paragraph (1)—

“(A) which is subject to the COBRA continuation provisions contained in—

“(i) the Internal Revenue Code of 1986,

“(ii) the Employee Retirement Income Security Act of 1974, or

“(iii) the Public Health Service Act, or

“(B) under which some or all of the coverage is not provided by insurance, the employer maintaining the plan, and

“(3) in the case of any group health plan not described in paragraph (1) or (2), the insurer providing the coverage under the group health plan.

“(c) LIMITATIONS AND REFUNDABILITY.—

“(1) CREDIT LIMITED TO CERTAIN EMPLOYMENT TAXES.—The credit allowed by subsection (a) with respect to any calendar quarter shall not exceed the tax imposed by section 3111(b), or so much of the taxes imposed under section 3221(a) as are attributable to the rate in effect under section 3111(b), for such calendar quarter (reduced by any credits allowed against such taxes under sections 3131, 3132, and 3134) on the wages paid with respect to the employment of all employees of the employer.

“(2) REFUNDABILITY OF EXCESS CREDIT.—

“(A) CREDIT IS REFUNDABLE.—If the amount of the credit under subsection (a) exceeds the limitation of paragraph (1) for any calendar quarter, such excess shall be treated as an overpayment that shall be refunded under sections 6402(a) and 6413(b).

“(B) CREDIT MAY BE ADVANCED.—In anticipation of the credit, including the refundable portion under subparagraph (A), the credit may be advanced, according to forms and instructions provided by the Secretary, up to an amount calculated under subsection (a) through the end of the most recent payroll period in the quarter.

“(C) TREATMENT OF DEPOSITS.—The Secretary shall waive any penalty under section 6656 for any failure to make a deposit of the tax imposed by section 3111(b), or so much of the taxes imposed under section 3221(a) as are attributable to the rate in effect under section 3111(b), if the Secretary determines that such failure was due to the anticipation of the credit allowed under this section.

“(D) TREATMENT OF PAYMENTS.—For purposes of section 1324 of title 31, United States Code, any amounts due to an employer under this paragraph shall be treated in the same manner as a refund due from a credit provision referred to in subsection (b)(2) of such section.

“(3) OVERSTATEMENTS.—Any overstatement of the credit to which a person is entitled under this section (and any amount paid by the Secretary as a result of such overstatement) shall be treated as an underpayment by such person of the taxes described in paragraph (1) and may be assessed and collected by the Secretary in the same manner as such taxes.

“(d) GOVERNMENTAL ENTITIES.—For purposes of this section, the term “person” includes the government of any State or political subdivision thereof, any Indian tribal government (as defined in section 139E(c)(1)), any agency or instrumentality of any of the foregoing, and any agency or instrumentality of the Government of the United States that is described in section 501(c)(1) and exempt from taxation under section 501(a).

“(e) DENIAL OF DOUBLE BENEFIT.—For purposes of chapter 1, the gross income of any person allowed a credit under this section shall be increased for the taxable year which includes the last day of any calendar quarter with respect to which such credit is allowed by the amount of such credit. No credit shall be allowed under this section with respect to any amount which is taken into account as qualified wages under section 2301 of the CARES Act or section 3134 of this title or as qualified health plan expenses under section 7001(d) or 7003(d) of the Families First Coronavirus Response Act or section 3131 or 3132 of this title.

“(f) EXTENSION OF LIMITATION ON ASSESSMENT.—Notwithstanding section 6501, the limitation on the time period for the assessment of any amount attributable to a credit claimed



under this section shall not expire before the date that is 5 years after the later of—

“(1) the date on which the original return which includes the calendar quarter with respect to which such credit is determined is filed, or

“(2) the date on which such return is treated as filed under section 6501(b)(2).”

“(g) REGULATIONS.—The Secretary shall issue such regulations, or other guidance, forms, instructions, and publications, as may be necessary or appropriate to carry out this section, including—

“(1) the requirement to report information or the establishment of other methods for verifying the correct amounts of reimbursements under this section,

“(2) the application of this section to group health plans that are multiemployer plans (as defined in section 3(37) of the Employee Retirement Income Security Act of 1974),

“(3) to allow the advance payment of the credit determined under subsection (a), subject to the limitations provided in this section, based on such information as the Secretary shall require,

“(4) to provide for the reconciliation of such advance payment with the amount of the credit at the time of filing the return of tax for the applicable quarter or taxable year, and

“(5) allowing the credit to third party payors (including professional employer organizations, certified professional employer organizations, or agents under section 3504).”

(B) CLERICAL AMENDMENT.—The table of sections for subchapter B of chapter 65 of the Internal Revenue Code of 1986 is amended by adding at the end the following new item:

“Sec. 6432. Continuation coverage premium assistance.”

(C) EFFECTIVE DATE.—The amendments made by this paragraph shall apply to premiums to which subsection (a)(1)(A) applies and wages paid on or after April 1, 2021.

(D) SPECIAL RULE IN CASE OF EMPLOYEE PAYMENT THAT IS NOT REQUIRED UNDER THIS SECTION.—

(i) IN GENERAL.—In the case of an assistance eligible individual who pays, with respect any period of coverage to which subsection (a)(1)(A) applies, the amount of the premium for such coverage that the individual would have (but for this Act) been required to pay, the person to whom such payment is payable shall reimburse such individual for the amount of such premium paid in excess of the amount required to be paid under subsection (a)(1)(A).

(ii) CREDIT OF REIMBURSEMENT.—A person to which clause (i) applies shall be allowed a credit in the manner provided under section 6432 of the Internal Revenue Code of 1986 for any payment made to the employee under such clause.

(iii) PAYMENT OF CREDITS.—Any person to which clause (i) applies shall make the payment required under such clause to the individual not later than 60 days after the date on which such individual elects continuation coverage under subsection (a)(1).

(2) PENALTY FOR FAILURE TO NOTIFY HEALTH PLAN OF CESSATION OF ELIGIBILITY FOR PREMIUM ASSISTANCE.—

(A) IN GENERAL.—Part I of subchapter B of chapter 68 of the Internal Revenue Code of 1986 is amended by adding at the end the following new section:

“SEC. 6720C. PENALTY FOR FAILURE TO NOTIFY HEALTH PLAN OF CESSATION OF ELIGIBILITY FOR CONTINUATION COVERAGE PREMIUM ASSISTANCE.

“(a) IN GENERAL.—Except in the case of a failure described in subsection (b) or (c), any person required to notify a group health plan under section 2401(a)(2)(B) of the American Rescue Plan Act of 2021 who fails to make such a notification at such time and in such manner as the Secretary of Labor may require shall pay a penalty of \$250 for each such failure.

“(b) INTENTIONAL FAILURE.—In the case of any such failure that is fraudulent, such person shall pay a penalty equal to the greater of—

“(1) \$250, or

“(2) 110 percent of the premium assistance provided under section 2401(a)(1)(A) of the American Rescue Plan Act of 2021 after termination of eligibility under such section.

“(c) REASONABLE CAUSE EXCEPTION.—No penalty shall be imposed under this section with respect to any failure if it is shown that such failure is due to reasonable cause and not to willful neglect.”

(B) CLERICAL AMENDMENT.—The table of sections of part I of subchapter B of chapter 68 of such Code is amended by adding at the end the following new item:

“Sec. 6720C. Penalty for failure to notify health plan of cessation of eligibility for continuation coverage premium assistance.”

(3) COORDINATION WITH HCTC.—

(A) IN GENERAL.—Section 35(g)(9) of the Internal Revenue Code of 1986 is amended to read as follows:

“(9) CONTINUATION COVERAGE PREMIUM ASSISTANCE.—In the case of an assistance eligible individual who receives premium assistance for continuation coverage under section 2401(a)(1) of the American Rescue Plan Act of 2021 for any month during the taxable year, such individual shall not be treated as an eligible individual, a certified individual, or a qualifying family member for purposes of this section or section 7527 with respect to such month.”

(B) EFFECTIVE DATE.—The amendment made by subparagraph (A) shall apply to taxable years ending after the date of the enactment of this Act.

(4) EXCLUSION OF CONTINUATION COVERAGE PREMIUM ASSISTANCE FROM GROSS INCOME.—

(A) IN GENERAL.—Part III of subchapter B of chapter 1 of the Internal Revenue Code of 1986 is amended by inserting after section 139H the following new section:

“SEC. 139I. CONTINUATION COVERAGE PREMIUM ASSISTANCE.

“In the case of an assistance eligible individual (as defined in subsection (a)(3) of section 2401 of the American Rescue Plan Act of 2021), gross income does not include any premium assistance provided under subsection (a)(1) of such section.”

(B) CLERICAL AMENDMENT.—The table of sections for part III of subchapter B of chapter 1 of such Code is amended by inserting after the item relating to section 139H the following new item:

“Sec. 139I. Continuation coverage premium assistance.”

(C) EFFECTIVE DATE.—The amendments made by this paragraph shall apply to taxable years ending after the date of the enactment of this Act.

### TITLE III—COMMITTEE ON ENERGY AND COMMERCE

#### Subtitle A—Public Health

#### CHAPTER 1—VACCINES AND THERAPEUTICS

#### SEC. 3001. FUNDING FOR COVID-19 VACCINE ACTIVITIES AT THE CENTERS FOR DISEASE CONTROL AND PREVENTION.

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

(b) USE OF FUNDS.—The Secretary, acting through the Director of the Centers for Disease Control and Prevention, and in consultation with other agencies, as applicable, shall, in conducting activities referred to in subsection (a)—

(1) conduct activities to enhance, expand, and improve nationwide COVID-19 vaccine distribution and administration, including activities related to distribution of ancillary medical products and supplies related to vaccines; and

(2) provide technical assistance, guidance, and support to, and award grants or cooperative agreements to, State, local, Tribal, and territorial public health departments for enhancement of COVID-19 vaccine distribution and administration capabilities, including—

(A) the distribution and administration of vaccines licensed under section 351 of the Public Health Service Act (42 U.S.C. 262) or authorized under section 564 of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 360bbb-3) and ancillary medical products and supplies related to vaccines;

(B) the establishment and expansion, including staffing support, of community vaccination centers, particularly in underserved areas;

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

(D) information technology, data, and reporting enhancements, including improvements necessary to support sharing of data related to vaccine distribution and vaccinations and systems that enhance vaccine safety, effectiveness, and uptake, particularly among underserved populations;

(E) facilities enhancements;

(F) communication with the public regarding when, where, and how to receive COVID-19 vaccine; and

(G) transportation of individuals to facilitate vaccinations, including at community vaccination centers and mobile vaccination units, particularly for underserved populations.

#### SEC. 3002. FUNDING FOR VACCINE CONFIDENCE ACTIVITIES.

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

(1) to strengthen vaccine confidence in the United States, including its territories and possessions;

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

(3) to improve rates of vaccination throughout the United States, including its territories and possessions, including through activities described in section 313 of the Public Health Service Act, as amended by section 311 of division BB of the Consolidated Appropriations Act, 2021 (Public Law 116-260).

#### SEC. 3003. FUNDING FOR SUPPLY CHAIN FOR COVID-19 VACCINES, THERAPEUTICS, AND MEDICAL SUPPLIES.

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

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

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

#### SEC. 3004. FUNDING FOR COVID-19 VACCINE, THERAPEUTIC, AND DEVICE ACTIVITIES AT THE FOOD AND DRUG ADMINISTRATION.

In addition to amounts otherwise available, there is appropriated to the Secretary for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, \$500,000,000, to remain

available until expended, to be used for the evaluation of the continued performance, safety, and effectiveness, including with respect to emerging COVID-19 variants, of vaccines, therapeutics, and diagnostics approved, cleared, licensed, or authorized for use for the treatment, prevention, or diagnosis of COVID-19; facilitation of advanced continuous manufacturing activities related to production of vaccines and related materials; facilitation and conduct of inspections related to the manufacturing of vaccines, therapeutics, and devices delayed or cancelled for reasons related to COVID-19; review of devices authorized for use for the treatment, prevention, or diagnosis of COVID-19; and oversight of the supply chain and mitigation of shortages of vaccines, therapeutics, and devices approved, cleared, licensed, or authorized for use for the treatment, prevention, or diagnosis of COVID-19 by the Food and Drug Administration.

## CHAPTER 2—TESTING

### SEC. 3011. FUNDING FOR COVID-19 TESTING, CONTACT TRACING, AND MITIGATION ACTIVITIES.

(a) *IN GENERAL.*—In addition to amounts otherwise available, there is appropriated to the Secretary for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, \$47,800,000,000, to remain available until expended, to carry out activities to detect, diagnose, trace, and monitor SARS-CoV-2 and COVID-19 infections and related strategies to mitigate the spread of COVID-19.

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

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

(2) provide technical assistance, guidance, and support, and award grants or cooperative agreements to State, local, and territorial public health departments for activities to detect, diagnose, trace, and monitor SARS-CoV-2 and COVID-19 infections and related strategies and activities to mitigate the spread of COVID-19;

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

(A) support for the development, manufacture, procurement, and distribution of supplies necessary for administering tests, such as personal protective equipment; and

(B) support for the acquisition, construction, alteration, or renovation of non-federally owned facilities for the production of diagnostics and ancillary medical supplies where the Secretary determines that such an investment is necessary to ensure the production of sufficient amounts of such supplies.

(4) establish and expand Federal, State, local, and territorial testing and contact tracing capabilities, including investments in laboratory capacity, community-based testing sites, and mobile testing units, particularly in medically underserved areas;

(5) enhance information technology, data modernization, and reporting, including improvements necessary to support sharing of data related to public health capabilities;

(6) award grants to, or enter into cooperative agreements or contracts with, State, local, and territorial public health departments to establish, expand, and sustain a public health workforce; and

(7) to cover administrative and program support costs necessary to conduct activities related to subparagraph (a).

### SEC. 3012. FUNDING FOR SARS-COV-2 GENOMIC SEQUENCING AND SURVEILLANCE.

(a) *IN GENERAL.*—In addition to amounts otherwise available, there is appropriated to the Secretary for fiscal year 2021 out of any money

in the Treasury not otherwise appropriated, \$1,750,000,000, to remain available until expended, to strengthen and expand activities and workforce related to genomic sequencing, analytics, and disease surveillance.

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

(1) conduct, expand, and improve activities to sequence genomes, identify mutations, and survey the circulation and transmission of viruses and other organisms, including strains of SARS-CoV-2;

(2) award grants or cooperative agreements to State, local, Tribal, or territorial public health departments or public health laboratories—

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

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

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

(D) to develop effective disease response strategies based on genomic sequencing and surveillance data;

(3) enhance and expand the informatics capabilities of the public health workforce; and

(4) award grants for the construction, alteration, or renovation of facilities to improve genomic sequencing and surveillance capabilities at the State and local level.

### SEC. 3013. FUNDING FOR GLOBAL HEALTH.

In addition to amounts otherwise available, there is appropriated to the Secretary for fiscal year 2021, out of any amounts in the Treasury not otherwise appropriated, \$750,000,000, to remain available until expended, for activities to be conducted acting through the Director of the Centers for Disease Control and Prevention to combat SARS-CoV-2, COVID-19, and other emerging infectious disease threats globally, including efforts related to global health security, global disease detection and response, global health protection, global immunization, and global coordination on public health.

### SEC. 3014. FUNDING FOR DATA MODERNIZATION AND FORECASTING CENTER.

In addition to amounts otherwise available, there is appropriated to the Secretary for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, \$500,000,000, to remain available until expended, for activities to be conducted acting through the Director of the Centers for Disease Control and Prevention to support public health data surveillance and analytics infrastructure modernization initiatives at the Centers for Disease Control and Prevention, and establish, expand, and maintain efforts to modernize the United States disease warning system to forecast and track hotspots for COVID-19, its variants, and emerging biological threats, including academic and workforce support for analytics and informatics infrastructure and data collection systems.

## CHAPTER 3—PUBLIC HEALTH WORKFORCE

### SEC. 3021. FUNDING FOR PUBLIC HEALTH WORKFORCE.

(a) *IN GENERAL.*—In addition to amounts otherwise available, there is appropriated to the Secretary for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, \$7,660,000,000, to remain available until expended, to carry out activities related to establishing, expanding, and sustaining a public health workforce, including by making awards to State, local, and territorial public health departments.

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

(1) Costs, including wages and benefits, related to the recruiting, hiring, and training of individuals—

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

(B) who are employed by—

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

(ii) a nonprofit private or public organization with demonstrated expertise in implementing public health programs and established relationships with such State, territorial, or local public health departments, particularly in medically underserved areas.

(2) Personal protective equipment, data management and other technology, or other necessary supplies.

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

(4) Reporting to the Secretary on implementation of the activities funded under this section.

(5) Subawards from recipients of awards under subsection (a) to local health departments for the purposes of the activities funded under this section.

### SEC. 3022. FUNDING FOR MEDICAL RESERVE CORPS.

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

## CHAPTER 4—PUBLIC HEALTH INVESTMENTS

### SEC. 3031. FUNDING FOR COMMUNITY HEALTH CENTERS AND COMMUNITY CARE.

(a) *IN GENERAL.*—In addition to amounts otherwise available, there is appropriated to the Secretary for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, \$7,600,000,000, to remain available until expended, for necessary expenses for awarding grants and cooperative agreements under section 330 of the Public Health Service Act (42 U.S.C. 254b) to be awarded without regard to the time limitation in subsection (e)(3) and subsections (e)(6)(A)(iii), (e)(6)(B)(iii), and (r)(2)(B) of such section 330, and for necessary expenses for awarding grants to Federally qualified health centers, as described in section 1861(aa)(4)(B) of the Social Security Act (42 U.S.C. 1395x(aa)(4)(B)), and for awarding grants or contracts to Papa Ola Lokahi and to qualified entities under sections 4 and 6 of the Native Hawaiian Health Care Improvement Act (42 U.S.C. 11703, 11705). Of the total amount appropriated by the preceding sentence, not less than \$20,000,000 shall be for grants or contracts to Papa Ola Lokahi and to qualified entities under sections 4 and 6 of the Native Hawaiian Health Care Improvement Act (42 U.S.C. 11703, 11705).

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

(1) to plan, prepare for, promote, distribute, administer, and track COVID-19 vaccines, and to carry out other vaccine-related activities;

(2) to detect, diagnose, trace, and monitor COVID-19 infections and related activities necessary to mitigate the spread of COVID-19, including activities related to, and equipment or supplies purchased for, testing, contact tracing, surveillance, mitigation, and treatment of COVID-19;

(3) to purchase equipment and supplies to conduct mobile testing or vaccinations for COVID-19, to purchase and maintain mobile vehicles and equipment to conduct such testing or vaccinations, and to hire and train laboratory personnel and other staff to conduct such mobile testing or vaccinations, particularly in medically underserved areas;

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

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

(6) to conduct community outreach and education activities related to COVID-19.

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

#### **SEC. 3032. FUNDING FOR NATIONAL HEALTH SERVICE CORPS.**

(a) **IN GENERAL.**—In addition to amounts otherwise available, there is appropriated to the Secretary for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, \$800,000,000, to remain available until expended, for carrying out sections 338A, 338B, and 338I of the Public Health Service Act (42 U.S.C. 2541, 2541-1, 254q-1) with respect to the health workforce.

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

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

(2) **CONDITIONS.**—With respect to grants described in paragraph (1) using funds made available under such paragraph:

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

(B) Notwithstanding section 338I(d)(2) of the Public Health Service Act (42 U.S.C. 254q-1(d)(2)), not more than 10 percent of an award to a State from such amounts, may be used by the State for costs of administering the State loan repayment program.

#### **SEC. 3033. FUNDING FOR NURSE CORPS.**

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

#### **SEC. 3034. FUNDING FOR TEACHING HEALTH CENTERS THAT OPERATE GRADUATE MEDICAL EDUCATION.**

(a) **IN GENERAL.**—In addition to amounts otherwise available, and notwithstanding the capped amount referenced in sections 340H(b)(2) and 340H(d)(2) of the Public Health Service Act (42 U.S.C. 256h(b)(2) and (d)(2)), there is appropriated to the Secretary for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, \$330,000,000, to remain available until September 30, 2023, for the program of payments to teaching health centers that operate graduate medical education under section 340H of the Public Health Service Act (42 U.S.C. 256h) and for teaching health center development grants authorized under section 749A of the Public Health Service Act (42 U.S.C. 293l-1).

(b) **USE OF FUNDS.**—Amounts made available pursuant to subsection (a) shall be used for the following activities:

(1) For making payments to establish new approved graduate medical residency training programs pursuant to section 340H(a)(1)(C) of the Public Health Service Act (42 U.S.C. 256h(a)(1)(C)).

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

(3) For making payments under section 340H(a)(1)(A) of the Public Health Service Act

(42 U.S.C. 256h(a)(1)(A))) to qualified teaching health centers for maintenance of filled positions at existing approved graduate medical residency training programs.

(4) For making payments under section 340H(a)(1)(B) of the Public Health Service Act (42 U.S.C. 256h(a)(1)(B)) for the expansion of existing approved graduate medical residency training programs.

(5) For making awards under section 749A of the Public Health Service Act (42 U.S.C. 293l-1) to teaching health centers for the purpose of establishing new accredited or expanded primary care residency programs.

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

#### **SEC. 3035. FUNDING FOR FAMILY PLANNING.**

In addition to amounts otherwise available, there is appropriated to the Secretary for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, \$50,000,000, to remain available until expended, for necessary expenses for making grants and contracts under section 1001 of the Public Health Service Act (42 U.S.C. 300).

#### **SEC. 3036. FUNDING FOR OFFICE OF INSPECTOR GENERAL.**

In addition to amounts otherwise available, there is appropriated to the inspector general of the Department of Health and Human Services for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, \$5,000,000, to remain available until expended, for oversight of activities supported with funds appropriated to the Department of Health and Human Services to prevent, prepare for, and respond to coronavirus 2019 or COVID-19, domestically or internationally.

### **CHAPTER 5—INDIAN HEALTH**

#### **SEC. 3041. FUNDING FOR INDIAN HEALTH.**

(a) In addition to amounts otherwise available, there is appropriated to the Secretary for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, \$6,094,000,000, to remain available until expended, of which—

(1) \$5,484,000,000 shall be for carrying out the Act of August 5, 1954 (42 U.S.C. 2001 et seq.) (commonly referred to as the Transfer Act), the Indian Self-Determination and Education Assistance Act (25 U.S.C. 5301 et seq.), the Indian Health Care Improvement Act (25 U.S.C. 1601 et seq.), and titles II and III of the Public Health Service Act (42 U.S.C. 201 et seq. and 241 et seq.) with respect to the Indian Health Service, of which—

(A) \$2,000,000,000 shall be for lost reimbursements, in accordance with section 207 of the Indian Health Care Improvement Act (25 U.S.C. 1621f);

(B) \$500,000,000 shall be for the provision of additional health care services, services provided through the Purchased/Referred Care program, and other related activities;

(C) \$140,000,000 shall be for information technology, telehealth infrastructure, and the Indian Health Service electronic health records system;

(D) \$84,000,000 shall be for maintaining operations of the Urban Indian health program, which shall be in addition to other amounts made available under this subsection for Urban Indian organizations (as defined in section 4 of the Indian Health Care Improvement Act (25 U.S.C. 1603));

(E) \$600,000,000 shall be for necessary expenses to plan, prepare for, promote, distribute, administer, and track COVID-19 vaccines, for the purposes described in subparagraphs (F) and (G), and for other vaccine-related activities;

(F) \$1,500,000,000 shall be for necessary expenses to detect, diagnose, trace, and monitor COVID-19 infections, activities necessary to mitigate the spread of COVID-19, supplies necessary for such activities, for the purposes de-

scribed in subparagraphs (E) and (G), and for other related activities;

(G) \$240,000,000 shall be for necessary expenses to establish, expand, and sustain a public health workforce to prevent, prepare for, and respond to COVID-19, other public health workforce-related activities, for the purposes described in subparagraphs (E) and (F), and for other related activities; and

(H) \$420,000,000 shall be for necessary expenses related to mental and behavioral health prevention and treatment services, for the purposes described in subparagraph (C) and paragraph (2) as related to mental and behavioral health, and for other related activities;

(2) \$600,000,000 shall be for the lease, purchase, construction, alteration, renovation, or equipping of health facilities to respond to COVID-19, and for maintenance and improvement projects necessary to respond to COVID-19 under section 7 of the Act of August 5, 1954 (42 U.S.C. 2004a), the Indian Self-Determination and Education Assistance Act (25 U.S.C. 5301 et seq.), the Indian Health Care Improvement Act (25 U.S.C. 1601 et seq.), and titles II and III of the Public Health Service Act (42 U.S.C. 202 et seq.) with respect to the Indian Health Service; and

(3) \$10,000,000 shall be for carrying out section 7 of the Act of August 5, 1954 (42 U.S.C. 2004a) for expenses relating to potable water delivery.

(b) Funds appropriated by subsection (a) shall be made available to restore amounts, either directly or through reimbursement, for obligations for the purposes specified in this section that were incurred to prevent, prepare for, and respond to COVID-19 during the period beginning on the date on which the public health emergency was declared by the Secretary on January 31, 2020, pursuant to section 319 of the Public Health Service Act (42 U.S.C. 247d) with respect to COVID-19 and ending on the date of the enactment of this Act.

(c) Funds made available under subsection (a) to Tribes and Tribal organizations under the Indian Self-Determination and Education Assistance Act (25 U.S.C. 5301 et seq.) shall be available on a one-time basis. Such non-recurring funds shall not be part of the amount required by section 106 of the Indian Self-Determination and Education Assistance Act (25 U.S.C. 5325), and such funds shall only be used for the purposes identified in this section.

### **CHAPTER 6—MENTAL HEALTH AND SUBSTANCE USE DISORDER**

#### **SEC. 3051. FUNDING FOR BLOCK GRANTS FOR COMMUNITY MENTAL HEALTH SERVICES.**

In addition to amounts otherwise available, there is appropriated to the Secretary for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, \$1,750,000,000, to remain available until expended, for carrying out subpart I of part B of title XIX of the Public Health Service Act (42 U.S.C. 300x et seq.), subpart III of part B of title XIX of such Act (42 U.S.C. 300x-51 et seq.), and section 505(c) of such Act (42 U.S.C. 290aa-4(c)) with respect to mental health. Notwithstanding section 1952 of the Public Health Service Act (42 U.S.C. 300x-62), any amount awarded to a State out of amounts appropriated by this section shall be expended by the State by September 30, 2025.

#### **SEC. 3052. FUNDING FOR BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE.**

In addition to amounts otherwise available, there is appropriated to the Secretary for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, \$1,750,000,000, to remain available until expended, for carrying out subpart II of part B of title XIX of the Public Health Service Act (42 U.S.C. 300x-21 et seq.), subpart III of part B of title XIX of such Act (42 U.S.C. 300x-51 et seq.), section 505(d) of such Act (42 U.S.C. 290aa-4(d)) with respect to substance abuse, and section 515(d) of such Act (42

U.S.C. 290bb-21(d)). Notwithstanding section 1952 of the Public Health Service Act (42 U.S.C. 300x-62), any amount awarded to a State out of amounts appropriated by this section shall be expended by the State by September 30, 2025.

**SEC. 3053. FUNDING FOR MENTAL AND BEHAVIORAL HEALTH TRAINING FOR HEALTH CARE PROFESSIONALS, PARAPROFESSIONALS, AND PUBLIC SAFETY OFFICERS.**

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

(b) *USE OF FUNDING.*—The Secretary, acting through the Administrator of the Health Resources and Services Administration, shall, taking into consideration the needs of rural and medically underserved communities, use amounts appropriated by subsection (a) to award grants or contracts to health professions schools, academic health centers, State or local governments, Indian Tribes and Tribal organizations, or other appropriate public or private nonprofit entities (or consortia of entities, including entities promoting multidisciplinary approaches), to plan, develop, operate, or participate in health professions and nursing training activities for health care students, residents, professionals, paraprofessionals, trainees, and public safety officers, and employers of such individuals, in evidence-informed strategies for reducing and addressing suicide, burnout, and mental and behavioral health conditions (including substance use disorders) among health care professionals.

**SEC. 3054. FUNDING FOR EDUCATION AND AWARENESS CAMPAIGN ENCOURAGING HEALTHY WORK CONDITIONS AND USE OF MENTAL AND BEHAVIORAL HEALTH SERVICES BY HEALTH CARE PROFESSIONALS.**

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

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

(1) encourage primary prevention of mental and behavioral health conditions and secondary and tertiary prevention by encouraging health care professionals to seek support and treatment for their own behavioral health concerns;

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

(3) include information on reducing or preventing suicide, substance use disorders, burnout, and other mental and behavioral health conditions, and addressing stigma associated with seeking mental and behavioral health support and treatment; and

(4) consider the needs of rural and medically underserved communities.

**SEC. 3055. FUNDING FOR GRANTS FOR HEALTH CARE PROVIDERS TO PROMOTE MENTAL AND BEHAVIORAL HEALTH AMONG THEIR HEALTH PROFESSIONAL WORKFORCE.**

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

(b) *USE OF FUNDS.*—The Secretary, acting through the Administrator of the Health Re-

sources and Services Administration, shall, taking into consideration the needs of rural and medically underserved communities, use amounts appropriated by subsection (a) to award grants or contracts to entities providing health care, including health care providers associations and Federally qualified health centers, to establish, enhance, or expand evidence-informed programs or protocols to promote mental and behavioral health among their providers, other personnel, and members.

**SEC. 3056. FUNDING FOR COMMUNITY-BASED FUNDING FOR LOCAL SUBSTANCE USE DISORDER SERVICES.**

(a) *IN GENERAL.*—In addition to amounts otherwise available, there is appropriated to the Secretary for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, \$30,000,000, to remain available until expended, to carry out the purpose described in subsection (b).

(b) *USE OF FUNDS.*—

(1) *IN GENERAL.*—The Secretary, acting through the Assistant Secretary for Mental Health and Substance Use and in consultation with the Director of the Centers for Disease Control and Prevention, shall award grants to support States; local, Tribal, and territorial governments; Tribal organizations; nonprofit community-based organizations; and primary care and behavioral health organizations to support community-based overdose prevention programs, syringe services programs, and other harm reduction services, with respect to harms of drug misuse that are exacerbated by the COVID-19 public health emergency.

(2) *USE OF GRANT FUNDS.*—Grant funds awarded under this section to eligible entities may be used for preventing and controlling the spread of infectious diseases and the consequences of such diseases for individuals with substance use disorder, distributing opioid overdose reversal medication to individuals at risk of overdose, connecting individuals at risk for, or with, a substance use disorder to overdose education, counseling, and health education, and encouraging such individuals to take steps to reduce the negative personal and public health impacts of substance use or misuse.

**SEC. 3057. FUNDING FOR COMMUNITY-BASED FUNDING FOR LOCAL BEHAVIORAL HEALTH NEEDS.**

(a) *IN GENERAL.*—In addition to amounts otherwise available, there is appropriated to the Secretary for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, \$50,000,000, to remain available until expended, to carry out the purpose described in subsection (b).

(b) *USE OF FUNDS.*—

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

(2) *USE OF GRANT FUNDS.*—Grant funds awarded under this section to eligible entities may be used for promoting care coordination among local entities; training the mental and behavioral health workforce, relevant stakeholders, and community members; expanding evidence-based integrated models of care; addressing surge capacity for mental and behavioral health needs; providing mental and behavioral health services to individuals with mental health needs (including co-occurring substance use disorders) as delivered by behavioral and mental health professionals utilizing telehealth services; and supporting, enhancing, or expanding mental and behavioral health preventive and crisis intervention services.

**SEC. 3058. FUNDING FOR THE NATIONAL CHILD TRAUMATIC STRESS NETWORK.**

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

**SEC. 3059. FUNDING FOR PROJECT AWARE.**

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

**SEC. 3059A. FUNDING FOR YOUTH SUICIDE PREVENTION.**

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

**SEC. 3059B. FUNDING FOR BEHAVIORAL HEALTH WORKFORCE EDUCATION AND TRAINING.**

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

**CHAPTER 7—EXCHANGE GRANT PROGRAM**

**SEC. 3061. ESTABLISHING A GRANT PROGRAM FOR EXCHANGE MODERNIZATION.**

(a) *IN GENERAL.*—Out of funds appropriated under subsection (b), the Secretary shall award grants to each American Health Benefits Exchange established under section 1311(b) of the Patient Protection and Affordable Care Act (42 U.S.C. 18031(b)) (other than an Exchange established by the Secretary under section 1321(c) of such Act (42 U.S.C. 18041(c))) that submits to the Secretary an application at such time and in such manner, and containing such information, as specified by the Secretary, for purposes of enabling such Exchange to modernize or update any system, program, or technology utilized by such Exchange to ensure such Exchange is compliant with all applicable requirements.

(b) *FUNDING.*—There is appropriated, out of any monies in the Treasury not otherwise obligated, \$20,000,000, to remain available until expended, for carrying out this section.

**Subtitle B—Medicaid**

**SEC. 3101. MANDATORY COVERAGE OF COVID-19 VACCINES AND ADMINISTRATION AND TREATMENT UNDER MEDICAID.**

(a) *COVERAGE.*—

(1) *IN GENERAL.*—Section 1905(a)(4) of the Social Security Act (42 U.S.C. 1396d(a)(4)) is amended—

(A) by striking “and (D)” and inserting “(D)”; and

(B) by striking the semicolon at the end and inserting “; (E) during the period beginning on the date of the enactment of the American Rescue Plan Act of 2021 and ending on the last day of the first calendar quarter that begins at least one year after the last day of the emergency period described in section 1135(g)(1)(B), a COVID-19 vaccine and administration of the vaccine; and (F) during the period beginning on the date of the enactment of the American Rescue Plan Act of 2021 and ending on the last day of the first calendar quarter that begins at least one year after the last day of the emergency period described in section 1135(g)(1)(B), testing

and treatments for COVID-19, including specialized equipment and therapies (including preventive therapies), and, without regard to the requirements of section 1902(a)(10)(B) (relating to comparability), in the case of an individual who is diagnosed with or presumed to have COVID-19, during the period such individual has (or is presumed to have) COVID-19, the treatment of a condition that may seriously complicate the treatment of COVID-19, if otherwise covered under the State plan (or waiver of such plan);”.

(2) MAKING COVID-19 VACCINE AVAILABLE TO ADDITIONAL ELIGIBILITY GROUPS AND TREATMENT AVAILABLE TO CERTAIN UNINSURED.—Section 1902(a)(10) of such Act (42 U.S.C. 1396a(a)(10)) is amended in the matter following subparagraph (G)—

(A) by striking “and to other conditions which may complicate pregnancy, (VIII)” and inserting “, medical assistance for services related to other conditions which may complicate pregnancy, and medical assistance for vaccines described in section 1905(a)(4)(E) and the administration of such vaccines during the period described in such section, (VIII)”;

(B) by inserting “and medical assistance for vaccines described in section 1905(a)(4)(E) and the administration of such vaccines during the period described in such section” after “(described in subsection (z)(2))”;

(C) by striking “cancer (XV)” and inserting “cancer, (XV)”;

(D) by inserting “and medical assistance for vaccines described in section 1905(a)(4)(E) and the administration of such vaccines during the period described in such section” after “described in subsection (k)(1)”;

(E) by inserting “and medical assistance for vaccines described in section 1905(a)(4)(E) and the administration of such vaccines during the period described in such section” after “family planning setting”;

(F) by striking “and (XVIII)” and inserting “(XVIII)”;

(G) by striking “and any visit described in section 1916(a)(2)(G) that is furnished during any such portion” and inserting “, any service described in section 1916(a)(2)(G) that is furnished during any such portion, any vaccine described in section 1905(a)(4)(E) (and the administration of such vaccine) that is furnished during any such portion, and testing and treatments for COVID-19, including specialized equipment and therapies (including preventive therapies), and, in the case of an individual who is diagnosed with or presumed to have COVID-19, during the period such individual has (or is presumed to have) COVID-19, the treatment of a condition that may seriously complicate the treatment of COVID-19, if otherwise covered under the State plan (or waiver of such plan)”;

(H) by striking the semicolon at the end and inserting “, and (XIX) medical assistance shall be made available during the period described in section 1905(a)(4)(E) for vaccines described in such section and the administration of such vaccines, for any individual who is eligible for and receiving medical assistance under the State plan or under a waiver of such plan (other than an individual who is eligible for medical assistance consisting only of payment of premiums pursuant to subparagraph (E) or (F) or section 1933), notwithstanding any provision of this title limiting such individual’s eligibility for medical assistance under such plan or waiver to coverage for a limited type of benefits and services that would not otherwise include coverage of a COVID-19 vaccine and its administration”;

(3) PROHIBITION OF COST SHARING.—

(A) IN GENERAL.—Subsections (a)(2) and (b)(2) of section 1916 of the Social Security Act (42 U.S.C. 1396o) are each amended—

(i) in subparagraph (F), by striking “or” at the end;

(ii) in subparagraph (G), by striking “; and”;

(iii) by adding at the end the following subparagraphs:

“(H) during the period beginning on the date of the enactment of this subparagraph and ending on the last day of the first calendar quarter that begins at least one year after the last day of the emergency period described in section 1135(g)(1)(B), a COVID-19 vaccine and the administration of such vaccine (for any individual eligible for medical assistance for such vaccine (and administration)); or

“(I) during the period beginning on the date of the enactment of this subparagraph and ending on the last day of the first calendar quarter that begins at least one year after the last day of the emergency period described in section 1135(g)(1)(B), testing and treatments for COVID-19, including specialized equipment and therapies (including preventive therapies), and, in the case of an individual who is diagnosed with or presumed to have COVID-19, during the period during which such individual has (or is presumed to have) COVID-19, the treatment of a condition that may seriously complicate the treatment of COVID-19, if otherwise covered under the State plan (or waiver of such plan); and”.

(B) APPLICATION TO ALTERNATIVE COST SHARING.—Section 1916A(b)(3)(B) of the Social Security Act (42 U.S.C. 1396o-1(b)(3)(B)) is amended—

(i) in clause (xi), by striking “any visit” and inserting “any service”; and

(ii) by adding at the end the following clauses:

“(xii) During the period beginning on the date of the enactment of this clause and ending on the last day of the first calendar quarter that begins at least one year after the last day of the emergency period described in section 1135(g)(1)(B), a COVID-19 vaccine and the administration of such vaccine (for any individual eligible for medical assistance for such vaccine (and administration)).

“(xiii) During the period beginning on the date of the enactment of this clause and ending on the last day of the first calendar quarter that begins at least one year after the last day of the emergency period described in section 1135(g)(1)(B), testing and treatments for COVID-19, including specialized equipment and therapies (including preventive therapies), and, in the case of an individual who is diagnosed with or presumed to have COVID-19, during the period during which such individual has (or is presumed to have) COVID-19, the treatment of a condition that may seriously complicate the treatment of COVID-19, if otherwise covered under the State plan (or waiver of such plan).”.

(4) INCLUSION IN THE MEDICAID DRUG REBATE PROGRAM OF COVERED OUTPATIENT DRUGS USED FOR COVID-19 TREATMENT.—

(A) IN GENERAL.—The requirements of section 1927 of the Social Security Act (42 U.S.C. 1396r-8) shall apply to any drug or biological product to which subparagraph (F) of section 1905(a)(4) of such Act, as added by paragraph (1), applies or to which the subclause (XVIII) in the matter following subparagraph (G) of section 1902(a)(10) of such Act, as added by paragraph (2) applies, that is—

(i) furnished as medical assistance in accordance with such subparagraph (F) or subclause (XVIII) and section 1902(a)(10)(A) of such Act, as applicable, for the treatment, or prevention, of COVID-19, as described in such subparagraph or subclause, respectively; and

(ii) a covered outpatient drug (as defined in section 1927(k) of such Act, except that, in applying paragraph (2)(A) of such section to a drug to which such subparagraph (F) or such subclause (XVIII) applies, such drug shall be deemed a prescribed drug for purposes of section 1905(a)(12) of such Act).

(B) CONFORMING AMENDMENT.—Section 1927(d)(7) of the Social Security Act (42 U.S.C. 1396r-8(d)(7)) is amended by adding at the end the following new subparagraph:

“(E) Drugs and biological products to which section 1905(a)(4)(F) and subclause (XVIII) in the matter following subparagraph (G) of section 1902(a)(10) apply that are furnished as medical assistance in accordance with such section or clause, respectively, and section 1902(a)(10)(A), for the treatment or prevention, of COVID-19, as described in such subparagraph of subclause, respectively.”.

(5) ALTERNATIVE BENEFIT PLANS.—Section 1937(b) of the Social Security Act (42 U.S.C. 1396u-7(b)) is amended by adding at the end the following new paragraph:

“(8) COVID-19 VACCINES, TESTING, AND TREATMENT.—Notwithstanding the previous provisions of this section, a State may not provide for medical assistance through enrollment of an individual with benchmark coverage or benchmark-equivalent coverage under this section unless, during the period beginning on the date of the enactment of the American Rescue Plan Act of 2021 and ending on the last day of the first calendar quarter that begins at least one year after the last day of the emergency period described in section 1135(g)(1)(B), such coverage includes (and does not impose any deduction, cost sharing, or similar charge for)—

“(A) COVID-19 vaccines and administration of the vaccines; and

“(B) testing and treatments for COVID-19, including specialized equipment and therapies (including preventive therapies), and, in the case of such an individual who is diagnosed with or presumed to have COVID-19, during the period such individual has (or is presumed to have) COVID-19, the treatment of a condition that may seriously complicate the treatment of COVID-19, if otherwise covered under the State plan (or waiver of such plan).”.

(b) TEMPORARY INCREASE IN FEDERAL PAYMENTS FOR COVERAGE AND ADMINISTRATION OF COVID-19 VACCINES.—Section 1905 of the Social Security Act (42 U.S.C. 1396d) is amended—

(1) in subsection (b), by striking “and (ff)” and inserting “(ff), and (hh)”;

(2) in subsection (ff), in the matter preceding paragraph (1), by inserting “, subject to subsection (hh)” after “or (z)(2)” and

(3) by adding at the end the following new subsection:

“(hh) TEMPORARY INCREASED FMAP FOR MEDICAL ASSISTANCE FOR COVERAGE AND ADMINISTRATION OF COVID-19 VACCINES.—

“(1) IN GENERAL.—Notwithstanding any other provision of this title, during the period described in paragraph (2), the Federal medical assistance percentage for a State, with respect to amounts expended by the State for medical assistance for a vaccine described in subsection (a)(4)(E) (and the administration of such a vaccine), shall be equal to 100 percent.

“(2) PERIOD DESCRIBED.—The period described in this paragraph is the period that—

“(A) begins on the first day of the first quarter beginning after the date of the enactment of this subsection; and

“(B) ends on the last day of the first quarter that begins at least one year after the last day of the emergency period described in section 1135(g)(1)(B).

“(3) EXCLUSION OF EXPENDITURES FROM TERRITORIAL CAPS.—Any payment made to a territory for expenditures for medical assistance under subsection (a)(4)(E) that are subject to the Federal medical assistance percentage specified under paragraph (1) shall not be taken into account for purposes of applying payment limits under subsections (f) and (g) of section 1108.”.

**SEC. 3102. MODIFICATIONS TO CERTAIN COVERAGE UNDER MEDICAID FOR PREGNANT AND POSTPARTUM WOMEN.**

(a) STATE OPTION.—Section 1902(e) of the Social Security Act (42 U.S.C. 1396a(e)) is amended by adding at the end the following new paragraph:

“(16) EXTENDING CERTAIN COVERAGE FOR PREGNANT AND POSTPARTUM WOMEN.—

“(A) IN GENERAL.—At the option of the State, the State plan (or waiver of such State plan)



may provide, that an individual who, while pregnant, is eligible for and has received medical assistance under the State plan approved under this title (or a waiver of such plan) (including during a period of retroactive eligibility under subsection (a)(34)) shall, in addition to remaining eligible under paragraph (5) for all pregnancy-related and postpartum medical assistance available under the State plan (or waiver) through the last day of the month in which the 60-day period (beginning on the last day of her pregnancy) ends, remain eligible under the State plan (or waiver) for medical assistance for the period beginning on the first day occurring after the end of such 60-day period and ending on the last day of the month in which the 12-month period (beginning on the last day of her pregnancy) ends.

“(B) FULL BENEFITS DURING PREGNANCY AND THROUGHOUT THE 12-MONTH POSTPARTUM PERIOD.—The medical assistance provided for a pregnant or postpartum individual by a State making an election under this paragraph, without regard to the basis on which the individual is eligible for medical assistance under the State plan (or waiver), shall—

“(i) include all items and services covered under the State plan (or waiver) that are not less in amount, duration, or scope, or are determined by the Secretary to be substantially equivalent, to the medical assistance available for an individual described in subsection (a)(10)(A)(i); and

“(ii) be provided for the individual while pregnant and during the 12-month period that begins on the last day of the individual's pregnancy and ends on the last day of the month in which such 12-month period ends.

“(C) COVERAGE UNDER CHIP.—A State making an election under this paragraph that covers under title XXI child health assistance for targeted low-income children who are pregnant or targeted low-income pregnant women, as applicable, shall also make the election under section 2107(e)(1)(J) of such title.”

(b) EFFECTIVE DATE.—The amendment made by subsection (a) shall apply with respect to State elections made under paragraph (16) of section 1902(e) of the Social Security Act (42 U.S.C. 1396a(e)), as added by subsection (a), during the 7-year period beginning on the 1st day of the 1st fiscal year quarter that begins at least one year after the date of the enactment of this Act.

#### **SEC. 3103. STATE OPTION TO PROVIDE QUALIFYING COMMUNITY-BASED MOBILE CRISIS INTERVENTION SERVICES.**

Title XIX of the Social Security Act is amended by adding after section 1946 (42 U.S.C. 1396w-5) the following new section:

#### **“SEC. 1947. STATE OPTION TO PROVIDE QUALIFYING COMMUNITY-BASED MOBILE CRISIS INTERVENTION SERVICES.**

“(a) IN GENERAL.—Notwithstanding section 1902(a)(1) (relating to Statewide), section 1902(a)(10)(B) (relating to comparability), section 1902(a)(23)(A) (relating to freedom of choice of providers), or section 1902(a)(27) (relating to provider agreements), a State may, during the 5-year period beginning on the first day of the first fiscal year quarter that begins on or after the date that is 1 year after the date of the enactment of this section, provide medical assistance for qualifying community-based mobile crisis intervention services under a State plan amendment or waiver approved under section 1115 or subsection (b) or (c) of section 1915.

“(b) QUALIFYING COMMUNITY-BASED MOBILE CRISIS INTERVENTION SERVICES DEFINED.—For purposes of this section, the term ‘qualifying community-based mobile crisis intervention services’ means, with respect to a State, items and services for which medical assistance is available under the State plan under this title or a waiver of such plan, that are—

“(1) furnished to an individual otherwise eligible for medical assistance under the State plan (or waiver of such plan) who is—

“(A) outside of a hospital or other facility setting; and

“(B) experiencing a mental health or substance use disorder crisis;

“(2) furnished by a multidisciplinary mobile crisis team—

“(A) that includes at least 1 behavioral health care professional who is capable of conducting an assessment of the individual, in accordance with the professional's permitted scope of practice under State law, and other professionals or paraprofessionals with appropriate expertise in behavioral health or mental health crisis response, including nurses, social workers, peer support specialists, and others, as designated by the State through a State plan amendment (or waiver of such plan);

“(B) whose members are trained in trauma-informed care, de-escalation strategies, and harm reduction;

“(C) that is able to respond in a timely manner and, where appropriate, provide—

“(i) screening and assessment;

“(ii) stabilization and de-escalation; and

“(iii) coordination with, and referrals to, health services as needed;

“(D) that maintains relationships with relevant community partners, including medical and behavioral health providers, primary care providers, community health centers, crisis respite centers, and managed care organizations (if applicable);

“(E) that maintains the privacy and confidentiality of patient information consistent with Federal and State requirements; and

“(3) available 24 hours per day, every day of the year.

“(c) PAYMENTS.—Notwithstanding section 1905(b) or 1905(ff) and subject to subsections (y) and (z) of section 1905, during each of the first 12 fiscal quarters occurring during the period described in subsection (a) that a State meets the requirements described in subsection (d), the Federal medical assistance percentage applicable to amounts expended by the State for medical assistance for qualifying community-based mobile crisis intervention services furnished during such quarter shall be equal to 85 percent. In no case shall the application of the previous sentence result in the Federal medical assistance percentage applicable to amounts expended by a State for medical assistance for such qualifying community-based mobile crisis intervention services furnished during a quarter being less than the Federal medical assistance percentage that would apply to such amounts expended by the State for such services furnished during such quarter without application of the previous sentence.

“(d) REQUIREMENTS.—The requirements described in this paragraph are the following:

“(1) The State demonstrates, to the satisfaction of the Secretary that it will be able to support the provision of qualifying community-based mobile crisis intervention services that meet the conditions specified in subsection (b); and

“(2) The State provides assurances satisfactory to the Secretary that—

“(A) any additional Federal funds received by the State for qualifying community-based mobile crisis intervention services provided under this section that are attributable to the increased Federal medical assistance percentage under subsection (c) will be used to supplement, and not supplant, the level of State funds expended for such services for the fiscal year preceding the first fiscal quarter occurring during the period described in subsection (a);

“(B) if the State made qualifying community-based mobile crisis intervention services available in a region of the State in such fiscal year, the State will continue to make such services available in such region under this section during each month occurring during the period described in subsection (a) for which the Federal medical assistance percentage under subsection (c) is applicable with respect to the State.

“(e) FUNDING FOR STATE PLANNING GRANTS.—There is appropriated, out of any funds in the Treasury not otherwise appropriated, \$15,000,000 to the Secretary for purposes of implementing, administering, and making planning grants to States as soon as practicable for purposes of developing a State plan amendment or section 1115, 1915(b), or 1915(c) waiver request (or an amendment to such a waiver) to provide qualifying community-based mobile crisis intervention services under this section, to remain available until expended.”

#### **SEC. 3104. TEMPORARY INCREASE IN FMAP FOR MEDICAL ASSISTANCE UNDER STATE MEDICAID PLANS WHICH BEGIN TO EXPEND AMOUNTS FOR CERTAIN MANDATORY INDIVIDUALS.**

Section 1905 of the Social Security Act (42 U.S.C. 1396d), as amended by section 3101 of this subtitle, is further amended—

(1) in subsection (b), in the first sentence, by striking “and (hh)” and inserting “(hh), and (ii)”;

(2) in subsection (ff), by striking “subject to subsection (hh)” and inserting “subject to subsections (hh) and (ii)”;

(3) by adding at the end the following new subsection:

“(ii) TEMPORARY INCREASE IN FMAP FOR MEDICAL ASSISTANCE UNDER STATE MEDICAID PLANS WHICH BEGIN TO EXPEND AMOUNTS FOR CERTAIN MANDATORY INDIVIDUALS.—

“(1) IN GENERAL.—For each quarter occurring during the 8-quarter period beginning with the first calendar quarter during which a qualifying State (as defined in paragraph (3)) expends amounts for all individuals described in section 1902(a)(10)(A)(i)(VIII) under the State plan (or waiver of such plan), the Federal medical assistance percentage determined under subsection (b) for such State shall, after application of any increase, if applicable, under section 6008 of the Families First Coronavirus Response Act, be increased by 5 percentage points, except for any quarter (and each subsequent quarter) during such period during which the State ceases to provide medical assistance to any such individual under the State plan (or waiver of such plan).

“(2) SPECIAL APPLICATION RULES.—Any increase described in paragraph (1) (or payment made for expenditures on medical assistance that are subject to such increase)—

“(A) shall not apply with respect to disproportionate share hospital payments described in section 1923;

“(B) shall not be taken into account in calculating the enhanced FMAP of a State under section 2105;

“(C) shall not be taken into account for purposes of part A, D, or E of title IV; and

“(D) shall not be taken into account for purposes of applying payment limits under subsections (f) and (g) of section 1108.

“(3) DEFINITION.—For purposes of this subsection, the term ‘qualifying State’ means a State which has not expended amounts for all individuals described in section 1902(a)(10)(A)(i)(VIII) before the date of the enactment of this subsection.”

#### **SEC. 3105. EXTENSION OF 100 PERCENT FEDERAL MEDICAL ASSISTANCE PERCENTAGE TO URBAN INDIAN HEALTH ORGANIZATIONS AND NATIVE HAWAIIAN HEALTH CARE SYSTEMS.**

Section 1905(b) of the Social Security Act (42 U.S.C. 1396d(b)) is amended by inserting after “(as defined in section 4 of the Indian Health Care Improvement Act)” the following: “; for the 8 fiscal year quarters beginning with the first fiscal year quarter beginning after the date of the enactment of the American Rescue Plan Act of 2021, the Federal medical assistance percentage shall also be 100 per centum with respect to amounts expended as medical assistance for services which are received through an Urban Indian organization (as defined in paragraph (29) of section 4 of the Indian Health



Care Improvement Act) that has a grant or contract with the Indian Health Service under title V of such Act; and, for such 8 fiscal year quarters, the Federal medical assistance percentage shall also be 100 per centum with respect to amounts expended as medical assistance for services which are received through a Native Hawaiian Health Center (as defined in section 12(4) of the Native Hawaiian Health Care Improvement Act) or a qualified entity (as defined in section 6(b) of such Act) that has a grant or contract with the Papa Ola Lokahi under section 8 of such Act.”.

**SEC. 3106. SUNSET OF LIMIT ON MAXIMUM REBATE AMOUNT FOR SINGLE SOURCE DRUGS AND INNOVATOR MULTIPLE SOURCE DRUGS.**

Section 1927(c)(2)(D) of the Social Security Act (42 U.S.C. 1396r–8(c)(2)(D)) is amended by inserting after “December 31, 2009,” the following: “and before January 1, 2023.”.

**SEC. 3107. ADDITIONAL SUPPORT FOR MEDICAID HOME AND COMMUNITY-BASED SERVICES DURING THE COVID-19 EMERGENCY.**

(a) INCREASED FMAP.—

(1) IN GENERAL.—Notwithstanding section 1905(b) of the Social Security Act (42 U.S.C. 1396d(b)) or section 1905(ff), in the case of a State that meets the HCBS program requirements under subsection (b), the Federal medical assistance percentage determined for the State under section 1905(b) of such Act (or, if applicable, under section 1905(ff)) and, if applicable, increased under subsection (y), (z), (aa), or (ii) of section 1905 of such Act (42 U.S.C. 1396d), section 1915(k) of such Act (42 U.S.C. 1396n(k)), or section 6008(a) of the Families First Coronavirus Response Act (Public Law 116–127), shall be increased by 7.35 percentage points with respect to expenditures of the State under the State Medicaid program for home and community-based services (as defined in paragraph (2)(B)) that are provided during the HCBS program improvement period (as defined in paragraph (2)(A)). In no case may the application of the previous sentence result in the Federal medical assistance percentage determined for a State being more than 95 percent with respect to such expenditures. Any payment made to Puerto Rico, the Virgin Islands, Guam, the Northern Mariana Islands, or American Samoa for expenditures on medical assistance that are subject to the Federal medical assistance percentage increase specified under the first sentence of this paragraph shall not be taken into account for purposes of applying payment limits under subsections (f) and (g) of section 1108 of the Social Security Act (42 U.S.C. 1308).

(2) DEFINITIONS.—In this section:

(A) HCBS PROGRAM IMPROVEMENT PERIOD.—The term “HCBS program improvement period” means, with respect to a State, the period—

- (i) beginning on April 1, 2021; and
- (ii) ending on March 31, 2022.

(B) HOME AND COMMUNITY-BASED SERVICES.—The term “home and community-based services” means any of the following:

- (i) Home health care services authorized under paragraph (7) of section 1905(a) of the Social Security Act (42 U.S.C. 1396d(a)).
- (ii) Personal care services authorized under paragraph (24) of such section.
- (iii) PACE services authorized under paragraph (26) of such section.
- (iv) Home and community-based services authorized under subsections (b), (c), (i), (j), and (k) of section 1915 of such Act (42 U.S.C. 1396n), such services authorized under a waiver under section 1115 of such Act (42 U.S.C. 1315), and such services through coverage authorized under section 1937 of such Act (42 U.S.C. 1396u–7).
- (v) Case management services authorized under section 1905(a)(19) of the Social Security Act (42 U.S.C. 1396d(a)(19)) and section 1915(g) of such Act (42 U.S.C. 1396n(g)).
- (vi) Rehabilitative services, including those related to behavioral health, described in section 1905(a)(13) of such Act (42 U.S.C. 1396d(a)(13)).

(vii) Such other services specified by the Secretary of Health and Human Services.

(C) ELIGIBLE INDIVIDUAL.—The term “eligible individual” means an individual who is eligible for and enrolled for medical assistance under a State Medicaid program and includes an individual who becomes eligible for medical assistance under a State Medicaid program when removed from a waiting list.

(D) MEDICAID PROGRAM.—The term “Medicaid program” means, with respect to a State, the State program under title XIX of the Social Security Act (42 U.S.C. 1396 et seq.) (including any waiver or demonstration under such title or under section 1115 of such Act (42 U.S.C. 1315) relating to such title).

(E) STATE.—The term “State” has the meaning given such term for purposes of title XIX of the Social Security Act (42 U.S.C. 1396 et seq.).

(b) STATE REQUIREMENTS FOR FMAP INCREASE.—As conditions for receipt of the increase under subsection (a) to the Federal medical assistance percentage determined for a State, the State shall meet each of the following requirements (referred to in subsection (a) as the HCBS program requirements):

(1) SUPPLEMENT, NOT SUPPLANT.—The State shall use the Federal funds attributable to the increase under subsection (a) to supplement, and not supplant, the level of State funds expended for home and community-based services for eligible individuals through programs in effect as of April 1, 2021.

(2) REQUIRED IMPLEMENTATION OF CERTAIN ACTIVITIES.—The State shall implement, or supplement the implementation of, one or more activities to enhance, expand, or strengthen home and community-based services under the State Medicaid program.

**SEC. 3108. FUNDING FOR STATE STRIKE TEAMS FOR RESIDENT AND EMPLOYEE SAFETY IN NURSING FACILITIES.**

Section 1919 of the Social Security Act (42 U.S.C. 1396r) is amended by adding at the end the following new subsection:

“(k) FUNDING FOR STATE STRIKE TEAMS.—In addition to amounts otherwise available, there is appropriated to the Secretary, out of any monies in the Treasury not otherwise appropriated, \$250,000,000, to remain available until expended, for purposes of allocating such amount among the States (including the District of Columbia and each territory of the United States) for such a State to establish and implement a strike team that will be deployed to a nursing facility in the State with diagnosed or suspected cases of COVID-19 among residents or staff for the purposes of assisting with clinical care, infection control, or staffing during the emergency period described in section 1135(g)(1)(B).”.

**SEC. 3109. SPECIAL RULE FOR THE PERIOD OF A DECLARED PUBLIC HEALTH EMERGENCY RELATED TO CORONAVIRUS.**

(a) IN GENERAL.—Section 1923(f)(3) of the Social Security Act (42 U.S.C. 1396r–4(f)(3)) is amended—

(1) in subparagraph (A), by striking “subparagraph (E)” and inserting “subparagraphs (E) and (F)” ; and

(2) by adding at the end the following new subparagraph:

“(F) ALLOTMENTS DURING THE CORONAVIRUS TEMPORARY MEDICAID FMAP INCREASE.—

“(i) IN GENERAL.—Notwithstanding any other provision of this subsection, for any fiscal year for which the Federal medical assistance percentage applicable to expenditures under this section is increased pursuant to section 6008 of the Families First Coronavirus Response Act, the Secretary shall recalculate the annual DSH allotment, including the DSH allotment specified under paragraph (6)(A)(vi), to ensure that the total DSH payments (including both Federal and State shares) that a State may make related to a fiscal year is equal to the total DSH payments that the State could have made for such fiscal year without such increase to the Federal medical assistance percentage.

“(ii) NO APPLICATION TO ALLOTMENTS BEGINNING AFTER COVID-19 EMERGENCY PERIOD.—The DSH allotment for any State for the first fiscal year beginning after the end of the emergency period described in section 1135(g)(1)(B) or any succeeding fiscal year shall be determined under this paragraph without regard to the DSH allotments determined under clause (i).”.

(b) EFFECTIVE DATE.—The amendment made by subsection (a) shall take effect and apply as if included in the enactment of the Families First Coronavirus Response Act (Public Law 116–127).

**Subtitle C—Children’s Health Insurance Program**

**SEC. 3201. MANDATORY COVERAGE OF COVID-19 VACCINES AND ADMINISTRATION AND TREATMENT UNDER CHIP.**

(a) COVERAGE.—

(1) IN GENERAL.—Section 2103(c) of the Social Security Act (42 U.S.C. 1397cc(c)) is amended by adding at the end the following paragraph:

“(11) REQUIRED COVERAGE OF COVID-19 VACCINES AND TREATMENT.—Regardless of the type of coverage elected by a State under subsection (a), the child health assistance provided for a targeted low-income child, and, in the case of a State that elects to provide pregnancy-related assistance pursuant to section 2112, the pregnancy-related assistance provided for a targeted low-income pregnant woman (as such terms are defined for purposes of such section), shall include coverage, during the period beginning on the date of the enactment of this paragraph and ending on the last day of the first calendar quarter that begins at least one year after the last day of the emergency period described in section 1135(g)(1)(B), of—

“(A) a COVID-19 vaccine (and the administration of the vaccine); and

“(B) testing and treatments for COVID-19, including specialized equipment and therapies (including preventive therapies), and, in the case of an individual who is diagnosed with or presumed to have COVID-19, during the period during which such individual has (or is presumed to have) COVID-19, the treatment of a condition that may seriously complicate the treatment of COVID-19, if otherwise covered under the State child health plan (or waiver of such plan).”.

(2) PROHIBITION OF COST SHARING.—Section 2103(e)(2) of the Social Security Act (42 U.S.C. 1397cc(e)(2)), as amended by section 6004(b)(3) of the Families First Coronavirus Response Act, is amended—

(A) in the paragraph header, by inserting “A COVID-19 VACCINE, COVID-19 TREATMENT,” before “OR PREGNANCY-RELATED ASSISTANCE”; and

(B) by striking “visits described in section 1916(a)(2)(G), or” and inserting “services described in section 1916(a)(2)(G), vaccines described in section 1916(a)(2)(H) administered during the period described in such section (and the administration of such vaccines, testing or treatments described in section 1916(a)(2)(I) furnished during the period described in such section, or”.

(b) TEMPORARY INCREASE IN FEDERAL PAYMENTS FOR COVERAGE AND ADMINISTRATION OF COVID-19 VACCINES.—Section 2105(c) of the Social Security Act (42 U.S.C. 1397ee(c)) is amended by adding at the end the following new paragraph:

“(12) TEMPORARY ENHANCED PAYMENT FOR COVERAGE AND ADMINISTRATION OF COVID-19 VACCINES.—During the period described in section 1905(hh)(2), notwithstanding subsection (b), the enhanced FMAP for a State, with respect to payments under subsection (a) for expenditures under the State child health plan (or a waiver of such plan) for a vaccine described in section 1905(a)(4)(E) (and the administration of such a vaccine), shall be equal to 100 percent.”.

(c) ADJUSTMENT OF CHIP ALLOTMENTS.—Section 2104(m) of the Social Security Act (42 U.S.C. 1397dd(m)) is amended—

(1) in paragraph (2)(B), in the matter preceding clause (i), by striking “paragraphs (5) and (7)” and inserting “paragraphs (5), (7), and (12)”;

(2) by adding at the end the following new paragraph:

“(12) ADJUSTING ALLOTMENTS TO ACCOUNT FOR INCREASED FEDERAL PAYMENTS FOR COVERAGE AND ADMINISTRATION OF COVID-19 VACCINES.—If a State, commonwealth, or territory receives payment for a fiscal year (beginning with fiscal year 2021) under subsection (a) of section 2105 for expenditures that are subject to the enhanced FMAP specified under subsection (c)(12) of such section, the amount of the allotment determined for the State, commonwealth, or territory under this subsection—

“(A) for such fiscal year shall be increased by the projected expenditures for such year by the State, commonwealth, or territory under the State child health plan (or a waiver of such plan) for vaccines described in section 1905(a)(4)(E) (and the administration of such vaccines); and

“(B) once actual expenditures are available in the subsequent fiscal year, the fiscal year allotment that was adjusted by the amount described in subparagraph (A) shall be adjusted on the basis of the difference between—

“(i) such projected amount of expenditures described in subparagraph (A) for such fiscal year described in such subparagraph by the State, commonwealth, or territory; and

“(ii) the actual amount of expenditures for such fiscal year described in subparagraph (A) by the State, commonwealth, or territory under the State child health plan (or waiver of such plan) for vaccines described in section 1905(a)(4)(E) (and the administration of such vaccines).”.

#### **SEC. 3202. MODIFICATIONS TO CERTAIN COVERAGE UNDER CHIP FOR PREGNANT AND POSTPARTUM WOMEN.**

(a) MODIFICATIONS TO COVERAGE.—

(1) IN GENERAL.—Section 2107(e)(1) of the Social Security Act (42 U.S.C. 1397gg(e)(1)) is amended—

(A) by redesignating subparagraphs (J) through (S) as subparagraphs (K) through (T), respectively; and

(B) by inserting after subparagraph (I) the following new subparagraph:

“(J) Paragraphs (5) and (16) of section 1902(e) (relating to the State option to provide medical assistance consisting of full benefits during pregnancy and throughout the 12-month postpartum period under title XIX, but only if the State has elected to apply such paragraph (16) with respect to pregnant women under title XIX), if the State provides child health assistance for targeted low-income children who are pregnant or to targeted low-income pregnant women and the State has elected to apply such paragraph (16) with respect to pregnant women under title XIX, the provision of assistance under the State child health plan or waiver for targeted low-income children or targeted low-income pregnant women during pregnancy and the 12-month postpartum period shall be required and not at the option of the State and shall include coverage of all items or services provided to a targeted low-income child or targeted low-income pregnant woman (as applicable) under the State child health plan or waiver)..”.

(2) OPTIONAL COVERAGE OF TARGETED LOW-INCOME PREGNANT WOMEN.—Section 2112(d)(2)(A) of the Social Security Act (42 U.S.C. 1397ll(d)(2)(A)) is amended by inserting after “60-day period” the following: “, or, in the case that subparagraph (A) of section 1902(e)(16) applies to the State child health plan (or waiver of such plan), pursuant to section 2107(e)(1), the 12-month period.”.

(b) EFFECTIVE DATE.—The amendments made by subsection (a), shall apply with respect to State elections made under paragraph (16) of section 1902(e) of the Social Security Act (42

U.S.C. 1396a(e)), as added by section 3102(a) of subtitle B of this title, during the 7-year period beginning on the 1st day of the 1st fiscal year quarter that begins at least one year after the date of the enactment of this Act.

#### **Subtitle D—Other Provisions**

### **CHAPTER 1—ENSURING ENVIRONMENTAL HEALTH AND RATEPAYER PROTECTION DURING THE PANDEMIC**

#### **SEC. 3301. FUNDING FOR POLLUTION AND DISPARATE IMPACTS OF THE COVID-19 PANDEMIC.**

(a) IN GENERAL.—In addition to amounts otherwise available, there is appropriated to the Environmental Protection Agency for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, \$100,000,000, to remain available until expended, to address health outcome disparities from pollution and the COVID-19 pandemic, of which—

(1) \$50,000,000, shall be for grants, contracts, and other agency activities that identify and address disproportionate environmental or public health harms and risks in minority populations or low-income populations under—

(A) section 103(b) of the Clean Air Act (42 U.S.C. 7403(b));

(B) section 1442 of the Safe Drinking Water Act (42 U.S.C. 300j-1);

(C) section 104(k)(7)(A) of the Comprehensive Environmental Response, Compensation, and Liability Act of 1980 (42 U.S.C. 9604(k)(7)(A)); and

(D) sections 791 through 797 of the Energy Policy Act of 2005 (42 U.S.C. 16131 through 16137); and

(2) \$50,000,000 shall be for grants and activities authorized under subsections (a) through (c) of section 103 of the Clean Air Act (42 U.S.C. 7403) and grants and activities authorized under section 105 of such Act (42 U.S.C. 7405).

(b) ADMINISTRATION OF FUNDS.—

(1) Of the funds made available pursuant to subsection (a)(1), the Administrator shall reserve 2 percent for administrative costs necessary to carry out activities funded pursuant to such subsection.

(2) Of the funds made available pursuant to subsection (a)(2), the Administrator shall reserve 5 percent for activities funded pursuant to such subsection other than grants.

#### **SEC. 3302. FUNDING FOR LIHEAP.**

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

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

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

#### **SEC. 3303. FUNDING FOR WATER ASSISTANCE PROGRAM.**

(a) IN GENERAL.—In addition to amounts otherwise available, there is appropriated to the Secretary of Health and Human Services for fiscal year 2021, out of any amounts in the Treasury not otherwise appropriated, \$500,000,000, to remain available until expended, for grants to States and Indian Tribes to assist low-income households, particularly those with the lowest incomes, that pay a high proportion of household income for drinking water and wastewater services, by providing funds to owners or operators of public water systems or treatment works to reduce arrearages of and rates charged to such households for such services.

(b) ALLOTMENT.—The Secretary shall—

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

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

with income equal or less than 150 percent of the Federal poverty line; and

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

(2) reserve up to 3 percent of the amount appropriated in this section for Indian Tribes and tribal organizations.

### **CHAPTER 2—DISTANCE LEARNING AND CONSUMER PROTECTION DURING THE COVID-19 PANDEMIC**

#### **SEC. 3311. FUNDING FOR CONSUMER PRODUCT SAFETY FUND TO PROTECT CONSUMERS FROM POTENTIALLY DANGEROUS PRODUCTS RELATED TO COVID-19.**

(a) APPROPRIATION.—In addition to amounts otherwise available, there is appropriated to the Consumer Product Safety Commission for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, \$50,000,000, to remain available until September 30, 2026, for the purposes described in subsection (b).

(b) PURPOSES.—The funds made available in subsection (a) shall only be used for purposes of the Consumer Product Safety Commission to—

(1) carry out the requirements in title XX of division FF of the Consolidated Appropriations Act, 2021 (Public Law 116-260);

(2) enhance targeting, surveillance, and screening of consumer products, particularly COVID-19 products, entering the United States at ports of entry, including ports of entry for de minimis shipments;

(3) enhance monitoring of internet websites for the offering for sale of new and used violative consumer products, particularly COVID-19 products, and coordination with retail and resale websites to improve identification and elimination of listings of such products;

(4) increase awareness and communication particularly of COVID-19 product related risks and other consumer product safety information; and

(5) improve the Commission's data collection and analysis system especially with a focus on consumer product safety risks resulting from the COVID-19 pandemic to socially disadvantaged individuals and other vulnerable populations.

(c) DEFINITIONS.—In this section—

(1) the term “Commission” means the Consumer Product Safety Commission;

(2) the term “violative consumer products” means consumer products in violation of an applicable consumer product safety standard under the Consumer Product Safety Act (15 U.S.C. 2051 et seq.) or any similar rule, regulation, standard, or ban under any other Act enforced by the Commission;

(3) the term “COVID-19 emergency period” means the period during which a public health emergency declared pursuant to section 319 of the Public Health Service Act (42 U.S.C. 247d) with respect to the 2019 novel coronavirus (COVID-19), including under any renewal of such declaration, is in effect; and

(4) the term “COVID-19 products” means consumer products, as defined by section 3(a)(5) of the Consumer Product Safety Act (15 U.S.C. 2052(a)(5)), whose risks have been significantly affected by COVID-19 or whose sales have materially increased during the COVID-19 emergency period as a result of the COVID-19 pandemic.

#### **SEC. 3312. FUNDING FOR E-RATE SUPPORT FOR EMERGENCY EDUCATIONAL CONNECTIONS AND DEVICES.**

(a) REGULATIONS REQUIRED.—Not later than 60 days after the date of the enactment of this Act, the Commission shall promulgate regulations providing for the provision, from amounts made available from the Emergency Connectivity Fund, of support under paragraphs (1)(B) and (2) of section 254(h) of the Communications Act of 1934 (47 U.S.C. 254(h)) to an eligible school or library, for the purchase during a COVID-19 emergency period of eligible

equipment or advanced telecommunications and information services (or both), for use by—

(1) in the case of a school, students and staff of the school at locations that include locations other than the school; and

(2) in the case of a library, patrons of the library at locations that include locations other than the library.

(b) **SUPPORT AMOUNT.**—In providing support under the covered regulations, the Commission shall reimburse 100 percent of the costs associated with the eligible equipment, advanced telecommunications and information services, or eligible equipment and advanced telecommunications and information services, except that any reimbursement of a school or library for the costs associated with any eligible equipment may not exceed an amount that the Commission determines, with respect to the request by the school or library for the reimbursement, is reasonable.

(c) **EMERGENCY CONNECTIVITY FUND.**—

(1) **ESTABLISHMENT.**—There is established in the Treasury of the United States a fund to be known as the “Emergency Connectivity Fund”.

(2) **APPROPRIATION.**—In addition to amounts otherwise available, there is appropriated to the Emergency Connectivity Fund for fiscal year 2021, out of any money in the Treasury not otherwise appropriated—

(A) \$7,599,000,000, to remain available until September 30, 2030, for—

(i) the provision of support under the covered regulations; and

(ii) the Commission to adopt, and the Commission and the Universal Service Administrative Company to administer, the covered regulations; and

(B) \$1,000,000, to remain available until September 30, 2030, for the Inspector General of the Commission to conduct oversight of support provided under the covered regulations.

(3) **LIMITATION.**—Not more than 2 percent of the amount made available under paragraph (2)(A) may be used for the purposes described in clause (ii) of such paragraph.

(4) **RELATIONSHIP TO UNIVERSAL SERVICE CONTRIBUTIONS.**—Support provided under the covered regulations shall be provided from amounts made available from the Emergency Connectivity Fund and not from contributions under section 254(d) of the Communications Act of 1934 (47 U.S.C. 254(d)).

(d) **DEFINITIONS.**—In this section:

(1) **ADVANCED TELECOMMUNICATIONS AND INFORMATION SERVICES.**—The term “advanced telecommunications and information services” means advanced telecommunications and information services, as such term is used in section 254(h) of the Communications Act of 1934 (47 U.S.C. 254(h)).

(2) **COMMISSION.**—The term “Commission” means the Federal Communications Commission.

(3) **CONNECTED DEVICE.**—The term “connected device” means a laptop computer, tablet computer, or similar end-user device that is capable of connecting to advanced telecommunications and information services.

(4) **COVERED REGULATIONS.**—The term “covered regulations” means the regulations promulgated under subsection (a).

(5) **COVID-19 EMERGENCY PERIOD.**—The term “COVID-19 emergency period” means a period that—

(A) begins on the date of a determination by the Secretary of Health and Human Services pursuant to section 319 of the Public Health Service Act (42 U.S.C. 247d) that a public health emergency exists as a result of COVID-19; and

(B) ends on the June 30 that first occurs after the date that is 1 year after the date on which such determination (including any renewal thereof) terminates.

(6) **ELIGIBLE EQUIPMENT.**—The term “eligible equipment” means the following:

(A) Wi-Fi hotspots.

(B) Modems.

(C) Routers.

(D) Devices that combine a modem and router.

(7) **ELIGIBLE SCHOOL OR LIBRARY.**—The term “eligible school or library” means an elementary school, secondary school, or library (including a Tribal elementary school, Tribal secondary school, or Tribal library) eligible for support under paragraphs (1)(B) and (2) of section 254(h) of the Communications Act of 1934 (47 U.S.C. 254(h)).

(8) **EMERGENCY CONNECTIVITY FUND.**—The term “Emergency Connectivity Fund” means the fund established under subsection (c)(1).

(9) **LIBRARY.**—The term “library” includes a library consortium.

(10) **WI-FI.**—The term “Wi-Fi” means a wireless networking protocol based on Institute of Electrical and Electronics Engineers standard 802.11 (or any successor standard).

(11) **WI-FI HOTSPOT.**—The term “Wi-Fi hotspot” means a device that is capable of—

(A) receiving advanced telecommunications and information services; and

(B) sharing such services with a connected device through the use of Wi-Fi.

## CHAPTER 3—OVERSIGHT OF DEPARTMENT OF COMMERCE PREVENTION AND RESPONSE TO COVID-19

### SEC. 3321. FUNDING FOR DEPARTMENT OF COMMERCE INSPECTOR GENERAL.

In addition to amounts otherwise available, there is appropriated to the Office of the Inspector General of the Department of Commerce for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, \$3,000,000, to remain available until September 30, 2022, for oversight of activities supported with funds appropriated to the Department of Commerce to prevent, prepare for, and respond to COVID-19.

## TITLE IV—COMMITTEE ON FINANCIAL SERVICES

### Subtitle A—Defense Production Act of 1950

#### SEC. 4001. COVID-19 EMERGENCY MEDICAL SUPPLIES ENHANCEMENT.

(a) **SUPPORTING ENHANCED USE OF THE DEFENSE PRODUCTION ACT OF 1950.**—In addition to funds otherwise available, there is appropriated, for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, \$10,000,000,000, notwithstanding section 304(e) of the Defense Production Act of 1950 (50 U.S.C. 4534(e)), to remain available until September 30, 2025, to carry out titles I, III, and VII of such Act in accordance with subsection (b).

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

(1) **TESTING, PPE, VACCINES, AND OTHER MATERIALS.**—Except as provided in paragraph (2), amounts appropriated in subsection (a) shall be used for the purchase, production (including the construction, repair, and retrofitting of government-owned or private facilities as necessary), or distribution of medical supplies and equipment (including durable medical equipment) related to combating the COVID-19 pandemic, including—

(A) in vitro diagnostic products for the detection of SARS-CoV-2 or the diagnosis of the virus that causes COVID-19, and the reagents and other materials necessary for producing, conducting, or administering such products, and the machinery, equipment, laboratory capacity, or other technology necessary to produce such products;

(B) face masks and personal protective equipment, including face shields, nitrile gloves, N-95 filtering facepiece respirators, and any other masks or equipment (including durable medical equipment) needed to respond to the COVID-19 pandemic, and the materials, machinery, additional manufacturing lines or facilities, or other technology necessary to produce such equipment; and

(C) drugs, devices, and biological products that are approved, cleared, licensed, or authorized under either of such Acts for use in treating or preventing COVID-19 and symptoms related

to COVID-19, and any materials, manufacturing machinery, additional manufacturing or fill-finish lines or facilities, technology, or equipment (including durable medical equipment) necessary to produce or use such drugs, biological products, or devices (including syringes, vials, or other supplies or equipment related to delivery, distribution, or administration).

(2) **RESPONDING TO PUBLIC HEALTH EMERGENCIES.**—After September 30, 2022, amounts appropriated in subsection (a) may be used for any activity authorized by paragraph (1), or any other activity necessary to meet critical public health needs of the United States, with respect to any pathogen that the President has determined has the potential for creating a public health emergency.

### Subtitle B—Housing Provisions

#### SEC. 4101. EMERGENCY RENTAL ASSISTANCE.

(a) **FUNDING.**—

(1) **APPROPRIATION.**—In addition to amounts otherwise available, there is appropriated to the Secretary of the Treasury for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, \$20,250,000,000, to remain available until September 30, 2027, for making payments to eligible grantees under this section—

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

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

(B) \$30,000,000 for costs of the Secretary for the administration of emergency rental assistance programs and technical assistance to recipients of any grants made by the Secretary to provide financial and other assistance to renters;

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

(D) \$1,200,000,000 for payments to high-need grantees as provided in this section.

(b) **ALLOCATION FOR RENTAL AND UTILITY ASSISTANCE.**—

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

(A) **IN GENERAL.**—The amount appropriated under paragraph (1) of subsection (a) that remains after the application of paragraph (2) of such subsection shall be allocated to eligible grantees described in subparagraphs (A) and (B) of subsection (f)(1) in the same manner as the amount appropriated under section 501 of subtitle A of title V of division N of the Consolidated Appropriations Act, 2021 (Public Law 116-260) is allocated to States and units of local government under subsection (b)(1) of such section, except that section 501(b) of such subtitle A shall be applied—

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

(ii) by deeming the amount appropriated under paragraph (1) of subsection (a) of this Act that remains after the application of paragraph (2) of such subsection to be the amount deemed to apply for purposes of applying clause (ii) of section 501(b)(1)(A) of such subtitle A;

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

(iv) in subclause (I) of such section 501(b)(1)(A)(v), by substituting “under section 4101 of the American Rescue Plan Act of 2021” for “under section 501 of subtitle A of title V of division N of the Consolidated Appropriations Act, 2021”; and

(v) in subclause (II) of such section 501(b)(1)(A)(v), by substituting “local government elects to receive funds from the Secretary under section 4101 of the American Rescue Plan Act of 2021 and will use the funds in a manner consistent with such section” for “local government elects to receive funds from the Secretary

under section 501 of subtitle A of title V of division N of the Consolidated Appropriations Act, 2021 and will use the funds in a manner consistent with such section”.

(B) **PRO RATA ADJUSTMENT.**—The Secretary shall make pro rata adjustments in the amounts of the allocations determined under subparagraph (A) of this paragraph for entities described in such subparagraph as necessary to ensure that the total amount of allocations made pursuant to such subparagraph does not exceed the remainder appropriated amount described in such subparagraph.

(2) **ALLOCATIONS FOR TERRITORIES.**—The amount reserved under subsection (a)(2)(A) shall be allocated to eligible grantees described in subsection (f)(1)(C) in the same manner as the amount appropriated under section 501(a)(2)(A) of subtitle A of title V of division N of the Consolidated Appropriations Act, 2021 (Public Law 116-260) is allocated under section 501(b)(3) of such subtitle A to eligible grantees under subparagraph (C) of such section 501(b)(3), except that section 501(b)(3) of such subtitle A shall be applied—

(A) in subparagraph (A), by inserting “of this Act” after “the amount reserved under subsection (a)(2)(A)”;

(B) in clause (i) of subparagraph (B), by substituting “the amount equal to 0.3 percent of the amount appropriated under subsection (a)(1)” with “the amount equal to 0.3 percent of the amount appropriated under subsection (a)(1) of this Act”.

(3) **HIGH-NEED GRANTEEES.**—The Secretary shall allocate funds reserved under subsection (a)(2)(D) to eligible grantees with a high need for assistance under this section as evidenced by the number of very low-income renter households paying more than 50 percent of income on rent or living in substandard or overcrowded conditions, rental market costs, and employment trends.

(c) **PAYMENT SCHEDULE.**—

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

(2) **SUBSEQUENT PAYMENTS.**—The Secretary shall pay to eligible grantees additional amounts in tranches up to the full amount of each such eligible grantee's total allocation in accordance with a procedure established by the Secretary, provided that any such procedure established by the Secretary shall require that an eligible grantee must have obligated not less than 75 percent of the funds already disbursed by the Secretary pursuant to this section prior to disbursement of additional amounts.

(d) **USE OF FUNDS.**—

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

(A) **FINANCIAL ASSISTANCE.**—

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

- (I) rent;
- (II) rental arrears;
- (III) utilities and home energy costs;
- (IV) utilities and home energy costs arrears; and

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

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

(B) **HOUSING STABILITY SERVICES.**—Not more than 10 percent of funds received by an eligible grantee from payments made under this section

may be used to provide case management and other services intended to help keep households stably housed.

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

(D) **OTHER AFFORDABLE RENTAL HOUSING AND EVICTION PREVENTION ACTIVITIES.**—An eligible grantee may use any funds from payments made under this section that are unobligated on October 1, 2022, for purposes in addition to those specified in this paragraph, provided that—

(i) such other purposes are affordable housing purposes, as defined by the Secretary, serving very low-income families (as such term is defined in section 3(b) of the United States Housing Act of 1937 (42 U.S.C. 1437a(b))); and

(ii) prior to obligating any funds for such purposes, the eligible grantee has obligated not less than 75 percent of the total funds allocated to such eligible grantee in accordance with this section.

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

(e) **REALLOCATION OF FUNDS.**—

(1) **IN GENERAL.**—Beginning March 31, 2022, the Secretary shall reallocate funds allocated to eligible grantees in accordance with subsection (b) but not yet paid in accordance with subsection (c)(2) according to a procedure established by the Secretary.

(2) **ELIGIBILITY FOR REALLOCATED FUNDS.**—The Secretary shall require an eligible grantee to have obligated 50 percent of the total amount of funds allocated to such eligible grantee under subsection (b) to be eligible to receive funds reallocated under paragraph (1) of this subsection.

(3) **PAYMENT OF REALLOCATED FUNDS BY THE SECRETARY.**—The Secretary shall pay to each eligible grantee eligible for a payment of reallocated funds described in paragraph (2) of this subsection the amount allocated to such eligible grantee in accordance with the procedure established by the Secretary in accordance with paragraph (2) of this subsection.

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

(f) **DEFINITIONS.**—In this section:

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

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

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

(C) The Commonwealth of Puerto Rico, the United States Virgin Islands, Guam, the Commonwealth of the Northern Mariana Islands, and American Samoa.

(2) **ELIGIBLE HOUSEHOLD.**—The term “eligible household” means a household of 1 or more individuals who are obligated to pay rent on a residential dwelling and with respect to which the eligible grantee involved determines that—

(A) 1 or more individuals within the household has—

- (i) qualified for unemployment benefits; or
- (ii) experienced a reduction in household income, incurred significant costs, or experienced other financial hardship during or due, directly or indirectly, to the coronavirus pandemic;

(B) 1 or more individuals within the household can demonstrate a risk of experiencing homelessness or housing instability; and

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

(3) **INSPECTOR GENERAL.**—The term “Inspector General” means the Inspector General of the Department of the Treasury.

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

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

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

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

#### SEC. 4102. EMERGENCY HOUSING VOUCHERS.

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

(1) incremental emergency vouchers under subsection (b);

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

(3) fees for the costs of administering vouchers under subsection (b) and other eligible expenses defined by notice to prevent, prepare, and respond to coronavirus to facilitate the leasing of the emergency vouchers, such as security deposit assistance and other costs related to retention and support of participating owners; and

(4) adjustments in the calendar year 2021 section 8 renewal funding allocation, including mainstream vouchers, for public housing agencies that experience a significant increase in voucher per-unit costs due to extraordinary circumstances or that, despite taking reasonable cost savings measures, would otherwise be required to terminate rental assistance for families as a result of insufficient funding.

(b) **EMERGENCY VOUCHERS.**—

(1) **IN GENERAL.**—The Secretary shall provide emergency rental assistance vouchers under subsection (a), which shall be tenant-based rental assistance under section 8(o) of the United States Housing Act of 1937 (42 U.S.C. 1437f(o)).

(2) **QUALIFYING INDIVIDUALS OR FAMILIES DEFINED.**—For the purposes of this section, qualifying individuals or families are those who are—

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

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

(C) fleeing, or attempting to flee, domestic violence, dating violence, sexual assault, stalking, or human trafficking, as defined by the Secretary; or

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

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

## (4) TERMS AND CONDITIONS.—

(A) ELECTION TO ADMINISTER.—The Secretary shall establish a procedure for public housing agencies to accept or decline the emergency vouchers allocated to the agency in accordance with the formula under subparagraph (3).

(B) FAILURE TO USE VOUCHERS PROMPTLY.—If a public housing agency fails to lease its authorized vouchers under subsection (b) on behalf of eligible families within a reasonable period of time, the Secretary may revoke and redistribute any unleased vouchers and associated funds, including administrative fees and costs referred to in subsection (a)(3), to other public housing agencies according to the formula under paragraph (3).

(5) WAIVERS AND ALTERNATIVE REQUIREMENTS.—The Secretary may waive or specify alternative requirements for any provision of the United States Housing Act of 1937 (42 U.S.C. 1437 et seq.) or regulation applicable to such statute other than requirements related to fair housing, nondiscrimination, labor standards, and the environment, upon a finding that the waiver or alternative requirement is necessary to expedite or facilitate the use of amounts made available in this section.

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

(c) TECHNICAL ASSISTANCE AND OTHER COSTS.—The Secretary may use not more than \$20,000,000 of the amounts made available under this section for the costs to the Secretary of administering and overseeing the implementation of this section and the Housing Choice Voucher program generally, including information technology, financial reporting, and other costs. Of the amounts set aside under this subsection, the Secretary may use not more than \$10,000,000, without competition, to make new awards or increase prior awards to existing technical assistance providers to provide an immediate increase in capacity building and technical assistance to public housing agencies.

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

#### SEC. 4103. EMERGENCY ASSISTANCE FOR RURAL HOUSING.

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, \$100,000,000, to remain available until September 30, 2022, to provide grants under section 521(a)(2) of the Housing Act of 1949 or agreements entered into in lieu of debt forgiveness or payments for eligible households as authorized by section 502(c)(5)(D) of the Housing Act of 1949, for temporary adjustment of income losses for residents of housing financed or assisted under section 514, 515, or 516 of the Housing Act of 1949 who have experienced income loss but are not currently receiving Federal rental assistance.

#### SEC. 4104. HOUSING ASSISTANCE AND SUPPORTIVE SERVICES PROGRAMS FOR NATIVE AMERICANS.

(a) APPROPRIATION.—In addition to amounts otherwise available, there is appropriated to the Secretary of Housing and Urban Development (in this section referred to as the “Secretary”) for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, \$750,000,000, to remain available until September 30, 2025, to prevent, prepare for, and respond to coronavirus, for activities and assistance authorized under title I of the Native American Housing Assistance and Self-Determination Act of 1996 (NAHASDA) (25 U.S.C. 4111 et seq.), under title VIII of NAHASDA (25 U.S.C. 4221 et seq.), and under section 106(a)(1) of the Housing and Community Development Act of 1974 with respect to Indian tribes (42 U.S.C. 5301 et seq.), which shall be made available as follows:

(1) HOUSING BLOCK GRANTS.—\$455,000,000 shall be available for the Native American Housing

Block Grants and Native Hawaiian Housing Block Grant programs, as authorized under titles I and VIII of NAHASDA, subject to the following terms and conditions:

(A) FORMULA.—Of the amounts made available under this paragraph, \$450,000,000 shall be for grants under title I of NAHASDA and shall be distributed according to the same funding formula used in fiscal year 2021.

(B) NATIVE HAWAIIANS.—Of the amounts made available under this paragraph, \$5,000,000 shall be for grants under title VIII of NAHASDA.

(C) USE.—Amounts made available under this paragraph shall be used by recipients to prevent, prepare for, and respond to coronavirus, including to maintain normal operations and fund eligible affordable housing activities under NAHASDA during the period that the program is impacted by coronavirus. In addition, amounts made available under subparagraph (B) shall be used to provide rental assistance to eligible Native Hawaiian families both on and off the Hawaiian Home Lands.

(D) TIMING OF OBLIGATIONS.—Amounts made available under this paragraph shall be used, as necessary, to cover or reimburse allowable costs to prevent, prepare for, and respond to coronavirus that are incurred by a recipient, including for costs incurred as of January 21, 2020.

(E) WAIVERS OR ALTERNATIVE REQUIREMENTS.—The Secretary may waive or specify alternative requirements for any provision of NAHASDA (25 U.S.C. 4101 et seq.) or regulation applicable to the Native American Housing Block Grant or Native Hawaiian Housing Block Grant program other than requirements related to fair housing, nondiscrimination, labor standards, and the environment, upon a finding that the waiver or alternative requirement is necessary to expedite or facilitate the use of amounts made available under this paragraph.

(F) UNOBLIGATED AMOUNTS.—Amounts made available under this paragraph which are not accepted, are voluntarily returned, or otherwise recaptured for any reason shall be used to fund grants under paragraph (2).

(2) INDIAN COMMUNITY DEVELOPMENT BLOCK GRANTS.—\$280,000,000 shall be available for grants under title I of the Housing and Community Development Act of 1974, subject to the following terms and conditions:

(A) USE.—Amounts made available under this paragraph shall be used, without competition, for emergencies that constitute imminent threats to health and safety and are designed to prevent, prepare for, and respond to coronavirus.

(B) PLANNING.—Not to exceed 20 percent of any grant made with funds made available under this paragraph shall be expended for planning and management development and administration.

(C) TIMING OF OBLIGATIONS.—Amounts made available under this paragraph shall be used, as necessary, to cover or reimburse allowable costs to prevent, prepare for, and respond to coronavirus incurred by a recipient, including for costs incurred as of January 21, 2020.

(D) INAPPLICABILITY OF PUBLIC SERVICES CAP.—Indian tribes may use up to 100 percent of any grant from amounts made available under this paragraph for public services activities to prevent, prepare for, and respond to coronavirus.

(E) WAIVERS OR ALTERNATIVE REQUIREMENTS.—The Secretary may waive or specify alternative requirements for any provision of title I of the Housing and Community Development Act of 1974 (42 U.S.C. 5301 et seq.) or regulation applicable to the Indian Community Development Block Grant program other than requirements related to fair housing, nondiscrimination, labor standards, and the environment, upon a finding that the waiver or alternative requirement is necessary to expedite or facilitate the use of amounts made available under this paragraph.

(3) TECHNICAL ASSISTANCE.—\$10,000,000 shall be used, without competition, to make new

awards or increase prior awards to existing technical assistance providers to provide an immediate increase in training and technical assistance to Indian tribes, Indian housing authorities, tribally designated housing entities, and recipients under title VIII of NAHASDA for activities under this section.

(4) OTHER COSTS.—\$5,000,000 shall be used for the administrative costs to oversee and administer the implementation of this section, and pay for associated information technology, financial reporting, and other costs.

#### SEC. 4105. HOUSING COUNSELING.

(a) APPROPRIATION.—In addition to amounts otherwise available, there is appropriated to the Neighborhood Reinvestment Corporation (in this section referred to as the “Corporation”) for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, \$100,000,000, to remain available until September 30, 2025, for grants to housing counseling intermediaries approved by the Department of Housing and Urban Development, State housing finance agencies, and NeighborWorks organizations for providing housing counseling services, as authorized under the Neighborhood Reinvestment Corporation Act (42 U.S.C. 8101-8107) and consistent with the discretion set forth in section 606(a)(5) of such Act (42 U.S.C. 8105(a)(5)) to design and administer grant programs. Of the grant funds made available under this subsection, not less than 40 percent shall be provided to counseling organizations that—

(1) target housing counseling services to minority and low-income populations facing housing instability; or

(2) provide housing counseling services in neighborhoods having high concentrations of minority and low-income populations.

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

(c) ADMINISTRATION AND OVERSIGHT.—The Corporation may retain a portion of the amounts provided under this section, in a proportion consistent with its standard rate for program administration in order to cover its expenses related to program administration and oversight.

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

(1) housing counseling provided directly to households facing housing instability, such as eviction, default, foreclosure, loss of income, or homelessness;

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

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

#### SEC. 4106. HOMELESSNESS ASSISTANCE AND SUPPORTIVE SERVICES PROGRAM.

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

(1) Tenant-based rental assistance.

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

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



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

(B) housing counseling; and

(C) homeless prevention services.

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

(A) be converted to permanent affordable housing;

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

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

(D) remain as non-congregate shelter units.

(b) **QUALIFYING INDIVIDUALS OR FAMILIES DEFINED.**—For the purposes of this section, qualifying individuals or families are those who are—

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

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

(3) fleeing, or attempting to flee, domestic violence, dating violence, sexual assault, stalking, or human trafficking, as defined by the Secretary;

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

(5) veterans and families that include a veteran family member that meet one of the preceding criteria.

(c) **TERMS AND CONDITIONS.**—

(1) **FUNDING RESTRICTIONS.**—The cost limits in section 212(e) (42 U.S.C. 12742(e)), the commitment requirements in section 218(g) (42 U.S.C. 12748(g)), the matching requirements in section 220 (42 U.S.C. 12750), and the set-aside for housing developed, sponsored, or owned by community housing development organizations required in section 231 of the Act (42 U.S.C. 12771) shall not apply for amounts made available in this section.

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

(3) **OPERATING EXPENSES.**—Notwithstanding sections 212(a) and (g) of the Act (42 U.S.C. 12742(a) and (g)), a grantee may use up to an additional five percent of its allocation for the payment of operating expenses of community housing development organizations and nonprofit organizations carrying out activities authorized under this section, but only if—

(A) such funds are used to develop the capacity of the community housing development organization or nonprofit organization in the jurisdiction or insular area to carry out activities authorized under this section; and

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

(4) **CONTRACTING.**—A grantee, when contracting with service providers engaged directly in the provision of services under paragraph (a)(3), shall, to the extent practicable, enter into contracts in amounts that cover the actual total program costs and administrative overhead to provide the services contracted.

(d) **ALLOCATION.**—

(1) **FORMULA ASSISTANCE.**—Except as provided in paragraphs (2) and (3), the Secretary shall allocate amounts made available under this section pursuant to section 217 of the Act (42 U.S.C. 12747) to grantees that received allocations

pursuant to that same formula in fiscal year 2021, and shall make such allocations within 30 days of enactment of this Act.

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

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

(4) **WAIVERS OR ALTERNATIVE REQUIREMENTS.**—The Secretary may waive or specify alternative requirements for any provision of the Cranston-Gonzalez National Affordable Housing Act (42 U.S.C. 12701 et seq.) and titles I and IV of the McKinney-Vento Homelessness Act (42 U.S.C. 11301 et seq., 11360 et seq.) or regulation for the administration of the amounts made available under this section other than requirements related to fair housing, nondiscrimination, labor standards, and the environment, upon a finding that the waiver or alternative requirement is necessary to expedite or facilitate the use of amounts made available under this section.

#### **SEC. 4107. HOMEOWNER ASSISTANCE FUND.**

(a) **APPROPRIATION.**—In addition to amounts otherwise available, there is appropriated to the Secretary of the Treasury for the Homeowner Assistance Fund established under subsection (c) for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, \$9,961,000,000, to remain available until September 30, 2025, for qualified expenses that meet the purposes specified under subsection (c) and expenses described in subsection (d)(1).

(b) **DEFINITIONS.**—In this section:

(1) **CONFORMING LOAN LIMIT.**—The term “conforming loan limit” means the applicable limitation governing the maximum original principal obligation of a mortgage secured by a single-family residence, a mortgage secured by a 2-family residence, a mortgage secured by a 3-family residence, or a mortgage secured by a 4-family residence, as determined and adjusted annually under section 302(b)(2) of the Federal National Mortgage Association Charter Act (12 U.S.C. 1717(b)(2)) and section 305(a)(2) of the Federal Home Loan Mortgage Corporation Act (12 U.S.C. 1454(a)(2)).

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

(3) **ELIGIBLE ENTITY.**—The term “eligible entity” means—

(A) a State; or

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

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

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

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

(5) **FUND.**—The term “Fund” means the Homeowner Assistance Fund established under subsection (c).

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

(7) **SOCIALLY AND ECONOMICALLY DISADVANTAGED INDIVIDUAL.**—The term “socially and economically disadvantaged individual” means an

individual who is a socially disadvantaged individual or an economically disadvantaged individual, as such terms are defined, respectively, under section 8 of the Small Business Act (15 U.S.C. 637) and the regulations thereunder.

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

(c) **ESTABLISHMENT OF FUND.**—

(1) **ESTABLISHMENT; QUALIFIED EXPENSES.**—There is established in the Department of the Treasury a Homeowner Assistance Fund to mitigate financial hardships associated with the coronavirus pandemic by providing such funds as are appropriated by subsection (a) to eligible entities for the purpose of preventing homeowner mortgage delinquencies, defaults, foreclosures, loss of utilities or home energy services, and displacements of homeowners experiencing financial hardship after January 21, 2020, through qualified expenses related to mortgages and housing, which include—

(A) mortgage payment assistance;

(B) financial assistance to allow a homeowner to reinstate a mortgage or to pay other housing related costs related to a period of forbearance, delinquency, or default;

(C) principal reduction;

(D) facilitating interest rate reductions;

(E) payment assistance for—

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

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

(iii) homeowner's insurance, flood insurance, and mortgage insurance; and

(iv) homeowner's association, condominium association fees, or common charges;

(F) reimbursement of funds expended by a State, local government, or designated entity under subsection (e) during the period beginning on January 21, 2020, and ending on the date that the first funds are disbursed by the eligible entity under the Homeowner Assistance Fund, for the purpose of providing housing or utility payment assistance to individuals or otherwise providing funds to prevent foreclosure or eviction of a homeowner or tenant or prevent mortgage delinquency or loss of housing or utilities as a response to the coronavirus disease (COVID) pandemic; and

(G) any other assistance to promote housing stability for homeowners, including preventing eviction, mortgage delinquency or default, foreclosure, or the loss of utility or home energy services, as determined by the Secretary.

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

(d) **ALLOCATION OF FUNDS.**—

(1) **ADMINISTRATION.**—Of any amounts made available under this section, the Secretary shall reserve—

(A) to the Department of the Treasury, an amount not to exceed \$40,000,000 to administer and oversee the Fund, and to provide technical assistance to eligible entities for the creation and implementation of State and tribal programs to administer assistance from the Fund; and

(B) to the Inspector General of the Department of the Treasury, an amount to not exceed \$2,600,000 for oversight of the program under this section.



(2) **FOR STATES.**—After the application of paragraphs (1), (4), and (5) of this subsection and subject to paragraph (3) of this subsection, the Secretary shall allocate the remaining funds available within the Homeowner Assistance Fund to each State of the United States, the District of Columbia, and the Commonwealth of Puerto Rico based on homeowner need, taking into consideration, for such State relative to all States of the United States, the District of Columbia, and the Commonwealth of Puerto Rico, as of the date of the enactment of this Act, which is determined by—

(A) the average number of unemployed individuals measured over a period of time not fewer than 3 months and not more than 12 months;

(B) the total number of mortgagors with—

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

(ii) mortgages in foreclosure.

(3) **SMALL STATE MINIMUM.**—

(A) **IN GENERAL.**—Each State of the United States, the District of Columbia, and the Commonwealth of Puerto Rico shall receive no less than \$40,000,000 for the purposes established in (c).

(B) **PRO RATA ADJUSTMENTS.**—The Secretary shall adjust on a pro rata basis the amount of the payments for each State of the United States, the District of Columbia, and the Commonwealth of Puerto Rico determined under this subsection without regard to this subparagraph to the extent necessary to comply with the requirements of subparagraph (A).

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

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

(e) **DISTRIBUTION OF FUNDS TO STATES.**—

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

(2) **REALLOCATION.**—If a State does not request allocated funds by the 45th day after the date of enactment of this Act, such State shall not be eligible for a payment from the Secretary pursuant to this section, and the Secretary shall, by the 180th day after the date of enactment of this Act, reallocate any funds that were not requested by such State among the States that have requested funds by the 45th day after the date of enactment of this Act. For any such reallocation of funds, the Secretary shall adhere to the requirements of subsection (d), except for paragraph (1), to the greatest extent possible, provided that the Secretary shall also take into consideration in determining such reallocation a State's remaining need and a State's record of using payments from the Fund to serve homeowners at disproportionate risk of mortgage default, foreclosure, or displacement, including homeowners having incomes equal to or less than 100 percent of the area median income for their household size or 100 percent of the median income for the United States, as determined by the Secretary of Housing and Urban Development, whichever is greater, and minority homeowners.

(f) **TRIBAL SET-ASIDE.**—

(1) **SET-ASIDE.**—Notwithstanding any other provision of this section, of the amounts appro-

riated under subsection (a), the Secretary shall use 5 percent to make payments to entities that are eligible for payments under clauses (i) and (ii) of section 501(b)(2)(A) of subtitle A of title V of division N of the Consolidated Appropriations Act, 2021 (Public Law 116-260) for the purposes described in subsection (c).

(2) **ALLOCATION AND PAYMENT.**—The Secretary shall allocate the funds set aside under paragraph (1) using the allocation formulas described in clauses (i) and (ii) of section 501(b)(2)(A) of subtitle A of title V of division N of the Consolidated Appropriations Act, 2021 (Public Law 116-260), and shall make payments of such amounts beginning no later than 45 days after enactment of this Act to entities eligible for payment under clauses (i) and (ii) of section 501(b)(2)(A) of subtitle A of title V of division N of the Consolidated Appropriations Act, 2021 (Public Law 116-260) that notify the Secretary that they request to receive payments allocated from the Fund by the Secretary for purposes described under subsection (c) and will use such payments in compliance with this section.

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

#### **SEC. 4108. RELIEF MEASURES FOR SECTION 502 AND 504 DIRECT LOAN BORROWERS.**

(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, \$39,000,000, to remain available until September 30, 2023, for direct loans made under sections 502 and 504 of the Housing Act of 1949 (42 U.S.C. 1472, 1474).

(b) **ADMINISTRATIVE EXPENSES.**—The Secretary may use not more than 3 percent of the amounts appropriated under this section for administrative purposes.

#### **SEC. 4109 FAIR HOUSING ACTIVITIES.**

(a) **APPROPRIATION.**—In addition to amounts otherwise available, there is appropriated to the Secretary of Housing and Urban Development (in this section referred to as the "Secretary") for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, \$20,000,000, to remain available until September 30, 2023, for the Fair Housing Initiatives Program under section 561 of the Housing and Community Development Act of 1987 (42 U.S.C. 3616a) to ensure fair housing organizations have additional resources to address fair housing inquiries, complaints, investigations, and education and outreach activities, during or relating to the coronavirus pandemic.

(b) **ADMINISTRATIVE EXPENSES.**—The Secretary may use not more than 3 percent of the amounts appropriated under this section for administrative purposes.

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

#### **SEC. 4201. STATE SMALL BUSINESS CREDIT INITIATIVE.**

(a) **STATE SMALL BUSINESS CREDIT INITIATIVE.**—

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

(A) in section 3003—

(i) in subsection (b)—

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

“(1) **IN GENERAL.**—Not later than 30 days after the date of enactment of subsection (d), the Secretary shall allocate Federal funds to participating States so that each State is eligible to receive an amount equal to what the State would receive under the 2021 allocation, as determined under paragraph (2).”;

(II) in paragraph (2)—

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

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

(cc) in subparagraph (A), by striking “The Secretary” and inserting “With respect to States other than Tribal governments, the Secretary”;

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

(ee) by adding at the end the following:

“(C) **SEPARATE ALLOCATION FOR TRIBAL GOVERNMENTS.**—

“(i) **IN GENERAL.**—With respect to States that are Tribal governments, the Secretary shall determine the 2021 allocation by allocating \$500,000,000 among the Tribal governments in the proportion the Secretary determines appropriate, including with consideration to available employment and economic data regarding each such Tribal government.

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

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

“(II) notwithstanding paragraph (1), allocate Federal funds to participating Tribal governments not later than 60 days after the date of enactment of subsection (d).

“(D) **EMPLOYMENT DATA.**—If the Secretary determines that employment data with respect to a State is unavailable from the Bureau of Labor Statistics of the Department of Labor, the Secretary shall consider such other economic and employment data that is otherwise available for purposes of determining the employment data of such State.”; and

(III) by striking paragraph (3); and

(ii) in subsection (c)—

(I) in paragraph (1)(A)(iii), by inserting before the period the following: “that have delivered loans or investments to eligible businesses”; and

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

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

“(A) **IN GENERAL.**—Any portion of a participating State's allocated amount that has not been transferred to the State under this section may be deemed by the Secretary to be no longer allocated to the State and no longer available to the State and shall be returned to the general fund of the Treasury or reallocated as described under subparagraph (B), if—

“(i) the second  $\frac{1}{3}$  of a State's allocated amount has not been transferred to the State before the end of the end of the 3-year period beginning on the date that the Secretary approves the State for participation; or

“(ii) the last  $\frac{1}{3}$  of a State's allocated amount has not been transferred to the State before the end of the end of the 6-year period beginning on the date that the Secretary approves the State for participation.

“(B) **REALLOCATION.**—Any amount deemed by the Secretary to be no longer allocated to a State and no longer available to such State under subparagraph (A) may be reallocated by the Secretary to other participating States. In making such a reallocation, the Secretary shall not take into account the minimum allocation requirements under subsection (b)(2)(B) or the specific allocation for Tribal governments described under subsection (b)(2)(C).”;

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

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

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

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

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

(G) in section 3011(b), by striking “date of the enactment of this Act” each place it appears and inserting “date of the enactment of section 3003(d)”.

(2) **APPROPRIATION.**—

(A) **IN GENERAL.**—In addition to amounts otherwise available, there is hereby appropriated to the Secretary of the Treasury for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, \$10,000,000,000, to remain available until expended, to provide support to small businesses responding to and recovering from the economic effects of the COVID-19 pandemic, ensure business enterprises owned and controlled by socially and economically disadvantaged individuals have access to credit and investments, provide technical assistance to help small businesses applying for various support programs, and to pay reasonable costs of administering such Initiative.

(B) **RESCISSION.**—With respect to amounts appropriated under subparagraph (A)—

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

(ii) any amounts that remain unexpended (whether obligated or unobligated) on September 30, 2030, shall be rescinded and deposited into the general fund of the Treasury.

(b) **ADDITIONAL ALLOCATIONS TO SUPPORT BUSINESS ENTERPRISES OWNED AND CONTROLLED BY SOCIALLY AND ECONOMICALLY DISADVANTAGED INDIVIDUALS.**—Section 3003 of the State Small Business Credit Initiative Act of 2010 (12 U.S.C. 5702) is amended by adding at the end the following:

“(d) **ADDITIONAL ALLOCATIONS TO SUPPORT BUSINESS ENTERPRISES OWNED AND CONTROLLED BY SOCIALLY AND ECONOMICALLY DISADVANTAGED INDIVIDUALS.**—Of the amounts appropriated for fiscal year 2021 to carry out the Program, the Secretary shall—

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

“(2) allocate such amounts to States based on the needs of business enterprises owned and controlled by socially and economically disadvantaged individuals, as determined by the Secretary, in each State, and not subject to the allocation formula described under subsection (b);

“(3) oversee the States’ expenditure of these funds to directly support business enterprises owned and controlled by socially and economically disadvantaged individuals; and

“(4) establish a minimum amount of support that a State shall provide to business enterprises owned and controlled by socially and economically disadvantaged individuals.

“(e) **INCENTIVE ALLOCATIONS TO SUPPORT BUSINESS ENTERPRISES OWNED AND CONTROLLED BY SOCIALLY AND ECONOMICALLY DISADVANTAGED INDIVIDUALS.**—Of the amounts appropriated for fiscal year 2021 to carry out the Program, the Secretary shall set aside \$1,000,000,000 for an incentive program under which the Secretary shall increase the second 1/3 and last 1/3 allocations for States that demonstrate robust support, as determined by the Secretary, for business concerns owned and controlled by socially and economically disadvantaged individuals in the deployment of prior allocation amounts.”.

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

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

“(1) **IN GENERAL.**—Of the amounts appropriated to carry out the Program, the Secretary shall allocate not less than \$500,000,000 to States

from funds allocated under this section to be expended for very small businesses.

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

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

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

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

“(e) **CDFI AND MDI PARTICIPATION PLAN.**—The Secretary may not approve a State to be a participating State unless the State has provided the Secretary with a plan detailing how minority depository institutions and community development financial institutions will be encouraged to participate in State programs.”.

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

“(f) **PANDEMIC RESPONSE PLAN.**—The Secretary may not approve a State to be a participating State unless the State has provided the Secretary with a description of how the State will expeditiously utilize funds to support small businesses, including business enterprises owned and controlled by socially and economically disadvantaged individuals, in responding to and recovering from the economic effects of the COVID-19 pandemic.”.

(f) **TECHNICAL ASSISTANCE.**—Section 3009 of the State Small Business Credit Initiative Act of 2010 (12 U.S.C. 5708) is amended by adding at the end the following:

“(e) **TECHNICAL ASSISTANCE.**—Of the amounts appropriated for fiscal year 2021 to carry out the Program, \$500,000,000 may be used by the Secretary to—

“(1) provide funds to States to carry out a technical assistance plan under which a State will provide legal, accounting, and financial advisory services, either directly or contracted with legal, accounting, and financial advisory firms, with priority given to business enterprises owned and controlled by socially and economically disadvantaged individuals, to very small businesses and business enterprises owned and controlled by socially and economically disadvantaged individuals applying for—

“(A) State programs under the Program; and

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

“(2) transfer amounts to the Minority Business Development Agency, so that the Agency may use such amounts in a manner the Agency determines appropriate, including through contracting with third parties, to provide technical assistance to business enterprises owned and controlled by socially and economically disadvantaged individuals applying to—

“(A) State programs under the Program; and

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

“(3) contract with legal, accounting, and financial advisory firms (with priority given to business enterprises owned and controlled by socially and economically disadvantaged individuals), to provide technical assistance to business enterprises owned and controlled by socially and economically disadvantaged individuals applying to—

“(A) State programs under the Program; and

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

(g) **PREDATORY LENDING PROHIBITED.**—Section 3004 of the State Small Business Credit Initiative Act of 2010 (15 U.S.C. 5702), as amended by subsection (e), is further amended by adding at the end the following:

“(g) **PREDATORY LENDING PROHIBITED.**—The Secretary may not approve a State to be a participating State unless the State has agreed that no lending activity supported by amounts received by the State under the Program would re-

sult in predatory lending, as determined by the Secretary.”.

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

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

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

(3) by adding at the end the following:

“(E) a Tribal government, or a group of Tribal governments that jointly apply for an allocation.”.

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

“(15) **BUSINESS ENTERPRISE OWNED AND CONTROLLED BY SOCIALLY AND ECONOMICALLY DISADVANTAGED INDIVIDUALS.**—The term ‘business enterprise owned and controlled by socially and economically disadvantaged individuals’ means a business that—

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

“(B) if publicly owned, 51 percent of the stock is owned by one or more socially and economically disadvantaged individuals; and

“(C) in the case of a mutual institution, a majority of the Board of Directors, account holders, and the community which the institution services is predominantly comprised of socially and economically disadvantaged individuals.

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

“(17) **MINORITY DEPOSITORY INSTITUTION.**—The term ‘minority depository institution’ has the meaning given that term under section 308(b) of the Financial Institutions Reform, Recovery, and Enforcement Act of 1989.

“(18) **SOCIALLY AND ECONOMICALLY DISADVANTAGED INDIVIDUAL.**—The term ‘socially and economically disadvantaged individual’ means an individual who is a socially disadvantaged individual or an economically disadvantaged individual, as such terms are defined, respectively, under section 8 of the Small Business Act (15 U.S.C. 637) and the regulations thereunder.

“(19) **TRIBAL GOVERNMENT.**—The term ‘Tribal government’ means a government of an Indian Tribe listed on the list of recognized Tribes published by the Secretary of the Interior under section 104 of the Federally Recognized Indian Tribe List Act of 1994 (25 U.S.C. 5131) and means the Office of Hawaiian Affairs established by the Constitution of the State of Hawaii.”

(j) **RULE OF APPLICATION.**—The amendments made by this section shall apply with respect to funds appropriated under this section and funds appropriated on and after the date of enactment of this section.

**Subtitle D—Airlines**

**SEC. 4301. AIR TRANSPORTATION PAYROLL SUPPORT PROGRAM EXTENSION.**

(a) **DEFINITIONS.**—The definitions in section 40102(a) of title 49, United States Code, shall apply with respect to terms used in this section, except that—

(1) the term “catering functions” means preparation, assembly, or both, of food, beverages, provisions and related supplies for delivery, and the delivery of such items, directly to aircraft or to a location on or near airport property for subsequent delivery to aircraft;

(2) the term “contractor” means—

(A) a person that performs, under contract with a passenger air carrier conducting operations under part 121 of title 14, Code of Federal Regulations—

(i) catering functions; or

(ii) functions on the property of an airport that are directly related to the air transportation of persons, property, or mail, including

the loading and unloading of property on aircraft, assistance to passengers under part 382 of title 14, Code of Federal Regulations, security, airport ticketing and check-in functions, ground-handling of aircraft, or aircraft cleaning and sanitization functions and waste removal; or

(B) a subcontractor that performs such functions;

(3) the term “employee” means an individual, other than a corporate officer, who is employed by an air carrier or a contractor;

(4) the term “eligible air carrier” means an air carrier that—

(A) received financial assistance pursuant section 402(a)(1) of division N of the Consolidated Appropriations Act, 2021 (Public Law 116-260);

(B) provides air transportation as of March 31, 2021;

(C) has not conducted involuntary furloughs or reduced pay rates or benefits between March 31, 2021, and the date on which the air carrier makes a certification to the Secretary pursuant to subparagraph (D); and

(D) certifies to the Secretary that such air carrier will—

(i) refrain from conducting involuntary furloughs or reducing pay rates or benefits until September 30, 2021, or the date on which assistance provided under this section is exhausted, whichever is later;

(ii) refrain from purchasing an equity security of the air carrier or the parent company of the air carrier that is listed on a national securities exchange through September 30, 2022;

(iii) refrain from paying dividends, or making other capital distributions, with respect to common stock (or equivalent interest) of such air carrier through September 30, 2022;

(iv) during the 2-year period beginning April 1, 2021, and ending April 1, 2023, refrain from paying—

(I) any officer or employee of the air carrier whose total compensation exceeded \$425,000 in calendar year 2019 (other than an employee whose compensation is determined through an existing collective bargaining agreement entered into prior to the date of enactment of this Act)—

(aa) total compensation that exceeds, during any 12 consecutive months of such 2-year period, the total compensation received by the officer or employee from the air carrier in calendar year 2019; or

(bb) severance pay or other benefits upon termination of employment with the air carrier which exceeds twice the maximum total compensation received by the officer or employee from the air carrier in calendar year 2019; and

(II) any officer or employee of the air carrier whose total compensation exceeded \$3,000,000 in calendar year 2019 during any 12 consecutive months of such period total compensation in excess of the sum of—

(aa) \$3,000,000; and

(bb) 50 percent of the excess over \$3,000,000 of the total compensation received by the officer or employee from the air carrier in calendar year 2019.

(5) the term “eligible contractor” means a contractor that—

(A) received financial assistance pursuant to section 402(a)(2) of division N of the Consolidated Appropriations Act, 2021 (Public Law 116-260);

(B) performs one or more of the functions described under paragraph (2) as of March 31, 2021;

(C) has not conducted involuntary furloughs or reduced pay rates or benefits between March 31, 2021, and the date on which the contractor makes a certification to the Secretary pursuant to subparagraph (D); and

(D) certifies to the Secretary that such contractor will—

(i) refrain from conducting involuntary furloughs or reducing pay rates or benefits until September 30, 2021, or the date on which assistance provided under this section is exhausted, whichever is later;

(ii) refrain from purchasing an equity security of the contractor or the parent company of the contractor that is listed on a national securities exchange through September 30, 2022;

(iii) refrain from paying dividends, or making other capital distributions, with respect to common stock (or equivalent interest) of the contractor through September 30, 2022;

(iv) during the 2-year period beginning April 1, 2021, and ending April 1, 2023, refrain from paying—

(I) any officer or employee of the contractor whose total compensation exceeded \$425,000 in calendar year 2019 (other than an employee whose compensation is determined through an existing collective bargaining agreement entered into prior to the date of enactment of this Act)—

(aa) total compensation that exceeds, during any 12 consecutive months of such 2-year period, the total compensation received by the officer or employee from the contractor in calendar year 2019; or

(bb) severance pay or other benefits upon termination of employment with the contractor which exceeds twice the maximum total compensation received by the officer or employee from the contractor in calendar year 2019; and

(II) any officer or employee of the contractor whose total compensation exceeded \$3,000,000 in calendar year 2019 during any 12 consecutive months of such period total compensation in excess of the sum of—

(aa) \$3,000,000; and

(bb) 50 percent of the excess over \$3,000,000 of the total compensation received by the officer or employee from the contractor in calendar year 2019.

(6) the term “Secretary” means the Secretary of the Treasury.

(b) PAYROLL SUPPORT GRANTS.—

(1) IN GENERAL.—To preserve aviation jobs and compensate air carrier industry workers, the Secretary shall make available to eligible air carriers and eligible contractors, financial assistance exclusively for the continuation of payment of employee wages, salaries, and benefits to—

(A) eligible air carriers, in an aggregate amount of \$14,000,000,000; and

(B) eligible contractors, in an aggregate amount of \$1,000,000,000.

(2) APPORTIONMENTS.—

(A) IN GENERAL.—The Secretary shall apportion funds to eligible air carriers and eligible contractors in accordance with the requirements of this section not later than April 15, 2021.

(B) ELIGIBLE AIR CARRIERS.—The Secretary shall apportion funds made available under paragraph (1)(A) to each eligible air carrier in the ratio that—

(i) the amount received by the air carrier pursuant to section 403(a) of division N of the Consolidated Appropriations Act, 2021 (Public Law 116-260) bears to

(ii) \$15,000,000,000.

(C) ELIGIBLE CONTRACTORS.—The Secretary shall apportion, to each eligible contractor, an amount equal to the total amount such contractor received pursuant to section 403(a) of division N of the Consolidated Appropriations Act, 2021 (Public Law 116-260).

(3) IN GENERAL.—

(A) FORMS; TERMS AND CONDITIONS.—The Secretary shall provide financial assistance to an eligible air carrier or eligible contractor under this section in the same form and on the same terms and conditions as determined by pursuant to section 403(b)(1)(A) of subtitle A of title IV of division N of the Consolidated Appropriations Act, 2021 (Pub. L. No. 116-260).

(B) PROCEDURES.—The Secretary shall publish streamlined and expedited procedures not later than 5 days after the date of enactment of this section for eligible air carriers and eligible contractors to submit requests for financial assistance under this section.

(C) DEADLINE FOR IMMEDIATE PAYROLL ASSISTANCE.—Not later than 10 days after the date of

enactment of this section, the Secretary shall make initial payments to air carriers and contractors that submit requests for financial assistance approved by the Secretary.

(4) TAXPAYER PROTECTION.—The Secretary shall receive financial instruments issued by recipients of financial assistance under this section in the same form and amount, and under the same terms and conditions, as determined by the Secretary under section 408 of subtitle A of title IV of division N of the Consolidated Appropriations Act, 2021 (Pub. L. No. 116-260).

(5) ADMINISTRATIVE EXPENSES.—Of the amounts made available under paragraph (1)(A), \$10,000,000 shall be made available to the Secretary for costs and administrative expenses associated with providing financial assistance under this section.

(c) FUNDING.—In addition to amounts otherwise available, there is appropriated for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, \$15,000,000,000, to remain available until expended, to carry out this section.

## TITLE V—COMMITTEE ON OVERSIGHT AND REFORM

### Subtitle A—Coronavirus State and Local Fiscal Recovery Funds

#### SEC. 5001. CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS.

(a) IN GENERAL.—Title VI of the Social Security Act (42 U.S.C. 801 et seq.) is amended by adding at the end the following:

#### “SEC. 602. CORONAVIRUS STATE FISCAL RECOVERY FUND.

“(a) APPROPRIATION.—In addition to amounts otherwise available, there is appropriated for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, \$219,800,000,000, to remain available until expended, for making payments under this section to States, territories, and Tribal governments to mitigate the fiscal effects stemming from the public health emergency with respect to the Coronavirus Disease (COVID-19).

“(b) AUTHORITY TO MAKE PAYMENTS.—

“(1) PAYMENTS TO TERRITORIES.—

“(A) IN GENERAL.—The Secretary shall reserve \$4,500,000,000 of the amount appropriated under subsection (a) to make payments to the territories.

“(B) ALLOCATION.—Of the amount reserved under subparagraph (A)—

“(i) 50 percent of such amount shall be allocated by the Secretary equally among each territory; and

“(ii) 50 percent of such amount shall be allocated by the Secretary as an additional amount to each territory in an amount which bears the same proportion to 1/2 of the total amount reserved under subparagraph (A) as the relative population of the territory bears to the total population of all such territories.

“(C) PAYMENT.—The Secretary shall pay each territory the total of the amounts allocated for the territory under subparagraph (B).

“(2) PAYMENTS TO TRIBAL GOVERNMENTS.—

“(A) IN GENERAL.—The Secretary shall reserve \$20,000,000,000 of the amount appropriated under subsection (a) to make payments to Tribal governments.

“(B) ALLOCATION.—Of the amount reserved under subparagraph (A)—

“(i) \$1,000,000,000 shall be allocated by the Secretary equally among each Tribal government; and

“(ii) \$19,000,000,000 shall be allocated by the Secretary among each Tribal government in an amount determined by the Secretary.

“(C) PAYMENT.—The Secretary shall pay each Tribal government the total of the amounts allocated for the Tribal government under subparagraph (B).

“(3) PAYMENTS TO EACH OF THE 50 STATES AND THE DISTRICT OF COLUMBIA.—

“(A) IN GENERAL.—The Secretary shall reserve \$195,300,000,000 of the amount appropriated

under subsection (a) to make payments to each of the 50 States and the District of Columbia.

“(B) ALLOCATIONS.—Of the amount reserved under subparagraph (A)—

“(i) \$25,500,000,000 of such amount shall be allocated by the Secretary equally among each of the 50 States and the District of Columbia;

“(ii) an amount equal to \$1,250,000,000 less the amount allocated for the District of Columbia pursuant to section 601(c)(6) shall be allocated by the Secretary as an additional amount to the District of Columbia; and

“(iii) an amount equal to the remainder of the amount reserved under subparagraph (A) after the application of clauses (i) and (ii) of this subparagraph shall be allocated by the Secretary as an additional amount to each of the 50 States and the District of Columbia in an amount which bears the same proportion to such remainder as the average estimated number of seasonally-adjusted unemployed individuals (as measured by the Bureau of Labor Statistics Local Area Unemployment Statistics program) in the State or District of Columbia over the 3-month period ending in December 2020 bears to the average estimated number of seasonally-adjusted unemployed individuals in all of the 50 States and the District of Columbia over the same period.

“(C) PAYMENT.—The Secretary shall pay each of the 50 States and the District of Columbia the total of the amounts allocated for the State and District of Columbia under subparagraph (B).

“(4) POPULATION DATA.—For purposes of determining allocations for a State or territory under this section, the population of the State or territory shall be determined based on the most recent data available from the Bureau of the Census.

“(5) TIMING.—

“(A) IN GENERAL.—Subject to subparagraph (B), to the extent practicable, with respect to each State, territory, and Tribal government allocated a payment under this subsection, the Secretary shall make the payment required for the State, territory, or Tribal government (as applicable) not later than 60 days after the date on which the certification required under subsection (d) is provided to the Secretary.

“(B) EXCEPTION.—With respect to the amount allocated to the District of Columbia under paragraph (3)(B)(ii)—

“(i) the Secretary shall pay such amount to the District of Columbia not later than 15 days after the date of enactment of this section; and

“(ii) the District of Columbia shall not be required to submit a certification under subsection (d) as a condition for receiving such payment.

“(6) PRO RATA ADJUSTMENT AUTHORITY.—The amounts otherwise determined for allocation and payment under paragraphs (1), (2), and (3) may be adjusted by the Secretary on a pro rata basis to the extent necessary to ensure that all available funds are distributed to territories, Tribal governments, and States in accordance with the requirements specified in each paragraph (as applicable) and the certification requirement specified in subsection (d).

“(c) REQUIREMENTS.—

“(1) USE OF FUNDS.—A State, territory, or Tribal government shall only use the funds provided under a payment made under this section, or transferred pursuant to section 603(c)(3), to—

“(A) respond to or mitigate the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19) or its negative economic impacts;

“(B) cover costs incurred as a result of such emergency;

“(C) replace revenue that was lost, delayed, or decreased (as determined based on revenue projections for the State, Tribal Government, or territory as of January 27, 2020) as a result of such emergency; or

“(D) address the negative economic impacts of such emergency.

“(2) TRANSFER AUTHORITY.—A State, territory, or Tribal government receiving a payment from

funds made available under this section may transfer funds to a private nonprofit organization (as that term is defined in paragraph (17) of section 401 of the McKinney-Vento Homeless Assistance Act (42 U.S.C. 11360(17)), or a public benefit corporation involved in the transportation of passengers or cargo, a special-purpose unit of State or local government.

“(d) CERTIFICATION OF NEED AND INTENDED USES.—In order to receive a payment under this section (other than the payment made in accordance with subsection (b)(5)(B) of this section) or a transfer of funds under section 603(c)(3), a State, territory, or Tribal government shall provide the Secretary with a certification signed by the authorized officer of such State, territory, or Tribal government, that—

“(1) such State, territory, or Tribal government requires Federal assistance under this section to effectively carry out the activities specified in subsection (c) of this section; and

“(2) such State, territory, or Tribal government's intended uses of any payment under this section, or transfer of funds under section 603(c)(3), are consistent with subsection (c) of this section.

“(e) DEFINITIONS.—In this section:

“(1) SECRETARY.—The term ‘Secretary’ means the Secretary of the Treasury.

“(2) STATE.—The term ‘State’ means each of the 50 States and the District of Columbia.

“(3) TERRITORY.—The term ‘territory’ means the Commonwealth of Puerto Rico, the United States Virgin Islands, Guam, the Commonwealth of the Northern Mariana Islands, and American Samoa.

“(4) TRIBAL GOVERNMENT.—The term ‘Tribal Government’ means the recognized governing body of any Indian or Alaska Native tribe, band, nation, pueblo, village, community, component band, or component reservation, individually identified (including parenthetically) in the list published most recently as of the date of enactment of this Act pursuant to section 104 of the Federally Recognized Indian Tribe List Act of 1994 (25 U.S.C. 5131).

#### “SEC. 603. CORONAVIRUS LOCAL FISCAL RECOVERY FUND.

“(a) APPROPRIATION.—In addition to amounts otherwise available, there is appropriated for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, \$130,200,000,000, to remain available until expended, for making payments under this section to metropolitan cities, nonentitlement units of local government, and counties to mitigate the fiscal effects stemming from the public health emergency with respect to the Coronavirus Disease (COVID-19).

“(b) AUTHORITY TO MAKE PAYMENTS.—

“(1) METROPOLITAN CITIES.—

“(A) IN GENERAL.—Of the amount appropriated under subsection (a), the Secretary shall reserve \$45,570,000,000 to make payments to metropolitan cities.

“(B) ALLOCATION AND PAYMENT.—From the amount reserved under subparagraph (A), the Secretary shall estimate, allocate, and pay, to each metropolitan city an amount determined for the metropolitan city consistent with the formula under section 106(b) of the Housing and Community Development Act of 1974 (42 U.S.C. 5306(b)), except that, in applying such formula, the Secretary shall substitute ‘all metropolitan cities’ for ‘all metropolitan areas’ each place it appears.

“(2) NONENTITLEMENT UNITS OF LOCAL GOVERNMENT.—

“(A) IN GENERAL.—Of the amount appropriated under subsection (a), the Secretary shall reserve \$19,530,000,000 to make payments to States for distribution by the State to nonentitlement units of local government in the State.

“(B) ALLOCATION AND PAYMENT.—From the amount reserved under subparagraph (A), the Secretary shall allocate and pay to each State an amount which bears the same proportion to such reserved amount as the total population of

all areas that are non-metropolitan cities in the State bears to the total population of all areas that are non-metropolitan cities in all such States.

“(C) DISTRIBUTION TO NONENTITLEMENT UNITS OF LOCAL GOVERNMENT.—

“(i) IN GENERAL.—Not later than 30 days after a State receives a payment under subparagraph (B), the State shall distribute to each nonentitlement unit of local government in the State an amount that bears the same proportion to the amount of such payment as the population of the nonentitlement unit of local government bears to the total population of all the nonentitlement units of local government in the State, subject to clause (iii).

“(ii) DISTRIBUTION OF FUNDS.—

“(I) EXTENSION FOR DISTRIBUTION.—If an authorized officer of a State required to make distributions under clause (i) certifies in writing to the Secretary before the end of the 30-day distribution period described in such clause that it would constitute an excessive administrative burden for the State to meet the terms of such clause with respect to 1 or more such distributions, the authorized officer may request, and the Secretary shall grant, an extension of such period of not more than 30 days to allow the State to make such distributions in accordance with clause (i).

“(II) ADDITIONAL EXTENSIONS.—

“(aa) IN GENERAL.—If a State has been granted an extension to the distribution period under subclause (I) but is unable to make all the distributions required under clause (i) before the end of such period as extended, the authorized officer of the State may request an additional extension of the distribution period of not more than 30 days. The Secretary may grant a request for an additional extension of such period only if—

“(AA) the authorized officer making such request provides a written plan to the Secretary specifying, for each distribution for which an additional extension is requested, when the State expects to make such distribution and the actions the State has taken and will take in order to make all such distributions before the end of the distribution period (as extended under subclause (I) and this subclause); and

“(BB) the Secretary certifies in writing that the actions specified in such plan are likely sufficient for the State to make all such distributions before the end of the distribution period (as so extended).

“(bb) FURTHER ADDITIONAL EXTENSIONS.—If a State granted an additional extension of the distribution period under item (aa) requires any further additional extensions of such period, the request only may be made and granted subject to the requirements specified in item (aa).

“(iii) CAPPED AMOUNT.—The total amount distributed to a nonentitlement unit of local government under this paragraph may not exceed the amount equal to 75 percent of the most recent budget for the nonentitlement unit of local government as of January 27, 2020.

“(iv) REDISTRIBUTION OF EXCESS AMOUNTS.—Any amounts not distributed to a nonentitlement unit of local government as a result of the application of clause (iii) shall be retained or paid as follows:

“(I) 50 percent of all such undistributed amounts shall be retained by the State.

“(II) Subject to the payment limit under clause (iii), the remainder of all such undistributed amounts shall be allocated and paid by the State to each nonentitlement unit of local government in the State an amount that bears the same proportion to such remainder as the population of the nonentitlement unit of local government bears to the total population of all nonentitlement units of local government in the State.

“(v) ADJUSTMENT AUTHORITY.—A State may make pro rata adjustments to the allocations determined under clause (iv)(II) as necessary to comply with clause (iii) and ensure that all

available funds are distributed to nonentitlement units of local government in a State.

“(D) **PENALTY FOR NONCOMPLIANCE.**—If, by the end of the 120-day period that begins on the date a State receives a payment under subparagraph (B) or, if later, the last day of the distribution period for the State (as extended with respect to the State under subparagraph (C)(ii)), such State has failed to make all the distributions from such payment in accordance with the terms of subparagraph (C) (including any extensions of the distribution period granted in accordance with such subparagraph), an amount equal to the amount of such payment that remains undistributed as of such date shall be booked as a debt of such State owed to the Federal Government, shall be paid back from the State’s allocation provided under section 602(b)(3)(B)(iii), and shall be deposited into the general fund of the Treasury.

“(3) **COUNTIES.**—

“(A) **AMOUNT.**—From the amount appropriated under subsection (a), the Secretary shall reserve \$65,100,000,000 of such amount to make payments directly to counties in an amount which bears the same proportion to the total amount reserved under this paragraph as the relative population of each such county bears to the total population of all such entities.

“(B) **SPECIAL RULES.**—

“(i) **URBAN COUNTIES.**—No county that is an ‘urban county’ (as defined in section 102 of the Housing and Community Development Act of 1974 (42 U.S.C. 5302)) shall receive less than the amount the county would otherwise receive if the amount paid under this paragraph were allocated to metropolitan cities and urban counties under section 106(b) of the Housing and Community Development Act of 1974 (42 U.S.C. 5306(b)).

“(ii) **COUNTIES THAT ARE NOT UNITS OF GENERAL LOCAL GOVERNMENT.**—In the case of an amount to be paid to a county that is not a unit of general local government, the amount shall instead be paid to the State in which such county is located, and such State shall distribute such amount to units of general local government within such county in an amounts that bear the same proportion as the population of such units of general local government bear to the total population of such county.

“(iii) **DISTRICT OF COLUMBIA.**—For purposes of this paragraph, the District of Columbia shall be considered to consist of a single county that is a unit of general local government.

“(4) **CONSOLIDATED GOVERNMENTS.**—A unit of general local government that has formed a consolidated government, or that is geographically contained (in full or in part) within the boundaries of another unit of general local government may receive a distribution under each of paragraphs (1), (2), and (3), as applicable, based on the respective formulas specified in such paragraphs.

“(5) **PRO RATA ADJUSTMENT AUTHORITY.**—The amounts otherwise determined for allocation and payment under paragraphs (1), (2), and (3) may be adjusted by the Secretary on a pro rata basis to the extent necessary to ensure that all available funds are distributed to metropolitan cities, counties, and States in accordance with the requirements specified in each paragraph (as applicable) and the certification requirement specified in subsection (d).

“(6) **POPULATION.**—For purposes of determining allocations under this section, the population of an entity shall be determined based on the most recent data are available from the Bureau of the Census or, if not available, from such other data as a State determines appropriate.

“(7) **TIMING.**—To the extent practicable—

“(A) with respect to each metropolitan city allocated a payment under paragraph (1) and each county allocated a payment under paragraph (3), the Secretary shall make the payment required for the metropolitan city or county (as applicable) not later than 60 days after the date

on which the certification required under subsection (d) is provided to the Secretary; and

“(B) with respect to the payments allocated to States under paragraph (2) for distribution to nonentitlement units of local government, the Secretary shall make such payments not later than 60 days after the date of enactment of this section.

“(c) **REQUIREMENTS.**—

“(1) **USE OF FUNDS.**—Except as provided in paragraph (3), a metropolitan city, nonentitlement unit of local government, or county receiving a payment from funds made available under this section shall only use such amounts to—

“(A) respond to or mitigate the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19) or its negative economic impacts;

“(B) cover costs incurred as a result of such emergency;

“(C) replace revenue that was lost, delayed, or decreased (as determined based on revenue projections for the metropolitan city, nonentitlement unit of local government, or county as of January 27, 2020) as a result of such emergency; or

“(D) address the negative economic impacts of such emergency.

“(2) **TRANSFER AUTHORITY.**—A metropolitan city, nonentitlement unit of local government, or county receiving a payment from funds made available under this section may transfer funds to a private nonprofit organization (as that term is defined in paragraph (17) of section 401 of the McKinney-Vento Homeless Assistance Act (42 U.S.C. 11360(17))), a public benefit corporation involved in the transportation of passengers or cargo, or a special-purpose unit of State or local government.

“(3) **TRANSFERS TO STATES.**—Notwithstanding paragraph (1) of this subsection, a metropolitan city, nonentitlement unit of local government, or county receiving a payment from funds made available under this section may transfer such funds to the State in which such entity is located.

“(d) **CERTIFICATION OF NEED AND INTENDED USES.**—In order to receive a payment under paragraphs (1) or (3) of subsection (b), a metropolitan city or a county (as each of those terms are defined in subsection (e)), shall provide the Secretary with a certification signed by the authorized officer of such metropolitan city or county, that—

“(1) such metropolitan city or county requires Federal assistance under this section to effectively carry out the activities specified in subsection (c); and

“(2) such metropolitan city or county’s intended uses of any payment under this section are consistent with subsection (c).

“(e) **DEFINITIONS.**—In this section:

“(1) **COUNTY.**—The term ‘county’ means a county, parish, or other equivalent county division (as defined by the Bureau of the Census).

“(2) **METROPOLITAN CITY.**—The term ‘metropolitan city’ has the meaning given that term in section 102(a)(4) of the Housing and Community Development Act of 1974 (42 U.S.C. 5302(a)(4)) and includes cities that relinquish or defer their status as a metropolitan city for purposes of receiving allocations under section 106 of such Act (42 U.S.C. 5306) for fiscal year 2021.

“(3) **NONENTITLEMENT UNIT OF LOCAL GOVERNMENT.**—The term ‘nonentitlement unit of local government’ means a ‘city’ (as that term is defined in section 102(a)(5) of the Housing and Community Development Act of 1974 (42 U.S.C. 5302(a)(5))) that is not a metropolitan city.

“(4) **SECRETARY.**—The term ‘Secretary’ means the Secretary of the Treasury.

“(5) **STATE.**—The term ‘State’ means each of the 50 States, the District of Columbia, the Commonwealth of Puerto Rico, the United States Virgin Islands, Guam, the Commonwealth of the Northern Mariana Islands, and American Samoa.

“(6) **UNIT OF GENERAL LOCAL GOVERNMENT.**—The term ‘unit of general local government’ has

the meaning given that term in section 102(a)(1) of the Housing and Community Development Act of 1974 (42 U.S.C. 5302(a)(1)).”

(b) **TECHNICAL AMENDMENT.**—The heading for title VI of the Social Security Act (42 U.S.C. 801 et seq.) is amended by striking “**FUND**” and inserting “**AND FISCAL RECOVERY FUNDS**”.

#### Subtitle B—Other Matters

#### SEC. 5111. EMERGENCY FEDERAL EMPLOYEE LEAVE FUND.

(a) **ESTABLISHMENT; APPROPRIATION.**—There is established in the Treasury the Emergency Federal Employee Leave Fund (in this section referred to as the “Fund”), to be administered by the Director of the Office of Personnel Management, for the purposes set forth in subsection (b). In addition to amounts otherwise available, there is appropriated for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, \$570,000,000, which shall be deposited into the Fund and remain available through September 30, 2022. The Fund is available for reasonable expenses incurred by the Office of Personnel Management in administering this section.

(b) **PURPOSE.**—Amounts in the Fund shall be available for reimbursement to an agency for the use of paid leave under this section by any employee of the agency who is unable to work because the employee—

(1) is subject to a Federal, State, or local quarantine or isolation order related to COVID-19;

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

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

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

(5) is caring for a son or daughter of such employee if the school or place of care of the son or daughter has been closed, if the school of such son or daughter requires or makes optional a virtual learning instruction model or requires or makes optional a hybrid of in-person and virtual learning instruction models, or the child care provider of such son or daughter is unavailable, due to COVID-19 precautions;

(6) is experiencing any other substantially similar condition;

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

(8) is obtaining immunization related to COVID-19 or to recover from any injury, disability, illness, or condition related to such immunization.

(c) **LIMITATIONS.**—

(1) **PERIOD OF AVAILABILITY.**—Paid leave under this section may only be provided to and used by an employee during the period beginning on the date of enactment of this Act and ending on September 30, 2021.

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

(A) shall be provided to an employee in an amount not to exceed 600 hours of paid leave for each full-time employee, and in the case of a part-time employee, employee on an uncommon tour of duty, or employee with a seasonal work schedule, in an amount not to exceed the proportional equivalent of 600 hours to the extent amounts in the Fund remain available for reimbursement;

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

(C) may not be provided to an employee if the leave would result in payments greater than \$2,800 in aggregate for any biweekly pay period for a full-time employee, or a proportionally equivalent biweekly limit for a part-time employee.

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

(A) is in addition to any other leave provided to an employee; and

(B) may not be used by an employee concurrently with any other paid leave.

(4) CALCULATION OF RETIREMENT BENEFIT.—Any paid leave provided to an employee under this section shall reduce the total service used to calculate any Federal civilian retirement benefit.

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

(1) an individual in the executive branch for whom annual and sick leave is provided under subchapter 1 of chapter 63 of title 5, United States Code;

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

(3) an individual employed by the Postal Regulatory Commission; and

(4) an employee of the Public Defender Service for the District of Columbia and the District of Columbia Courts.

#### SEC. 5112. FUNDING FOR THE GOVERNMENT ACCOUNTABILITY OFFICE.

In addition to amounts otherwise available, there is appropriated for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, \$77,000,000, to remain available until September 30, 2025, for necessary expenses of the Government Accountability Office to prevent, prepare for, and respond to Coronavirus and to support oversight of the Coronavirus response and of funds provided in this Act or any other Act pertaining to the Coronavirus pandemic.

#### SEC. 5113. PANDEMIC RESPONSE ACCOUNTABILITY COMMITTEE FUNDING AVAILABILITY.

In addition to amounts otherwise available, there is appropriated for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, \$40,000,000, to remain available until September 30, 2025, for the Pandemic Response Accountability Committee to promote transparency and support oversight of the Coronavirus response and of funds provided in this Act or any other Act pertaining to the Coronavirus pandemic.

#### SEC. 5114. FUNDING FOR THE WHITE HOUSE.

In addition to amounts otherwise available, there is appropriated for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, \$12,800,000, to remain available until September 30, 2021, for necessary expenses for the White House, to prevent, prepare for, and respond to coronavirus.

### TITLE VI—COMMITTEE ON SMALL BUSINESS

#### SEC. 6001. MODIFICATIONS TO PAYCHECK PROTECTION PROGRAM.

(a) ELIGIBILITY OF CERTAIN NONPROFIT ENTITIES FOR COVERED LOANS UNDER THE PAYCHECK PROTECTION PROGRAM.—

(1) IN GENERAL.—Section 7(a)(36) of the Small Business Act (15 U.S.C. 636(a)(36)), as amended by the Economic Aid to Hard-Hit Small Businesses, Nonprofits, and Venues Act (title III of division N of Public Law 116–260), is amended—

(A) in subparagraph (A)—

(i) in clause (xv), by striking “and” at the end;

(ii) in clause (xvi), by striking the period at the end and inserting “; and”; and

(iii) by adding at the end the following:

“(xvii) the term ‘additional covered nonprofit entity’—

“(I) means an organization described in any paragraph of section 501(c) of the Internal Revenue Code of 1986, other than paragraph (3), (4), (6), or (19), and exempt from tax under section 501(a) of such Code; and

“(II) does not include any entity that, if the entity were a business concern, would be described in section 120.110 of title 13, Code of Federal Regulations (or in any successor regulation or other related guidance or rule that may be

issued by the Administrator) other than a business concern described in paragraph (a) or (k) of such section.”; and

(B) in subparagraph (D)—

(i) in clause (iii), by adding at the end the following:

“(III) ELIGIBILITY OF CERTAIN ORGANIZATIONS.—Subject to the provisions in this subparagraph, during the covered period—

“(aa) a nonprofit organization shall be eligible to receive a covered loan if the nonprofit organization employs not more than 500 employees per physical location of the organization; and

“(bb) an additional covered nonprofit entity and an organization that, but for subclauses (I)(dd) and (II)(dd) of clause (vii), would be eligible for a covered loan under clause (vii) shall be eligible to receive a covered loan if the entity or organization employs not more than 300 employees per physical location of the entity or organization.”;

(ii) in clause (iv)—

(I) in subclause (III), by striking “and” at the end;

(II) in subclause (IV)—

(aa) by striking “(aa)”;

(bb) by striking “; or” and inserting a semicolon; and

(cc) by striking item (bb); and

(III) by adding at the end the following:

“(V) any nonprofit organization, additional covered nonprofit entity, or any organization made eligible for a loan under clause (vii); and”;

(iii) by striking clause (vi) and inserting the following:

“(vi) ELIGIBILITY OF ADDITIONAL COVERED NONPROFIT ENTITIES.—An additional covered nonprofit entity shall be eligible to receive a covered loan if—

“(I) the additional covered nonprofit entity does not receive more than 15 percent of its receipts from lobbying activities;

“(II) the lobbying activities of the additional covered nonprofit entity do not comprise more than 15 percent of the total activities of the organization; and

“(III) the cost of the lobbying activities of the additional covered nonprofit entity did not exceed \$1,000,000 during the most recent tax year of the additional covered nonprofit entity that ended prior to February 15, 2020; and

“(IV) the additional covered nonprofit entity employs not more than 300 employees.”.

(2) ELIGIBILITY FOR SECOND DRAW LOANS.—Paragraph (37)(A)(i) of section 7(a) of the Small Business Act (15 U.S.C. 636(a)), as added by the Economic Aid to Hard-Hit Small Businesses, Nonprofits, and Venues Act (title III of division N of Public Law 116–260), is amended by inserting “‘additional covered nonprofit entity,’” after “the terms”.

(b) ELIGIBILITY OF INTERNET PUBLISHING ORGANIZATIONS FOR COVERED LOANS UNDER THE PAYCHECK PROTECTION PROGRAM.—

(1) IN GENERAL.—Section 7(a)(36)(D) of the Small Business Act (15 U.S.C. 636(a)(36)(D)), as amended by subsection (a), is further amended—

(A) in clause (iii), by adding at the end the following:

“(IV) ELIGIBILITY OF INTERNET PUBLISHING ORGANIZATIONS.—A business concern or other organization that was not eligible to receive a covered loan the day before the date of enactment of this subclause, is assigned a North American Industry Classification System code of 519130, certifies in good faith as an Internet-only news publisher or Internet-only periodical publisher, and is engaged in the collection and distribution of local or regional and national news and information shall be eligible to receive a covered loan for the continued provision of news, information, content, or emergency information if—

“(aa) the business concern or organization employs not more than 500 employees, or the size standard established by the Administrator for that North American Industry Classification

code, per physical location of the business concern or organization; and

“(bb) the business concern or organization makes a good faith certification that proceeds of the loan will be used to support expenses at the component of the business concern or organization that supports local or regional news.”;

(B) in clause (iv), by adding at the end the following:

“(VI) any business concern or other organization that was not eligible to receive a covered loan the day before the date of enactment of this subclause, is assigned a North American Industry Classification System code of 519130, certifies in good faith as an Internet-only news publisher or Internet-only periodical publisher, and is engaged in the collection and distribution of local or regional and national news and information, if the business concern or organization—

“(aa) employs not more than 500 employees, or the size standard established by the Administrator for that North American Industry Classification code, per physical location of the business concern or organization; and

“(bb) is majority owned or controlled by a business concern or organization that is assigned a North American Industry Classification System code of 519130.”;

(C) in clause (v), by striking “clause (iii)(II), (iv)(IV), or (vii)” and inserting “subclause (II), (III), or (IV) of clause (iii), subclause (IV) or (VI) of clause (iv), clause (vi), or clause (vii)”;

(D) in clause (viii)(II)—

(i) by striking “business concern made eligible by clause (iii)(II) or clause (iv)(IV) of this subparagraph” and inserting “business concern made eligible by subclause (II) or (IV) of clause (iii) or subclause (IV) or (VI) of clause (iv) of this subparagraph”; and

(ii) by inserting “or organization” after “business concern” each place it appears.

(2) ELIGIBILITY FOR SECOND DRAW LOANS.—Section 7(a)(37)(A)(iv)(II) of the Small Business Act, as amended by the Economic Aid to Hard-Hit Small Businesses, Nonprofits, and Venues Act (title III of division N of Public Law 116–260), is amended by striking “clause (iii)(II), (iv)(IV), or (vii)” and inserting “subclause (II) or (III) of clause (iii), subclause (IV) or (V) of clause (iv), clause (vi), or clause (vii)”.

(c) COORDINATION WITH CONTINUATION COVERAGE PREMIUM ASSISTANCE.—

(1) PAYCHECK PROTECTION PROGRAM.—Section 7(a)(12) of the Small Business Act (as redesignated, transferred, and amended by section 304(b) of the Economic Aid to Hard-Hit Small Businesses, Nonprofits, and Venues Act (Public Law 116–260)) is amended—

(A) by striking “CARES Act or” and inserting “CARES Act.”; and

(B) by inserting before the period at the end the following: “, or premiums taken into account in determining the credit allowed under section 6432 of the Internal Revenue Code of 1986”.

(2) PAYCHECK PROTECTION PROGRAM SECOND DRAW.—Section 7(a)(37)(J)(iii)(I) of the Small Business Act, as amended by the Economic Aid to Hard-Hit Small Businesses, Nonprofits, and Venues Act (title III of division N of Public Law 116–260), is amended—

(A) by striking “or” at the end of item (aa);

(B) by striking the period at the end of item (bb) and inserting “; or”; and

(C) by adding at the end the following new item:

“(cc) premiums taken into account in determining the credit allowed under section 6432 of the Internal Revenue Code of 1986.”.

(3) APPLICABILITY.—The amendments made by this subsection shall apply only with respect to applications for forgiveness of covered loans made under paragraphs (36) or (37) of section 7(a) of the Small Business Act, as amended by the Economic Aid to Hard-Hit Small Businesses, Nonprofits, and Venues Act (title III of division



N of Public Law 116-260), that are received on or after the date of the enactment of this Act.

(d) COMMITMENT AUTHORITY AND APPROPRIATIONS.—

(1) COMMITMENT AUTHORITY.—Section 1102(b)(1) of the CARES Act (Public Law 116-136) is amended by striking “\$806,450,000,000” and inserting “\$813,700,000,000”.

(2) DIRECT APPROPRIATIONS.—In addition to amounts otherwise available, there is appropriated to the Administrator of the Small Business Administration for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, \$7,250,000,000, to remain available until expended, for carrying out this section.

#### SEC. 6002. TARGETED EIDL ADVANCE.

(a) DEFINITIONS.—In this section—

(1) the term “Administrator” means the Administrator of the Small Business Administration;

(2) the terms “covered entity” and “economic loss” have the meanings given the terms in section 331(a) of the Economic Aid to Hard-Hit Small Businesses, Nonprofits, and Venues Act (title III of division N of Public Law 116-260);

(3) the term “severely impacted small business” means a covered entity that—

(A) has suffered an economic loss of greater than 50 percent; and

(B) employs not more than 10 employees;

(4) the term “substantially impacted small business” means a covered entity that—

(A) employs not more than 10 employees; and

(B) is not a severely impacted small business; and

(5) the term “supplemental payment” means a payment—

(A) made by the Administrator under section 1110(e) of the CARES Act (15 U.S.C. 9009(e)) to a severely impacted small business or a substantially impacted small business;

(B) in an amount that is \$5,000; and

(C) that, with respect to a covered entity, is in addition to any payment made to the covered entity under section 1110(e) of the CARES Act (15 U.S.C. 9009(e)) or section 331 of the Economic Aid to Hard-Hit Small Businesses, Nonprofits, and Venues Act (title III of division N of Public Law 116-260).

(b) PAYMENTS.—The Administrator shall take the following actions:

(1) Not later than 14 days after the date of the enactment of this subsection, the Administrator shall begin processing applications for payments, and may make payments, to covered entities that have not received the full amounts to which the covered entities are entitled under section 331 of the Economic Aid to Hard-Hit Small Businesses, Nonprofits, and Venues Act (title III of division N of Public Law 116-260).

(2)(A) During the 14-day period beginning on the date that is 28 days after the date of enactment of this subsection, and subject to the availability of funds, the Administrator shall—

(i) begin processing applications for supplemental payments to severely impacted small businesses; and

(ii) continue to process applications for the payments described in paragraph (1).

(B) During the period described in subparagraph (A), the Administrator may make supplemental payments to severely impacted small businesses, and payments described in paragraph (1), in the order that the Administrator receives applications for those payments.

(3)(A) Beginning on the date that is 42 days after the date of enactment of this subsection, and subject to the availability of funds, the Administrator shall—

(i) begin processing applications for supplemental payments to substantially impacted small businesses; and

(ii) continue to process applications for the supplemental payments described in paragraph (2) and payments described in paragraph (1).

(B) During the period described in subparagraph (A), the Administrator may make supple-

mental payments to substantially impacted small businesses, supplemental payments described in paragraph (2), and payments described in paragraph (1), in the order that the Administrator receives applications for those payments.

(c) APPROPRIATIONS.—In addition to amounts otherwise available, there is appropriated to the Administrator for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, \$15,000,000,000, to remain available until expended, for carrying out this section.

#### SEC. 6003. SUPPORT FOR RESTAURANTS.

(a) DEFINITIONS.—In this section:

(1) ADMINISTRATOR.—The term “Administrator” means the Administrator of the Small Business Administration.

(2) AFFILIATED BUSINESS.—The term “affiliated business” means a business in which an eligible entity has an equity or right to profit distributions of not less than 50 percent, or in which an eligible entity has the contractual authority to control the direction of the business, provided that such affiliation shall be determined as of any arrangements or agreements in existence as of March 13, 2020.

(3) COVERED PERIOD.—The term “covered period” means the period—

(A) beginning on February 15, 2020; and

(B) ending on December 31, 2021, or a date to be determined by the Administrator that is not later than 2 years after the date of enactment of this section.

(4) ELIGIBLE ENTITY.—The term “eligible entity”—

(A) means a restaurant, food stand, food truck, food cart, caterer, saloon, inn, tavern, bar, lounge, brewpub, tasting room, taproom, licensed facility or premise of a beverage alcohol producer where the public may taste, sample, or purchase products, or other similar place of business in which the public or patrons assemble for the primary purpose of being served food or drink;

(B) includes an entity described in subparagraph (A) that is located in an airport terminal or that is a Tribally-owned concern; and

(C) does not include—

(i) an entity described in subparagraph (A) that—

(I) is a State or local government-operated business;

(II) as of March 13, 2020, owns or operates (together with any affiliated business) more than 20 locations, regardless of whether those locations do business under the same or multiple names; or

(III) has a pending application for or has received a grant under section 324 of the Economic Aid to Hard-Hit Small Businesses, Nonprofits, and Venues Act (title III of division N of Public Law 116-260); or

(ii) a publicly-traded company.

(5) EXCHANGE; ISSUER; SECURITY.—The terms “exchange”, “issuer”, and “security” have the meanings given those terms in section 3(a) of the Securities Exchange Act of 1934 (15 U.S.C. 78c(a)).

(6) FUND.—The term “Fund” means the Restaurant Revitalization Fund established under subsection (b).

(7) PANDEMIC-RELATED REVENUE LOSS.—The term “pandemic-related revenue loss” means, with respect to an eligible entity—

(A) except as provided in subparagraphs (B), (C), and (D), the gross receipts, as established using such verification documentation as the Administrator may require, of the eligible entity during 2020 subtracted from the gross receipts of the eligible entity in 2019, if such sum is greater than zero;

(B) if the eligible entity was not in operation for the entirety of 2019—

(i) the difference between—

(I) the product obtained by multiplying the average monthly gross receipts of the eligible entity in 2019 by 12; and

(II) the product obtained by multiplying the average monthly gross receipts of the eligible entity in 2020 by 12; or

(ii) an amount based on a formula determined by the Administrator;

(C) if the eligible entity opened during the period beginning on January 1, 2020, and ending on the day before the date of enactment of this section—

(i) the expenses described in subsection (c)(5)(A) that were incurred by the eligible entity minus any gross receipts received; or

(ii) an amount based on a formula determined by the Administrator; or

(D) if the eligible entity has not yet opened as of the date of application for a grant under subsection (c), but has incurred expenses described in subsection (c)(5)(A) as of the date of enactment of this section—

(i) the amount of those expenses; or

(ii) an amount based on a formula determined by the Administrator.

For purposes of this paragraph, the pandemic-related revenue losses for an eligible entity shall be reduced by any amounts received from a covered loan made under paragraph (36) or (37) of section 7(a) of the Small Business Act (15 U.S.C. 636(a)) in 2020 or 2021.

(8) PAYROLL COSTS.—The term “payroll costs” has the meaning given the term in section 7(a)(36)(A) of the Small Business Act (15 U.S.C. 636(a)(36)(A)), except that such term shall not include—

(A) qualified wages (as defined in subsection (c)(3) of section 2301 of the CARES Act) taken into account in determining the credit allowed under such section 2301; or

(B) premiums taken into account in determining the credit allowed under section 6432 of the Internal Revenue Code of 1986.

(9) PUBLICLY-TRADED COMPANY.—The term “publicly-traded company” means an entity that is majority owned or controlled by an entity that is an issuer, the securities of which are listed on a national securities exchange under section 6 of the Securities Exchange Act of 1934 (15 U.S.C. 78f).

(10) TRIBALLY-OWNED CONCERN.—The term “Tribally-owned concern” has the meaning given the term in section 124.3 of title 13, Code of Federal Regulations, or any successor regulation.

(b) RESTAURANT REVITALIZATION FUND.—

(1) IN GENERAL.—There is established in the Treasury of the United States a fund to be known as the Restaurant Revitalization Fund.

(2) APPROPRIATIONS.—

(A) IN GENERAL.—In addition to amounts otherwise available, there is appropriated to the Restaurant Revitalization Fund for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, \$25,000,000,000, to remain available until expended.

(B) DISTRIBUTION.—

(i) IN GENERAL.—Of the amounts made available under subparagraph (A)—

(I) \$5,000,000,000 shall be available to eligible entities with gross receipts during 2019 of not more than \$500,000; and

(II) \$20,000,000,000 shall be available to the Administrator to award grants under subsection (c) in an equitable manner to eligible entities of different sizes based on annual gross receipts.

(ii) ADJUSTMENTS.—The Administrator may make adjustments as necessary to the distribution of funds under clause (i)(II) based on demand and the relative local costs in the markets in which eligible entities operate.

(C) GRANTS AFTER INITIAL PERIOD.—Notwithstanding subparagraph (B), on and after the date that is 60 days after the date of enactment of this section, or another period of time determined by the Administrator, the Administrator may make grants using amounts appropriated under subparagraph (A) to any eligible entity regardless of the annual gross receipts of the eligible entity.

(3) USE OF FUNDS.—The Administrator shall use amounts in the Fund to make grants described in subsection (c).

## (c) RESTAURANT REVITALIZATION GRANTS.—

(1) IN GENERAL.—Except as provided in subsection (b) and paragraph (3), the Administrator shall award grants to eligible entities in the order in which applications are received by the Administrator.

## (2) APPLICATION.—

(A) CERTIFICATION.—An eligible entity applying for a grant under this subsection shall make a good faith certification that—

(i) the uncertainty of current economic conditions makes necessary the grant request to support the ongoing operations of the eligible entity; and

(ii) the eligible entity has not applied for or received a grant under section 324 of the Economic Aid to Hard-Hit Small Businesses, Nonprofits, and Venues Act (title III of division N of Public Law 116–260).

(B) BUSINESS IDENTIFIERS.—In accepting applications for grants under this subsection, the Administrator shall prioritize the ability of each applicant to use their existing business identifiers over requiring other forms of registration or identification that may not be common to their industry and imposing additional burdens on applicants.

## (3) PRIORITY IN AWARDING GRANTS.—

(A) IN GENERAL.—During the initial 21-day period in which the Administrator awards grants under this subsection, the Administrator shall prioritize awarding grants to eligible entities that are small business concerns owned and controlled by women (as defined in section 3(n) of the Small Business Act (15 U.S.C. 632(n))), small business concerns owned and controlled by veterans (as defined in section 3(q) of such Act (15 U.S.C. 632(q))), or socially and economically disadvantaged small business concerns (as defined in section 8(a)(4)(A) of the Small Business Act (15 U.S.C. 637(a)(4)(A))). The Administrator may take such steps as necessary to ensure that eligible entities described in this subparagraph have access to grant funding under this section after the end of such 21-day period.

(B) CERTIFICATION.—For purposes of establishing priority under subparagraph (A), an applicant shall submit a self-certification of eligibility for priority with the grant application.

## (4) GRANT AMOUNT.—

(A) AGGREGATE MAXIMUM AMOUNT.—The aggregate amount of grants made to an eligible entity and any affiliated businesses of the eligible entity under this subsection—

(i) shall not exceed \$10,000,000; and

(ii) shall be limited to \$5,000,000 per physical location of the eligible entity.

## (B) DETERMINATION OF GRANT AMOUNT.—

(i) IN GENERAL.—Except as provided in this paragraph, the amount of a grant made to an eligible entity under this subsection shall be equal to the pandemic-related revenue loss of the eligible entity.

(ii) RETURN TO TREASURY.—Any amount of a grant made under this subsection to an eligible entity based on estimated receipts that is greater than the actual gross receipts of the eligible entity in 2020 shall be returned to the Treasury.

(5) USE OF FUNDS.—During the covered period, an eligible entity that receives a grant under this subsection may use the grant funds for the following expenses incurred as a direct result of, or during, the COVID–19 pandemic:

## (A) Payroll costs.

(B) Payments of principal or interest on any mortgage obligation (which shall not include any prepayment of principal on a mortgage obligation).

(C) Rent payments, including rent under a lease agreement (which shall not include any prepayment of rent).

## (D) Utilities.

## (E) Maintenance expenses, including—

(i) construction to accommodate outdoor seating; and

(ii) walls, floors, deck surfaces, furniture, fixtures, and equipment.

(F) Supplies, including protective equipment and cleaning materials.

(G) Food and beverage expenses that are within the scope of the normal business practice of the eligible entity before the covered period.

(H) Covered supplier costs, as defined in section 7(a) of the Small Business Act (as redesignated, transferred, and amended by section 304(b) of the Economic Aid to Hard-Hit Small Businesses, Nonprofits, and Venues Act (Public Law 116–260)).

## (I) Operational expenses.

## (J) Paid sick leave.

(K) Any other expenses that the Administrator determines to be essential to maintaining the eligible entity.

(6) RETURNING FUNDS.—If an eligible entity that receives a grant under this subsection fails to use all grant funds or permanently ceases operations on or before the last day of the covered period, the eligible entity shall return to the Treasury any funds that the eligible entity did not use for the allowable expenses under paragraph (5).

**SEC. 6004. COMMUNITY NAVIGATOR PILOT PROGRAM.**

## (a) DEFINITIONS.—In this section:

(1) ADMINISTRATION.—The term “Administration” means the Small Business Administration.

(2) ADMINISTRATOR.—The term “Administrator” means the Administrator of the Small Business Administration.

(3) COMMUNITY NAVIGATOR SERVICES.—The term “community navigator services” means the outreach, education, and technical assistance provided by community navigators that target eligible businesses to increase awareness of, and participation in, programs of the Small Business Administration.

(4) COMMUNITY NAVIGATOR.—The term “community navigator” means a community organization, community financial institution as defined in section 7(a)(36)(A) of the Small Business Act (15 U.S.C. 636(a)(36)(A)), or other private nonprofit organization engaged in the delivery of community navigator services.

(5) ELIGIBLE BUSINESS.—The term “eligible business” means any small business concern, with priority for small business concerns owned and controlled by women (as defined in section 3(n) of the Small Business Act (15 U.S.C. 632(n))), small business concerns owned and controlled by veterans (as defined in section 3(q) of such Act (15 U.S.C. 632(q))), and socially and economically disadvantaged small business concerns (as defined in section 8(a)(4)(A) of the Small Business Act (15 U.S.C. 637(a)(4)(A))).

(6) PRIVATE NONPROFIT ORGANIZATION.—The term “private nonprofit organization” means an entity that is described in section 501(c) of the Internal Revenue Code of 1986 and exempt from tax under section 501(a) of such Code.

(7) RESOURCE PARTNER.—The term “resource partner” means—

(A) a small business development center (as defined in section 3 of the Small Business Act (15 U.S.C. 632));

(B) a women’s business center (as described in section 29 of the Small Business Act (15 U.S.C. 656)); and

(C) a chapter of the Service Corps of Retired Executives (as defined in section 8(b)(1)(B) of the Act (15 U.S.C. 637(b)(1)(B))).

(8) SMALL BUSINESS CONCERN.—The term “small business concern” has the meaning given under section 3 of the Small Business Act (15 U.S.C. 632).

(9) STATE.—The term “State” means a State of the United States, the District of Columbia, the Commonwealth of Puerto Rico, the Virgin Islands, American Samoa, the Commonwealth of the Northern Mariana Islands, and Guam, or an agency, instrumentality, or fiscal agent thereof.

(10) UNIT OF GENERAL LOCAL GOVERNMENT.—The term “unit of general local government” means a county, city, town, village, or other general purpose political subdivision of a State.

## (b) COMMUNITY NAVIGATOR PILOT PROGRAM.—

(1) IN GENERAL.—The Administrator of the Small Business Administration shall establish a

Community Navigator pilot program to make grants to, or enter into contracts or cooperative agreements with, private nonprofit organizations, resource partners, States, Tribes, and units of local government to ensure the delivery of free community navigator services to current or prospective owners of eligible businesses in order to improve access to assistance programs and resources made available because of the COVID–19 pandemic by Federal, State, Tribal, and local entities.

(2) APPROPRIATIONS.—In addition to amounts otherwise available, there is appropriated to the Administrator for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, \$100,000,000, to remain available until September 30, 2022, for carrying out this subsection.

## (c) OUTREACH AND EDUCATION.—

(1) PROMOTION.—The Administrator shall develop and implement a program to promote community navigator services to current or prospective owners of eligible businesses.

(2) CALL CENTER.—The Administrator shall establish a telephone hotline to offer information about Federal programs to assist eligible businesses and offer referral services to resource partners, community navigators, potential lenders, and other persons that the Administrator determines appropriate for current or prospective owners of eligible businesses.

## (3) OUTREACH.—The Administrator shall—

(A) conduct outreach and education, in the 10 most commonly spoken languages in the United States, to current or prospective owners of eligible businesses on community navigator services and other Federal programs to assist eligible businesses;

(B) improve the website of the Administration to describe such community navigator services and other Federal programs; and

(C) implement an education campaign by advertising in media targeted to current or prospective owners of eligible businesses.

(4) APPROPRIATIONS.—In addition to amounts otherwise available, there is appropriated to the Administrator for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, \$75,000,000, to remain available until September 30, 2022, for carrying out this subsection.

(d) SUNSET.—The authority of the Administrator to make grants under this section shall terminate on December 31, 2025.

**SEC. 6005. SHUTTERED VENUE OPERATORS.**

In addition to amounts otherwise available, there is appropriated for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, \$1,250,000,000, to remain available until expended, to carry out section 324 of the Economic Aid to Hard-Hit Small Businesses, Nonprofits, and Venues Act (title III of division N of Public Law 116–260), of which \$500,000 shall be used to provide technical assistance to help applicants access the System for Award Management (or any successor thereto) or to assist applicants with an alternative grant application system, which the Administrator of the Small Business Administration may develop for use for grant programs of the Small Business Administration.

**SEC. 6006. DIRECT APPROPRIATIONS.**

(a) IN GENERAL.—In addition to amounts otherwise available, there is appropriated to the Administrator for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, to remain available until expended—

(1) \$840,000,000 for administrative expenses, including to prevent, prepare for, and respond to the COVID–19 pandemic, domestically or internationally, including administrative expenses related to paragraphs (36) and (37) of section 7(a) of the Small Business Act, section 324 of the Economic Aid to Hard-Hit Small Businesses, Nonprofits, and Venues Act (title III of division N of Public Law 116–260), section 6002 of this title, and section 6003 of this title; and

(2) \$460,000,000 to carry out the disaster loan program authorized by section 7(b) of the Small Business Act (15 U.S.C. 636(b)), of which \$70,000,000 shall be for the cost of direct loans authorized by such section and \$390,000,000 shall be for administrative expenses to carry out such program.

(b) **INSPECTOR GENERAL.**—In addition to amounts otherwise available, there is appropriated to the Inspector General of the Small Business Administration for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, \$25,000,000, to remain available until expended, for necessary expenses of the Office of Inspector General.

**TITLE VII—COMMITTEE ON  
TRANSPORTATION AND INFRASTRUCTURE**  
**Subtitle A—Transportation and  
Infrastructure**

**SEC. 7001. FEDERAL EMERGENCY MANAGEMENT  
AGENCY APPROPRIATION.**

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

**SEC. 7002. FUNERAL ASSISTANCE.**

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

(b) **USE OF FUNDS.**—Funds appropriated under section 7001 may be used to carry out subsection (a) of this section.

**SEC. 7003. ECONOMIC ADJUSTMENT ASSISTANCE.**

(a) **ECONOMIC DEVELOPMENT ADMINISTRATION APPROPRIATION.**—In addition to amounts otherwise available, there is appropriated for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, \$3,000,000,000, to remain available until September 30, 2022, to the Department of Commerce for economic adjustment assistance as authorized by sections 209 and 703 of the Public Works and Economic Development Act of 1965 (42 U.S.C. 3149 and 3233) to prevent, prepare for, and respond to coronavirus and for necessary expenses for responding to economic injury as a result of coronavirus.

(b) Of the funds provided by this section, up to 2 percent shall be used for Federal costs to administer such assistance utilizing temporary Federal personnel as may be necessary consistent with the requirements applicable to such administrative funding in fiscal year 2020 to prevent, prepare for, and respond to coronavirus and which shall remain available until September 30, 2027.

(c) Of the funds provided by this section, 15 percent shall be for assistance to communities that have suffered economic injury as a result of job losses in the travel, tourism, or outdoor recreation sectors.

(d) The total amount provided by this section shall be allocated to eligible recipients in the States and Territories according to the total level of economic injury of such States and Territories as a result of coronavirus beginning on March 1, 2020, as measured by the change in economic activity, demonstrated by current Federal economic data sources such as unemployment claims and gross domestic product, before and after such date.

**SEC. 7004. GREAT LAKES ST. LAWRENCE SEAWAY  
DEVELOPMENT CORPORATION OP-  
ERATIONS AND MAINTENANCE.**

In addition to amounts otherwise available, there is appropriated for fiscal year 2021, out of amounts not otherwise appropriated from the Harbor Maintenance Trust Fund pursuant to section 210 of the Water Resources Development Act of 1986 (33 U.S.C. 2238), \$1,500,000, to remain available until expended, to prevent, prepare for, and respond to coronavirus by conducting the operations, maintenance, and capital infrastructure activities of the Seaway International Bridge.

**SEC. 7005. GRANTS TO THE NATIONAL RAILROAD  
PASSENGER CORPORATION.**

(a) **NORTHEAST CORRIDOR APPROPRIATION.**—In addition to amounts otherwise available, there is appropriated for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, \$820,388,160, to remain available until September 30, 2024, for grants as authorized under section 11101(a) of the FAST Act (Public Law 114-94) to prevent, prepare for, and respond to coronavirus.

(b) **NATIONAL NETWORK APPROPRIATION.**—In addition to amounts otherwise available, there is appropriated for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, \$679,611,840, to remain available until September 30, 2024, for grants as authorized under section 11101(b) of the FAST Act (Public Law 114-94) to prevent, prepare for, and respond to coronavirus.

(c) **LONG-DISTANCE SERVICE RESTORATION AND EMPLOYEE RECALLS.**—Not less than \$165,926,000 of the aggregate amounts made available under subsections (a) and (b) shall be for use by the National Railroad Passenger Corporation to—

(1) restore, not later than 90 days after the date of enactment of this Act, the frequency of rail service on long-distance routes (as defined in section 24102 of title 49, United States Code) that the National Railroad Passenger Corporation reduced the frequency of on or after July 1, 2020, and continue to operate such service at such frequency; and

(2) recall and manage employees furloughed on or after October 1, 2020, as a result of efforts to prevent, prepare for, and respond to coronavirus.

(d) **USE OF FUNDS IN LIEU OF CAPITAL PAYMENTS.**—Not less than \$109,805,000 of the aggregate amounts made available under subsections (a) and (b)—

(1) shall be for use by the National Railroad Passenger Corporation in lieu of capital payments from States and commuter rail passenger transportation providers that are subject to the cost allocation policy under section 24905(c) of title 49, United States Code; and

(2) notwithstanding sections 24319(g) and 24905(c)(1)(A)(i) of title 49, United States Code, such amounts do not constitute cross-subsidization of commuter rail passenger transportation.

(e) **USE OF FUNDS FOR STATE PAYMENTS FOR STATE-SUPPORTED ROUTES.**—

(1) **IN GENERAL.**—Of the amounts made available under subsection (b), \$174,850,000 shall be for use by the National Railroad Passenger Corporation to offset amounts required to be paid by States for covered State-supported routes.

(2) **FUNDING SHARE.**—The share of funding provided under paragraph (1) with respect to a covered State-supported route shall be distributed as follows:

(A) Each covered State-supported route shall receive 7 percent of the costs allocated to the route in fiscal year 2019 under the cost allocation methodology adopted pursuant to section 209 of the Passenger Rail Investment and Improvement Act of 2008 (Public Law 110-432).

(B) Any remaining amounts after the distribution described in subparagraph (A) shall be apportioned to each covered State-supported route in proportion to the passenger revenue of such route and other revenue allocated to such route in fiscal year 2019 divided by the total passenger

revenue and other revenue allocated to all covered State-supported routes in fiscal year 2019.

(3) **COVERED STATE-SUPPORTED ROUTE DEFINED.**—In this subsection, the term “covered State-supported route” means a State-supported route, as such term is defined in section 24102 of title 49, United States Code, but does not include a State-supported route for which service was terminated on or before February 1, 2020.

(f) **USE OF FUNDS FOR DEBT REPAYMENT OR PREPAYMENT.**—Not more than \$100,885,000 of the aggregate amounts made available under subsections (a) and (b) shall be—

(1) for the repayment or prepayment of debt incurred by the National Railroad Passenger Corporation under financing arrangements entered into prior to the date of enactment of this Act; and

(2) to pay required reserves, costs, and fees related to such debt, including for loans from the Department of Transportation and loans that would otherwise have been paid from National Railroad Passenger Corporation revenues.

(g) **PROJECT MANAGEMENT OVERSIGHT.**—Not more than \$2,000,000 of the aggregate amounts made available under subsections (a) and (b) shall be for activities authorized under section 11101(c) of the FAST Act (Public Law 114-94).

**SEC. 7006. FEDERAL TRANSIT ADMINISTRATION  
GRANTS.**

(a) **FEDERAL TRANSIT ADMINISTRATION APPROPRIATION.**—

(1) **IN GENERAL.**—In addition to amounts otherwise made available, there are appropriated for fiscal year 2021, out of any funds in the Treasury not otherwise appropriated, \$30,461,355,534, to remain available until September 30, 2024, that shall—

(A) be for grants to eligible recipients under sections 5307, 5309, 5310, and 5311 of title 49, United States Code, to prevent, prepare for, and respond to coronavirus; and

(B) not be subject to any prior restriction on the total amount of funds available for implementation or execution of programs authorized under sections 5307, 5310, or 5311 of such title.

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

(A) **IN GENERAL.**—Notwithstanding subsection (a)(1) or (b) of section 5307 and section 5310(b)(2)(A) of title 49, United States Code, funds provided under this section, other than subsection (b)(4), shall be available for the operating expenses of transit agencies to prevent, prepare for, and respond to the coronavirus public health emergency, including, beginning on January 20, 2020—

(i) reimbursement for payroll of public transportation (including payroll and expenses of private providers of public transportation);

(ii) operating costs to maintain service due to lost revenue due as a result of the coronavirus public health emergency, including the purchase of personal protective equipment; and

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

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

(i) available for immediate obligation, notwithstanding the requirement for such expenses to be included in a transportation improvement program, long-range transportation plan, statewide transportation plan, or statewide transportation improvement program under sections 5303 and 5304 of title 49, United States Code;

(ii) directed to payroll and operations of public transportation (including payroll and expenses of private providers of public transportation), unless the recipient certifies to the Administrator of the Federal Transit Administration that the recipient has not furloughed any employees;

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

(b) **ALLOCATION OF FUNDS.**—

(1) **URBANIZED AREA FORMULA GRANTS.**—

(A) *IN GENERAL*.—Of the amounts made available under subsection (a), \$26,086,580,227 shall be for grants to recipients and subrecipients under section 5307 of title 49, United States Code, and shall be administered as if such funds were provided under section 5307 of such title.

(B) *ALLOCATION*.—Amounts made available under subparagraph (A) shall be apportioned to urbanized areas based on data contained in the National Transit Database such that—

(i) each urbanized area shall receive an apportionment of an amount that, when combined with amounts that were otherwise made available to such urbanized area for similar activities to prevent, prepare for, and respond to coronavirus, is equal to 132 percent of the urbanized area's 2018 operating costs; and

(ii) for funds remaining after the apportionment described in clause (i), such funds shall be apportioned such that—

(I) each urbanized area that did not receive an apportionment under clause (i) shall receive an apportionment equal to 25 percent of the urbanized area's 2018 operating costs; and

(II) each urbanized area under clause (i), when the amounts that were otherwise made available, prior to clause (i) to that urbanized area for similar activities to prevent, prepare for, and respond to coronavirus are equal to or greater than 130 percent of the urbanized area's 2018 operating costs but do not exceed 132 percent of such costs, such urbanized area shall receive an apportionment equal to 10 percent of the urbanized area's 2018 operating costs, in addition to amounts apportioned to the urbanized area under clause (i).

(2) *FORMULA GRANTS FOR THE ENHANCED MOBILITY OF SENIORS AND INDIVIDUALS WITH DISABILITIES*.—

(A) *IN GENERAL*.—Of the amounts made available under subsection (a), \$50,000,000 shall be for grants to recipients or subrecipients eligible under section 5310 of title 49, United States Code, and shall be apportioned in accordance with such section.

(B) *ALLOCATION RATIO*.—Amounts made available under subparagraph (A) shall be allocated in the same ratio as funds were provided under section 5310 of title 49, United States Code, for fiscal year 2020.

(3) *FORMULA GRANTS FOR RURAL AREAS*.—

(A) *IN GENERAL*.—Of the amounts made available under subsection (a), \$317,214,013 shall be for grants to recipients or subrecipients eligible under section 5311 of title 49, United States Code, and shall be administered as if the funds were provided under section 5311 of such title, and shall be apportioned in accordance with such section, except as described in paragraph (B).

(B) *ALLOCATION RATIO*.—Amounts made available under subparagraph (A) to States, as defined in section 5302 of title 49, United States Code, shall be allocated to such States based on data contained in the National Transit Database, such that—

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

(ii) any State that does not receive an allocation under clause (i) that received an amount for similar activities to prevent, prepare for, and respond to coronavirus that is equal to or greater than 140 percent of the combined 2018 rural operating costs of the recipients and subrecipients in that State shall receive an amount equal to 10 percent of such State's 2018 rural operating costs; and

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

(4) *CAPITAL INVESTMENTS*.—

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

(i) \$1,425,000,000 shall be for grants administered under subsections (d) and (e) of section 5309 of title 49, United States Code, and section 3005(b) of the FAST Act (Public Law 114-94); and

(ii) \$250,000,000 shall be for grants administered under subsection (h) of section 5309 of title 49, United States Code.

(B) *FUNDING DISTRIBUTION*.—

(i) *IN GENERAL*.—Of the amounts made available in subparagraph (A)(i), \$1,250,000,000 shall be provided to each recipient for all projects with existing full funding grant agreements that received allocations for fiscal year 2019 or 2020 and all projects under section 3005(b) of Public Law 114-94 that received allocations for fiscal year 2019 or 2020, except that recipients with projects open for revenue service are not eligible to receive a grant under this subparagraph. Funds shall be provided proportionally based on the non-capital investment grant or non-expedited project delivery share of the amount allocated.

(ii) *ALLOCATION*.—Of the amounts made available in subparagraph (A)(i), \$175,000,000 shall be provided to each recipient for all projects with existing full funding grant agreements that received an allocation only prior to fiscal year 2019, except that projects open for revenue service are not eligible to receive a grant under this subparagraph and no project may receive more than 40 percent of the amounts provided under this clause. The Administrator of the Federal Transit Administration shall proportionally distribute funds in excess of such percent to recipients for which the percent of funds does not exceed 40 percent. Funds shall be provided proportionally based on the non-capital investment grant share of the amount allocated.

(iii) *ELIGIBLE RECIPIENTS*.—For amounts made available in subparagraph (A)(ii), eligible recipients shall be any recipient of an allocation under subsection (h) of section 5309 of title 49, United States Code, or an applicant in the project development phase described in paragraph (2) of such subsection.

(iv) *AMOUNT*.—Amounts distributed under clauses (i), (ii), and (iii) of subparagraph (A) shall be provided notwithstanding the limitation of any calculation of the maximum amount of Federal financial assistance for the project under subsection (k)(2)(C)(ii) or (h)(7) of section 5309 of title 49, United States Code, or section 3005(b)(9) of the FAST Act (Public Law 114-94).

(5) *SECTION 5311(F) SERVICES*.—

(A) *IN GENERAL*.—Of the amounts made available under subsection (a) and in addition to the amounts made available under paragraph (3), \$100,000,000 shall be available for grants to recipients or bus operators that partner with recipients or subrecipients of funds under section 5311(f) of title 49, United States Code.

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

(C) *EXCEPTION*.—If a State or territory does not have bus providers eligible under section 5311(f) of title 49, United States Code, funds under this paragraph may be used by such State or territory for any expense eligible under section 5311 of title 49, United States Code.

(6) *PLANNING*.—

(A) *IN GENERAL*.—Of the amounts made available under subsection (a), \$25,000,000 shall be for grants to recipients eligible under section 5307 of title 49, United States Code, for the planning of public transportation associated with the restoration of services as the coronavirus public health emergency concludes and shall be available in accordance with such section.

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

(i) increase ridership and reduce travel times, while maintaining or expanding the total level of vehicle revenue miles of service provided in the planning period; or

(ii) make service adjustments to increase the quality or frequency of service provided to low-income riders and disadvantaged neighborhoods or communities.

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

(7) *RECIPIENTS AND SUBRECIPIENTS REQUIRING ADDITIONAL ASSISTANCE*.—

(A) *IN GENERAL*.—Of the amounts made available under subsection (a), \$2,207,561,294 shall be for grants to eligible recipients or subrecipients of funds under sections 5307 or 5311 of title 49, United States Code, that, as a result of COVID-19, require additional assistance for costs related to operations, personnel, cleaning, and sanitation combating the spread of pathogens on transit systems, and debt service payments incurred to maintain operations and avoid layoffs and furloughs.

(B) *ADMINISTRATION*.—Funds made available under subparagraph (A) shall, after allocation, be administered as if provided under paragraph (1) or (3), as applicable.

(C) *APPLICATION REQUIREMENTS*.—

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

(I) estimates of financial need;

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

(III) a spending plan for such funds; and

(IV) demonstration of expenditure of greater than 90 percent of funds available to the applicant from funds made available for similar activities in fiscal year 2020.

(ii) *DEADLINES*.—The Administrator of the Federal Transit Administration shall—

(I) not later than 180 days after the date of enactment of this Act, issue a Notice of Funding Opportunity for assistance under this paragraph; and

(II) not later than 120 days after the application deadline established in the Notice of Funding Opportunity under subclause (I), make awards under this paragraph to selected applicants.

(iii) *EVALUATION*.—

(i) *IN GENERAL*.—Applications for assistance under this paragraph shall be evaluated by the Administrator of the Federal Transit Administration based on the level of financial need demonstrated by an eligible recipient or subrecipient, including projections of future financial need to maintain service as a percentage of the 2018 operating costs that has not been replaced by the funds made available to the eligible recipient or subrecipient under paragraphs (1) through (5) of this subsection when combined with the amounts allocated to such eligible recipient or subrecipient from funds previously made available for the operating expenses of transit agencies related to the response to the COVID-19 public health emergency.

(ii) *RESTRICTION*.—Amounts made available under this paragraph shall only be available for operating expenses.

(iv) *STATE APPLICANTS*.—A State may apply for assistance under this paragraph on behalf of an eligible recipient or subrecipient or a group of eligible recipients or subrecipients.

(D) *UNOBLIGATED FUNDS*.—If amounts made available under this paragraph remain unobligated on September 30, 2023, such amounts shall be available for any purpose eligible under sections 5307 or 5311 of title 49, United States Code.

**SEC. 7007. RELIEF FOR AIRPORTS.****(a) IN GENERAL.—**

(1) **IN GENERAL.**—In addition to amounts otherwise available, there is appropriated for fiscal year 2021, out of any funds in the Treasury not otherwise appropriated, \$8,000,000,000, to remain available until September 30, 2024, for assistance to airports under sections 47101 through 47144 of title 49, United States Code, to be made available to prevent, prepare for, and respond to coronavirus.

**(2) REQUIREMENTS AND LIMITATIONS.—**Amounts made available under this section—

(A) may not be used for any purpose not directly related to the airport; and

(B) may not be provided to any airport that was allocated in excess of 4 years of operating funds to prevent, prepare for, and respond to coronavirus in fiscal year 2020.

(b) **ALLOCATIONS.**—The following terms shall apply to the amounts made available under this section:

**(1) OPERATING EXPENSES AND DEBT SERVICE PAYMENTS.—**

(A) **IN GENERAL.**—Not more than \$6,492,000,000 shall be made available for primary airports, as such term is defined in section 47102 of title 49, United States Code, and certain cargo airports, for costs related to operations, personnel, cleaning, sanitization, janitorial services, combating the spread of pathogens at the airport, and debt service payments.

(B) **DISTRIBUTION.**—Amounts made available under this paragraph—

(i) shall not be subject to the reduced apportionments under section 47114(f) of title 49, United States Code;

(ii) shall first be apportioned as set forth in sections 47114(c)(1)(A), 47114(c)(1)(C)(i), 47114(c)(1)(C)(ii), 47114(c)(2)(A), 47114(c)(2)(B), and 47114(c)(2)(E) of title 49, United States Code; and

(iii) shall not be subject to a maximum apportionment limit set forth in section 47114(c)(1)(B) of title 49, United States Code.

(C) **REMAINING AMOUNTS.**—Any amount remaining after distribution under subparagraph (B) shall be distributed to the sponsor of each primary airport (as such term is defined in section 47102 of title 49, United States Code) based on each such primary airport's passenger enplanements compared to the total passenger enplanements of all such primary airports in calendar year 2019.

**(2) FEDERAL SHARE FOR DEVELOPMENT PROJECTS.—**

(A) **IN GENERAL.**—Not more than \$608,000,000 allocated under subsection (a)(1) shall be available to pay a Federal share of 100 percent of the costs for any grant awarded in fiscal year 2021, or in fiscal year 2020 with less than a 100-percent Federal share, for an airport development project (as such term is defined in section 47102 of title 49).

(B) **REMAINING AMOUNTS.**—Any amount remaining under this paragraph shall be distributed as described in paragraph (1)(C).

**(3) NONPRIMARY AIRPORTS.—**

(A) **IN GENERAL.**—Not more than \$100,000,000 shall be made available for general aviation and commercial service airports that are not primary airports (as such terms are defined in section 47102 of title 49, United States Code) for costs related to operations, personnel, cleaning, sanitization, janitorial services, combating the spread of pathogens at the airport, and debt service payments.

(B) **DISTRIBUTION.**—Amounts made available under this paragraph shall be apportioned to each non-primary airport based on the categories published in the most current National Plan of Integrated Airport Systems, reflecting the percentage of the aggregate published eligible development costs for each such category, and then dividing the allocated funds evenly among the eligible airports in each category, rounding up to the nearest thousand dollars.

(C) **REMAINING AMOUNTS.**—Any amount remaining under this paragraph shall be distributed as described in paragraph (1)(C).

**(4) AIRPORT CONCESSIONS.—**

(A) **IN GENERAL.**—Not more than \$800,000,000 shall be made available for sponsors of primary airports to provide relief from rent and minimum annual guarantees to airport concessions, of which at least \$640,000,000 shall be available to provide relief to eligible small airport concessions and of which at least \$160,000,000 shall be available to provide relief to eligible large airport concessions located at primary airports.

(B) **DISTRIBUTION.**—The amounts made available for each set-aside in this paragraph shall be distributed to the sponsor of each primary airport (as such term is defined in section 47102 of title 49, United States Code) based on each such primary airport's passenger enplanements compared to the total passenger enplanements of all such primary airports in calendar year 2019.

(C) **CONDITIONS.**—As a condition of approving a grant under this paragraph—

(i) the sponsor shall provide such relief from the date of enactment of this Act until the sponsor has provided relief equaling the total grant amount, to the extent practicable and to the extent permissible under State laws, local laws, and applicable trust indentures; and

(ii) for each set-aside, the sponsor shall provide relief from rent and minimum annual guarantee obligations to each eligible airport concession in an amount that reflects each eligible airport concession's proportional share of the total amount of the rent and minimum annual guarantees of those eligible airport concessions at such airport.

**(c) ADMINISTRATION.—**

(1) **ADMINISTRATIVE EXPENSES.**—The Administrator of the Federal Aviation Administration may retain up to 0.1 percent of the funds provided under this section to fund the award of, and oversight by the Administrator of, grants made under this section.

**(2) WORKFORCE RETENTION REQUIREMENTS.—**

(A) **REQUIRED RETENTION.**—As a condition for receiving funds provided under this section, an airport shall continue to employ, through September 30, 2021, at least 90 percent of the number of individuals employed (after making adjustments for retirements or voluntary employee separations) by the airport as of March 27, 2020.

(B) **WAIVER OF RETENTION REQUIREMENT.**—The Secretary shall waive the workforce retention requirement if the Secretary determines that—

(i) the airport is experiencing economic hardship as a direct result of the requirement; or

(ii) the requirement reduces aviation safety or security.

(C) **EXCEPTION.**—The workforce retention requirement shall not apply to nonhub airports or nonprimary airports receiving funds under this section.

(D) **NONCOMPLIANCE.**—Any financial assistance provided under this section to an airport that fails to comply with the workforce retention requirement described in subparagraph (A), and does not otherwise qualify for a waiver or exception under this paragraph, shall be subject to clawback by the Secretary.

**(d) DEFINITIONS.—**In this section:

(1) **ELIGIBLE LARGE AIRPORT CONCESSION.**—The term “eligible large airport concession” means a concession (as defined in section 23.3 of title 49, Code of Federal Regulations), that is interterminal and has maximum gross receipts, averaged over the previous three fiscal years, of more than \$56,420,000.

(2) **ELIGIBLE SMALL AIRPORT CONCESSION.**—The term “eligible small airport concession” means a concession (as defined in section 23.3 of title 49, Code of Federal Regulations), that is interterminal and—

(A) a small business with maximum gross receipts, averaged over the previous 3 fiscal years, of less than \$56,420,000; or

(B) is a joint venture (as defined in section 23.3 of title 49, Code of Federal Regulations).

**SEC. 7008. EMERGENCY FAA EMPLOYEE LEAVE FUND.**

(a) **ESTABLISHMENT; APPROPRIATION.**—There is established in the Federal Aviation Adminis-

tration an Emergency FAA Employee Leave Fund (in this section referred to as the “Fund”), to be administered by the Administrator of the Federal Aviation Administration, for the purposes set forth in subsection (b). In addition to amounts otherwise available, there is appropriated for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, \$9,000,000, which shall be deposited into the Fund and remain available through September 30, 2022.

(b) **PURPOSE.**—Amounts in the Fund shall be available to the Administrator for the use of paid leave under this section by any employee of the Administration who is unable to work because the employee—

(1) is subject to a Federal, State, or local quarantine or isolation order related to COVID-19;

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

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

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

(5) is caring for a son or daughter of such employee if the school or place of care of the son or daughter has been closed, if the school of such son or daughter requires or makes optional a virtual learning instruction model or requires or makes optional a hybrid of in-person and virtual learning instruction models, or the child care provider of such son or daughter is unavailable, due to COVID-19 precautions;

(6) is experiencing any other substantially similar condition;

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

(8) is obtaining immunization related to COVID-19 or to recover from any injury, disability, illness, or condition related to such immunization.

**(c) LIMITATIONS.—**

(1) **PERIOD OF AVAILABILITY.**—Paid leave under this section may only be provided to and used by an employee of the Administration during the period beginning on the date of enactment of this section and ending on September 30, 2021.

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

(A) shall be provided to an employee of the Administration in an amount not to exceed 600 hours of paid leave for each full-time employee, and in the case of a part-time employee, employee on an uncommon tour of duty, or employee with a seasonal work schedule, in an amount not to exceed the proportional equivalent of 600 hours to the extent amounts in the Fund remain available for reimbursement;

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

(C) may not be provided to an employee if the leave would result in payments greater than \$2,800 in aggregate for any biweekly pay period for a full-time employee, or a proportionally equivalent biweekly limit for a part-time employee.

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

(A) is in addition to any other leave provided to an employee of the Administration; and

(B) may not be used by an employee of the Administration concurrently with any other paid leave.

(4) **CALCULATION OF RETIREMENT BENEFIT.**—Any paid leave provided to an employee of the Administration under this section shall reduce the total service used to calculate any Federal retirement benefit.

**Subtitle B—Aviation Manufacturing Jobs Protection**

**SEC. 7101. DEFINITIONS.**

In this subtitle:

(1) **ELIGIBLE EMPLOYEE GROUP.**—The term “eligible employee group” means the portion of an employer’s United States workforce that—

(A) does not exceed 25 percent of the employer’s total United States workforce as of April 1, 2020; and

(B) contains only employees with a total compensation level of \$200,000 or less per year; and

(C) is engaged in aviation manufacturing activities and services, or maintenance, repair, and overhaul activities and services.

(2) **AVIATION MANUFACTURING COMPANY.**—The term “aviation manufacturing company” means a corporation, firm, or other business entity—

(A) that—

(i) actively manufactures an aircraft, aircraft engine, propeller, or a component, part, or systems of an aircraft or aircraft engine under a Federal Aviation Administration production approval; or

(ii) holds a certificate issued under part 145 of title 14, Code of Federal Regulations, for maintenance, repair, and overhaul of aircraft, aircraft engines, components, or propellers.

(B) which—

(i) is established, created, or organized in the United States or under the laws of the United States; and

(ii) has significant operations in, and a majority of its employees engaged in aviation manufacturing activities and services, or maintenance, repair, and overhaul activities and services based in the United States;

(C) which has involuntarily furloughed or laid off at least 10 percent of its workforce in 2020 as compared to 2019 or has experienced at least a 15 percent decline in 2020 revenues as compared to 2019;

(D) that, as supported by sworn financial statements or other appropriate data, has identified the eligible employee group and the amount of total compensation level for the eligible employee group;

(E) that agrees to provide private contributions and maintain the total compensation level for the eligible employee group for the duration of an agreement under this subtitle;

(F) that agrees to provide immediate notice and justification to the Secretary of involuntary furloughs or layoffs exceeding 10 percent of the workforce that is not included in an eligible employee group for the duration of an agreement and receipt of public contributions under this subtitle;

(G) that has not conducted involuntary furloughs or reduced pay rates or benefits for the eligible employee group, subject to the employer’s right to discipline or terminate an employee in accordance with employer policy, between the date of application and the date on which such a corporation, firm, or other business entity enters into an agreement with the Secretary under this subtitle; and

(H) that—

(i) in the case of a corporation, firm, or other business entity including any parent company or subsidiary of such a corporation, firm, or other business entity, that holds any type or production certificate or similar authorization issued under section 44704 of title 49, United States Code, with respect to a transport-category airplane covered under part 25 of title 14, Code of Federal Regulations, certificated with a passenger seating capacity of 50 or more, agrees to refrain from conducting involuntary layoffs or furloughs, or reducing pay rates and benefits, for the eligible employee group, subject to the employer’s right to discipline or terminate an employee in accordance with employer policy from the date of agreement until September 30, 2021, or the duration of the agreement and receipt of public contributions under this subtitle, whichever period ends later; or

(ii) in the case of corporation, firm, or other business entity not specified under subparagraph (i), agrees to refrain from conducting involuntary layoffs or furloughs, or reducing pay rates and benefits, for the eligible employee group, subject to the employer’s right to discipline or terminate an employee in accordance with employer policy for the duration of the agreement and receipt of public contributions under this subtitle.

(3) **EMPLOYEE.**—The term “employee” has the meaning given that term in section 3 of the Fair Labor Standards Act of 1938 (29 U.S.C. 203).

(4) **EMPLOYER.**—The term “employer” means an aviation manufacturing company that is an employer (as defined in section 3 of the Fair Labor Standards Act of 1938 (29 U.S.C. 203)).

(5) **PRIVATE CONTRIBUTION.**—The term “private contribution” means the contribution funded by the employer under this subtitle to maintain 50 percent of the eligible employee group’s total compensation level, and combined with the public contribution, is sufficient to maintain the total compensation level for the eligible employee group as of April 1, 2020.

(6) **PUBLIC CONTRIBUTION.**—The term “public contribution” means the contribution funded by the Federal Government under this title to provide 50 percent of the eligible employees group’s total compensation level, and combined with the private contribution, is sufficient to maintain the total compensation level for those in the eligible employee group as of April 1, 2020.

(7) **SECRETARY.**—The term “Secretary” means the Secretary of Transportation.

(8) **TOTAL COMPENSATION LEVEL.**—The term “total compensation level” means the level of total base compensation and benefits being provided to an eligible employee group employee, excluding overtime and premium pay, and excluding any Federal, State, or local payroll taxes paid, as of April 1, 2020.

**SEC. 7102. PAYROLL SUPPORT PROGRAM.**

(a) **IN GENERAL.**—The Secretary shall establish a payroll support program and enter into agreements with employers who meet the eligibility criteria specified in subsection (b) and are not ineligible under subsection (c), to provide public contributions to supplement compensation of an eligible employee group. There is appropriated for fiscal year 2021, out of amounts in the Treasury not otherwise appropriated, \$3,000,000,000, to remain available until September 30, 2023, for the Secretary to carry out the payroll support program authorized under the preceding sentence for which 1 percent of the funds may be used for implementation costs and administrative expenses.

(b) **ELIGIBILITY.**—The Secretary shall enter into an agreement and provide public contributions, for a term no longer than 6 months, solely with an employer that agrees to use the funds received under an agreement exclusively for the continuation of employee wages, salaries, and benefits, to maintain the total compensation level for the eligible employee group as of April 1, 2020 for the duration of the agreement, and to facilitate the retention, rehire, or recall of employees of the employer, except that such funds may not be used for back pay of returning rehired or recalled employees.

(c) **INELIGIBILITY.**—The Secretary may not enter into any agreement under this section with an employer who was allowed a credit under section 2301 of the CARES Act (26 U.S.C. 3111 note) for the immediately preceding calendar quarter ending before such agreement is entered into, who received financial assistance under section 4113 of the CARES Act (15 U.S.C. 9073), or who is currently expending financial assistance under the paycheck protection program established under section 7(a)(36) of the Small Business Act (15 U.S.C. 636(a)(36)), as of the date the employer submits an application under the payroll support program established under subsection (a).

(d) **REDUCTIONS.**—To address any shortfall in assistance that would otherwise be provided

under this subtitle, the Secretary shall reduce, on a pro rata basis, the financial assistance provided under this subtitle.

(e) **AGREEMENT DEADLINE.**—No agreement may be entered into by the Secretary under the payroll support program established under subsection (a) after the last day of the 6 month period that begins on the effective date of the first agreement entered into under such program.

**Subtitle C—Continued Assistance to Rail Workers**

**SEC. 7201. ADDITIONAL ENHANCED BENEFITS UNDER THE RAILROAD UNEMPLOYMENT INSURANCE ACT.**

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

(1) in the first sentence—

(A) by striking “March 14, 2021” and inserting “August 29, 2021”;

(B) by striking “or July 1, 2020” and inserting “July 1, 2020, or July 1, 2021”; and

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

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

**SEC. 7202. EXTENDED UNEMPLOYMENT BENEFITS UNDER THE RAILROAD UNEMPLOYMENT INSURANCE ACT.**

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

(1) in clause (i)—

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

(B) in subclause (II),

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

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

(2) in clause (ii)—

(A) by striking “120 days of unemployment” and inserting “240 days of unemployment”;

(B) by striking “12 consecutive 14-day periods” and inserting “24 consecutive 14-day periods”; and

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

(3) in clause (iii)—

(A) by striking “June 30, 2021” and inserting “June 30, 2022”; and

(B) by striking “the provisions of clauses (i) and (ii) shall not apply to any employee whose extended benefit period under subparagraph (B) begins after March 14, 2021, and shall not apply to any employee with respect to any registration period beginning after August 29, 2021.”

(b) **CLARIFICATION ON AUTHORITY TO USE FUNDS.**—Funds appropriated under either the first or second sentence of clause (v) of section 2(c)(2)(D) of the Railroad Unemployment Insurance Act shall be available to cover the cost of additional extended unemployment benefits provided under such section 2(c)(2)(D) by reason of the amendments made by subsection (a) as well as to cover the cost of such benefits provided under such section 2(c)(2)(D) as in effect on the day before the date of enactment of this Act.



**SEC. 7203. EXTENSION OF WAIVER OF THE 7-DAY WAITING PERIOD FOR BENEFITS UNDER THE RAILROAD UNEMPLOYMENT INSURANCE ACT.**

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

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

**SEC. 7204. RAILROAD RETIREMENT BOARD AND OFFICE OF THE INSPECTOR GENERAL FUNDING.**

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

(1) \$27,975,000, to remain available until expended, for the Railroad Retirement Board, to prevent, prepare for, and respond to coronavirus, of which—

(A) \$6,800,000 shall be for additional hiring and overtime bonuses as needed to administer the Railroad Unemployment Insurance Act; and

(B) \$21,175,000 shall be to supplement, not supplant, existing resources devoted to operations and improvements for the Information Technology Investment Initiatives of the Railroad Retirement Board; and

(2) \$500,000, to remain available until expended, for the Railroad Retirement Board Office of Inspector General for audit, investigatory and review activities.

**TITLE VIII—COMMITTEE ON VETERANS' AFFAIRS**

**SEC. 8001. FUNDING FOR CLAIMS AND APPEALS PROCESSING.**

In addition to amounts otherwise made available, there is appropriated for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, \$272,000,000, to remain available until September 30, 2023, pursuant to sections 308, 310, 7101 through 7113, 7701, and 7703 of title 38, United States Code.

**SEC. 8002. FUNDING AVAILABILITY FOR MEDICAL CARE AND HEALTH NEEDS.**

In addition to amounts otherwise made available, there is appropriated for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, \$13,482,000,000, to remain available until September 30, 2023, for allocation under chapters 17, 20, 73, and 81 of title 38, United States Code, of which not more than \$4,000,000,000 shall be available pursuant to section 1703 of title 38, United States Code for health care furnished through the Veterans Community Care program in sections 1703(c)(1) and 1703(c)(5) of such title.

**SEC. 8003. FUNDING FOR SUPPLY CHAIN MODERNIZATION.**

In addition to amounts otherwise made available, there is appropriated for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, \$100,000,000, to remain available until September 30, 2022, for the supply chain modernization initiative under sections 308, 310, and 7301(b) of title 38, United States Code.

**SEC. 8004. FUNDING FOR STATE HOMES.**

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

(1) \$500,000,000, to remain available until expended, for allocation under sections 8131 through 8137 of title 38, United States Code; and

(2) \$250,000,000, to remain available until September 30, 2022, for a one-time only obligation and expenditure to existing State extended care facilities for veterans in proportion to each

State's share of the total resident capacity in such facilities as of the date of enactment of this Act where such capacity includes only veterans on whose behalf the Department pays a per diem payment pursuant to section 1741 or 1745 of title 38, United States Code.

**SEC. 8005. FUNDING FOR THE DEPARTMENT OF VETERANS AFFAIRS OFFICE OF INSPECTOR GENERAL.**

In addition to amounts otherwise made available, there is appropriated to the Office of Inspector General of the Department of Veterans Affairs for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, \$10,000,000, to remain available until expended, for audits, investigations, and other oversight of projects and activities carried out with funds made available to the Department of Veterans Affairs.

**SEC. 8006. COVID-19 VETERAN RAPID RETRAINING ASSISTANCE PROGRAM.**

(a) IN GENERAL.—The Secretary of Veterans Affairs shall carry out a program under which the Secretary shall provide up to 12 months of retraining assistance to an eligible veteran for the pursuit of a covered program of education. Such retraining assistance shall be in addition to any other entitlement to educational assistance or benefits for which a veteran is, or has been, eligible.

(b) ELIGIBLE VETERANS.—

(1) IN GENERAL.—In this section, the term “eligible veteran” means a veteran who—

(A) as of the date of the receipt by the Department of Veterans Affairs of an application for assistance under this section, is at least 22 years of age but not more than 66 years of age;

(B) as of such date, is unemployed by reason of the covered public health emergency, as certified by the veteran;

(C) as of such date, is not eligible to receive educational assistance under chapter 30, 31, 32, 33, or 35 of title 38, United States Code, or chapter 1606 of title 10, United States Code;

(D) is not enrolled in any Federal or State jobs program;

(E) is not in receipt of compensation for a service-connected disability rated totally disabling by reason of unemployability; and

(F) will not be in receipt of unemployment compensation (as defined in section 85(b) of the Internal Revenue Code of 1986), including any cash benefit received pursuant to subtitle A of title II of division A of the CARES Act (Public Law 116-136), as of the first day on which the veteran would receive a housing stipend payment under this section.

(2) TREATMENT OF VETERANS WHO TRANSFER ENTITLEMENT.—For purposes of paragraph (1)(C), a veteran who has transferred all of the veteran's entitlement to educational assistance under section 3319 of title 38, United States Code, shall be considered to be a veteran who is not eligible to receive educational assistance under chapter 33 of such title.

(3) FAILURE TO COMPLETE.—A veteran who receives retraining assistance under this section to pursue a program of education and who fails to complete the program of education shall not be eligible to receive additional assistance under this section.

(c) COVERED PROGRAMS OF EDUCATION.—

(1) IN GENERAL.—For purposes of this section, a covered program of education is a program of education (as such term is defined in section 3452(b) of title 38, United States Code) for training, pursued on a full-time or part-time basis—

(A) that—

(i) is approved under chapter 36 of such title;

(ii) does not lead to a bachelors or graduate degree; and

(iii) is designed to provide training for a high-demand occupation, as determined under paragraph (3); or

(B) that is a high technology program of education offered by a qualified provider, under the meaning given such terms in section 116 of the Harry W. Colmery Veterans Educational Assist-

ance Act of 2017 (Public Law 115-48; 38 U.S.C. 3001 note).

(2) ACCREDITED PROGRAMS.—In the case of an accredited program of education, the program of education shall not be considered a covered program of education under this section if the program has received a show cause order from the accreditor of the program during the five-year period preceding the date of the enactment of this Act.

(3) DETERMINATION OF HIGH-DEMAND OCCUPATIONS.—

(A) INITIAL IMPLEMENTATION.—In carrying out this section, the Secretary shall use the list of high-demand occupations compiled by the Commissioner of Labor Statistics until the final list under subparagraph (C) is complete.

(B) STUDY REQUIRED.—The Secretary of Veterans Affairs shall enter into an agreement with a federally funded research and development corporation or another appropriate non-Department entity for the conduct of a study to determine which occupations are high-demand occupations. Such study shall be completed not later than 90 days after the date of the enactment of this Act.

(C) FINAL LIST.—The Secretary—

(i) may add or remove occupation from the list in use pursuant to subparagraph (A) during the 90-day period following the completion of the study required by subparagraph (B);

(ii) shall issue a final list of high-demand occupations for use under this section by not later than 90 days after the date of the completion of the study; and

(iii) shall make such final list publicly available on a website of the Department.

(D) USE OF LIST.—The Secretary shall use the list developed under this paragraph in order to apply the requirement that retraining assistance under this section is used for training for a high-demand occupation, but the Secretary may remove occupations from the list as the Secretary determines appropriate.

(4) FULL-TIME DEFINED.—For purposes of this subsection, the term “full-time” has the meaning given such term under section 3688 of title 38, United States Code.

(d) AMOUNT OF ASSISTANCE.—

(1) RETRAINING ASSISTANCE.—The Secretary of Veterans Affairs shall provide to an eligible veteran pursuing a covered program of education under the retraining assistance program under this section an amount equal to the amount of educational assistance payable under section 3313(c)(1)(A) of title 38, United States Code, for each month the veteran pursues the covered program of education. Such amount shall be payable directly to the educational institution offering the covered program of education pursuant to the veteran as follows:

(A) 50 percent of the total amount payable shall be paid when the eligible veteran begins the program of education.

(B) 25 percent of the total amount payable shall be paid when the eligible veteran completes the program of education.

(C) 25 percent of the total amount payable shall be paid when the eligible veteran finds employment in a field related to the program of education.

(2) FAILURE TO COMPLETE.—

(A) PRO-RATED PAYMENTS.—In the case of a veteran who pursues a covered program of education under the retraining assistance program under this section, but who does not complete the program of education, the Secretary shall pay to the educational institution offering such program of education a pro-rated amount based on the number of months the veteran pursued the program of education in accordance with this paragraph.

(B) PAYMENT OTHERWISE DUE UPON COMPLETION OF PROGRAM.—The Secretary shall pay to the educational institution a pro-rated amount under paragraph (1)(B) when the veteran provides notice to the educational institution that the veteran no longer intends to pursue the program of education.

(C) **NONRECOVERY FROM VETERAN.**—In the case of a veteran referred to in subparagraph (A), the educational institution may not seek payment from the veteran for any amount that would have been payable under paragraph (1)(B) had the veteran completed the program of education.

(D) **PAYMENT DUE UPON EMPLOYMENT.**—

(i) **VETERANS WHO FIND EMPLOYMENT.**—In the case of a veteran referred to in subparagraph (A) who finds employment in a field related to the program of education during the 180-day period beginning on the date on which the veteran withdraws from the program of education, the Secretary shall pay to the educational institution a pro-rated amount under paragraph (1)(C) when the veteran finds such employment.

(ii) **VETERANS WHO DO NOT FIND EMPLOYMENT.**—In the case of a veteran referred to in subparagraph (A) who does not find employment in a field related to the program of education during the 180-day period beginning on the date on which the veteran withdraws from the program of education—

(I) the Secretary shall not make a payment to the educational institution under paragraph (1)(C); and

(II) the educational institution may not seek payment from the veteran for any amount that would have been payable under paragraph (1)(C) had the veteran found employment during such 180-day period.

(3) **HOUSING STIPEND.**—For each month that an eligible veteran pursues a covered program of education under the retraining assistance program under this section, the Secretary shall pay to the veteran a monthly housing stipend in an amount equal to—

(A) in the case of a covered program of education leading to a degree, or a covered program of education not leading to a degree, at an institution of higher learning (as that term is defined in section 3452(f) of title 38, United States Code) pursued on more than a half-time basis, the amount specified under subsection (c)(1)(B) of section 3313 of title 38, United States Code;

(B) in the case of a covered program of education other than a program of education leading to a degree at an institution other than an institution of higher learning pursued on more than a half-time basis, the amount specified under subsection (g)(3)(A)(ii) of such section; or

(C) in the case of a covered program of education pursued on less than a half-time basis, or a covered program of education pursued solely through distance learning on more than a half-time basis, the amount specified under subsection (c)(1)(B)(iii) of such section.

(4) **FAILURE TO FIND EMPLOYMENT.**—The Secretary shall not make a payment under paragraph (1)(C) with respect to an eligible veteran who completes or fails to complete a program of education under the retraining assistance program under this section if the veteran fails to find employment in a field related to the program of education within the 180-period beginning on the date on which the veteran withdraws from or completes the program.

(e) **NO TRANSFERABILITY.**—Retraining assistance provided under this section may not be transferred to another individual.

(f) **LIMITATION.**—Not more than 17,250 eligible veterans may receive retraining assistance under this section.

(g) **TERMINATION.**—No retraining assistance may be paid under this section after the date that is 21 months after the date of the enactment of this Act.

(h) **COMPTROLLER GENERAL REPORT.**—Not later than 180 days after the termination of the retraining assistance program under subsection (k), the Comptroller General shall submit to the Committees on Veterans' Affairs of the Senate and House of Representatives a report on the outcomes and effectiveness of the program.

(i) **FUNDING.**—In addition to amounts otherwise available there is appropriated to the Department of Veterans Affairs for fiscal year

2021, out of any money in the Treasury not otherwise appropriated, \$386,000,000, to remain available until expended, to carry out this section.

**SEC. 8007. PROHIBITION ON COPAYMENTS AND COST SHARING FOR VETERANS DURING EMERGENCY RELATING TO COVID-19.**

(a) **IN GENERAL.**—The Secretary of Veterans Affairs—

(1) shall provide for any copayment or other cost sharing with respect to health care under the laws administered by the Secretary received by a veteran during the period specified in subsection (b); and

(2) shall reimburse any veteran who paid a copayment or other cost sharing for health care under the laws administered by the Secretary received by the veteran during such period the amount paid by the veteran.

(b) **PERIOD SPECIFIED.**—The period specified in this subsection is the period beginning on April 6, 2020, and ending on September 30, 2021.

(c) **FUNDING.**—In addition to amounts otherwise available, there is appropriated to the Secretary of Veterans Affairs for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, \$2,000,000,000, to remain available until expended, to carry out this section, except for health care furnished pursuant to section 1703(c)(2)-(c)(4) of title 38, United States Code.

**SEC. 8008. EMERGENCY DEPARTMENT OF VETERANS AFFAIRS EMPLOYEE LEAVE FUND.**

(a) **ESTABLISHMENT; APPROPRIATION.**—There is established in the Treasury the Emergency Department of Veterans Affairs Employee Leave Fund (in this section referred to as the “Fund”), to be administered by the Secretary of Veterans Affairs, for the purposes set forth in subsection (b). In addition to amounts otherwise available, there is appropriated for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, \$80,000,000, which shall be deposited into the Fund and remain available through September 30, 2022.

(b) **PURPOSE.**—Amounts in the Fund shall be available for payment to the Department of Veterans Affairs for the use of paid leave by any covered employee who is unable to work because the employee—

(1) is subject to a Federal, State, or local quarantine or isolation order related to COVID-19;

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

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

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

(5) is caring for a son or daughter of such employee if the school or place of care of the son or daughter has been closed, if the school of such son or daughter requires or makes optional a virtual learning instruction model or requires or makes optional a hybrid of in-person and virtual learning instruction models, or the child care provider of such son or daughter is unavailable, due to COVID-19 precautions;

(6) is experiencing any other substantially similar condition;

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

(8) is obtaining immunization related to COVID-19 or to recover from any injury, disability, illness, or condition related to such immunization.

(c) **LIMITATIONS.**—

(1) **PERIOD OF AVAILABILITY.**—Paid leave under this section may only be provided to and used by a covered employee during the period beginning on the date of enactment of this Act and ending on September 30, 2021.

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

(A) shall be provided to a covered employee in an amount not to exceed 600 hours of paid leave for each full-time employee, and in the case of a part-time employee, employee on an uncommon tour of duty, or employee with a seasonal work schedule, in an amount not to exceed the proportional equivalent of 600 hours to the extent amounts in the Fund remain available for reimbursement;

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

(C) may not be provided to a covered employee if the leave would result in payments greater than \$2,800 in aggregate for any biweekly pay period for a full-time employee, or a proportionally equivalent biweekly limit for a part-time employee.

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

(A) is in addition to any other leave provided to a covered employee; and

(B) may not be used by a covered employee concurrently with any other paid leave.

(4) **CALCULATION OF RETIREMENT BENEFIT.**—Any paid leave provided to a covered employee under this section shall reduce the total service used to calculate any Federal civilian retirement benefit.

(d) **COVERED EMPLOYEE DEFINED.**—In this section, the term “covered employee” means an employee of the Department of Veterans Affairs appointed under chapter 74 of title 38, United States Code.

**TITLE IX—COMMITTEE ON WAYS AND MEANS**

**Subtitle A—Crisis Support for Unemployed Workers**

**PART 1—EXTENSION OF CARES ACT UNEMPLOYMENT PROVISIONS**

**SEC. 9011. EXTENSION OF PANDEMIC UNEMPLOYMENT ASSISTANCE.**

(a) **IN GENERAL.**—Section 2102(c) of the CARES Act (15 U.S.C. 9021(c)) is amended—

(1) in paragraph (1)—

(A) by striking “paragraphs (2) and (3)” and inserting “paragraph (2)”; and

(B) in subparagraph (A)(ii), by striking “March 14, 2021” and inserting “August 29, 2021”; and

(2) by striking paragraph (3) and redesignating paragraph (4) as paragraph (3).

(b) **INCREASE IN NUMBER OF WEEKS.**—Section 2102(c)(2) of such Act (15 U.S.C. 9021(c)(2)) is amended—

(1) by striking “50 weeks” and inserting “74 weeks”; and

(2) by striking “50-week period” and inserting “74-week period”.

(c) **HOLD HARMLESS FOR PROPER ADMINISTRATION.**—In the case of an individual who is eligible to receive pandemic unemployment assistance under section 2102 of the CARES Act (15 U.S.C. 9021) as of the day before the date of enactment of this Act and on the date of enactment of this Act becomes eligible for pandemic emergency unemployment compensation under section 2107 of the CARES Act (15 U.S.C. 9025) by reason of the amendments made by section 9016(b) of this title, any payment of pandemic unemployment assistance under such section 2102 made after the date of enactment of this Act to such individual during an appropriate period of time, as determined by the Secretary of Labor, that should have been made under such section 2107 shall not be considered to be an overpayment of assistance under such section 2102, except that an individual may not receive payment for assistance under section 2102 and a payment for assistance under section 2107 for the same week of unemployment.

(d) **EFFECTIVE DATE.**—The amendments made by subsections (a) and (b) shall apply as if included in the enactment of the CARES Act (Public Law 116-136), except that no amount shall be payable by virtue of such amendments

with respect to any week of unemployment commencing before the date of the enactment of this Act.

**SEC. 9012. EXTENSION OF EMERGENCY UNEMPLOYMENT RELIEF FOR GOVERNMENTAL ENTITIES AND NONPROFIT ORGANIZATIONS.**

(a) *IN GENERAL.*—Section 903(i)(1)(D) of the Social Security Act (42 U.S.C. 1103(i)(1)(D)) is amended by striking “March 14, 2021” and inserting “August 29, 2021”.

(b) *INCREASE IN REIMBURSEMENT RATE.*—Section 903(i)(1)(B) of such Act (42 U.S.C. 1103(i)(1)(B)) is amended—

(1) in the first sentence, by inserting “and except as otherwise provided in this subparagraph” after “as determined by the Secretary of Labor”; and

(2) by inserting after the first sentence the following: “With respect to the amounts of such compensation paid for weeks of unemployment beginning after March 31, 2021, and ending on or before August 29, 2021, the preceding sentence shall be applied by substituting ‘75 percent’ for ‘one-half’.”

**SEC. 9013. EXTENSION OF FEDERAL PANDEMIC UNEMPLOYMENT COMPENSATION.**

(a) *IN GENERAL.*—Section 2104(e)(2) of the CARES Act (15 U.S.C. 9023(e)(2)) is amended by striking “March 14, 2021” and inserting “August 29, 2021”.

(b) *AMOUNT.*—Section 2104(b)(3)(A) of such Act (15 U.S.C. 9023(b)(3)(A)) is amended by adding at the end the following:

“(iii) For weeks of unemployment ending after March 14, 2021, and ending on or before August 29, 2021, \$400.”

**SEC. 9014. EXTENSION OF FULL FEDERAL FUNDING OF THE FIRST WEEK OF COMPENSABLE REGULAR UNEMPLOYMENT FOR STATES WITH NO WAITING WEEK.**

(a) *IN GENERAL.*—Section 2105(e)(2) of the CARES Act (15 U.S.C. 9024(e)(2)) is amended by striking “March 14, 2021” and inserting “August 29, 2021”.

(b) *FULL REIMBURSEMENT.*—Paragraph (3) of section 2105(c) of such Act (15 U.S.C. 9024(c)) is repealed and such section shall be applied to weeks of unemployment to which an agreement under section 2105 of such Act applies as if such paragraph had not been enacted.

**SEC. 9015. EXTENSION OF EMERGENCY STATE STAFFING FLEXIBILITY.**

If a State modifies its unemployment compensation law and policies, subject to the succeeding sentence, with respect to personnel standards on a merit basis on an emergency temporary basis as needed to respond to the spread of COVID-19, such modifications shall be disregarded for the purposes of applying section 303 of the Social Security Act and section 3304 of the Internal Revenue Code of 1986 to such State law. Such modifications shall only apply through August 29, 2021, and shall be limited to engaging of temporary staff, rehiring of retirees or former employees on a non-competitive basis, and other temporary actions to quickly process applications and claims.

**SEC. 9016. EXTENSION OF PANDEMIC EMERGENCY UNEMPLOYMENT COMPENSATION.**

(a) *IN GENERAL.*—Section 2107(g) of the CARES Act (15 U.S.C. 9025(g)) is amended to read as follows:

“(g) *APPLICABILITY.*—An agreement entered into under this section shall apply to weeks of unemployment—

“(1) beginning after the date on which such agreement is entered into; and

“(2) ending on or before August 29, 2021.”

(b) *INCREASE IN NUMBER OF WEEKS.*—Section 2107(b)(2) of such Act (15 U.S.C. 9025(b)(2)) is amended by striking “24” and inserting “48”.

(c) *COORDINATION OF PANDEMIC EMERGENCY UNEMPLOYMENT COMPENSATION WITH EXTENDED COMPENSATION.*—Section 2107(a)(5)(B) of such Act (15 U.S.C. 9025(a)(5)(B)) is amended by inserting “or for the week that includes the date

of enactment of the American Rescue Plan Act of 2021 (without regard to the amendments made by subsections (a) and (b) of section 9016 of such Act)” after “(2020)”.

(d) *EFFECTIVE DATE.*—The amendments made by this section shall apply as if included in the enactment of the CARES Act (Public Law 116-136), except that no amount shall be payable by virtue of such amendments with respect to any week of unemployment commencing before the date of the enactment of this Act.

**SEC. 9017. EXTENSION OF TEMPORARY FINANCING OF SHORT-TIME COMPENSATION PAYMENTS IN STATES WITH PROGRAMS IN LAW.**

Section 2108(b)(2) of the CARES Act (15 U.S.C. 9026(b)(2)) is amended by striking “March 14, 2021” and inserting “August 29, 2021”.

**SEC. 9018. EXTENSION OF TEMPORARY FINANCING OF SHORT-TIME COMPENSATION AGREEMENTS FOR STATES WITHOUT PROGRAMS IN LAW.**

Section 2109(d)(2) of the CARES Act (15 U.S.C. 9027(d)(2)) is amended by striking “March 14, 2021” and inserting “August 29, 2021”.

**PART 2—EXTENSION OF FFCA UNEMPLOYMENT PROVISIONS**

**SEC. 9021. EXTENSION OF TEMPORARY ASSISTANCE FOR STATES WITH ADVANCES.**

Section 1202(b)(10)(A) of the Social Security Act (42 U.S.C. 1322(b)(10)(A)) is amended by striking “March 14, 2021” and inserting “August 29, 2021”.

**SEC. 9022. EXTENSION OF FULL FEDERAL FUNDING OF EXTENDED UNEMPLOYMENT COMPENSATION.**

Section 4105 of the Families First Coronavirus Response Act (26 U.S.C. 3304 note) is amended by striking “March 14, 2021” each place it appears and inserting “August 29, 2021”.

**PART 3—DEPARTMENT OF LABOR FUNDING FOR TIMELY, ACCURATE, AND EQUI- TABLE PAYMENT**

**SEC. 9031. FUNDING FOR ADMINISTRATION.**

In addition to amounts otherwise available, there is appropriated to the Employment and Training Administration of the Department of Labor for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, \$8,000,000, to remain available until expended, for necessary expenses to carry out Federal activities relating to the administration of unemployment compensation programs.

**SEC. 9032. FUNDING FOR FRAUD PREVENTION, EQUITABLE ACCESS, AND TIMELY PAYMENT TO ELIGIBLE WORKERS.**

(a) *IN GENERAL.*—In addition to amounts otherwise available, there is appropriated to the Secretary of Labor for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, \$2,000,000,000, to remain available until expended, to detect and prevent fraud, promote equitable access, and ensure the timely payment of benefits with respect to unemployment insurance programs, including programs extended under this subtitle.

(b) *USE OF FUNDS.*—Amounts made available under subsection (a) may be used—

(1) for Federal administrative costs related to the purposes described in subsection (a);

(2) for systemwide infrastructure investment and development related to such purposes; and

(3) to make grants to States or territories administering unemployment insurance programs described in subsection (a) for such purposes, including the establishment of procedures or the building of infrastructure to verify or validate identity, implement Federal guidance regarding fraud detection and prevention, and accelerate claims processing or process claims backlogs due to the pandemic.

(c) *RESTRICTIONS ON GRANTS TO STATES AND TERRITORIES.*—As a condition of receiving a grant under subsection (b)(3), the Secretary may require that a State or territory receiving such a grant shall—

(1) use such program integrity tools as the Secretary may specify; and

(2) as directed by the Secretary, conduct user accessibility testing on any new system developed by the Secretary pursuant to subsection (b)(2).

**Subtitle B—Emergency Assistance to Families Through Home Visiting Programs**

**SEC. 9101. EMERGENCY ASSISTANCE TO FAMILIES THROUGH HOME VISITING PROGRAMS.**

Title V of the Social Security Act (42 U.S.C. 701-713) is amended by inserting after section 511 the following:

**“SEC. 511A. EMERGENCY ASSISTANCE TO FAMILIES THROUGH HOME VISITING PROGRAMS.**

“(a) *SUPPLEMENTAL APPROPRIATION.*—In addition to amounts otherwise appropriated, out of any money in the Treasury of the United States not otherwise appropriated, there are appropriated to the Secretary \$150,000,000, to remain available through September 30, 2022, to enable eligible entities to conduct programs in accordance with section 511 and subsection (c) of this section.

“(b) *ELIGIBILITY FOR FUNDS.*—To be eligible to receive funds made available by subsection (a) of this section, an entity shall—

“(1) as of the date of the enactment of this section, be conducting a program under section 511;

“(2) ensure the modification of grants, contracts, and other agreements, as applicable, executed under section 511 under which the program is conducted as are necessary to provide that, during the period that begins with the date of the enactment of this section and ends with the end of the 2nd succeeding fiscal year after the funds are awarded, the entity shall—

“(A) not reduce funding for, or staffing levels of, the program on account of reduced enrollment in the program; and

“(B) when using funds to provide emergency supplies to eligible families receiving grant services under section 511, ensure coordination with local diaper banks to the extent practicable; and

“(3) reaffirm that, in conducting the program, the entity will focus on priority populations (as defined in section 511(d)(4)).

“(c) *USES OF FUNDS.*—An entity to which funds are provided under this section shall use the funds—

“(1) to serve families with home visits or with virtual visits, that may be conducted by the use of electronic information and telecommunications technologies, in a service delivery model described in section 511(d)(3)(A);

“(2) to pay hazard pay or other additional staff costs associated with providing home visits or administration for programs funded under section 511;

“(3) to train home visitors employed by the entity in conducting a virtual home visit and in emergency preparedness and response planning for families served, and may include training on how to safely conduct intimate partner violence screenings, and training on safety and planning for families served to support the family outcome improvements listed in section 511(d)(2)(B);

“(4) for the acquisition by families served by programs under section 511 of such technological means as are needed to conduct and support a virtual home visit;

“(5) to provide emergency supplies (such as diapers and diapering supplies including diaper wipes and diaper cream, necessary to ensure that a child using a diaper is properly cleaned and protected from diaper rash, formula, food, water, hand soap and hand sanitizer) to an eligible family (as defined in section 511(k)(2));

“(6) to coordinate with and provide reimbursement for supplies to diaper banks when using such entities to provide emergency supplies specified in paragraph (5); or

“(7) to provide prepaid grocery cards to an eligible family (as defined in section 511(k)(2)) participating in the maternal, infant, and early childhood home visiting program under section

511 for the purpose of enabling the family to meet the emergency needs of the family.”.

**Subtitle C—Emergency Assistance to Children and Families**

**SEC. 9201. PANDEMIC EMERGENCY ASSISTANCE.**

Section 403 of the Social Security Act (42 U.S.C. 603) is amended by adding at the end the following:

“(c) PANDEMIC EMERGENCY ASSISTANCE.—

“(1) APPROPRIATION.—In addition to amounts otherwise available, there is appropriated for fiscal year 2021, out of any money in the Treasury of the United States not otherwise appropriated, \$1,000,000,000, to remain available until expended, to carry out this subsection.

“(2) RESERVATION OF FUNDS FOR TECHNICAL ASSISTANCE.—Of the amount specified in paragraph (1), the Secretary shall reserve \$2,000,000 for administrative expenses and the provision of technical assistance to States and Indian tribes with respect to the use of funds provided under this subsection.

“(3) ALLOTMENTS.—

“(A) 50 STATES AND THE DISTRICT OF COLUMBIA.—

“(i) TOTAL AMOUNT TO BE ALLOTTED.—The Secretary shall allot a total of 92.5 percent of the amount specified in paragraph (1) that is not reserved under paragraph (2) among the States that are not a territory and that are operating a program funded under this part, in accordance with clause (ii) of this subparagraph.

“(ii) ALLOTMENT FORMULA.—The Secretary shall allot to each such State the sum of the following percentages of the total amount described in clause (i):

“(I) 50 percent, multiplied by—

“(aa) the population of children in the State, determined on the basis of the most recent population estimates as determined by the Bureau of the Census; divided by

“(bb) the total population of children in the States that are not territories, as so determined; plus

“(II) 50 percent, multiplied by—

“(aa) the total amount expended by the State for basic assistance, non-recurrent short term benefits, and emergency assistance in fiscal year 2019, as reported by the State under section 411; divided by

“(bb) the total amount expended by the States that are not territories for basic assistance, non-recurrent short term benefits, and emergency assistance in fiscal year 2019, as so reported by the States.

“(B) TERRITORIES AND INDIAN TRIBES.—The Secretary shall allot among the territories and Indian tribes otherwise eligible for a grant under this part such portions of 7.5 percent of the amount specified in paragraph (1) that are not reserved under paragraph (2) as the Secretary deems appropriate based on the needs of the territory or tribe involved.

“(C) EXPENDITURE COMMITMENT REQUIREMENT.—To receive the full amount of funding payable under this subsection, a State or Indian tribe shall inform the Secretary as to whether it intends to use all of its allotment under this paragraph and provide that information—

“(i) in the case of a State that is not a territory, within 45 days after the date of the enactment of this subsection; or

“(ii) in the case of a territory or an Indian tribe, within 90 days after such date of enactment.

“(4) GRANTS.—

“(A) IN GENERAL.—The Secretary shall provide funds to each State and Indian tribe to which an amount is allotted under paragraph (3), from the amount so allotted.

“(B) TREATMENT OF UNUSED FUNDS.—

“(i) REALLOTMENT.—The Secretary shall reallocate in accordance with paragraph (3) all funds provided to any State or Indian tribe under this subsection that are unused, among the other States and Indian tribes eligible for funds under this subsection. For purposes of

paragraph (3), the Secretary shall treat the funds as if included in the amount specified in paragraph (1).

“(ii) PROVISION.—The Secretary shall provide funds to each such other State or Indian tribe in an amount equal to the amount so reallocated.

“(5) RECIPIENT OF FUNDS PROVIDED FOR TERRITORIES.—In the case of a territory not operating a program funded under this part, the Secretary shall provide the funds required to be provided to the territory under this subsection, to the agency that administers the bulk of local human services programs in the territory.

“(6) USE OF FUNDS.—

“(A) IN GENERAL.—A State or Indian tribe to which funds are provided under this subsection may use the funds only for non-recurrent short term benefits, whether in the form of cash or in other forms.

“(B) LIMITATION ON USE FOR ADMINISTRATIVE EXPENSES.—A State to which funds are provided under this subsection shall not expend more than 15 percent of the funds for administrative purposes.

“(C) NONSUPPLANTATION.—Funds provided under this subsection shall be used to supplement and not supplant other Federal, State, or tribal funds for services and activities that promote the purposes of this part.

“(D) EXPENDITURE DEADLINE.—

“(i) IN GENERAL.—Except as provided in clause (ii), a State or Indian tribe to which funds are provided under this subsection shall expend the funds not later than the end of fiscal year 2022.

“(ii) EXCEPTION FOR REALLOTTED FUNDS.—A State or Indian tribe to which funds are provided under paragraph (4)(B) shall expend the funds within 12 months after receipt.

“(7) EXPENDITURE REPORTS.—On expending all funds provided to a State or Indian tribe under this subsection, the entity shall submit to the Secretary a written report that describes how the funds were expended, which report shall be so submitted—

“(A) if the entity is a State that is not a territory, within 90 days after expenditure; or

“(B) if the entity is a territory or is operating a tribal program funded under this part, within 120 days after expenditure.

“(8) SUSPENSION OF TERRITORY SPENDING CAP.—Section 1108 shall not apply with respect to any funds provided under this subsection.

“(9) DEFINITIONS.—In this subsection:

“(A) APPLICABLE PERIOD.—The term ‘applicable period’ means the period that begins with April 1, 2021, and ends with September 30, 2022.

“(B) NON-RECURRENT SHORT TERM BENEFITS.—The term ‘non-recurrent short term benefits’ has the meaning given the term in OMB approved Form ACF-196R, published on July 31, 2014.

“(C) STATE.—The term ‘State’ means the 50 States of the United States, the District of Columbia, and the territories.

“(D) TERRITORY.—The term ‘territory’ means the Commonwealth of Puerto Rico, the United States Virgin Islands, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands.”.

**Subtitle D—Elder Justice and Support Guarantee**

**SEC. 9301. ADDITIONAL FUNDING FOR AGING AND DISABILITY SERVICES PROGRAMS.**

Subtitle A of title XX of the Social Security Act (42 U.S.C. 1397-1397h) is amended by adding at the end the following:

**“SEC. 2010. ADDITIONAL FUNDING FOR AGING AND DISABILITY SERVICES PROGRAMS.**

“(a) APPROPRIATION.—In addition to amounts otherwise available, there is appropriated for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, \$276,000,000, to remain available until expended, to carry out the programs described in subtitle B.

“(b) USE OF FUNDS.—

“(1) IN GENERAL.—Of the amounts made available by subsection (a)—

“(A) \$88,000,000 shall be made available to carry out the programs described in subtitle B in fiscal year 2021, of which not less than an amount equal to \$100,000,000 minus the amount previously provided in fiscal year 2021 to carry out section 2042(b) shall be made available to carry out such section; and

“(B) \$188,000,000 shall be made available to carry out the programs described in subtitle B in fiscal year 2022, of which not less than \$100,000,000 shall be for activities described in section 2042(b).

“(2) SERVICES FOR ALL ADULTS.—The amounts made available by subsection (a) of this section to carry out section 2042(b) may be used to provide services under programs described in section 2042(b) for all adults, as defined by local adult protective services statutes and regulations.”.

**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.**

Section 1862(g) of the Social Security Act (42 U.S.C. 1395y(g)) is amended—

(1) by striking “The Secretary” and inserting “(1) The Secretary”; and

(2) by adding at the end the following new paragraph:

“(2) In addition to any amounts otherwise available, there is appropriated to the Secretary, out of any monies in the Treasury not otherwise appropriated, \$200,000,000, to remain available until expended, for purposes of carrying out infection control support (as determined appropriate by the Secretary) through the development and dissemination of protocols relating to the prevention or mitigation of COVID-19 in skilled nursing facilities (as defined in section 1819(a)).”.

**SEC. 9402. FUNDING FOR STRIKE TEAMS FOR RESIDENT AND EMPLOYEE SAFETY IN SKILLED NURSING FACILITIES.**

Section 1819 of the Social Security Act (42 U.S.C. 1395i-3) is amended by adding at the end the following new subsection:

“(k) FUNDING FOR STRIKE TEAMS.—In addition to amounts otherwise available, there is appropriated to the Secretary, out of any monies in the Treasury not otherwise appropriated, \$250,000,000, to remain available until expended, for purposes of allocating such amount among the States (including the District of Columbia and each territory of the United States) for such a State to establish and implement a strike team that will be deployed to a skilled nursing facility in the State with diagnosed or suspected cases of COVID-19 among residents or staff for the purposes of assisting with clinical care, infection control, or staffing during the emergency period described in section 1135(g)(1)(B).”.

**Subtitle F—Preserving Health Benefits for Workers**

**SEC. 9500. PRESERVING HEALTH BENEFITS FOR WORKERS.**

(a) PREMIUM ASSISTANCE FOR COBRA CONTINUATION COVERAGE FOR INDIVIDUALS AND THEIR FAMILIES.—

(1) PROVISION OF PREMIUM ASSISTANCE.—

(A) REDUCTION OF PREMIUMS PAYABLE.—In the case of any premium for a period of coverage during the period beginning on the first day of the first month beginning after the date of the enactment of this Act, and ending on September 30, 2021, for COBRA continuation coverage with respect to any assistance eligible individual described in paragraph (3), such individual shall be treated for purposes of any COBRA continuation provision as having paid the amount of such premium if such individual pays (or any person other than such individual's employer pays on behalf of such individual) 15 percent of the amount of such premium.

(B) PLAN ENROLLMENT OPTION.—

(i) *IN GENERAL.*—Notwithstanding the COBRA continuation provisions, any assistance eligible individual who is enrolled in a group health plan offered by a plan sponsor may, not later than 90 days after the date of notice of the plan enrollment option described in this subparagraph, elect to enroll in coverage under a plan offered by such plan sponsor that is different than coverage under the plan in which such individual was enrolled at the time, in the case of any assistance eligible individual described in paragraph (3), the qualifying event specified in section 603(2) of the Employee Retirement Income Security Act of 1974, section 4980B(f)(3)(B) of the Internal Revenue Code of 1986, or section 2203(2) of the Public Health Service Act, except for the voluntary termination of such individual's employment by such individual, occurred, and such coverage shall be treated as COBRA continuation coverage for purposes of the applicable COBRA continuation coverage provision.

(ii) *REQUIREMENTS.*—Any assistance eligible individual may elect to enroll in different coverage as described in clause (i) only if—

(I) the employer involved has made a determination that such employer will permit such assistance eligible individual to enroll in different coverage as provided under this subparagraph;

(II) the premium for such different coverage does not exceed the premium for coverage in which such individual was enrolled at the time such qualifying event occurred;

(III) the different coverage in which the individual elects to enroll is coverage that is also offered to similarly situated active employees of the employer at the time at which such election is made; and

(IV) the different coverage in which the individual elects to enroll is not—

(aa) coverage that provides only excepted benefits as defined in section 9832(c) of the Internal Revenue Code of 1986, section 733(c) of the Employee Retirement Income Security Act of 1974, and section 2791(c) of the Public Health Service Act;

(bb) a qualified small employer health reimbursement arrangement (as defined in section 9831(d)(2) of the Internal Revenue Code of 1986); or

(cc) a flexible spending arrangement (as defined in section 106(c)(2) of the Internal Revenue Code of 1986).

(2) *LIMITATION OF PERIOD OF PREMIUM ASSISTANCE.*—

(A) *ELIGIBILITY FOR ADDITIONAL COVERAGE.*—Paragraph (1)(A) shall not apply with respect to any assistance eligible individual described in paragraph (3) for months of coverage beginning on or after the earlier of—

(i) the first date that such individual is eligible for coverage under any other group health plan (other than coverage consisting of only excepted benefits (as defined in section 9832(c) of the Internal Revenue Code of 1986, section 733(c) of the Employee Retirement Income Security Act of 1974, and section 2791(c) of the Public Health Service Act), coverage under a flexible spending arrangement (as defined in section 106(c)(2) of the Internal Revenue Code of 1986), coverage under a qualified small employer health reimbursement arrangement (as defined in section 9831(d)(2) of the Internal Revenue Code of 1986)), or eligible for benefits under the Medicare program under title XVIII of the Social Security Act; or

(ii) the earlier of—

(I) the date following the expiration of the maximum period of continuation coverage required under the applicable COBRA continuation coverage provision; or

(II) the date following the expiration of the period of continuation coverage allowed under paragraph (4)(B)(ii).

(B) *NOTIFICATION REQUIREMENT.*—Any assistance eligible individual shall notify the group health plan with respect to which paragraph (1)(A) applies if such paragraph ceases to apply

by reason of clause (i) of subparagraph (A) (as applicable). Such notice shall be provided to the group health plan in such time and manner as may be specified by the Secretary of Labor.

(3) *ASSISTANCE ELIGIBLE INDIVIDUAL.*—For purposes of this section, the term “assistance eligible individual” means, with respect to a period of coverage during the period beginning on the first day of the first month beginning after the date of the enactment of this Act, and ending on September 30, 2021, any individual that is a qualified beneficiary who—

(A) is eligible for COBRA continuation coverage by reason of a qualifying event specified in section 603(2) of the Employee Retirement Income Security Act of 1974, section 4980B(f)(3)(B) of the Internal Revenue Code of 1986, or section 2203(2) of the Public Health Service Act, except for the voluntary termination of such individual's employment by such individual; and

(B) elects such coverage.

(4) *EXTENSION OF ELECTION PERIOD AND EFFECT ON COVERAGE.*—

(A) *IN GENERAL.*—For purposes of applying section 605(a) of the Employee Retirement Income Security Act of 1974, section 4980B(f)(5)(A) of the Internal Revenue Code of 1986, and section 2205(a) of the Public Health Service Act, in the case of—

(i) an individual who does not have an election of COBRA continuation coverage in effect on the first day of the first month beginning after the date of the enactment of this Act but who would be an assistance eligible individual described in paragraph (3) if such election were so in effect; or

(ii) an individual who elected COBRA continuation coverage and discontinued from such coverage before the first day of the first month beginning after the date of the enactment of this Act, such individual may elect the COBRA continuation coverage under the COBRA continuation coverage provisions containing such provisions during the period beginning on the first day of the first month beginning after the date of the enactment of this Act and ending 60 days after the date on which the notification required under paragraph (6)(C) is provided to such individual.

(B) *COMMENCEMENT OF COBRA CONTINUATION COVERAGE.*—Any COBRA continuation coverage elected by a qualified beneficiary during an extended election period under subparagraph (A)—

(i) shall commence (including for purposes of applying the treatment of premium payments under paragraph (1)(A) and any cost-sharing requirements for items and services under a group health plan) with the first period of coverage beginning on or after the first day of the first month beginning after the date of the enactment of this Act, and

(ii) shall not extend beyond the period of COBRA continuation coverage that would have been required under the applicable COBRA continuation coverage provision if the coverage had been elected as required under such provision.

(5) *EXPEDITED REVIEW OF DENIALS OF PREMIUM ASSISTANCE.*—In any case in which an individual requests treatment as an assistance eligible individual described in paragraph (3) and is denied such treatment by the group health plan, the Secretary of Labor (or the Secretary of Health and Human Services in connection with COBRA continuation coverage which is provided other than pursuant to part 6 of subtitle B of title I of the Employee Retirement Income Security Act of 1974), in consultation with the Secretary of the Treasury, shall provide for expedited review of such denial. An individual shall be entitled to such review upon application to such Secretary in such form and manner as shall be provided by such Secretary, in consultation with the Secretary of the Treasury. Such Secretary shall make a determination regarding such individual's eligibility within 15 business days after receipt of such individual's

application for review under this paragraph. Such Secretary's determination upon review of the denial shall be de novo and shall be the final determination of such Secretary. The provisions of this paragraph, paragraphs (1) through (4), and paragraphs (6) through (7) shall be treated as provisions of title I of the Employee Retirement Income Security Act of 1974 for purposes of part 5 of subtitle B of such title.

(6) *NOTICES TO INDIVIDUALS.*—

(A) *GENERAL NOTICE.*—

(i) *IN GENERAL.*—In the case of notices provided under section 606(a)(4) of the Employee Retirement Income Security Act of 1974 (29 U.S.C. 1166(4)), section 4980B(f)(6)(D) of the Internal Revenue Code of 1986, or section 2206(4) of the Public Health Service Act (42 U.S.C. 300bb-6(4)), with respect to individuals who, during the period described in paragraph (3), become entitled to elect COBRA continuation coverage, the requirements of such provisions shall not be treated as met unless such notices include an additional written notification to the recipient in clear and understandable language of—

(I) the availability of premium assistance with respect to such coverage under this subsection; and

(II) the option to enroll in different coverage if the employer permits assistance eligible individuals described in paragraph (3) to elect enrollment in different coverage (as described in paragraph (1)(B)).

(ii) *ALTERNATIVE NOTICE.*—In the case of COBRA continuation coverage to which the notice provision under such sections does not apply, the Secretary of Labor, in consultation with the Secretary of the Treasury and the Secretary of Health and Human Services, shall, in consultation with administrators of the group health plans (or other entities) that provide or administer the COBRA continuation coverage involved, provide rules requiring the provision of such notice.

(iii) *FORM.*—The requirement of the additional notification under this subparagraph may be met by amendment of existing notice forms or by inclusion of a separate document with the notice otherwise required.

(B) *SPECIFIC REQUIREMENTS.*—Each additional notification under subparagraph (A) shall include—

(i) the forms necessary for establishing eligibility for premium assistance under this subsection;

(ii) the name, address, and telephone number necessary to contact the plan administrator and any other person maintaining relevant information in connection with such premium assistance;

(iii) a description of the extended election period provided for in paragraph (4)(A);

(iv) a description of the obligation of the qualified beneficiary under paragraph (2)(B) and the penalty provided under section 6720C of the Internal Revenue Code of 1986 for failure to carry out the obligation;

(v) a description, displayed in a prominent manner, of the qualified beneficiary's right to a reduced premium and any conditions on entitlement to the reduced premium; and

(vi) a description of the option of the qualified beneficiary to enroll in different coverage if the employer permits such beneficiary to elect to enroll in such different coverage under paragraph (1)(B).

(C) *NOTICE IN CONNECTION WITH EXTENDED ELECTION PERIODS.*—In the case of any assistance eligible individual described in paragraph (3) (or any individual described in paragraph (4)(A)) who became entitled to elect COBRA continuation coverage before the first day of the first month beginning after the date of the enactment of this Act, the administrator of the applicable group health plan (or other entity) shall provide (within 60 days after such first



day of such first month) for the additional notification required to be provided under subparagraph (A) and failure to provide such notice shall be treated as a failure to meet the notice requirements under the applicable COBRA continuation provision.

(D) **MODEL NOTICES.**—Not later than 30 days after the date of enactment of this Act, with respect to any assistance eligible individual described in paragraph (3), the Secretary of Labor, in consultation with the Secretary of the Treasury and the Secretary of Health and Human Services, shall prescribe models for the additional notification required under this paragraph.

(7) **NOTICE OF EXPIRATION OF PERIOD OF PREMIUM ASSISTANCE.**—

(A) **IN GENERAL.**—With respect to any assistance eligible individual, subject to subparagraph (B), the requirements of section 606(a)(4) of the Employee Retirement Income Security Act of 1974 (29 U.S.C. 1166(4)), section 4980B(f)(6)(D) of the Internal Revenue Code of 1986, or section 2206(4) of the Public Health Service Act (42 U.S.C. 300bb-6(4)), shall not be treated as met unless the plan administrator of the individual, during the period specified under subparagraph (C), provides to such individual a written notice in clear and understandable language—

(i) that the premium assistance for such individual will expire soon and the prominent identification of the date of such expiration; and

(ii) that such individual may be eligible for coverage without any premium assistance through—

(I) COBRA continuation coverage; or

(II) coverage under a group health plan.

(B) **EXCEPTION.**—The requirement for the group health plan administrator to provide the written notice under subparagraph (A) shall be waived if the premium assistance for such individual expires pursuant to clause (i) of paragraph (2)(A).

(C) **PERIOD SPECIFIED.**—For purposes of subparagraph (A), the period specified in this subparagraph is, with respect to the date of expiration of premium assistance for any assistance eligible individual pursuant to a limitation requiring a notice under this paragraph, the period beginning on the day that is 45 days before the date of such expiration and ending on the day that is 15 days before the date of such expiration.

(D) **MODEL NOTICES.**—Not later than 45 days after the date of enactment of this Act, with respect to any assistance eligible individual, the Secretary of Labor, in consultation with the Secretary of the Treasury and the Secretary of Health and Human Services, shall prescribe models for the notification required under this paragraph.

(8) **REGULATIONS.**—The Secretary of the Treasury and the Secretary of Labor may jointly prescribe such regulations or other guidance as may be necessary or appropriate to carry out the provisions of this subsection, including the prevention of fraud and abuse under this subsection, except that the Secretary of Labor and the Secretary of Health and Human Services may prescribe such regulations (including interim final regulations) or other guidance as may be necessary or appropriate to carry out the provisions of paragraphs (5), (6), (7), and (9).

(9) **OUTREACH.**—

(A) **IN GENERAL.**—The Secretary of Labor, in consultation with the Secretary of the Treasury and the Secretary of Health and Human Services, shall provide outreach consisting of public education and enrollment assistance relating to premium assistance provided under this subsection. Such outreach shall target employers, group health plan administrators, public assistance programs, States, insurers, and other entities as determined appropriate by such Secretaries. Such outreach shall include an initial focus on those individuals electing continuation coverage who are referred to in paragraph

(6)(C). Information on such premium assistance, including enrollment, shall also be made available on websites of the Departments of Labor, Treasury, and Health and Human Services.

(B) **ENROLLMENT UNDER MEDICARE.**—The Secretary of Health and Human Services shall provide outreach consisting of public education. Such outreach shall target individuals who lose health insurance coverage. Such outreach shall include information regarding enrollment for Medicare benefits for purposes of preventing mistaken delays of such enrollment by such individuals, including lifetime penalties for failure of timely enrollment.

(10) **DEFINITIONS.**—For purposes of this section:

(A) **ADMINISTRATOR.**—The term “administrator” has the meaning given such term in section 3(16)(A) of the Employee Retirement Income Security Act of 1974.

(B) **COBRA CONTINUATION COVERAGE.**—The term “COBRA continuation coverage” means continuation coverage provided pursuant to part 6 of subtitle B of title I of the Employee Retirement Income Security Act of 1974 (other than under section 609), title XXII of the Public Health Service Act, or section 4980B of the Internal Revenue Code of 1986 (other than subsection (f)(1) of such section insofar as it relates to pediatric vaccines), or under a State program that provides comparable continuation coverage. Such term does not include coverage under a health flexible spending arrangement under a cafeteria plan within the meaning of section 125 of the Internal Revenue Code of 1986.

(C) **COBRA CONTINUATION PROVISION.**—The term “COBRA continuation provision” means the provisions of law described in subparagraph (B).

(D) **COVERED EMPLOYEE.**—The term “covered employee” has the meaning given such term in section 607(2) of the Employee Retirement Income Security Act of 1974.

(E) **QUALIFIED BENEFICIARY.**—The term “qualified beneficiary” has the meaning given such term in section 607(3) of the Employee Retirement Income Security Act of 1974.

(F) **GROUP HEALTH PLAN.**—The term “group health plan” has the meaning given such term in section 607(1) of the Employee Retirement Income Security Act of 1974.

(G) **STATE.**—The term “State” includes the District of Columbia, the Commonwealth of Puerto Rico, the Virgin Islands, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands.

(H) **PERIOD OF COVERAGE.**—Any reference in this subsection to a period of coverage shall be treated as a reference to a monthly or shorter period of coverage with respect to which premiums are charged with respect to such coverage.

(I) **PLAN SPONSOR.**—The term “plan sponsor” has the meaning given such term in section 3(16)(B) of the Employee Retirement Income Security Act of 1974.

(J) **PREMIUM.**—The term “premium” includes, with respect to COBRA continuation coverage, any administrative fee.

(11) **IMPLEMENTATION FUNDING.**—In addition to amounts otherwise made available, out of any funds in the Treasury not otherwise appropriated, there are appropriated to the Secretary of Labor for fiscal year 2021, \$10,000,000, to remain available until expended, for the Employee Benefits Security Administration to carry out the provisions of this subtitle.

(b) **COBRA PREMIUM ASSISTANCE.**—

(1) **ALLOWANCE OF CREDIT.**—

(A) **IN GENERAL.**—Subchapter B of chapter 65 of the Internal Revenue Code of 1986 is amended by adding at the end the following new section: “**SEC. 6432. CONTINUATION COVERAGE PREMIUM ASSISTANCE.**

“(a) **IN GENERAL.**—The person to whom premiums are payable for continuation coverage under section 9501(a)(1) of the American Rescue Plan Act of 2021 shall be allowed as a credit

against the tax imposed by section 3111(b), or so much of the taxes imposed under section 3221(a) as are attributable to the rate in effect under section 3111(b), for each calendar quarter an amount equal to the premiums not paid by assistance eligible individuals for such coverage by reason of such section 9501(a)(1) with respect to such calendar quarter.

“(b) **PERSON TO WHOM PREMIUMS ARE PAYABLE.**—For purposes of subsection (a), except as otherwise provided by the Secretary, the person to whom premiums are payable under such continuation coverage shall be treated as being—

“(1) in the case of any group health plan which is a multiemployer plan (as defined in section 3(37) of the Employee Retirement Income Security Act of 1974), the plan,

“(2) in the case of any group health plan not described in paragraph (1)—

“(A) which is subject to the COBRA continuation provisions contained in—

“(i) the Internal Revenue Code of 1986,

“(ii) the Employee Retirement Income Security Act of 1974, or

“(iii) the Public Health Service Act, or

“(B) under which some or all of the coverage is not provided by insurance, the employer maintaining the plan, and

“(3) in the case of any group health plan not described in paragraph (1) or (2), the insurer providing the coverage under the group health plan.

“(c) **LIMITATIONS AND REFUNDABILITY.**—

“(1) **CREDIT LIMITED TO CERTAIN EMPLOYMENT TAXES.**—The credit allowed by subsection (a) with respect to any calendar quarter shall not exceed the tax imposed by section 3111(b), or so much of the taxes imposed under section 3221(a) as are attributable to the rate in effect under section 3111(b), for such calendar quarter (reduced by any credits allowed against such taxes under sections 3131, 3132, and 3134 on the wages paid with respect to the employment of all employees of the employer.

“(2) **REFUNDABILITY OF EXCESS CREDIT.**—

“(A) **CREDIT IS REFUNDABLE.**—If the amount of the credit under subsection (a) exceeds the limitation of paragraph (1) for any calendar quarter, such excess shall be treated as an overpayment that shall be refunded under sections 6402(a) and 6413(b).

“(B) **CREDIT MAY BE ADVANCED.**—In anticipation of the credit, including the refundable portion under subparagraph (A), the credit may be advanced, according to forms and instructions provided by the Secretary, up to an amount calculated under subsection (a) through the end of the most recent payroll period in the quarter.

“(C) **TREATMENT OF DEPOSITS.**—The Secretary shall waive any penalty under section 6656 for any failure to make a deposit of the tax imposed by section 3111(b), or so much of the taxes imposed under section 3221(a) as are attributable to the rate in effect under section 3111(b), if the Secretary determines that such failure was due to the anticipation of the credit allowed under this section.

“(D) **TREATMENT OF PAYMENTS.**—For purposes of section 1324 of title 31, United States Code, any amounts due to an employer under this paragraph shall be treated in the same manner as a refund due from a credit provision referred to in subsection (b)(2) of such section.

“(3) **OVERSTATEMENTS.**—Any overstatement of the credit to which a person is entitled under this section (and any amount paid by the Secretary as a result of such overstatement) shall be treated as an underpayment by such person of the taxes described in paragraph (1) and may be assessed and collected by the Secretary in the same manner as such taxes.

“(d) **GOVERNMENTAL ENTITIES.**—For purposes of this section, the term “person” includes the government of any State or political subdivision thereof, any Indian tribal government (as defined in section 139E(c)(1)), any agency or instrumentality of any of the foregoing, and any agency or instrumentality of the Government of



the United States that is described in section 501(c)(1) and exempt from taxation under section 501(a).

“(e) **DENIAL OF DOUBLE BENEFIT.**—For purposes of chapter 1, the gross income of any person allowed a credit under this section shall be increased for the taxable year which includes the last day of any calendar quarter with respect to which such credit is allowed by the amount of such credit. No credit shall be allowed under this section with respect to any amount which is taken into account as qualified wages under section 2301 of the CARES Act or section 3134 of this title or as qualified health plan expenses under section 7001(d) or 7003(d) of the Families First Coronavirus Response Act or section 3131 or 3132 of this title.

“(f) **EXTENSION OF LIMITATION ON ASSESSMENT.**—Notwithstanding section 6501, the limitation on the time period for the assessment of any amount attributable to a credit claimed under this section shall not expire before the date that is 5 years after the later of—

“(1) the date on which the original return which includes the calendar quarter with respect to which such credit is determined is filed, or

“(2) the date on which such return is treated as filed under section 6501(b)(2).

“(g) **REGULATIONS.**—The Secretary shall issue such regulations, or other guidance, forms, instructions, and publications, as may be necessary or appropriate to carry out this section, including—

“(1) the requirement to report information or the establishment of other methods for verifying the correct amounts of reimbursements under this section,

“(2) the application of this section to group health plans that are multiemployer plans (as defined in section 3(37) of the Employee Retirement Income Security Act of 1974),

“(3) to allow the advance payment of the credit determined under subsection (a), subject to the limitations provided in this section, based on such information as the Secretary shall require,

“(4) to provide for the reconciliation of such advance payment with the amount of the credit at the time of filing the return of tax for the applicable quarter or taxable year, and

“(5) allowing the credit to third party payors (including professional employer organizations, certified professional employer organizations, or agents under section 3504).”

(B) **CLERICAL AMENDMENT.**—The table of sections for subchapter B of chapter 65 of the Internal Revenue Code of 1986 is amended by adding at the end the following new item:

“Sec. 6432. Continuation coverage premium assistance.”

(C) **EFFECTIVE DATE.**—The amendments made by this paragraph shall apply to premiums to which subsection (a)(1)(A) applies and wages paid on or after April 1, 2021.

(D) **SPECIAL RULE IN CASE OF EMPLOYEE PAYMENT THAT IS NOT REQUIRED UNDER THIS SECTION.**—

(i) **IN GENERAL.**—In the case of an assistance eligible individual who pays, with respect any period of coverage to which subsection (a)(1)(A) applies, the amount of the premium for such coverage that the individual would have (but for this Act) been required to pay, the person to whom such payment is payable shall reimburse such individual for the amount of such premium paid in excess of the amount required to be paid under subsection (a)(1)(A).

(ii) **CREDIT OF REIMBURSEMENT.**—A person to which clause (i) applies shall be allowed a credit in the manner provided under section 6432 of the Internal Revenue Code of 1986 for any payment made to the employee under such clause.

(iii) **PAYMENT OF CREDITS.**—Any person to which clause (i) applies shall make the payment required under such clause to the individual not later than 60 days after the date on which such

individual elects continuation coverage under subsection (a)(1).

(2) **PENALTY FOR FAILURE TO NOTIFY HEALTH PLAN OF CESSATION OF ELIGIBILITY FOR PREMIUM ASSISTANCE.**—

(A) **IN GENERAL.**—Part I of subchapter B of chapter 68 of the Internal Revenue Code of 1986 is amended by adding at the end the following new section:

“SEC. 6720C. **PENALTY FOR FAILURE TO NOTIFY HEALTH PLAN OF CESSATION OF ELIGIBILITY FOR CONTINUATION COVERAGE PREMIUM ASSISTANCE.**

“(a) **IN GENERAL.**—Except in the case of a failure described in subsection (b) or (c), any person required to notify a group health plan under section 9501(a)(2)(B) of the American Rescue Plan Act of 2021 who fails to make such a notification at such time and in such manner as the Secretary of Labor may require shall pay a penalty of \$250 for each such failure.

“(b) **INTENTIONAL FAILURE.**—In the case of any such failure that is fraudulent, such person shall pay a penalty equal to the greater of—

“(1) \$250, or

“(2) 110 percent of the premium assistance provided under section 9501(a)(1)(A) of the American Rescue Plan Act of 2021 after termination of eligibility under such section.

“(c) **REASONABLE CAUSE EXCEPTION.**—No penalty shall be imposed under this section with respect to any failure if it is shown that such failure is due to reasonable cause and not to willful neglect.”

(B) **CLERICAL AMENDMENT.**—The table of sections of part I of subchapter B of chapter 68 of such Code is amended by adding at the end the following new item:

“Sec. 6720C. Penalty for failure to notify health plan of cessation of eligibility for continuation coverage premium assistance.”

(3) **COORDINATION WITH HCTC.**—

(A) **IN GENERAL.**—Section 35(g)(9) of the Internal Revenue Code of 1986 is amended to read as follows:

“(9) **CONTINUATION COVERAGE PREMIUM ASSISTANCE.**—In the case of an assistance eligible individual who receives premium assistance for continuation coverage under section 9501(a)(1) of the American Rescue Plan Act of 2021 for any month during the taxable year, such individual shall not be treated as an eligible individual, a certified individual, or a qualifying family member for purposes of this section or section 7527 with respect to such month.”

(B) **EFFECTIVE DATE.**—The amendment made by subparagraph (A) shall apply to taxable years ending after the date of the enactment of this Act.

(4) **EXCLUSION OF CONTINUATION COVERAGE PREMIUM ASSISTANCE FROM GROSS INCOME.**—

(A) **IN GENERAL.**—Part III of subchapter B of chapter 1 of the Internal Revenue Code of 1986 is amended by inserting after section 139H the following new section:

“SEC. 139I. **CONTINUATION COVERAGE PREMIUM ASSISTANCE.**

“In the case of an assistance eligible individual (as defined in subsection (a)(3) of section 9501 of the American Rescue Plan Act of 2021), gross income does not include any premium assistance provided under subsection (a)(1) of such section.”

(B) **CLERICAL AMENDMENT.**—The table of sections for part III of subchapter B of chapter 1 of such Code is amended by inserting after the item relating to section 139H the following new item:

“Sec. 139I. Continuation coverage premium assistance.”

(C) **EFFECTIVE DATE.**—The amendments made by this paragraph shall apply to taxable years ending after the date of the enactment of this Act.

## Subtitle G—Promoting Economic Security

### PART 1—2021 RECOVERY REBATES TO INDIVIDUALS

#### SEC. 9601. 2021 RECOVERY REBATES TO INDIVIDUALS.

(a) **IN GENERAL.**—Subchapter B of chapter 65 of the Internal Revenue Code of 1986 is amended by inserting after section 6428A the following new section:

“SEC. 6428B. 2021 RECOVERY REBATES TO INDIVIDUALS.

“(a) **IN GENERAL.**—In the case of an eligible individual, there shall be allowed as a credit against the tax imposed by subtitle A for the first taxable year beginning in 2021 an amount equal to the 2021 rebate amount determined for such taxable year.

“(b) 2021 REBATE AMOUNT.—For purposes of this section, the term ‘2021 rebate amount’ means, with respect to any taxpayer for any taxable year, the sum of—

“(1) \$1,400 (\$2,800 in the case of a joint return), plus

“(2) \$1,400 multiplied by the number of dependents of the taxpayer for such taxable year.

“(c) **ELIGIBLE INDIVIDUAL.**—For purposes of this section, the term ‘eligible individual’ means any individual other than—

“(1) any nonresident alien individual,

“(2) any individual who is a dependent of another taxpayer for a taxable year beginning in the calendar year in which the individual’s taxable year begins, and

“(3) an estate or trust.

“(d) **LIMITATION BASED ON ADJUSTED GROSS INCOME.**—

“(1) **IN GENERAL.**—The amount of the credit allowed by subsection (a) (determined without regard to this subsection and subsection (f)) shall be reduced (but not below zero) by the amount which bears the same ratio to such credit (as so determined) as—

“(A) the excess of—

“(i) the taxpayer’s adjusted gross income for such taxable year, over

“(ii) \$75,000, bears to

“(B) \$25,000.

“(2) **SPECIAL RULES.**—

“(A) **JOINT RETURN OR SURVIVING SPOUSE.**—In the case of a joint return or a surviving spouse (as defined in section 2(a)), paragraph (1) shall be applied by substituting ‘\$150,000’ for ‘\$75,000’ and ‘\$50,000’ for ‘\$25,000’.

“(B) **HEAD OF HOUSEHOLD.**—In the case of a head of household (as defined in section 2(b)), paragraph (1) shall be applied by substituting ‘\$112,500’ for ‘\$75,000’ and ‘\$37,500’ for ‘\$25,000’.

“(e) **DEFINITIONS AND SPECIAL RULES.**—

“(1) **DEPENDENT DEFINED.**—For purposes of this section, the term ‘dependent’ has the meaning given such term by section 152.

“(2) **IDENTIFICATION NUMBER REQUIREMENT.**—

“(A) **IN GENERAL.**—In the case of a return other than a joint return, the \$1,400 amount in subsection (b)(1) shall be treated as being zero unless the taxpayer includes the valid identification number of the taxpayer on the return of tax for the taxable year.

“(B) **JOINT RETURNS.**—In the case of a joint return, the \$2,800 amount in subsection (b)(1) shall be treated as being—

“(i) \$1,400 if the valid identification number of only 1 spouse is included on the return of tax for the taxable year, and

“(ii) zero if the valid identification number of neither spouse is so included.

“(C) **DEPENDENTS.**—A dependent shall not be taken into account under subsection (b)(2) unless the valid identification number of such dependent is included on the return of tax for the taxable year.

“(D) **VALID IDENTIFICATION NUMBER.**—

“(i) **IN GENERAL.**—For purposes of this paragraph, the term ‘valid identification number’ means a social security number issued to an individual by the Social Security Administration on or before the due date for filing the return for the taxable year.

“(ii) ADOPTION TAXPAYER IDENTIFICATION NUMBER.—For purposes of subparagraph (C), in the case of a dependent who is adopted or placed for adoption, the term ‘valid identification number’ shall include the adoption taxpayer identification number of such dependent.

“(E) SPECIAL RULE FOR MEMBERS OF THE ARMED FORCES.—Subparagraph (B) shall not apply in the case where at least 1 spouse was a member of the Armed Forces of the United States at any time during the taxable year and the valid identification number of at least 1 spouse is included on the return of tax for the taxable year.

“(F) COORDINATION WITH CERTAIN ADVANCE PAYMENTS.—In the case of any payment determined pursuant to subsection (g)(6), a valid identification number shall be treated for purposes of this paragraph as included on the taxpayer’s return of tax if such valid identification number is available to the Secretary as described in such subsection.

“(G) MATHEMATICAL OR CLERICAL ERROR AUTHORITY.—Any omission of a correct valid identification number required under this paragraph shall be treated as a mathematical or clerical error for purposes of applying section 6213(g)(2) to such omission.

“(3) CREDIT TREATED AS REFUNDABLE.—The credit allowed by subsection (a) shall be treated as allowed by subpart C of part IV of subchapter A of chapter 1.

“(f) COORDINATION WITH ADVANCE REFUNDS OF CREDIT.—

“(1) REDUCTION OF REFUNDABLE CREDIT.—The amount of the credit which would (but for this paragraph) be allowable under subsection (a) shall be reduced (but not below zero) by the aggregate refunds and credits made or allowed to the taxpayer (or, except as otherwise provided by the Secretary, any dependent of the taxpayer) under subsection (g). Any failure to so reduce the credit shall be treated as arising out of a mathematical or clerical error and assessed according to section 6213(b)(1).

“(2) JOINT RETURNS.—Except as otherwise provided by the Secretary, in the case of a refund or credit made or allowed under subsection (g) with respect to a joint return, half of such refund or credit shall be treated as having been made or allowed to each individual filing such return.

“(g) ADVANCE REFUNDS AND CREDITS.—

“(1) IN GENERAL.—Subject to paragraphs (5) and (6), each individual who was an eligible individual for such individual’s first taxable year beginning in 2019 shall be treated as having made a payment against the tax imposed by chapter 1 for such taxable year in an amount equal to the advance refund amount for such taxable year.

“(2) ADVANCE REFUND AMOUNT.—

“(A) IN GENERAL.—For purposes of paragraph (1), the advance refund amount is the amount that would have been allowed as a credit under this section for such taxable year if this section (other than subsection (f) and this subsection) had applied to such taxable year.

“(B) TREATMENT OF DECEASED INDIVIDUALS.—For purposes of determining the advance refund amount with respect to such taxable year—

“(i) any individual who was deceased before January 1, 2021, shall be treated for purposes of applying subsection (e)(2) in the same manner as if the valid identification number of such person was not included on the return of tax for such taxable year (except that subparagraph (E) thereof shall not apply),

“(ii) notwithstanding clause (i), in the case of a joint return with respect to which only 1 spouse is deceased before January 1, 2021, such deceased spouse was a member of the Armed Forces of the United States at any time during the taxable year, and the valid identification number of such deceased spouse is included on the return of tax for the taxable year, the valid identification number of 1 (and only 1) spouse shall be treated as included on the return of tax

for the taxable year for purposes of applying subsection (e)(2)(B) with respect to such joint return, and

“(iii) no amount shall be determined under subsection (e)(2) with respect to any dependent of the taxpayer if the taxpayer (both spouses in the case of a joint return) was deceased before January 1, 2021.

“(3) TIMING AND MANNER OF PAYMENTS.—The Secretary shall, subject to the provisions of this title and consistent with rules similar to the rules of subparagraphs (B) and (C) of section 6428A(f)(3), refund or credit any overpayment attributable to this subsection as rapidly as possible, consistent with a rapid effort to make payments attributable to such overpayments electronically if appropriate. No refund or credit shall be made or allowed under this subsection after December 31, 2021.

“(4) NO INTEREST.—No interest shall be allowed on any overpayment attributable to this subsection.

“(5) APPLICATION TO INDIVIDUALS WHO HAVE FILED A RETURN OF TAX FOR 2020.—

“(A) APPLICATION TO 2020 RETURNS FILED AT TIME OF INITIAL DETERMINATION.—If, at the time of any determination made pursuant to paragraph (3), the individual referred to in paragraph (1) has filed a return of tax for the individual’s first taxable year beginning in 2020, paragraph (1) shall be applied with respect to such individual by substituting ‘2020’ for ‘2019’.

“(B) ADDITIONAL PAYMENT.—

“(i) IN GENERAL.—In the case of any individual who files, before the additional payment determination date, a return of tax for such individual’s first taxable year beginning in 2020, the Secretary shall make a payment (in addition to any payment made under paragraph (1)) to such individual equal to the excess (if any) of—

“(I) the amount which would be determined under paragraph (1) (after the application of subparagraph (A)) by applying paragraph (1) as of the additional payment determination date, over

“(II) the amount of any payment made with respect to such individual under paragraph (1).

“(ii) ADDITIONAL PAYMENT DETERMINATION DATE.—The term ‘additional payment determination date’ means the earlier of—

“(I) the date which is 90 days after the 2020 calendar year filing deadline, or

“(II) September 1, 2021.

“(iii) 2020 CALENDAR YEAR FILING DEADLINE.—The term ‘2020 calendar year filing deadline’ means the date specified in section 6072(a) with respect to returns for calendar year 2020. Such date shall be determined after taking into account any period disregarded under section 7508A if such disregard applies to substantially all returns for calendar year 2020 to which section 6072(a) applies.

“(6) APPLICATION TO CERTAIN INDIVIDUALS WHO HAVE NOT FILED A RETURN OF TAX FOR 2019 OR 2020 AT TIME OF DETERMINATION.—In the case of any individual who, at the time of any determination made pursuant to paragraph (3), has filed a tax return for neither the year described in paragraph (1) nor for the year described in paragraph (5)(A), the Secretary shall, consistent with rules similar to the rules of section 6428A(f)(5)(H)(i), apply paragraph (1) on the basis of information available to the Secretary and shall, on the basis of such information, determine the advance refund amount with respect to such individual without regard to subsection (d) unless the Secretary has reason to know that such amount would otherwise be reduced by reason of such subsection.

“(7) SPECIAL RULE RELATED TO TIME OF FILING RETURN.—Solely for purposes of this subsection, a return of tax shall not be treated as filed until such return has been processed by the Internal Revenue Service.

“(8) RESTRICTION ON USE OF CERTAIN PREVIOUSLY ISSUED PREPAID DEBIT CARDS.—Payments made by the Secretary to individuals under this section shall not be in the form of an

increase in the balance of any previously issued prepaid debit card if, as of the time of the issuance of such card, such card was issued solely for purposes of making payments under section 6428 or 6428A.

“(h) REGULATIONS.—The Secretary shall prescribe such regulations or other guidance as may be necessary or appropriate to carry out the purposes of this section, including—

“(1) regulations or other guidance providing taxpayers the opportunity to provide the Secretary information sufficient to allow the Secretary to make payments to such taxpayers under subsection (g) (including the determination of the amount of such payment) if such information is not otherwise available to the Secretary, and

“(2) regulations or other guidance to ensure to the maximum extent administratively practicable that, in determining the amount of any credit under subsection (a) and any credit or refund under subsection (g), an individual is not taken into account more than once, including by different taxpayers and including by reason of a change in joint return status or dependent status between the taxable year for which an advance refund amount is determined and the taxable year for which a credit under subsection (a) is determined.

“(i) OUTREACH.—The Secretary shall carry out a robust and comprehensive outreach program to ensure that all taxpayers described in subsection (h)(1) learn of their eligibility for the advance refunds and credits under subsection (g); are advised of the opportunity to receive such advance refunds and credits as provided under subsection (h)(1); and are provided assistance in applying for such advance refunds and credits.”.

(b) TREATMENT OF CERTAIN POSSESSIONS.—

(1) PAYMENTS TO POSSESSIONS WITH MIRROR CODE TAX SYSTEMS.—The Secretary of the Treasury shall pay to each possession of the United States which has a mirror code tax system amounts equal to the loss (if any) to that possession by reason of the amendments made by this section. Such amounts shall be determined by the Secretary of the Treasury based on information provided by the government of the respective possession.

(2) PAYMENTS TO OTHER POSSESSIONS.—The Secretary of the Treasury shall pay to each possession of the United States which does not have a mirror code tax system amounts estimated by the Secretary of the Treasury as being equal to the aggregate benefits (if any) that would have been provided to residents of such possession by reason of the amendments made by this section if a mirror code tax system had been in effect in such possession. The preceding sentence shall not apply unless the respective possession has a plan, which has been approved by the Secretary of the Treasury, under which such possession will promptly distribute such payments to its residents.

(3) INCLUSION OF ADMINISTRATIVE EXPENSES.—The Secretary of the Treasury shall pay to each possession of the United States to which the Secretary makes a payment under paragraph (1) or (2) an amount equal to the lesser of—

(A) the increase (if any) of the administrative expenses of such possession—

(i) in the case of a possession described in paragraph (1), by reason of the amendments made by this section, and

(ii) in the case of a possession described in paragraph (2), by reason of carrying out the plan described in such paragraph, or

(B) \$500,000 (\$10,000,000 in the case of Puerto Rico).

The amount described in subparagraph (A) shall be determined by the Secretary of the Treasury based on information provided by the government of the respective possession.

(4) COORDINATION WITH CREDIT ALLOWED AGAINST UNITED STATES INCOME TAXES.—No credit shall be allowed against United States income taxes under section 6428B of the Internal

Revenue Code of 1986 (as added by this section), nor shall any credit or refund be made or allowed under subsection (g) of such section, to any person—

(A) to whom a credit is allowed against taxes imposed by the possession by reason of the amendments made by this section, or

(B) who is eligible for a payment under a plan described in paragraph (2).

(5) **MIRROR CODE TAX SYSTEM.**—For purposes of this subsection, the term “mirror code tax system” means, with respect to any possession of the United States, the income tax system of such possession if the income tax liability of the residents of such possession under such system is determined by reference to the income tax laws of the United States as if such possession were the United States.

(6) **TREATMENT OF PAYMENTS.**—For purposes of section 1324 of title 31, United States Code, the payments under this subsection shall be treated in the same manner as a refund due from a credit provision referred to in subsection (b)(2) of such section.

(c) **ADMINISTRATIVE PROVISIONS.**—

(1) **DEFINITION OF DEFICIENCY.**—Section 6211(b)(4)(A) of the Internal Revenue Code of 1986 is amended by striking “6428, and 6428A” and inserting “6428, 6428A, and 6428B”.

(2) **EXCEPTION FROM REDUCTION OR OFFSET.**—Any refund payable by reason of section 6428B(g) of the Internal Revenue Code of 1986 (as added by this section), or any such refund payable by reason of subsection (b) of this section, shall not be—

(A) subject to reduction or offset pursuant to subsection (c), (d), (e), or (f) of section 6402 of the Internal Revenue Code of 1986, or

(B) reduced or offset by other assessed Federal taxes that would otherwise be subject to levy or collection.

(3) **CONFORMING AMENDMENTS.**—

(A) Paragraph (2) of section 1324(b) of title 31, United States Code, is amended by inserting “6428B,” after “6428A,”.

(B) The table of sections for subchapter B of chapter 65 of the Internal Revenue Code of 1986 is amended by inserting after the item relating to section 6428A the following new item:

“Sec. 6428B. 2021 recovery rebates to individuals.”.

(d) **APPROPRIATIONS.**—Immediately upon the enactment of this Act, in addition to amounts otherwise available, there are appropriated for fiscal year 2021, out of any money in the Treasury not otherwise appropriated:

(1) \$1,464,500,000 to remain available until September 30, 2023 for necessary expenses for the Internal Revenue Service for the administration of the advance payments, the provision of taxpayer assistance, and the furtherance of integrated, modernized, and secure Internal Revenue Service systems, of which up to \$20,000,000 is available for premium pay for services related to the development of information technology as determined by the Commissioner of the Internal Revenue occurring between January 1, 2020 and December 31, 2022, and all of which shall supplement and not supplant any other appropriations that may be available for this purpose.

(2) \$7,000,000 to remain available until September 30, 2022, for necessary expenses for the Bureau of the Fiscal Service to carry out this section (and the amendments made by this section), which shall supplement and not supplant any other appropriations that may be available for this purpose, and

(3) \$8,000,000 to remain available until September 30, 2023, for the Treasury Inspector General for Tax Administration for the purposes of overseeing activities related to the administration of this section (and the amendments made by this section), which shall supplement and not supplant any other appropriations that may be available for this purpose.

## PART 2—CHILD TAX CREDIT

### SEC. 9611. CHILD TAX CREDIT IMPROVEMENTS FOR 2021.

(a) **IN GENERAL.**—Section 24 of the Internal Revenue Code of 1986 is amended by adding at the end the following new subsection:

“(i) **SPECIAL RULES FOR 2021.**—In the case of any taxable year beginning after December 31, 2020, and before January 1, 2022—

“(1) **REFUNDABLE CREDIT.**—If the taxpayer (in the case of a joint return, either spouse) has a principal place of abode in the United States (determined as provided in section 32) for more than one-half of the taxable year or is a bona fide resident of Puerto Rico (within the meaning of section 937(a)) for such taxable year—

“(A) subsection (d) shall not apply, and

“(B) so much of the credit determined under subsection (a) (after application of subparagraph (A)) as does not exceed the amount of such credit which would be so determined without regard to subsection (h)(4) shall be allowed under subpart C (and not allowed under this subpart).

“(2) **17-YEAR-OLDS ELIGIBLE FOR TREATMENT AS QUALIFYING CHILDREN.**—This section shall be applied—

“(A) by substituting ‘age 18’ for ‘age 17’ in subsection (c)(1), and

“(B) by substituting ‘described in subsection (c) (determined after the application of subsection (i)(2)(A))’ for ‘described in subsection (c)’ in subsection (h)(4)(A).

“(3) **CREDIT AMOUNT.**—Subsection (h)(2) shall not apply and subsection (a) shall be applied by substituting ‘\$3,000 (\$3,600 in the case of a qualifying child who has not attained age 6 as of the close of the calendar year in which the taxable year of the taxpayer begins)’ for ‘\$1,000’.

“(4) **REDUCTION OF INCREASED CREDIT AMOUNT BASED ON MODIFIED ADJUSTED GROSS INCOME.**—

“(A) **IN GENERAL.**—The amount of the credit allowable under subsection (a) (determined without regard to subsection (b)) shall be reduced by \$50 for each \$1,000 (or fraction thereof) by which the taxpayer’s modified adjusted gross income (as defined in subsection (b)) exceeds the applicable threshold amount.

“(B) **APPLICABLE THRESHOLD AMOUNT.**—For purposes of this paragraph, the term ‘applicable threshold amount’ means—

“(i) \$150,000, in the case of a joint return or surviving spouse (as defined in section 2(a)),

“(ii) \$112,500, in the case of a head of household (as defined in section 2(b)), and

“(iii) \$75,000, in any other case.

“(C) **LIMITATION ON REDUCTION.**—

“(i) **IN GENERAL.**—The amount of the reduction under subparagraph (A) shall not exceed the lesser of—

“(I) the applicable credit increase amount, or

“(II) 5 percent of the applicable phaseout threshold range.

“(ii) **APPLICABLE CREDIT INCREASE AMOUNT.**—For purposes of this subparagraph, the term ‘applicable credit increase amount’ means the excess (if any) of—

“(I) the amount of the credit allowable under this section for the taxable year determined without regard to this paragraph and subsection (b), over

“(II) the amount of such credit as so determined and without regard to paragraph (3).

“(iii) **APPLICABLE PHASEOUT THRESHOLD RANGE.**—For purposes of this subparagraph, the term ‘applicable phaseout threshold range’ means the excess of—

“(I) the threshold amount applicable to the taxpayer under subsection (b) (determined after the application of subsection (h)(3)), over

“(II) the applicable threshold amount applicable to the taxpayer under this paragraph.

“(D) **COORDINATION WITH LIMITATION ON OVERALL CREDIT.**—Subsection (b) shall be applied by substituting ‘the credit allowable under subsection (a) (determined after the application of subsection (i)(4)(A))’ for ‘the credit allowable under subsection (a)’.”.

(b) **ADVANCE PAYMENT OF CREDIT.**—

(1) **IN GENERAL.**—Chapter 77 of such Code is amended by inserting after section 7527 the following new section:

### “SEC. 7527A. ADVANCE PAYMENT OF CHILD TAX CREDIT.

“(a) **IN GENERAL.**—The Secretary shall establish a program for making periodic payments to taxpayers which, in the aggregate during any calendar year, equal the annual advance amount determined with respect to such taxpayer for such calendar year. Except as provided in subsection (b)(3)(B), the periodic payments made to any taxpayer for any calendar year shall be in equal amounts.

“(b) **ANNUAL ADVANCE AMOUNT.**—For purposes of this section—

“(1) **IN GENERAL.**—Except as otherwise provided in this subsection, the term ‘annual advance amount’ means, with respect to any taxpayer for any calendar year, the amount (if any) which is estimated by the Secretary as being equal to 50 percent of the amount which would be treated as allowed under subpart C of part IV of subchapter A of chapter 1 by reason of section 24(i)(1) for the taxpayer’s taxable year beginning in such calendar year if—

“(A) the status of the taxpayer as a taxpayer described in section 24(i)(1) is determined with respect to the reference taxable year,

“(B) the taxpayer’s modified adjusted gross income for such taxable year is equal to the taxpayer’s modified adjusted gross income for the reference taxable year,

“(C) the only children of such taxpayer for such taxable year are qualifying children properly claimed on the taxpayer’s return of tax for the reference taxable year, and

“(D) the ages of such children (and the status of such children as qualifying children) are determined for such taxable year by taking into account the passage of time since the reference taxable year.

“(2) **REFERENCE TAXABLE YEAR.**—Except as provided in paragraph (3)(A), the term ‘reference taxable year’ means, with respect to any taxpayer for any calendar year, the taxpayer’s taxable year beginning in the preceding calendar year or, in the case of taxpayer who did not file a return of tax for such taxable year, the taxpayer’s taxable year beginning in the second preceding calendar year.

“(3) **MODIFICATIONS DURING CALENDAR YEAR.**—

“(A) **IN GENERAL.**—The Secretary may modify, during any calendar year, the annual advance amount with respect to any taxpayer for such calendar year to take into account—

“(i) a return of tax filed by such taxpayer during such calendar year (and the taxable year to which such return relates may be taken into account as the reference taxable year), and

“(ii) any other information provided by the taxpayer to the Secretary which allows the Secretary to determine payments under subsection (a) which, in the aggregate during any taxable year of the taxpayer, more closely total the Secretary’s estimate of the amount treated as allowed under subpart C of part IV of subchapter A of chapter 1 by reason of section 24(i)(1) for such taxable year of such taxpayer.

“(B) **ADJUSTMENT TO REFLECT EXCESS OR DEFICIT IN PRIOR PAYMENTS.**—In the case of any modification of the annual advance amount under subparagraph (A), the Secretary may adjust the amount of any periodic payment made after the date of such modification to properly take into account the amount by which any periodic payment made before such date was greater than or less than the amount that such payment would have been on the basis of the annual advance amount as so modified.

“(4) **DETERMINATION OF STATUS.**—If information contained in the taxpayer’s return of tax for the reference taxable year does not establish the status of the taxpayer as being described in section 24(i)(1), the Secretary shall, for purposes of paragraph (1)(A), determine such status based on information known to the Secretary.

“(5) TREATMENT OF CERTAIN DEATHS.—A child shall not be taken into account in determining the annual advance amount under paragraph (1) if the death of such child is known to the Secretary as of the beginning of the calendar year for which the estimate under such paragraph is made.

“(c) ON-LINE INFORMATION PORTAL.—The Secretary shall establish an on-line portal which allows taxpayers to—

“(1) elect not to receive payments under this section, and

“(2) provide information to the Secretary which would be relevant to a modification under subsection (b)(3)(B) of the annual advance amount, including information regarding—

“(A) a change in the number of the taxpayer's qualifying children, including by reason of the birth of a child,

“(B) a change in the taxpayer's marital status,

“(C) a significant change in the taxpayer's income, and

“(D) any other factor which the Secretary may provide.

“(d) NOTICE OF PAYMENTS.—Not later than January 31 of the calendar year following any calendar year during which the Secretary makes one or more payments to any taxpayer under this section, the Secretary shall provide such taxpayer with a written notice which includes the taxpayer's taxpayer identity (as defined in section 6103(b)(6)), the aggregate amount of such payments made to such taxpayer during such calendar year, and such other information as the Secretary determines appropriate.

“(e) ADMINISTRATIVE PROVISIONS.—

“(1) APPLICATION OF ELECTRONIC FUNDS PAYMENT REQUIREMENT.—The payments made by the Secretary under subsection (a) shall be made by electronic funds transfer to the same extent and in the same manner as if such payments were Federal payments not made under this title.

“(2) APPLICATION OF CERTAIN RULES.—Rules similar to the rules of subparagraphs (B) and (C) of section 6428A(f)(3) shall apply for purposes of this section.

“(3) EXCEPTION FROM REDUCTION OR OFFSET.—Any payment made to any individual under this section shall not be—

“(A) subject to reduction or offset pursuant to subsection (c), (d), (e), or (f) of section 6402, or

“(B) reduced or offset by other assessed Federal taxes that would otherwise be subject to levy or collection.

“(4) APPLICATION OF ADVANCE PAYMENTS IN THE POSSESSIONS OF THE UNITED STATES.—

“(A) IN GENERAL.—The advance payment amount determined under this section shall be determined—

“(i) by applying section 24(i)(1) without regard to the phrase ‘or is a bona fide resident of Puerto Rico (within the meaning of section 937(a))’, and

“(ii) without regard to section 24(k)(3)(C)(ii)(I).

“(B) MIRROR CODE POSSESSIONS.—In the case of any possession of the United States with a mirror code tax system (as defined in section 24(k)), this section shall not be treated as part of the income tax laws of the United States for purposes of determining the income tax law of such possession unless such possession elects to have this section be so treated.

“(C) ADMINISTRATIVE EXPENSES OF ADVANCE PAYMENTS.—

“(i) MIRROR CODE POSSESSIONS.—In the case of any possession described in subparagraph (B) which makes the election described in such subparagraph, the amount otherwise paid by the Secretary to such possession under section 24(k)(1)(A) with respect to taxable years beginning in 2021 shall be increased by \$300,000 if such possession has a plan, which has been approved by the Secretary, for making advance payments consistent with such election.

“(ii) AMERICAN SAMOA.—The amount otherwise paid by the Secretary to American Samoa under subparagraph (A) of section 24(k)(3) with respect to taxable years beginning in 2021 shall be increased by \$300,000 if the plan described in subparagraph (B) of such section includes a program, which has been approved by the Secretary, for making advance payments under rules similar to the rules of this section.

“(iii) TIMING OF PAYMENT.—The Secretary may pay, upon the request of the possession of the United States to which the payment is to be made, the amount of the increase determined under clause (i) or (ii) immediately upon approval of the plan referred to in such clause, respectively.

“(f) APPLICATION.—No payments shall be made under the program established under subsection (a) with respect to—

“(1) any period before July 1, 2021, or

“(2) any period after December 31, 2021.

“(g) REGULATIONS.—The Secretary shall issue such regulations or other guidance as the Secretary determines necessary or appropriate to carry out the purposes of this section and subsections (i)(1) and (j) of section 24, including regulations or other guidance which provides for the application of such provisions where the filing status of the taxpayer for a taxable year is different from the status used for determining the annual advance amount.”

(2) RECONCILIATION OF CREDIT AND ADVANCE CREDIT.—Section 24 of such Code, as amended by the preceding provision of this Act, is amended by adding at the end the following new subsection:

“(j) RECONCILIATION OF CREDIT AND ADVANCE CREDIT.—

“(1) IN GENERAL.—The amount of the credit allowed under this section to any taxpayer for any taxable year shall be reduced (but not below zero) by the aggregate amount of payments made under section 7527A to such taxpayer during such taxable year. Any failure to so reduce the credit shall be treated as arising out of a mathematical or clerical error and assessed according to section 6213(b)(1).

“(2) EXCESS ADVANCE PAYMENTS.—

“(A) IN GENERAL.—If the aggregate amount of payments under section 7527A to the taxpayer during the taxable year exceeds the amount of the credit allowed under this section to such taxpayer for such taxable year (determined without regard to paragraph (1)), the tax imposed by this chapter for such taxable year shall be increased by the amount of such excess. Any failure to so increase the tax shall be treated as arising out of a mathematical or clerical error and assessed according to section 6213(b)(1).

“(B) SAFE HARBOR BASED ON MODIFIED ADJUSTED GROSS INCOME.—

“(i) IN GENERAL.—In the case of a taxpayer whose modified adjusted gross income (as defined in subsection (b)) for the taxable year does not exceed 200 percent of the applicable income threshold, the amount of the increase determined under subparagraph (A) with respect to such taxpayer for such taxable year shall be reduced (but not below zero) by the safe harbor amount.

“(ii) PHASE OUT OF SAFE HARBOR AMOUNT.—In the case of a taxpayer whose modified adjusted gross income (as defined in subsection (b)) for the taxable year exceeds the applicable income threshold, the safe harbor amount otherwise in effect under clause (i) shall be reduced by the amount which bears the same ratio to such amount as such excess bears to the applicable income threshold.

“(iii) APPLICABLE INCOME THRESHOLD.—For purposes of this subparagraph, the term ‘applicable income threshold’ means—

“(I) \$60,000 in the case of a joint return or surviving spouse (as defined in section 2(a)),

“(II) \$50,000 in the case of a head of household, and

“(III) \$40,000 in any other case.

“(iv) SAFE HARBOR AMOUNT.—For purposes of this subparagraph, the term ‘safe harbor

amount’ means, with respect to any taxable year, the product of—

“(I) \$2,000, multiplied by

“(II) the excess (if any) of the number of qualified children taken into account in determining the annual advance amount with respect to the taxpayer under section 7527A with respect to months beginning in such taxable year, over the number of qualified children taken into account in determining the credit allowed under this section for such taxable year.”

(3) COORDINATION WITH WAGE WITHHOLDING.—Section 3402(f)(1)(C) of such Code is amended by striking “section 24(a)” and inserting “section 24 (determined after application of subsection (j) thereof)”.

(4) CONFORMING AMENDMENTS.—

(A) Section 26(b)(2) of such Code is amended by striking “and” at the end of subparagraph (X), by striking the period at the end of subparagraph (Y) and inserting “, and”, and by adding at the end the following new subparagraph:

“(Z) section 24(j)(2) (relating to excess advance payments).”

(B) Section 6211(b)(4)(A) of such Code, as amended by the preceding provisions of this subtitle, is amended—

(i) by striking “24(d)” and inserting “24 by reason of subsections (d) and (i)(1) thereof”, and

(ii) by striking “and 6428B” and inserting “6428B, and 7527A”.

(C) Paragraph (2) of section 1324(b) of title 31, United States Code, is amended—

(i) by inserting “24,” before “25A”, and

(ii) by striking “or 6431” and inserting “6431, or 7527A”.

(D) The table of sections for chapter 77 of the Internal Revenue Code of 1986 is amended by inserting after the item relating to section 7527 the following new item:

“Sec. 7527A. Advance payment of child tax credit.”

(5) APPROPRIATIONS TO CARRY OUT ADVANCE PAYMENTS.—Immediately upon the enactment of this Act, in addition to amounts otherwise available, there are appropriated for fiscal year 2021, out of any money in the Treasury not otherwise appropriated:

(A) \$397,200,000 to remain available until September 30, 2022, for necessary expenses for the Internal Revenue Service to carry out this section (and the amendments made by this section), which shall supplement and not supplant any other appropriations that may be available for this purpose, and

(B) \$16,200,000 to remain available until September 30, 2022, for necessary expenses for the Bureau of the Fiscal Service to carry out this section (and the amendments made by this section), which shall supplement and not supplant any other appropriations that may be available for this purpose.

(c) EFFECTIVE DATE.—

(1) IN GENERAL.—The amendments made by this section shall apply to taxable years beginning after December 31, 2020.

(2) ESTABLISHMENT OF ADVANCE PAYMENT PROGRAM.—The Secretary of the Treasury (or the Secretary's designee) shall establish the program described in section 7527A of the Internal Revenue Code of 1986 as soon as practicable after the date of the enactment of this Act, except that the Secretary shall ensure that the timing of the establishment of such program does not interfere with carrying out section 6428B(g) as rapidly as possible.

**SEC. 9612. APPLICATION OF CHILD TAX CREDIT IN POSSESSIONS.**

(a) IN GENERAL.—Section 24 of the Internal Revenue Code of 1986, as amended by the preceding provisions of this Act, is amended by adding at the end the following new subsection:

“(k) APPLICATION OF CREDIT IN POSSESSIONS.—

“(1) MIRROR CODE POSSESSIONS.—

“(A) IN GENERAL.—The Secretary shall pay to each possession of the United States with a mirror code tax system amounts equal to the loss (if any) to that possession by reason of the application of this section (determined without regard to this subsection) with respect to taxable years beginning after 2020. Such amounts shall be determined by the Secretary based on information provided by the government of the respective possession.

“(B) COORDINATION WITH CREDIT ALLOWED AGAINST UNITED STATES INCOME TAXES.—No credit shall be allowed under this section for any taxable year to any individual to whom a credit is allowable against taxes imposed by a possession of the United States with a mirror code tax system by reason of the application of this section in such possession for such taxable year.

“(C) MIRROR CODE TAX SYSTEM.—For purposes of this paragraph, the term ‘mirror code tax system’ means, with respect to any possession of the United States, the income tax system of such possession if the income tax liability of the residents of such possession under such system is determined by reference to the income tax laws of the United States as if such possession were the United States.

“(2) PUERTO RICO.—

“(A) APPLICATION TO TAXABLE YEARS IN 2021.—

“(i) For application of refundable credit to residents of Puerto Rico, see subsection (i)(1).

“(ii) For nonapplication of advance payment to residents of Puerto Rico, see section 7527A(e)(5)(A).

“(B) APPLICATION TO TAXABLE YEARS AFTER 2021.—In the case of any bona fide resident of Puerto Rico (within the meaning of section 937(a)) for any taxable year beginning after December 31, 2021—

“(i) the credit determined under this section shall be allowable to such resident, and

“(ii) subsection (d)(1)(B)(ii) shall be applied without regard to the phrase ‘in the case of a taxpayer with 3 or more qualifying children’.

“(3) AMERICAN SAMOA.—

“(A) IN GENERAL.—The Secretary shall pay to American Samoa amounts estimated by the Secretary as being equal to the aggregate benefits that would have been provided to residents of American Samoa by reason of the application of this section for taxable years beginning after 2020 if the provisions of this section had been in effect in American Samoa (applied as if American Samoa were the United States and without regard to the application of this section to bona fide residents of Puerto Rico under subsection (i)(1)).

“(B) DISTRIBUTION REQUIREMENT.—Subparagraph (A) shall not apply unless American Samoa has a plan, which has been approved by the Secretary, under which American Samoa will promptly distribute such payments to its residents.

“(C) COORDINATION WITH CREDIT ALLOWED AGAINST UNITED STATES INCOME TAXES.—

“(i) IN GENERAL.—In the case of a taxable year with respect to which a plan is approved under subparagraph (B), this section (other than this subsection) shall not apply to any individual eligible for a distribution under such plan.

“(ii) APPLICATION OF SECTION IN EVENT OF ABSENCE OF APPROVED PLAN.—In the case of a taxable year with respect to which a plan is not approved under subparagraph (B)—

“(I) if such taxable year begins in 2021, subsection (i)(1) shall be applied by substituting ‘bona fide resident of Puerto Rico or American Samoa’ for ‘bona fide resident of Puerto Rico’, and

“(II) if such taxable year begins after December 31, 2021, rules similar to the rules of paragraph (2)(B) shall apply with respect to bona fide residents of American Samoa (within the meaning of section 937(a)).

“(4) TREATMENT OF PAYMENTS.—For purposes of section 1324 of title 31, United States Code,

the payments under this subsection shall be treated in the same manner as a refund due from a credit provision referred to in subsection (b)(2) of such section.”.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2020.

### PART 3—EARNED INCOME TAX CREDIT

#### SEC. 9621. STRENGTHENING THE EARNED INCOME TAX CREDIT FOR INDIVIDUALS WITH NO QUALIFYING CHILDREN.

(a) SPECIAL RULES FOR 2021.—Section 32 of the Internal Revenue Code of 1986 is amended by adding at the end the following new subsection:

“(n) SPECIAL RULES FOR INDIVIDUALS WITHOUT QUALIFYING CHILDREN.—In the case of any taxable year beginning after December 31, 2020, and before January 1, 2022—

“(1) DECREASE IN MINIMUM AGE FOR CREDIT.—“(A) IN GENERAL.—Subsection (c)(1)(A)(ii)(II) shall be applied by substituting ‘the applicable minimum age’ for ‘age 25’.

“(B) APPLICABLE MINIMUM AGE.—For purposes of this paragraph, the term ‘applicable minimum age’ means—

“(i) except as otherwise provided in this subparagraph, age 19,

“(ii) in the case of a specified student (other than a qualified former foster youth or a qualified homeless youth), age 24, and

“(iii) in the case of a qualified former foster youth or a qualified homeless youth, age 18.

“(C) SPECIFIED STUDENT.—For purposes of this paragraph, the term ‘specified student’ means, with respect to any taxable year, an individual who is an eligible student (as defined in section 25A(b)(3)) during at least 5 calendar months during the taxable year.

“(D) QUALIFIED FORMER FOSTER YOUTH.—For purposes of this paragraph, the term ‘qualified former foster youth’ means an individual who—

“(i) on or after the date that such individual attained age 14, was in foster care provided under the supervision or administration of an entity administering (or eligible to administer) a plan under part B or part E of title IV of the Social Security Act (without regard to whether Federal assistance was provided with respect to such child under such part E), and

“(ii) provides (in such manner as the Secretary may provide) consent for entities which administer a plan under part B or part E of title IV of the Social Security Act to disclose to the Secretary information related to the status of such individual as a qualified former foster youth.

“(E) QUALIFIED HOMELESS YOUTH.—For purposes of this paragraph, the term ‘qualified homeless youth’ means, with respect to any taxable year, an individual who certifies, in a manner as provided by the Secretary, that such individual is either an unaccompanied youth who is a homeless child or youth, or is unaccompanied, at risk of homelessness, and self-supporting.

“(2) ELIMINATION OF MAXIMUM AGE FOR CREDIT.—Subsection (c)(1)(A)(ii)(II) shall be applied without regard to the phrase ‘but not attained age 65’.

“(3) INCREASE IN CREDIT AND PHASEOUT PERCENTAGES.—The table contained in subsection (b)(1) shall be applied by substituting ‘15.3’ for ‘7.65’ each place it appears therein.

“(4) INCREASE IN EARNED INCOME AND PHASE-OUT AMOUNTS.—

“(A) IN GENERAL.—The table contained in subsection (b)(2)(A) shall be applied—

“(i) by substituting ‘\$9,820’ for ‘\$4,220’, and

“(ii) by substituting ‘\$11,610’ for ‘\$5,280’.

“(B) COORDINATION WITH INFLATION ADJUSTMENT.—Subsection (j) shall not apply to any dollar amount specified in this paragraph.”.

(b) INFORMATION RETURN MATCHING.—As soon as practicable, the Secretary of the Treasury (or the Secretary’s delegate) shall develop and implement procedures to use information returns under section 6050S (relating to returns re-

lating to higher education tuition and related expenses) to check the status of individuals as specified students for purposes of section 32(n)(1)(B)(ii) of the Internal Revenue Code of 1986 (as added by this section).

(c) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after December 31, 2020.

#### SEC. 9622. TAXPAYER ELIGIBLE FOR CHILDLESS EARNED INCOME CREDIT IN CASE OF QUALIFYING CHILDREN WHO FAIL TO MEET CERTAIN IDENTIFICATION REQUIREMENTS.

(a) IN GENERAL.—Section 32(c)(1) of the Internal Revenue Code of 1986 is amended by striking subparagraph (F).

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after December 31, 2020.

#### SEC. 9623. CREDIT ALLOWED IN CASE OF CERTAIN SEPARATED SPOUSES.

(a) IN GENERAL.—Section 32(d) of the Internal Revenue Code of 1986 is amended—

(1) by striking “MARRIED INDIVIDUALS.—In the case of” and inserting the following: “MARRIED INDIVIDUALS.—

“(1) IN GENERAL.—In the case of”, and

(2) by adding at the end the following new paragraph:

“(2) DETERMINATION OF MARITAL STATUS.—For purposes of this section—

“(A) IN GENERAL.—Except as provided in subparagraph (B), marital status shall be determined under section 7703(a).

“(B) SPECIAL RULE FOR SEPARATED SPOUSE.—An individual shall not be treated as married if such individual—

“(i) is married (as determined under section 7703(a)) and does not file a joint return for the taxable year,

“(ii) resides with a qualifying child of the individual for more than one-half of such taxable year, and

“(iii)(I) during the last 6 months of such taxable year, does not have the same principal place of abode as the individual’s spouse, or

“(II) has a decree, instrument, or agreement (other than a decree of divorce) described in section 121(d)(3)(C) with respect to the individual’s spouse and is not a member of the same household with the individual’s spouse by the end of the taxable year.”.

(b) CONFORMING AMENDMENTS.—

(1) Section 32(c)(1)(A) of such Code is amended by striking the last sentence.

(2) Section 32(c)(1)(E)(ii) of such Code is amended by striking “(within the meaning of section 7703)”.

(3) Section 32(d)(1) of such Code, as amended by subsection (a), is amended by striking “(within the meaning of section 7703)”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2020.

#### SEC. 9624. MODIFICATION OF DISQUALIFIED INVESTMENT INCOME TEST.

(a) IN GENERAL.—Section 32(i) of the Internal Revenue Code of 1986 is amended by striking “\$2,200” and inserting “\$10,000”.

(b) INFLATION ADJUSTMENT.—Section 32(j)(1) of such Code is amended—

(1) in the matter preceding subparagraph (A), by inserting “(2021 in the case of the dollar amount in subsection (i)(1))” after “2015”,

(2) in subparagraph (B)(i)—

(A) by striking “subsections (b)(2)(A) and (i)(1)” and inserting “subsection (b)(2)(A)”, and

(B) by striking “and” at the end,

(3) by striking the period at the end of subparagraph (B)(ii) and inserting “, and”, and

(4) by inserting after subparagraph (B)(ii) the following new clause:

“(iii) in the case of the \$10,000 amount in subsection (i)(1), ‘calendar year 2020’ for ‘calendar year 2016’.”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2020.

**SEC. 9625. APPLICATION OF EARNED INCOME TAX CREDIT IN POSSESSIONS OF THE UNITED STATES.**

(a) *IN GENERAL.*—Chapter 77 of the Internal Revenue Code of 1986 is amended by adding at the end the following new section:

**“SEC. 7530. APPLICATION OF EARNED INCOME TAX CREDIT TO POSSESSIONS OF THE UNITED STATES.**

“(a) *PUERTO RICO.*—

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

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

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

“(i) the expenditures made by Puerto Rico during such calendar year for education efforts with respect to individual taxpayers and tax return preparers relating to the earned income tax credit, or

“(ii) \$1,000,000.

“(2) *REQUIREMENT TO REFORM EARNED INCOME TAX CREDIT.*—The Secretary shall not make any payments under paragraph (1) with respect to any calendar year unless Puerto Rico has in effect an earned income tax credit for taxable years beginning in or with such calendar year which (relative to the earned income tax credit which was in effect for 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 taxable 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.*—

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

“(i) after receipt of such information as the Secretary may require to determine such payments, and

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

“(B) *INFORMATION.*—The Secretary may require the reporting of such information as the

Secretary may require to carry out this subsection.

“(C) *DETERMINATION OF COST OF EARNED INCOME TAX CREDIT.*—For purposes of this subsection, the cost to Puerto Rico of the earned income tax credit shall be determined by the Secretary on the basis of the laws of Puerto Rico and shall include reductions in revenues received by Puerto Rico by reason of such credit and refunds attributable to such credit, but shall not include any administrative costs with respect to such credit.

“(b) *POSSESSIONS WITH MIRROR CODE TAX SYSTEMS.*—

“(1) *IN GENERAL.*—With respect to calendar year 2021 and each calendar year thereafter, the Secretary shall, except as otherwise provided in this subsection, make payments to the Virgin Islands, Guam, and the Commonwealth of the Northern Mariana Islands equal to—

“(A) the cost to such possession of the earned income tax credit for taxable years beginning in or with such calendar year, plus

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

“(i) the expenditures made by such possession during such calendar year for education efforts with respect to individual taxpayers and tax return preparers relating to such earned income tax credit, or

“(ii) \$50,000.

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

“(c) *AMERICAN SAMOA.*—

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

“(A) the lesser of—

“(i) the cost to American Samoa of the earned income tax credit for taxable years beginning in or with such calendar year, or

“(ii) \$16,000,000, plus

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

“(i) the expenditures made by American Samoa during such calendar year for education efforts with respect to individual taxpayers and tax return preparers relating to such earned income tax credit, or

“(ii) \$50,000.

“(2) *REQUIREMENT TO ENACT AND MAINTAIN AN EARNED INCOME TAX CREDIT.*—The Secretary shall not make any payments under paragraph (1) with respect to any calendar year unless American Samoa has in effect an earned income tax credit for taxable years beginning in or with such calendar year which allows a refundable tax credit to individuals on the basis of the taxpayer’s earned income which is designed to substantially increase workforce participation.

“(3) *INFLATION ADJUSTMENT.*—In the case of any calendar year after 2021, the \$16,000,000 amount in paragraph (1)(A)(ii) shall be increased by an amount equal to—

“(A) such dollar amount, multiplied by—

“(B) 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 increase determined under this clause shall be rounded to the nearest multiple of \$100,000.

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

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

(b) *CLERICAL AMENDMENT.*—The table of sections for chapter 77 of the Internal Revenue

Code of 1986 is amended by adding at the end the following new item:

“Sec. 7530. Application of earned income tax credit to possessions of the United States.”.

**SEC. 9626. TEMPORARY SPECIAL RULE FOR DETERMINING EARNED INCOME FOR PURPOSES OF EARNED INCOME TAX CREDIT.**

(a) *IN GENERAL.*—If the earned income of the taxpayer for the taxpayer’s first taxable year beginning in 2021 is less than the earned income of the taxpayer for the taxpayer’s first taxable year beginning in 2019, the credit allowed under section 32 of the Internal Revenue Code of 1986 may, at the election of the taxpayer, be determined by substituting—

(1) such earned income for the taxpayer’s first taxable year beginning in 2019, for

(2) such earned income for the taxpayer’s first taxable year beginning in 2021.

(b) *EARNED INCOME.*—

(1) *IN GENERAL.*—For purposes of this section, the term “earned income” has the meaning given such term under section 32(c) of the Internal Revenue Code of 1986.

(2) *APPLICATION TO JOINT RETURNS.*—For purposes of subsection (a), in the case of a joint return, the earned income of the taxpayer for the first taxable year beginning in 2019 shall be the sum of the earned income of each spouse for such taxable year.

(c) *SPECIAL RULES.*—

(1) *ERRORS TREATED AS MATHEMATICAL ERRORS.*—For purposes of section 6213 of the Internal Revenue Code of 1986, an incorrect use on a return of earned income pursuant to subsection (a) shall be treated as a mathematical or clerical error.

(2) *NO EFFECT ON DETERMINATION OF GROSS INCOME, ETC.*—Except as otherwise provided in this subsection, the Internal Revenue Code of 1986 shall be applied without regard to any substitution under subsection (a).

(d) *TREATMENT OF CERTAIN POSSESSIONS.*—

(1) *PAYMENTS TO POSSESSIONS WITH MIRROR CODE TAX SYSTEMS.*—The Secretary of the Treasury shall pay to each possession of the United States which has a mirror code tax system amounts equal to the loss (if any) to that possession by reason of the application of the provisions of this section (other than this subsection) with respect to section 32 of the Internal Revenue Code of 1986. Such amounts shall be determined by the Secretary of the Treasury based on information provided by the government of the respective possession.

(2) *PAYMENTS TO OTHER POSSESSIONS.*—The Secretary of the Treasury shall pay to each possession of the United States which does not have a mirror code tax system amounts estimated by the Secretary of the Treasury as being equal to the aggregate benefits (if any) that would have been provided to residents of such possession by reason of the provisions of this section (other than this subsection) with respect to section 32 of the Internal Revenue Code of 1986 if a mirror code tax system had been in effect in such possession. The preceding sentence shall not apply unless the respective possession has a plan, which has been approved by the Secretary of the Treasury, under which such possession will promptly distribute such payments to its residents.

(3) *MIRROR CODE TAX SYSTEM.*—For purposes of this section, the term “mirror code tax system” means, with respect to any possession of the United States, the income tax system of such possession if the income tax liability of the residents of such possession under such system is determined by reference to the income tax laws of the United States as if such possession were the United States.

(4) *TREATMENT OF PAYMENTS.*—For purposes of section 1324 of title 31, United States Code, the payments under this section shall be treated in the same manner as a refund due from a credit provision referred to in subsection (b)(2) of such section.



**PART 4—DEPENDENT CARE ASSISTANCE****SEC. 9631. REFUNDABILITY AND ENHANCEMENT OF CHILD AND DEPENDENT CARE TAX CREDIT.**

(a) IN GENERAL.—Section 21 of the Internal Revenue Code of 1986 is amended by adding at the end the following new subsection:

“(g) SPECIAL RULES FOR 2021.—In the case of any taxable year beginning after December 31, 2020, and before January 1, 2022—

“(1) CREDIT MADE REFUNDABLE.—If the taxpayer (in the case of a joint return, either spouse) has a principal place of abode in the United States (determined as provided in section 32) for more than one-half of the taxable year, the credit allowed under subsection (a) shall be treated as a credit allowed under subpart C (and not allowed under this subpart).

“(2) INCREASE IN DOLLAR LIMIT ON AMOUNT CREDITABLE.—Subsection (c) shall be applied—

“(A) by substituting ‘\$8,000’ for ‘\$3,000’ in paragraph (1) thereof, and

“(B) by substituting ‘\$16,000’ for ‘\$6,000’ in paragraph (2) thereof.

“(3) INCREASE IN APPLICABLE PERCENTAGE.—Subsection (a)(2) shall be applied—

“(A) by substituting ‘50 percent’ for ‘35 percent’, and

“(B) by substituting ‘\$125,000’ for ‘\$15,000’.

“(4) APPLICATION OF PHASEOUT TO HIGH INCOME INDIVIDUALS.—

“(A) IN GENERAL.—Subsection (a)(2) shall be applied by substituting ‘the phaseout percentage’ for ‘20 percent’.

“(B) PHASEOUT PERCENTAGE.—The term ‘phaseout percentage’ means 20 percent reduced (but not below zero) by 1 percentage point for each \$2,000 (or fraction thereof) by which the taxpayer’s adjusted gross income for the taxable year exceeds \$400,000.”.

(b) APPLICATION OF CREDIT IN POSSESSIONS.—Section 21 of such Code, as amended by subsection (a), is amended by adding at the end the following new subsection:

“(h) APPLICATION OF CREDIT IN POSSESSIONS.—

“(1) PAYMENT TO POSSESSIONS WITH MIRROR CODE TAX SYSTEMS.—The Secretary shall pay to each possession of the United States with a mirror code tax system amounts equal to the loss (if any) to that possession by reason of the application of this section (determined without regard to this subsection) with respect to taxable years beginning in or with 2021. Such amounts shall be determined by the Secretary based on information provided by the government of the respective possession.

“(2) PAYMENTS TO OTHER POSSESSIONS.—The Secretary shall pay to each possession of the United States which does not have a mirror code tax system amounts estimated by the Secretary as being equal to the aggregate benefits that would have been provided to residents of such possession by reason of this section with respect to taxable years beginning in or with 2021 if a mirror code tax system had been in effect in such possession. The preceding sentence shall not apply unless the respective possession has a plan, which has been approved by the Secretary, under which such possession will promptly distribute such payments to its residents.

“(3) COORDINATION WITH CREDIT ALLOWED AGAINST UNITED STATES INCOME TAXES.—In the case of any taxable year beginning in or with 2021, no credit shall be allowed under this section to any individual—

“(A) to whom a credit is allowable against taxes imposed by a possession with a mirror code tax system by reason of this section, or

“(B) who is eligible for a payment under a plan described in paragraph (2).

“(4) MIRROR CODE TAX SYSTEM.—For purposes of this subsection, the term ‘mirror code tax system’ means, with respect to any possession of the United States, the income tax system of such possession if the income tax liability of the residents of such possession under such system is

determined by reference to the income tax laws of the United States as if such possession were the United States.

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

(c) CONFORMING AMENDMENTS.—

(1) Section 6211(b)(4)(A) of such Code, as amended by the preceding provisions of this Act, is amended by inserting “21 by reason of subsection (g) thereof,” before “24”.

(2) Section 1324(b)(2) of title 31, United States Code (as amended by the preceding provisions of this title), is amended by inserting “21,” before “24”.

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2020.

**SEC. 9632. INCREASE IN EXCLUSION FOR EMPLOYER-PROVIDED DEPENDENT CARE ASSISTANCE.**

(a) IN GENERAL.—Section 129(a)(2) of the Internal Revenue Code of 1986 is amended by adding at the end the following new subparagraph:

“(D) SPECIAL RULE FOR 2021.—In the case of any taxable year beginning after December 31, 2020, and before January 1, 2022, subparagraph (A) shall be applied by substituting ‘\$10,500 (half such dollar amount)’ for ‘\$5,000 (\$2,500)’.”.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after December 31, 2020.

(c) RETROACTIVE PLAN AMENDMENTS.—A plan that otherwise satisfies all applicable requirements of sections 125 and 129 of the Internal Revenue Code of 1986 (including any rules or regulations thereunder) shall not fail to be treated as a cafeteria plan or dependent care assistance program merely because such plan is amended pursuant to a provision under this section and such amendment is retroactive, if—

(1) such amendment is adopted no later than the last day of the plan year in which the amendment is effective, and

(2) the plan is operated consistent with the terms of such amendment during the period beginning on the effective date of the amendment and ending on the date the amendment is adopted.

**PART 5—CREDITS FOR PAID SICK AND FAMILY LEAVE****SEC. 9641. PAYROLL CREDITS.**

(a) IN GENERAL.—Chapter 21 of the Internal Revenue Code of 1986 is amended by adding at the end the following new subchapter:

**“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.

**“SEC. 3131. CREDIT FOR PAID SICK LEAVE.**

“(a) IN GENERAL.—In the case of an employer, there shall be allowed as a credit against applicable employment taxes for each calendar quarter an amount equal to 100 percent of the qualified sick leave wages paid by such employer with respect to such calendar quarter.

“(b) LIMITATIONS AND REFUNDABILITY.—

“(1) WAGES TAKEN INTO ACCOUNT.—The amount of qualified sick leave wages taken into account under subsection (a) with respect to any individual shall not exceed \$200 (\$511 in the case of any day any portion of which is paid sick time described in paragraph (1), (2), or (3) of section 5102(a) of the Emergency Paid Sick Leave Act, applied with the modification described in subsection (c)(2)(A)(i)) for any day (or portion thereof) for which the individual is paid qualified sick leave wages.

“(2) OVERALL LIMITATION ON NUMBER OF DAYS TAKEN INTO ACCOUNT.—The aggregate number of days taken into account under paragraph (1) for any calendar quarter shall not exceed the excess (if any) of—

“(A) 10, over

“(B) the aggregate number of days so taken into account during preceding calendar quarters in such calendar year (other than the first quarter of calendar year 2021).

“(3) CREDIT LIMITED TO CERTAIN EMPLOYMENT TAXES.—The credit allowed by subsection (a) with respect to any calendar quarter shall not exceed the applicable employment taxes for such calendar quarter on the wages paid with respect to the employment of all employees of the employer.

“(4) REFUNDABILITY OF EXCESS CREDIT.—

“(A) CREDIT IS REFUNDABLE.—If the amount of the credit under subsection (a) exceeds the limitation of paragraph (3) for any calendar quarter, such excess shall be treated as an overpayment that shall be refunded under sections 6402(a) and 6413(b).

“(B) ADVANCING CREDIT.—In anticipation of the credit, including the refundable portion under subparagraph (A), the credit shall be advanced, according to forms and instructions provided by the Secretary, up to an amount calculated under subsection (a), subject to the limits under paragraph (1) and (2), all calculated through the end of the most recent payroll period in the quarter.

“(c) QUALIFIED SICK LEAVE WAGES.—For purposes of this section—

“(1) IN GENERAL.—The term ‘qualified sick leave wages’ means wages paid by an employer which would be required to be paid by reason of the Emergency Paid Sick Leave Act as if such Act applied after March 31, 2021.

“(2) RULES OF APPLICATION.—For purposes of determining whether wages are qualified sick leave wages under paragraph (1)—

“(A) IN GENERAL.—The Emergency Paid Sick Leave Act shall be applied—

“(i) by inserting ‘, the employee is seeking or awaiting the results of a diagnostic test for, or a medical diagnosis of, COVID-19 and such employee has been exposed to COVID-19 or the employee’s employer has requested such test or diagnosis, or the employee is obtaining immunization related to COVID-19 or recovering from any injury, disability, illness, or condition related to such immunization’ after ‘medical diagnosis’ in section 5102(a)(3) thereof, and

“(ii) by applying section 5102(b)(1) of such Act separately with respect to each calendar year after 2020 (and, in the case of calendar year 2021, without regard to the first quarter thereof).

“(B) LEAVE MUST MEET REQUIREMENTS.—If an employer fails to comply with any requirement of such Act (determined without regard to section 5109 thereof) with respect to paid sick time (as defined in section 5110 of such Act), amounts paid by such employer with respect to such paid sick time shall not be taken into account as qualified sick leave wages. For purposes of the preceding sentence, an employer which takes an action described in section 5104 of such Act shall be treated as failing to meet a requirement of such Act.

“(d) ALLOWANCE OF CREDIT FOR CERTAIN HEALTH PLAN EXPENSES.—

“(1) IN GENERAL.—The amount of the credit allowed under subsection (a) shall be increased by so much of the employer’s qualified health plan expenses as are properly allocable to the qualified sick leave wages for which such credit is so allowed.

“(2) QUALIFIED HEALTH PLAN EXPENSES.—For purposes of this subsection, the term ‘qualified health plan expenses’ means amounts paid or incurred by the employer to provide and maintain a group health plan (as defined in section 5000(b)(1)), but only to the extent that such amounts are excluded from the gross income of employees by reason of section 106(a).

“(3) ALLOCATION RULES.—For purposes of this section, qualified health plan expenses shall be allocated to qualified sick leave wages in such manner as the Secretary may prescribe. Except as otherwise provided by the Secretary, such allocation shall be treated as properly made if

made on the basis of being pro rata among covered employees and pro rata on the basis of periods of coverage (relative to the time periods of leave to which such wages relate).

“(e) DEFINITIONS AND SPECIAL RULES.—

“(1) APPLICABLE EMPLOYMENT TAXES.—For purposes of this section, the term ‘applicable employment taxes’ means the following:

“(A) The taxes imposed under section 3111(b).

“(B) So much of the taxes imposed under section 3221(a) as are attributable to the rate in effect under section 3111(b).

“(2) WAGES.—For purposes of this section, the term ‘wages’ means wages (as defined in section 3121(a), determined without regard to paragraphs (1) through (22) of section 3121(b)) and compensation (as defined in section 3231(e), determined without regard to the sentence in paragraph (1) thereof which begins ‘Such term does not include remuneration’).

“(3) DENIAL OF DOUBLE BENEFIT.—For purposes of chapter 1, the gross income of the employer, for the taxable year which includes the last day of any calendar quarter with respect to which a credit is allowed under this section, shall be increased by the amount of such credit. Any wages taken into account in determining the credit allowed under this section shall not be taken into account for purposes of determining the credit allowed under sections 45A, 45P, 45S, 51, 3132, and 3134. In the case of any credit allowed under section 2301 of the CARES Act or section 41 with respect to wages taken into account under this section, the credit allowed under this section shall be reduced by the portion of the credit allowed under such section 2301 or section 41 which is attributable to such wages.

“(4) ELECTION TO NOT TAKE CERTAIN WAGES INTO ACCOUNT.—This section shall not apply to so much of the qualified sick leave wages paid by an eligible employer as such employer elects (at such time and in such manner as the Secretary may prescribe) to not take into account for purposes of this section.

“(5) CERTAIN GOVERNMENTAL EMPLOYERS.—No credit shall be allowed under this section to the Government of the United States or to any agency or instrumentality thereof. The preceding sentence shall not apply to any organization described in section 501(c)(1) and exempt from tax under section 501(a).

“(6) EXTENSION OF LIMITATION ON ASSESSMENT.—Notwithstanding section 6501, the limitation on the time period for the assessment of any amount attributable to a credit claimed under this section shall not expire before the date that is 5 years after the later of—

“(A) the date on which the original return which includes the calendar quarter with respect to which such credit is determined is filed, or

“(B) the date on which such return is treated as filed under section 6501(b)(2).

“(f) REGULATIONS.—The Secretary shall prescribe such regulations or other guidance as may be necessary to carry out the purposes of this section, including—

“(1) regulations or other guidance to prevent the avoidance of the purposes of the limitations under this section,

“(2) regulations or other guidance to minimize compliance and record-keeping burdens under this section,

“(3) regulations or other guidance providing for waiver of penalties for failure to deposit amounts in anticipation of the allowance of the credit allowed under this section,

“(4) regulations or other guidance for recapturing the benefit of credits determined under this section in cases where there is a subsequent adjustment to the credit determined under subsection (a),

“(5) regulations or other guidance to ensure that the wages taken into account under this section conform with the paid sick time required to be provided under the Emergency Paid Sick Leave Act, and

“(6) regulations or other guidance to permit the advancement of the credit determined under subsection (a).

“(g) APPLICATION OF SECTION.—This section shall apply only to wages paid with respect to the period beginning on April 1, 2021, and ending on September 30, 2021.

“(h) TREATMENT OF DEPOSITS.—The Secretary shall waive any penalty under section 6656 for any failure to make a deposit of applicable employment taxes if the Secretary determines that such failure was due to the anticipation of the credit allowed under this section.

“(i) NON-DISCRIMINATION REQUIREMENT.—No credit shall be allowed under this section to any employer for any calendar quarter if such employer, with respect to the availability of the provision of qualified sick leave wages to which this section otherwise applies for such calendar quarter, discriminates in favor of highly compensated employees (within the meaning of section 414(q)), full-time employees, or employees on the basis of employment tenure with such employer.

#### “SEC. 3132. PAYROLL CREDIT FOR PAID FAMILY LEAVE.

“(a) IN GENERAL.—In the case of an employer, there shall be allowed as a credit against applicable employment taxes for each calendar quarter an amount equal to 100 percent of the qualified family leave wages paid by such employer with respect to such calendar quarter.

“(b) LIMITATIONS AND REFUNDABILITY.—

“(1) WAGES TAKEN INTO ACCOUNT.—The amount of qualified family leave wages taken into account under subsection (a) with respect to any individual shall not exceed—

“(A) for any day (or portion thereof) for which the individual is paid qualified family leave wages, \$200, and

“(B) in the aggregate with respect to all calendar quarters, \$12,000.

“(2) CREDIT LIMITED TO CERTAIN EMPLOYMENT TAXES.—The credit allowed by subsection (a) with respect to any calendar quarter shall not exceed the applicable employment taxes for such calendar quarter (reduced by any credits allowed under section 3131) on the wages paid with respect to the employment of all employees of the employer.

“(3) REFUNDABILITY OF EXCESS CREDIT.—

“(A) CREDIT IS REFUNDABLE.—If the amount of the credit under subsection (a) exceeds the limitation of paragraph (2) for any calendar quarter, such excess shall be treated as an overpayment that shall be refunded under sections 6402(a) and 6413(b).

“(B) ADVANCING CREDIT.—In anticipation of the credit, including the refundable portion under subparagraph (A), the credit shall be advanced, according to forms and instructions provided by the Secretary, up to an amount calculated under subsection (a), subject to the limits under paragraph (1) and (2), all calculated through the end of the most recent payroll period in the quarter.

“(c) QUALIFIED FAMILY LEAVE WAGES.—

“(1) IN GENERAL.—For purposes of this section, the term ‘qualified family leave wages’ means wages paid by an employer which would be required to be paid by reason of the Emergency Family and Medical Leave Expansion Act (including the amendments made by such Act) as if such Act (and amendments made by such Act) applied after March 31, 2021.

“(2) RULES OF APPLICATION.—

“(A) IN GENERAL.—For purposes of determining whether wages are qualified family leave wages under paragraph (1)—

“(i) section 110(a)(2)(A) of the Family and Medical Leave Act of 1993 shall be applied by inserting ‘or any reason for leave described in section 5102(a) of the Families First Coronavirus Response Act, or the employee is seeking or awaiting the results of a diagnostic test for, or a medical diagnosis of, COVID-19 and such employee has been exposed to COVID-19 or the employee’s employer has requested such test or di-

agnosis, or the employee is obtaining immunization related to COVID-19 or recovering from any injury, disability, illness, or condition related to such immunization’ after ‘public health emergency’, and

“(ii) section 110(b) of such Act shall be applied—

“(I) without regard to paragraph (1) thereof, “(II) by striking ‘after taking leave after such section for 10 days’ in paragraph (2)(A) thereof, and

“(III) by substituting ‘\$12,000’ for ‘\$10,000’ in paragraph (2)(B)(ii) thereof.

“(B) LEAVE MUST MEET REQUIREMENTS.—For purposes of determining whether wages would be required to be paid under paragraph (1), if an employer fails to comply with any requirement of the Family and Medical Leave Act of 1993 or the Emergency Family and Medical Leave Expansion Act (determined without regard to any time limitation under section 102(a)(1)(F) of the Family and Medical Leave Act of 1994) with respect to any leave provided for a qualifying need related to a public health emergency (as defined in section 110 of such Act, applied as described in subparagraph (A)(i)), amounts paid by such employer with respect to such leave shall not be taken into account as qualified family leave wages. For purposes of the preceding sentence, an employer which takes an action described in section 105 of the Family and Medical Leave Act of 1993 shall be treated as failing to meet a requirement of such Act.

“(d) ALLOWANCE OF CREDIT FOR CERTAIN HEALTH PLAN EXPENSES.—

“(1) IN GENERAL.—The amount of the credit allowed under subsection (a) shall be increased by so much of the employer’s qualified health plan expenses as are properly allocable to the qualified family leave wages for which such credit is so allowed.

“(2) QUALIFIED HEALTH PLAN EXPENSES.—For purposes of this subsection, the term ‘qualified health plan expenses’ means amounts paid or incurred by the employer to provide and maintain a group health plan (as defined in section 5000(b)(1)), but only to the extent that such amounts are excluded from the gross income of employees by reason of section 106(a).

“(3) ALLOCATION RULES.—For purposes of this section, qualified health plan expenses shall be allocated to qualified family leave wages in such manner as the Secretary may prescribe. Except as otherwise provided by the Secretary, such allocation shall be treated as properly made if made on the basis of being pro rata among covered employees and pro rata on the basis of periods of coverage (relative to the time periods of leave to which such wages relate).

“(e) DEFINITIONS AND SPECIAL RULES.—

“(1) APPLICABLE EMPLOYMENT TAXES.—For purposes of this section, the term ‘applicable employment taxes’ means the following:

“(A) The taxes imposed under section 3111(b).

“(B) So much of the taxes imposed under section 3221(a) as are attributable to the rate in effect under section 3111(b).

“(2) WAGES.—For purposes of this section, the term ‘wages’ means wages (as defined in section 3121(a), determined without regard to paragraphs (1) through (22) of section 3121(b)) and compensation (as defined in section 3231(e), determined without regard to the sentence in paragraph (1) thereof which begins ‘Such term does not include remuneration’).

“(3) DENIAL OF DOUBLE BENEFIT.—For purposes of chapter 1, the gross income of the employer, for the taxable year which includes the last day of any calendar quarter with respect to which a credit is allowed under this section, shall be increased by the amount of such credit. Any wages taken into account in determining the credit allowed under this section shall not be taken into account for purposes of determining the credit allowed under sections 45A, 45P, 45S, 51, 3131, and 3134. In the case of any credit allowed under section 2301 of the CARES Act or

section 41 with respect to wages taken into account under this section, the credit allowed under this section shall be reduced by the portion of the credit allowed under such section 2301 or section 41 which is attributable to such wages.

“(4) **ELECTION TO NOT TAKE CERTAIN WAGES INTO ACCOUNT.**—This section shall not apply to so much of the qualified family leave wages paid by an eligible employer as such employer elects (at such time and in such manner as the Secretary may prescribe) to not take into account for purposes of this section.

“(5) **CERTAIN GOVERNMENTAL EMPLOYERS.**—No credit shall be allowed under this section to the Government of the United States or to any agency or instrumentality thereof. The preceding sentence shall not apply to any organization described in section 501(c)(1) and exempt from tax under section 501(a).

“(6) **EXTENSION OF LIMITATION ON ASSESSMENT.**—Notwithstanding section 6501, the limitation on the time period for the assessment of any amount attributable to a credit claimed under this section shall not expire before the date that is 5 years after the later of—

“(A) the date on which the original return which includes the calendar quarter with respect to which such credit is determined is filed, or

“(B) the date on which such return is treated as filed under section 6501(b)(2).

“(f) **REGULATIONS.**—The Secretary shall prescribe such regulations or other guidance as may be necessary to carry out the purposes of this section, including—

“(1) regulations or other guidance to prevent the avoidance of the purposes of the limitations under this section,

“(2) regulations or other guidance to minimize compliance and record-keeping burdens under this section,

“(3) regulations or other guidance providing for waiver of penalties for failure to deposit amounts in anticipation of the allowance of the credit allowed under this section,

“(4) regulations or other guidance for recapturing the benefit of credits determined under this section in cases where there is a subsequent adjustment to the credit determined under subsection (a),

“(5) regulations or other guidance to ensure that the wages taken into account under this section conform with the paid leave required to be provided under the Emergency Family and Medical Leave Expansion Act (including the amendments made by such Act), and

“(6) regulations or other guidance to permit the advancement of the credit determined under subsection (a).

“(g) **APPLICATION OF SECTION.**—This section shall apply only to wages paid with respect to the period beginning on April 1, 2021, and ending on September 30, 2021.

“(h) **TREATMENT OF DEPOSITS.**—The Secretary shall waive any penalty under section 6656 for any failure to make a deposit of applicable employment taxes if the Secretary determines that such failure was due to the anticipation of the credit allowed under this section.

“(i) **NON-DISCRIMINATION REQUIREMENT.**—No credit shall be allowed under this section to any employer for any calendar quarter if such employer, with respect to the availability of the provision of qualified family leave wages to which this section otherwise applies for such calendar quarter, discriminates in favor of highly compensated employees (within the meaning of section 414(q)), full-time employees, or employees on the basis of employment tenure with such employer.

**“SEC. 3133. SPECIAL RULE RELATED TO TAX ON EMPLOYERS.**

“(a) **IN GENERAL.**—The credit allowed by section 3131 and the credit allowed by section 3132 shall each be increased by the amount of the taxes imposed by subsections (a) and (b) of section 3111 and section 3221(a) on qualified sick

leave wages, or qualified family leave wages, for which credit is allowed under such section 3131 or 3132 (respectively).

“(b) **DENIAL OF DOUBLE BENEFIT.**—For denial of double benefit with respect to the credit increase under subsection (a), see sections 3131(e)(3) and 3132(e)(3).”

(b) **REFUNDS.**—Paragraph (2) of section 1324(b) of title 31, United States Code, is amended by inserting “3131, 3132,” before “6428”.

(c) **CLERICAL AMENDMENT.**—The table of subchapters for chapter 21 of the Internal Revenue Code of 1986 is amended by adding at the end the following new item:

“SUBCHAPTER D—CREDITS”.

(d) **EFFECTIVE DATE.**—The amendments made by this section shall apply to amounts paid with respect to calendar quarters beginning after March 31, 2021.

**SEC. 9642. CREDIT FOR SICK LEAVE FOR CERTAIN SELF-EMPLOYED INDIVIDUALS.**

(a) **IN GENERAL.**—In the case of an eligible self-employed individual, there shall be allowed as a credit against the tax imposed by chapter 1 of the Internal Revenue Code of 1986 for any taxable year an amount equal to the qualified sick leave equivalent amount with respect to the individual.

(b) **ELIGIBLE SELF-EMPLOYED INDIVIDUAL.**—For purposes of this section—

(1) **IN GENERAL.**—The term “eligible self-employed individual” means an individual who—

(A) regularly carries on any trade or business within the meaning of section 1402 of the Internal Revenue Code of 1986, and

(B) would be entitled to receive paid leave during the taxable year pursuant to the Emergency Paid Sick Leave Act if—

(i) the individual were an employee of an employer (other than himself or herself), and

(ii) such Act applied after March 31, 2021.

(2) **RULES OF APPLICATION.**—For purposes of paragraph (1)(B), in determining whether an individual would be entitled to receive paid leave under the Emergency Paid Sick Leave Act, such Act shall be applied—

(A) by inserting “, the employee is seeking or awaiting the results of a diagnostic test for, or a medical diagnosis of, COVID-19 and such employee has been exposed to COVID-19 or is unable to work pending the results of such test or diagnosis, or the employee is obtaining immunization related to COVID-19 or recovering from any injury, disability, illness, or condition related to such immunization” after “medical diagnosis” in section 5102(a)(3) of such Act, and

(B) by applying section 5102(b)(1) of such Act separately with respect to each taxable year.

(c) **QUALIFIED SICK LEAVE EQUIVALENT AMOUNT.**—For purposes of this section—

(1) **IN GENERAL.**—The term “qualified sick leave equivalent amount” means, with respect to any eligible self-employed individual, an amount equal to—

(A) the number of days during the taxable year (but not more than 10) that the individual is unable to perform services in any trade or business referred to in section 1402 of the Internal Revenue Code of 1986 for a reason with respect to which such individual would be entitled to receive sick leave as described in subsection (b), multiplied by

(B) the lesser of—

(i) \$200 (\$511 in the case of any day of paid sick time described in paragraph (1), (2), or (3) of section 5102(a) of the Emergency Paid Sick Leave Act, applied with the modification described in subsection (b)(2)(A) of this section, or

(ii) 67 percent (100 percent in the case of any day of paid sick time described in paragraph (1), (2), or (3) of section 5102(a) of the Emergency Paid Sick Leave Act) of the average daily self-employment income of the individual for the taxable year.

(2) **AVERAGE DAILY SELF-EMPLOYMENT INCOME.**—For purposes of this subsection, the term “average daily self-employment income” means an amount equal to—

(A) the net earnings from self-employment of the individual for the taxable year, divided by (B) 260.

(3) **ELECTION TO USE PRIOR YEAR NET EARNINGS FROM SELF-EMPLOYMENT INCOME.**—In the case of an individual who elects (at such time and in such manner as the Secretary may provide) the application of this paragraph, paragraph (2)(A) shall be applied by substituting “the prior taxable year” for “the taxable year”.

(4) **ELECTION TO NOT TAKE DAYS INTO ACCOUNT.**—Any day shall not be taken into account under paragraph (1)(A) if the eligible self-employed individual elects (at such time and in such manner as the Secretary may prescribe) to not take such day into account for purposes of such paragraph.

(d) **CREDIT REFUNDABLE.**—

(1) **IN GENERAL.**—The credit determined under this section shall be treated as a credit allowed to the taxpayer under subpart C of part IV of subchapter A of chapter 1 of such Code.

(2) **TREATMENT OF PAYMENTS.**—For purposes of section 1324 of title 31, United States Code, any refund due from the credit determined under this section shall be treated in the same manner as a refund due from a credit provision referred to in subsection (b)(2) of such section.

(e) **SPECIAL RULES.**—

(1) **DOCUMENTATION.**—No credit shall be allowed under this section unless the individual maintains such documentation as the Secretary may prescribe to establish such individual as an eligible self-employed individual.

(2) **DENIAL OF DOUBLE BENEFIT.**—In the case of an individual who receives wages (as defined in section 3121(a) of the Internal Revenue Code of 1986) or compensation (as defined in section 3231(e) of such Code) paid by an employer which are required to be paid by reason of the Emergency Paid Sick Leave Act, the qualified sick leave equivalent amount otherwise determined under subsection (c) of this section shall be reduced (but not below zero) to the extent that the sum of the amount described in such subsection and in section 3131(b)(1) of such Code exceeds \$2,000 (\$5,110 in the case of any day any portion of which is paid sick time described in paragraph (1), (2), or (3) of section 5102(a) of the Emergency Paid Sick Leave Act).

(f) **APPLICATION OF SECTION.**—Only days occurring during the period beginning on April 1, 2021, and ending on September 30, 2021, may be taken into account under subsection (c)(1)(A).

(g) **APPLICATION OF CREDIT IN CERTAIN POSSESSIONS.**—

(1) **PAYMENTS TO POSSESSIONS WITH MIRROR CODE TAX SYSTEMS.**—The Secretary shall pay to each possession of the United States which has a mirror code tax system amounts equal to the loss (if any) to that possession by reason of the application of the provisions of this section. Such amounts shall be determined by the Secretary based on information provided by the government of the respective possession.

(2) **PAYMENTS TO OTHER POSSESSIONS.**—The Secretary shall pay to each possession of the United States which does not have a mirror code tax system amounts estimated by the Secretary as being equal to the aggregate benefits (if any) that would have been provided to residents of such possession by reason of the provisions of this section if a mirror code tax system had been in effect in such possession. The preceding sentence shall not apply unless the respective possession has a plan, which has been approved by the Secretary, under which such possession will promptly distribute such payments to its residents.

(3) **MIRROR CODE TAX SYSTEM.**—For purposes of this section, the term “mirror code tax system” means, with respect to any possession of the United States, the income tax system of such possession if the income tax liability of the residents of such possession under such system is determined by reference to the income tax laws of the United States as if such possession were the United States.

(4) **TREATMENT OF PAYMENTS.**—For purposes of section 1324 of title 31, United States Code, the payments under this subsection shall be treated in the same manner as a refund due from a credit provision referred to in subsection (b)(2) of such section.

(h) **REGULATIONS.**—The Secretary shall prescribe such regulations or other guidance as may be necessary to carry out the purposes of this section, including—

(1) regulations or other guidance to effectuate the purposes of this section, and

(2) regulations or other guidance to minimize compliance and record-keeping burdens under this section.

**SEC. 9643. CREDIT FOR FAMILY LEAVE FOR CERTAIN SELF-EMPLOYED INDIVIDUALS.**

(a) **IN GENERAL.**—In the case of an eligible self-employed individual, there shall be allowed as a credit against the tax imposed by chapter 1 of the Internal Revenue Code of 1986 for any taxable year an amount equal to 100 percent of the qualified family leave equivalent amount with respect to the individual.

(b) **ELIGIBLE SELF-EMPLOYED INDIVIDUAL.**—For purposes of this section—

(1) **IN GENERAL.**—The term “eligible self-employed individual” means an individual who—

(A) regularly carries on any trade or business within the meaning of section 1402 of the Internal Revenue Code of 1986, and

(B) would be entitled to receive paid leave during the taxable year pursuant to the Emergency Family and Medical Leave Expansion Act if—

(i) the individual were an employee of an employer (other than himself or herself),

(ii) section 102(a)(1)(F) of the Family and Medical Leave Act of 1993 applied after March 31, 2021.

(2) **RULES OF APPLICATION.**—For purposes of paragraph (1)(B), in determining whether an individual would be entitled to receive paid leave under the Emergency Family and Medical Leave Act—

(A) section 110(a)(2)(A) of the Family and Medical Leave Act of 1993 shall be applied by inserting “or any reason for leave described in section 5102(a) of the Families First Coronavirus Response Act, or the employee is seeking or awaiting the results of a diagnostic test for, or a medical diagnosis of, COVID-19 and such employee has been exposed to COVID-19 or is unable to work pending the results of such test or diagnosis, or the employee is obtaining immunization related to COVID-19 or recovering from any injury, disability, illness, or condition related to such immunization” after “public health emergency”, and

(B) section 110(b) of such Act shall be applied—

(i) without regard to paragraph (1) thereof, and

(ii) by striking “after taking leave after such section for 10 days” in paragraph (2)(A) thereof.

(c) **QUALIFIED FAMILY LEAVE EQUIVALENT AMOUNT.**—For purposes of this section—

(1) **IN GENERAL.**—The term “qualified family leave equivalent amount” means, with respect to any eligible self-employed individual, an amount equal to the product of—

(A) the number of days (not to exceed 60) during the taxable year that the individual is unable to perform services in any trade or business referred to in section 1402 of the Internal Revenue Code of 1986 for a reason with respect to which such individual would be entitled to receive paid leave as described in subsection (b) of this section, multiplied by

(B) the lesser of—

(i) 67 percent of the average daily self-employment income of the individual for the taxable year, or

(ii) \$200.

(2) **AVERAGE DAILY SELF-EMPLOYMENT INCOME.**—For purposes of this subsection, the term “average daily self-employment income” means an amount equal to—

(A) the net earnings from self-employment in case of the individual for the taxable year, divided by

(B) 260.

(3) **ELECTION TO USE PRIOR YEAR NET EARNINGS FROM SELF-EMPLOYMENT INCOME.**—In the case of an individual who elects (at such time and in such manner as the Secretary may provide) the application of this paragraph, paragraph (2)(A) shall be applied by substituting “the prior taxable year” for “the taxable year”.

(4) **COORDINATION WITH CREDIT FOR SICK LEAVE.**—Any day taken into account in determining the qualified sick leave equivalent amount with respect to any eligible self-employed individual under section 9642 shall not be taken into account in determining the qualified family leave equivalent amount with respect to such individual under this section.

(d) **CREDIT REFUNDABLE.**—

(1) **IN GENERAL.**—The credit determined under this section shall be treated as a credit allowed to the taxpayer under subpart C of part IV of subchapter A of chapter 1 of such Code.

(2) **TREATMENT OF PAYMENTS.**—For purposes of section 1324 of title 31, United States Code, any refund due from the credit determined under this section shall be treated in the same manner as a refund due from a credit provision referred to in subsection (b)(2) of such section.

(e) **SPECIAL RULES.**—

(1) **DOCUMENTATION.**—No credit shall be allowed under this section unless the individual maintains such documentation as the Secretary may prescribe to establish such individual as an eligible self-employed individual.

(2) **DENIAL OF DOUBLE BENEFIT.**—In the case of an individual who receives wages (as defined in section 3121(a) of the Internal Revenue Code of 1986) or compensation (as defined in section 3231(e) of such Code) paid by an employer which are required to be paid by reason of the Emergency Family and Medical Leave Expansion Act, the qualified family leave equivalent amount otherwise described in subsection (c) of this section shall be reduced (but not below zero) to the extent that the sum of the amount described in such subsection and in section 3132(b)(1) of such Code exceeds \$12,000.

(3) **REFERENCES TO EMERGENCY FAMILY AND MEDICAL LEAVE EXPANSION ACT.**—Any reference in this section to the Emergency Family and Medical Leave Expansion Act shall be treated as including a reference to the amendments made by such Act.

(f) **APPLICATION OF SECTION.**—Only days occurring during the period beginning on April 1, 2021 and ending on September 30, 2021, may be taken into account under subsection (c)(1)(A).

(g) **APPLICATION OF CREDIT IN CERTAIN POSSESSIONS.**—

(1) **PAYMENTS TO POSSESSIONS WITH MIRROR CODE TAX SYSTEMS.**—The Secretary shall pay to each possession of the United States which has a mirror code tax system amounts equal to the loss (if any) to that possession by reason of the application of the provisions of this section. Such amounts shall be determined by the Secretary based on information provided by the government of the respective possession.

(2) **PAYMENTS TO OTHER POSSESSIONS.**—The Secretary shall pay to each possession of the United States which does not have a mirror code tax system amounts estimated by the Secretary as being equal to the aggregate benefits (if any) that would have been provided to residents of such possession by reason of the provisions of this section if a mirror code tax system had been in effect in such possession. The preceding sentence shall not apply unless the respective possession has a plan, which has been approved by the Secretary, under which such possession will promptly distribute such payments to its residents.

(3) **MIRROR CODE TAX SYSTEM.**—For purposes of this section, the term “mirror code tax system” means, with respect to any possession of the United States, the income tax system of such

possession if the income tax liability of the residents of such possession under such system is determined by reference to the income tax laws of the United States as if such possession were the United States.

(4) **TREATMENT OF PAYMENTS.**—For purposes of section 1324 of title 31, United States Code, the payments under this subsection shall be treated in the same manner as a refund due from a credit provision referred to in subsection (b)(2) of such section.

(h) **REGULATIONS.**—The Secretary shall prescribe such regulations or other guidance as may be necessary to carry out the purposes of this section, including—

(1) regulations or other guidance to prevent the avoidance of the purposes of this section, and

(2) regulations or other guidance to minimize compliance and record-keeping burdens under this section.

**PART 6—EMPLOYEE RETENTION CREDIT**

**SEC. 9651. EXTENSION OF EMPLOYEE RETENTION CREDIT.**

(a) **IN GENERAL.**—Subchapter D of chapter 21 of subtitle C of the Internal Revenue Code of 1986, as added by section 9641, is amended by adding at the end the following:

**“SEC. 3134. EMPLOYEE RETENTION CREDIT FOR EMPLOYERS SUBJECT TO CLOSURE DUE TO COVID-19.**

“(a) **IN GENERAL.**—In the case of an eligible employer, there shall be allowed as a credit against applicable employment taxes for each calendar quarter an amount equal to 70 percent of the qualified wages with respect to each employee of such employer for such calendar quarter.

“(b) **LIMITATIONS AND REFUNDABILITY.**—

“(1) **WAGES TAKEN INTO ACCOUNT.**—The amount of qualified wages with respect to any employee which may be taken into account under subsection (a) by the eligible employer for any calendar quarter shall not exceed \$10,000.

“(2) **CREDIT LIMITED TO EMPLOYMENT TAXES.**—The credit allowed by subsection (a) with respect to any calendar quarter shall not exceed the applicable employment taxes (reduced by any credits allowed under sections 3131 and 3132) on the wages paid with respect to the employment of all the employees of the eligible employer for such calendar quarter.

“(3) **REFUNDABILITY OF EXCESS CREDIT.**—If the amount of the credit under subsection (a) exceeds the limitation of paragraph (2) for any calendar quarter, such excess shall be treated as an overpayment that shall be refunded under sections 6402(a) and 6413(b).

“(c) **DEFINITIONS.**—For purposes of this section—

“(1) **APPLICABLE EMPLOYMENT TAXES.**—The term ‘applicable employment taxes’ means the following:

“(A) The taxes imposed under section 3111(b).

“(B) So much of the taxes imposed under section 3221(a) as are attributable to the rate in effect under section 3111(b).

“(2) **ELIGIBLE EMPLOYER.**—

“(A) **IN GENERAL.**—The term ‘eligible employer’ means any employer—

“(i) which was carrying on a trade or business during the calendar quarter for which the credit is determined under subsection (a), and

“(ii) with respect to any calendar quarter, for which—

“(I) the operation of the trade or business described in clause (i) is fully or partially suspended during the calendar quarter due to orders from an appropriate governmental authority limiting commerce, travel, or group meetings (for commercial, social, religious, or other purposes) due to the coronavirus disease 2019 (COVID-19), or

“(II) the gross receipts (within the meaning of section 448(c)) of such employer for such calendar quarter are less than 80 percent of the gross receipts of such employer for the same calendar quarter in calendar year 2019.

With respect to any employer for any calendar quarter, if such employer was not in existence as of the beginning of the same calendar quarter in calendar year 2019, clause (ii)(I) shall be applied by substituting '2020' for '2019'.

“(B) ELECTION TO USE ALTERNATIVE QUARTER.—At the election of the employer—

“(i) subparagraph (A)(ii)(I) shall be applied—

“(I) by substituting ‘for the immediately preceding calendar quarter’ for ‘for such calendar quarter’, and

“(II) by substituting ‘the corresponding calendar quarter in calendar year 2019’ for ‘the same calendar quarter in calendar year 2019’, and

“(ii) the last sentence of subparagraph (A) shall be applied by substituting ‘the corresponding calendar quarter in calendar year 2019’ for ‘the same calendar quarter in calendar year 2019’.

An election under this subparagraph shall be made at such time and in such manner as the Secretary shall prescribe.

“(C) TAX-EXEMPT ORGANIZATIONS.—In the case of an organization which is described in section 501(c) and exempt from tax under section 501(a)—

“(i) clauses (i) and (ii)(I) of subparagraph (A) shall apply to all operations of such organization, and

“(ii) any reference in this section to gross receipts shall be treated as a reference to gross receipts within the meaning of section 6033.

“(3) QUALIFIED WAGES.—

“(A) IN GENERAL.—The term ‘qualified wages’ means—

“(i) in the case of an eligible employer for which the average number of full-time employees (within the meaning of section 4980H) employed by such eligible employer during 2019 was greater than 500, wages paid by such eligible employer with respect to which an employee is not providing services due to circumstances described in subclause (I) or (II) of paragraph (2)(A)(ii), or

“(ii) in the case of an eligible employer for which the average number of full-time employees (within the meaning of section 4980H) employed by such eligible employer during 2019 was not greater than 500—

“(I) with respect to an eligible employer described in subclause (I) of paragraph (2)(A)(ii), wages paid by such eligible employer with respect to an employee during any period described in such clause, or

“(II) with respect to an eligible employer described in subclause (II) of such paragraph, wages paid by such eligible employer with respect to an employee during such quarter.

“(B) EXCEPTION.—The term ‘qualified wages’ shall not include any wages taken into account under sections 41, 45A, 45P, 45S, 51, 1396, 3131, and 3132.

“(4) WAGES.—

“(A) IN GENERAL.—The term ‘wages’ means wages (as defined in section 3121(a)) and compensation (as defined in section 3231(e)). For purposes of the preceding sentence, in the case of any organization or entity described in subsection (f)(2), wages as defined in section 3121(a) shall be determined without regard to paragraphs (5), (6), (7), (10), and (13) of section 3121(b) (except with respect to services performed in a penal institution by an inmate thereof).

“(B) ALLOWANCE FOR CERTAIN HEALTH PLAN EXPENSES.—

“(i) IN GENERAL.—Such term shall include amounts paid by the eligible employer to provide and maintain a group health plan (as defined in section 5000(b)(1)), but only to the extent that such amounts are excluded from the gross income of employees by reason of section 106(a).

“(ii) ALLOCATION RULES.—For purposes of this section, amounts treated as wages under clause (i) shall be treated as paid with respect to any employee (and with respect to any period) to the

extent that such amounts are properly allocable to such employee (and to such period) in such manner as the Secretary may prescribe. Except as otherwise provided by the Secretary, such allocation shall be treated as properly made if made on the basis of being pro rata among periods of coverage.

“(5) OTHER TERMS.—Any term used in this section which is also used in this chapter or chapter 22 shall have the same meaning as when used in such chapter.

“(d) AGGREGATION RULE.—All persons treated as a single employer under subsection (a) or (b) of section 52, or subsection (m) or (o) of section 414, shall be treated as one employer for purposes of this section.

“(e) CERTAIN RULES TO APPLY.—For purposes of this section, rules similar to the rules of sections 51(i)(1) and 280C(a) shall apply.

“(f) CERTAIN GOVERNMENTAL EMPLOYERS.—

“(1) IN GENERAL.—This credit shall not apply to the Government of the United States, the government of any State or political subdivision thereof, or any agency or instrumentality of any of the foregoing.

“(2) EXCEPTION.—Paragraph (1) shall not apply to—

“(A) any organization described in section 501(c)(1) and exempt from tax under section 501(a), or

“(B) any entity described in paragraph (1) if—

“(i) such entity is a college or university, or

“(ii) the principal purpose or function of such entity is providing medical or hospital care.

In the case of any entity described in subparagraph (B), such entity shall be treated as satisfying the requirements of subsection (c)(2)(A)(i).

“(g) ELECTION TO NOT TAKE CERTAIN WAGES INTO ACCOUNT.—

“(1) IN GENERAL.—This section shall not apply to so much of the qualified wages paid by an eligible employer as such employer elects (at such time and in such manner as the Secretary may prescribe) to not take into account for purposes of this section.

“(2) APPLICATION WHERE CERTAIN LOANS NOT FORGIVEN.—The Secretary shall issue guidance providing that payroll costs paid during the covered period shall not fail to be treated as qualified wages under this section by reason of paragraph (1) to the extent that—

“(A) a covered loan of the taxpayer under section 7(a)(37) of the Small Business Act is not forgiven by reason of a decision under section 7(a)(37)(J) of such Act, or

“(B) a covered loan of the taxpayer under section 7A of the Small Business Act is not forgiven by reason of a decision under section 7A(g) of such Act.

“(h) THIRD PARTY PAYORS.—Any credit allowed under this section shall be treated as a credit described in section 3511(d)(2).

“(i) ADVANCE PAYMENTS.—

“(1) IN GENERAL.—Except as provided in paragraph (2), no advance payment of the credit under subsection (a) shall be allowed.

“(2) ADVANCE PAYMENTS TO SMALL EMPLOYERS.—

“(A) IN GENERAL.—Under rules provided by the Secretary, an eligible employer for which the average number of full-time employees (within the meaning of section 4980H) employed by such eligible employer during 2019 was not greater than 500 may elect for any calendar quarter to receive an advance payment of the credit under subsection (a) for such quarter in an amount not to exceed 70 percent of the average quarterly wages paid by the employer in calendar year 2019.

“(B) SPECIAL RULE FOR SEASONAL EMPLOYERS.—In the case of any employer who employs seasonal workers (as defined in section 45R(d)(5)(B)), the employer may elect to substitute ‘the wages for the calendar quarter in 2019 which corresponds to the calendar quarter to which the election relates’ for ‘the average quarterly wages paid by the employer in calendar year 2019’.

“(C) SPECIAL RULE FOR EMPLOYERS NOT IN EXISTENCE IN 2019.—In the case of any employer that was not in existence in 2019, subparagraphs (A) and (B) shall each be applied by substituting ‘2020’ for ‘2019’ each place it appears.

“(3) RECONCILIATION OF CREDIT WITH ADVANCE PAYMENTS.—

“(A) IN GENERAL.—The amount of credit which would (but for this subsection) be allowed under this section shall be reduced (but not below zero) by the aggregate payment allowed to the taxpayer under paragraph (2). Any failure to so reduce the credit shall be treated as arising out of a mathematical or clerical error and assessed according to section 6213(b)(1).

“(B) EXCESS ADVANCE PAYMENTS.—If the advance payments to a taxpayer under paragraph (2) for a calendar quarter exceed the credit allowed by this section (determined without regard to subparagraph (A)), the tax imposed under section 3111(b) or so much of the tax imposed under section 3221(a) as is attributable to the rate in effect under section 3111(b) (which ever is applicable) for the calendar quarter shall be increased by the amount of such excess.

“(j) TREATMENT OF DEPOSITS.—The Secretary shall waive any penalty under section 6656 for any failure to make a deposit of any applicable employment taxes if the Secretary determines that such failure was due to the reasonable anticipation of the credit allowed under this section.

“(k) EXTENSION OF LIMITATION ON ASSESSMENT.—Notwithstanding section 6501, the limitation on the time period for the assessment of any amount attributable to a credit claimed under this section shall not expire before the date that is 5 years after the later of—

“(1) the date on which the original return which includes the calendar quarter with respect to which such credit is determined is filed, or

“(2) the date on which such return is treated as filed under section 6501(b)(2).

“(l) REGULATIONS AND GUIDANCE.—The Secretary shall issue such forms, instructions, regulations, and guidance as are necessary—

“(1) to allow the advance payment of the credit under subsection (a) as provided in subsection (i)(2), subject to the limitations provided in this section, based on such information as the Secretary shall require,

“(2) with respect to the application of the credit under subsection (a) to third party payors (including professional employer organizations, certified professional employer organizations, or agents under section 3504), including regulations or guidance allowing such payors to submit documentation necessary to substantiate the eligible employer status of employers that use such payors, and

“(3) to prevent the avoidance of the purposes of the limitations under this section, including through the leaseback of employees.

Any forms, instructions, regulations, or guidance described in paragraph (2) shall require the customer to be responsible for the accounting of the credit and for any liability for improperly claimed credits and shall require the certified professional employer organization or other third party payor to accurately report such tax credits based on the information provided by the customer.

“(m) APPLICATION.—This section shall only apply to wages paid after June 30, 2021, and before January 1, 2022.”.

(b) REFUNDS.—Paragraph (2) of section 1324(b) of title 31, United States Code, is amended by inserting “3134,” before “6428”.

(c) CLERICAL AMENDMENT.—The table of sections for subchapter D of chapter 21 of subtitle C of the Internal Revenue Code of 1986 is amended by adding at the end the following:

“Sec. 3134. Employee retention credit for employers subject to closure due to COVID-19.”.

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to calendar quarters beginning after June 30, 2021.

**PART 7—PREMIUM TAX CREDIT****SEC. 9661. IMPROVING AFFORDABILITY BY EXPANDING PREMIUM ASSISTANCE FOR CONSUMERS.**

(a) *IN GENERAL.*—Section 36B(b)(3)(A) of the Internal Revenue Code of 1986 is amended by adding at the end the following new clause:

*“In the case of household income (expressed as a percent of poverty line) within the following income tier:*

	<i>The initial premium percentage is—</i>	<i>The final premium percentage is—</i>
<i>Up to 150.0 percent .....</i>	<i>0.0</i>	<i>0.0</i>
<i>150.0 percent up to 200.0 percent .....</i>	<i>0.0</i>	<i>2.0</i>
<i>200.0 percent up to 250.0 percent .....</i>	<i>2.0</i>	<i>4.0</i>
<i>250.0 percent up to 300.0 percent .....</i>	<i>4.0</i>	<i>6.0</i>
<i>300.0 percent up to 400.0 percent .....</i>	<i>6.0</i>	<i>8.5</i>
<i>400.0 percent and higher .....</i>	<i>8.5</i>	<i>8.5”.</i>

(b) *CONFORMING AMENDMENT.*—Section 36B(c)(1) of the Internal Revenue Code of 1986 is amended by adding at the end the following new subparagraph:

“(E) *TEMPORARY RULE FOR 2021 AND 2022.*—In the case of a taxable year beginning in 2021 or 2022, subparagraph (A) shall be applied without regard to ‘but does not exceed 400 percent’.”.

(c) *EFFECTIVE DATE.*—The amendments made by this section shall apply to taxable years beginning after December 31, 2020.

**SEC. 9662. TEMPORARY MODIFICATION OF LIMITATIONS ON RECONCILIATION OF TAX CREDITS FOR COVERAGE UNDER A QUALIFIED HEALTH PLAN WITH ADVANCE PAYMENTS OF SUCH CREDIT.**

(a) *IN GENERAL.*—Section 36B(f)(2)(B) of the Internal Revenue Code of 1986 is amended by adding at the end the following new clause:

“(iii) *TEMPORARY MODIFICATION OF LIMITATION ON INCREASE.*—In the case of any taxable year beginning in 2020, for any taxpayer who files for such taxable year an income tax return reconciling any advance payment of the credit under this section, the Secretary shall treat subparagraph (A) as not applying.”.

(b) *EFFECTIVE DATE.*—The amendment made by this section shall apply to taxable years beginning after December 31, 2019.

**SEC. 9663. APPLICATION OF PREMIUM TAX CREDIT IN CASE OF INDIVIDUALS RECEIVING UNEMPLOYMENT COMPENSATION DURING 2021.**

(a) *IN GENERAL.*—Section 36B of the Internal Revenue Code of 1986 is amended by redesignating subsection (g) as subsection (h) and by inserting after subsection (f) the following new subsection:

“(g) *SPECIAL RULE FOR INDIVIDUALS WHO RECEIVE UNEMPLOYMENT COMPENSATION DURING 2021.*—

“(1) *IN GENERAL.*—For purposes of this section, in the case of a taxpayer who has received, or has been approved to receive, unemployment compensation for any week beginning during 2021, for the taxable year in which such week begins—

“(A) such taxpayer shall be treated as an applicable taxpayer, and

“(B) there shall not be taken into account any household income of the taxpayer in excess of 133 percent of the poverty line for a family of the size involved.

“(2) *UNEMPLOYMENT COMPENSATION.*—For purposes of this subsection, the term ‘unemployment compensation’ has the meaning given such term in section 85(b).

“(3) *EVIDENCE OF UNEMPLOYMENT COMPENSATION.*—For purposes of this subsection, a taxpayer shall not be treated as having received (or been approved to receive) unemployment com-

“(iii) *TEMPORARY PERCENTAGES FOR 2021 AND 2022.*—In the case of a taxable year beginning in 2021 or 2022—

“(1) clause (ii) shall not apply for purposes of adjusting premium percentages under this subparagraph, and

pensation for any week unless such taxpayer provides self-attestation of, and such documentation as the Secretary shall prescribe which demonstrates, such receipt or approval.

“(4) *CLARIFICATION OF RULES REMAINING APPLICABLE.*—

“(A) *JOINT RETURN REQUIREMENT.*—Paragraph (1)(A) shall not affect the application of subsection (c)(1)(C).

“(B) *HOUSEHOLD INCOME AND AFFORDABILITY.*—Paragraph (1)(B) shall not apply to any determination of household income for purposes of paragraph (2)(C)(i)(II) or (4)(C)(ii) of subsection (c)”.

(b) *EFFECTIVE DATE.*—The amendments made by this section shall apply to taxable years beginning after December 31, 2020.

**PART 8—MISCELLANEOUS PROVISIONS****SEC. 9671. REPEAL OF ELECTION TO ALLOCATE INTEREST, ETC. ON WORLDWIDE BASIS.**

(a) *IN GENERAL.*—Section 864 of the Internal Revenue Code of 1986 is amended by striking subsection (f).

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

**SEC. 9672. TAX TREATMENT OF TARGETED EIDL ADVANCES.**

For purposes of the Internal Revenue Code of 1986—

(1) amounts received from the Administrator of the Small Business Administration in the form of a Targeted EIDL Advance shall not be included in the gross income of the person that receives such amounts,

(2) no deduction shall be denied, no tax attribute shall be reduced, and no basis increase shall be denied, by reason of the exclusion from gross income provided by paragraph (1), and

(3) in the case of a partnership or S corporation that receives such amounts—

(A) any amount excluded from income by reason of paragraph (1) shall be treated as tax exempt income for purposes of sections 705 and 1366 of the Internal Revenue Code of 1986, and

(B) the Secretary of the Treasury (or the Secretary's delegate) shall prescribe rules for determining a partner's distributive share of any amount described in subparagraph (A) for purposes of section 705 of the Internal Revenue Code of 1986.

**SEC. 9673. TAX TREATMENT OF RESTAURANT REVITALIZATION GRANTS.**

For purposes of the Internal Revenue Code of 1986—

(1) amounts received from the Administrator of the Small Business Administration in the form of a Restaurant Revitalization Grant shall not be included in the gross income of the person that receives such amounts,

“(II) the following table shall be applied in lieu of the table contained in clause (i):

(2) no deduction shall be denied, no tax attribute shall be reduced, and no basis increase shall be denied, by reason of the exclusion from gross income provided by paragraph (1), and

(3) in the case of a partnership or S corporation that receives such amounts—

(A) except as otherwise provided by the Secretary of the Treasury (or the Secretary's delegate), any amount excluded from income by reason of paragraph (1) shall be treated as tax exempt income for purposes of sections 705 and 1366 of the Internal Revenue Code of 1986, and

(B) the Secretary of the Treasury (or the Secretary's delegate) shall prescribe rules for determining a partner's distributive share of any amount described in subparagraph (A) for purposes of section 705 of the Internal Revenue Code of 1986.

**SEC. 9674. MODIFICATION OF EXCEPTIONS FOR REPORTING OF THIRD PARTY NETWORK TRANSACTIONS.**

(a) *IN GENERAL.*—Section 6050W(e) of the Internal Revenue Code of 1986 is amended to read as follows:

“(e) *DE MINIMIS EXCEPTION FOR THIRD PARTY SETTLEMENT ORGANIZATIONS.*—A third party settlement organization shall not be required to report any information under subsection (a) with respect to third party network transactions of any participating payee if the amount which would otherwise be reported under subsection (a)(2) with respect to such transactions does not exceed \$600.”.

(b) *CLARIFICATION THAT REPORTING IS NOT REQUIRED ON TRANSACTIONS WHICH ARE NOT FOR GOODS OR SERVICES.*—Section 6050W(c)(3) of such Code is amended by inserting “described in subsection (d)(3)(A)(iii)” after “any transaction”.

(c) *EFFECTIVE DATE.*—

(1) *IN GENERAL.*—The amendment made by subsection (a) shall apply to returns for calendar years beginning after December 31, 2021.

(2) *CLARIFICATION.*—The amendment made by subsection (b) shall apply to transactions after the date of the enactment of this Act.

**Subtitle H—Pensions****SEC. 9700. TEMPORARY DELAY OF DESIGNATION OF MULTIEMPLOYER PLANS AS IN ENDANGERED, CRITICAL, OR CRITICAL AND DECLINING STATUS.**

(a) *IN GENERAL.*—Notwithstanding the actuarial certification under section 305(b)(3) of the Employee Retirement Income Security Act of 1974 and section 432(b)(3) of the Internal Revenue Code of 1986, if a plan sponsor of a multiemployer plan elects the application of this section, then, for purposes of section 305 of such Act and section 432 of such Code—

(1) the status of the plan for its first plan year beginning during the period beginning on



March 1, 2020, and ending on February 28, 2021, or the next succeeding plan year (as designated by the plan sponsor in such election), shall be the same as the status of such plan under such sections for the plan year preceding such designated plan year, and

(2) in the case of a plan which was in endangered or critical status for the plan year preceding the designated plan year described in paragraph (1), the plan shall not be required to update its plan or schedules under section 305(c)(6) of such Act and section 432(c)(6) of such Code, or section 305(e)(3)(B) of such Act and section 432(e)(3)(B) of such Code, whichever is applicable, until the plan year following the designated plan year described in paragraph (1).

(b) **EXCEPTION FOR PLANS BECOMING CRITICAL DURING ELECTION.**—If—

(1) an election was made under subsection (a) with respect to a multiemployer plan, and

(2) such plan has, without regard to such election, been certified by the plan actuary under section 305(b)(3) of the Employee Retirement Income Security Act of 1974 and section 432(b)(3) of the Internal Revenue Code of 1986 to be in critical status for the designated plan year described in subsection (a)(1), then such plan shall be treated as a plan in critical status for such plan year for purposes of applying section 4971(g)(1)(A) of such Code, section 302(b)(3) of such Act (without regard to the second sentence thereof), and section 412(b)(3) of such Code (without regard to the second sentence thereof).

(c) **ELECTION AND NOTICE.**—

(1) **ELECTION.**—An election under subsection (a)—

(A) shall be made at such time and in such manner as the Secretary of the Treasury or the Secretary's delegate may prescribe and, once made, may be revoked only with the consent of the Secretary, and

(B) if made—

(i) before the date the annual certification is submitted to the Secretary or the Secretary's delegate under section 305(b)(3) of such Act and section 432(b)(3) of such Code, shall be included with such annual certification, and

(ii) after such date, shall be submitted to the Secretary or the Secretary's delegate not later than 30 days after the date of the election.

(2) **NOTICE TO PARTICIPANTS.**—

(A) **IN GENERAL.**—Notwithstanding section 305(b)(3)(D) of the Employee Retirement Income Security Act of 1974 and section 432(b)(3)(D) of the Internal Revenue Code of 1986, if, by reason of an election made under subsection (a), the plan is in neither endangered nor critical status—

(i) the plan sponsor of a multiemployer plan shall not be required to provide notice under such sections, and

(ii) the plan sponsor shall provide to the participants and beneficiaries, the bargaining parties, the Pension Benefit Guaranty Corporation, and the Secretary of Labor a notice of the election under subsection (a) and such other information as the Secretary of the Treasury (in consultation with the Secretary of Labor) may require—

(I) if the election is made before the date the annual certification is submitted to the Secretary or the Secretary's delegate under section 305(b)(3) of such Act and section 432(b)(3) of such Code, not later than 30 days after the date of the certification, and

(II) if the election is made after such date, not later than 30 days after the date of the election.

(B) **NOTICE OF ENDANGERED STATUS.**—Notwithstanding section 305(b)(3)(D) of such Act and section 432(b)(3)(D) of such Code, if the plan is certified to be in critical status for any plan year but is in endangered status by reason of an election made under subsection (a), the notice provided under such sections shall be the notice which would have been provided if the plan had been certified to be in endangered status.

**SEC. 9701. TEMPORARY EXTENSION OF THE FUNDING IMPROVEMENT AND REHABILITATION PERIODS FOR MULTIEMPLOYER PENSION PLANS IN CRITICAL AND ENDANGERED STATUS FOR 2020 OR 2021.**

(a) **IN GENERAL.**—If the plan sponsor of a multiemployer plan which is in endangered or critical status for a plan year beginning in 2020 or 2021 (determined after application of section 9701) elects the application of this section, then, for purposes of section 305 of the Employee Retirement Income Security Act of 1974 and section 432 of the Internal Revenue Code of 1986, the plan's funding improvement period or rehabilitation period, whichever is applicable, shall be extended by 5 years.

(b) **DEFINITIONS AND SPECIAL RULES.**—For purposes of this section—

(1) **ELECTION.**—An election under this section shall be made at such time, and in such manner and form, as (in consultation with the Secretary of Labor) the Secretary of the Treasury or the Secretary's delegate may prescribe.

(2) **DEFINITIONS.**—Any term which is used in this section which is also used in section 305 of the Employee Retirement Income Security Act of 1974 and section 432 of the Internal Revenue Code of 1986 shall have the same meaning as when used in such sections.

(c) **EFFECTIVE DATE.**—This section shall apply to plan years beginning after December 31, 2019.

**SEC. 9702. ADJUSTMENTS TO FUNDING STANDARD ACCOUNT RULES.**

(a) **ADJUSTMENTS.**—

(1) **AMENDMENT TO EMPLOYEE RETIREMENT INCOME SECURITY ACT OF 1974.**—Section 304(b)(8) of the Employee Retirement Income Security Act of 1974 (29 U.S.C. 1084(b)) is amended by adding at the end the following new subparagraph:

“(F) **RELIEF FOR 2020 AND 2021.**—A multiemployer plan with respect to which the solvency test under subparagraph (C) is met as of February 29, 2020, may elect to apply this paragraph (without regard to whether such plan previously elected the application of this paragraph)—

“(i) by substituting ‘February 29, 2020’ for ‘August 31, 2008’ each place it appears in subparagraphs (A)(i), (B)(i)(I), and (B)(i)(II),

“(ii) by inserting ‘and other losses related to the virus SARS-CoV-2 or coronavirus disease 2019 (COVID-19) (including experience losses related to reductions in contributions, reductions in employment, and deviations from anticipated retirement rates, as determined by the plan sponsor)’ after ‘net investment losses’ in subparagraph (A)(i), and

“(iii) by substituting ‘this subparagraph or subparagraph (A)’ for ‘this subparagraph and subparagraph (A) both’ in subparagraph (B)(iii).

The preceding sentence shall not apply to a plan to which special financial assistance is granted under section 4262. For purposes of the application of this subparagraph, the Secretary of the Treasury shall rely on the plan sponsor's calculations of plan losses unless such calculations are clearly erroneous.”.

(2) **AMENDMENT TO INTERNAL REVENUE CODE OF 1986.**—Section 431(b)(8) of the Internal Revenue Code of 1986 is amended by adding at the end the following new subparagraph:

“(F) **RELIEF FOR 2020 AND 2021.**—A multiemployer plan with respect to which the solvency test under subparagraph (C) is met as of February 29, 2020, may elect to apply this paragraph (without regard to whether such plan previously elected the application of this paragraph)—

“(i) by substituting ‘February 29, 2020’ for ‘August 31, 2008’ each place it appears in subparagraphs (A)(i), (B)(i)(I), and (B)(i)(II),

“(ii) by inserting ‘and other losses related to the virus SARS-CoV-2 or coronavirus disease 2019 (COVID-19) (including experience losses related to reductions in contributions, reductions in employment, and deviations from anticipated

retirement rates, as determined by the plan sponsor)’ after ‘net investment losses’ in subparagraph (A)(i), and

“(iii) by substituting ‘this subparagraph or subparagraph (A)’ for ‘this subparagraph and subparagraph (A) both’ in subparagraph (B)(iii).

The preceding sentence shall not apply to a plan to which special financial assistance is granted under section 4262 of the Employee Retirement Income Security Act of 1974. For purposes of the application of this subparagraph, the Secretary shall rely on the plan sponsor's calculations of plan losses unless such calculations are clearly erroneous.”.

(b) **EFFECTIVE DATES.**—

(1) **IN GENERAL.**—The amendments made by this section shall take effect as of the first day of the first plan year ending on or after February 29, 2020, except that any election a plan makes pursuant to this section that affects the plan's funding standard account for the first plan year beginning after February 29, 2020, shall be disregarded for purposes of applying the provisions of section 305 of the Employee Retirement Income Security Act of 1974 and section 432 of the Internal Revenue Code of 1986 to such plan year.

(2) **RESTRICTIONS ON BENEFIT INCREASES.**—Notwithstanding paragraph (1), the restrictions on plan amendments increasing benefits in sections 304(b)(8)(D) of such Act and 431(b)(8)(D) of such Code, as applied by the amendments made by this section, shall take effect on the date of enactment of this Act.

**SEC. 9703. SPECIAL FINANCIAL ASSISTANCE PROGRAM FOR FINANCIALLY TROUBLED MULTIEMPLOYER PLANS.**

(a) **APPROPRIATION.**—Section 4005 of the Employee Retirement Income Security Act of 1974 (29 U.S.C. 1305) is amended by adding at the end the following:

“(i)(1) An eighth fund shall be established for special financial assistance to multiemployer pension plans, as provided under section 4262, and to pay for necessary administrative and operating expenses of the corporation relating to such assistance.

“(2) There is appropriated from the general fund such amounts as are necessary for the costs of providing financial assistance under section 4262 and necessary administrative and operating expenses of the corporation. The eighth fund established under this subsection shall be credited with amounts from time to time as the Secretary of the Treasury, in conjunction with the Director of the Pension Benefit Guaranty Corporation, determines appropriate, from the general fund of the Treasury, but in no case shall such transfers occur after September 30, 2030.”.

(b) **FINANCIAL ASSISTANCE AUTHORITY.**—The Employee Retirement Income Security Act of 1974 is amended by inserting after section 4261 of such Act (29 U.S.C. 1431) the following:

**“SEC. 4262. SPECIAL FINANCIAL ASSISTANCE BY THE CORPORATION.**

“(a) **SPECIAL FINANCIAL ASSISTANCE.**—

“(1) **IN GENERAL.**—The corporation shall provide special financial assistance to an eligible multiemployer plan under this section, upon the application of a plan sponsor of such a plan for such assistance.

“(2) **INAPPLICABILITY OF CERTAIN REPAYMENT OBLIGATION.**—A plan receiving special financial assistance pursuant to this section shall not be subject to repayment obligations with respect to such special financial assistance.

“(b) **ELIGIBLE MULTIEMPLOYER PLANS.**—

“(1) **IN GENERAL.**—For purposes of this section, a multiemployer plan is an eligible multiemployer plan if—

“(A) the plan is in critical and declining status (within the meaning of section 305(b)(6)) in any plan year beginning in 2020 through 2022;

“(B) a suspension of benefits has been approved with respect to the plan under section 305(e)(9) as of the date of the enactment of this section;

“(C) in any plan year beginning in 2020 through 2022, the plan is certified by the plan actuary to be in critical status (within the meaning of section 305(b)(2)), has a modified funded percentage of less than 40 percent, and has a ratio of active to inactive participants which is less than 2 to 3; or

“(D) the plan became insolvent for purposes of section 418E of the Internal Revenue Code of 1986 after December 16, 2014, and has remained so insolvent and has not been terminated as of the date of enactment of this section.

“(2) MODIFIED FUNDED PERCENTAGE.—For purposes of paragraph (1)(C), the term ‘modified funded percentage’ means the percentage equal to a fraction the numerator of which is current value of plan assets (as defined in section 3(26) of such Act) and the denominator of which is current liabilities (as defined in section 431(c)(6)(D) of such Code and section 304(c)(6)(D) of such Act).

“(c) APPLICATIONS FOR SPECIAL FINANCIAL ASSISTANCE.—Within 120 days of the date of enactment of this section, the corporation shall issue regulations or guidance setting forth requirements for special financial assistance applications under this section. In such regulations or guidance, the corporation shall—

“(1) limit the materials required for a special financial assistance application to the minimum necessary to make a determination on the application;

“(2) specify effective dates for transfers of special financial assistance following approval of an application, based on the effective date of the supporting actuarial analysis and the date on which the application is submitted; and

“(3) provide for an alternate application for special financial assistance under this section, which may be used by a plan that has been approved for a partition under section 4233 before the date of enactment of this section.

“(d) TEMPORARY PRIORITY CONSIDERATION OF APPLICATIONS.—

“(1) IN GENERAL.—The corporation may specify in regulations or guidance under subsection (c) that, during a period no longer than the first 2 years following the date of enactment of this section, applications may not be filed by an eligible multiemployer plan unless—

“(A) the eligible multiemployer plan is insolvent or is likely to become insolvent within 5 years of the date of enactment of this section;

“(B) the corporation projects the eligible multiemployer plan to have a present value of financial assistance payments under section 4261 that exceeds \$1,000,000,000 if the special financial assistance is not ordered;

“(C) the eligible multiemployer plan has implemented benefit suspensions under section 305(e)(9) as of the date of the enactment of this section; or

“(D) the corporation determines it appropriate based on other similar circumstances.

“(e) ACTUARIAL ASSUMPTIONS.—

“(1) ELIGIBILITY.—For purposes of determining eligibility for special financial assistance, the corporation shall accept assumptions incorporated in a multiemployer plan’s determination that it is in critical status or critical and declining status (within the meaning of section 305(b)) for certifications of plan status completed before January 1, 2021, unless such assumptions are clearly erroneous. For certifications of plan status completed after December 31, 2020, a plan shall determine whether it is in critical or critical and declining status for purposes of eligibility for special financial assistance by using the assumptions that the plan used in its most recently completed certification of plan status before January 1, 2021, unless such assumptions (excluding the plan’s interest rate) are unreasonable.

“(2) AMOUNT OF FINANCIAL ASSISTANCE.—In determining the amount of special financial assistance in its application, an eligible multiemployer plan shall—

“(A) use the interest rate used by the plan in its most recently completed certification of plan

status before January 1, 2021, provided that such interest rate may not exceed the interest rate limit; and

“(B) for other assumptions, use the assumptions that the plan used in its most recently completed certification of plan status before January 1, 2021, unless such assumptions are unreasonable.

“(3) INTEREST RATE.—The interest rate limit for purposes of this subsection is the rate specified in section 303(h)(2)(C)(iii) (disregarding modifications made under clause (iv) of such section) for the month in which the application for special financial assistance is filed by the eligible multiemployer plan or the 3 preceding months, with such specified rate increased by 200 basis points.

“(4) CHANGES IN ASSUMPTIONS.—If a plan determines that use of one or more prior assumptions is unreasonable, the plan may propose in its application to change such assumptions, provided that the plan discloses such changes in its application and describes why such assumptions are no longer reasonable. The corporation shall accept such changed assumptions unless it determines the changes are unreasonable, individually or in the aggregate. The plan may not propose a change to the interest rate otherwise required under this subsection for eligibility or financial assistance amount.

“(f) APPLICATION DEADLINE.—Any application by a plan for special financial assistance under this section shall be submitted to the corporation (and, in the case of a plan to which section 432(k)(1)(D) of the Internal Revenue Code of 1986 applies, to the Secretary of the Treasury) no later than December 31, 2025, and any revised application for special financial assistance shall be submitted no later than December 31, 2026.

“(g) DETERMINATIONS ON APPLICATIONS.—A plan’s application for special financial assistance under this section that is timely filed in accordance with the regulations or guidance issued under subsection (c) shall be deemed approved unless the corporation notifies the plan within 120 days of the filing of the application that the application is incomplete, any proposed change or assumption is unreasonable, or the plan is not eligible under this section. Such notice shall specify the reasons the plan is ineligible for special financial assistance, any proposed change or assumption is unreasonable, or information is needed to complete the application. If a plan is denied assistance under this subsection, the plan may submit a revised application under this section. Any revised application for special financial assistance submitted by a plan shall be deemed approved unless the corporation notifies the plan within 120 days of the filing of the revised application that the application is incomplete, any proposed change or assumption is unreasonable, or the plan is not eligible under this section. Special financial assistance issued by the corporation shall be effective on a date determined by the corporation, but no later than 1 year after a plan’s special financial assistance application is approved by the corporation or deemed approved. The corporation shall not pay any special financial assistance after September 30, 2030.

“(h) MANNER OF PAYMENT.—The payment made by the corporation to an eligible multiemployer plan under this section shall be made as a single, lump sum payment.

“(i) AMOUNT AND MANNER OF SPECIAL FINANCIAL ASSISTANCE.—

“(1) IN GENERAL.—Special financial assistance under this section shall be a transfer of funds in the amount necessary as demonstrated by the plan sponsor on the application for such special financial assistance, in accordance with the requirements described in subsection (j). Special financial assistance shall be paid to such plan as soon as practicable upon approval of the application by the corporation.

“(2) NO CAP.—Special financial assistance granted by the corporation under this section

shall not be capped by the guarantee under 4022A.

“(j) DETERMINATION OF AMOUNT OF SPECIAL FINANCIAL ASSISTANCE.—

“(1) IN GENERAL.—The amount of financial assistance provided to a multiemployer plan eligible for financial assistance under this section shall be such amount required for the plan to pay all benefits due during the period beginning on the date of payment of the special financial assistance payment under this section and ending on the last day of the plan year ending in 2051, with no reduction in a participant’s or beneficiary’s accrued benefit as of the date of enactment of this section, except to the extent of a reduction in accordance with section 305(e)(8) adopted prior to the plan’s application for special financial assistance under this section, and taking into account the reinstatement of benefits required under subsection (k).

“(2) PROJECTIONS.—The funding projections for purposes of this section shall be performed on a deterministic basis.

“(k) REINSTATEMENT OF SUSPENDED BENEFITS.—The Secretary, in coordination with the Secretary of the Treasury, shall ensure that an eligible multiemployer plan that receives special financial assistance under this section—

“(1) reinstates any benefits that were suspended under section 305(e)(9) or section 4245(a) in accordance with guidance issued by the Secretary of the Treasury pursuant to section 432(k)(1)(B) of the Internal Revenue Code of 1986, effective as of the first month in which the effective date for the special financial assistance occurs, for participants and beneficiaries as of such month; and

“(2) provides payments equal to the amount of benefits previously suspended under section 305(e)(9) or 4245(a) to any participants or beneficiaries in pay status as of the effective date of the special financial assistance, payable, as determined by the eligible multiemployer plan—

“(A) as a lump sum within 3 months of such effective date; or

“(B) in equal monthly installments over a period of 5 years, commencing within 3 months of such effective date, with no adjustment for interest.

“(l) WITHDRAWAL LIABILITY.—An employer’s withdrawal liability for purposes of this title shall be calculated without taking into account special financial assistance received under this section until the plan year beginning 15 calendar years after the effective date of the special financial assistance.

“(m) REQUIRED DISCLOSURE.—An eligible plan that receives special financial assistance under this section shall provide to the corporation, the Secretary of the Treasury, each employer that has an obligation to contribute to such plan, and each labor organization representing participants employed by such employer, an estimate of the employer’s share of the plan’s unfunded vested benefits as of the end of each plan year ending after the date of enactment of this section, as determined after taking into account any special financial assistance received under this section. Such disclosure shall include a statement that, due to the special financial assistance provided under this section, the plan will have sufficient resources to pay 100 percent of the plan’s benefit obligations until the last day of the plan year ending in 2051.

“(n) RESTRICTIONS ON THE USE OF SPECIAL FINANCIAL ASSISTANCE.—Special financial assistance received under this section and any earnings thereon may be used by an eligible multiemployer plan to make benefit payments and pay plan expenses. Special financial assistance and any earnings on such assistance shall be segregated from other plan assets. Special financial assistance shall be invested by plans in investment-grade bonds or other investments as permitted by the corporation.

“(o) CONDITIONS ON PLANS RECEIVING SPECIAL FINANCIAL ASSISTANCE.—

“(1) IN GENERAL.—The corporation, in consultation with the Secretary of the Treasury,

may impose, by regulation, reasonable conditions on an eligible multiemployer plan that receives special financial assistance relating to increases in future accrual rates and any retroactive benefit improvements, allocation of plan assets, reductions in employer contribution rates, diversion of contributions to, and allocation of expenses to, other benefit plans, and withdrawal liability.

“(2) **LIMITATION.**—The corporation shall not impose conditions on an eligible multiemployer plan as a condition of, or following receipt of, special financial assistance under this section relating to—

“(A) any prospective reduction in plan benefits (including benefits that may be adjusted pursuant to section 305(e)(8));

“(B) plan governance, including selection of, removal of, and terms of contracts with, trustees, actuaries, investment managers, and other service providers; or

“(C) any funding rules relating to the plan receiving special financial assistance under this section.

“(3) **PAYMENT OF PREMIUMS.**—An eligible multiemployer plan receiving special financial assistance under this section shall continue to pay all premiums due under section 4007 for participants and beneficiaries in the plan.

“(4) **ASSISTANCE NOT CONSIDERED FOR CERTAIN PURPOSES.**—An eligible multiemployer plan that receives special financial assistance shall be deemed to be in critical status within the meaning of section 305(b)(2) until the last plan year ending in 2051.

“(5) **INSOLVENT PLANS.**—An eligible multiemployer plan receiving special financial assistance under this section that subsequently becomes insolvent will be subject to the current rules and guarantee for insolvent plans.

“(6) **INELIGIBILITY FOR OTHER ASSISTANCE.**—An eligible multiemployer plan that receives special financial assistance under this section is not eligible to apply for a new suspension of benefits under section 305(e)(9)(G).

“(p) **COORDINATION WITH SECRETARY OF THE TREASURY.**—In prescribing the application process for eligible multiemployer plans to receive special financial assistance under this section and reviewing applications of such plans, the corporation shall coordinate with the Secretary of the Treasury in the following manner:

“(1) In the case of a plan which has suspended benefits under section 305(e)(9)—

“(A) in determining whether to approve the application, the corporation shall consult with the Secretary of the Treasury regarding the plan’s proposed method of reinstating benefits, as described in the plan’s application and in accordance with guidance issued by the Secretary of the Treasury, and

“(B) the corporation shall consult with the Secretary of the Treasury regarding the amount of special financial assistance needed based on the projected funded status of the plan as of the last day of the plan year ending in 2051, whether the plan proposes to repay benefits over 5 years or as a lump sum, as required by subsection (k)(2), and any other relevant factors, as determined by the corporation in consultation with the Secretary of the Treasury, to ensure the amount of assistance is sufficient to meet such requirement and is sufficient to pay benefits as required in subsection (j)(1).

“(2) In the case of any plan which proposes in its application to change the assumptions used, as provided in subsection (e)(4), the corporation shall consult with the Secretary of the Treasury regarding such proposed change in assumptions.

“(3) If the corporation specifies in regulations or guidance that temporary priority consideration is available for plans which are insolvent within the meaning of section 418E of the Internal Revenue Code of 1986 or likely to become so insolvent or for plans which have suspended benefits under section 305(e)(9), or that availability is otherwise based on the funded status of the plan under section 305, as permitted by

subsection (d), the corporation shall consult with the Secretary of the Treasury regarding any granting of priority consideration to such plans.”.

(c) **PREMIUM RATE INCREASE.**—Section 4006(a)(3) of the Employee Retirement Income Security Act of 1974 (29 U.S.C. 1306(a)(3)) is amended—

(1) in subparagraph (A)—

(A) in clause (vi)—

(i) by inserting “, and before January 1, 2031” after “December 31, 2014,”; and

(ii) by striking “or” at the end;

(B) in clause (vii)—

(i) by moving the margin 2 ems to the left; and

(ii) in subclause (II), by striking the period and inserting “, or”; and

(C) by adding at the end the following:

“(viii) in the case of a multiemployer plan, for plan years beginning after December 31, 2030, \$52 for each individual who is a participant in such plan during the applicable plan year.”; and

(2) by adding at the end the following:

“(N) For each plan year beginning in a calendar year after 2031, there shall be substituted for the dollar amount specified in clause (viii) of subparagraph (A) an amount equal to the greater of—

“(i) the product derived by multiplying such dollar amount by the ratio of—

“(I) the national average wage index (as defined in section 209(k)(1) of the Social Security Act) for the first of the 2 calendar years preceding the calendar year in which such plan year begins, to

“(II) the national average wage index (as so defined) for 2029; and

“(ii) such dollar amount for plan years beginning in the preceding calendar year.

If the amount determined under this subparagraph is not a multiple of \$1, such product shall be rounded to the nearest multiple of \$1.”.

(d) **AMENDMENTS TO INTERNAL REVENUE CODE OF 1986.**—

(1) **IN GENERAL.**—Section 432(a) of the Internal Revenue Code of 1986 is amended—

(A) by striking “and” at the end of paragraph (2)(B),

(B) by striking the period at the end of paragraph (3)(B) and inserting “, and”, and

(C) by adding at the end the following new paragraph:

“(4) if the plan is an eligible multiemployer plan which is applying for or receiving special financial assistance under section 4262 of the Employee Retirement Income Security Act of 1974, the requirements of subsection (k) shall apply to the plan.”.

(2) **PLANS RECEIVING SPECIAL FINANCIAL ASSISTANCE TO BE IN CRITICAL STATUS.**—Section 432(b) of the Internal Revenue Code of 1986 is amended by adding at the end the following new paragraph:

“(7) **PLANS RECEIVING SPECIAL FINANCIAL ASSISTANCE.**—If an eligible multiemployer plan receiving special financial assistance under section 4262 of the Employee Retirement Income Security Act of 1974 meets the requirements of subsection (k)(2), notwithstanding the preceding paragraphs of this subsection, the plan shall be deemed to be in critical status for plan years beginning with the plan year in which the effective date for such assistance occurs and ending with the last plan year ending in 2051.”.

(3) **RULES RELATING TO ELIGIBLE MULTIEMPLOYER PLANS.**—Section 432 of the Internal Revenue Code of 1986 is amended by adding at the end the following new subsection:

“(k) **RULES RELATING TO ELIGIBLE MULTIEMPLOYER PLANS.**—

“(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—

“(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.

“(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.

“(C) **AMOUNT OF FINANCIAL ASSISTANCE.**—

“(i) **IN GENERAL.**—In determining the amount of special financial assistance to be specified in its application, an eligible multiemployer plan shall—

“(I) use the interest rate used by the plan in its most recently completed certification of plan status before January 1, 2021, provided that such interest rate does not exceed the interest rate limit, and

“(II) for other assumptions, use the assumptions that the plan used in its most recently completed certification of plan status before January 1, 2021, unless such assumptions are unreasonable.

“(ii) **INTEREST RATE.**—For purposes of clause (i), the interest rate limit is the rate specified in section 430(h)(2)(C)(iii) (disregarding modifications made under clause (iv) of such section) for the month in which the application for special financial assistance is filed by the eligible multiemployer plan or the 3 preceding months, with such specified rate increased by 200 basis points.

“(iii) **CHANGES IN ASSUMPTIONS.**—If a plan determines that use of one or more prior assumptions is unreasonable, the plan may propose in its application to change such assumptions, provided that the plan discloses such changes in its application and describes why such assumptions are no longer reasonable. The plan may not propose a change to the interest rate otherwise required under this subsection for eligibility or financial assistance amount.

“(D) **PLANS APPLYING FOR PRIORITY CONSIDERATION.**—In the case of a plan applying for special financial assistance under rules providing for temporary priority consideration, as provided in paragraph (4)(C), such plan’s application shall be submitted to the Secretary in addition to the Pension Benefit Guaranty Corporation.

“(2) **PLANS RECEIVING SPECIAL FINANCIAL ASSISTANCE.**—In the case of an eligible multiemployer plan receiving special financial assistance under section 4262 of the Employee Retirement Income Security Act of 1974—

“(A) **REINSTATEMENT OF SUSPENDED BENEFITS.**—The plan shall—

“(i) reinstate any benefits that were suspended under subsection (e)(9) or section 4245(a) of the Employee Retirement Income Security Act of 1974, effective as of the first month in which the effective date for the special financial assistance occurs, for participants and beneficiaries as of such month, and

“(ii) provide payments equal to the amount of benefits previously suspended to any participants or beneficiaries in pay status as of the effective date of the special financial assistance, payable, as determined by the plan—

“(I) as a lump sum within 3 months of such effective date; or

“(II) in equal monthly installments over a period of 5 years, commencing within 3 months of such effective date, with no adjustment for interest.

“(B) **RESTRICTIONS ON THE USE OF SPECIAL FINANCIAL ASSISTANCE.**—Special financial assistance received by the plan may be used to make benefit payments and pay plan expenses. Such assistance shall be segregated from other plan assets, and shall be invested by the plan in investment-grade bonds or other investments as permitted by regulations or other guidance issued by the Pension Benefit Guaranty Corporation.

“(C) **CONDITIONS ON PLANS RECEIVING SPECIAL FINANCIAL ASSISTANCE.**—

“(i) *IN GENERAL*.—The Pension Benefit Guaranty Corporation, in consultation with the Secretary, may impose, by regulation, reasonable conditions on an eligible multiemployer plan receiving special financial assistance relating to increases in future accrual rates and any retroactive benefit improvements, allocation of plan assets, reductions in employer contribution rates, diversion of contributions and allocation of expenses to other benefit plans, and withdrawal liability.

“(ii) *LIMITATION*.—The Pension Benefit Guaranty Corporation shall not impose conditions on an eligible multiemployer plan as a condition of, or following receipt of, special financial assistance relating to—

“(I) any prospective reduction in plan benefits (including benefits that may be adjusted pursuant to subsection (e)(8)),

“(II) plan governance, including selection of, removal of, and terms of contracts with, trustees, actuaries, investment managers, and other service providers, or

“(III) any funding rules relating to the plan.

“(D) *ASSISTANCE DISREGARDED FOR CERTAIN PURPOSES*.—

“(i) *FUNDING STANDARDS*.—Special financial assistance received by the plan shall not be taken into account for determining contributions required under section 431.

“(ii) *INSOLVENT PLANS*.—If the plan becomes insolvent within the meaning of section 418E after receiving special financial assistance, the plan shall be subject to all rules applicable to insolvent plans.

“(E) *INELIGIBILITY FOR SUSPENSION OF BENEFITS*.—The plan shall not be eligible to apply for a new suspension of benefits under subsection (e)(9)(G).

“(3) *ELIGIBLE MULTIEMPLOYER PLAN*.—

“(A) *IN GENERAL*.—For purposes of this section, a multiemployer plan is an eligible multiemployer plan if—

“(i) the plan is in critical and declining status in any plan year beginning in 2020 through 2022,

“(ii) a suspension of benefits has been approved with respect to the plan under subsection (e)(9) as of the date of the enactment of this subsection;

“(iii) in any plan year beginning in 2020 through 2022, the plan is certified by the plan actuary to be in critical status, has a modified funded percentage of less than 40 percent, and has a ratio of active to inactive participants which is less than 2 to 3, or

“(iv) the plan became insolvent within the meaning of section 418E after December 16, 2014,

and has remained so insolvent and has not been terminated as of the date of enactment of this subsection.

“(B) *MODIFIED FUNDED PERCENTAGE*.—For purposes of subparagraph (A)(iii), the term ‘modified funded percentage’ means the percentage equal to a fraction the numerator of which is current value of plan assets (as defined in section 3(26) of the Employee Retirement Income Security Act of 1974) and the denominator of which is current liabilities (as defined in section 431(c)(6)(D)).

“(4) *COORDINATION WITH PENSION BENEFIT GUARANTY CORPORATION*.—In prescribing the application process for eligible multiemployer plans to receive special financial assistance under section 4262 of the Employee Retirement Income Security Act of 1974 and reviewing applications of such plans, the Pension Benefit Guaranty Corporation shall coordinate with the Secretary in the following manner:

“(A) In the case of a plan which has suspended benefits under subsection (e)(9)—

“(i) in determining whether to approve the application, such corporation shall consult with the Secretary regarding the plan’s proposed method of reinstating benefits, as described in the plan’s application and in accordance with guidance issued by the Secretary, and

“(ii) such corporation shall consult with the Secretary regarding the amount of special financial assistance needed based on the projected funded status of the plan as of the last day of the plan year ending in 2051, whether the plan proposes to repay benefits over 5 years or as a lump sum, as required by paragraph (2)(A)(ii), and any other relevant factors, as determined by such corporation in consultation with the Secretary, to ensure the amount of assistance is sufficient to meet such requirement and is sufficient to pay benefits as required in section 4262(j)(1) of such Act.

“(B) In the case of any plan which proposes in its application to change the assumptions used, as provided in paragraph (1)(C)(iii), such corporation shall consult with the Secretary regarding such proposed change in assumptions.

“(C) If such corporation specifies in regulations or guidance that temporary priority consideration is available for plans which are insolvent within the meaning of section 418E or likely to become so insolvent or for plans which have suspended benefits under subsection (e)(9), or that availability is otherwise based on the funded status of the plan under this section, as permitted by section 4262(d) of such Act, such corporation shall consult with the Secretary re-

garding any granting of priority consideration to such plans.”.

#### SEC. 9704. EXTENDED AMORTIZATION FOR SINGLE EMPLOYER PLANS.

(a) *15-YEAR AMORTIZATION UNDER THE INTERNAL REVENUE CODE OF 1986*.—Section 430(c) of the Internal Revenue Code of 1986 is amended by adding at the end the following new paragraph:

“(8) *15-YEAR AMORTIZATION*.—With respect to plan years beginning after December 31, 2019 (or, at the election of the plan sponsor, after December 31, 2018)—

“(A) the shortfall amortization bases for all plan years preceding the first plan year beginning after December 31, 2019 (or after December 31, 2018, whichever is elected), and all shortfall amortization installments determined with respect to such bases, shall be reduced to zero, and

“(B) subparagraphs (A) and (B) of paragraph (2) shall each be applied by substituting ‘15-plan-year period’ for ‘7-plan-year period’.”.

(b) *15-YEAR AMORTIZATION UNDER THE EMPLOYEE RETIREMENT INCOME SECURITY ACT OF 1974*.—Section 303(c) of the Employee Retirement Income Security Act of 1974 (29 U.S.C. 1083(c)) is amended by adding at the end the following new paragraph:

“(8) *15-YEAR AMORTIZATION*.—With respect to plan years beginning after December 31, 2019 (or, at the election of the plan sponsor, after December 31, 2018)—

“(A) the shortfall amortization bases for all plan years preceding the first plan year beginning after December 31, 2019 (or after December 31, 2018, whichever is elected), and all shortfall amortization installments determined with respect to such bases, shall be reduced to zero, and

“(B) subparagraphs (A) and (B) of paragraph (2) shall each be applied by substituting ‘15-plan-year period’ for ‘7-plan-year period’.”.

(c) *EFFECTIVE DATE*.—The amendments made by this section shall apply to plan years beginning after December 31, 2018.

#### SEC. 9705. EXTENSION OF PENSION FUNDING STABILIZATION PERCENTAGES FOR SINGLE EMPLOYER PLANS.

(a) *AMENDMENT TO INTERNAL REVENUE CODE OF 1986*.—

(1) *IN GENERAL*.—The table contained in subclause (II) of section 430(h)(2)(C)(iv) of the Internal Revenue Code of 1986 is amended to read as follows:

	The applicable minimum percentage is:	The applicable maximum percentage is:
Any year in the period starting in 2012 and ending in 2019 .....	90%	110%
Any year in the period starting in 2020 and ending in 2025 .....	95%	105%
2026 .....	90%	110%
2027 .....	85%	115%
2028 .....	80%	120%
2029 .....	75%	125%
After 2029 .....	70%	130%.”.

(2) *FLOOR ON 25-YEAR AVERAGES*.—Subclause (I) of section 430(h)(2)(C)(iv) of such Code is amended by adding at the end the following: “Notwithstanding anything in this subclause, if the average of the first, second, or third segment

rate for any 25-year period is less than 5 percent, such average shall be deemed to be 5 percent.”.

(b) *AMENDMENTS TO EMPLOYEE RETIREMENT INCOME SECURITY ACT OF 1974*.—

(1) *IN GENERAL*.—The table contained in subclause (II) of section 303(h)(2)(C)(iv) of the Employee Retirement Income Security Act of 1974 (29 U.S.C. 1083(h)(2)(C)(iv)(II)) is amended to read as follows:

	<i>The applicable minimum percentage is:</i>	<i>The applicable maximum percentage is:</i>
<i>Any year in the period starting in 2012 and ending in 2019</i> .....	90%	110%
<i>Any year in the period starting in 2020 and ending in 2025</i> .....	95%	105%
2026 .....	90%	110%
2027 .....	85%	115%
2028 .....	80%	120%
2029 .....	75%	125%
After 2029 .....	70%	130%.”.

(2) FLOOR ON 25-YEAR AVERAGES.—Subclause (I) of section 303(h)(2)(C)(iv) of such Act (29 U.S.C. 1083(h)(2)(C)(iv)(I)) is amended by adding at the end the following: “Notwithstanding anything in this subclause, if the average of the first, second, or third segment rate for any 25-year period is less than 5 percent, such average shall be deemed to be 5 percent.”.

(3) CONFORMING AMENDMENTS.—

(A) IN GENERAL.—Section 101(f)(2)(D) of such Act (29 U.S.C. 1021(f)(2)(D)) is amended—

(i) in clause (i) by striking “and the Bipartisan Budget Act of 2015” both places it appears and inserting “, the Bipartisan Budget Act of 2015, and the American Rescue Plan Act of 2021”, and

(ii) in clause (ii) by striking “2023” and inserting “2029”.

(B) STATEMENTS.—The Secretary of Labor shall modify the statements required under subclauses (I) and (II) of section 101(f)(2)(D)(i) of such Act to conform to the amendments made by this section.

(C) EFFECTIVE DATE.—

(1) IN GENERAL.—The amendments made by this section shall apply with respect to plan years beginning after December 31, 2019.

(2) ELECTION NOT TO APPLY.—A plan sponsor may elect not to have the amendments made by this section apply to any plan year beginning before January 1, 2021, either (as specified in the election)—

(A) for all purposes for which such amendments apply, or

(B) solely for purposes of determining the adjusted funding target attainment percentage under sections 436 of the Internal Revenue Code of 1986 and 206(g) of the Employee Retirement Income Security Act of 1974 for such plan year. A plan shall not be treated as failing to meet the requirements of sections 204(g) of such Act and 411(d)(6) of such Code solely by reason of an election under this paragraph.

**SEC. 9706. MODIFICATION OF SPECIAL RULES FOR MINIMUM FUNDING STANDARDS FOR COMMUNITY NEWSPAPER PLANS.**

(a) AMENDMENT TO INTERNAL REVENUE CODE OF 1986.—Subsection (m) of section 430 of the Internal Revenue Code of 1986 is amended to read as follows:

“(m) SPECIAL RULES FOR COMMUNITY NEWSPAPER PLANS.—

“(1) IN GENERAL.—An eligible newspaper plan sponsor of a plan under which no participant has had the participant’s accrued benefit increased (whether because of service or compensation) after April 2, 2019, may elect to have the alternative standards described in paragraph (4) apply to such plan.

“(2) ELIGIBLE NEWSPAPER PLAN SPONSOR.—The term ‘eligible newspaper plan sponsor’ means the plan sponsor of—

“(A) any community newspaper plan, or

“(B) any other plan sponsored, as of April 2, 2019, by a member of the same controlled group of a plan sponsor of a community newspaper

plan if such member is in the trade or business of publishing 1 or more newspapers.

“(3) ELECTION.—An election under paragraph (1) shall be made at such time and in such manner as prescribed by the Secretary. Such election, once made with respect to a plan year, shall apply to all subsequent plan years unless revoked with the consent of the Secretary.

“(4) ALTERNATIVE MINIMUM FUNDING STANDARDS.—The alternative standards described in this paragraph are the following:

“(A) INTEREST RATES.—

“(i) IN GENERAL.—Notwithstanding subsection (h)(2)(C) and except as provided in clause (ii), the first, second, and third segment rates in effect for any month for purposes of this section shall be 8 percent.

“(ii) NEW BENEFIT ACCRUALS.—Notwithstanding subsection (h)(2), for purposes of determining the funding target and normal cost of a plan for any plan year, the present value of any benefits accrued or earned under the plan for a plan year with respect to which an election under paragraph (1) is in effect shall be determined on the basis of the United States Treasury obligation yield curve for the day that is the valuation date of such plan for such plan year.

“(iii) UNITED STATES TREASURY OBLIGATION YIELD CURVE.—For purposes of this subsection, the term ‘United States Treasury obligation yield curve’ means, with respect to any day, a yield curve which shall be prescribed by the Secretary for such day on interest-bearing obligations of the United States.

“(B) SHORTFALL AMORTIZATION BASE.—

“(i) PREVIOUS SHORTFALL AMORTIZATION BASES.—The shortfall amortization bases determined under subsection (c)(3) for all plan years preceding the first plan year to which the election under paragraph (1) applies (and all shortfall amortization installments determined with respect to such bases) shall be reduced to zero under rules similar to the rules of subsection (c)(6).

“(ii) NEW SHORTFALL AMORTIZATION BASE.—Notwithstanding subsection (c)(3), the shortfall amortization base for the first plan year to which the election under paragraph (1) applies shall be the funding shortfall of such plan for such plan year (determined using the interest rates as modified under subparagraph (A)).

“(C) DETERMINATION OF SHORTFALL AMORTIZATION INSTALLMENTS.—

“(i) 30-YEAR PERIOD.—Subparagraphs (A) and (B) of subsection (c)(2) shall be applied by substituting ‘30-plan-year’ for ‘7-plan-year’ each place it appears.

“(ii) NO SPECIAL ELECTION.—The election under subparagraph (D) of subsection (c)(2) shall not apply to any plan year to which the election under paragraph (1) applies.

“(D) EXEMPTION FROM AT-RISK TREATMENT.—Subsection (i) shall not apply.

“(5) COMMUNITY NEWSPAPER PLAN.—For purposes of this subsection—

“(A) IN GENERAL.—The term ‘community newspaper plan’ means any plan to which this

section applies maintained as of December 31, 2018, by an employer which—

“(i) maintains the plan on behalf of participants and beneficiaries with respect to employment in the trade or business of publishing 1 or more newspapers which were published by the employer at any time during the 11-year period ending on December 20, 2019,

“(ii)(I) is not a company the stock of which is publicly traded (on a stock exchange or in an over-the-counter market), and is not controlled, directly or indirectly, by such a company, or

“(II) is controlled, directly or indirectly, during the entire 30-year period ending on December 20, 2019, by individuals who are members of the same family, and does not publish or distribute a daily newspaper that is carrier-distributed in printed form in more than 5 States, and

“(iii) is controlled, directly or indirectly—

“(I) by 1 or more persons residing primarily in a State in which the community newspaper has been published on newsprint or carrier-distributed,

“(II) during the entire 30-year period ending on December 20, 2019, by individuals who are members of the same family,

“(III) by 1 or more trusts, the sole trustees of which are persons described in subclause (I) or (II), or

“(IV) by a combination of persons described in subclause (I), (II), or (III).

“(B) NEWSPAPER.—The term ‘newspaper’ does not include any newspaper (determined without regard to this subparagraph) to which any of the following apply:

“(i) Is not in general circulation.

“(ii) Is published (on newsprint or electronically) less frequently than 3 times per week.

“(iii) Has not ever been regularly published on newsprint.

“(iv) Does not have a bona fide list of paid subscribers.

“(C) CONTROL.—A person shall be treated as controlled by another person if such other person possesses, directly or indirectly, the power to direct or cause the direction and management of such person (including the power to elect a majority of the members of the board of directors of such person) through the ownership of voting securities.

“(6) CONTROLLED GROUP.—For purposes of this subsection, the term ‘controlled group’ means all persons treated as a single employer under subsection (b), (c), (m), or (o) of section 414 as of December 20, 2019.”.

(b) AMENDMENT TO EMPLOYEE RETIREMENT INCOME SECURITY ACT OF 1974.—Subsection (m) of section 303 of the Employee Retirement Income Security Act of 1974 (29 U.S.C. 1083(m)) is amended to read as follows:

“(m) SPECIAL RULES FOR COMMUNITY NEWSPAPER PLANS.—

“(1) IN GENERAL.—An eligible newspaper plan sponsor of a plan under which no participant has had the participant’s accrued benefit increased (whether because of service or compensation) after April 2, 2019, may elect to have

the alternative standards described in paragraph (4) apply to such plan.

“(2) **ELIGIBLE NEWSPAPER PLAN SPONSOR.**—The term ‘eligible newspaper plan sponsor’ means the plan sponsor of—

“(A) any community newspaper plan, or

“(B) any other plan sponsored, as of April 2, 2019, by a member of the same controlled group of a plan sponsor of a community newspaper plan if such member is in the trade or business of publishing 1 or more newspapers.

“(3) **ELECTION.**—An election under paragraph (1) shall be made at such time and in such manner as prescribed by the Secretary of the Treasury. Such election, once made with respect to a plan year, shall apply to all subsequent plan years unless revoked with the consent of the Secretary of the Treasury.

“(4) **ALTERNATIVE MINIMUM FUNDING STANDARDS.**—The alternative standards described in this paragraph are the following:

“(A) **INTEREST RATES.**—

“(i) **IN GENERAL.**—Notwithstanding subsection (h)(2)(C) and except as provided in clause (ii), the first, second, and third segment rates in effect for any month for purposes of this section shall be 8 percent.

“(ii) **NEW BENEFIT ACCRUALS.**—Notwithstanding subsection (h)(2), for purposes of determining the funding target and normal cost of a plan for any plan year, the present value of any benefits accrued or earned under the plan for a plan year with respect to which an election under paragraph (1) is in effect shall be determined on the basis of the United States Treasury obligation yield curve for the day that is the valuation date of such plan for such plan year.

“(iii) **UNITED STATES TREASURY OBLIGATION YIELD CURVE.**—For purposes of this subsection, the term ‘United States Treasury obligation yield curve’ means, with respect to any day, a yield curve which shall be prescribed by the Secretary of the Treasury for such day on interest-bearing obligations of the United States.

“(B) **SHORTFALL AMORTIZATION BASE.**—

“(i) **PREVIOUS SHORTFALL AMORTIZATION BASES.**—The shortfall amortization bases determined under subsection (c)(3) for all plan years preceding the first plan year to which the election under paragraph (1) applies (and all shortfall amortization installments determined with respect to such bases) shall be reduced to zero under rules similar to the rules of subsection (c)(6).

“(ii) **NEW SHORTFALL AMORTIZATION BASE.**—Notwithstanding subsection (c)(3), the shortfall amortization base for the first plan year to which the election under paragraph (1) applies shall be the funding shortfall of such plan for such plan year (determined using the interest rates as modified under subparagraph (A)).

“(C) **DETERMINATION OF SHORTFALL AMORTIZATION INSTALLMENTS.**—

“(i) **30-YEAR PERIOD.**—Subparagraphs (A) and (B) of subsection (c)(2) shall be applied by substituting ‘30-plan-year’ for ‘7-plan-year’ each place it appears.

“(ii) **NO SPECIAL ELECTION.**—The election under subparagraph (D) of subsection (c)(2) shall not apply to any plan year to which the election under paragraph (1) applies.

“(D) **EXEMPTION FROM AT-RISK TREATMENT.**—Subsection (i) shall not apply.

“(5) **COMMUNITY NEWSPAPER PLAN.**—For purposes of this subsection—

“(A) **IN GENERAL.**—The term ‘community newspaper plan’ means a plan to which this section applies maintained as of December 31, 2018, by an employer which—

“(i) maintains the plan on behalf of participants and beneficiaries with respect to employment in the trade or business of publishing 1 or more newspapers which were published by the employer at any time during the 11-year period ending on December 20, 2019.

“(ii) (I) is not a company the stock of which is publicly traded (on a stock exchange or in an over-the-counter market), and is not controlled, directly or indirectly, by such a company, or

“(II) is controlled, directly, or indirectly, during the entire 30-year period ending on December 20, 2019, by individuals who are members of the same family, and does not publish or distribute a daily newspaper that is carrier-distributed in printed form in more than 5 States, and

“(iii) is controlled, directly, or indirectly—

“(I) by 1 or more persons residing primarily in a State in which the community newspaper has been published on newsprint or carrier-distributed,

“(II) during the entire 30-year period ending on December 20, 2019, by individuals who are members of the same family,

“(III) by 1 or more trusts, the sole trustees of which are persons described in subclause (I) or (II), or

“(IV) by a combination of persons described in subclause (I), (II), or (III).

“(B) **NEWSPAPER.**—The term ‘newspaper’ does not include any newspaper (determined without regard to this subparagraph) to which any of the following apply:

“(i) Is not in general circulation.

“(ii) Is published (on newsprint or electronically) less frequently than 3 times per week.

“(iii) Has not ever been regularly published on newsprint.

“(iv) Does not have a bona fide list of paid subscribers.

“(C) **CONTROL.**—A person shall be treated as controlled by another person if such other person possesses, directly or indirectly, the power to direct or cause the direction and management of such person (including the power to elect a majority of the members of the board of directors of such person) through the ownership of voting securities.

“(6) **CONTROLLED GROUP.**—For purposes of this subsection, the term ‘controlled group’ means all persons treated as a single employer under subsection (b), (c), (m), or (o) of section 414 of the Internal Revenue Code of 1986 as of December 20, 2019.

“(7) **EFFECT ON PREMIUM RATE CALCULATION.**—In the case of a plan for which an election is made to apply the alternative standards described in paragraph (3), the additional premium under section 4006(a)(3)(E) shall be determined as if such election had not been made.”.

(c) **EFFECTIVE DATE.**—The amendments made by this section shall apply to plan years ending after December 31, 2017.

#### **SEC. 9707. COST OF LIVING ADJUSTMENT FREEZE.**

(a) **IN GENERAL.**—Subsection (d) of section 415 of the Internal Revenue Code of 1986 is amended by adding at the end the following new paragraph:

“(5) **FREEZE ON COST OF LIVING ADJUSTMENTS.**—

“(A) **IN GENERAL.**—Except as provided in subparagraph (B), in the case of calendar years beginning after December 31, 2030—

“(i) no adjustment shall be made under paragraph (1), and

“(ii) the dollar amounts as adjusted under such paragraph for calendar year 2030 shall apply.

“(B) **EXCEPTION.**—Subparagraph (A) shall not apply in the case of a plan maintained pursuant to 1 or more collective bargaining agreements.”.

(b) **COMPENSATION LIMIT.**—Paragraph (17) of section 401(a) of the Internal Revenue Code of 1986 is amended by adding at the end the following new subparagraph:

“(C) **FREEZE ON COST OF LIVING ADJUSTMENTS.**—

“(i) **IN GENERAL.**—Except as provided in clause (ii), in the case of calendar years beginning after December 31, 2030—

“(I) no adjustment shall be made under subparagraph (B), and

“(II) the dollar amount as adjusted under such subparagraph for calendar year 2030 shall apply.

“(ii) **EXCEPTION.**—Clause (i) shall not apply in the case of a plan maintained pursuant to 1 or more collective bargaining agreements.”.

(c) **CONFORMING AMENDMENTS.**—

(1) Section 45A(c)(3) of the Internal Revenue Code of 1986 is amended by striking “415(d)” and inserting “415(d) (without regard to paragraph (5) thereof)”.

(2) Section 402(g)(4) of such Code is amended by striking “415(d)” and inserting “415(d) (without regard to paragraph (5) thereof)”.

(3) Section 408(p)(2)(E)(ii) of such Code is amended by striking “415(d)” and inserting “415(d) (without regard to paragraph (5) thereof)”.

(4) Section 409(o)(2) of such Code is amended by striking “415(d)” and inserting “415(d) (without regard to paragraph (5) thereof)”.

(5) Section 416(i)(1)(A) of such Code is amended by striking “415(d)” and inserting “415(d) (without regard to paragraph (5) thereof)”.

(6) Section 457(e)(11)(B)(iii) of such Code is amended by striking “415(d)” and inserting “415(d) (without regard to paragraph (5) thereof)”.

(7) Section 457(e)(15)(B) of such Code is amended by striking “415(d)” and inserting “415(d) (without regard to paragraph (5) thereof)”.

(8) Section 664(g)(7)(B) of such Code is amended by striking “415(d)” and inserting “415(d) (without regard to paragraph (5) thereof)”.

#### **Subtitle I—Child Care for Workers**

#### **SEC. 9801. CHILD CARE ASSISTANCE.**

(a) **APPROPRIATION.**—

(1) **IN GENERAL.**—Section 418(a)(3) of the Social Security Act (42 U.S.C. 618(a)(3)) is amended to read as follows:

“(3) **APPROPRIATION.**—For grants under this section, there are appropriated \$3,550,000,000 for each fiscal year, of which—

“(A) \$3,375,000,000 shall be available for grants to States;

“(B) \$100,000,000 shall be available for grants to Indian tribes and tribal organizations; and

“(C) \$75,000,000 shall be available for grants to territories.”.

(2) **CONFORMING AMENDMENT.**—Section 418(a)(2)(A) of such Act (42 U.S.C. 618(a)(2)(A)) is amended by striking “paragraph (3), and remaining after the reservation described in paragraph (4) and” and inserting “paragraph (3)(A).”.

(b) **SUSPENSION OF STATE MATCH REQUIREMENT IN FISCAL YEARS 2021 AND 2022.**—With respect to the amounts made available by section 418(a)(3)(A) of the Social Security Act for each of fiscal years 2021 and 2022, section 418(a)(2)(C) of such Act shall be applied and administered with respect to any State that is entitled to receive the entire amount that would be allotted to the State under section 418(a)(2)(B) of such Act for the fiscal year in the absence of this section, as if the Federal medical assistance percentage for the State for the fiscal year were 100 percent.

(c) **FUNDING FOR THE TERRITORIES.**—Section 418(a)(4) of such Act (42 U.S.C. 618(a)(4)) is amended to read as follows:

“(4) **TERRITORIES.**—

“(A) **GRANTS.**—The Secretary shall use the amounts made available by paragraph (3)(C) to make grants to the territories under this paragraph.

“(B) **ALLOTMENTS.**—The amount described in subparagraph (A) shall be allotted among the territories in proportion to their respective needs

“(C) **REDISTRIBUTION.**—The 1st sentence of clause (i) and clause (ii) of paragraph (2)(D) shall apply with respect to the amounts allotted to the territories under this paragraph, except that the 2nd sentence of paragraph (2)(D) shall not apply and the amounts allotted to the territories that are available for redistribution for a fiscal year shall be redistributed to each territory that applies for the additional amounts, to the extent that the Secretary determines that the territory will be able to use the additional amounts to provide child care assistance, in an amount that bears the same ratio to the amount



so available for redistribution as the amount allotted to the territory for the fiscal year bears to the total amount allotted to all the territories receiving redistributed funds under this paragraph for the fiscal year.

“(D) INAPPLICABILITY OF PAYMENT LIMITATION.—Section 1108(a) shall not apply with respect to any amount paid under this paragraph.

“(E) TERRITORY.—In this paragraph, the term ‘territory’ means the Commonwealth of Puerto Rico, the United States Virgin Islands, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands.”.

#### TITLE X—INTERNATIONAL AFFAIRS

##### SEC. 10001. DEPARTMENT OF STATE OPERATIONS.

In addition to amounts otherwise available, there is authorized and appropriated to the Secretary of State for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, \$204,000,000, to remain available until September 30, 2022, for necessary expenses of the Department of State to carry out the authorities, functions, duties, and responsibilities in the conduct of the foreign affairs of the United States, to prevent, prepare for, and respond to coronavirus domestically or internationally, which shall include maintaining Department of State operations.

##### SEC. 10002. UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT OPERATIONS.

In addition to amounts otherwise available, there is authorized and appropriated to the Administrator of the United States Agency for International Development for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, \$41,000,000, to remain available until September 30, 2022, to carry out the provisions of section 667 of the Foreign Assistance Act of 1961 (22 U.S.C. 2427) for necessary expenses of the United States Agency for International Development to prevent, prepare for, and respond to coronavirus domestically or internationally, and for other operations and maintenance requirements related to coronavirus.

##### SEC. 10003. GLOBAL RESPONSE.

(a) IN GENERAL.—In addition to amounts otherwise available, there is authorized and appropriated to the Secretary of State for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, \$8,675,000,000, to remain available until September 30, 2022, for necessary expenses to carry out the provisions of section 531 of chapter 4 of part II of the Foreign Assistance Act of 1961 (22 U.S.C. 2346) as health programs to prevent, prepare for, and respond to coronavirus, which shall include recovery from the impacts of such virus and shall be allocated as follows—

(1) \$905,000,000 to be made available to the United States Agency for International Development for global health activities to prevent, prepare for, and respond to coronavirus, which shall include a contribution to a multilateral vaccine development partnership to support epidemic preparedness;

(2) \$3,750,000,000 to be made available to the Department of State to support programs for the prevention, treatment, and control of HIV/AIDS in order to prevent, prepare for, and respond to coronavirus, including to mitigate the impact on such programs from coronavirus and support recovery from the impacts of the coronavirus, of which not less than \$3,500,000,000 shall be for a United States contribution to the Global Fund to Fight AIDS, Tuberculosis and Malaria;

(3) \$3,090,000,000 to be made available to the United States Agency for International Development to prevent, prepare for, and respond to coronavirus, which shall include support for international disaster relief, rehabilitation, and reconstruction, for health activities, and to meet emergency food security needs; and

(4) \$930,000,000 to be made available to prevent, prepare for, and respond to coronavirus, which shall include activities to address eco-

nomie and stabilization requirements resulting from such virus.

(b) WAIVER OF LIMITATION.—Any contribution to the Global Fund to Fight AIDS, Tuberculosis and Malaria made pursuant to subsection (a)(2) shall be made available notwithstanding section 202(d)(4)(A)(i) of the United States Leadership Against HIV/AIDS, Tuberculosis, and Malaria Act of 2003 (22 U.S.C. 7622(d)(4)(A)(i)), and such contribution shall not be considered a contribution for the purpose of applying such section 202(d)(4)(A)(i).

(c) PERIOD OF AVAILABILITY.—Funds appropriated by this section shall remain available for one additional year if such funds are initially obligated before the expiration of the period of availability contained in subsection (a).

##### SEC. 10004. HUMANITARIAN RESPONSE.

(a) IN GENERAL.—In addition to amounts otherwise available, there is authorized and appropriated to the Secretary of State for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, \$500,000,000, to remain available until September 30, 2022, to carry out the provisions of section 2(a) and (b) of the Migration and Refugee Assistance Act of 1962 (22 U.S.C. 2601(a) and (b)) to prevent, prepare for, and respond to coronavirus.

(b) USE OF FUNDS.—Funds appropriated pursuant to this section shall not be made available for the costs of resettling refugees in the United States.

(c) PERIOD OF AVAILABILITY.—Funds appropriated by this section shall remain available for one additional year if such funds are initially obligated before the expiration of the period of availability contained in subsection (a).

##### SEC. 10005. MULTILATERAL ASSISTANCE.

In addition to amounts otherwise available, there is authorized and appropriated to the Secretary of State for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, \$580,000,000, to remain available until September 30, 2022, to carry out the provisions of section 301(a) of the Foreign Assistance Act of 1961 (22 U.S.C. 2221(a)) to prevent, prepare for, and respond to coronavirus, which shall include support for the priorities and objectives of the United Nations Global Humanitarian Response Plan COVID-19 through voluntary contributions to international organizations and programs administered by such organizations.

#### TITLE XI—COMMITTEE ON NATURAL RESOURCES

##### SEC. 1101. INDIAN AFFAIRS.

(a) IN GENERAL.—In addition to amounts otherwise available, there is appropriated for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, \$900,000,000 to remain available until expended, pursuant to the Snyder Act (25 U.S.C. 13), of which—

(1) \$100,000,000 shall be for Tribal housing improvement;

(2) \$772,500,000 shall be for Tribal government services, public safety and justice, social services, child welfare assistance, and for other related expenses;

(3) \$7,500,000 shall be for related Federal administrative costs and oversight; and

(4) \$20,000,000 shall be to provide and deliver potable water.

(b) EXCLUSIONS FROM CALCULATION.—Funds appropriated under subsection (a) shall be excluded from the calculation of funds received by those Tribal governments that participate in the “Small and Needy” program.

(c) ONE-TIME BASIS FUNDS.—Funds made available under subsection (a) to Tribes and Tribal organizations under the Indian Self-Determination and Education Assistance Act (25 U.S.C. 5301 et seq.) shall be available on a one-time basis. Such non-recurring funds shall not be part of the amount required by section 106 of the Indian Self-Determination and Education Assistance Act (25 U.S.C. 5325), and such funds shall only be used for the purposes identified in this section.

##### SEC. 1102. UNITED STATES FISH AND WILDLIFE SERVICE.

(a) INSPECTION, INTERDICTION, AND RESEARCH RELATED TO CERTAIN SPECIES AND COVID-19.—In addition to amounts otherwise made available, there is appropriated for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, \$95,000,000 to remain available until expended, to carry out the provisions of the Fish and Wildlife Act of 1956 (16 U.S.C. 742a et seq.) and the Fish and Wildlife Coordination Act (16 U.S.C. 661 et seq.) through direct expenditure, contracts, and grants, of which—

(1) \$20,000,000 shall be for wildlife inspections, interdictions, investigations, and related activities, and for efforts to address wildlife trafficking;

(2) \$30,000,000 shall be for the care of captive species listed under the Endangered Species Act of 1973, for the care of rescued and confiscated wildlife, and for the care of Federal trust species in facilities experiencing lost revenues due to COVID-19; and

(3) \$45,000,000 shall be for research and extension activities to strengthen early detection, rapid response, and science-based management to address wildlife disease outbreaks before they become pandemics and strengthen capacity for wildlife health monitoring to enhance early detection of diseases that have capacity to jump the species barrier and pose a risk in the United States, including the development of a national wildlife disease database.

(b) LACEY ACT PROVISIONS.—In addition to amounts otherwise made available, there is appropriated for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, \$10,000,000, to remain available until expended, to carry out the provisions of section 42(a) of title 18, United States Code, and the Lacey Act Amendments of 1981 (16 U.S.C. 3371–3378) to identify and designate wildlife species, or larger taxonomic groups of species, as injurious under such provisions if they transmit a pathogen that could potentially pose a risk to human health and develop regulations to develop a process to make emergency listings for injurious species.

#### TITLE XII—COMMITTEE ON SCIENCE, SPACE, AND TECHNOLOGY

##### SEC. 12001. NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY.

In addition to amounts otherwise made available, there are appropriated to the National Institute of Standards and Technology for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, \$150,000,000, to remain available until September 30, 2022, to fund awards for research, development, and testbeds to prevent, prepare for, and respond to coronavirus. None of the funds provided by this section shall be subject to cost share requirements.

##### SEC. 12002. NATIONAL SCIENCE FOUNDATION.

In addition to amounts otherwise made available, there are appropriated to the National Science Foundation for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, \$600,000,000, to remain available until September 30, 2022, to fund or extend new and existing research grants, cooperative agreements, scholarships, fellowships, and apprenticeships, and related administrative expenses to prevent, prepare for, and respond to coronavirus.

The SPEAKER pro tempore. The bill, as amended, shall be debatable for 1 hour equally divided among and controlled by the chair and the ranking minority member of the Committee on the Budget or their respective designees and the chair and the ranking minority member of the Committee on Ways and Means or their respective designees.

The gentleman from Kentucky (Mr. YARMUTH), and the gentleman from

Missouri (Mr. SMITH), the gentleman from Massachusetts (Mr. NEAL), and the gentleman from Texas (Mr. BRADY), each will control 15 minutes.

The Chair now recognizes the gentleman from Kentucky (Mr. YARMUTH).

#### GENERAL LEAVE

Mr. YARMUTH. Mr. Speaker, I ask unanimous consent that all Members have 5 legislative days in which to revise and extend their remarks and include extraneous material in the RECORD on H.R. 1319.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from Kentucky?

There was no objection.

Mr. YARMUTH. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, on Monday our Nation crossed an unfathomable milestone. More than half a million Americans have now died from the coronavirus. On top of this staggering level of loss is the reality that the virus is evolving, and we are now dealing with variants that are more contagious and highly infectious for both adults and children.

At the same time, our Nation faces a painful and unequal recession, one from which we cannot fully recover until the coronavirus is contained.

The resources Congress provided last year have been put to good use, but they are not enough. Vaccines can stop this virus, but we don't have the resources or infrastructure to get them out fast enough. Food banks are still overwhelmed, and rental assistance is running out. Unemployment benefits for millions of Americans will start to expire in just a few days. And more and more small businesses are closing their doors for good each day.

We are in a race against time and the American people are counting on us and the American Rescue Plan.

This plan is tailored and targeted. It will address the urgent needs of the American people: beating the virus, quickly and equitably distributing vaccines, safely reopening schools, delivering immediate relief to working families, and helping cities and States keep essential workers on the job and critical services up and running.

The American people are painfully aware of the challenges we face, and that is why the majority of them, the vast majority of them, Democrats, Republicans, and Independents support this relief package.

If you don't think Congress has more work to do here, then you either don't get what American families are going through, or you don't care. I don't know how else to say it.

Relief cannot wait, and we aren't going to wait. We are going to pass this legislation today, and we are going to provide the aggressive, bold action needed to finally end this pandemic and rebuild our economy.

Mr. Speaker, I yield 1 minute to the gentlewoman from California (Ms. PELOSI), the Speaker of the House.

Ms. PELOSI. Mr. Speaker, I thank the gentleman for yielding, I thank

him for his leadership as chair of the Budget Committee, to him and all of the members of his committee and the staff who worked so hard to bring this to the floor.

Thank you to Mr. NEAL and the members of the Ways and Means Committee and their staff. Thank you also for bringing your piece of this legislation to the floor. And Mr. MCGOVERN and the Rules Committee and his members, and the staff members of all the committees.

All of the chairs of the committees have worked so hard. All of their members, all of the staff to bring this to this very important moment for our country.

As the distinguished gentleman from Kentucky acknowledged in his opening sentence, this week, on Monday, our Nation marked the loss of over 500,000 Americans to the coronavirus, a horrific human toll of staggering proportions, an incomprehensible sadness. Every life lost is a profound tragedy that we mourn, and that breaks America's heart, and we pray for their families.

Each day this pandemic reaches into our communities, devastating families' health, financial security, and well-being. The numbers speak volumes: 18 million Americans are on unemployment; 24 million people are going hungry; 12 million, Mr. Speaker; 12 million children living in households with food insecurity—and that is a conservative number—up to 40 million people cannot pay their rent and fear eviction.

The writer, George Bernard Shaw, said, "It is the mark of a truly intelligent person to be moved by statistics." And indeed, we are moved emotionally and intellectually because these statistics are not just numbers, they are the lives and livelihoods of our neighbors, family members, friends, and loved ones.

We moved to act swiftly to put an end to this pandemic and to stem the suffering felt by so many. The time for decisive action is long overdue. President Biden's American Rescue Plan is that decisive action.

Tonight, Congress is taking action to crush the virus with a national vaccination program, robust testing, tracing and treatment, more PPE, and combating health disparities affecting communities of color disproportionately.

We are putting money in workers' pockets: 18 million Americans will receive unemployment insurance; 40 million Americans will receive nutrition assistance; 27 million children will receive help through an expanded child tax credit; 15 million low-wage workers will receive an earned income tax credit; and millions and millions of other people, in addition, will receive the direct payments.

We are putting children safely back in schools with \$130 billion investment in reopening schools and making up for lost learning, and to do so safely.

And we are putting people back into jobs by supporting our most vulnerable

small businesses, particularly those owned by minorities and women, and protecting the jobs of our heroes, healthcare workers, transit, sanitation, food workers, police and fire, our first responders, our teachers, our teachers, our teachers, and more.

Economists overwhelmingly support this targeted action.

□ 2330

Earlier this month, Federal Reserve Chairman Jerome Powell reported that the real unemployment rate is 10 percent, matching the depths of the worst point of the Great Recession. As he said: We are still very far from a strong labor market whose benefits are broadly shared.

Therefore, if we do not enact this package, the results could be catastrophic: depriving workers and the economy of 4 million fewer jobs to come back; taking a year longer to return to full employment, and 4 years longer until real GDP recovers to a pre-pandemic status; confronting the entire cohort of young people with lower lifetime earnings; reducing the wages and job prospects of parents forced to stay at home.

This legislation is transformative: lifting 12 million Americans out of poverty and generating \$1.25 for every dollar spent. And—a great source of pride for us all—this legislation will cut child poverty in half.

As we advance this legislation, we will continue our fight for 15, which will give 27 million Americans a raise. When I was Speaker in 2007, congressional Democrats raised the minimum wage in the first 100 hours of our new majority. It took a little longer for the Senate to get it done in the spring. That was 14 years ago.

An increase in the minimum wage is a financial necessity for our families, a great stimulus for our economy, and a moral imperative for our country. With that view, it is therefore inevitable to all of us that the \$15 minimum wage will be achieved. Even if it is inconceivable to some, it is inevitable to us, and we will work diligently to shorten the distance between the inevitable and the inconceivable.

The \$7.25 minimum wage that exists now is, in many instances, an exploitation of American workers. It is a cost to taxpayers because minimum wage workers need food and housing assistance, and many are on Medicaid. This is corporate welfare. This is a subsidy for business to pay a low wage. We want work to be respected, and we respect the dignity of work. We will seek a solution consistent with the Senate rules, and we will do so soon.

The American people are demanding the bold action contained in the American Rescue Plan. Over 75 percent of Americans support this package and want it passed and enacted, including 60 percent of Republicans in the country. Families, workers, business leaders, mayors and local leaders, and health and faith-based organizations are all calling for immediate action.

More than 1 year ago into this pandemic and economic crisis, the American people need to know that their government is there for them and that, as President Biden has said, help is on the way.

With that, I thank again the chairs and members of the committee, the staff, and all of our Members for their attention to the issue of morality to our country.

Mr. Speaker, I urge a strong and bipartisan vote for the American Rescue Plan so we can continue our work to save lives and the livelihoods of the American people. I urge an "aye" vote.

Mr. SMITH of Missouri. Mr. Speaker, I yield myself such time as I may consume.

We are here today because Washington Democrats have gotten together and decided to use a global pandemic as an excuse to check a few items off their progressive wish list. They want to reward their political allies at the expense of America's working class.

If this bailout is about crushing the virus, then why does less than 9 percent actually go towards putting shots in people's arms?

If this bailout is about quickly reopening our schools, then why is less than 5 percent of the money for schools going to be spent this year?

If this bailout is about helping workers and families, then why does this plan continue to incentivize Governors to keep small businesses shut down?

Why does 25 percent of all spending go towards policies that will kill jobs and reduce hours worked?

Simply put, this is the wrong plan at the wrong time for all the wrong reasons. It is the wrong plan because Americans living on fixed incomes, including 31 million seniors who are on fixed Social Security, will be forced to pay more out of pocket to buy food, put clothes on their backs, and to keep the lights on. Seniors will now have to decide to turn on heat or pay for the needed medication.

It is the wrong time because Democratic economists and the Congressional Budget Office are warning that this spending isn't needed and that, by the middle of the year, our real GDP will have recovered and we will have our largest economic growth in 15 years.

It is the wrong time because when you combine this bill with the COVID-19 money that has already been enacted, the sum is more than the GDP of every country in the world except China and the United States, and \$1 trillion of already enacted spending still remains.

So what is the reason for this bailout?

It is all about rewarding political allies and bailouts to blue States. Democrats even changed the funding formula to reward States that severely lock down their citizens and boarded up Main Street.

Using a pandemic to push things like the \$15 Washington mandate, an expan-

sion of ObamaCare, and billions on political payouts around this country is the real reason for this bailout.

Mr. Speaker, I urge my colleagues on the other side of the aisle to look beyond their agenda and think about the working class. They want the schools reopened, to be able to go back to work, vaccines to keep their families safe, and end to this pandemic. All of that can happen without this bailout plan if we focus on what the American people need and not what one political party desperately wants.

Mr. Speaker, I yield 1 minute to the gentleman from California (Mr. MCCARTHY), who will be the next Speaker of the House.

Mr. MCCARTHY. Mr. Speaker, I thank the gentleman for yielding, and I thank him for his work as the ranking member on the Budget Committee.

Mr. Speaker, I am about to say something that the American people don't want to hear: the swamp is back.

Mr. Speaker, let me be clear: The swamp is back.

Every day since January 20, the Democrats have sided with their special interest allies and ignored the real needs of the American people. The result is the bill before us today—or I should say tomorrow.

Congress won't actually vote on this bill until about 2 a.m. Saturday morning.

Why?

Because Democrats are so embarrassed by all the non-COVID waste in this bill, they are jamming it through in the dead of night.

We ran the numbers. The amount of money that actually goes to defeating the virus is less than 9 percent. So don't call it a rescue bill and don't call it a relief bill. If you are a friend of the Speaker, you do pretty well under this bill. But for the American people, it is a loser.

Let's consider Medicare. Tonight, the CBO confirmed that this bill will cost \$36 billion in cuts to Medicare starting this year. If Members vote for this bill, I want them to go back to their districts and look the seniors in the eye and look at the hospitals, those who have been working night and day, and tell them why you voted to cut their health benefits.

Or consider the blue State bailout. This bill calls for States and local governments to receive \$350 billion. Most States are not in financial distress. Nearly half saw an increase in their revenue last year, and some—even including my home State of California, and the Speaker's as well—actually have a budget surplus. But none of that money is tied to reopening.

Or consider elite institutions, Harvard and others. This bill calls for them to receive hundreds of millions of dollars, but Harvard already has a \$40 billion endowment.

□ 2340

Compare that to K-12 education. This bill allocates only \$6 billion to help re-

open American schools in fiscal year 2021. More than two-thirds of the education funding would not be spent until 2023 or later.

Almost every one of this bill's 592 pages includes a liberal pipe dream that predates the pandemic. Let's check the fine print.

On page 97, for those of you who have not read it, it hands out healthcare subsidies to illegal immigrants.

On page 347, it fast-tracks \$1.5 billion to Amtrak. Now, Amtrak has \$1.5 billion from the last package they haven't even spent.

On page 306, it gives Federal employees up to an extra \$21,000 to help cope with virtual schooling. Let me read that so every American understands: If you are a Federal employee, you get an extra \$21,000 to cope with virtual schooling. There are a lot of Federal employees who are going to vote for this bill tonight. But if you are one of the millions of parents outside of Washington, outside of the swamp, who are struggling through school closures, including the 1 million mothers who had to quit their jobs to take care of their kids at home with school, and the fathers that quit, you are ignored.

On page 358, it funnels—earlier, it funneled less, just a little over \$100 million. But last night, the Rules Committee was able to add more, up to \$140 million for a subway tunnel near Speaker PELOSI's district.

When you add it all up, the size of this payoff is jaw-dropping: \$1.9 trillion in new spending. It is the single most expensive spending bill ever.

But will it help people get back to work? No. Will it help students get back in the classroom immediately? No. Will it help get vaccines to those who want it? The answer is no.

It doesn't spend a third of the entire cost of the bill for another 2 years, undermining the claim that this bill is so urgent. This money won't be spent for another 2 years.

It doesn't have any guardrails to protect against fraud, which has already cost taxpayers tens of billions of dollars, including especially in California. It just throws out money without accountability, even though we have over \$1 trillion unspent from the last bill.

President Biden promised unity, but Democrats are delivering one-party rule.

Mr. Speaker, based on the facts, the Democrats' spending bill is too costly, too corrupt, and just too liberal for this country.

To my colleagues who say this bill is bold, I say it is bloated. To those who say it is urgent, I say it is unfocused. To those who say it is popular, I say it is entirely partisan and has the wrong priorities.

Republicans will support whatever is needed to get America back to work, back to school, and back to health. After 12 months of struggling, suffering, and sacrificing, that is what Americans want, what they need, and what they deserve.

That is why Republicans will introduce a motion to recommit to bolster the resources that families can access to help their children cope with the emotional stress of school closures. And it won't be for parents who just work for the Federal Government. It will be for all American parents.

In every single district, if you watch, the anxiety and the fear for children have risen, the 3 million children that now mark a year that they have not been in the classroom. Our proposal would shift the \$140 million from Speaker PELOSI's subway to grants that would be used for mental health services for children. It puts children first, not the swamp.

Democrats have conveniently ignored the education and mental health crisis affecting our children, but failing to address it is unacceptable. Families deserve answers. Tonight, they will finally get them.

Our colleagues, it is a very clear and concise question you have before you. If you vote for the bill, you are cutting Medicare, you are cutting your hospitals, you are cutting your health providers with your vote.

If you vote against the motion to recommit, which you changed, you are picking \$140 million that you just added last night to a subway tunnel just outside of the Speaker's district.

So, who do you pick? All American parents, to give them the grants and the resources they need to cope with their children's anxiety, the rise of suicide, and their mental health; or do you think that subway is really appropriate, right here, right now?

Make a decision. Is the swamp back, or do hardworking American taxpayers come first? It is an easy question. It is easy for me to decide, and I think it is easy for America to decide as well.

The SPEAKER pro tempore. Members are reminded to address their remarks to the Chair.

Mr. YARMUTH. Mr. Speaker, I yield 1 minute to the gentleman from New York (Mr. HIGGINS), a distinguished member of the Budget Committee.

Mr. HIGGINS of New York. Mr. Speaker, the American Rescue Plan is bold action needed to meet this defining moment.

Seventy-six percent of Americans are rooting for its passage: direct payments to Americans; help for teachers and students, to return both of them to the classroom; help for neighborhood restaurants to reopen and to recover; help for local and State governments; and billions for vaccine making and distribution.

Wall Street or Main Street has always been a false choice. This is about the neighborhood streets and the homes where real families live and struggle every day to give their kids a fighting chance.

Mr. Speaker, give their kids a fighting chance. Let the recovery begin.

Mr. SMITH of Missouri. Mr. Speaker, I will remind the gentleman from New York, if this bill is enacted, his State's

3 million seniors will face a cut to Medicare of \$27 billion over the next 10 years.

Mr. Speaker, I yield 30 seconds to the gentleman from California (Mr. MCCLINTOCK).

Mr. MCCLINTOCK. Mr. Speaker, to my fellow Americans, all of this free money is coming out of your future earnings.

Divided by U.S. households, \$1.9 trillion comes to roughly \$15,000 for an average family. You will pay that back through your future taxes and inflation and through higher prices and lower wages as businesses pass along their taxes.

You won't see it all directly, but you will feel it. It is the car you won't be able to afford someday soon or the home you won't be able to qualify for.

Mr. YARMUTH. Mr. Speaker, I yield 1 minute to the gentlewoman from California (Ms. CHU), a distinguished member of the Budget Committee.

□ 2350

Ms. CHU. Mr. Speaker, I rise today in strong support of the American Rescue Plan.

This bill provides security to families with \$1,400 survival checks. It provides relief to the unemployed, increasing their insurance to \$400 a week. It expands loans to small businesses to help them stay open. And, most importantly, it improves the distribution of vaccines and PPE, and expands affordable healthcare coverage so we can stop the terrible deaths that have occurred, saving people's lives.

One year into this crisis, we are beginning to see the light at the end of the tunnel, thanks to the approval of vaccines. But we still have months to go before we return to normal. That means more months of anxiety for families, businesses, and healthcare providers, all already stretched to the max. That is why today we must send urgently needed aid directly to Americans as quickly as possible.

This bill is too important to delay any longer. We must pass this aid today.

Mr. SMITH of Missouri. Mr. Speaker, I appreciate the gentlewoman from California. I would just like to point out that, out of her 6 million seniors, this bill will cut \$44 billion from Medicare over the next 10 years—10 years.

Mr. Speaker, I yield 30 seconds to the gentleman from Georgia (Mr. CARTER).

Mr. CARTER of Georgia. Mr. Speaker, I rise today in opposition of the reconciliation package we have before us today. My colleagues and I have been saying it for weeks, but I will say it again. This package is simply the wrong plan at the wrong time for the wrong reasons.

It is the wrong plan because it will incentivize lockdowns that have harmed our workers and our children for way too long.

It is the wrong time because our economy is improving, and we have yet to spend a trillion dollars of the pre-

viously approved funding. In fact, just this week it was reported that jobless claims dropped dramatically.

Lastly, and worst of all, it is being pushed by colleagues across the aisle for the wrong reasons. Less than 9 percent of this \$2 trillion goes to combat COVID-19.

Mr. Speaker, I urge my colleagues to consider these implications.

Mr. YARMUTH. Mr. Speaker, I yield 1 minute to the gentleman from Pennsylvania (Mr. BRENDAN F. BOYLE), another distinguished member from the Budget Committee.

Mr. BRENDAN F. BOYLE of Pennsylvania. Mr. Speaker, after 12 months of death and despair, the American recovery begins tonight. Mr. Speaker, this is a big and bold plan, one of the largest bills in the history of Congress. It is exactly the sort of bold plan that is needed to meet the crisis of this moment.

And unlike some on the other side, the American people understand it. That is why this plan is more popular than any economic package in my lifetime. A majority of Democrats, a majority of Independents, and even a majority of Republicans support this plan.

Mr. Speaker, the time to act is now. Let us begin the great American recovery and pass this plan.

Mr. SMITH of Missouri. Mr. Speaker, I appreciate the gentleman from Pennsylvania. I will remind him that if this bill were enacted, his State's 2.7 million seniors would face a \$17 billion cut in Medicare over the next 10 years.

Mr. Speaker, I yield 1 minute to the gentlewoman from Iowa (Mrs. HINSON).

Mrs. HINSON. Mr. Speaker, Americans are crying out tonight for targeted relief; and, instead, this bill sends money straight to Speaker PELOSI's pet project in California, the Bay Area Rapid Transit Silicon Valley phase 2.

How insulting to the frontline workers who still have not received a COVID-19 vaccine, and to the mom trying to pay rent while her small business is in danger. And what about the ER docs and nurses treating kids rushed in for a mental health crisis?

This is Washington pork spending at its worst, the kind the Speaker puts in for herself.

My amendment tonight would take away the Speaker's \$140 million subway carve-out and instead redirect that money to a truly essential cause: Supporting mental health programs for students.

We have seen increasing rates of depression, anxiety, and other mental health challenges among our kids, who have been trapped behind screens for a year now. If we adopt the motion to recommit tonight, we will instruct the Budget Committee to reconsider my amendment, which would put students over subways and reject this \$140 million Speaker set-aside in favor of getting kids the mental health help they need right now, before it is too late.

Mr. Speaker, I ask unanimous consent to include in the RECORD the text

of my amendment immediately prior to the vote on the motion to recommit.

The SPEAKER pro tempore. Is there objection to the request of the gentlewoman from Iowa?

There was no objection.

Mr. YARMUTH. Mr. Speaker, I yield 1 minute to the gentlewoman from Washington (Ms. JAYAPAL), a distinguished member of the Budget Committee.

Ms. JAYAPAL. Mr. Speaker, I rise in memory of the 500,000 lives lost from COVID.

I rise for the 24 million Americans going hungry, 40 million Americans struggling to stay in their homes, and more than 8 million families who have been pushed into poverty.

I rise to support survival checks that put money in the pockets of tens of millions of poor and working people so that they can withstand this devastating crisis.

I rise to support childcare providers and housing assistance, small business relief, unemployment assistance, and tax credits for children so families can have hope again.

I rise to support a pay raise to \$15 an hour for 27 million workers across this country who so desperately need our help, lifting 1 million people out of poverty and strengthening all of our communities.

Tonight I vote “yes” on this American rescue package. America, know that help is on the way. We are with you, and we will get through this together.

Mr. SMITH of Missouri. Mr. Speaker, I yield 30 seconds to the gentleman from Wisconsin (Mr. GROTHMAN).

Mr. GROTHMAN. Mr. Speaker, three things before you print another \$1.9 trillion in this bill. If you look at the monetary supply in the last year, M1 is up 67 percent and M2 is up 25 percent. You are inviting inflation big time.

Secondly, I have got one local official who asked me for a million bucks. He is getting \$21 million. Another one is asking me for \$800,000. He is getting \$20 million. Ask your local people if they need all this money.

Third, I wouldn't even take it to the Senate because there is no way you can spend all this money. I would put some of this in infrastructure, just as a tip.

The SPEAKER pro tempore. Members are reminded to address their remarks to the Chair.

Mr. YARMUTH. Mr. Speaker, I yield 1 minute to the gentleman from Nevada (Mr. HORSFORD), a distinguished member of the Budget Committee.

Mr. HORSFORD. Mr. Speaker, I rise in support of the working families who are counting on Congress to pass this American Rescue Plan. America is strong. American families are resilient, and American families are counting on this body to do its job.

Earlier this week, Morning Consult and Politico released polling showing that the American Rescue Plan earns support from 76 percent of Americans, including 60 percent of Republicans.

For months, my Republican colleagues have waged a campaign of misinformation against the new coronavirus relief package, but the American people know the toll that this pandemic has taken, and they are united around the need for this bill to pass.

This bill will invest millions in public health to make sure every community gets the COVID-19 vaccine. It will deliver \$1,400 stimulus checks to most Americans, following up on the \$600 payment we made last December. It will extend the employee retention tax credit to keep workers on payroll and create new jobs. It will provide critical assistance to frontline workers, struggling families, and the communities that have been hardest hit by this pandemic.

The SPEAKER pro tempore. The time of the gentleman has expired.

Mr. HORSFORD. I am proud to cast my vote and to listen to my constituents.

Ranking member, please do not talk about the seniors in my district.

The SPEAKER pro tempore. Members are reminded to heed the gavel.

Mr. SMITH of Missouri. Mr. Speaker, I yield 2 minutes to the gentleman from Louisiana (Mr. SCALISE).

Mr. SCALISE. Mr. Speaker, I rise in strong opposition to this bill because we should be here tonight focused on real priorities of the American people, and that should be number one. Reopening our schools now. Mr. Speaker, we should be focused on helping our small businesses, who are dying on the vine. Mr. Speaker, we should be focused on helping put more vaccination shots in the arms of Americans. Unfortunately, that is not what this bill does.

You are talking about over a trillion dollars that is still available from previous bipartisan bills that is out there.

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There are tens of billions of dollars to reopen schools that are available today that are not being used. We had amendments to say, any new money in this bill for schools is tied to reopening schools.

Do you know that every Democrat voted against that amendment?

In fact, if you look at some of the spending in this bill that has nothing to do with COVID, \$350 billion to bail out failed states. California gets over \$40 billion in this bill when they just announced they had a \$10 billion surplus. In fact, California is going to be getting a subway for the bay area—\$112 million.

Mr. Speaker, I say we defund BART and give that money to those students right now who are being held back from going to school, who have mental health issues. That is what Mrs. HINSON's amendment will do.

Mr. Speaker, the motion to recommit actually focuses on helping kids. We are holding our kids back. This bill will actually delay reopening of schools; 95 percent of the school money in this bill

can't even be spent until 2022. Our kids can't wait. We ought to be focused on helping families, on helping businesses, on reopening schools, and more vaccines.

If this bill did those things, they wouldn't be bringing it up at midnight on a Friday night. This bill ought to be in full public view. You don't pass this bill to find out what is in it. We need to defeat this bill and help families.

Mr. YARMUTH. Mr. Speaker, I yield 1 minute to the gentlewoman from California (Ms. LEE), a distinguished member of the Budget Committee.

Ms. LEE of California. Mr. Speaker, I rise in strong support of the American Rescue Plan. I thank Chairman YARMUTH, our Speaker, our committee chairs, for addressing this emergency urgently.

People across America are struggling. Yes, this package is big, but the scale of the challenges that families face is enormous. They need our help, and half measures just won't cut it. We cannot wait.

This bill extends expiring unemployment benefits, provides \$1,400 payments, permanently expands the child tax credit to \$3,000 per child, and raises the minimum wage, way long overdue. And, yes, it provides State and local funding to protect the jobs of essential workers, who, in spite of the risk that they face, provide essential services to keep this country running.

Mr. Speaker, this bill also fights the virus with funding for testing and vaccinations for communities of color that have been hit the hardest from COVID.

Finally, this bill funds our global pandemic response. COVID doesn't respect borders. A global pandemic requires a global response.

I thank Chairman MEEKS of the House Committee on Foreign Affairs for working with me to ensure that America will play its role to help fight the pandemic abroad.

Let's take this bold action and pass this bill tonight.

Mr. SMITH of Missouri. Mr. Speaker, I yield 2 minutes to the gentleman from North Carolina (Mr. MCHENRY).

Mr. MCHENRY. Mr. Speaker, I thank my friend from Missouri, the good ranking member of the Budget Committee.

Mr. Speaker, we, as politicians, are talking down our economy specifically to pass this spending package. To be clear, we know many Americans are still suffering. Republicans want to provide targeted relief to those in need—temporary, targeted relief related to COVID. In fact, for a year now, we have been working to support families impacted by COVID, and we have done so in an overwhelmingly bipartisan way.

Mr. Speaker, now the Democrats have power and they are not interested in bipartisanship—no matter what the campaign pledges were—or even basic facts. The fact is that CBO projects that the unemployment rate, which is lower right now than it was in the first

5½ years of President Obama's Presidency, will continue to fall even without congressional action and reach its pre-pandemic size by next year.

Additionally, personal income increased at the end of last year, and the report out of the Bureau of Labor Statistics today says personal savings rates are now over 20 percent, a level not seen in four decades. But these are facts that don't back up the Democrats' preferred narrative, that the economy is horrible, and this big, spending package is their solution.

Democrats are distorting the truth to push through a package that dedicates only 9 percent of the \$1.9 trillion price tag of this bill to actually combating the virus.

Mr. Speaker, let's reject this package. Let's get American people back to work. Let's get schools open. Let's get parents back at work. Let's get women back in the workforce. And we can do that with bipartisan solutions, not a big spending package.

Let's reject this. Let's start over and get to good terms so we can actually fix the problems for the American people, get them working again, get schools open, and beat the virus.

Mr. YARMUTH. Mr. Speaker, I yield 1 minute to the gentleman from California (Mr. PETERS), another distinguished member of the Budget Committee.

Mr. PETERS. Mr. Speaker, I thank the chairman for yielding me the time.

Mr. Speaker, like many, my district has been hit hard by this pandemic. The virus has claimed the lives of 3,200 San Diegans. Nine out of ten small businesses in the region report suffering in the face of COVID-related closures.

I am voting to send this bill to the Senate because this plan will safely reopen schools, get vaccines in arms, and help people get back to work and the economy back on track. And the bill allows States and localities to provide financial relief to our Nation's ports, like the Port of San Diego, which expects a loss this year of over \$98 million.

Still, I remain concerned about the targeting and accountability around some of the funding, so I am urging the Senate to make some comments and some improvements: Extend the duration of unemployment payments, ideally with automatic triggers; adjust the amount of timing of State aid based on real revenue shortfall resulting from COVID; and expand funding for industries bearing the brunt of this crisis, like small restaurants, public attractions, and live entertainment.

Mr. Speaker, I am voting "yes" because this is a good start. We have to keep it on track, but there is more work to do.

Mr. SMITH of Missouri. Mr. Speaker, I yield 2 minutes to the gentleman from Kentucky (Mr. COMER).

Mr. COMER. Mr. Speaker, this bill isn't about COVID. It isn't about providing relief to struggling Americans.

This massive \$1.9 trillion spending bill is about checking boxes with Democrat donors, political allies, and left-wing special interest groups.

This bill pushes out \$350 billion to bail out poorly managed, locked-down blue States, even though tens of billions of taxpayer dollars already provided to them remain unspent. It pushes this money out without guardrails, without strings attached, without certifications of need or accounting requirements. They are irresponsibly and recklessly spending hard-earned American taxpayer dollars.

Mr. Speaker, the Republicans on my committee offered comments and amendments to make these dollars less vulnerable to waste, fraud, and abuse; amendments that targeted actual COVID-19 relief that were tied to important policies, like reopening schools, businesses, and communities. These amendments protected against bailing out underfunded public employee pension plans. They made sure funds were shared equitably with small and rural localities. These amendments prioritized the American people.

Mr. Speaker, my Democrat counterparts on the Committee on Oversight and Reform refused to adopt a single one of these amendments. They refused to engage in any meaningful debate.

Why?

Because they don't want the American people to see where this money is going. Because, sadly, it isn't going to help them.

Mr. YARMUTH. Mr. Speaker, I yield 1 minute to the gentleman from New Jersey (Mr. SIREs), another distinguished member of the Budget Committee.

Mr. SIREs. Mr. Speaker, I thank the chairman for his leadership.

Mr. Speaker, I rise to speak in support of this much-needed relief package. The American Rescue Plan will help millions of people who are struggling in every community in our Nation as a result of the pandemic. It sends direct aid to those who need it most, boosts vaccination efforts, provides a lifeline for small businesses, helps kids get back to school safely, and much more.

As many of my colleagues have mentioned, the American people—Democrats and Republicans alike—support this critical aid. I hope that my colleagues will join me in passing this important bill and sending relief to those who need it.

Mr. SMITH of Missouri. Mr. Speaker, I reserve the balance of my time.

Mr. YARMUTH. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, it is fascinating to stand here at almost 10 minutes after midnight and debate this bill and have our Republican colleagues say, "There has been no debate on this bill." In fact, there has been more than 100 hours of debate on this bill in committees. There have been hundreds of amendments proposed, most by Republicans.

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Mr. Speaker, the reason we are here so late tonight is because Republicans proposed hundreds of those amendments today in the Rules Committee, amendments that had already been debated and discussed in the various committees.

This bill has had extensive discussion, and unfortunately, part of this discussion has been a misrepresentation of much of what it does. We hear constantly this figure of \$1 trillion out there that has not been spent. We tried to track that trillion dollars down. We can't find it anywhere.

What we do know is that all the money that has been allocated and deployed by prior relief measures is in the pipeline, has been allocated, has been assigned, has been obligated. There is no money wasted in this legislation.

Also, what we know is that about 85 percent of the adults in every one of the speakers' districts, Democrat and Republican, will get \$1,400 to help them make it through this desperate economy that we have been seeing. Every child will be granted a tax credit of \$3,000. A family of four, for instance, will get \$5,600, plus the tax credits. That is in everybody's district.

As the minority leader said, we can talk about a swamp. I think he has been swimming in a swamp for about 4 years. Unfortunately, he needs to knock his head and knock some of that water out of his ears because he needs to stand on the Earth that we all occupy, the country that we occupy, and understand the pain and the suffering that the American people have been going through and for whom this bill is so essential.

Mr. Speaker, I reserve the balance of my time.

Mr. SMITH of Missouri. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, a recent letter from the Congressional Budget Office shows that if this bailout plan is enacted, the Medicare benefits for seniors will be cut by \$36 million starting in fiscal year 2022 and every year for the next 10 years.

I include in the RECORD a letter that confirms the American Rescue Plan Act of 2021 will cause billions of dollars of cuts to Medicare.

U.S. CONGRESS,  
CONGRESSIONAL BUDGET OFFICE,  
Washington, DC, February 25, 2021.

Re: Potential Statutory Pay-As-You-Go Effects of the American Rescue Plan Act of 2021.

Hon. KEVIN MCCARTHY,  
Republican Leader, House of Representatives,  
Washington, DC.

DEAR LEADER MCCARTHY: This letter responds to your request for information about whether a sequestration (or cancellation of budgetary resources) could be triggered in accordance with the Statutory Pay-As-You-Go Act of 2010 (PAYGO) if the American Rescue Plan Act of 2021 (as posted on the website of the House Committee on Rules on February 19, 2021) was enacted. CBO estimates



that the legislation would increase deficits by \$1.9 trillion over the 2021–2031 period.

Under statutory PAYGO, the Office of Management and Budget (OMB) is required to maintain 5- and 10-year scorecards that report the estimated cumulative changes in revenues and outlays generated by new legislation. If either scorecard indicates a net increase in the deficit, OMB is required to order a sequestration to eliminate the overage. The balance used to determine the amount of a sequestration is not the projected increase in the deficit for that particular year. Rather, the PAYGO scorecards identify average annual effects of legislation over the 5- and 10-year periods and assign that average to each year in the period. Before an average is calculated, any current-year effects are combined with those for the budget year.

CBO has analyzed the implications of enacting the American Rescue Plan, which, by CBO's estimate, would increase deficits by \$1.9 trillion (including current-year effects) over both a 5-year period and a 10-year period, assuming that no further legislation to offset that increase was enacted. In accordance with the PAYGO law, OMB would record the average annual deficit on its scorecard, showing deficit increases of \$381 billion per year for five years, if its estimate of the act's effects was the same as CBO's. If the bill was enacted before the end of the calendar year, that amount would be added to the PAYGO scorecard, which currently carries no balances for 2021 or any subsequent years.

Without enactment of subsequent legislation that would offset the deficit increase, waive the recordation of the bill's effects on the scorecard, or otherwise mitigate or eliminate the statutory PAYGO requirements, OMB would be required to issue a sequestration order within 15 days of the end of the Congressional session to reduce spending in fiscal year 2022 by \$381 billion, CBO estimates. However, the PAYGO law limits reductions in Medicare spending to four percentage points (or an estimated \$36 billion for that year), leaving \$345 billion to be sequestered from the remaining mandatory accounts. Because the law entirely exempts many large accounts, including low-income programs and Social Security, in CBO's estimation, the annual resources available from which OMB must draw would total between \$80 billion and \$90 billion—significantly less than the amount that would be required to be sequestered.

Because the required reduction in spending would exceed the estimated amount of available resources in each year over the next 10 years, in the absence of further legislation, OMB would be unable to fully implement the outlay reductions required by the PAYGO law.

If you wish further details on this estimate, we will be pleased to provide them. The CBO staff contact is Avi Lerner.

Sincerely,

PHILLIP L. SWAGEL,

*Director.*

Mr. SMITH of Missouri. Mr. Speaker, House Republicans have filed hundreds and hundreds of amendments. All but two were voted down.

This is clearly a partisan plan that is the wrong plan at the wrong time for all the wrong reasons. If you take out the direct checks to Americans, almost half of all the money that is in this bill will not be spent until fiscal year 2022 or later. This is not imminent.

It is the wrong plan at the wrong time and, we know, for all the wrong reasons.

Mr. Speaker, I yield back the balance of my time.

Mr. YARMUTH. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, one of the things that we constantly have to remember is where we have been over the last year and the depths to which this economy has fallen, the pain and suffering that the American people have experienced.

Mr. Speaker, 500,000 of our fellow citizens have perished by the coronavirus.

That is why the polling on this bill is so overwhelming: 76 percent of the American people this week, 60 percent of Republicans. That is why 150 or more top CEOs from the country have said this is the right thing to do at this time. This is why the chairman of the Fed has said that we need to make this kind of investment in the country. That is why several regional presidents of the Fed have said that. That is why nonprofits have said this all over the country. That is why the U.S. Conference of Mayors has said this is the right bill for the time.

We have met the moment with this legislation. We have met the moment of need in this country. We are proud of the product we produced. We will make sure that the American people get through this pandemic, this economic crisis, this healthcare crisis, this personal crisis, and restore their standard of living and the economy of this country once we get to the other side.

Mr. Speaker, I yield back the balance of my time.

The SPEAKER pro tempore. The gentleman from Massachusetts (Mr. NEAL) is recognized.

Mr. NEAL. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, more than a year has passed since the coronavirus was first detected in the United States. In that time, we have lost over half a million people to this relentless virus. We are a nation in mourning for our lost loved ones, our neighbors, and, indeed, our colleagues.

As we mourn, much of American life is unrecognizable. Millions of Americans have lost their jobs, their safety, and their security, and 10 million jobs that were lost have not been returned.

This is the hard reality across this Nation and in every single congressional district across our country.

Through all this pain, our care for one another is still recognizable. We have seen this in the countless hours our health heroes have spent caring for the sick. We have seen other essential workers who have kept our grocery aisles stocked and our mail delivered. We have seen the care of neighbors, indeed, helping neighbors.

Today, Congress acts in the same spirit of care for our fellow Americans by delivering on the relief our constituents, always with humility, have been asking for.

This is not about dollars and cents. This is about lives that are at stake. We can save them by passing this bill.

We will get shots into arms faster. We will help families stay housed and, indeed, put food on their tables. Most importantly, this package will help families avoid impossible choices.

The Ways and Means Committee, which has written half of this legislation—and I must tell you, in all my years, I am really proud of what we did, and a reminder that it was the CARES Act that saved the American economy 1 year ago. Full of proven policies, it will fight both for public health and, simultaneously, the economic crisis.

We will not get back to economic recovery until we defeat this virus.

We are balancing immediate relief and sustained support to keep Americans afloat and ready to bounce back stronger than ever. We will make good on our promise of an additional \$2,000 from the \$1,400 that we promised. We will enhance and expand the refundable tax credits for low- and middle-income workers and their families.

Combined, these benefits will provide an average income boost of 33 percent for the poorest 20 percent of American households. This will be life-changing, and it will lift millions of children in this Nation out of poverty.

For families, this bill offers massive savings in childcare expenses, which have been a major barrier to returning to the workforce, particularly for women.

For millions of jobless Americans, we are ensuring that they can afford life's necessities until this economy rebounds by extending pandemic-related unemployment benefits and increasing that benefit.

Access to affordable, comprehensive healthcare is critical, so we have included provisions to contain costs, particularly for unemployed workers. We will include help for nursing homes to crush the virus.

Mr. Speaker, we shored up the multi-employer pension plans, and you should know I am really proud of that as well. Thirty Republicans in this House have voted for this legislation on two different occasions. Those plans were jeopardized by COVID, and we intend to correct that.

Delaying is not an option. This is an opportunity to take bold action that will keep struggling Americans afloat and give them the peace of mind that better days are still to come.

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For those who ask, Is this too much? The answer is, No.

Economists left, right, and center have agreed with what we are about to do. They know that too little is not enough as we fight the pandemic. We will continue to fight the virus like the grave enemy that it is and give people a fighting chance to make it through the pandemic. And we must give them a chance for opportunity as we get to the other side, and that is what we intend to do with this legislation.

I remind my colleagues that this is not the time for partisan rancor. And I

must say that the debate in the Ways and Means Committee was superb. We must go big. We must be bold. And we must rise to this challenge because the American people this evening are counting on us.

Mr. Speaker, I support this plan, and I urge the rest of our colleagues to support it as well, and I reserve the balance of my time.

Mr. BRADY. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, America is hurting, but regrettably this so-called COVID-19 stimulus is neither.

Less than a dime of every dollar goes to COVID vaccines and defeating the virus. Less than a dime. It does next to nothing to help struggling Main Street businesses survive or to get America's jobless back to work.

In fact, the independent Congressional Budget Office reports the bill's controversial job-killing mandates will kill as many as 2 million jobs. Maybe that is why the White House refuses to tell the American people just how many jobs it will create.

We need truth in advertising: This is a payoff to political friends.

We did better when we worked together. Through December, over five COVID aid bills, Republicans and Democrats, we worked tirelessly to deliver over \$3.5 trillion, the largest amount of relief in American history. A whopping \$1 trillion remains unspent today by States, local governments, and schools.

Economists, including President Obama's own economic adviser, Larry Summers, worry this will actually make things worse.

The Washington Post called this "sausage-making" that "strays from the most urgent COVID-related needs."

The Wall Street Journal said this is a "non-COVID spending blowout."

Even Democratic colleagues, like New York's ADRIANO ESPAILLAT, admitted this bill will have embarrassing provisions.

House Democrats rejected every commonsense Republican improvement.

Help millions of unemployed, but make sure no one gets paid more to stay at home than go to work? Rejected.

Send child poverty funding equally to all poor children in America, rather than a chosen few in Democrat States? Rejected.

In fact, Democrats said that miserly States didn't deserve this funding. Miserly States like West Virginia. I hope you heard that, Senator MANCHIN.

Require that crucial school funding goes to schools that are open? Rejected.

Protecting frontline healthcare workers from frivolous lawsuits? Rejected.

Stop rampant unemployment fraud simply by verifying the identity and wages of those applying? Rejected.

Giving a second stimulus check to the millions of Joe Jobless, the victims of President Biden's war on energy and his minimum wage mandate? Rejected.

How about helping parents use education and savings towards kids' schooling, and especially therapies for special-needs kids? Rejected.

What about aiding families by making permanent the 2017 tax reform's doubled child tax credits? Nope.

Make sure precious healthcare dollars aren't used for abortions or diverted to undocumented immigrants? Uh-uh.

Republicans proposed requiring Governors report accurate data on their nursing home deaths, but Democrats unanimously chose to protect New York Governor Cuomo's deadly policies and cover-up. Hours later after the vote, Cuomo's aides admitted they had reported false data.

Speaker PELOSI's favorite pet projects and other wasteful spending could go to more vaccine distribution for needy Americans. But no, rejected.

President Biden promised unity. Now he threatens to punish Republicans who oppose this massive payoff to Democrats' political friends.

But President Biden and the Democrats are not punishing us by rejecting bipartisanship, they are punishing the American people.

If you don't know how many jobs this will create, then don't repeat the failed Obama-Biden stimulus that led to the worst economic recovery in our lifetime.

Stop this political payoff. Let's find common ground, as we have before, on what is truly urgent: crushing the virus, rebuilding this economy, saving Main Street businesses, and getting Americans back to work.

Mr. Speaker, I reserve the balance of my time.

Mr. NEAL. Mr. Speaker, I include in the RECORD a letter from the staff of the Joint Committee on Taxation providing a technical explanation of section 9674 of the American Rescue Plan Act of 2021, and request that the Joint Committee post the letter on their website as well.

CONGRESS OF THE UNITED STATES,  
JOINT COMMITTEE ON TAXATION,  
Washington, DC, February 26, 2021.

Hon. RICHARD E. NEAL,  
Committee on Ways and Means,  
Washington, DC.

DEAR CHAIRMAN NEAL: You asked the staff of the Joint Committee on Taxation to prepare a technical explanation of a provision to modify the exceptions for reporting third party network transactions provided by Internal Revenue Code section 6050W. The specific legislative text is new section 9674 of subtitle G of title IX of the American Rescue Plan Act of 2021, as amended by the proposed manager's amendment.

Enclosed please find the Joint Committee staff's description of present law and technical explanation of this proposal.

Sincerely,

THOMAS A. BARTHOLD,  
Chief of Staff.

Enclosure.

Technical Explanation of the Modification of Exceptions of Reporting Third Party Network Transactions in New Section 9674 of Subtitle IX of the American Rescue Plan Act of 2021, as Amended by the Proposed Manager's Amendment

(Prepared by the Staff of the Joint Committee on Taxation, Feb. 26, 2021)

MODIFICATIONS OF EXCEPTIONS FOR REPORTING THIRD PARTY NETWORK TRANSACTIONS

#### PRESENT LAW

Present law requires persons to file an information return concerning certain transactions with other persons. The person filing an information return is also required to provide the recipient of the payment with a written statement showing the aggregate payments made and the contact information for the payor. These returns are intended to assist taxpayers in preparing their income tax returns and to help the IRS determine whether such income tax returns are correct and complete.

Returns relating to payments made in settlement of payment card and third party network transactions:

Starting in 2012 (for payments received in 2011), payment settlement entities are required to report the gross amount of payments made in settlement of payment card transactions and third party network transactions to the IRS and to businesses that receive these payments.

Specifically, the statute requires any payment settlement entity making a payment to a participating payee in settlement of reportable payment transactions to report annually to the IRS and to the participating payee the gross amount of such reportable payment transactions, as well as the name, address, and TIN of the participating payees. A "reportable payment transaction" means any payment card transaction and any third party network transaction.

A "payment settlement entity" means, in the case of a payment card transaction, a merchant acquiring entity and, in the case of a third party network transaction, a third party settlement organization. A "participating payee" means, in the case of a payment card transaction, any person who accepts a payment card as payment and, in the case of a third party network transaction, any person who accepts payment from a third party settlement organization in settlement of such transaction.

For purposes of the reporting requirement, the term "merchant acquiring entity" means a bank or other organization with the contractual obligation to make payment to participating payees in settlement of payment card transactions. A "payment card transaction" means any transaction in which a payment card is accepted as payment. A "payment card" is defined as any card (e.g., a credit card or debit card) which is issued pursuant to an agreement or arrangement which provides for: (1) one or more issuers of such cards; (2) a network of persons purpose, unrelated to each other, and to the issuer, who agree to accept such cards as payment; and (3) standards and mechanisms for settling the transactions between the merchant acquiring entities and the persons who agree to accept such cards as payment. Thus, under the provision, a bank that enrolls a business to accept credit cards and contracts with the business to make payment on credit card transactions is required to report to the IRS the business's gross credit card transactions for each calendar year on a Form 1099-K, Payment Card and Third Party Network Transactions. The bank also is required to provide a copy of the information report to the business.

The statute also requires reporting on a third party network transaction. The term

“third party network transaction” means any transaction which is settled through a third party payment network. A “third party payment network” is defined as any agreement or arrangement: (1) that involves the establishment of accounts with a central organization by a substantial number of persons (e.g., more than 50) who are unrelated to such organization, provide goods or services, and have agreed to settle transactions for the provision of such goods or services pursuant to such agreement or arrangement; (2) that provides for standards and mechanisms for settling such transactions; and (3) that guarantees persons providing goods or services pursuant to such agreement or arrangement that such persons will be paid for providing such goods or services. In the case of a third party network transaction, the payment settlement entity is the third party settlement organization, which is defined as the central organization which has the contractual obligation to make payment to participating payees of third party network transactions. Thus, an organization generally is required to report if it provides a network enabling buyers to transfer funds to sellers who have established accounts with the organization and have a contractual obligation to accept payment through the network. However, an organization operating a network which merely processes electronic payments (such as wire transfers, electronic checks, and direct deposit payments) between buyers and sellers, but does not have contractual agreements with sellers to use such network, is not required to report. Similarly, an agreement to transfer funds between two demand deposit accounts will not, by itself, constitute a third party network transaction.

A third party payment network does not include any agreement or arrangement that provides for the issuance of payment cards as defined by the provision. In addition, there is an exception for de minimis payments that applies to payments made by third party settlement organizations but not to payments made by merchant acquiring entities. A third party settlement organization is not required to report unless the aggregate value of third party network transactions with respect to a taxpayer for the year exceeds \$20,000 and the aggregate number of such transactions with respect to a taxpayer exceeds 200. If a payment of funds is made to a third party settlement organization by means of a payment card (i.e., as part of a payment card transaction), the \$20,000 and 200 transaction de minimis rule continues to apply to any reporting obligation with respect to payment of such funds to a participating payee by the third party settlement organization made as part of a third party network transaction.

So, for example, if a business that provides a web-based rental platform for short-term travelers is considered a third party settlement organization, it does not have to provide a Form 1099-K to property owners participating on their web-based site who have received payments of \$20,000 or less. On the other hand, if that company is considered a merchant acquiring entity, it would have to issue a Form 1099-K to all payees participating on its platform who have received payments of any amount starting with the first dollar.

There are also reporting requirements on intermediaries who receive payments from a payment settlement entity and distribute such payments to one or more participating payees. Such intermediaries are treated as participating payees with respect to the payment settlement entity and as payment settlement entities with respect to the participating payees to whom the intermediary distributes payments. Thus, for example, in the

case of a corporation that receives payment from a bank for credit card sales effectuated at the corporation's independently-owned franchise stores, the bank is required to report the gross amount of reportable payment transactions settled through the corporation (notwithstanding the fact that the corporation does not accept payment cards and would not otherwise be treated as a participating payee). In turn, the corporation, as an intermediary, would be required to report the gross amount of reportable payment transactions allocable to each franchise store. The bank would have no reporting obligation with respect to payments made by the corporation to its franchise stores.

Another rule provides that if a payment settlement entity contracts with a third party to settle reportable payment transactions on behalf of the payment settlement entity, the third party is required to file the annual information return in lieu of the payment settlement entity.

The payment settlement entity is required to file the information return to the IRS on or before February 28th (March 31st if filing electronically) of the year following the calendar year for which the return must be filed. The statements are required to be furnished to the participating payees on or before January 31st of the year following the calendar year for which the return was required to be made.

The Secretary has exercised authority under these rules to issue guidance to implement the reporting requirement, including rules to prevent the reporting of the same transaction more than once.

The reportable payment transactions subject to information reporting generally are subject to backup withholding requirements. In addition, the information reporting penalties apply for any failure to file a correct information return or furnish a correct payee statement with respect to the reportable payment transactions. Any person who is required to file an information return or furnish a payee statement but who fails to do so on or before the prescribed due date is subject to a penalty that varies based on when, if at all, the correct information return is filed or furnished. There are penalties imposed for failure to file the information return, furnish payee statements, or comply with other various reporting requirements. No penalty is imposed if the failure is due to reasonable cause. Both the failure to file and failure to furnish penalties are adjusted annually to account for inflation.

#### EXPLANATION OF PROVISION

This provision lowers and modifies the threshold below which a third party settlement organization is not required to report payments to participants in its network. Under the provision, for any calendar year, a third party settlement organization is required to report third party network transactions with any participating payee that exceed a minimum threshold of \$600 in aggregate payments, regardless of the aggregate number of such transactions.

Third party network transactions include any commercial transactions settled through a third party payment network. The provision also clarifies that third party network transactions only include transactions for the provision of goods or services (e.g., personal gifts, charitable contributions, and reimbursements are not included).

For example, an individual who has registered for a mobile payment service and uses such a service to reimburse friends or relatives for expenses, or on occasion sells a used item to another person, would not be engaging in transactions that are subject to reporting requirements. However, if that individual were to register with such mobile

payment service for the purposes of engaging in commercial transactions, such as regularly carrying on a trade or business through use of that service, the mobile payment service would be required to report under the provision.

#### EFFECTIVE DATE

The part of the provision that lowers and modifies the reporting threshold is effective for returns for calendar years beginning after December 31, 2021.

The part of the provision that clarifies that reporting is not required on transactions which are not for goods or services is effective for transactions after the date of enactment.

Mr. NEAL. Mr. Speaker, let me also note on this proud day that it happens to be the 95th anniversary of the creation of the Joint Committee on Taxation, and throughout its history it has provided the Committee on Ways and Means with invaluable advice, and I suspect that is something we can all agree on.

Mr. Speaker, I yield 1 minute to the gentleman from California (Mr. THOMPSON).

Mr. THOMPSON of California. Mr. Speaker, I rise in strong support of this legislation. The American people are hurting, half a million people are dead, tens of millions have gotten sick. Millions have lost their jobs, businesses have shut down, many closed forever, and kids can't go to school. Families are without food and behind on their rent.

This bill provides direct payments to Americans and helps small businesses and restaurants. It provides crucial funding for State and local governments, funding for vaccines, childcare, and critical funds to get our kids back safely to school.

Mr. Speaker, I urge everyone to vote for this bill, the American people are counting on us.

Mr. BRADY. Mr. Speaker, I yield 1 minute to the gentleman from Nebraska (Mr. SMITH).

Mr. SMITH of Nebraska. Mr. Speaker, I rise to oppose this massive legislation. We are here supposedly for COVID relief, but the vast majority of this bill, as you have already heard, has nothing to do with defeating this disease.

Real COVID relief would prioritize vaccine distribution, reopening small businesses, and getting our children back in classrooms. This bill does not do that.

This bill is a litany of longstanding proposals which are detrimental to our small businesses and will actually hurt our efforts to reconnect the unemployed.

The extension of the child tax credit and EITC were first introduced long before the pandemic and will disincentivize returning to work. Likewise, the proposed bailout for mismanaged multiemployer pensions predates COVID-19. And now we have learned that bringing this bill to the floor was actually delayed because Democrats were adding a new cash grab, drastically lowering the threshold at which gig workers receive a 1099-K.

It is like the majority learned nothing from the debacle they created when they shoehorned new 1099 rules into ObamaCare.

Mr. Speaker, I am appalled that we are here tonight continuing to try to address this in such a manner when we owe the American people better than what this legislation delivers. I urge its defeat.

Mr. NEAL. Mr. Speaker, I yield 1 minute to the gentleman from Oregon (Mr. BLUMENAUER), a member of the Ways and Means Committee.

Mr. BLUMENAUER. Mr. Speaker, I was stunned to hear our friend from North Carolina talk about the rosy economic situation.

Let me give one example. For the last year, I have been working on behalf of America's 500,000 independent restaurants. There are 11 million employees and their trillion-dollar supply chain.

□ 0030

Already it is too late for one in six who have closed permanently this last year. Without direct assistance, we could lose 80 percent. The good news is that the American Rescue Plan contains \$25 billion to fund the restaurants bill. Without the direct relief they need, those restaurants won't survive. This is why it has broad, bipartisan support from Republican mayors, Governors, local officials, and business leaders.

Mr. Speaker, I strongly urge the passage of the American Rescue Plan and the \$25 billion lifeline to our independent restaurants that are so important to our communities.

Mr. BRADY. Mr. Speaker, I yield 1 minute to the gentlewoman from West Virginia (Mrs. MILLER), who is a new member of the Ways and Means Committee.

Mrs. MILLER of West Virginia. Mr. Speaker, I raise bison. I know bull when I see it, and I know manure when I see it. Less than 10 percent of this so-called stimulus package actually focuses on the pandemic.

In this bill, House Democrats said no to my proposal to target aid to States with high child poverty rates to lift our children up. Instead, they said yes to \$1,400 checks that could go to people who entered our country illegally. They said yes to hundreds of millions for absurd pet projects, like Silicon Valley subway systems, the Seaway International Bridge, and \$350 billion in blue State bailouts.

Let's cut the bull. The \$1.9 trillion payout doesn't crush COVID, nor does it create jobs. Our grandchildren should not be saddled with the cost of this bag of bailouts.

Mr. NEAL. Mr. Speaker, I reserve the balance of my time.

Mr. BRADY. Mr. Speaker, I yield 1 minute to the gentlewoman from Indiana (Mrs. WALORSKI).

Mrs. WALORSKI. Mr. Speaker, I believe every person born or unborn is worthy of our protection. A majority of

Americans—nearly 60 percent—believe that Federal tax dollars should not be used to pay for the destruction of life. Hyde protections to prohibit taxpayer funding for elective abortions have been in place in this country ever since President Ford. Even President Biden supported them as a Senator. But now House Democrats have abandoned nearly a half century of bipartisan consensus.

I offered an amendment in the Ways and Means Committee to include Hyde protections, which have saved more than 2 million innocent lives in this \$1.9 trillion bill. I also joined my colleagues in submitting a similar amendment for floor consideration. Democrats rejected both.

This is a moment that calls for healing and not destruction, for saving lives and not ending them, for bringing Americans together and not tearing us apart. It is sad to see partisanship take priority over the most vulnerable among us, the unborn.

Mr. Speaker, I urge my colleagues to join me in protecting innocent life by opposing this bill.

Mr. NEAL. Mr. Speaker, I yield 1½ minutes to the gentleman from Illinois (Mr. DANNY K. DAVIS), who is a member of the Ways and Means Committee.

Mr. Speaker, the residents of my district and of districts all over America are jumping for joy. They are jumping because they see this bill like manna from heaven. There is money for COVID testing; money for vaccines; money for their pockets; money to help reopen schools; unemployment checks; tax credits for children; money for hospitals, health centers, nursing homes, daycare centers, State, county, and local governments; money for poor families, poor children, homeless youth, small businesses, restaurants, rental assistance and mortgage payments so they can stay in their homes. You name it, Mr. Speaker, it is in this bill.

Joe Biden to the rescue. Thank God for Joe Biden and KAMALA HARRIS, NANCY PELOSI and CHUCK SCHUMER, and especially the people in Georgia. I will vote for this bill. I will vote "yes." Yes, Mr. Speaker, I will vote to rescue and save America.

Mr. BRADY. Mr. Speaker, I yield 1 minute to the gentleman from Pennsylvania (Mr. THOMPSON), who is the lead Republican of the House Agriculture Committee.

Mr. THOMPSON of Pennsylvania. Mr. Speaker, I thank the gentleman for yielding.

Mr. Speaker, 2 weeks ago, the majority frog-marched the Agriculture Committee through a Potemkin markup. It was a legislative charade designed to give this process a veneer of regular order.

The truth is that this bill was drafted behind closed doors by the Democratic leadership, without input from the many rural stakeholders who have been begging this Congress for help. The result is a bill that spends too

much on flawed priorities and fails to meet the needs of rural communities.

Agriculture Committee Republicans offered amendments to provide much-needed funding for rural hospitals, schools, and businesses; telemedicine services; broadband connectivity; and critical disaster relief.

Surprising no one, these were defeated on a partisan basis. For the one that did pass in our committee, it was stripped from the bill before reaching the floor.

It is astonishing, Mr. Speaker. Despite the wish list of political giveaways and excessive spending in this bill, the majority somehow managed to forget rural America.

Mr. Speaker, I oppose this bill. I believe that we can do better than this. In fact, we must do better than this.

Mr. NEAL. Mr. Speaker, I reserve the balance of my time.

Mr. BRADY. Mr. Speaker, I yield 1 minute to the gentleman from Kentucky (Mr. BARR).

Mr. BARR. Mr. Speaker, my friends on the other side of the aisle should be embarrassed. This massive, \$1.9 trillion spending spree is nothing more than a fiscally irresponsible, liberal wish list. Less than 10 percent of this bill actually responds to the pandemic in the form of vaccine distribution and other public health needs. The vast majority of this funding goes to misplaced priorities, such as bailing out mismanaged State and local governments for pre-COVID liabilities, paying people to not work, expanding ObamaCare, providing stimulus checks to illegal immigrants, and allowing taxpayer funds to pay for abortion.

It is true that the legislation appropriates \$130 billion on top of the \$110 billion already provided to schools, but it does so without any stipulation that schools actually reopen. This is despite overwhelming evidence that it is safe for our children to go back to in-person learning. And 95 percent of the money allocated to schools will not be spent until after 2022, which means this bill does almost nothing to get our kids back in the classroom. Meanwhile, approximately \$1 trillion in COVID relief already appropriated by Congress remains unspent.

Mr. Speaker, I am voting "no" for my children, I am voting "no" to protect taxpayers, and I encourage all of my colleagues to vote "no."

Mr. NEAL. Mr. Speaker, I yield 1½ minutes to the gentlewoman from California (Ms. SANCHEZ), who is a member of the Ways and Means Committee.

Ms. SANCHEZ. Mr. Speaker, I thank Chairman NEAL for his leadership in crafting such a big part of this bold package. It has been almost 1 year since our lives were turned upside down. In that time, we have lost loved ones, friends, and neighbors; and millions more families are out of options.

We cannot afford to leave anyone behind. That is why this plan extends critical lifelines, so that families can meet their basic needs of putting food

on the table and paying their rent while we finally get this pandemic under control. I don't know what fantasy la-la land my colleagues on the other side of the aisle live in, but families are hurting in this country, and this bill will help them.

Mr. Speaker, you cannot stand up here and say you support the working class and families when you plan on voting "no" to helping them.

I am proud that this package includes many good things that help deliver on behalf of families that are in need. But I am especially proud that this package includes a bill that I introduced with Congresswoman MCBATH from Georgia, which will provide those on unemployment benefits with a guaranteed subsidy for healthcare so they don't lose their coverage in the middle of the worst pandemic that our country has seen in 100 years.

I am also pleased that this package includes an expansion and an improvement of the Child and Dependent Care Tax Credit that I have long championed. These robust resources will help us meet the moment. This rescue plan will keep families and children from falling into poverty.

The SPEAKER pro tempore. The time of the gentlewoman has expired.

Mr. NEAL. Mr. Speaker, I yield an additional 30 seconds to the gentlewoman from California.

Ms. SANCHEZ. Mr. Speaker, this is not the time for small thinking. My Republican colleagues don't get that. They oppose this bill, despite the fact that it is wildly popular even among Republicans. Their opposition, I think, is simply because it is a Democratic bill.

Mr. Speaker, I urge my colleagues to vote "yes" for the American Rescue Plan so that all families can see better days ahead.

□ 0040

Mr. BRADY. Mr. Speaker, I yield 1 minute to the gentleman from Pennsylvania (Mr. PERRY).

Mr. PERRY. Mr. Speaker, we all want to help. This is the American Rescue Plan—the American Rescue Plan. Somehow, \$8.6 billion of the American Rescue Plan is headed overseas.

This isn't a rescue plan. This is a gift. This is theft.

We are digging tunnels. We are building bridges. That has nothing to do with the pandemic. Ninety percent of this money goes everywhere but the pandemic.

I mean, it is not going to help schools. It is not going to help people who have been put out of their jobs. It is not going to help people who need a vaccination or healthcare, none of that.

Ninety percent of about \$2 trillion, this is a payoff. It is payoff to political friends. That is why it is partisan, because we don't think we should be paying off political friends. We want to help the American people.

Mr. Speaker, this doesn't help the American people. This is a gift. They are abusing people who are sick and have died and are hurting. This is abuse. I vote "no."

Mr. NEAL. Mr. Speaker, I reserve the balance of my time.

Mr. BRADY. Mr. Speaker, I yield 1 minute to the gentleman from Arkansas (Mr. WESTERMAN), the lead Republican on the Natural Resources Committee.

Mr. WESTERMAN. Mr. Speaker, this is the second time today I have been here speaking against highly partisan Democrat wish list bills that fall under my committee's jurisdiction but never went through a markup.

This so-called rescue plan is to COVID relief what Democrat rhetoric is to actual bipartisanship and transparency. It is disingenuous. It is a headline that doesn't match the contents of the story. It has the credibility of Russian, Chinese, and North Korean virus reporting. It is as germane to its stated purpose as the metal detectors outside this Chamber are to our safety.

This bill contains bad policy concocted through a bad process that will produce bad results. The short-term gratification of Congress spending tomorrow's lunch money on bailout candy today will be the burden of millions of Americans students who are still out of school and being left behind.

Mr. Speaker, I encourage a "no" vote and an honest discussion about the real needs of America.

Mr. NEAL. Mr. Speaker, I reserve the balance of my time.

Mr. BRADY. Mr. Speaker, I yield 30 seconds to the gentleman from Tennessee (Mr. BURCHETT).

Mr. BURCHETT. Mr. Speaker, I thank the chairman, the number one second baseman on the team.

The bill you are about to vote on is the gravy train, and the final stop before it goes off the cliff is this Chamber, Mr. Speaker. It costs \$1.9 trillion, and only 9 percent goes to addressing the coronavirus.

It is easy to understand why my colleagues across the aisle are so eager to vote for this massive bailout, because everything in it is for political paybacks: \$300 billion for mismanaged governments in blue States; \$100 million for a subway for Speaker PELOSI; even Mr. SCHUMER gets a bridge to nowhere.

There is way too much dadgum pork in here for special interests that have nothing to do with addressing the coronavirus. This was drafted for the politicians in D.C., not my constituents in east Tennessee.

Mr. Speaker, I will proudly vote "no" on this so-called relief package.

Mr. NEAL. Mr. Speaker, I yield 1½ minutes to the gentlewoman from Washington (Ms. DELBENE), a member of the Ways and Means Committee who has had a profound influence on the child credits in this legislation.

Ms. DELBENE. Mr. Speaker, I rise today in support of the American Rescue Plan.

This bill contains critical support for our communities, including a provision that I fought for in expansion of the child tax credit. The child tax credit is the largest Federal investment we make in our children, but it still leaves behind one-third of all children who are in families who earn too little to get the full credit.

Those left behind include half of Black and Hispanic children, families with young children, families in rural areas, and families headed by women. This bill will provide an increased credit and monthly payments to help families pay bills and buy essentials. An estimated 8 million people have fallen into poverty during this crisis, making the current need even greater.

Today, my colleagues have the opportunity to vote to crush the virus, get our economy back on track, and transform the lives of impoverished children. Mr. Speaker, I urge my colleagues to vote "yes" on this critical legislation.

Mr. BRADY. Mr. Speaker, I yield 1¼ minutes to the gentleman from Alabama (Mr. PALMER).

Mr. PALMER. Mr. Speaker, millions of American school children will soon have missed a year of in-person instruction, and we may have inflicted permanent damage on some of them and on our country.

The educational losses are disproportionately the fault of Democratic Governors and mayors. Those are not my words but the content of an article in *The New York Times*.

The article goes on to say: "The blunt fact is that it is Democrats, including those who run the West Coast, from California through Oregon to Washington State, who have presided over one of the worst blows to the education of disadvantaged Americans in history. The result: more dropouts, less literacy and numeracy, widening race gaps, and long-term harm to some of our most marginalized youth."

The article continues: "As many as 3 million children in the United States have missed all formal education, in-person or virtual, for almost a year."

Democrat policies leaving schools closed have inflicted a pandemic of depression, anxiety, behavioral problems, drug abuse, and suicide among school-age children. You said this bill will get children back in school, but the funds in this bill that are education-related have nothing to do with reopening schools. It leaves them closed.

I hope parents of the children who are locked out of their schools are watching what you are doing, how you have abandoned their children in favor of your powerful political friends. I can only hope they never forget that, at the moment they needed you to step up and do the right thing, you failed them and their children.

Mr. Speaker, millions of American school children will soon have missed a year of in-person instruction, and we may have inflicted permanent damage on some of them, and on

our country. The educational losses are disproportionately the fault of Democratic governors and mayors who too often let schools stay closed even as bars opened.

Those are not my words, but the content of an article in the New York Times. The Times article goes on to say, The blunt fact is that it is Democrats—including those who run the West Coast, from California through Oregon to Washington State—who have presided over one of the worst blows to the education of disadvantaged Americans in history. The result: more dropouts, less literacy and numeracy, widening race gaps, and long-term harm to some of our most marginalized youth.

It continues, The San Francisco Federal Reserve Bank this month estimated that educational disruptions during this pandemic may increase the number of high school dropouts over 10 years by 3.8 percent, while also reducing the number of college-educated workers in the labor force. This will shrink the incomes of Americans for 70 years, until the last of today's students leave the work force, the bank said.

As many as three million children in the United States have missed all formal education, in-person or virtual, for almost a year.

Finally, The Centers for Disease Control and Prevention found, "in-person learning in schools has not been associated with substantial community transmission." The British Medical Journal this week put it this way in an editorial: "Closing schools is not evidence based and harms children." I remind you, this is from the New York Times.

Democrat policies have inflicted a pandemic of depression, anxiety, behavioral problems, drug abuse, and suicide among school-age children. Democrats, including President Biden, have said you will follow the science on school openings, but that is not what is being done. You said this bill will help get children back in school, but instead, you are bailing out the teachers' union's pension plans, building a bridge in New York, constructing an underground tunnel in Silicon Valley, bailing out incompetently run state governments, lavishing money on museums and the arts. The funds in this bill that are education-related have nothing to do with reopening schools. It leaves them closed.

I hope parents of the children who are locked out of their schools are watching what you are doing, how you have abandoned their children in favor of your powerful political friends. I can only hope they never forget that at the moment they needed you to step up and do the right thing . . . you failed them and their children.

I urge my colleagues to vote NO on this bill. Mr. NEAL. Mr. Speaker, I reserve the balance of my time.

Mr. BRADY. Mr. Speaker, I yield myself as much time as I may consume.

Americans struggling with COVID, businesses fighting to survive, seniors waiting for vaccines, millions of Americans now jobless due to lockdowns, they all deserve better than this partisan, rushed, special interest payoff to political friends.

Less than a dime of every dollar of this bill goes to COVID vaccines and defeating the virus. There is next to nothing to save Main Street businesses or get Americans unemployed back to work. And after spending nearly \$2 tril-

lion, the White House can't, or won't, tell us how many jobs this will create.

History will describe this moment as a time when more than 500,000 Americans have lost their lives, millions are jobless, small businesses are struggling, and seniors are praying for the vaccine, and House Democrats said: Let's build our Speaker a tunnel.

Come on, man. We can do better. We can work in a bipartisan way to crush this virus and rebuild America's economy, just as we did five times this past year to deliver the largest relief in American history. Vote "no" to pay-offs to political friends.

Mr. Speaker, I yield back the balance of my time.

□ 0050

Mr. NEAL. Mr. Speaker, I yield myself the balance of my time.

Let me begin by recognizing the extraordinary work that has gone into this legislation by the Ways and Means Committee staff, the Office of Legislative Counsel, the Joint Committee on Taxation, and many others: Morna Miller, Amy Hall, Kara Getz, Andrew Grossman, Melanie Egorin, and Alice Lin, to name but a few of the superb staff members that we have.

They have worked long hours under immense pressure, all while facing the same challenges of remote school, lack of child care, and concern for family members that Americans everywhere face. There are too many names to include here, but let it be known that your counsel is unparalleled and your expertise is unmatched.

Mr. Speaker, tonight, we recognize that a half a million people have died. Millions have been affected by this dreadful disease. Ten million jobs that were lost have not been returned, and 18 million members of our family are receiving unemployment benefits. People who never imagined that they might be relying on a food bank are lining up weekly, and they are part of the unthinkable number of children that still go hungry as we meet.

With this legislation, we are taking bold action, and, yes, it is sweeping. I want to thank Joe Biden for his courage and vision in helping to bring us to this moment. Yes, it will be costly, but if crushing this virus and ending the suffering that Americans are currently facing, if it is not worth this investment, then I ask: What is?

Over the Speaker's rostrum there is an extraordinary quote by a son of Massachusetts, and I think that it compels us to this moment. Mr. Webster asked, "Let us develop the resources of our land and call forth its powers and build up its institutions, promote all of its great interests, and see whether we also in our day and generation may not perform something worthy to be remembered."

Tonight, as we vote for this legislation, we are going to achieve something that will be worthy to be remembered.

Mr. Speaker, I include in the RECORD a letter listing business leaders in support of this bill.

#### 180 BUSINESS LEADERS SIGN IN SUPPORT OF THE AMERICAN RESCUE PLAN

(By Jana Plat, Feb. 24, 2021)

WASHINGTON, DC—Today, 180 CEOs issued a public letter to leaders of Congress, urging rapid, bipartisan adoption of a stimulus package on the model of the American Rescue Plan. The following is the text of the letter and the full list of signatories.

DEAR MAJORITY LEADER SCHUMER, SPEAKER PELOSI, MINORITY LEADER MCCONNELL AND MINORITY LEADER MCCARTHY: We write to urge immediate and large-scale federal legislation to address the health and economic crises brought on by the COVID-19 pandemic. More than a year after the first coronavirus case was reported in the United States, our nation is still struggling to combat the spread and reverse its economic fallout.

Previous federal relief measures have been essential, but more must be done to put the country on a trajectory for a strong, durable recovery. Congress should act swiftly and on a bipartisan basis to authorize a stimulus and relief package along the lines of the Biden-Harris administration's proposed American Rescue Plan.

Strengthening the public health response to coronavirus is the first step toward economic restoration. The American Rescue Plan mobilizes a national vaccination program, delivers economic relief to struggling families, and supports communities that were most damaged by the pandemic.

More than 10 million fewer Americans are working today than when the pandemic began, small businesses across the country are facing bankruptcy, and schools are struggling to reopen. The most vulnerable Americans—including women, people of color and low wage workers—are experiencing the worst of the pandemic, with unprecedented job loss, childcare burdens and food insecurity. States and cities have been crushed by pandemic-related expenses and revenue losses.

The American Rescue Plan provides a framework for coordinated public-private efforts to overcome COVID-19 and to move forward with a new era of inclusive growth. The country's business community is prepared to work with you to achieve these critical objectives.

Sincerely,

Yo Akatsuka, President & CEO, Nomura Holding America Inc.; Ellen Alemany, Chairman & CEO, CIT Group Inc.; Simon Allen, Chief Executive Officer, McGraw-Hill Education, Inc.; Jeffrey H. Aronson, Managing Principal, Centerbridge Partners; Neil Barr, Managing Partner, Davis Polk & Wardwell LLP; Rich Barton, Co-Founder & CEO, Zillow; Candace K. Beinecke, Senior Partner, Hughes Hubbard & Reed LLP; Charles R. Bendit, Co-Chief Executive Officer, Taconic Investment Partners LLC; Stephen Berger, Chairman, Odyssey Investment Partners, LLC; William H. Berkman, Co-Chairman & CEO, Radius Global Infrastructure, Inc.; Frank J. Bisignano, Chief Executive Officer, Fiserv; Jeff T. Blau, Chief Executive Officer, The Related Companies, L.P.; Kathy Bloomgarden, Chief Executive Officer, Ruder Finn, Inc.; Lora Blum, Chief Legal Officer & Secretary, Survey Monkey; Adam M. Blumenthal, Managing Partner, Blue Wolf Capital Partners; John Borthwick, Founder & CEO, Betaworks; Ari Buchalter, President & CEO, Intersection.

Martin S. Burger, Chief Executive Officer, Silverstein Properties, Inc.; Chris Cartwright, President & CEO, TransUnion; Anthony Casalena, Founder & CEO, Squarespace, Inc.; Timothy Cawley, President & CEO, Con Edison, Inc.; Guillaume Cerutti, Chief Executive Officer, Christie's; Brian Chesky, Co-founder & CEO, Airbnb,



Inc.; H. Rodgin Cohen, Senior Chairman, Sullivan & Cromwell LLP; Maria Colacurcio, Chief Executive Officer, Syndio Solutions; Richard A.C. Coles, Founder & Managing Partner, Vanbarton Group LLC; Marc Cooper, Chief Executive Officer, PJ Solomon, L.P.; R. Cromwell Coulson, President & CEO, OTC Markets Group; Linda Darr, CEO of the American Council of Engineering Companies; Todd C. DeGarmo, Chief Executive Officer, STUDIOS Architecture; Annemarie DiCola, Chief Executive Officer, Trepp, LLC; William R. Dougherty, Chairman, Executive Committee, Simpson Thacher & Bartlett LLP; Russell Dubner, President & CEO, Edelman US; Douglas Durst, Chairman, Durst Organization Inc.; Blair W. Efron, Co-Founder, Centerview Partners; Joel S. Ehrenkranz, Partner & Co-Founder, Ehrenkranz Partners L.P.; Douglas F. Eisenberg, Founder & CEO, A&E Real Estate, LLC; Steven M. Ellis, Chairman of the Firm, Proskauer.

Helmy Eltoukhy PhD, Chief Executive Officer, Guardant Health; Alexander Farman-Farmaian, Vice Chairman, Portfolio Manager, Edgewood Management LLC; Ziel Feldman, Chairman & Founder, HFZ Capital Group; Laurence D. Fink, Chairman & CEO, BlackRock; Peter Finn, Founding Partner, Finn Partners; John Fish, Chairman & CEO, Suffolk; Winston C. Fisher, Partner, Fisher Brothers; William E. Ford, Chairman & CEO, General Atlantic LLC; Lynne Fox, Board Chair, Amalgamated Bank; Paul Fribourg, Chairman & CEO, Continental Grain Company; Ryan Gellert, CEO, Patagonia; Pat Gelsinger, Chief Executive Officer, Intel Corporation; Dexter Goei, Chief Executive Officer, Altice USA; Timothy Gokey, Chief Executive Officer, Broadridge Financial Solutions, Inc.; Perry Golkin, Chief Executive Officer, PPC Enterprises LLC; James P. Gorman, Chairman & CEO, Morgan Stanley; Barry M. Gosin, Chief Executive Officer, Newmark; Jonathan N. Grayer, Chairman & CEO, Weld North LLC; David J. Greenwald, Chairman, Fried, Frank, Harris, Shriver & Jacobson LLP; Efraim Grinberg, Chairman & CEO, Movado Group, Inc.

Stewart KP Gross, Managing Director, Lightyear Capital; Robin Hayes, Chief Executive Officer, JetBlue Airways Corporation; Leslie W. Himmel, Managing Partner, Himmel & Meringoff Properties, Inc.; Linh Hoang, Chief Executive Officer, Boston Microfluidics; Barbara Humpton, President & CEO, Siemens USA; Frederick J. Iseman, Chairman & CEO, CI Capital Partners LLC; Kenneth M. Jacobs, Chairman & CEO, Lazard; Jerry Jacobs, Chief Executive Officer, Delaware North Companies, Inc.; John Josephson, Chairman & CEO, Sesac; Jared Kaplan, Chief Executive Officer, OppFi; Brad S. Karp, Chair, Paul, Weiss, Rifkind, Wharton & Garrison LLP; Charles R. Kaye, Chief Executive Officer, Warburg Pincus LLC; Jason Kelly, Founder & CEO, Gingko Bioworks; Alfred F. Kelly, Jr., Chairman & CEO, Visa Inc.; Anthony S. Kendall, Chairman & CEO, Mitchell & Titus, LLP; Richard A. Kennedy, President & CEO, Skanska USA Inc.; Michel A. Khalaf, President & CEO, MetLife, Inc.; Brian Kingston, CEO of Real Estate, Brookfield Asset Management; Scott Kirby, Chief Executive Officer, United Airlines.

Kip Kirkpatrick, Co-Chief Executive Officer, The Vistria Group; Philip Krim, Co-Founder & CEO, Casper; Barbara Armand Kushner, President, Armand Corporation; Christopher Larsen, Chief Executive Officer, Halmar International, LLC; Michael Lastoria, Founder & CEO, &pizza; William P. Lauder, Executive Chairman, The Estée Lauder Companies, Inc.; Rochelle B. Lazarus, Chairman Emeritus, Ogilvy & Mather Worldwide; Richard S. LeFrak, Chairman & CEO, The LeFrak Organization; Rich Lesser,

President & CEO, Boston Consulting Group; Max Levchin, Founder & CEO, Affirm, Inc.; Aaron Levie, Chief Executive Officer, Box; Jeffrey E. Levine, Chairman, Douglaston Development; Pamela Lieberman, President & CEO, The Corcoran Group, Inc.; Martin Lipton, Senior Partner, Wachtell, Lipton, Rosen & Katz; Robert P. LoCascio, Founder & CEO, LivePerson, Inc.; Charles Lowrey, Chairman & CEO, Prudential Financial; Roger Lynch, Chief Executive Officer, Conde Nast.

Mehdi Mahmud, CEO & President, First Eagle Investment Management, LLC; Anthony Malkin, Chairman, President & CEO, Empire State Realty Trust; Anthony E. Mann, President & CEO, E-J Electric Installation Co.; Sandeep Mathrani, Chief Executive Officer, WeWork; Peter W. May, President & Founding Partner, Triun Partners; Bill McDermott, President & CEO, ServiceNow; Tom McGee, President & CEO, International Council of Shopping Centers; Andrew McMahon, President & CEO, The Guardian Life Insurance Company of America; Anish Melwani, Chairman & CEO, LVMH Moët Hennessy Louis Vuitton Inc.; Avner Mendelson, President & CEO, Bank Leumi USA; Heidi Messer, Co-Founder & Chairperson, Collective[i]; Marc Metrick, President & CEO, Saks Fifth Avenue; Danny Meyer, Chief Executive Officer, Union Square Hospitality Group; Michael Miebach, Chief Executive Officer, Mastercard; Edward J. Minskoff, Chairman & CEO, Edward J. Minskoff Equities, Inc.; Steve Mollenkopf, Chief Executive Officer, Qualcomm; Linda Moore, President & CEO, TechNet; Tyler Morse, Chief Executive Officer & Managing Partner, MCR Development LLC; Deanna M. Mulligan, Chief Executive Officer, DM Mulligan, LLC.

Daniel Neal, CEO & Founder, Kajeet; Martin Nesbitt, Co-Chief Executive Officer, The Vistria Group; Suzanne Neufang, Chief Executive Officer, Global Business Travel Association; Liz Neumark, Chair & Founder, Great Performances; Jon Oringer, Founder & Executive Chairman, Shutterstock, Inc.; Doug Parker, Chief Executive Officer, American Airlines; Douglas L. Peterson, President & CEO, S&P Global; Michael Phillips, President, Jamestown Properties LLC; Sundar Pichai, Chief Executive Officer, Google; Patricia "Patti" Poppe, Chief Executive Officer, PG&E; Penny Pritzker, Chairman, PSP Partners; Deirdre Quinn, Co-Founder & CEO, Lafayette 148 New York; Daniel Ramot, Co-Founder & CEO, Via; Scott H. Rechler, Chairman & CEO, RXR Realty LLC; Jack Remondi, President and CEO, Navient; Christiana Riley, Chief Executive Officer, Deutsche Bank Americas; Brian L. Roberts, Chairman & CEO, Comcast Corporation; Michael Roberts, President & CEO, HSBC Bank USA; James D. Robinson, II, Co-Founder & General Partner, RRE Ventures; Robert Roche, Founder & President, Roche Enterprise.

James A. Rosenthal, Chief Executive Officer, BlueVoyant; Michael I. Roth, Chairman & CEO, Interpublic Group; Steven Roth, Chairman & CEO, Vornado Realty Trust; Steven Rubenstein, President, Rubenstein Communications, Inc.; William C. Rudin, Co-Chairman & CEO, Rudin Management Company, Inc.; Kevin P. Ryan, Founder & CEO, AlleyCorp; Scott Salmirs, President & CEO, ABM Industries Inc.; Charles Scharf, President & CEO, Wells Fargo Bank, N.A.; Ralph Schlosstein, Co-Chairman & Co-CEO, Evercore Partners Inc.; Michael Schmidberger, Partner & Chair of the Executive Committee, Sidley Austin LLP; Alan D. Schnitzer, Chairman & CEO, The Travelers Companies, Inc.; Dan Schulman, President & CEO, PayPal Holdings, Inc.; Alan D. Schwartz, Executive Chairman, Guggenheim

Partners, LLC; Stephen A. Schwarzman, Chairman, CEO & Co-Founder, Blackstone.

Frank J. Sciamme, Chairman & CEO, Sciamme Construction, LLC; Suzanne Shank, President & CEO, Siebert Williams Shank & Co. LLC; Tarek Sherif, Co-Founder & CEO, Medidata Solutions, Inc.; Stanley S. Shuman, Senior Advisor, Allen & Company LLC; Mike Sievert, Chief Executive Officer, T-Mobile US, Inc.; Jonathan Silvan, Chief Executive Officer, Global Strategy Group, LLC; Jacob Silverman, Chief Executive Officer, Kroll; Joshua Silverman, Chief Executive Officer, Etsy, Inc.; David M. Solomon, Chairman & CEO, Goldman Sachs; Jeffrey M. Solomon, Chair & CEO, Cowen; Rob Speyer, President & CEO, Tishman Speyer; John Stankey, Chief Executive Officer, AT&T; Robert K. Steel, Chairman, Perella Weinberg Partners; Alan Suna, Chief Executive Officer, Silvercup Studios; Steven R. Swartz, President & CEO, Hearst.

Paul J. Taubman, Chairman & CEO, PJT Partners Inc.; Owen D. Thomas, Chief Executive Officer, Boston Properties; Jonathan Tisch, Chairman & CEO, Loews Hotels & Co.; Daniel R. Tishman, Vice Chairman, AECOM & Principal, Tishman Realty; Jean-Marie Tritant, Chief Executive Officer, Unibail-Rodamco-Westfield; Bridget van Kralingen, Senior Vice President, Global Markets, IBM Corporation; Ellis Verdi, President, DeVito/Verdi; Hans Vestberg, CEO, Verizon; Pamela S. Wasserstein, President, Vox Media; Philip Waterman II, Managing Partner, WatermanClark; Charles Weinstein, Chief Executive Officer, EisnerAmper LLP; David Winter, Co-Chief Executive Officer, Standard Industries Inc.; Kathryn S. Wyld, President & CEO, Partnership for New York City; Rudolph M. Wynter, President-Elect, NY, National Grid; Tony Xu, Chief Executive Officer, DoorDash; Eric Yuan, Chief Executive Officer, Zoom; Strauss Zelnick, Partner, ZMC; John Zimmer, Co-Founder & President, Lyft, Inc.

Mr. NEAL. Mr. Speaker, I yield back the balance of my time.

Mr. SMITH of New Jersey. Mr. Speaker, an analysis by the Committee for a Responsible Federal Budget shows that approximately \$1 trillion of previously appropriated COVID-19 relief funds have not been spent.

Let me say that again, Mr. Speaker, about a trillion dollars appropriated by Congress for COVID relief has not been spent.

Yet today, the House will vote on spending an additional \$1.9 trillion.

Without so much as a single congressional hearing held with expert witnesses—including top officials in the Biden Administration—to probe the what, why, and how much, the House will likely approve this massive spending package without serious scrutiny.

I'm committed and want to work in a bipartisan way to ensure that the federal government's ongoing response to the pandemic is both robust and responsible.

With more people getting vaccinated—meaning fewer infections and many lives saved—it's now possible to hope that we might soon see some improvement in the economy. The non-partisan Congressional Budget Office (CBO) for example, projected in its February 1 report that real GDP will return to pre-pandemic levels by the middle of this year, 2021—meaning jobs and renewed economic security.

Last year, I strongly supported, and Congress passed five bipartisan COVID funding relief bills that were signed into law—totaling \$4.1 trillion.

That included \$458 billion for stimulus checks to individuals, \$586 billion for expanded unemployment benefits, \$68.9 billion

for nutrition programs and a whopping \$1.47 trillion for grant programs like the Paycheck Protection Program (PPP) to help small businesses and others retain and pay their employees during the shutdown.

I would note parenthetically, that as a lawmaker who absolutely thrives on constituent casework, my staff and I have helped solve thousands of problems faced by the people in my district including facilitating medicines to patients made severely ill by the coronavirus, PPE for health workers and first responders, PPP for our small businesses and nonprofits and more. My staff and I have left no stone unturned in helping more than 1,500 people in my district who have faced unconscionable delays—even denials—in obtaining the unemployment compensation they are entitled to under congressionally appropriated COVID funding laws. Implementation of unemployment compensation by the State of New Jersey has been profoundly disappointing.

Mr. Speaker, the public-private sector effort to swiftly create safe and effective vaccines to protect against COVID has no parallel in history.

Just breathtaking.

That's what Dr. Francis Collins, the Director of the National Institutes of Health, recently said when asked by an Axios reporter what the Trump Administration got right in the effort to fight COVID-19 as he gushed about both the efficacy and unprecedented speed in approving and disseminating lifesaving vaccines.

Dr. Collins praised Trump's Operation Warp Speed and said they brought all parts of government together in an "unprecedented way to test up to six vaccines in rigorous trials".

He said that would not be the way things are traditionally done and added: the fact that we in December had not one but two vaccines that had gone through trials of at least 30,000 participants and had been judged safe and effective by a very rigorous and very public FDA process, is just breathtaking.

Meanwhile, Mr. Speaker, among the more than 200 Republican amendments to the pending legislation that the Democrat leadership rejected, was a proposal to increase funding for CDC COVID vaccine activities by \$2 billion and earmarking \$1 billion of that for teachers and school personnel. Another amendment would have earmarked \$10 billion—out of \$46 billion—for testing for teachers and school personnel. That too was rejected.

Prioritizing teacher vaccinations will likely help keep teachers COVID-19 free and get the schools open.

According to the Congressional Budget Office, only about 5 percent of the school money designated for K-12 in the new bill will actually be distributed in 2021—the rest will be spent in the outyears, between 2022 and 2028.

Earlier this month, our bipartisan group, the Problem Solvers Caucus, released the Defeating COVID-19 Vaccine Distribution Package with \$160 billion for vaccines, testing, PPE, rebuilding our National Strategic Stockpile and other efforts so that we can ensure that more people are protected.

We asked the House leadership that these bipartisan priorities be moved quickly and separately. That didn't happen.

Finally, in a radical departure from all previous COVID-19 relief laws—the bill before us today mandates taxpayer funding for abortion on demand.

Today, the Rules Committee refused to allow a vote on the McMorris Rogers-Fox-Walorski amendment—cosponsored by 206 members—to ensure that taxpayers aren't forced to subsidize abortion.

Mr. Speaker, in his inauguration speech, President Biden said that the dream of justice for all will be deferred no longer.

The noble dream of justice for all however will never be achieved if a whole segment of society is legally ignored, trivialized, dehumanized and discriminated against because of where they live—in their mothers' wombs—and how small and defenseless they are.

Where is the empathy for the battered baby-victim?

The science of human development has not changed—and, thanks to ultrasound, unborn babies are now more visible than ever before.

Growing numbers of Americans are shocked to learn that the methods of abortion include dismemberment of a child's fragile body including decapitation and that drugs like RU 486 starve the baby to death before he or she is forcibly expelled from the womb.

We know that by at least twenty weeks unborn babies killed by abortion experience excruciating suffering and physical pain. And that until rendered unconscious or dead by these hideous procedures, the baby feels every cut.

All that will be subsidized by taxpayers if this bill remains unchanged.

Mr. Biden once wrote to constituents explaining his support for laws against funding for abortion by saying it would protect both the woman and her unborn child . . . I have consistently—on no fewer than 50 occasions—voted against federal funding of abortion he said . . . those of us who are opposed to abortion should not be compelled to pay for them.

I agree.

According to public opinion polls most Americans agree as well—58% according to the most recent Marist poll—that taxpayers should not be compelled to fund abortion.

Mr. Speaker, lives, as you surely know, have been saved by the Hyde Amendment. More than twenty peer reviewed studies show that more than 2.4 million people are alive today in the United States because of Hyde—with about 60,000 children spared death by abortion every year.

Over 2.4 million people who would have been aborted instead survived because public funds were unavailable to effectuate their violent demise and their mothers instead benefited from prenatal healthcare and support.

Abortion violence must be replaced with compassion and empathy for women and for defenseless unborn babies. We must love them both.

These children need the President of the United States and Members of Congress to be their friends and advocates—not powerful adversaries.

Ms. DELAUNO. Mr. Speaker, I rise in support of the American Rescue Plan.

Earlier this week we reached a grim milestone. More than half a million people have lost their lives to the coronavirus pandemic, which is the greatest public health and economic crisis of our generation. Families are struggling to put food on the table, to stay in their homes, to find good paying jobs and affordable childcare.

Facing this continued urgency, we have a duty to pass real relief for the American people.

This package makes long overdue investments to expedite vaccine production and distribution, and it meets this moment by delivering substantial financial relief to working families, including an expanded and fully refundable Child Tax Credit.

The hour may be dark, but we can be the light forward. We must be. I urge my all my colleagues to pass this rescue plan.

Ms. SCHRIER. Speaker, I rise today in support of Section 1001 of the American Recovery Plan Act of 2021. This section provides necessary resources to strengthen food and agriculture supply chains that have been ravaged by COVID-19 and provides \$300 million to allow the U.S. Department of Agriculture to conduct surveillance of animals that are susceptible to SARS-CoV-2, the virus that causes COVID-19.

As a physician, making sure we approach this and future pandemics from a One Health perspective is key for both human and animal health, and as a Member of the Agriculture Committee, I am personally invested in making sure USDA has adequate resources to do their part. We have already seen documented evidence of a strain of COVID-19 impacting people in Europe that matches a strain that has been documented in captive mink. We cannot ignore the One Health implications of this pandemic.

The resources provided in this section will help ensure USDA can follow science-based international surveillance recommendations. I look forward to working with the Department of Agriculture to fully implement these provisions, because this is how we can stay one step ahead as this virus evolves, and also how we can detect the next virus that jumps from animal to human before it becomes a pandemic.

Ms. ROYBAL-ALLARD. Mr. Speaker, in the traumatic year since the COVID-19 pandemic attacked our country and the world, countless families have experienced heart shattering personal losses.

Parents, children, friends, neighbors, and colleagues have lost their lives fighting the virus. Businesses have shuttered, schools have closed, and our way of life with family and friends has nearly disappeared.

President Biden's American Rescue Plan is a courageous and positive step to address the destructive tragedy of the coronavirus pandemic.

I applaud my democratic colleagues who crafted this bold and unprecedented response in support of the American people.

I am proud to vote for the American Rescue Plan on behalf of my constituents and the nation as a whole.

This bill will provide individuals and families, including those of mixed status, with an economic impact payment of \$1,400 dollars to help pay for essentials such as food, utilities, rent, medicine and other life-saving essentials.

This bill will ensure unemployed workers can continue to receive unemployment benefits during our emergency economic shut down. And it will ensure the continuation of critical food assistance for those in need.

The legislation also will provide much needed assistance to homeowners struggling to make their mortgage payment and it provides resources to help families pay their backrent to prevent eviction and homelessness.

And finally, The American Rescue Plan, recognizes the dignity of work by raising the national minimum wage to 15 dollars an hour by

2025. This wage increase is critical to ensuring all working families are earning a living wage to meet their most basic of needs.

Beyond vital pocketbook issues, the legislation also reinforces the primary responsibility of our federal government to respond effectively to the pandemic by activating the Defense Production Act to ensure a more prolific means by which to guarantee the materials we need to manufacture the vaccine and the hardware needed to inject it into the arms of individuals to prevent further spread of the virus.

To address the weaknesses in our public health infrastructure's ability to respond to the crisis, the legislation also provides funding to support critical community health centers, so vital to meet the health care needs of my constituents and all residents of the United States.

This pandemic is unlike anything our world has encountered in over a hundred years. This robust package is a testament to the strength of our country and its responsibility and ability to meet the challenge of any crisis.

I heartily commend President Biden and my colleagues in the House and Senate who have worked so hard on behalf of the American people to address the catastrophic impact of the COVID-19 pandemic which has taken the precious lives of over 500,000 Americans.

Ms. ADAMS. Mr. Speaker, I raise my voice today to add my support for the steps taken by the House Agriculture Committee under the leadership of Chairman DAVID SCOTT to include provisions in H.R. 1319, the American Rescue Plan Act, to begin to correct the long and documented history of USDA discrimination against producers of color.

The existence of this longstanding discrimination cannot be disputed. Every year, the U.S. Department of Agriculture spends billions of dollars in programmatic and direct support for American producers and we know that those resources have, unfortunately, not been equitably distributed due to discrimination. The provisions included in sections 1005 and 1006 of the American Rescue Plan Act are a tailored approach towards correcting the wrongs felt by too many.

I am not alone in raising my voice and support for these provisions. In addition to the support of many Members of the House Agriculture Committee and of the 117th Congress, more than 200 organizations have voiced their support for this language. Among those who have spoken out in support of these provisions are:

Advance Carolina, Raleigh, NC; Advancing Collective Equity, Portland, OR; African Alliance of Rhode Island, RI; Agri-Cultura Cooperative Network, Albuquerque, NM; Agricultural Missions, Inc., New York, NY; Agroecology Research-Action Collective, Oakland, CA; Alabama Rivers Alliance, Birmingham, AL; Alabama State Association of Cooperatives, Epes, AL; Alianza Nacional de Campesinas, Oxnard, CA; Alliance for the Great Lakes, Chicago, IL; Alliance for the Shenandoah Valley, New Market, VA; American Farmland Trust; American Federation of Government Employees, Local 3354, Saint Louis, MO; American Sustainable Business Council, Washington, DC; Amy's Kitchen; Atrisco Valley Farm LLC, Albuquerque, NM; Bayer; Ben & Jerry's Homemade, Inc.; Black Family Land Trust, Inc., Durham, NC; Black Farmers and Agriculturalists Association, Tillery, NC; Black Farmers and Ranchers New

Mexico, Jerales, NM; Bolthouse Farms; Boulder County Farmers Markets, Boulder, CO.

Cabot Creamery; Campaign for Family Farms and the Environment; Cargill; Carolina Farm Stewardship Association, Pittsboro, NC; Center for Agriculture and Food Systems; Center for Biological Diversity, St. Petersburg, FL; Center for Community Self-Help, Durham, NC; Center for Science in the Public Interest, Washington, DC; Chef Danielle Leoni; Chef Judy Ni; Chef Keema Johnson; Chef Mark Bittman; Chobani; Church Women United in New York State, Rochester NY; City Love, Philadelphia, PA; Clean Water Action, Washington, DC; Clif Bar & Company; Coastal Enterprises, Inc., Brunswick, ME; Colorado CoBank; Community Alliance with Family Farmers, Davis, California; Community Food and Justice Coalition, Oakland, California; Concerned Citizens of Tillery, Tillery, NC; Cooperative Food Empowerment Directive, Santa Rosa, CA; Cottage House, Inc., Arifton, AL; Cultivate Charlottesville, Charlottesville, Virginia; Cumberland County Food Security Council, Portland, Maine.

Dakota Rural Action, Brookings, SD; Danone North America; Darden's Farm Health Services, Littleton, NC; DelMonte Foods, Inc.; Democracy Green, Morganton, NC; Earth Action, Inc., Pensacola, FL; Earthjustice, New York, NY; Ecological Farming Association, Soquel, CA; Ecotrust; Ekar Farm, Denver, CO; Equity Advocates, Harrison, NY; Environmental Working Group; Experimental Farm Network, Philadelphia, PA; Factory Farming Awareness Coalition; Fair Farms, Takoma Park, MD; Fair Food Network, Ann Arbor, MI; Family Farm Action, Mexico, MO; Family Farm Defenders, Madison, WI; Farm Aid; Farm and Food Alliance, Paonia, CO; Farmers Market Coalition, Albany, CA; Farms to Grow, Inc., Oakland, CA; Farmworker Association of Florida, Apopka, FL; Federation of Southern Cooperatives/Land Assistance Fund; Feed the Truth, Washington, DC; Feeding America.

Florida Agriculture Commissioner Nikki Fried; Food & Nutrition Innovation Institute at Tufts University, Boston, MA; Food & Water Watch, Washington, DC; Food Animal Concerns Trust, Chicago, IL; Food Law and Policy Clinic, Harvard Law School, Boston, MA; FoodCorps, Washington, DC; FoodPrint; Friends of Family Farmers, Waltherville, Oregon; Friends of the Earth; Georgia Organics, Atlanta, Georgia; GMO/Toxin Free USA, Unionville, CT; GoFarm, Golden, CO; Golden Ponds Farm, Franklin, AR; Green State Solutions, Iowa City; Happy Family Organics; Hazon, Falls Village, CT; Health Environment Agriculture Labor Food Alliance, Chicago, IL; Healthy Gulf, New Orleans, LA; Heartwood, Tell City, IN; Heifer USA, Little Rock, AR; Hempstead Project Heart, WI; High Desert Food and Farm Alliance; Hmong American Farmers Association, St. Paul, MN; Illinois; Hunger Free America Inc., New York, NY; Institute for Agriculture and Trade Policy, Minneapolis, MN.

Intertribal Agriculture Council; Iowa Citizens for Community Improvement, Des Moines, IA; Johns Hopkins Center for a Livable Future, Baltimore, MD; Johnson's Farm, Wichita, KS; Kansas Black Farmers, Nicodemus, KS; Kansas Rural Center, Wichita, Kansas; Kellogg Company; KIND Healthy Snacks; King Arthur Baking, White River Junction, VT; Knoxville Knox County Food Policy Council, Knoxville, TN; La Semilla Food Center, Anthony, NM;

Land For Good, Keene, NH; Land Stewardship Action Fund, Minneapolis, MN; Land Stewardship Project, Minneapolis, MN; Latino Farmers of the Southeast, Crescent City, FL; LEAD for Pollinators, Inc., Akron, OH; Lundberg Family Farms; Lyon County Food and Farm Council, Emporia, KS; Maine Organic Farmers and Gardeners Association, Unity, ME; Mars; Mercy for Animals; Missouri Rural Crisis Center, Columbia, MO; Montana Organic Association, Missoula, MT; National Black Farmers Association; National Black Growers Council.

National Council of Farmer Cooperatives; National Family Farm Coalition, Washington, D.C.; National Farm to School Network; National Farmers Union; National Latino Farmers and Ranchers Trade Association; National Latino Farmers and Ranchers Trade Association, Washington, D.C.; National Milk Producers Federation; National Organic Coalition, Arlington, MA; Natural Resources Defense Council; National Sustainable Agriculture Coalition; National Wildlife Federation, Washington, D.C.; National Young Farmers Coalition; Native Farm Bill Coalition; Nature's Path; NCBA-CLUSA; Nestle USA; New Entry Sustainable Farming Project, Beverly, MA; New Mexico Hemp Company, LLC, Albuquerque, NM; North Carolina Association of Black Lawyers Land Loss Prevention Project, Durham, NC; Northeast Organic Farming Association of New York, Syracuse, NY; Northeast Organic Farming Association of Vermont, Richmond, VT; Northeast Organic Farming Association-Interstate Council, Stillwater, NY; Northeast Sustainable Agriculture Working Group, Kingston, NY; Northwest Atlantic Marine Alliance, Gloucester, MA; Nourish Colorado, Denver, CO; Now You Know New Mexico, Albuquerque, NM; Oklahoma Association of Conservation Districts, Oklahoma City, OK; Oklahoma Black Historical Research Project, Inc., Oklahoma City, OK; One Country Project; Oregon Food Bank, Portland, OR; Organic Advocacy, Felton, CA; Organic Farmers Association, Spirit Lake, IA.

Organic Seed Alliance, Port Townsend, WA; Organic Trade Association; Organic Valley; OrganicEye, Washington, D.C.; Pasa Sustainable Agriculture, Harrisburg, PA; Patagonia Provisions; Pennsylvania Council of Churches, Harrisburg, PA; PepsiCo, Inc.; Pesticide Action Network, Berkeley, CA; Pete and Gerry's Organics; Pinnacle Prevention, Chandler, Arizona; Prairie Rivers Network, Champaign, IL; Public Justice Food Project; Recirculating Farms; ROCUNITED, New York, NY; Roots of Change, Oakland, CA; Rural Advancement Foundation International; Rural Advancement Fund of the National Sharecroppers Fund, Inc. Orangeburg, SC; Rural America Chamber of Commerce, Callicoon, NY; Rural Coalition, Washington, D.C.; Rural Development Leadership Network, New York, NY; Sanarte Healing Culture Clinic, San Antonio, TX; San Luis Valley Local Foods Coalition, Alamosa, CO; Slow Food USA, Brooklyn, NY; Solar Wind Works, Wellington, NV.

Sow True Seed; Stewardship Alliance, Springfield, IL; Stonyfield Organic; Sustainable Food Center, Austin, TX; Syngenta; Texas Mexico Border Coalition Community Based Organization, San Isidro, TX; The Center for Environmental Transformation, Camden, NJ; The Coca-Cola Company; The Common Market, Philadelphia, PA; The Marion Institute, Southcoast Food Policy Council, Marion, MA;

Unilever United States; Union of Concerned Scientists, Washington, D.C.; WATCH, Inc., Charlevoix, MI, USA; Western Organization of Resource Councils, Billings, MT; Winston County Self Help Cooperative, Jackson, MS; World Farmers Inc., Lancaster, MA; 100 Ranchers; 21st Century Youth Leadership Movement, Eutaw AL.

Ms. JACKSON LEE. Mr. Speaker, as a senior member of the Committees on the Judiciary, on Homeland Security, on the Budget, and as the Member of Congress for a congressional district that has experienced the worst of the COVID-19 as a public health emergency and economic catastrophe, I rise in strong support of H.R. 1319, the "American Rescue Plan Act of 2021," which provides \$1.9 trillion to take immediate and decisive action to crush the virus and vaccinate our people, build the economy back better, reopen schools, and provide needed support and assistance to state and local governments that have been asked to do too much with too little for far too long.

Mr. Speaker, by an overwhelming margin (72 percent), the public wants and is demanding that we act to provide more economic relief to address the damage caused by the coronavirus pandemic.

Nearly two-thirds (65 percent) of Republicans and Republican-leaning independents believe an additional relief package is necessary, while more than nine in ten (92 percent) Democrats and Democratic leaners say more coronavirus aid will be needed.

Even the most conservative Republicans favor more relief by a 56 percent–44 percent margin.

Nearly nine-in-ten of all adults (88 percent) in lower-income households say an additional package is necessary, while 81 percent of Republicans in lower-income households (81 percent) say additional aid is needed now.

The American Rescue Plan Act delivers that aid and does it in a way that will crush the coronavirus and build the economy back better.

The American Rescue Plan Act will put children safely back in schools with a strong \$170 billion investment and putting money in workers' pockets by raising the federal minimum wage.

The American Rescue Plan Act will put food on the table, by expanding the SNAP program and respecting Black family farmers.

The American Rescue Plan Act will put people back to work by prioritizing funding for transit, airlines and airports, and the disaster relief fund.

The American Rescue Plan Act will put small businesses back on track with robust funding for EIDL and restaurant grants, additional funding for shuttered live venues and expanded PPP eligibility for nonprofits.

The American Rescue Plan Act will put a priority on protecting renters and homeowners, preventing homelessness, and providing \$10 billion for the Defense Production Act to procure essential medical supplies and equipment.

The American Rescue Plan Act will put money in people's pockets, with direct payments, Unemployment Insurance, Child Tax Credit, the Earned Income Tax Credit, and includes pension security and expanded Affordable Care Act coverage.

The American Rescue Plan Act will provide \$17 billion in critical funding to help the VA

meet the health and economic security of veterans, especially as it relates to the benefits claims and appeals backlog caused by COVID-19.

The American Rescue Plan Act will produce and distribute the vaccine to test, treat and protect all Americans, including communities of color.

The American Rescue Plan Act will provides desperately needed funding for our heroes—health care workers, first responders, sanitation, transportation and food workers, and teachers—in states, localities, tribes, and territories.

Finally, and very importantly, the American Rescue Plan Act establishes the Coronavirus Local Fiscal Recovery Fund and provides \$45.570 billion the legislation provides in direct funding to major metropolitan cities and local governments.

In my home state of Texas, metropolitan cities are estimated to receive \$10.327 billion in direct coronavirus relief funding, while the state of Texas is slated to receive \$16.824 billion, for an estimated \$27.152 billion total to the state of Texas.

During the Budget Committee markup, I proposed, and the Committee agreed that any effort to strip or reduce this vital funding is to be rejected so major metropolitan cities, like Houston, receive the direct COVID-19 relief funding desperately needed to battle the coronavirus, restore critical services to struggling families, and help save the jobs of essential public servants like teachers, firefighters, and other first responders.

Let me discuss briefly why direct funding to major metropolitan cities and counties is so critical.

The purpose of providing for direct payment to major metropolitan cities like Houston and counties like Harris County, as opposed to the County having to receive an allocation from the State, is so that the local governments, who are in the best position to identify and respond, will be able to tailor the funding to meet the urgent needs of their communities.

For example, under the direct payment provisions in the CARES Act, Harris County received more federal funding relative to the amount that would have been received through the State program and had the flexibility needed for more efficient use of this funding, which was a concern voiced even by State leaders over the restrictive way that the State of Texas distributed CARES Act funding.

By directly allocating funding to metropolitan cities and areas like Houston and Harris County, local authorities were and can work with the community to determine the specific needs of Harris County residents.

As a result, Harris County Commissioners Court approved, for example, the following programs to directly address community needs, and to get money into the hands of residents quickly:

1. Commissioners Court funded Community Programs
2. Census Services
3. Childcare Assistance Program
4. Court Evictions Services
5. COVID 19 Workforce Development Program
6. Direct Assistance Programs
7. Domestic Violence Assistance Fund
8. Rental Assistance Programs
9. Small Business Loan Program (LEAP)
10. Small Business Relief Fund

11. Small Cities Support
12. Student Digital Services
13. UT Health Community Spread Survey Program

Without direct payments to major metropolitan cities, state governments—as we saw here in Texas—would not have permitted CARES Act funding to be used to create or support any of these programs.

In addition, without direct payments to major metropolitan cities and government units, states invariably will succumb to the temptation to place onerous conditions on funding over and above those required by the Federal government.

For example, in Texas, only \$55 per capita was allocated to non-direct allocation entities, instead of the \$174.49 per capita that was allocated to them by Congress.

Additionally, only 20 percent of the allocation made available immediately to local entities instead of making 100 percent of the allocation available immediately.

Third, direct funding is necessary to prevent state governments from creating specific categories limiting eligibility for medical expenses, public health expenses, payroll expenses for employees in the fields of public safety, public health, health care, human services, or whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency.

Without direct payments to major metropolitan cities, state governments, again as we have seen in Texas, will limit recovery for expenditures to support actions to facilitate compliance with COVID-19 related public health measures or associated with the provision of economic support in connection with the COVID-19, or other COVID-19 related expenses reasonably necessary to the function of government that satisfy the fund's eligibility criteria.

I would urge my Republican colleagues to heed the words of Republican Governor Jim Justice of West Virginia who said colorfully just a few days ago, "At this point in time in this nation, we need to go big. We need to quit counting the egg-sucking legs on the cows and count the cows and just move. And move forward and move right now."

The same sentiment was expressed more eloquently by Abraham Lincoln in 1862 when he memorably wrote:

The dogmas of the quiet past are inadequate to the stormy present. The occasion is piled high with difficulty, and we must rise with the occasion. As our case is new, so we must think anew and act anew. We must disenthrall ourselves, and then we shall save our country.

Mr. Speaker, the bipartisan action we took last December was a step in the right direction but only a long-delayed down payment; we cannot afford any more delays, especially since Republican stalling already caused a painful lapse in critical unemployment assistance last year, and additional unemployment assistance is set to expire on March 14, 2021.

That is why the American Rescue Plan Act is absolutely crucial and the right thing to do and to do right now.

The American Rescue Plan Act proposed by President Biden, takes a multiprong approach to tackling the public health and economic crises stemming from the COVID-19 pandemic.

No one is better prepared or more experienced to lead the American rescue that President Biden, who as Vice-President oversaw

the implementation of the Recovery Act, which saved millions of jobs and rescued our economy from the Great Recession the Obama Administration and the nation inherited from a previous Republican administration.

And let us not forget that President Obama also placed his confidence in his vice-president to oversee the rescue of the automotive industry, which he did so well that the American car industry fully recovered its status as the world leader.

Mr. Speaker, to crush the virus and safely reopen schools, the American Rescue Plan Act will mount a national vaccination program that includes setting up community vaccination sites nationwide and makes the investments necessary to safely reopen schools.

It will also take complementary measures to combat the virus, including scaling up testing and tracing, addressing shortages of personal protective equipment and other critical supplies, investing in high-quality treatments, and addressing health care disparities.

The American Rescue Plan Act delivers immediate relief to working families bearing the brunt of the crisis by providing \$1,400 per person in direct cash assistance to households across America, bringing the total (including the \$600 down payment enacted in December) to \$2,000.

Additionally, the plan will also provide direct housing and nutrition assistance to families struggling to get by, expand access to safe and reliable child care and affordable health care, extend and expand unemployment insurance so American workers can pay their bills, and give families with children as well as childless workers a boost through enhanced tax credits.

Mr. Speaker, the American Rescue Plan Act provides much needed support for communities struggling with the economic fallout, including hard-hit small businesses, especially those owned by entrepreneurs from racial and ethnic backgrounds that have experienced systemic discrimination.

Finally, the plan also provides crucial resources to protect the jobs of first responders, frontline public health workers, teachers, transit workers, and other essential workers that all Americans depend on.

Mr. Speaker, the COVID-19 pandemic, as did the videos of the unjustified killings of George Floyd, Breanna Taylor, Ahmed Arbre, and so many others, laid bare for the nation to see the stark racial and ethnic inequalities exacerbated by the virus.

In my home state of Texas, as of the end of September 2020, there have been more than 760,000 cases of COVID-19 and 16,000 deaths.

According to the Texas Department of State Health Care Services, 70 percent of the confirmed fatalities were people of color.

In Texas, COVID-19 mortality rates are 30 percent higher for African Americans and 80 percent higher for Hispanics overall.

The differences become much larger when accounting for age; for example, in the 25 to 44-year-old age group, African American mortality rates are more than four times higher than White rates, and the Hispanic rates are more than seven times higher.

One factor in Hispanic and African American populations being more likely to contract COVID-19 is employment in occupations associated with public contact and that cannot be done remotely.

The sad fact is that most workers in these occupations are less able to be absent from their job or to have paid time off.

In Texas, people of color are more than 40 percent of cashiers, retail salespersons, child care workers, licensed practical nurses, more than 50 percent of bus drivers and transit workers, medical and nursing assistants, personal care aides, and home health aides, and more than 60 percent of building cleaners and housekeepers.

In addition, Hispanic and African American populations in Texas are less likely to have health insurance and to have a regular health care provider, so less likely to seek or receive early care for symptoms, especially in the first months of the epidemic.

And African American and Hispanic populations are also more likely to have an underlying health condition that makes them more vulnerable to the effects of COVID-19.

To respond and mitigate the devastation wrought by COVID-19 on Americans, and especially marginal and vulnerable communities of color, I have introduced H.R. 330, the "Delivering COVID-19 Vaccinations to All Regions and Vulnerable Communities Act" or "COVID-19 Delivery Act," which I invite all Members to join as sponsors.

Under the COVID-19 Delivery Act, FEMA will be authorized and directed to lead the effort for vaccine delivery from the receipt from manufacturing facilities to delivery to designated inoculation sites (hospital, clinic, doctors' offices, school, places of worship, community centers, parks, or neighborhood gathering locations).

The legislation directs FEMA to develop and deploy a fully staffed and resourced 24-7 advanced real-time tracking system that allows FEMA to monitor shipments of vaccine units that can provide end-to-end transparency on the temperature, real-time location, origin, and destination data, anticipated time of arrival, and report on changes and update recipients on the progress of their delivery and report on changes that may impact expected delivery or the viability of the vaccine while in transit.

FEMA will provide an advanced communication system that allows public health departments to communicate their vaccine readiness, capability of receiving vaccines, delivery locations, details of facility capability of storing, securing, personnel authorized to receive deliveries, logistics for delivering vaccines to patients, report on vaccine receipts, condition of vaccines, patient reactions, feedback on how to improve the process.

H.R. 330 authorizes FEMA to secure transportation for delivery or use of vaccines, and, when requested, security for the vaccine delivery sites or inoculation locations to ensure the life and safety of personnel and patients who seek to provide or receive vaccinations are free of interference or threat.

Finally, the COVID-19 Delivery Act directs FEMA to conduct public education and patient engagement through the provision of inoculations of persons in areas and locations where vulnerable populations are under performing in getting vaccinations.

Mr. Speaker, I see the disparities in the lives of so many of my constituents who suffer disproportionately from medical conditions that make COVID-19 deadly.

They work low wage or no wage jobs to make ends meet, and they have no health insurance and rely on community health centers or public health services for routine care.

I call them friends and neighbors because they are that to me.

No one is benefiting from the COVID-19 economy.

The U.S. poverty rate has grown at a historic rate over the past five months, with 7.8 million Americans falling into poverty after the expanded \$600 a week in unemployment assistance expired at the end of July.

This represents the greatest increase since the government began tracking poverty sixty years ago.

In the city of Houston, nine key service sectors, accounting for 70 percent of all jobs, hemorrhaged more 1,343,600 jobs, which to average folks is another way of saying that more than 1.34 million persons lost their livelihoods.

Houston workers lost jobs in the following areas:

Healthcare: 391,000; Retail: 393,600; Food services: 267,000; Finance: 166,000; Private Education: 63,400; Arts and Entertainment: 37,400; Accommodations: 28,700; Air Transportation: 20,200; Other Services: 115,800.

In addition to these positions, jobs were also lost in other areas, the largest of which was the construction industry, which shut down 30,700 jobs.

Professional and business services followed, with 25,300 jobs lost, although 13,900 were in temporary and provisional jobs in employment services; upstream oil lost 12,300 in March/April; and non-oil manufacturing lost 7,700 jobs.

Americans out of work due to COVID-19 have generated 86 million jobless claims, with new claims being filed in recent weeks topping 800,000.

Millions of Americans who lost their jobs during the pandemic have fallen thousands of dollars behind on rent and utility bills, a clear warning sign that people are running out of money for basic needs.

If this is not enough evidence of what is happening just look at the miles of vehicles lined up outside of food distribution centers for assistance, we see nightly on our television screens and in our communities.

Moody's Analytics warned in November 2020 that 9 million renters said they were behind on rent, according to a Census Bureau survey.

The Bureau of the Census reports that twenty-one percent of all renters are behind on their rent, of which twenty-nine percent are African American families and seventeen percent are Hispanic households.

According to the Federal Reserve Bank of Philadelphia's analysis of persons who were employed prior to the pandemic, 1.3 million of these households are now, on average of \$5,400 in debt on rent and utilities, after the family breadwinners lost their jobs.

The new COVID-19 relief legislation passed last week by Congress, and reluctantly but finally signed by President Trump restores unemployment assistance, but cuts that assistance from \$600 a week to \$300 a week without consideration of the facts on the ground, which are that millions of Americans remain out of work due to COVID-19 public health policy, and have been without sufficient income since August 1, 2020.

The Centers for Disease Control and Prevention (CDC) reported that as of February 23, 2021, 28.3 million cases of COVID-19, resulting in more than 503,000 deaths, had been reported in the United States.

What the costs will be to our nation from this destruction of lives and livelihoods have yet to be fully calculated.

It is a tragedy that too many households who have lost a member to COVID-19 are struggling to accept these deaths, but it is also the friends, co-workers, business owners, professionals, students, teachers, wives, husbands, brothers, sisters, aunts, cousins, and grandparents who also are feeling these losses because someone that mattered to them is no longer here.

Each of these lives impacted dozens of other lives, too many of whom were not allowed to be present with them during their final moments on this earth, but whose suffering is too often overlooked because we unduly preoccupy ourselves with only the immediate family.

I strongly support H.R. 1319, the American Rescue Plan Act of 2021 and urge all Members to join me in voting for its passage.

The SPEAKER pro tempore. All time for debate has expired.

Pursuant to House Resolution 166, the previous question is ordered on the bill, as amended.

The question is on the engrossment and third reading of the bill.

The bill was ordered to be engrossed and read a third time, and was read the third time.

#### MOTION TO RECOMMIT

Mrs. HINSON. Mr. Speaker, I have a motion to recommit at the desk.

The SPEAKER pro tempore. The Clerk will report the motion to recommit.

The Clerk read as follows:

Mrs. Hinson moves to recommit the bill H.R. 1319 to the Committee on the Budget.

The material previously referred to by Mrs. HINSON is as follows:

Page 152, line 8, strike “In addition” and insert the following:

(a) IN GENERAL.—In addition

Page 152, line 11, strike “\$1,750,000,000” and insert “\$1,890,000,000”.

Page 152, after line 20, insert the following:

(b) MENTAL HEALTH SERVICES FOR STUDENTS.—The Secretary shall obligate 7.4 percent of the amounts appropriated by subsection (a) for the purpose of supporting mental health and suicide prevention services in States where children do not have the option of in-person instruction at school.

Page 352, line 4, strike “\$30,000,000,000” and insert “\$29,860,000,000”.

Page 358, line 15, strike “\$1,000,000,000” and insert “\$860,000,000”.

Page 358, lines 18 and 19, strike “, and section 3005(b) of the FAST Act (Public Law 114-94)”.

Page 359, line 3, strike “and all projects under section 3005(b) of Public Law 114-94”.

Page 359, line 24 strike “, or section 3005(b)(9) of the FAST Act (Public Law 114-94)”.

The SPEAKER pro tempore. Pursuant to clause 2(b) of rule XIX, the previous question is ordered on the motion to recommit.

The question is on the motion to recommit.

The question was taken; and the Speaker pro tempore announced that the noes appeared to have it.

Mrs. HINSON. Mr. Speaker, on that I demand the yeas and nays.

The SPEAKER pro tempore. Pursuant to section 3(s) of House Resolution 8, the yeas and nays are ordered.

The vote was taken by electronic device, and there were—yeas 205, nays 218, not voting 8, as follows:

[Roll No. 48]

#### YEAS—205

Aderholt	Gohmert	Moolenaar
Allen	Gonzales, Tony	Moore (AL)
Amodei	Gonzalez (OH)	Moore (UT)
Armstrong	Good (VA)	Mullin
Arrington	Gooden (TX)	Murphy (NC)
Babin	Gosar	Nehls
Bacon	Granger	Newhouse
Baird	Graves (LA)	Norman
Balderson	Graves (MO)	Nunes
Banks	Green (TN)	Obernolte
Barr	Greene (GA)	Owens
Bentz	Griffith	Palazzo
Bergman	Grothman	Palmer
Bice (OK)	Guest	Pence
Biggs	Guthrie	Perry
Blirakis	Hagedorn	Pfluger
Bishop (NC)	Harris	Posey
Boebert	Harshbarger	Reed
Brady	Hartzler	Reschenthaler
Brooks	Hern	Rice (SC)
Buchanan	Herrell	Rodgers (WA)
Buck	Herrera Beutler	Rogers (AL)
Bucshon	Hice (GA)	Rogers (KY)
Budd	Higgins (LA)	Rose
Burchett	Hill	Rosendale
Burgess	Hinson	Rouzer
Calvert	Hollingsworth	Roy
Cammack	Hudson	Salazar
Carl	Huizenga	Scalise
Carter (GA)	Issa	Schweikert
Carter (TX)	Jackson	Scott, Austin
Cawthorn	Jacobs (NY)	Sessions
Chabot	Johnson (LA)	Simpson
Cheney	Johnson (OH)	Smith (MO)
Cline	Johnson (SD)	Smith (NE)
Cloud	Jordan	Smith (NJ)
Clyde	Joyce (OH)	Smucker
Cole	Joyce (PA)	Spartz
Comer	Katko	Staubert
Crawford	Keller	Steel
Crenshaw	Kelly (MS)	Stefanik
Curtis	Kelly (PA)	Steil
Davidson	Kim (CA)	Steube
Davis, Rodney	Kinzinger	Stewart
DesJarlais	Kustoff	Stivers
DesJarlais	LaHood	Taylor
Diaz-Balart	LaMalfa	Tenney
Donalds	Lamborn	Thompson (PA)
Duncan	Latta	Tiffany
Dunn	LaTurner	Timmons
Emmer	Lesko	Turner
Estes	Long	Upton
Fallon	Loudermilk	Valadao
Feenstra	Lucas	Van Drew
Ferguson	Luetkemeyer	Van Duyne
Fischbach	Mace	Wagner
Fitzgerald	Mann	Walberg
Fitzpatrick	Massie	Walorski
Fleischmann	Mast	Waltz
Fortenberry	McCarthy	Weber (TX)
Fox	McCaul	Webster (FL)
Franklin, C.	McClain	Wenstrup
Scott	McClintock	Westerman
Fulcher	McHenry	Williams (TX)
Gaetz	McKinley	Wilson (SC)
Gallagher	Meijer	Wittman
Garbarino	Meuser	Womack
Garcia (CA)	Miller (IL)	Zeldin
Gibbs	Miller (WV)	
Gimenez		

#### NAYS—218

Adams	Bustos	Courtney
Aguilar	Butterfield	Craig
Allred	Carbajal	Crist
Auchincloss	Cárdenas	Crow
Axne	Carson	Cuellar
Barragán	Cartwright	Davids (KS)
Bass	Case	Davis, Danny K.
Beatty	Casten	Dean
Bera	Castor (FL)	DeFazio
Beyer	Castro (TX)	DeGette
Bishop (GA)	Chu	DeLauro
Blumenauer	Ciциlline	DelBene
Blunt Rochester	Clark (MA)	Delgado
Bonamici	Clarke (NY)	Demings
Bourdeaux	Cleaver	DeSaulnier
Bowman	Clyburn	Deutch
Boyle, Brendan	Cohen	Dingell
F.	Connolly	Doggett
Brown	Cooper	Doyle, Michael
Brownley	Correa	F.
Bush	Costa	Eshoo

Espallat	Levin (CA)	Ruppersberger
Evans	Levin (MI)	Rush
Fletcher	Lieu	Ryan
Foster	Lofgren	Sánchez
Frankel, Lois	Lowenthal	Sarbanes
Fudge	Luria	Scanlon
Gallego	Lynch	Schakowsky
Garamendi	Malinowski	Schiff
Garcia (IL)	Maloney,	Schneider
Golden	Carolyn B.	Schrader
Gomez	Maloney, Sean	Schrier
Gonzalez,	Manning	Scott (VA)
Vicente	Matsui	Scott, David
Gottheimer	McBath	Sewell
Green, Al (TX)	McCollum	Sherman
Grijalva	McEachin	Sherrill
Haaland	McGovern	Sires
Harder (CA)	McNerney	Slotkin
Hastings	Meeks	Smith (WA)
Hayes	Meng	Soto
Higgins (NY)	Mfume	Spanberger
Himes	Moore (WI)	Speier
Horsford	Morelle	Stanton
Houlahan	Moulton	Stevens
Hoyer	Mrvan	Strickland
Huffman	Murphy (FL)	Suzuki
Jackson Lee	Nadler	Swalwell
Jacobs (CA)	Napolitano	Takano
Jayapal	Neal	Thompson (CA)
Jeffries	Neguse	Thompson (MS)
Johnson (GA)	Newman	Titus
Johnson (TX)	Norcross	Tlaib
Jones	O'Halleran	Tonko
Kahele	Ocasio-Cortez	Torres (CA)
Kaptur	Omar	Torres (NY)
Keating	Pallone	Trahan
Kelly (IL)	Panetta	Trone
Khanna	Pappas	Underwood
Kildee	Pascrell	Vargas
Kilmer	Payne	Veasey
Kim (NJ)	Perlmutter	Vela
Kind	Peters	Velázquez
Kirkpatrick	Phillips	Wasserman
Krishnamoorthi	Pingree	Schultz
Kuster	Pocan	Waters
Lamb	Porter	Watson Coleman
Langevin	Pressley	Welch
Larsen (WA)	Price (NC)	Wexton
Larson (CT)	Quigley	Wild
Lawrence	Raskin	Williams (GA)
Lawson (FL)	Rice (NY)	Wilson (FL)
Lee (CA)	Ross	Yarmuth
Lee (NV)	Roybal-Allard	
Leger Fernandez	Ruiz	

#### NOT VOTING—8

Bost	Malliotakis	Rutherford
Escobar	Miller-Meeks	Young
Garcia (TX)	Mooney	

□ 0138

Mr. PETERS, Ms. SCHAKOWSKY, Messrs. O'HALLERAN, GOLDEN, and KAHELE changed their vote from “yea” to “nay.”

Mr. HIGGINS of Louisiana changed his vote from “nay” to “yea.”

So the motion to recommit was rejected.

The result of the vote was announced as above recorded.

#### MEMBERS RECORDED PURSUANT TO HOUSE RESOLUTION 8, 117TH CONGRESS

Allred (Davids)	DeSaulnier	Hastings
(KS)	(Matsui)	(Cleaver)
Amodei	DesJarlais	Hern (Lucas)
(Balderson)	(Fleischmann)	Himes
Banks (Walorski)	Deutch (Rice	(Courtney)
Boebert	(NY))	Issa (Valadao)
(McHenry)	Fletcher (Kuster)	Jackson (Nehls)
Bowman (Clark	Frankel, Lois	Jackson Lee
(MA))	(Clark (MA))	(Butterfield)
Brown (Mfume)	Gaetz (Franklin,	Kelly (IL)
Buchanan	C. Scott)	(Kuster)
(Donalds)	Gibbs (Bucshon)	Kelly (PA)
Budd (McHenry)	Gonzalez,	(Keller)
Calvert (Garcia	Vicente	Kirkpatrick
(CA))	(Gomez)	(Stanton)
Cárdenas	Gosar (Herrell)	Krishnamoorthi
(Gomez)	Green (TN)	(Clark (MA))
Carter (TX)	(Timmons)	LaHood (Smith
(Nehls)	Green, Al (TX)	(NE))
Cawthorn	(Perlmutter)	Langevin
(McHenry)	Grijalva (Garcia	(Lynch)
	(IL))	



