

Calendar No. 10

117TH CONGRESS
1ST SESSION**H. R. 1319**

IN THE SENATE OF THE UNITED STATES

MARCH 2 (legislative day, MARCH 1), 2021

Received; read the first time

MARCH 2, 2021

Read the second time and placed on the calendar

AN ACT

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

Res. 5.

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

3 **SECTION 1. SHORT TITLE.**

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

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

7 The table of contents for this Act is as follows:

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1 **TITLE I—COMMITTEE ON**
2 **AGRICULTURE**
3 **Subtitle A—Agriculture**
4 **SEC. 1001. FOOD SUPPLY CHAIN AND AGRICULTURE PAN-**
5 **DEMIC RESPONSE.**

6 (a) APPROPRIATION.—In addition to amounts other-
7 wise available, there is appropriated to the Secretary of
8 Agriculture for fiscal year 2021, out of any money in the

1 Treasury not otherwise appropriated, \$4,000,000,000, to
2 remain available until expended, to carry out this section.

3 (b) USE OF FUNDS.—The Secretary of Agriculture
4 shall use the amounts made available pursuant to sub-
5 section (a)—

6 (1) to purchase food and agricultural commod-
7 ities;

8 (2) to purchase and distribute agricultural com-
9 modities (including fresh produce, dairy, eggs, and
10 meat) to individuals in need, including through deliv-
11 ery to nonprofit organizations and through res-
12 taurants and other food related entities, as deter-
13 mined by the Secretary, that may receive, store,
14 process, and distribute food items;

15 (3) to make grants and loans for small or
16 midsize food processors or distributors, farmers
17 markets, producers, or other organizations to re-
18 spond to COVID–19, including for measures to pro-
19 tect workers against COVID–19; and

20 (4) to make loans and grants and provide other
21 assistance to maintain and improve food and agricul-
22 tural supply chain resiliency.

23 (c) ANIMAL HEALTH.—

24 (1) COVID–19 ANIMAL SURVEILLANCE.—The
25 Secretary of Agriculture shall conduct monitoring

1 and surveillance of susceptible animals for incidence
2 of SARS-CoV-2.

3 (2) GUIDANCE.—Activities conducted under
4 paragraph (1) shall be consistent with guidance pro-
5 vided by the World Organisation for Animal Health.

6 (3) FUNDING.—Out of the amounts made avail-
7 able under subsection (a), the Secretary shall use
8 \$300,000,000 to carry out this subsection.

9 (d) OVERTIME FEES.—

10 (1) SMALL ESTABLISHMENT; VERY SMALL ES-
11 TABLISHMENT DEFINITIONS.—The terms “small es-
12 tablishment” and “very small establishment” have
13 the meaning given those terms in the final rule enti-
14 tled “Pathogen Reduction; Hazard Analysis and
15 Critical Control Point (HACCP) Systems” published
16 in the Federal Register on July 25, 1996 (61 Fed.
17 Reg. 38806).

18 (2) OVERTIME INSPECTION COST REDUC-
19 TION.—Notwithstanding section 10703 of the Farm
20 Security and Rural Investment Act of 2002 (7
21 U.S.C. 2219a), the Act of June 5, 1948 (21 U.S.C.
22 695), section 25 of the Poultry Products Inspection
23 Act (21 U.S.C. 468), and section 24 of the Egg
24 Products Inspection Act (21 U.S.C. 1053), and any
25 regulations promulgated by the Department of Agri-

1 culture implementing such provisions of law and
2 subject to the availability of funds under paragraph
3 (3), the Secretary of Agriculture shall reduce the
4 amount of overtime inspection costs borne by feder-
5 ally-inspected small establishments and very small
6 establishments engaged in meat, poultry, or egg
7 products processing and subject to the requirements
8 of the Federal Meat Inspection Act (21 U.S.C. 601
9 et seq.), the Poultry Products Inspection Act (21
10 U.S.C. 451 et seq.), or the Egg Products Inspection
11 Act (21 U.S.C. 1031 et seq.), for inspection activi-
12 ties carried out during the period of fiscal years
13 2021 through 2030.

14 (3) FUNDING.—Out of the amounts made avail-
15 able under subsection (a), the Secretary shall use
16 \$100,000,000 to carry out this subsection.

17 **SEC. 1002. EMERGENCY RURAL DEVELOPMENT GRANTS**
18 **FOR RURAL HEALTH CARE.**

19 (a) GRANTS.—The Secretary of Agriculture (in this
20 section referred to as the “Secretary”) shall use the funds
21 made available by this section to establish an emergency
22 pilot program for rural development not later than 150
23 days after the date of enactment of this Act to provide
24 grants to eligible applicants (as defined in section
25 3570.61(a) of title 7, Code of Federal Regulations) to be

1 awarded by the Secretary based on rural development
2 needs related to the COVID–19 pandemic.

3 (b) USES.—An eligible applicant to whom a grant is
4 awarded under this section may use the grant funds for
5 costs, including those incurred prior to the issuance of the
6 grant, as determined by the Secretary, of facilities which
7 primarily serve rural areas (as defined in section
8 343(a)(13)(C) of the Consolidated Farm and Rural Devel-
9 opment Act (7 U.S.C. 1991(a)(13)(C)), which are located
10 in a rural area, the median household income of the popu-
11 lation to be served by which is less than the greater of
12 the poverty line or the applicable percentage (determined
13 under section 3570.63(b) of title 7, Code of Federal Regu-
14 lations) of the State nonmetropolitan median household
15 income, and for which the performance of any construction
16 work completed with grant funds shall meet the condition
17 set forth in section 9003(f) of the Farm Security and
18 Rural Investment Act of 2002 (7 U.S.C. 8103(f)), to—

- 19 (1) increase capacity for vaccine distribution;
20 (2) provide medical supplies to increase medical
21 surge capacity;
22 (3) reimburse for revenue lost during the
23 COVID–19 pandemic, including revenue losses in-
24 curred prior to the awarding of the grant;

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

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

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

8 (7) engage in any other efforts to support rural
9 development determined to be critical to address the
10 COVID–19 pandemic, including nutritional assist-
11 ance to vulnerable individuals, as approved by the
12 Secretary.

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

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

24 In addition to amounts otherwise available, there are
25 appropriated for fiscal year 2021, out of any money in

1 the Treasury not otherwise appropriated, \$47,500,000, to
2 remain available until expended, for necessary administra-
3 tive expenses associated with carrying out this subtitle.

4 **SEC. 1004. FUNDING FOR THE USDA OFFICE OF INSPECTOR**
5 **GENERAL FOR OVERSIGHT OF COVID-19-RE-**
6 **LATED PROGRAMS.**

7 In addition to amounts otherwise made available,
8 there is appropriated to the Office of the Inspector Gen-
9 eral of the Department of Agriculture for fiscal year 2021,
10 out of any money in the Treasury not otherwise appro-
11 priated, \$2,500,000, to remain available until September
12 30, 2022, for audits, investigations, and other oversight
13 activities of projects and activities carried out with funds
14 made available to the Department of Agriculture related
15 to the COVID-19 pandemic.

16 **SEC. 1005. FARM LOAN ASSISTANCE FOR SOCIALLY DIS-**
17 **ADVANTAGED FARMERS AND RANCHERS.**

18 (a) PAYMENTS.—

19 (1) APPROPRIATION.—In addition to amounts
20 otherwise available, there is appropriated to the Sec-
21 retary for fiscal year 2021, out of amounts in the
22 Treasury not otherwise appropriated, such sums as
23 may be necessary, to remain available until ex-
24 pended, for the cost of loan modifications and pay-
25 ments under this section.

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

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

11 (B) farm loan guaranteed by the Secretary
 12 the borrower of which is the socially disadvan-
 13 taged farmer or rancher.

14 (b) DEFINITIONS.—In this section:

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

17 (A) a loan administered by the Farm Serv-
 18 ice Agency under subtitle A, B, or C of the
 19 Consolidated Farm and Rural Development Act
 20 (7 U.S.C. 1922 et seq.); and

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

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

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

6 **SEC. 1006. USDA ASSISTANCE AND SUPPORT FOR SOCIALLY**
7 **DISADVANTAGED FARMERS, RANCHERS, FOR-**
8 **EST LAND OWNERS AND OPERATORS, AND**
9 **GROUPS.**

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

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

18 (1) to provide outreach, mediation, financial
19 training, capacity building training, cooperative de-
20 velopment training and support, and other technical
21 assistance on issues concerning food, agriculture, ag-
22 ricultural credit, agricultural extension, rural devel-
23 opment, or nutrition to socially disadvantaged farm-
24 ers, ranchers, or forest landowners, or other mem-
25 bers of socially disadvantaged groups;

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

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

10 (4) to support the activities of one or more eq-
11 uity commissions that will address racial equity
12 issues within the Department of Agriculture and its
13 programs;

14 (5) to support the development of one or more
15 legal centers focused on agricultural legal issues of
16 socially disadvantaged farmers, ranchers, or forest
17 landowners or other members of socially disadvan-
18 taged groups;

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

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

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

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

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

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

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

24 (7) to provide assistance to socially disadvan-
25 tagged farmers, ranchers, or forest landowners that

1 are former farm loan borrowers that suffered related
2 adverse actions or past discrimination or bias in De-
3 partment of Agriculture programs, as determined by
4 the Secretary; and

5 (8) to establish pilot projects that focus on land
6 acquisition, financial planning, and credit by pro-
7 viding technical and financial assistance related to
8 agricultural production or timber production on non-
9 industrial private forest land to socially disadvan-
10 taged farmers, ranchers, or forest landowners, or
11 other members of socially disadvantaged groups.

12 (c) DEFINITIONS.—In this section:

13 (1) NONINDUSTRIAL PRIVATE FOREST LAND.—
14 The term “nonindustrial private forest land” has the
15 meaning given the term in section 1201(a)(18) of
16 the Food Security Act of 1985 (16 U.S.C.
17 3801(a)(18)).

18 (2) SOCIALLY DISADVANTAGED FARMER,
19 RANCHER, OR FOREST LANDOWNER.—The term “so-
20 cially disadvantaged farmer, rancher, or forest land-
21 owner” means a farmer, rancher, or owner or oper-
22 ator of nonindustrial private forest land who is a
23 member of a socially disadvantaged group.

24 (3) SOCIALLY DISADVANTAGED GROUP.—The
25 term “socially disadvantaged group” has the mean-

1 ing given the term in section 2501(a) of the Food,
2 Agriculture, Conservation, and Trade Act of 1990 (7
3 U.S.C. 2279(a)).

4 **SEC. 1007. USE OF THE COMMODITY CREDIT CORPORATION**
5 **FOR COMMODITIES AND ASSOCIATED EX-**
6 **PENSES.**

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

15 **Subtitle B—Nutrition**

16 **SEC. 1101. SUPPLEMENTAL NUTRITION ASSISTANCE PRO-**
17 **GRAM.**

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

22 (b) SNAP ADMINISTRATIVE EXPENSES.—In addition
23 to amounts otherwise available, there is hereby appro-
24 priated for fiscal year 2021, out of any amounts in the
25 Treasury not otherwise appropriated, \$1,150,000,000, to

1 remain available until September 30, 2023, with amounts
2 to be obligated for each of fiscal years 2021, 2022, and
3 2023, for the costs of State administrative expenses asso-
4 ciated with carrying out this section and administering the
5 supplemental nutrition assistance program established
6 under the Food and Nutrition Act of 2008 (7 U.S.C. 2011
7 et seq.), of which—

8 (1) \$15,000,000 shall be for necessary expenses
9 of the Secretary of Agriculture (in this section re-
10 ferred to as the “Secretary”) for management and
11 oversight of the program; and

12 (2) \$1,135,000,000 shall be for the Secretary to
13 make grants to each State agency for each of fiscal
14 years 2021 through 2023 as follows:

15 (A) 75 percent of the amounts available
16 shall be allocated to States based on the share
17 of each State of households that participate in
18 the supplemental nutrition assistance program
19 as reported to the Department of Agriculture
20 for the most recent 12-month period for which
21 data are available, adjusted by the Secretary
22 (as of the date of the enactment of this Act) for
23 participation in disaster programs under section
24 5(h) of the Food and Nutrition Act of 2008 (7
25 U.S.C. 2014(h)); and

1 (B) 25 percent of the amounts available
2 shall be allocated to States based on the in-
3 crease in the number of households that partici-
4 pate in the supplemental nutrition assistance
5 program as reported to the Department of Ag-
6 riculture over the most recent 12-month period
7 for which data are available, adjusted by the
8 Secretary (as of the date of the enactment of
9 this Act) for participation in disaster programs
10 under section 5(h) of the Food and Nutrition
11 Act of 2008 (7 U.S.C. 2014(h)).

12 **SEC. 1102. ADDITIONAL ASSISTANCE FOR SNAP ONLINE**
13 **PURCHASING AND TECHNOLOGY IMPROVE-**
14 **MENTS.**

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

20 (b) USE OF FUNDS.—The Secretary of Agriculture
21 may use the amounts made available pursuant to sub-
22 section (a)—

23 (1) to make technological improvements to im-
24 prove online purchasing in the supplemental nutri-

1 tion assistance program established under the Food
2 and Nutrition Act of 2008 (7 U.S.C. 2011 et seq.);

3 (2) to modernize electronic benefit transfer
4 technology;

5 (3) to support the mobile technologies dem-
6 onstration projects and the use of mobile tech-
7 nologies authorized under section 7(h)(14) of the
8 Food and Nutrition Act of 2008 (7 U.S.C.
9 2016(h)(14)); and

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

16 **SEC. 1103. ADDITIONAL FUNDING FOR NUTRITION ASSIST-**
17 **ANCE PROGRAMS.**

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

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

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

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

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

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

12 In addition to amounts otherwise made available,
13 there is appropriated for fiscal year 2021, out of any
14 money in the Treasury not otherwise appropriated,
15 \$37,000,000, to remain available until September 30,
16 2022, for activities authorized by section 4(a) of the Agri-
17 culture and Consumer Protection Act of 1973 (7 U.S.C.
18 612c note).

1 **TITLE II—COMMITTEE ON**
2 **EDUCATION AND LABOR**
3 **Subtitle A—Education Matters**

4 **PART 1—DEPARTMENT OF EDUCATION**

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

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

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

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

22 (d) SUBGRANTS TO LOCAL EDUCATIONAL AGEN-
23 CIES.—Each State shall allocate not less than 90 percent
24 of the grant funds awarded to the State under this section
25 as subgrants to local educational agencies (including char-

1 ter schools that are local educational agencies) in the State
2 in proportion to the amount of funds such local edu-
3 cational agencies and charter schools that are local edu-
4 cational agencies received under part A of title I of the
5 Elementary and Secondary Education Act of 1965 in the
6 most recent fiscal year.

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

9 (1) shall reserve not less than 20 percent of
10 such funds to address learning loss through the im-
11 plementation of evidence-based interventions, such
12 as summer learning, extended day, comprehensive
13 afterschool programs, or extended school year pro-
14 grams, and ensure that such interventions respond
15 to students’ academic, social, and emotional needs
16 and address the disproportionate impact of the
17 coronavirus on the student subgroups described in
18 section 1111(b)(2)(xi) of the Elementary and Sec-
19 ondary Education Act of 1965 (20 U.S.C.
20 6311(b)(2)(xi)), students experiencing homelessness,
21 and children and youth in foster care; and

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

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

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

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

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

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

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

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

1 (H) Developing and implementing proce-
2 dures and systems to improve the preparedness
3 and response efforts of local educational agen-
4 cies.

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

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

12 (K) Planning for, coordinating, and imple-
13 menting activities during long-term closures, in-
14 cluding providing meals to eligible students,
15 providing technology for online learning to all
16 students, providing guidance for carrying out
17 requirements under the IDEA and ensuring
18 other educational services can continue to be
19 provided consistent with all Federal, State, and
20 local requirements.

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

dents 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

1 students' academic needs, including
2 through differentiating instruction;

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

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

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

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

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

1 (R) Developing strategies and imple-
2 menting public health protocols including, to
3 the greatest extent practicable, policies in line
4 with guidance from the Centers for Disease
5 Control and Prevention for the reopening and
6 operation of school facilities to effectively main-
7 tain the health and safety of students, edu-
8 cators, and other staff.

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

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

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

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

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

16 (g) EQUITABLE SERVICES.—

17 (1) IN GENERAL.—In carrying out subsection
18 (e)(1), a local educational agency shall provide equi-
19 table services in the same manner as provided under
20 section 1117 of the Elementary and Secondary Edu-
21 cation Act of 1965 (20 U.S.C. 6320) to students
22 and teachers in non-public schools, as determined in
23 consultation with representatives of non-public
24 schools, except that the standards for a bypass (if
25 needed because a local educational agency is prohib-

1 ited by law from providing equitable services or has
2 substantially failed or is unwilling to provide equi-
3 table services) shall be solely determined by the Sec-
4 retary.

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

13 (h) REPORT.—A State receiving funds under this sec-
14 tion shall submit a report to the Secretary, not later than
15 6 months after receiving funding provided in this section,
16 and every 6 months thereafter until such funds are obli-
17 gated, that provides a detailed accounting of the use of
18 funds provided under this section, including by identifying
19 the specific amounts used to carry out subsections (e)(1)
20 and (f)(1) and a description of the specific activities car-
21 ried out under such subsections.

22 (i) REALLOCATION.—A State shall return to the Sec-
23 retary any funds received under this section that the State
24 does not award within 1 year of receiving such funds and

1 the Secretary shall reallocate such funds to the remaining
 2 States in accordance with subsection (c).

3 (j) ESEA TERMS.—The terms “child”, “children
 4 with disabilities”, “distance education”, “elementary
 5 school”, “English learner”, “evidence-based”, “extended
 6 learning time”, “secondary school”, “local educational
 7 agency”, “parent”, “school leader”, “Secretary”, “State”,
 8 “state educational agency”, and “technology” have the
 9 meanings given those terms in section 8101 of the Ele-
 10 mentary and Secondary Education Act of 1965 (20 U.S.C.
 11 7801).

12 **SEC. 2002. HIGHER EDUCATION EMERGENCY RELIEF FUND.**

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

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

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

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

9 (B) in subparagraph (B), by substituting
10 “under the heading ‘Higher Education’ in the
11 Department of Education Appropriations Act,
12 2020” for “in the Further Consolidated Appro-
13 priations Act, 2020 (Public Law 116–94)”;

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

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

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

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

8 (B) conduct direct outreach to financial
9 aid applicants about the opportunity to receive
10 a financial aid adjustment due to the recent un-
11 employment of a family member or independent
12 student, or other circumstances, described in
13 section 479A of the Higher Education Act of
14 1965 (20 U.S.C. 1087tt);

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

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

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

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

22 (D) subsections (e) and (f) of such section
23 314; and

24 (E) section 316 of the Coronavirus Re-
25 sponse and Relief Supplemental Appropriations

1 Act, 2021 (division M of Public Law 116–260);
2 and

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

10 **SEC. 2003. MAINTENANCE OF EFFORT AND MAINTENANCE**
11 **OF EQUITY.**

12 (a) STATE MAINTENANCE OF EFFORT.—

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

1 (2) WAIVER.—For the purpose of relieving fis-
2 cal burdens incurred by States in preventing, pre-
3 paring for, and responding to the coronavirus, the
4 Secretary of Education may waive any maintenance
5 of effort requirements associated with the Education
6 Stabilization Fund.

7 (b) STATE MAINTENANCE OF EQUITY.—

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

17 (2) LOCAL EDUCATIONAL AGENCIES WITH
18 HIGHEST SHARE OF ECONOMICALLY DISADVAN-
19 TAGED STUDENT.—Notwithstanding paragraph (1),
20 as a condition of receiving funds under section 2001,
21 a State educational agency shall not, in fiscal year
22 2022 or 2023, reduce State funding for any local
23 educational agency that is part of the 20 percent of
24 local educational agencies in the State with the high-
25 est percentage of economically disadvantaged stu-

1 dents (based on the percentages of economically dis-
2 advantaged students served by all local educational
3 agencies in the State on the basis of the most recent
4 satisfactory data available from the Department of
5 Commerce (or, for local educational agencies for
6 which no such data is available, such other data as
7 the Secretary of Education determines is satisfac-
8 tory)) below the level of funding provided to such
9 local educational agencies in fiscal year 2019.

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

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

18 (A) the total reduction in local educational
19 agency funding (from combined State and local
20 funding) for all schools served by the local edu-
21 cational agency in such fiscal year (if any); di-
22 vided by

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

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

4 (A) the total reduction in full-time equiva-
5 lent staff in all schools served by such local
6 educational agency in such fiscal year (if any);
7 divided by

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

11 (d) DEFINITIONS.—In this section:

12 (1) The term “high-poverty local educational
13 agency” means, with respect to a local educational
14 agency in a State, a local educational agency that
15 serves a higher percentage of economically disadvan-
16 taged students than the local educational agency
17 that serves the median percentage of economically
18 disadvantaged students, based on the percentages of
19 economically disadvantaged students served by all
20 local educational agencies in such State, on the basis
21 of the most recent satisfactory data available from
22 the Department of Commerce (or, for local edu-
23 cational agencies for which no such data is available,
24 such other data as the Secretary of Education deter-
25 mines is satisfactory).

1 (2) The term “high-poverty school” means, with
2 respect to a school served by a local educational
3 agency, a school that serves a higher percentage of
4 economically disadvantaged students (as determined
5 by any measure of poverty, as determined by the
6 Secretary of Education), than the school that serves
7 the median percentage of economically disadvan-
8 taged students based on the percentages of economi-
9 cally disadvantaged students—

10 (A) at all schools served by such local edu-
11 cational agency; or

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

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

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

23 (B) the aggregate number of children en-
24 rolled in all schools served by all local edu-

1 cational agencies in the State in the fiscal year
2 for which the determination is being made.

3 **SEC. 2004. OUTLYING AREAS.**

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

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

14 In addition to amounts otherwise available, there is
15 appropriated to the Department of Interior for fiscal year
16 2021, out of any money in the Treasury not otherwise ap-
17 propriated, \$850,000,000, to remain available until ex-
18 pended, for the Secretary of the Interior for awards, which
19 awards shall be determined and funds for such awards al-
20 located by the Secretary of the Interior not more than 30
21 calendar days after the date of enactment of this Act, for
22 programs operated or funded by the Bureau of Indian
23 Education, for Bureau-funded schools (as defined in sec-
24 tion 1141(3) of the Education Amendments of 1978 (25
25 U.S.C. 2021(3)), and for Tribal Colleges or Universities

1 (as defined in section 316(b)(3) of the Higher Education
2 Act of 1965 (20 U.S.C. 1059c(b)(3))).

3 **SEC. 2006. GALLAUDET UNIVERSITY.**

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

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

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

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

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

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

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

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

1 September 30, 2023, for the National Technical Institute
2 for the Deaf to prevent, prepare for, and respond to
3 coronavirus, including to defray expenses associated with
4 coronavirus (including lost revenue, reimbursement for ex-
5 penses already incurred, technology costs associated with
6 a transition to distance education, faculty and staff train-
7 ing, and payroll) and to provide financial aid grants to
8 students, which may be used for any component of the
9 student's cost of attendance.

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

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

1 **SEC. 2011. PROGRAM ADMINISTRATION.**

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

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

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

20 **SEC. 2013. MODIFICATION OF REVENUE REQUIREMENTS**
21 **FOR PROPRIETARY INSTITUTIONS OF HIGH-**
22 **ER EDUCATION.**

23 (a) IN GENERAL.—Section 487(a)(24) of the Higher
24 Education Act of 1965 (20 U.S.C. 1094(a)(24)) is amend-
25 ed by striking “funds provided under this title” and insert-
26 ing “Federal funds that are disbursed or delivered to or

1 on behalf of a student to be used to attend such institution
 2 (referred to in this paragraph and subsection (d) as ‘Fed-
 3 eral education assistance funds’).’’.

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

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

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

12 **PART 2—MISCELLANEOUS**

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

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

20 (1) Forty percent shall be for grants, and rel-
 21 evant administrative expenses, to State arts agencies
 22 and regional arts organizations that support organi-
 23 zations’ programming and general operating ex-
 24 penses to cover up to 100 percent of the costs of the
 25 programs which the grants support, to prevent, pre-

1 pare for, respond to, and recover from the
2 coronavirus.

3 (2) Sixty percent shall be for direct grants, and
4 relevant administrative expenses, that support orga-
5 nizations' programming and general operating ex-
6 penses to cover up to 100 percent of the costs of the
7 programs which the grants support, to prevent, pre-
8 pare for, respond to, and recover from the
9 coronavirus.

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

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

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

24 (2) Sixty percent shall be for direct grants, and
25 relevant administrative expenses, that support hu-

1 manities organizations’ programming and general
2 operating expenses to cover up to 100 percent of the
3 costs of the programs which the grants support, to
4 prevent, prepare for, respond to, and recover from
5 the coronavirus.

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

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

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

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

1 **SEC. 2024. COVID-19 RESPONSE RESOURCES FOR THE PRES-**
2 **ERVATION AND MAINTENANCE OF NATIVE**
3 **AMERICAN LANGUAGES.**

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

7 “(f) In addition to amounts otherwise available, there
8 is appropriated for fiscal year 2021, out of any money in
9 the Treasury not otherwise appropriated, \$10,000,000 to
10 remain available until expended, to carry out section
11 803C(g) of this Act.”.

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

15 “(g) EMERGENCY GRANTS FOR NATIVE AMERICAN
16 LANGUAGE PRESERVATION AND MAINTENANCE.—Not
17 later than 180 days after the effective date of this sub-
18 section, the Secretary shall award grants to entities eligi-
19 ble to receive assistance under subsection (a) to ensure
20 the survival and continuing vitality of Native American
21 languages during and after the public health emergency
22 declared by the Secretary pursuant to section 319 of the
23 Public Health Service Act (42 U.S.C. 247d) with respect
24 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.—

1 Section 6 of the Fair Labor Standards Act of 1938
2 (29 U.S.C. 206) is amended by adding at the end
3 the following:

4 “(h)(1) Not later than each date that is 90 days be-
5 fore a new minimum wage determined under subsection
6 (a)(1)(F) is to take effect, the Secretary shall determine
7 the minimum wage to be in effect under this subsection
8 for each period described in subsection (a)(1)(F). The
9 wage determined under this subsection for a year shall
10 be—

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

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

17 “(C) rounded up to the nearest multiple of
18 \$0.05.

19 “(2) In calculating the annual percentage increase in
20 the median hourly wage of all employees for purposes of
21 paragraph (1)(B), the Secretary, through the Bureau of
22 Labor Statistics, shall compile data on the hourly wages
23 of all employees to determine such a median hourly wage
24 and compare such median hourly wage for the most recent

1 year for which data are available with the median hourly
2 wage determined for the preceding year.”.

3 (b) TIPPED EMPLOYEES.—

4 (1) BASE MINIMUM WAGE FOR TIPPED EMPLOY-
5 EES AND TIPS RETAINED BY EMPLOYEES.—Section
6 3(m)(2)(A)(i) of the Fair Labor Standards Act of
7 1938 (29 U.S.C. 203(m)(2)(A)(i)) is amended to
8 read as follows:

9 “(i) the cash wage paid such em-
10 ployee, which for purposes of such deter-
11 mination shall be not less than—

12 “(I) for the 1-year period begin-
13 ning on the effective date under sec-
14 tion 2101(e) of the American Rescue
15 Plan Act of 2021, \$4.95 an hour;

16 “(II) for each succeeding 1-year
17 period until the hourly wage under
18 this clause equals the wage in effect
19 under section 6(a)(1) for such period,
20 an hourly wage equal to the amount
21 determined under this clause for the
22 preceding year, increased by the lesser
23 of—

24 “(aa) \$2.00; or

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

7 “(III) for each succeeding 1-year
 8 period after all increases are made
 9 pursuant to subclause (II), the min-
 10 imum wage in effect under section
 11 6(a)(1); and”.

12 (2) SCHEDULED REPEAL OF SEPARATE MIN-
 13 IMUM WAGE FOR TIPPED EMPLOYEES.—

14 (A) TIPPED EMPLOYEES.—Section
 15 3(m)(2)(A) of the Fair Labor Standards Act of
 16 1938 (29 U.S.C. 203(m)(2)(A)), as amended by
 17 paragraph (1), is further amended by striking
 18 the sentence beginning with “In determining
 19 the wage an employer is required to pay a
 20 tipped employee,” and all that follows through
 21 “of this subsection.” and inserting “The wage
 22 required to be paid to a tipped employee shall
 23 be the wage set forth in section 6(a)(1).”.

24 (B) EFFECTIVE DATE.—The amendments
 25 made by subparagraph (A) shall take effect on

1 the date that is 1 day after the date on which
 2 the hourly wage under subclause (III) of section
 3 3(m)(2)(A)(i) of the Fair Labor Standards Act
 4 of 1938 (29 U.S.C. 203(m)(2)(A)(i)), as
 5 amended by paragraph (1), takes effect.

6 (3) PENALTIES.—Section 16 of the Fair Labor
 7 Standards Act of 1938 (29 U.S.C. 216) is amend-
 8 ed—

9 (A) in the third sentence of subsection (b),
 10 by inserting “or used” after “kept”; and

11 (B) in the second sentence of subsection
 12 (e)(2), by inserting “or used” after “kept”.

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

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

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

24 “(B) for each succeeding 1-year period
 25 until the hourly wage under this paragraph

1 equals the wage in effect under section 6(a)(1)
 2 for such period, an hourly wage equal to the
 3 amount determined under this paragraph for
 4 the preceding year, increased by the lesser of—

5 “(i) \$1.75; or

6 “(ii) the amount necessary for the
 7 wage in effect under this paragraph to
 8 equal the wage in effect under section
 9 6(a)(1) for such period, rounded up to the
 10 nearest multiple of \$0.05; and

11 “(C) for each succeeding 1-year period
 12 after all increases are made pursuant to sub-
 13 paragraph (B), the minimum wage in effect
 14 under section 6(a)(1).”.

15 (2) SCHEDULED REPEAL OF SEPARATE MIN-
 16 IMUM WAGE FOR NEWLY HIRED EMPLOYEES WHO
 17 ARE LESS THAN 20 YEARS OLD.—

18 (A) IN GENERAL.—Section 6(g)(1) of the
 19 Fair Labor Standards Act of 1938 (29 U.S.C.
 20 206(g)(1)), as amended by paragraph (1), shall
 21 be repealed.

22 (B) EFFECTIVE DATE.—The repeal made
 23 by subparagraph (A) shall take effect on the
 24 date that is 1 day after the date on which the
 25 hourly wage under subparagraph (C) of section

1 6(g)(1) of the Fair Labor Standards Act of
2 1938 (29 U.S.C. 206(g)(1)), as amended by
3 paragraph (1), takes effect.

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

6 (1) PROHIBITION ON NEW SPECIAL CERTIFI-
7 CATES.—

8 (A) IN GENERAL.—Section 14(c) of the
9 Fair Labor Standards Act of 1938 (29 U.S.C.
10 214(c)) is amended by adding at the end the
11 following:

12 “(6) PROHIBITION ON NEW SPECIAL CERTIFI-
13 CATES.—Notwithstanding paragraph (1), the Sec-
14 retary shall not issue a special certificate under this
15 subsection to an employer that was not issued a spe-
16 cial certificate under this subsection before the date
17 of enactment of the American Rescue Plan Act of
18 2021.”.

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

22 (2) TRANSITION TO FAIR WAGES FOR INDIVID-
23 UALS WITH DISABILITIES.—Subparagraph (A) of
24 section 14(c)(1) of the Fair Labor Standards Act of

1 1938 (29 U.S.C. 214(c)(1)) is amended to read as
2 follows:

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

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

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

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

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

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

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

19 “(ii) if applicable, the wage rate in ef-
20 fect on the day before the date of enact-
21 ment of the American Rescue Plan Act of
22 2021 for the employment, under a special
23 certificate issued under this paragraph, of
24 the individual for whom the wage rate is

1 being determined under this subpara-
2 graph,”.

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

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

12 (e) GENERAL EFFECTIVE DATE.—Except as other-
13 wise provided in this section, or the amendments made
14 by this section, this section and the amendments made by
15 this section shall take effect on the first day of the third
16 month that begins after the date of the enactment of this
17 Act.

18 **SEC. 2102. FUNDING FOR DEPARTMENT OF LABOR WORKER**
19 **PROTECTION ACTIVITIES.**

20 (a) APPROPRIATION.—In addition to amounts other-
21 wise made available, out of any funds in the Treasury not
22 otherwise appropriated, there are appropriated to the Sec-
23 retary of Labor for fiscal year 2021, \$150,000,000, to re-
24 main available until September 30, 2023, for the Wage
25 and Hour Division, the Office of Workers’ Compensation

1 Programs, the Office of the Solicitor, the Mine Safety and
2 Health Administration, and the Occupational Safety and
3 Health Administration to carry out COVID–19 related
4 worker protection activities, and for the Office of Inspec-
5 tor General for oversight of the Secretary’s activities to
6 prevent, prepare for, and respond to COVID–19.

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

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

17 (2) \$12,500,000 shall be for the Office of In-
18 spector General.

19 **SEC. 2103. COMPENSATION PURSUANT TO THE LONGSHORE**
20 **AND HARBOR WORKERS’ COMPENSATION**
21 **ACT.**

22 (a) CLAIMS RELATED TO COVID–19.—

23 (1) IN GENERAL.—Subject to subsection (c), a
24 covered employee who receives a diagnosis or is sub-
25 ject to an order described in paragraph (2)(B) and

1 who provides notice of or files a claim under section
2 12 or 13 of the Longshore and Harbor Workers'
3 Compensation Act (33 U.S.C. 912, 913), respec-
4 tively, relating to such diagnosis or order shall be
5 conclusively presumed to have an injury arising out
6 of or in the course of employment for the purpose
7 of compensation under the Longshore and Harbor
8 Workers' Compensation Act.

9 (2) COVERED EMPLOYEE.—In this section, the
10 term “covered employee” means an individual who,
11 at any time during the period beginning January 27,
12 2020, and ending on January 27, 2023—

13 (A) is an employee; and

14 (B) is—

15 (i) diagnosed with COVID–19; or

16 (ii) ordered not to return to work by
17 the employee’s employer or by a local,
18 State, or Federal agency because of expo-
19 sure, or the risk of exposure, to 1 or more
20 individuals diagnosed with COVID–19 in
21 the workplace.

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

1 (A) provides notice or files a claim de-
2 scribed in paragraph (1) on or before the date
3 of the enactment of this Act; and

4 (B) is determined to be entitled to the
5 compensation described in paragraph (1) or
6 awarded such compensation if such determina-
7 tion or award is made on or before such date.

8 (4) DENIALS ON OR BEFORE THE DATE OF EN-
9 ACTMENT.—Paragraph (1) shall apply with respect
10 to a covered employee who is determined not to be
11 entitled to, or who is not awarded, compensation de-
12 scribed in paragraph (1) if such determination or de-
13 cision not to award such compensation is made on
14 or before the date of enactment of this Act.

15 (5) EXCLUSION.— The Secretary shall not con-
16 sider any compensation paid with respect to a notice
17 or claim described in subsection (a), including com-
18 pensation for disability, death benefits, funeral and
19 burial expenses, and medical expenses, in calculating
20 the annual assessments under section 44(c)(2) of the
21 Longshore and Harbor Workers' Compensation Act
22 (33 U.S.C. 944(c)(2)).

23 (b) REIMBURSEMENT.—

24 (1) IN GENERAL.—

1 (A) ENTITLEMENT.—Subject to subpara-
2 graph (B) and to the availability of appropria-
3 tions and limitation on payments under sub-
4 section (c), an employer of a covered employee
5 or the employer’s carrier shall be entitled to re-
6 imbursement for any compensation paid with
7 respect to a notice or claim described in sub-
8 section (a), including disability benefits, funeral
9 and burial expenses, medical or other related
10 costs for treatment and care, and reasonable
11 and necessary allocated claims expenses.

12 (B) SAFETY AND HEALTH REQUIRE-
13 MENTS.—To be entitled to reimbursement
14 under subparagraph (A)—

15 (i) an employer shall be in compliance
16 with all applicable safety and health guide-
17 lines and standards that are related to the
18 prevention of occupational exposure to the
19 novel coronavirus that causes COVID–19,
20 including such guidelines and standards
21 issued by the Occupational Safety and
22 Health Administration, State plans ap-
23 proved under section 18 of the Occupa-
24 tional Safety and Health Act of 1970 (29

1 U.S.C. 667), and the National Institute for
2 Occupational Safety and Health; and

3 (ii) a carrier—

4 (I) shall be a carrier for an em-
5 ployer that is in compliance with
6 clause (i); and

7 (II) shall not adjust the experi-
8 ence rating or the annual premium of
9 the employer based upon the com-
10 pensation paid by the carrier with re-
11 spect to a notice or claim described in
12 subparagraph (A).

13 (2) REIMBURSEMENT PROCEDURES.—

14 (A) IN GENERAL.—Subject to subsection
15 (c), to receive reimbursement under paragraph
16 (1)—

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

20 (I) not earlier than—

21 (aa) the date on which a
22 compensation order (as described
23 in section 19(e) of the Longshore
24 and Harbor Workers' Compensa-
25 tion Act (33 U.S.C. 919(e))) is

1 issued that fixes entitlement to
2 benefits; or

3 (bb) the date on which—

4 (AA) a payment is
5 made under such Act;

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

9 (CC) the rate of com-
10 pensation and period of pay-
11 ment is relatively fixed and
12 known; and

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

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

23 (B) COMMUTATION OF COMPENSATION IN-
24 STALLMENTS.—The Secretary may commute

1 future compensation installments with respect
2 to a claim under this section.

3 (c) APPROPRIATIONS.—

4 (1) IN GENERAL.—A reimbursement under sub-
5 section (b) shall be paid out of the Longshore
6 COVID–19 Fund established in section 45 of the
7 Longshore and Harbor Workers’ Compensation Act
8 (in this section, referred to as the “Longshore
9 COVID–19 Fund”).

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

19 (3) LIMITATION.—With respect to a notice or
20 claim for benefits approved on the basis of sub-
21 section (a), no payments may be made from the
22 Longshore COVID–19 Fund or the special fund es-
23 tablished under section 44 of the Longshore and
24 Harbor Workers’ Compensation Act (33 U.S.C. 944)

1 after September 30, 2030, for benefits, reimburse-
2 ments, or other expenditures relating to such claim.

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

7 (d) DEFINITIONS.—In this section:

8 (1) LHWCA TERMS.—The terms “carrier”,
9 “compensation”, “employee”, and “employer” have
10 the meanings given the terms in section 2 of the
11 Longshore and Harbor Workers’ Compensation Act
12 (33 U.S.C. 902).

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

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

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

21 “(a) IN GENERAL.—There is established in the
22 United States Department of Labor the Longshore
23 COVID-19 Fund (in this section, referred to as the
24 ‘Fund’), which consists of sums that are appropriated to

1 the Fund under section 2104(c)(2) of the American Res-
 2 cue Act of 2021.

3 “(b) EXPENDITURES.—Amounts in the Fund shall be
 4 available for the reimbursement of an employer or the em-
 5 ployer’s carrier for payment of compensation, death bene-
 6 fits, and other benefits and expenses paid under this Act
 7 when reimbursement is required under section 2104(b) of
 8 the American Rescue Act of 2021, subject to any limita-
 9 tions in such section.”.

10 **Subtitle C—Human Services and** 11 **Community Supports**

12 **SEC. 2201. SUPPORTING OLDER AMERICANS AND THEIR** 13 **FAMILIES.**

14 (a) APPROPRIATION.—In addition to amounts other-
 15 wise available, there is appropriated for fiscal year 2021,
 16 out of any money in the Treasury not otherwise appro-
 17 priated, \$1,444,000,000, to remain available until ex-
 18 pended, to carry out the Older Americans Act of 1965.

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

21 (1) \$750,000,000 shall be available to carry out
 22 part C of title III of such Act.

23 (2) \$25,000,000 shall be available to carry out
 24 title VI of such Act, including part C of such title.

1 (3) \$470,000,000 shall be available to carry out
2 part B of title III of such Act, including for—

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

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

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

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

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

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

1 **SEC. 2202. CHILD CARE AND DEVELOPMENT BLOCK GRANT**
2 **PROGRAM.**

3 (a) CHILD CARE AND DEVELOPMENT BLOCK GRANT
4 FUNDING.—In addition to amounts otherwise available,
5 there is appropriated for fiscal year 2021, out of any
6 amounts in the Treasury not otherwise appropriated,
7 \$14,990,000,000, to remain available through September
8 30, 2021, to carry out the program authorized under sec-
9 tion 658C of the Child Care and Development Block Grant
10 Act of 1990 (42 U.S.C. 9858a) without regard to require-
11 ments in sections 658E(c)(3)(E) or 658G of such Act (42
12 U.S.C. 9858c(c)(3), 9858e). Payments made to States,
13 territories, Indian Tribes, and Tribal organizations from
14 funds made available under this subsection shall be obli-
15 gated in fiscal year 2021 or the succeeding 2 fiscal years.
16 States, territories, Indian Tribes, and Tribal organizations
17 are authorized to use such funds to provide child care as-
18 sistance to health care sector employees, emergency re-
19 sponders, sanitation workers, and other workers deemed
20 essential during the response to coronavirus by public offi-
21 cials, without regard to the income eligibility requirements
22 of section 658P(4) of the Child Care and Development
23 Block Grant Act (42 U.S.C. 9858n(4)).

24 (b) CHILD CARE STABILIZATION FUNDING.—In ad-
25 dition to amounts otherwise available, there is appro-
26 priated for fiscal year 2021, out of any amounts in the

1 Treasury not otherwise appropriated, \$23,975,000,000, to
2 remain available through September 30, 2021, for grants
3 under section 2203 of this subtitle. Such grants shall be
4 allotted in accordance with section 658O of the Child Care
5 and Development Block Grant Act of 1990 (42 U.S.C.
6 9858m), except that the requirements in subparagraphs
7 (C) and (E) of section 658E(c)(3) and in section 658G
8 of such Act (42 U.S.C. 9858c(c)(3), 9858e) shall not
9 apply.

10 (c) ADMINISTRATIVE COSTS.—In addition to
11 amounts otherwise available, there is appropriated for fis-
12 cal year 2021, out of any amounts in the Treasury not
13 otherwise appropriated, \$35,000,000, to remain available
14 through September 30, 2025, for the costs of providing
15 technical assistance and conducting research and for the
16 administrative costs to carry out this section and section
17 2203 of this subtitle.

18 **SEC. 2203. CHILD CARE STABILIZATION.**

19 (a) DEFINITIONS.—In this section:

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

21 The term “COVID–19 public health emergency”
22 means the public health emergency declared by the
23 Secretary of Health and Human Services under sec-
24 tion 319 of the Public Health Service Act (42
25 U.S.C. 247d) on January 31, 2020, with respect to

1 COVID–19, including any renewal of the declara-
2 tion.

3 (2) ELIGIBLE CHILD CARE PROVIDER.—The
4 term “eligible child care provider” means an eligible
5 child care provider as defined in section 658P of the
6 Child Care and Development Block Grant Act of
7 1990 (42 U.S.C. 9858n) or a child care provider
8 that is licensed, regulated, or registered in the State,
9 territory, or Indian Tribe on the date of enactment
10 of this Act and meets applicable State and local
11 health and safety requirements.

12 (b) GRANTS.—From the amounts appropriated to
13 carry out this section and under the authority of section
14 658O of the Child Care and Development Block Grant Act
15 of 1990 (42 U.S.C. 9858m) and this section, the Secretary
16 shall award to each lead agency a child care stabilization
17 grant, without regard to the requirements in subpara-
18 graphs (C) and (E) of section 658E(c)(3), and in section
19 658G, of the Child Care and Development Block Grant
20 Act of 1990 (42 U.S.C. 9858c(c)(3), 9858e). Such grant
21 shall be allotted in accordance with section 658O of the
22 Child Care and Development Block Grant Act of 1990 (42
23 U.S.C. 9858m).

24 (c) STATE RESERVATIONS AND SUBGRANTS.—

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

11 (2) SUBGRANTS TO QUALIFIED CHILD CARE
12 PROVIDERS.—

13 (A) IN GENERAL.—The lead agency shall
14 use the remainder of the grant funds awarded
15 pursuant to subsection (b) to make subgrants
16 to qualified child care providers described in
17 subparagraph (B), regardless of such a pro-
18 vider’s previous receipt of other Federal assist-
19 ance, to support the stability of the child care
20 sector during and after the COVID–19 public
21 health emergency.

22 (B) QUALIFIED CHILD CARE PROVIDER.—
23 To be qualified to receive a subgrant under this
24 paragraph, a provider shall be an eligible child

1 care provider that on the date of submission of
2 an application for the subgrant, was either—

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

5 (ii) closed due to public health, finan-
6 cial hardship, or other reasons relating to
7 the COVID–19 public health emergency.

8 (C) SUBGRANT AMOUNT.—The amount of
9 such a subgrant to a qualified child care pro-
10 vider shall be based on the provider’s stated
11 current operating expenses, including costs as-
12 sociated with providing or preparing to provide
13 child care services during the COVID–19 public
14 health emergency, and to the extent practicable,
15 cover sufficient operating expenses to ensure
16 continuous operations for the intended period of
17 the subgrant.

18 (D) APPLICATION.—The lead agency
19 shall—

20 (i) make available on the lead agen-
21 cy’s website an application for qualified
22 child care providers that includes certifi-
23 cations that, for the duration of the
24 subgrant—

1 (I) the provider applying will,
2 when open and available to provide
3 child care services, implement policies
4 in line with guidance from the cor-
5 responding State, Tribal, and local
6 authorities, and in accordance with
7 State, Tribal, and local orders, and, to
8 the greatest extent possible, imple-
9 ment policies in line with guidance
10 from the Centers for Disease Control
11 and Prevention;

12 (II) for each employee, the pro-
13 vider will pay not less than the full
14 compensation, including any benefits,
15 that was provided to the employee as
16 of the date of submission of the appli-
17 cation for the subgrant (referred to in
18 this subclause as “full compensa-
19 tion”), and will not take any action
20 that reduces the weekly amount of the
21 employee’s compensation below the
22 weekly amount of full compensation,
23 or that reduces the employee’s rate of
24 compensation below the rate of full
25 compensation, including the involun-

1 tary furloughing of any employee em-
2 ployed on the date of submission of
3 the application for the subgrant; and

4 (III) the provider will provide re-
5 lief from copayments and tuition pay-
6 ments for the families enrolled in the
7 provider's program, to the extent pos-
8 sible, and prioritize such relief for
9 families struggling to make either
10 type of payment; and

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

16 (E) OBLIGATION.—The lead agency shall
17 notify the Secretary if it is unable to obligate
18 at least 50 percent of the funds received pursu-
19 ant to subsection (b) that are available for sub-
20 grants described in this paragraph within 9
21 months of the date of enactment of this Act.

22 (d) USES OF FUNDS.—

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

1 (A) Personnel costs, including payroll and
2 salaries or similar compensation for an em-
3 ployee (including any sole proprietor or inde-
4 pendent contractor), employee benefits, pre-
5 mium pay, or costs for employee recruitment
6 and retention.

7 (B) Rent (including rent under a lease
8 agreement) or payment on any mortgage obliga-
9 tion, utilities, facility maintenance or improve-
10 ments, or insurance.

11 (C) Personal protective equipment, clean-
12 ing and sanitization supplies and services, or
13 training and professional development related to
14 health and safety practices.

15 (D) Purchases of or updates to equipment
16 and supplies to respond to the COVID–19 pub-
17 lic health emergency.

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

20 (F) Mental health supports for children
21 and employees.

22 (2) REIMBURSEMENT.—The qualified child care
23 provider may use the subgrant funds to reimburse
24 the provider for sums obligated or expended before
25 the date of enactment of this Act for the cost of a

1 good or service described in paragraph (1) to re-
2 spond to the COVID–19 public health emergency.

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

8 **SEC. 2204. HEAD START.**

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

22 **SEC. 2205. PROGRAMS FOR SURVIVORS.**

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

1 “(d) ADDITIONAL FUNDING.—For the purposes of
2 carrying out this title, in addition to amounts otherwise
3 made available for such purposes, there are appropriated,
4 out of any amounts in the Treasury not otherwise appro-
5 priated, for fiscal year 2021, to remain available until ex-
6 pended, each of the following:

7 “(1) \$180,000,000 to carry out sections 301
8 through 312, to be allocated in the manner described
9 in subsection (a)(2), except that a reference in sub-
10 section (a)(2) to an amount appropriated under sub-
11 section (a)(1) shall be considered to be a reference
12 to an amount appropriated under this paragraph,
13 and that the matching requirement under section
14 306(c)(4) shall not apply.

15 “(2) \$18,000,000 to carry out section 309.

16 “(3) \$2,000,000 to carry out section 313, of
17 which \$1,000,000 for each fiscal year shall be allo-
18 cated to support Indian communities.”.

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

1 (c) GRANTS TO SUPPORT CULTURALLY SPECIFIC
2 POPULATIONS.—

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

11 (2) USE OF FUNDS.—From amounts appro-
12 priated under paragraph (1), the Secretary acting
13 through the Director of the Family Violence Preven-
14 tion and Services Program, shall—

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

22 (B) support culturally specific community-
23 based organizations that provide culturally spe-
24 cific activities to promote strategic partnership
25 development and collaboration in responding to

1 the impact of COVID–19 and other public
2 health concerns on survivors of sexual assault
3 and domestic violence.

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

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

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

20 (e) ADMINISTRATIVE COSTS.—In addition to
21 amounts otherwise made available, there is appropriated
22 to the Secretary of Health and Human Services, out of
23 any amounts in the Treasury not otherwise appropriated,
24 \$2,500,000 for fiscal year 2021, to remain available until

1 expended, for the Federal administrative costs of carrying
2 out subsections (c) and (d).

3 **SEC. 2206. CHILD ABUSE PREVENTION AND TREATMENT.**

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

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

16 (A) in subsection (b)(1)(A) of such section
17 203, “70 percent” shall be deemed to be “100
18 percent”; and

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

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

1 gard to section 112(a)(2) of such Act (42 U.S.C.
2 5106h(a)(2)).

3 **SEC. 2207. CORPORATION FOR NATIONAL AND COMMUNITY**
4 **SERVICE AND THE NATIONAL SERVICE**
5 **TRUST.**

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

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

17 (1) AMERICORPS STATE AND NATIONAL.—
18 \$620,000,000 shall be used—

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

21 (B) to make funding adjustments to exist-
22 ing (as of the date of enactment of this Act)
23 awards and award new and additional awards
24 to entities to support programs described in
25 paragraphs (1)(B), (2)(B), (3)(B), (4)(B), and

1 (5)(B) of subsection (a), and subsection (b)(2),
2 of section 122 of the National and Community
3 Service Act of 1990 (42 U.S.C. 12572), wheth-
4 er or not the entities are already grant recipi-
5 ents under such provisions on the date of enact-
6 ment of this Act, and notwithstanding section
7 122(a)(1)(B)(vi) of the National and Commu-
8 nity Service Act of 1990 (42 U.S.C.
9 12572(a)(1)(B)(vi)), by—

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

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

20 (2) STATE COMMISSIONS.—\$20,000,000 shall
21 be used to make adjustments to existing (as of the
22 date of enactment of this Act) awards and new and
23 additional awards, including awards to State Com-
24 missions on National and Community Service, under

1 section 126(a) of the National and Community Serv-
2 ice Act of 1990 (42 U.S.C. 12576(a)).

3 (3) VOLUNTEER GENERATION FUND.—
4 \$20,000,000 shall be used for expenses authorized
5 under section 501(a)(4)(F) of the National and
6 Community Service Act of 1990 (42 U.S.C.
7 12681(a)(4)(F)), which, notwithstanding section
8 198P(d)(1)(B) of that Act (42 U.S.C.
9 12653p(d)(1)(B)), shall be for grants awarded by
10 the Corporation for National and Community Serv-
11 ice on a competitive basis.

12 (4) AMERICORPS VISTA.—\$80,000,000 shall be
13 used for the purposes described in section 101 of the
14 Domestic Volunteer Service Act of 1973 (42 U.S.C.
15 4951), including to increase the living allowances of
16 volunteers, described in section 105(b) of the Do-
17 mestic Volunteer Service Act of 1973 (42 U.S.C.
18 4955(b)).

19 (5) NATIONAL SENIOR SERVICE CORPS.—
20 \$30,000,000 shall be used for the purposes de-
21 scribed in section 200 of the Domestic Volunteer
22 Service Act of 1973 (42 U.S.C. 5000).

23 (6) ADMINISTRATIVE COSTS.—\$73,000,000
24 shall be used for the Corporation for National and
25 Community Service for administrative expenses to

1 carry out programs and activities funded by sub-
 2 section (a).

3 (7) OFFICE OF INSPECTOR GENERAL.—
 4 \$9,000,000 shall be used for the Office of Inspector
 5 General of the Corporation for National and Com-
 6 munity Service for salaries and expenses necessary
 7 for oversight and audit of programs and activities
 8 funded by subsection (a).

9 (c) NATIONAL SERVICE TRUST.—In addition to
 10 amounts otherwise made available, there is appropriated
 11 for fiscal year 2021, out of any money in the Treasury
 12 not otherwise appropriated, \$148,000,000, to remain
 13 available until expended, for administration of the Na-
 14 tional Service Trust, and for payment to the Trust for
 15 the provision of educational awards pursuant to section
 16 145(a)(1)(A) of the National and Community Service Act
 17 of 1990 (42 U.S.C. 12601(a)(1)(A)).

18 **Subtitle D—Child Nutrition &** 19 **Related Programs**

20 **SEC. 2301. IMPROVEMENTS TO WIC BENEFITS.**

21 (a) DEFINITIONS.—In this section:

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

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

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

2 (i) 4 months after the date described

3 in subparagraph (A); or

4 (ii) September 30, 2021.

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

10 (3) PROGRAM.—The term “program” means
11 the special supplemental nutrition program for
12 women, infants, and children established by section
13 17 of the Child Nutrition Act of 1966 (42 U.S.C.
14 1786).

15 (4) QUALIFIED FOOD PACKAGE.—The term
16 “qualified food package” means each of the fol-
17 lowing food packages (as defined in section
18 246.10(e) of title 7, Code of Federal Regulations (as
19 in effect on the date of the enactment of this Act)):

20 (A) Food Package IV—Children 1 through
21 4 years.

22 (B) Food Package V—Pregnant and par-
23 tially (mostly) breastfeeding women.

24 (C) Food Package VI—Postpartum women.

1 (D) Food Package VII—Fully
2 breastfeeding.

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

5 (6) STATE AGENCY.—The term “State agency”
6 has the meaning given the term in section 17(b) of
7 the Child Nutrition Act of 1966 (42 U.S.C.
8 1786(b)).

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

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

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

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

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

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

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

12 (B) only during a single applicable period.

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

17 (e) FUNDING.—In addition to amounts otherwise
18 made available, there is appropriated to the Secretary, out
19 of funds in the Treasury not otherwise appropriated,
20 \$490,000,000 to carry out this section, to remain available
21 until September 30, 2022.

22 **SEC. 2302. WIC PROGRAM MODERNIZATION.**

23 In addition to amounts otherwise available, there are
24 appropriated to the Secretary of Agriculture, out of
25 amounts in the Treasury not otherwise appropriated,

1 \$390,000,000 for fiscal year 2021, to remain available
2 until September 30, 2024, to carry out outreach, innova-
3 tion, and program modernization efforts, including appro-
4 priate waivers and flexibility, to increase participation in
5 and redemption of benefits under programs established
6 under section 17 of the Child Nutrition Act of 1966 (7
7 U.S.C. 1431), except that such waivers may not relate to
8 the content of the WIC Food Packages (as defined in sec-
9 tion 246.10(e) of title 7, Code of Federal Regulations (as
10 in effect on the date of enactment of this Act)), or the
11 nondiscrimination requirements under section 246.8 of
12 title 7, Code of Federal Regulations (as in effect on the
13 date of enactment of this Act).

14 **SEC. 2303. MEALS AND SUPPLEMENTS REIMBURSEMENTS**
15 **FOR INDIVIDUALS WHO HAVE NOT ATTAINED**
16 **THE AGE OF 25.**

17 (a) PROGRAM FOR AT-RISK SCHOOL CHILDREN.—
18 Beginning on the date of enactment of this section, not-
19 withstanding paragraph (1)(A) of section 17(r) of the
20 Richard B. Russell National School Lunch Act (42 U.S.C.
21 1766(r)), during the COVID–19 public health emergency
22 declared under section 319 of the Public Health Service
23 Act (42 U.S.C. 247d), the Secretary shall reimburse insti-
24 tutions that are emergency shelters under such section

1 17(r) (42 U.S.C. 1766(r)) for meals and supplements
 2 served to individuals who, at the time of such service—

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

4 (2) are receiving assistance, including non-resi-
 5 dential assistance, from such emergency shelter.

6 (b) PARTICIPATION BY EMERGENCY SHELTERS.—

7 Beginning on the date of enactment of this section, not-
 8 withstanding paragraph (5)(A) of section 17(t) of the
 9 Richard B. Russell National School Lunch Act (42 U.S.C.
 10 1766(t)), during the COVID–19 public health emergency
 11 declared under section 319 of the Public Health Service
 12 Act (42 U.S.C. 247d), the Secretary shall reimburse emer-
 13 gency shelters under such section 17(t) (42 U.S.C.
 14 1766(t)) for meals and supplements served to individuals
 15 who, at the time of such service have not attained the age
 16 of 25.

17 (c) DEFINITIONS.—In this section:

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

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

1 **SEC. 2304. PANDEMIC EBT PROGRAM.**

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

5 (1) in subsection (a)—

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

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

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

15 (3) in subsection (h)(1)—

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

19 (B) by inserting “or a Department of Agri-
20 culture grant-funded nutrition assistance pro-
21 gram in the Commonwealth of the Northern
22 Mariana Islands, Puerto Rico, or American
23 Samoa” before “shall be eligible to receive as-
24 sistance”;

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

1 (5) by inserting after subsection (h) the fol-
2 lowing:

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

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

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

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

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

1 (C) in paragraph (5) (as so redesignated),
 2 by striking “or another coronavirus with pan-
 3 demic potential”; and
 4 (7) in subsection (k) (as so redesignated), by
 5 inserting “Federal agencies,” before “State agen-
 6 cies”.

7 **Subtitle E—COBRA Continuation** 8 **Coverage**

9 **SEC. 2401. PRESERVING HEALTH BENEFITS FOR WORKERS.**

10 (a) PREMIUM ASSISTANCE FOR COBRA CONTINU-
 11 ATION COVERAGE FOR INDIVIDUALS AND THEIR FAMI-
 12 LIES.—

13 (1) PROVISION OF PREMIUM ASSISTANCE.—

14 (A) REDUCTION OF PREMIUMS PAY-
 15 ABLE.—In the case of any premium for a pe-
 16 riod of coverage during the period beginning on
 17 the first day of the first month beginning after
 18 the date of the enactment of this Act, and end-
 19 ing on September 30, 2021, for COBRA con-
 20 tinuation coverage with respect to any assist-
 21 ance eligible individual described in paragraph
 22 (3), such individual shall be treated for pur-
 23 poses of any COBRA continuation provision as
 24 having paid the amount of such premium if
 25 such individual pays (or any person other than

1 such individual's employer pays on behalf of
2 such individual) 15 percent of the amount of
3 such premium.

4 (B) PLAN ENROLLMENT OPTION.—

5 (i) IN GENERAL.—Notwithstanding
6 the COBRA continuation provisions, any
7 assistance eligible individual who is en-
8 rolled in a group health plan offered by a
9 plan sponsor may, not later than 90 days
10 after the date of notice of the plan enroll-
11 ment option described in this subpara-
12 graph, elect to enroll in coverage under a
13 plan offered by such plan sponsor that is
14 different than coverage under the plan in
15 which such individual was enrolled at the
16 time, in the case of any assistance eligible
17 individual described in paragraph (3), the
18 qualifying event specified in section 603(2)
19 of the Employee Retirement Income Secu-
20 rity Act of 1974, section 4980B(f)(3)(B)
21 of the Internal Revenue Code of 1986, or
22 section 2203(2) of the Public Health Serv-
23 ice Act, except for the voluntary termi-
24 nation of such individual's employment by
25 such individual, occurred, and such cov-

1 erage shall be treated as COBRA continu-
2 ation coverage for purposes of the applica-
3 ble COBRA continuation coverage provi-
4 sion.

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

9 (I) the employer involved has
10 made a determination that such em-
11 ployer will permit such assistance eli-
12 gible individual to enroll in different
13 coverage as provided under this sub-
14 paragraph;

15 (II) the premium for such dif-
16 ferent coverage does not exceed the
17 premium for coverage in which such
18 individual was enrolled at the time
19 such qualifying event occurred;

20 (III) the different coverage in
21 which the individual elects to enroll is
22 coverage that is also offered to simi-
23 larly situated active employees of the
24 employer at the time at which such
25 election is made; and

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

4 (aa) coverage that provides
5 only excepted benefits as defined
6 in section 9832(c) of the Internal
7 Revenue Code of 1986, section
8 733(c) of the Employee Retirement
9 Income Security Act of
10 1974, and section 2791(c) of the
11 Public Health Service Act;

12 (bb) a qualified small employer health reimbursement arrangement (as defined in section
13 9831(d)(2) of the Internal Revenue Code of 1986); or
14
15
16

17 (cc) a flexible spending arrangement (as defined in section
18 106(c)(2) of the Internal Revenue Code of 1986).
19
20

21 (2) LIMITATION OF PERIOD OF PREMIUM ASSISTANCE.—
22

23 (A) ELIGIBILITY FOR ADDITIONAL COVERAGE.—Paragraph (1)(A) shall not apply with
24 respect to any assistance eligible individual de-
25

scribed 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 de-
fined 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 de-
fined in section 106(c)(2) of the Internal
Revenue Code of 1986), coverage under a
qualified small employer health reimburse-
ment 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 expira-
tion of the maximum period of con-
tinuation coverage required under the

1 applicable COBRA continuation cov-
2 erage provision; or

3 (II) the date following the expira-
4 tion of the period of continuation cov-
5 erage allowed under paragraph
6 (4)(B)(ii).

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

15 (3) ASSISTANCE ELIGIBLE INDIVIDUAL.—For
16 purposes of this section, the term “assistance eligible
17 individual” means, with respect to a period of cov-
18 erage during the period beginning on the first day
19 of the first month beginning after the date of the en-
20 actment of this Act, and ending on September 30,
21 2021, any individual that is a qualified beneficiary
22 who—

23 (A) is eligible for COBRA continuation
24 coverage by reason of a qualifying event speci-
25 fied in section 603(2) of the Employee Retire-

1 ment Income Security Act of 1974, section
2 4980B(f)(3)(B) of the Internal Revenue Code
3 of 1986, or section 2203(2) of the Public
4 Health Service Act, except for the voluntary
5 termination of such individual's employment by
6 such individual; and

7 (B) elects such coverage.

8 (4) EXTENSION OF ELECTION PERIOD AND EF-
9 FECT ON COVERAGE.—

10 (A) IN GENERAL.—For purposes of apply-
11 ing section 605(a) of the Employee Retirement
12 Income Security Act of 1974, section
13 4980B(f)(5)(A) of the Internal Revenue Code
14 of 1986, and section 2205(a) of the Public
15 Health Service Act, in the case of—

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

23 (ii) an individual who elected COBRA
24 continuation coverage and discontinued
25 from such coverage before the first day of

1 the first month beginning after the date of
2 the enactment of this Act,
3 such individual may elect the COBRA continu-
4 ation coverage under the COBRA continuation
5 coverage provisions containing such provisions
6 during the period beginning on the first day of
7 the first month beginning after the date of the
8 enactment of this Act and ending 60 days after
9 the date on which the notification required
10 under paragraph (6)(C) is provided to such in-
11 dividual.

12 (B) COMMENCEMENT OF COBRA CONTINU-
13 ATION COVERAGE.—Any COBRA continuation
14 coverage elected by a qualified beneficiary dur-
15 ing an extended election period under subpara-
16 graph (A)—

17 (i) shall commence (including for pur-
18 poses of applying the treatment of pre-
19 mium payments under paragraph (1)(A)
20 and any cost-sharing requirements for
21 items and services under a group health
22 plan) with the first period of coverage be-
23 ginning on or after the first day of the
24 first month beginning after the date of the
25 enactment of this Act, and

1 (ii) shall not extend beyond the period
2 of COBRA continuation coverage that
3 would have been required under the appli-
4 cable COBRA continuation coverage provi-
5 sion if the coverage had been elected as re-
6 quired under such provision.

7 (5) NOTICES TO INDIVIDUALS.—

8 (A) GENERAL NOTICE.—

9 (i) IN GENERAL.—In the case of no-
10 tices provided under section 606(a)(4) of
11 the Employee Retirement Income Security
12 Act of 1974 (29 U.S.C. 1166(4)), section
13 4980B(f)(6)(D) of the Internal Revenue
14 Code of 1986, or section 2206(4) of the
15 Public Health Service Act (42 U.S.C.
16 300bb–6(4)), with respect to individuals
17 who, during the period described in para-
18 graph (3), become entitled to elect COBRA
19 continuation coverage, the requirements of
20 such provisions shall not be treated as met
21 unless such notices include an additional
22 written notification to the recipient in clear
23 and understandable language of—

1 (I) the availability of premium
2 assistance with respect to such cov-
3 erage under this subsection; and

4 (II) the option to enroll in dif-
5 ferent coverage if the employer per-
6 mits assistance eligible individuals de-
7 scribed in paragraph (3) to elect en-
8 rollment in different coverage (as de-
9 scribed in paragraph (1)(B)).

10 (ii) ALTERNATIVE NOTICE.—In the
11 case of COBRA continuation coverage to
12 which the notice provision under such sec-
13 tions does not apply, the Secretary of
14 Labor, in consultation with the Secretary
15 of the Treasury and the Secretary of
16 Health and Human Services, shall, in con-
17 sultation with administrators of the group
18 health plans (or other entities) that provide
19 or administer the COBRA continuation
20 coverage involved, provide rules requiring
21 the provision of such notice.

22 (iii) FORM.—The requirement of the
23 additional notification under this subpara-
24 graph may be met by amendment of exist-
25 ing notice forms or by inclusion of a sepa-

1 rate document with the notice otherwise
2 required.

3 (B) SPECIFIC REQUIREMENTS.—Each ad-
4 ditional notification under subparagraph (A)
5 shall include—

6 (i) the forms necessary for estab-
7 lishing eligibility for premium assistance
8 under this subsection;

9 (ii) the name, address, and telephone
10 number necessary to contact the plan ad-
11 ministrator and any other person main-
12 taining relevant information in connection
13 with such premium assistance;

14 (iii) a description of the extended elec-
15 tion period provided for in paragraph
16 (4)(A);

17 (iv) a description of the obligation of
18 the qualified beneficiary under paragraph
19 (2)(B) and the penalty provided under sec-
20 tion 6720C of the Internal Revenue Code
21 of 1986 for failure to carry out the obliga-
22 tion;

23 (v) a description, displayed in a
24 prominent manner, of the qualified bene-
25 ficiary's right to a reduced premium and

1 any conditions on entitlement to the re-
2 duced premium; and

3 (vi) a description of the option of the
4 qualified beneficiary to enroll in different
5 coverage if the employer permits such ben-
6 eficiary to elect to enroll in such different
7 coverage under paragraph (1)(B).

8 (C) NOTICE IN CONNECTION WITH EX-
9 TENDED ELECTION PERIODS.—In the case of
10 any assistance eligible individual described in
11 paragraph (3) (or any individual described in
12 paragraph (4)(A)) who became entitled to elect
13 COBRA continuation coverage before the first
14 day of the first month beginning after the date
15 of the enactment of this Act, the administrator
16 of the applicable group health plan (or other
17 entity) shall provide (within 60 days after such
18 first day of such first month) for the additional
19 notification required to be provided under sub-
20 paragraph (A) and failure to provide such no-
21 tice shall be treated as a failure to meet the no-
22 tice requirements under the applicable COBRA
23 continuation provision.

24 (D) MODEL NOTICES.—Not later than 30
25 days after the date of enactment of this Act,

1 with respect to any assistance eligible individual
2 described in paragraph (3), the Secretary of
3 Labor, in consultation with the Secretary of the
4 Treasury and the Secretary of Health and
5 Human Services, shall prescribe models for the
6 additional notification required under this para-
7 graph.

8 (6) NOTICE OF EXPIRATION OF PERIOD OF
9 PREMIUM ASSISTANCE.—

10 (A) IN GENERAL.—With respect to any as-
11 sistance eligible individual, subject to subpara-
12 graph (B), the requirements of section
13 606(a)(4) of the Employee Retirement Income
14 Security Act of 1974 (29 U.S.C. 1166(4)), sec-
15 tion 4980B(f)(6)(D) of the Internal Revenue
16 Code of 1986, or section 2206(4) of the Public
17 Health Service Act (42 U.S.C. 300bb–6(4)),
18 shall not be treated as met unless the plan ad-
19 ministrator of the individual, during the period
20 specified under subparagraph (C), provides to
21 such individual a written notice in clear and un-
22 derstandable language—

23 (i) that the premium assistance for
24 such individual will expire soon and the

1 prominent identification of the date of
2 such expiration; and

3 (ii) that such individual may be eligi-
4 ble for coverage without any premium as-
5 sistance through—

6 (I) COBRA continuation cov-
7 erage; or

8 (II) coverage under a group
9 health plan.

10 (B) EXCEPTION.—The requirement for the
11 group health plan administrator to provide the
12 written notice under subparagraph (A) shall be
13 waived if the premium assistance for such indi-
14 vidual expires pursuant to clause (i) of para-
15 graph (2)(A).

16 (C) PERIOD SPECIFIED.—For purposes of
17 subparagraph (A), the period specified in this
18 subparagraph is, with respect to the date of ex-
19 piration of premium assistance for any assist-
20 ance eligible individual pursuant to a limitation
21 requiring a notice under this paragraph, the pe-
22 riod beginning on the day that is 45 days before
23 the date of such expiration and ending on the
24 day that is 15 days before the date of such ex-
25 piration.

1 (D) MODEL NOTICES.—Not later than 45
2 days after the date of enactment of this Act,
3 with respect to any assistance eligible indi-
4 vidual, the Secretary of Labor, in consultation
5 with the Secretary of the Treasury and the Sec-
6 retary of Health and Human Services, shall
7 prescribe models for the notification required
8 under this paragraph.

9 (7) REGULATIONS.—The Secretary of the
10 Treasury and the Secretary of Labor may jointly
11 prescribe such regulations or other guidance as may
12 be necessary or appropriate to carry out the provi-
13 sions of this subsection, including the prevention of
14 fraud and abuse under this subsection, except that
15 the Secretary of Labor and the Secretary of Health
16 and Human Services may prescribe such regulations
17 (including interim final regulations) or other guid-
18 ance as may be necessary or appropriate to carry
19 out the provisions of paragraphs (5), (6), and (8).

20 (8) OUTREACH.—

21 (A) IN GENERAL.—The Secretary of
22 Labor, in consultation with the Secretary of the
23 Treasury and the Secretary of Health and
24 Human Services, shall provide outreach con-
25 sisting of public education and enrollment as-

1 sistance relating to premium assistance pro-
2 vided under this subsection. Such outreach shall
3 target employers, group health plan administra-
4 tors, public assistance programs, States, insur-
5 ers, and other entities as determined appro-
6 priate by such Secretaries. Such outreach shall
7 include an initial focus on those individuals
8 electing continuation coverage who are referred
9 to in paragraph (5)(C). Information on such
10 premium assistance, including enrollment, shall
11 also be made available on websites of the De-
12 partments of Labor, Treasury, and Health and
13 Human Services.

14 (B) ENROLLMENT UNDER MEDICARE.—

15 The Secretary of Health and Human Services
16 shall provide outreach consisting of public edu-
17 cation. Such outreach shall target individuals
18 who lose health insurance coverage. Such out-
19 reach shall include information regarding en-
20 rollment for Medicare benefits for purposes of
21 preventing mistaken delays of such enrollment
22 by such individuals, including lifetime penalties
23 for failure of timely enrollment.

24 (9) DEFINITIONS.—For purposes of this sec-

25 tion:

1 (A) ADMINISTRATOR.—The term “admin-
2 istrator” has the meaning given such term in
3 section 3(16)(A) of the Employee Retirement
4 Income Security Act of 1974.

5 (B) COBRA CONTINUATION COVERAGE.—
6 The term “COBRA continuation coverage”
7 means continuation coverage provided pursuant
8 to part 6 of subtitle B of title I of the Em-
9 ployee Retirement Income Security Act of 1974
10 (other than under section 609), title XXII of
11 the Public Health Service Act, or section
12 4980B of the Internal Revenue Code of 1986
13 (other than subsection (f)(1) of such section in-
14 sofar as it relates to pediatric vaccines), or
15 under a State program that provides com-
16 parable continuation coverage. Such term does
17 not include coverage under a health flexible
18 spending arrangement under a cafeteria plan
19 within the meaning of section 125 of the Inter-
20 nal Revenue Code of 1986.

21 (C) COBRA CONTINUATION PROVISION.—
22 The term “COBRA continuation provision”
23 means the provisions of law described in sub-
24 paragraph (B).

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

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

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

13 (G) STATE.—The term “State” includes
14 the District of Columbia, the Commonwealth of
15 Puerto Rico, the Virgin Islands, Guam, Amer-
16 ican Samoa, and the Commonwealth of the
17 Northern Mariana Islands.

18 (H) PERIOD OF COVERAGE.—Any ref-
19 erence in this subsection to a period of coverage
20 shall be treated as a reference to a monthly or
21 shorter period of coverage with respect to which
22 premiums are charged with respect to such cov-
23 erage.

24 (I) PLAN SPONSOR.—The term “plan
25 sponsor” has the meaning given such term in

1 section 3(16)(B) of the Employee Retirement
2 Income Security Act of 1974.

3 (J) PREMIUM.—The term “premium” in-
4 cludes, with respect to COBRA continuation
5 coverage, any administrative fee.

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

14 (b) COBRA PREMIUM ASSISTANCE.—

15 (1) ALLOWANCE OF CREDIT.—

16 (A) IN GENERAL.—Subchapter B of chap-
17 ter 65 of the Internal Revenue Code of 1986 is
18 amended by adding at the end the following
19 new section:

20 **“SEC. 6432. CONTINUATION COVERAGE PREMIUM ASSIST-**
21 **ANCE.**

22 “(a) IN GENERAL.—The person to whom premiums
23 are payable for continuation coverage under section
24 2401(a)(1) of the American Rescue Plan Act of 2021 shall
25 be allowed as a credit against the tax imposed by section

1 3111(b), or so much of the taxes imposed under section
2 3221(a) as are attributable to the rate in effect under sec-
3 tion 3111(b), for each calendar quarter an amount equal
4 to the premiums not paid by assistance eligible individuals
5 for such coverage by reason of such section 2401(a)(1)
6 with respect to such calendar quarter.

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

12 “(1) in the case of any group health plan which
13 is a multiemployer plan (as defined in section 3(37)
14 of the Employee Retirement Income Security Act of
15 1974), the plan,

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

18 “(A) which is subject to the COBRA con-
19 tinuation provisions contained in—

20 “(i) the Internal Revenue Code of
21 1986,

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

24 “(iii) the Public Health Service Act,
25 or

1 “(B) under which some or all of the cov-
2 erage is not provided by insurance,
3 the employer maintaining the plan, and

4 “(3) in the case of any group health plan not
5 described in paragraph (1) or (2), the insurer pro-
6 viding the coverage under the group health plan.

7 “(c) LIMITATIONS AND REFUNDABILITY.—

8 “(1) CREDIT LIMITED TO CERTAIN EMPLOY-
9 MENT TAXES.—The credit allowed by subsection (a)
10 with respect to any calendar quarter shall not exceed
11 the tax imposed by section 3111(b), or so much of
12 the taxes imposed under section 3221(a) as are at-
13 tributable to the rate in effect under section
14 3111(b), for such calendar quarter (reduced by any
15 credits allowed against such taxes under sections
16 3131, 3132, and 3134) on the wages paid with re-
17 spect to the employment of all employees of the em-
18 ployer.

19 “(2) REFUNDABILITY OF EXCESS CREDIT.—

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

1 “(B) CREDIT MAY BE ADVANCED.—In an-
2 ticipation of the credit, including the refundable
3 portion under subparagraph (A), the credit may
4 be advanced, according to forms and instruc-
5 tions provided by the Secretary, up to an
6 amount calculated under subsection (a) through
7 the end of the most recent payroll period in the
8 quarter.

9 “(C) TREATMENT OF DEPOSITS.—The
10 Secretary shall waive any penalty under section
11 6656 for any failure to make a deposit of the
12 tax imposed by section 3111(b), or so much of
13 the taxes imposed under section 3221(a) as are
14 attributable to the rate in effect under section
15 3111(b), if the Secretary determines that such
16 failure was due to the anticipation of the credit
17 allowed under this section.

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

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

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

16 “(e) DENIAL OF DOUBLE BENEFIT.—For purposes
17 of chapter 1, the gross income of any person allowed a
18 credit under this section shall be increased for the taxable
19 year which includes the last day of any calendar quarter
20 with respect to which such credit is allowed by the amount
21 of such credit. No credit shall be allowed under this sec-
22 tion with respect to any amount which is taken into ac-
23 count as qualified wages under section 2301 of the
24 CARES Act or section 3134 of this title or as qualified
25 health plan expenses under section 7001(d) or 7003(d) of

1 the Families First Coronavirus Response Act or section
2 3131 or 3132 of this title.

3 “(f) EXTENSION OF LIMITATION ON ASSESSMENT.—
4 Notwithstanding section 6501, the limitation on the time
5 period for the assessment of any amount attributable to
6 a credit claimed under this section shall not expire before
7 the date that is 5 years after the later of—

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

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

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

17 “(1) the requirement to report information or
18 the establishment of other methods for verifying the
19 correct amounts of reimbursements under this sec-
20 tion,

21 “(2) the application of this section to group
22 health plans that are multiemployer plans (as de-
23 fined in section 3(37) of the Employee Retirement
24 Income Security Act of 1974),

1 “(3) to allow the advance payment of the credit
2 determined under subsection (a), subject to the limi-
3 tations provided in this section, based on such infor-
4 mation as the Secretary shall require,

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

9 “(5) allowing the credit to third party payors
10 (including professional employer organizations, cer-
11 tified professional employer organizations, or agents
12 under section 3504).”.

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

“Sec. 6432. Continuation coverage premium assistance.”.

17 (C) EFFECTIVE DATE.—The amendments
18 made by this paragraph shall apply to pre-
19 miums to which subsection (a)(1)(A) applies
20 and wages paid on or after April 1, 2021.

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

24 (i) IN GENERAL.—In the case of an
25 assistance eligible individual who pays,

1 with respect any period of coverage to
2 which subsection (a)(1)(A) applies, the
3 amount of the premium for such coverage
4 that the individual would have (but for this
5 Act) been required to pay, the person to
6 whom such payment is payable shall reim-
7 burse such individual for the amount of
8 such premium paid in excess of the
9 amount required to be paid under sub-
10 section (a)(1)(A).

11 (ii) CREDIT OF REIMBURSEMENT.—A
12 person to which clause (i) applies shall be
13 allowed a credit in the manner provided
14 under section 6432 of the Internal Rev-
15 enue Code of 1986 for any payment made
16 to the employee under such clause.

17 (iii) PAYMENT OF CREDITS.—Any
18 person to which clause (i) applies shall
19 make the payment required under such
20 clause to the individual not later than 60
21 days after the date on which such indi-
22 vidual elects continuation coverage under
23 subsection (a)(1).

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

4 (A) IN GENERAL.—Part I of subchapter B
 5 of chapter 68 of the Internal Revenue Code of
 6 1986 is amended by adding at the end the fol-
 7 lowing new section:

8 **“SEC. 6720C. PENALTY FOR FAILURE TO NOTIFY HEALTH**
 9 **PLAN OF CESSATION OF ELIGIBILITY FOR**
 10 **CONTINUATION COVERAGE PREMIUM ASSIST-**
 11 **ANCE.**

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

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

22 “(1) \$250, or

23 “(2) 110 percent of the premium assistance
 24 provided under section 2401(a)(1)(A) of the Amer-

1 ican Rescue Plan Act of 2021 after termination of
2 eligibility under such section.

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

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

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

11 (3) COORDINATION WITH HCTC.—

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

15 “(9) CONTINUATION COVERAGE PREMIUM AS-
16 SISTANCE.—In the case of an assistance eligible in-
17 dividual who receives premium assistance for con-
18 tinuation coverage under section 2401(a)(1) of the
19 American Rescue Plan Act of 2021 for any month
20 during the taxable year, such individual shall not be
21 treated as an eligible individual, a certified indi-
22 vidual, or a qualifying family member for purposes
23 of this section or section 7527 with respect to such
24 month.”.

1 (B) EFFECTIVE DATE.—The amendment
 2 made by subparagraph (A) shall apply to tax-
 3 able years ending after the date of the enact-
 4 ment of this Act.

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

7 (A) IN GENERAL.—Part III of subchapter
 8 B of chapter 1 of the Internal Revenue Code of
 9 1986 is amended by inserting after section
 10 139H the following new section:

11 **“SEC. 139I. CONTINUATION COVERAGE PREMIUM ASSIST-**
 12 **ANCE.**

13 “In the case of an assistance eligible individual (as
 14 defined in subsection (a)(3) of section 2401 of the Amer-
 15 ican Rescue Plan Act of 2021), gross income does not in-
 16 clude any premium assistance provided under subsection
 17 (a)(1) of such section.”.

18 (B) CLERICAL AMENDMENT.—The table of
 19 sections for part III of subchapter B of chapter
 20 1 of such Code is amended by inserting after
 21 the item relating to section 139H the following
 22 new item:

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

23 (C) EFFECTIVE DATE.—The amendments
 24 made by this paragraph shall apply to taxable

1 years ending after the date of the enactment of
2 this Act.

3 **TITLE III—COMMITTEE ON**
4 **ENERGY AND COMMERCE**
5 **Subtitle A—Public Health**
6 **CHAPTER 1—VACCINES AND**
7 **THERAPEUTICS**

8 **SEC. 3001. FUNDING FOR COVID-19 VACCINE ACTIVITIES AT**
9 **THE CENTERS FOR DISEASE CONTROL AND**
10 **PREVENTION.**

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

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

24 (1) conduct activities to enhance, expand, and
25 improve nationwide COVID-19 vaccine distribution

1 and administration, including activities related to
2 distribution of ancillary medical products and sup-
3 plies related to vaccines; and

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

10 (A) the distribution and administration of
11 vaccines licensed under section 351 of the Pub-
12 lic Health Service Act (42 U.S.C. 262) or au-
13 thorized under section 564 of the Federal Food,
14 Drug, and Cosmetic Act (21 U.S.C. 360bbb-3)
15 and ancillary medical products and supplies re-
16 lated to vaccines;

17 (B) the establishment and expansion, in-
18 cluding staffing support, of community vaccina-
19 tion centers, particularly in underserved areas;

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

22 (D) information technology, data, and re-
23 porting enhancements, including improvements
24 necessary to support sharing of data related to
25 vaccine distribution and vaccinations and sys-

1 tems that enhance vaccine safety, effectiveness,
2 and uptake, particularly among underserved
3 populations;

4 (E) facilities enhancements;

5 (F) communication with the public regard-
6 ing when, where, and how to receive COVID-
7 19 vaccines; and

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

12 **SEC. 3002. FUNDING FOR VACCINE CONFIDENCE ACTIVI-**
13 **TIES.**

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

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

23 (2) to provide further information and edu-
24 cation with respect to vaccines licensed under section
25 351 of the Public Health Service Act (42 U.S.C.

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

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

11 **SEC. 3003. FUNDING FOR SUPPLY CHAIN FOR COVID-19**
12 **VACCINES, THERAPEUTICS, AND MEDICAL**
13 **SUPPLIES.**

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

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

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

1 **SEC. 3004. FUNDING FOR COVID-19 VACCINE, THERA-**
2 **PEUTIC, AND DEVICE ACTIVITIES AT THE**
3 **FOOD AND DRUG ADMINISTRATION.**

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

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;

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

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

9 (B) support for the acquisition, construc-
10 tion, alteration, or renovation of non-federally
11 owned facilities for the production of
12 diagnostics and ancillary medical supplies where
13 the Secretary determines that such an invest-
14 ment is necessary to ensure the production of
15 sufficient amounts of such supplies.

16 (4) establish and expand Federal, State, local,
17 and territorial testing and contact tracing capabili-
18 ties, including investments in laboratory capacity,
19 community-based testing sites, and mobile testing
20 units, particularly in medically underserved areas;

21 (5) enhance information technology, data mod-
22 ernization, and reporting, including improvements
23 necessary to support sharing of data related to pub-
24 lic health capabilities;

1 (6) award grants to, or enter into cooperative
2 agreements or contracts with, State, local, and terri-
3 torial public health departments to establish, ex-
4 pand, and sustain a public health workforce; and

5 (7) to cover administrative and program sup-
6 port costs necessary to conduct activities related to
7 subparagraph (a).

8 **SEC. 3012. FUNDING FOR SARS-COV-2 GENOMIC SEQUENC-**
9 **ING AND SURVEILLANCE.**

10 (a) IN GENERAL.—In addition to amounts otherwise
11 available, there is appropriated to the Secretary for fiscal
12 year 2021 out of any money in the Treasury not otherwise
13 appropriated, \$1,750,000,000, to remain available until
14 expended, to strengthen and expand activities and work-
15 force related to genomic sequencing, analytics, and disease
16 surveillance.

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

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

1 (2) award grants or cooperative agreements to
2 State, local, Tribal, or territorial public health de-
3 partments or public health laboratories—

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

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

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

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

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

17 (4) award grants for the construction, alter-
18 ation, or renovation of facilities to improve genomic
19 sequencing and surveillance capabilities at the State
20 and local level.

21 **SEC. 3013. FUNDING FOR GLOBAL HEALTH.**

22 In addition to amounts otherwise available, there is
23 appropriated to the Secretary for fiscal year 2021, out of
24 any amounts in the Treasury not otherwise appropriated,
25 \$750,000,000, to remain available until expended, for ac-

1 tivities to be conducted acting through the Director of the
2 Centers for Disease Control and Prevention to combat
3 SARS-CoV-2, COVID-19, and other emerging infectious
4 disease threats globally, including efforts related to global
5 health security, global disease detection and response,
6 global health protection, global immunization, and global
7 coordination on public health.

8 **SEC. 3014. FUNDING FOR DATA MODERNIZATION AND**
9 **FORECASTING CENTER.**

10 In addition to amounts otherwise available, there is
11 appropriated to the Secretary for fiscal year 2021, out of
12 any money in the Treasury not otherwise appropriated,
13 \$500,000,000, to remain available until expended, for ac-
14 tivities to be conducted acting through the Director of the
15 Centers for Disease Control and Prevention to support
16 public health data surveillance and analytics infrastruc-
17 ture modernization initiatives at the Centers for Disease
18 Control and Prevention, and establish, expand, and main-
19 tain efforts to modernize the United States disease warn-
20 ing system to forecast and track hotspots for COVID-19,
21 its variants, and emerging biological threats, including
22 academic and workforce support for analytics and
23 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 re-

1 quired to prevent, prepare for, and respond to
2 COVID–19; and

3 (B) who are employed by—

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

6 (ii) a nonprofit private or public orga-
7 nization with demonstrated expertise in im-
8 plementing public health programs and es-
9 tablished relationships with such State,
10 territorial, or local public health depart-
11 ments, particularly in medically under-
12 served areas.

13 (2) Personal protective equipment, data man-
14 agement and other technology, or other necessary
15 supplies.

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

19 (4) Reporting to the Secretary on implementa-
20 tion of the activities funded under this section.

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

1 **SEC. 3022. FUNDING FOR MEDICAL RESERVE CORPS.**

2 In addition to amounts otherwise available, there is
3 appropriated to the Secretary for fiscal year 2021, out of
4 any money in the Treasury not otherwise appropriated,
5 \$100,000,000, to remain available until expended, for car-
6 rying out section 2813 of the Public Health Service Act
7 (42 U.S.C. 300hh-15).

8 **CHAPTER 4—PUBLIC HEALTH**
9 **INVESTMENTS**

10 **SEC. 3031. FUNDING FOR COMMUNITY HEALTH CENTERS**
11 **AND COMMUNITY CARE.**

12 (a) IN GENERAL.—In addition to amounts otherwise
13 available, there is appropriated to the Secretary for fiscal
14 year 2021, out of any money in the Treasury not otherwise
15 appropriated, \$7,600,000,000, to remain available until
16 expended, for necessary expenses for awarding grants and
17 cooperative agreements under section 330 of the Public
18 Health Service Act (42 U.S.C. 254b) to be awarded with-
19 out regard to the time limitation in subsection (e)(3) and
20 subsections (e)(6)(A)(iii), (e)(6)(B)(iii), and (r)(2)(B) of
21 such section 330, and for necessary expenses for awarding
22 grants to Federally qualified health centers, as described
23 in section 1861(aa)(4)(B) of the Social Security Act (42
24 U.S.C.1395x(aa)(4)(B)), and for awarding grants or con-
25 tracts to Papa Ola Lokahi and to qualified entities under
26 sections 4 and 6 of the Native Hawaiian Health Care Im-

1 provement Act (42 U.S.C. 11703, 11705). Of the total
2 amount appropriated by the preceding sentence, not less
3 than \$20,000,000 shall be for grants or contracts to Papa
4 Ola Lokahi and to qualified entities under sections 4 and
5 6 of the Native Hawaiian Health Care Improvement Act
6 (42 U.S.C. 11703, 11705).

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

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

12 (2) to detect, diagnose, trace, and monitor
13 COVID–19 infections and related activities nec-
14 essary to mitigate the spread of COVID–19, includ-
15 ing activities related to, and equipment or supplies
16 purchased for, testing, contact tracing, surveillance,
17 mitigation, and treatment of COVID–19;

18 (3) to purchase equipment and supplies to con-
19 duct mobile testing or vaccinations for COVID–19,
20 to purchase and maintain mobile vehicles and equip-
21 ment to conduct such testing or vaccinations, and to
22 hire and train laboratory personnel and other staff
23 to conduct such mobile testing or vaccinations, par-
24 ticularly in medically underserved areas;

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

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

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

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

18 **SEC. 3032. FUNDING FOR NATIONAL HEALTH SERVICE**
19 **CORPS.**

20 (a) IN GENERAL.—In addition to amounts otherwise
21 available, there is appropriated to the Secretary for fiscal
22 year 2021, out of any money in the Treasury not otherwise
23 appropriated, \$800,000,000, to remain available until ex-
24 pended, for carrying out sections 338A, 338B, and 338I

1 of the Public Health Service Act (42 U.S.C. 254l, 254l–
2 1, 254q–1) with respect to the health workforce.

3 (b) STATE LOAN REPAYMENT PROGRAMS.—

4 (1) IN GENERAL.—Of the amount made avail-
5 able pursuant to subsection (a), \$100,000,000 shall
6 be made available for providing primary health serv-
7 ices through grants to States under section 338I(a)
8 of the Public Health Service Act (42 U.S.C. 254q–
9 1(a)).

10 (2) CONDITIONS.—With respect to grants de-
11 scribed in paragraph (1) using funds made available
12 under such paragraph:

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

16 (B) Notwithstanding section 338I(d)(2) of
17 the Public Health Service Act (42 U.S.C. 254q–
18 1(d)(2)), not more than 10 percent of an award
19 to a State from such amounts, may be used by
20 the State for costs of administering the State
21 loan repayment program.

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

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

1 \$200,000,000, to remain available until expended, for car-
2 rying out section 846 of the Public Health Service Act
3 (42 U.S.C. 297n).

4 **SEC. 3034. FUNDING FOR TEACHING HEALTH CENTERS**
5 **THAT OPERATE GRADUATE MEDICAL EDU-**
6 **CATION.**

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

20 (b) USE OF FUNDS.—Amounts made available pursu-
21 ant to subsection (a) shall be used for the following activi-
22 ties:

23 (1) For making payments to establish new ap-
24 proved graduate medical residency training pro-
25 grams pursuant to section 340H(a)(1)(C) of the

1 Public Health Service Act (42 U.S.C.
2 256h(a)(1)(C)).

3 (2) To provide an increase to the per resident
4 amount described in section 340H(a)(2) of the Pub-
5 lic Health Service Act (42 U.S.C. 256h(a)(2)) of
6 \$10,000.

7 (3) For making payments under section
8 340H(a)(1)(A) of the Public Health Service Act (42
9 U.S.C. 256h(a)(1)(A))) to qualified teaching health
10 centers for maintenance of filled positions at existing
11 approved graduate medical residency training pro-
12 grams.

13 (4) For making payments under section
14 340H(a)(1)(B) of the Public Health Service Act (42
15 U.S.C. 256h(a)(1)(B)) for the expansion of existing
16 approved graduate medical residency training pro-
17 grams.

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

23 (6) To cover administrative costs and activities
24 necessary for qualified teaching health centers re-
25 ceiving payments under section 340H of the Public

1 Health Service Act (42 U.S.C. 256h) to carry out
2 activities under such section.

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

4 In addition to amounts otherwise available, there is
5 appropriated to the Secretary for fiscal year 2021, out of
6 any money in the Treasury not otherwise appropriated,
7 \$50,000,000, to remain available until expended, for nec-
8 essary expenses for making grants and contracts under
9 section 1001 of the Public Health Service Act (42 U.S.C.
10 300).

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

12 In addition to amounts otherwise available, there is
13 appropriated to the inspector general of the Department
14 of Health and Human Services for fiscal year 2021, out
15 of any money in the Treasury not otherwise appropriated,
16 \$5,000,000, to remain available until expended, for over-
17 sight of activities supported with funds appropriated to
18 the Department of Health and Human Services to pre-
19 vent, prepare for, and respond to coronavirus 2019 or
20 COVID–19, domestically or internationally.

21 **CHAPTER 5—INDIAN HEALTH**

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

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

1 \$6,094,000,000, to remain available until expended, of
2 which—

3 (1) \$5,484,000,000 shall be for carrying out
4 the Act of August 5, 1954 (42 U.S.C. 2001 et seq.)
5 (commonly referred to as the Transfer Act), the In-
6 dian Self-Determination and Education Assistance
7 Act (25 U.S.C. 5301 et seq.), the Indian Health
8 Care Improvement Act (25 U.S.C. 1601 et seq.),
9 and titles II and III of the Public Health Service
10 Act (42 U.S.C. 201 et seq. and 241 et seq.) with re-
11 spect to the Indian Health Service, of which—

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

16 (B) \$500,000,000 shall be for the provi-
17 sion of additional health care services, services
18 provided through the Purchased/Referred Care
19 program, and other related activities;

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

24 (D) \$84,000,000 shall be for maintaining
25 operations of the Urban Indian health program,

1 which shall be in addition to other amounts
2 made available under this subsection for Urban
3 Indian organizations (as defined in section 4 of
4 the Indian Health Care Improvement Act (25
5 U.S.C. 1603));

6 (E) \$600,000,000 shall be for necessary
7 expenses to plan, prepare for, promote, dis-
8 tribute, administer, and track COVID–19 vac-
9 cines, for the purposes described in subpara-
10 graphs (F) and (G), and for other vaccine-re-
11 lated activities;

12 (F) \$1,500,000,000 shall be for necessary
13 expenses to detect, diagnose, trace, and monitor
14 COVID–19 infections, activities necessary to
15 mitigate the spread of COVID–19, supplies nec-
16 essary for such activities, for the purposes de-
17 scribed in subparagraphs (E) and (G), and for
18 other related activities;

19 (G) \$240,000,000 shall be for necessary
20 expenses to establish, expand, and sustain a
21 public health workforce to prevent, prepare for,
22 and respond to COVID–19, other public health
23 workforce-related activities, for the purposes de-
24 scribed in subparagraphs (E) and (F), and for
25 other related activities; and

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

7 (2) \$600,000,000 shall be for the lease, pur-
8 chase, construction, alteration, renovation, or equip-
9 ping of health facilities to respond to COVID–19,
10 and for maintenance and improvement projects nec-
11 essary to respond to COVID–19 under section 7 of
12 the Act of August 5, 1954 (42 U.S.C. 2004a), the
13 Indian Self-Determination and Education Assistance
14 Act (25 U.S.C. 5301 et seq.), the Indian Health
15 Care Improvement Act (25 U.S.C. 1601 et seq.),
16 and titles II and III of the Public Health Service
17 Act (42 U.S.C. 202 et seq.) with respect to the In-
18 dian Health Service; and

19 (3) \$10,000,000 shall be for carrying out sec-
20 tion 7 of the Act of August 5, 1954 (42 U.S.C.
21 2004a) for expenses relating to potable water deliv-
22 ery.

23 (b) Funds appropriated by subsection (a) shall be
24 made available to restore amounts, either directly or
25 through reimbursement, for obligations for the purposes

1 specified in this section that were incurred to prevent, pre-
2 pare for, and respond to COVID–19 during the period be-
3 ginning on the date on which the public health emergency
4 was declared by the Secretary on January 31, 2020, pur-
5 suant to section 319 of the Public Health Service Act (42
6 U.S.C. 247d) with respect to COVID–19 and ending on
7 the date of the enactment of this Act.

8 (c) Funds made available under subsection (a) to
9 Tribes and Tribal organizations under the Indian Self-De-
10 termination and Education Assistance Act (25 U.S.C.
11 5301 et seq.) shall be available on a one-time basis. Such
12 non-recurring funds shall not be part of the amount re-
13 quired by section 106 of the Indian Self-Determination
14 and Education Assistance Act (25 U.S.C. 5325), and such
15 funds shall only be used for the purposes identified in this
16 section.

17 **CHAPTER 6—MENTAL HEALTH AND** 18 **SUBSTANCE USE DISORDER**

19 **SEC. 3051. FUNDING FOR BLOCK GRANTS FOR COMMUNITY** 20 **MENTAL HEALTH SERVICES.**

21 In addition to amounts otherwise available, there is
22 appropriated to the Secretary for fiscal year 2021, out of
23 any money in the Treasury not otherwise appropriated,
24 \$1,750,000,000, to remain available until expended, for
25 carrying out subpart I of part B of title XIX of the Public

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

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

11 In addition to amounts otherwise available, there is
12 appropriated to the Secretary for fiscal year 2021, out of
13 any money in the Treasury not otherwise appropriated,
14 \$1,750,000,000, to remain available until expended, for
15 carrying out subpart II of part B of title XIX of the Public
16 Health Service Act (42 U.S.C. 300x–21 et seq.), subpart
17 III of part B of title XIX of such Act (42 U.S.C. 300x–
18 51 et seq.), section 505(d) of such Act (42 U.S.C. 290aa–
19 4(d)) with respect to substance abuse, and section 515(d)
20 of such Act (42 U.S.C. 290bb–21(d)). Notwithstanding
21 section 1952 of the Public Health Service Act (42 U.S.C.
22 300x–62), any amount awarded to a State out of amounts
23 appropriated by this section shall be expended by the State
24 by September 30, 2025.

1 **SEC. 3053. FUNDING FOR MENTAL AND BEHAVIORAL**
2 **HEALTH TRAINING FOR HEALTH CARE PRO-**
3 **FESSIONALS, PARAPROFESSIONALS, AND**
4 **PUBLIC SAFETY OFFICERS.**

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

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

1 conditions (including substance use disorders) among
2 health care professionals.

3 **SEC. 3054. FUNDING FOR EDUCATION AND AWARENESS**
4 **CAMPAIGN ENCOURAGING HEALTHY WORK**
5 **CONDITIONS AND USE OF MENTAL AND BE-**
6 **HAVIORAL HEALTH SERVICES BY HEALTH**
7 **CARE PROFESSIONALS.**

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

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

22 (1) encourage primary prevention of mental and
23 behavioral health conditions and secondary and ter-
24 tiary prevention by encouraging health care profes-

1 sionals to seek support and treatment for their own
2 behavioral health concerns;

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

6 (3) include information on reducing or pre-
7 venting suicide, substance use disorders, burnout,
8 and other mental and behavioral health conditions,
9 and addressing stigma associated with seeking men-
10 tal and behavioral health support and treatment;
11 and

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

14 **SEC. 3055. FUNDING FOR GRANTS FOR HEALTH CARE PRO-**
15 **VIDERS TO PROMOTE MENTAL AND BEHAV-**
16 **IORAL HEALTH AMONG THEIR HEALTH PRO-**
17 **FESSIONAL WORKFORCE.**

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

23 (b) USE OF FUNDS.—The Secretary, acting through
24 the Administrator of the Health Resources and Services
25 Administration, shall, taking into consideration the needs

1 of rural and medically underserved communities, use
2 amounts appropriated by subsection (a) to award grants
3 or contracts to entities providing health care, including
4 health care providers associations and Federally qualified
5 health centers, to establish, enhance, or expand evidence-
6 informed programs or protocols to promote mental and be-
7 havioral health among their providers, other personnel,
8 and members.

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

12 (a) IN GENERAL.—In addition to amounts otherwise
13 available, there is appropriated to the Secretary for fiscal
14 year 2021, out of any money in the Treasury not otherwise
15 appropriated, \$30,000,000, to remain available until ex-
16 pended, to carry out the purpose described in subsection
17 (b).

18 (b) USE OF FUNDS.—

19 (1) IN GENERAL.—The Secretary, acting
20 through the Assistant Secretary for Mental Health
21 and Substance Use and in consultation with the Di-
22 rector of the Centers for Disease Control and Pre-
23 vention, shall award grants to support States; local,
24 Tribal, and territorial governments; Tribal organiza-
25 tions; nonprofit community-based organizations; and

1 primary care and behavioral health organizations to
2 support community-based overdose prevention pro-
3 grams, syringe services programs, and other harm
4 reduction services, with respect to harms of drug
5 misuse that are exacerbated by the COVID–19 pub-
6 lic health emergency.

7 (2) USE OF GRANT FUNDS.—Grant funds
8 awarded under this section to eligible entities may
9 be used for preventing and controlling the spread of
10 infectious diseases and the consequences of such dis-
11 eases for individuals with substance use disorder,
12 distributing opioid overdose reversal medication to
13 individuals at risk of overdose, connecting individ-
14 uals at risk for, or with, a substance use disorder to
15 overdose education, counseling, and health edu-
16 cation, and encouraging such individuals to take
17 steps to reduce the negative personal and public
18 health impacts of substance use or misuse.

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

21 (a) IN GENERAL.—In addition to amounts otherwise
22 available, there is appropriated to the Secretary for fiscal
23 year 2021, out of any money in the Treasury not otherwise
24 appropriated, \$50,000,000, to remain available until ex-

1 pended, to carry out the purpose described in subsection
2 (b).

3 (b) USE OF FUNDS.—

4 (1) IN GENERAL.—The Secretary, acting
5 through the Assistant Secretary for Mental Health
6 and Substance Use, shall award grants to State,
7 local, Tribal, and territorial governments, Tribal or-
8 ganizations, nonprofit community-based entities, and
9 primary care and behavioral health organizations to
10 address increased community behavioral health
11 needs worsened by the COVID–19 public health
12 emergency.

13 (2) USE OF GRANT FUNDS.—Grant funds
14 awarded under this section to eligible entities may
15 be used for promoting care coordination among local
16 entities; training the mental and behavioral health
17 workforce, relevant stakeholders, and community
18 members; expanding evidence-based integrated mod-
19 els of care; addressing surge capacity for mental and
20 behavioral health needs; providing mental and behav-
21 ioral health services to individuals with mental
22 health needs (including co-occurring substance use
23 disorders) as delivered by behavioral and mental
24 health professionals utilizing telehealth services; and
25 supporting, enhancing, or expanding mental and be-

1 havioral health preventive and crisis intervention
2 services.

3 **SEC. 3058. FUNDING FOR THE NATIONAL CHILD TRAU-**
4 **MATIC STRESS NETWORK.**

5 In addition to amounts otherwise available, there is
6 appropriated to the Secretary for fiscal year 2021, out of
7 any money in the Treasury not otherwise appropriated,
8 \$10,000,000, to remain available until expended, for car-
9 rying out section 582 of the Public Health Service Act
10 (42 U.S.C. 290hh–1) with respect to addressing the prob-
11 lem of high-risk or medically underserved persons who ex-
12 perience violence-related stress.

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

14 In addition to amounts otherwise available, there is
15 appropriated to the Secretary for fiscal year 2021, out of
16 any money in the Treasury not otherwise appropriated,
17 \$30,000,000, to remain available until expended, for car-
18 rying out section 520A of the Public Health Service Act
19 (42 U.S.C. 290bb–32) with respect to advancing wellness
20 and resiliency in education.

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

22 In addition to amounts otherwise available, there is
23 appropriated to the Secretary for fiscal year 2021, out of
24 any money in the Treasury not otherwise appropriated,
25 \$20,000,000, to remain available until expended, for car-

1 rying out sections 520E and 520E–2 of the Public Health
 2 Service Act (42 U.S.C. 290bb–36, 290bb–36b).

3 **SEC. 3059B. FUNDING FOR BEHAVIORAL HEALTH WORK-**
 4 **FORCE EDUCATION AND TRAINING.**

5 In addition to amounts otherwise available, there is
 6 appropriated to the Secretary for fiscal year 2021, out of
 7 any money in the Treasury not otherwise appropriated,
 8 \$100,000,000, to remain available until expended, for car-
 9 rying out section 756 of the Public Health Service Act
 10 (42 U.S.C. 294e–1).

11 **CHAPTER 7—EXCHANGE GRANT**
 12 **PROGRAM**

13 **SEC. 3061. ESTABLISHING A GRANT PROGRAM FOR EX-**
 14 **CHANGE MODERNIZATION.**

15 (a) IN GENERAL.—Out of funds appropriated under
 16 subsection (b), the Secretary shall award grants to each
 17 American Health Benefits Exchange established under
 18 section 1311(b) of the Patient Protection and Affordable
 19 Care Act (42 U.S.C. 18031(b)) (other than an Exchange
 20 established by the Secretary under section 1321(c) of such
 21 Act (42 U.S.C. 18041(c))) that submits to the Secretary
 22 an application at such time and in such manner, and con-
 23 taining such information, as specified by the Secretary,
 24 for purposes of enabling such Exchange to modernize or
 25 update any system, program, or technology utilized by

1 such Exchange to ensure such Exchange is compliant with
 2 all applicable requirements.

3 (b) FUNDING.—There is appropriated, out of any
 4 monies in the Treasury not otherwise obligated,
 5 \$20,000,000, to remain available until expended, for car-
 6 rying out this section.

7 **Subtitle B—Medicaid**

8 **SEC. 3101. MANDATORY COVERAGE OF COVID-19 VACCINES** 9 **AND ADMINISTRATION AND TREATMENT** 10 **UNDER MEDICAID.**

11 (a) COVERAGE.—

12 (1) IN GENERAL.—Section 1905(a)(4) of the
 13 Social Security Act (42 U.S.C. 1396d(a)(4)) is
 14 amended—

15 (A) by striking “and (D)” and inserting
 16 “(D)”; and

17 (B) by striking the semicolon at the end
 18 and inserting “; (E) during the period begin-
 19 ning on the date of the enactment of the Amer-
 20 ican Rescue Plan Act of 2021 and ending on
 21 the last day of the first calendar quarter that
 22 begins at least one year after the last day of the
 23 emergency period described in section
 24 1135(g)(1)(B), a COVID-19 vaccine and ad-
 25 ministration of the vaccine; and (F) during the

1 period beginning on the date of the enactment
2 of the American Rescue Plan Act of 2021 and
3 ending on the last day of the first calendar
4 quarter that begins at least one year after the
5 last day of the emergency period described in
6 section 1135(g)(1)(B), testing and treatments
7 for COVID-19, including specialized equipment
8 and therapies (including preventive therapies),
9 and, without regard to the requirements of sec-
10 tion 1902(a)(10)(B) (relating to comparability),
11 in the case of an individual who is diagnosed
12 with or presumed to have COVID–19, during
13 the period such individual has (or is presumed
14 to have) COVID–19, the treatment of a condi-
15 tion that may seriously complicate the treat-
16 ment of COVID–19, if otherwise covered under
17 the State plan (or waiver of such plan);”.

18 (2) MAKING COVID–19 VACCINE AVAILABLE TO
19 ADDITIONAL ELIGIBILITY GROUPS AND TREATMENT
20 AVAILABLE TO CERTAIN UNINSURED.—Section
21 1902(a)(10) of such Act (42 U.S.C. 1396a(a)(10))
22 is amended in the matter following subparagraph
23 (G)—

24 (A) by striking “and to other conditions
25 which may complicate pregnancy, (VIII)” and

1 inserting “, medical assistance for services re-
2 lated to other conditions which may complicate
3 pregnancy, and medical assistance for vaccines
4 described in section 1905(a)(4)(E) and the ad-
5 ministration of such vaccines during the period
6 described in such section, (VIII)”;

7 (B) by inserting “and medical assistance
8 for vaccines described in section 1905(a)(4)(E)
9 and the administration of such vaccines during
10 the period described in such section” after “(de-
11 scribed in subsection (z)(2))”;

12 (C) by striking “cancer (XV)” and insert-
13 ing “cancer, (XV)”;

14 (D) by inserting “and medical assistance
15 for vaccines described in section 1905(a)(4)(E)
16 and the administration of such vaccines during
17 the period described in such section” after “de-
18 scribed in subsection (k)(1)”;

19 (E) by inserting “and medical assistance
20 for vaccines described in section 1905(a)(4)(E)
21 and the administration of such vaccines during
22 the period described in such section” after
23 “family planning setting”;

24 (F) by striking “and (XVIII)” and insert-
25 ing “(XVIII)”;

1 (G) by striking “and any visit described in
2 section 1916(a)(2)(G) that is furnished during
3 any such portion” and inserting “, any service
4 described in section 1916(a)(2)(G) that is fur-
5 nished during any such portion, any vaccine de-
6 scribed in section 1905(a)(4)(E) (and the ad-
7 ministration of such vaccine) that is furnished
8 during any such portion, and testing and treat-
9 ments for COVID-19, including specialized
10 equipment and therapies (including preventive
11 therapies), and, in the case of an individual who
12 is diagnosed with or presumed to have COVID-
13 19, during the period such individual has (or is
14 presumed to have) COVID-19, the treatment of
15 a condition that may seriously complicate the
16 treatment of COVID-19, if otherwise covered
17 under the State plan (or waiver of such plan)”;
18 and

19 (H) by striking the semicolon at the end
20 and inserting “, and (XIX) medical assistance
21 shall be made available during the period de-
22 scribed in section 1905(a)(4)(E) for vaccines
23 described in such section and the administra-
24 tion of such vaccines, for any individual who is
25 eligible for and receiving medical assistance

1 under the State plan or under a waiver of such
2 plan (other than an individual who is eligible
3 for medical assistance consisting only of pay-
4 ment of premiums pursuant to subparagraph
5 (E) or (F) or section 1933), notwithstanding
6 any provision of this title limiting such individ-
7 ual's eligibility for medical assistance under
8 such plan or waiver to coverage for a limited
9 type of benefits and services that would not oth-
10 erwise include coverage of a COVID-19 vaccine
11 and its administration;”.

12 (3) PROHIBITION OF COST SHARING.—

13 (A) IN GENERAL.—Subsections (a)(2) and
14 (b)(2) of section 1916 of the Social Security
15 Act (42 U.S.C. 1396o) are each amended—

16 (i) in subparagraph (F), by striking
17 “or” at the end;

18 (ii) in subparagraph (G), by striking
19 “; and”; and

20 (iii) by adding at the end the fol-
21 lowing subparagraphs:

22 “(H) during the period beginning on the
23 date of the enactment of this subparagraph and
24 ending on the last day of the first calendar
25 quarter that begins at least one year after the

1 last day of the emergency period described in
2 section 1135(g)(1)(B), a COVID–19 vaccine
3 and the administration of such vaccine (for any
4 individual eligible for medical assistance for
5 such vaccine (and administration)); or

6 “(I) during the period beginning on the
7 date of the enactment of this subparagraph and
8 ending on the last day of the first calendar
9 quarter that begins at least one year after the
10 last day of the emergency period described in
11 section 1135(g)(1)(B), testing and treatments
12 for COVID-19, including specialized equipment
13 and therapies (including preventive therapies),
14 and, in the case of an individual who is diag-
15 nosed with or presumed to have COVID–19,
16 during the period during which such individual
17 has (or is presumed to have) COVID–19, the
18 treatment of a condition that may seriously
19 complicate the treatment of COVID–19, if oth-
20 erwise covered under the State plan (or waiver
21 of such plan); and”.

22 (B) APPLICATION TO ALTERNATIVE COST
23 SHARING.—Section 1916A(b)(3)(B) of the So-
24 cial Security Act (42 U.S.C. 1396o–1(b)(3)(B))
25 is amended—

1 (i) in clause (xi), by striking “any
2 visit” and inserting “any service”; and

3 (ii) by adding at the end the following
4 clauses:

5 “(xii) During the period beginning on
6 the date of the enactment of this clause
7 and ending on the last day of the first cal-
8 endar quarter that begins at least one year
9 after the last day of the emergency period
10 described in section 1135(g)(1)(B), a
11 COVID–19 vaccine and the administration
12 of such vaccine (for any individual eligible
13 for medical assistance for such vaccine
14 (and administration)).

15 “(xiii) During the period beginning on
16 the date of the enactment of this clause
17 and ending on the last day of the first cal-
18 endar quarter that begins at least one year
19 after the last day of the emergency period
20 described in section 1135(g)(1)(B), testing
21 and treatments for COVID-19, including
22 specialized equipment and therapies (in-
23 cluding preventive therapies), and, in the
24 case of an individual who is diagnosed with
25 or presumed to have COVID–19, during

1 the period during which such individual
2 has (or is presumed to have) COVID-19,
3 the treatment of a condition that may seri-
4 ously complicate the treatment of COVID-
5 19, if otherwise covered under the State
6 plan (or waiver of such plan).”.

7 (4) INCLUSION IN THE MEDICAID DRUG RE-
8 BATE PROGRAM OF COVERED OUTPATIENT DRUGS
9 USED FOR COVID-19 TREATMENT.—

10 (A) IN GENERAL.—The requirements of
11 section 1927 of the Social Security Act (42
12 U.S.C. 1396r-8) shall apply to any drug or bio-
13 logical product to which subparagraph (F) of
14 section 1905(a)(4) of such Act, as added by
15 paragraph (1), applies or to which the sub-
16 clause (XVIII) in the matter following subpara-
17 graph (G) of section 1902(a)(10) of such Act,
18 as added by paragraph (2), applies that is—

19 (i) furnished as medical assistance in
20 accordance with such subparagraph (F) or
21 subclause (XVIII) and section
22 1902(a)(10)(A) of such Act, as applicable,
23 for the treatment, or prevention, of
24 COVID-19, as described in such subpara-
25 graph or subclause, respectively; and

1 (ii) a covered outpatient drug (as de-
2 fined in section 1927(k) of such Act, ex-
3 cept that, in applying paragraph (2)(A) of
4 such section to a drug to which such sub-
5 paragraph (F) or such subclause (XVIII)
6 applies, such drug shall be deemed a pre-
7 scribed drug for purposes of section
8 1905(a)(12) of such Act).

9 (B) CONFORMING AMENDMENT.—Section
10 1927(d)(7) of the Social Security Act (42
11 U.S.C. 1396r–8(d)(7)) is amended by adding at
12 the end the following new subparagraph:

13 “(E) Drugs and biological products to
14 which section 1905(a)(4)(F) and subclause
15 (XVIII) in the matter following subparagraph
16 (G) of section 1902(a)(10) apply that are fur-
17 nished as medical assistance in accordance with
18 such section or clause, respectively, for the
19 treatment or prevention, of COVID–19, as de-
20 scribed in such subparagraph of subclause, re-
21 spectively, and section 1902(a)(10)(A).”.

22 (5) ALTERNATIVE BENEFIT PLANS.—Section
23 1937(b) of the Social Security Act (42 U.S.C.
24 1396u–7(b)) is amended by adding at the end the
25 following new paragraph:

1 “(8) COVID–19 VACCINES, TESTING, AND
2 TREATMENT.—Notwithstanding the previous provi-
3 sions of this section, a State may not provide for
4 medical assistance through enrollment of an indi-
5 vidual with benchmark coverage or benchmark-equiv-
6 alent coverage under this section unless, during the
7 period beginning on the date of the enactment of the
8 American Rescue Plan Act of 2021 and ending on
9 the last day of the first calendar quarter that begins
10 at least one year after the last day of the emergency
11 period described in section 1135(g)(1)(B), such cov-
12 erage includes (and does not impose any deduction,
13 cost sharing, or similar charge for)—

14 “(A) COVID–19 vaccines and administra-
15 tion of the vaccines; and

16 “(B) testing and treatments for COVID-
17 19, including specialized equipment and thera-
18 pies (including preventive therapies), and, in
19 the case of such an individual who is diagnosed
20 with or presumed to have COVID–19, during
21 the period such individual has (or is presumed
22 to have) COVID–19, the treatment of a condi-
23 tion that may seriously complicate the treat-
24 ment of COVID–19, if otherwise covered under
25 the State plan (or waiver of such plan).”.

1 (b) TEMPORARY INCREASE IN FEDERAL PAYMENTS
2 FOR COVERAGE AND ADMINISTRATION OF COVID-19
3 VACCINES.—Section 1905 of the Social Security Act (42
4 U.S.C. 1396d) is amended—

5 (1) in subsection (b), by striking “and (ff)” and
6 inserting “(ff), and (hh)”;

7 (2) in subsection (ff), in the matter preceding
8 paragraph (1), by inserting “, subject to subsection
9 (hh)” after “or (z)(2)” and

10 (3) by adding at the end the following new sub-
11 section:

12 “(hh) TEMPORARY INCREASED FMAP FOR MEDICAL
13 ASSISTANCE FOR COVERAGE AND ADMINISTRATION OF
14 COVID-19 VACCINES.—

15 “(1) IN GENERAL.—Notwithstanding any other
16 provision of this title, during the period described in
17 paragraph (2), the Federal medical assistance per-
18 centage for a State, with respect to amounts ex-
19 pended by the State for medical assistance for a vac-
20 cine described in subsection (a)(4)(E) (and the ad-
21 ministration of such a vaccine), shall be equal to 100
22 percent.

23 “(2) PERIOD DESCRIBED.—The period de-
24 scribed in this paragraph is the period that—

1 “(A) begins on the first day of the first
 2 quarter beginning after the date of the enact-
 3 ment of this subsection; and

4 “(B) ends on the last day of the first quar-
 5 ter that begins at least one year after the last
 6 day of the emergency period described in sec-
 7 tion 1135(g)(1)(B).

8 “(3) EXCLUSION OF EXPENDITURES FROM TER-
 9 RITORIAL CAPS.—Any payment made to a territory
 10 for expenditures for medical assistance under sub-
 11 section (a)(4)(E) that are subject to the Federal
 12 medical assistance percentage specified under para-
 13 graph (1) shall not be taken into account for pur-
 14 poses of applying payment limits under subsections
 15 (f) and (g) of section 1108.”.

16 **SEC. 3102. MODIFICATIONS TO CERTAIN COVERAGE UNDER**
 17 **MEDICAID FOR PREGNANT AND**
 18 **POSTPARTUM WOMEN.**

19 (a) STATE OPTION.—Section 1902(e) of the Social
 20 Security Act (42 U.S.C. 1396a(e)) is amended by adding
 21 at the end the following new paragraph:

22 “(16) EXTENDING CERTAIN COVERAGE FOR
 23 PREGNANT AND POSTPARTUM WOMEN.—

24 “(A) IN GENERAL.—At the option of the
 25 State, the State plan (or waiver of such State

1 plan) may provide, that an individual who,
2 while pregnant, is eligible for and has received
3 medical assistance under the State plan ap-
4 proved under this title (or a waiver of such
5 plan) (including during a period of retroactive
6 eligibility under subsection (a)(34)) shall, in ad-
7 dition to remaining eligible under paragraph (5)
8 for all pregnancy-related and postpartum med-
9 ical assistance available under the State plan
10 (or waiver) through the last day of the month
11 in which the 60-day period (beginning on the
12 last day of her pregnancy) ends, remain eligible
13 under the State plan (or waiver) for medical as-
14 sistance for the period beginning on the first
15 day occurring after the end of such 60-day pe-
16 riod and ending on the last day of the month
17 in which the 12-month period (beginning on the
18 last day of her pregnancy) ends.

19 “(B) FULL BENEFITS DURING PREGNANCY
20 AND THROUGHOUT THE 12-MONTH
21 POSTPARTUM PERIOD.—The medical assistance
22 provided for a pregnant or postpartum indi-
23 vidual by a State making an election under this
24 paragraph, without regard to the basis on which

1 the individual is eligible for medical assistance
2 under the State plan (or waiver), shall—

3 “(i) include all items and services cov-
4 ered under the State plan (or waiver) that
5 are not less in amount, duration, or scope,
6 or are determined by the Secretary to be
7 substantially equivalent, to the medical as-
8 sistance available for an individual de-
9 scribed in subsection (a)(10)(A)(i); and

10 “(ii) be provided for the individual
11 while pregnant and during the 12-month
12 period that begins on the last day of the
13 individual’s pregnancy and ends on the last
14 day of the month in which such 12-month
15 period ends.

16 “(C) COVERAGE UNDER CHIP.—A State
17 making an election under this paragraph that
18 covers under title XXI child health assistance
19 for targeted low-income children who are preg-
20 nant or targeted low-income pregnant women,
21 as applicable, shall also make the election under
22 section 2107(e)(1)(J) of such title.”.

23 (b) EFFECTIVE DATE.—The amendment made by
24 subsection (a) shall apply with respect to State elections
25 made under paragraph (16) of section 1902(e) of the So-

1 cial Security Act (42 U.S.C. 1396a(e)), as added by sub-
 2 section (a), during the 7-year period beginning on the 1st
 3 day of the 1st fiscal year quarter that begins at least one
 4 year after the date of the enactment of this Act.

5 **SEC. 3103. STATE OPTION TO PROVIDE QUALIFYING COM-**
 6 **MUNITY-BASED MOBILE CRISIS INTERVEN-**
 7 **TION SERVICES.**

8 Title XIX of the Social Security Act is amended by
 9 adding after section 1946 (42 U.S.C 1396w–5) the fol-
 10 lowing new section:

11 **“SEC. 1947. STATE OPTION TO PROVIDE QUALIFYING COM-**
 12 **MUNITY-BASED MOBILE CRISIS INTERVEN-**
 13 **TION SERVICES.**

14 “(a) IN GENERAL.—Notwithstanding section
 15 1902(a)(1) (relating to Statewideness), section
 16 1902(a)(10)(B) (relating to comparability), section
 17 1902(a)(23)(A) (relating to freedom of choice of pro-
 18 viders), or section 1902(a)(27) (relating to provider agree-
 19 ments), a State may, during the 5-year period beginning
 20 on the first day of the first fiscal year quarter that begins
 21 on or after the date that is 1 year after the date of the
 22 enactment of this section, provide medical assistance for
 23 qualifying community-based mobile crisis intervention
 24 services under a State plan amendment or waiver ap-

1 proved under section 1115 or subsection (b) or (c) of sec-
2 tion 1915.

3 “(b) QUALIFYING COMMUNITY-BASED MOBILE CRI-
4 SIS INTERVENTION SERVICES DEFINED.—For purposes
5 of this section, the term ‘qualifying community-based mo-
6 bile crisis intervention services’ means, with respect to a
7 State, items and services for which medical assistance is
8 available under the State plan under this title or a waiver
9 of such plan, that are—

10 “(1) furnished to an individual otherwise eligi-
11 ble for medical assistance under the State plan (or
12 waiver of such plan) who is—

13 “(A) outside of a hospital or other facility
14 setting; and

15 “(B) experiencing a mental health or sub-
16 stance use disorder crisis;

17 “(2) furnished by a multidisciplinary mobile cri-
18 sis team—

19 “(A) that includes at least 1 behavioral
20 health care professional who is capable of con-
21 ducting an assessment of the individual, in ac-
22 cordance with the professional’s permitted scope
23 of practice under State law, and other profes-
24 sionals or paraprofessionals with appropriate
25 expertise in behavioral health or mental health

1 crisis response, including nurses, social workers,
2 peer support specialists, and others, as des-
3 ignated by the State through a State plan
4 amendment (or waiver of such plan);

5 “(B) whose members are trained in trau-
6 ma-informed care, de-escalation strategies, and
7 harm reduction;

8 “(C) that is able to respond in a timely
9 manner and, where appropriate, provide—

10 “(i) screening and assessment;

11 “(ii) stabilization and de-escalation;

12 and

13 “(iii) coordination with, and referrals
14 to, health services as needed;

15 “(D) that maintains relationships with rel-
16 evant community partners, including medical
17 and behavioral health providers, primary care
18 providers, community health centers, crisis res-
19 pite centers, and managed care organizations (if
20 applicable);

21 “(E) that maintains the privacy and con-
22 fidentiality of patient information consistent
23 with Federal and State requirements; and

24 “(3) available 24 hours per day, every day of
25 the year.

1 “(c) PAYMENTS.—Notwithstanding section 1905(b)
2 or 1905(ff) and subject to subsections (y) and (z) of sec-
3 tion 1905, during each of the first 12 fiscal quarters oc-
4 ccurring during the period described in subsection (a) that
5 a State meets the requirements described in subsection
6 (d), the Federal medical assistance percentage applicable
7 to amounts expended by the State for medical assistance
8 for qualifying community-based mobile crisis intervention
9 services furnished during such quarter shall be equal to
10 85 percent. In no case shall the application of the previous
11 sentence result in the Federal medical assistance percent-
12 age applicable to amounts expended by a State for medical
13 assistance for such qualifying community-based mobile cri-
14 sis intervention services furnished during a quarter being
15 less than the Federal medical assistance percentage that
16 would apply to such amounts expended by the State for
17 such services furnished during such quarter without appli-
18 cation of the previous sentence.

19 “(d) REQUIREMENTS.—The requirements described
20 in this paragraph are the following:

21 “(1) The State demonstrates, to the satisfaction
22 of the Secretary that it will be able to support the
23 provision of qualifying community-based mobile cri-
24 sis intervention services that meet the conditions
25 specified in subsection (b).

1 “(2) The State provides assurances satisfactory
2 to the Secretary that—

3 “(A) any additional Federal funds received
4 by the State for qualifying community-based
5 mobile crisis intervention services provided
6 under this section that are attributable to the
7 increased Federal medical assistance percentage
8 under subsection (c) will be used to supplement,
9 and not supplant, the level of State funds ex-
10 pended for such services for the fiscal year pre-
11 ceding the first fiscal quarter occurring during
12 the period described in subsection (a);

13 “(B) if the State made qualifying commu-
14 nity-based mobile crisis intervention services
15 available in a region of the State in such fiscal
16 year, the State will continue to make such serv-
17 ices available in such region under this section
18 during each month occurring during the period
19 described in subsection (a) for which the Fed-
20 eral medical assistance percentage under sub-
21 section (c) is applicable with respect to the
22 State.

23 “(e) FUNDING FOR STATE PLANNING GRANTS.—
24 There is appropriated, out of any funds in the Treasury
25 not otherwise appropriated, \$15,000,000 to the Secretary

1 for purposes of implementing, administering, and making
 2 planning grants to States as soon as practicable for pur-
 3 poses of developing a State plan amendment or section
 4 1115, 1915(b), or 1915(c) waiver request (or an amend-
 5 ment to such a waiver) to provide qualifying community-
 6 based mobile crisis intervention services under this section,
 7 to remain available until expended.”.

8 **SEC. 3104. TEMPORARY INCREASE IN FMAP FOR MEDICAL**
 9 **ASSISTANCE UNDER STATE MEDICAID PLANS**
 10 **WHICH BEGIN TO EXPEND AMOUNTS FOR**
 11 **CERTAIN MANDATORY INDIVIDUALS.**

12 Section 1905 of the Social Security Act (42 U.S.C.
 13 1396d), as amended by section 3101 of this subtitle, is
 14 further amended—

15 (1) in subsection (b), in the first sentence, by
 16 striking “and (hh)” and inserting “(hh), and (ii)”;

17 (2) in subsection (ff), by striking “subject to
 18 subsection (hh)” and inserting “subject to sub-
 19 sections (hh) and (ii)”; and

20 (3) by adding at the end the following new sub-
 21 section:

22 “(ii) TEMPORARY INCREASE IN FMAP FOR MEDICAL
 23 ASSISTANCE UNDER STATE MEDICAID PLANS WHICH
 24 BEGIN TO EXPEND AMOUNTS FOR CERTAIN MANDATORY
 25 INDIVIDUALS.—

1 “(1) IN GENERAL.—For each quarter occurring
2 during the 8-quarter period beginning with the first
3 calendar quarter during which a qualifying State (as
4 defined in paragraph (3)) expends amounts for all
5 individuals described in section
6 1902(a)(10)(A)(i)(VIII) under the State plan (or
7 waiver of such plan), the Federal medical assistance
8 percentage determined under subsection (b) for such
9 State shall, after application of any increase, if ap-
10 plicable, under section 6008 of the Families First
11 Coronavirus Response Act, be increased by 5 per-
12 centage points, except for any quarter (and each
13 subsequent quarter) during such period during
14 which the State ceases to provide medical assistance
15 to any such individual under the State plan (or
16 waiver of such plan).

17 “(2) SPECIAL APPLICATION RULES.—Any in-
18 crease described in paragraph (1) (or payment made
19 for expenditures on medical assistance that are sub-
20 ject to such increase)—

21 “(A) shall not apply with respect to dis-
22 proportionate share hospital payments described
23 in section 1923;

1 “(B) shall not be taken into account in cal-
 2 culating the enhanced FMAP of a State under
 3 section 2105;

4 “(C) shall not be taken into account for
 5 purposes of part A, D, or E of title IV; and

6 “(D) shall not be taken into account for
 7 purposes of applying payment limits under sub-
 8 sections (f) and (g) of section 1108.

9 “(3) DEFINITION.—For purposes of this sub-
 10 section, the term ‘qualifying State’ means a State
 11 which has not expended amounts for all individuals
 12 described in section 1902(a)(10)(A)(i)(VIII) before
 13 the date of the enactment of this subsection.”.

14 **SEC. 3105. EXTENSION OF 100 PERCENT FEDERAL MEDICAL**
 15 **ASSISTANCE PERCENTAGE TO URBAN INDIAN**
 16 **HEALTH ORGANIZATIONS AND NATIVE HA-**
 17 **WAIAN HEALTH CARE SYSTEMS.**

18 Section 1905(b) of the Social Security Act (42 U.S.C.
 19 1396d(b)) is amended by inserting after “(as defined in
 20 section 4 of the Indian Health Care Improvement Act)”
 21 the following: “; for the 8 fiscal year quarters beginning
 22 with the first fiscal year quarter beginning after the date
 23 of the enactment of the American Rescue Plan Act of
 24 2021, the Federal medical assistance percentage shall also
 25 be 100 per centum with respect to amounts expended as

1 medical assistance for services which are received through
 2 an Urban Indian organization (as defined in paragraph
 3 (29) of section 4 of the Indian Health Care Improvement
 4 Act) that has a grant or contract with the Indian Health
 5 Service under title V of such Act; and, for such 8 fiscal
 6 year quarters, the Federal medical assistance percentage
 7 shall also be 100 per centum with respect to amounts ex-
 8 pended as medical assistance for services which are re-
 9 ceived through a Native Hawaiian Health Center (as de-
 10 fined in section 12(4) of the Native Hawaiian Health Care
 11 Improvement Act) or a qualified entity (as defined in sec-
 12 tion 6(b) of such Act) that has a grant or contract with
 13 the Papa Ola Lokahi under section 8 of such Act”.

14 **SEC. 3106. SUNSET OF LIMIT ON MAXIMUM REBATE**
 15 **AMOUNT FOR SINGLE SOURCE DRUGS AND**
 16 **INNOVATOR MULTIPLE SOURCE DRUGS.**

17 Section 1927(c)(2)(D) of the Social Security Act (42
 18 U.S.C. 1396r-8(c)(2)(D)) is amended by inserting after
 19 “December 31, 2009,” the following: “and before January
 20 1, 2023,”.

21 **SEC. 3107. ADDITIONAL SUPPORT FOR MEDICAID HOME**
 22 **AND COMMUNITY-BASED SERVICES DURING**
 23 **THE COVID-19 EMERGENCY.**

24 (a) INCREASED FMAP.—

1 (1) IN GENERAL.—Notwithstanding section
2 1905(b) of the Social Security Act (42 U.S.C.
3 1396d(b)) or section 1905(ff), in the case of a State
4 that meets the HCBS program requirements under
5 subsection (b), the Federal medical assistance per-
6 centage determined for the State under section
7 1905(b) of such Act (or, if applicable, under section
8 1905(ff)) and, if applicable, increased under sub-
9 section (y), (z), (aa), or (ii) of section 1905 of such
10 Act (42 U.S.C. 1396d), section 1915(k) of such Act
11 (42 U.S.C. 1396n(k)), or section 6008(a) of the
12 Families First Coronavirus Response Act (Public
13 Law 116–127), shall be increased by 7.35 percent-
14 age points with respect to expenditures of the State
15 under the State Medicaid program for home and
16 community-based services (as defined in paragraph
17 (2)(B)) that are provided during the HCBS program
18 improvement period (as defined in paragraph
19 (2)(A)). In no case may the application of the pre-
20 vious sentence result in the Federal medical assist-
21 ance percentage determined for a State being more
22 than 95 percent with respect to such expenditures.
23 Any payment made to Puerto Rico, the Virgin Is-
24 lands, Guam, the Northern Mariana Islands, or
25 American Samoa for expenditures on medical assist-

1 ance that are subject to the Federal medical assist-
2 ance percentage increase specified under the first
3 sentence of this paragraph shall not be taken into
4 account for purposes of applying payment limits
5 under subsections (f) and (g) of section 1108 of the
6 Social Security Act (42 U.S.C. 1308).

7 (2) DEFINITIONS.—In this section:

8 (A) HCBS PROGRAM IMPROVEMENT PE-
9 RIOD.—The term “HCBS program improve-
10 ment period” means, with respect to a State,
11 the period—

12 (i) beginning on April 1, 2021; and

13 (ii) ending on March 31, 2022.

14 (B) HOME AND COMMUNITY-BASED SERV-
15 ICES.—The term “home and community-based
16 services” means any of the following:

17 (i) Home health care services author-
18 ized under paragraph (7) of section
19 1905(a) of the Social Security Act (42
20 U.S.C. 1396d(a)).

21 (ii) Personal care services authorized
22 under paragraph (24) of such section.

23 (iii) PACE services authorized under
24 paragraph (26) of such section.

1 (iv) Home and community-based serv-
2 ices authorized under subsections (b), (c),
3 (i), (j), and (k) of section 1915 of such Act
4 (42 U.S.C. 1396n), such services author-
5 ized under a waiver under section 1115 of
6 such Act (42 U.S.C. 1315), and such serv-
7 ices through coverage authorized under
8 section 1937 of such Act (42 U.S.C.
9 1396u-7).

10 (v) Case management services author-
11 ized under section 1905(a)(19) of the So-
12 cial Security Act (42 U.S.C. 1396d(a)(19))
13 and section 1915(g) of such Act (42
14 U.S.C. 1396n(g)).

15 (vi) Rehabilitative services, including
16 those related to behavioral health, de-
17 scribed in section 1905(a)(13) of such Act
18 (42 U.S.C. 1396d(a)(13)).

19 (vii) Such other services specified by
20 the Secretary of Health and Human Serv-
21 ices.

22 (C) ELIGIBLE INDIVIDUAL.—The term “el-
23 igible individual” means an individual who is el-
24 igible for and enrolled for medical assistance
25 under a State Medicaid program and includes

1 an individual who becomes eligible for medical
2 assistance under a State Medicaid program
3 when removed from a waiting list.

4 (D) MEDICAID PROGRAM.—The term
5 “Medicaid program” means, with respect to a
6 State, the State program under title XIX of the
7 Social Security Act (42 U.S.C. 1396 et seq.)
8 (including any waiver or demonstration under
9 such title or under section 1115 of such Act (42
10 U.S.C. 1315) relating to such title).

11 (E) STATE.—The term “State” has the
12 meaning given such term for purposes of title
13 XIX of the Social Security Act (42 U.S.C. 1396
14 et seq.).

15 (b) STATE REQUIREMENTS FOR FMAP INCREASE.—
16 As conditions for receipt of the increase under subsection
17 (a) to the Federal medical assistance percentage deter-
18 mined for a State, the State shall meet each of the fol-
19 lowing requirements (referred to in subsection (a) as the
20 HCBS program requirements):

21 (1) SUPPLEMENT, NOT SUPPLANT.—The State
22 shall use the Federal funds attributable to the in-
23 crease under subsection (a) to supplement, and not
24 supplant, the level of State funds expended for home

1 and community-based services for eligible individuals
2 through programs in effect as of April 1, 2021.

3 (2) REQUIRED IMPLEMENTATION OF CERTAIN
4 ACTIVITIES.—The State shall implement, or supple-
5 ment the implementation of, one or more activities
6 to enhance, expand, or strengthen home and commu-
7 nity-based services under the State Medicaid pro-
8 gram.

9 **SEC. 3108. FUNDING FOR STATE STRIKE TEAMS FOR RESI-**
10 **DENT AND EMPLOYEE SAFETY IN NURSING**
11 **FACILITIES.**

12 Section 1919 of the Social Security Act (42 U.S.C.
13 1396r) is amended by adding at the end the following new
14 subsection:

15 “(k) FUNDING FOR STATE STRIKE TEAMS.—In addi-
16 tion to amounts otherwise available, there is appropriated
17 to the Secretary, out of any monies in the Treasury not
18 otherwise appropriated, \$250,000,000, to remain available
19 until expended, for purposes of allocating such amount
20 among the States (including the District of Columbia and
21 each territory of the United States) for such a State to
22 establish and implement a strike team that will be de-
23 ployed to a nursing facility in the State with diagnosed
24 or suspected cases of COVID–19 among residents or staff
25 for the purposes of assisting with clinical care, infection

1 control, or staffing during the emergency period described
 2 in section 1135(g)(1)(B).”.

3 **SEC. 3109. SPECIAL RULE FOR THE PERIOD OF A DE-**
 4 **CLARED PUBLIC HEALTH EMERGENCY RE-**
 5 **LATED TO CORONAVIRUS.**

6 (a) IN GENERAL.—Section 1923(f)(3) of the Social
 7 Security Act (42 U.S.C. 1396r-4(f)(3)) is amended—

8 (1) in subparagraph (A), by striking “subpara-
 9 graph (E)” and inserting “subparagraphs (E) and
 10 (F)” ; and

11 (2) by adding at the end the following new sub-
 12 paragraph:

13 “(F) ALLOTMENTS DURING THE
 14 CORONAVIRUS TEMPORARY MEDICAID FMAP IN-
 15 CREASE.—

16 “(i) IN GENERAL.—Notwithstanding
 17 any other provision of this subsection, for
 18 any fiscal year for which the Federal med-
 19 ical assistance percentage applicable to ex-
 20 penditures under this section is increased
 21 pursuant to section 6008 of the Families
 22 First Coronavirus Response Act, the Sec-
 23 retary shall recalculate the annual DSH al-
 24 lotment, including the DSH allotment
 25 specified under paragraph (6)(A)(vi), to

1 ensure that the total DSH payments (in-
2 cluding both Federal and State shares)
3 that a State may make related to a fiscal
4 year is equal to the total DSH payments
5 that the State could have made for such
6 fiscal year without such increase to the
7 Federal medical assistance percentage.

8 “(ii) NO APPLICATION TO ALLOT-
9 MENTS BEGINNING AFTER COVID–19 EMER-
10 GENCY PERIOD.—The DSH allotment for
11 any State for the first fiscal year beginning
12 after the end of the emergency period de-
13 scribed in section 1135(g)(1)(B) or any
14 succeeding fiscal year shall be determined
15 under this paragraph without regard to the
16 DSH allotments determined under clause
17 (i).”.

18 (b) EFFECTIVE DATE.—The amendment made by
19 subsection (a) shall take effect and apply as if included
20 in the enactment of the Families First Coronavirus Re-
21 sponse 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—

1 “(A) a COVID–19 vaccine (and the admin-
2 istration of the vaccine); and

3 “(B) testing and treatments for COVID-
4 19, including specialized equipment and thera-
5 pies (including preventive therapies), and, in
6 the case of an individual who is diagnosed with
7 or presumed to have COVID–19, during the pe-
8 riod during which such individual has (or is
9 presumed to have) COVID–19, the treatment of
10 a condition that may seriously complicate the
11 treatment of COVID–19, if otherwise covered
12 under the State child health plan (or waiver of
13 such plan).”.

14 (2) PROHIBITION OF COST SHARING.—Section
15 2103(e)(2) of the Social Security Act (42 U.S.C.
16 1397cc(e)(2)), as amended by section 6004(b)(3) of
17 the Families First Coronavirus Response Act, is
18 amended—

19 (A) in the paragraph header, by inserting
20 “A COVID–19 VACCINE, COVID–19 TREATMENT,”
21 before “OR PREGNANCY-RELATED ASSISTANCE”;
22 and

23 (B) by striking “visits described in section
24 1916(a)(2)(G), or” and inserting “services de-
25 scribed in section 1916(a)(2)(G), vaccines de-

1 scribed in section 1916(a)(2)(H) administered
2 during the period described in such section (and
3 the administration of such vaccines), testing or
4 treatments described in section 1916(a)(2)(I)
5 furnished during the period described in such
6 section, or”.

7 (b) TEMPORARY INCREASE IN FEDERAL PAYMENTS
8 FOR COVERAGE AND ADMINISTRATION OF COVID–19
9 VACCINES.—Section 2105(c) of the Social Security Act
10 (42 U.S.C. 1397ee(c)) is amended by adding at the end
11 the following new paragraph:

12 “(12) TEMPORARY ENHANCED PAYMENT FOR
13 COVERAGE AND ADMINISTRATION OF COVID–19 VAC-
14 CINES.—During the period described in section
15 1905(hh)(2), notwithstanding subsection (b), the en-
16 hanced FMAP for a State, with respect to payments
17 under subsection (a) for expenditures under the
18 State child health plan (or a waiver of such plan) for
19 a vaccine described in section 1905(a)(4)(E) (and
20 the administration of such a vaccine), shall be equal
21 to 100 percent.”.

22 (c) ADJUSTMENT OF CHIP ALLOTMENTS.—Section
23 2104(m) of the Social Security Act (42 U.S.C.
24 1397dd(m)) is amended—

1 (1) in paragraph (2)(B), in the matter pre-
2 ceding clause (i), by striking “paragraphs (5) and
3 (7)” and inserting “paragraphs (5), (7), and (12)”;
4 and

5 (2) by adding at the end the following new
6 paragraph:

7 “(12) ADJUSTING ALLOTMENTS TO ACCOUNT
8 FOR INCREASED FEDERAL PAYMENTS FOR COV-
9 ERAGE AND ADMINISTRATION OF COVID-19 VAC-
10 CINES.—If a State, commonwealth, or territory re-
11 ceives payment for a fiscal year (beginning with fis-
12 cal year 2021) under subsection (a) of section 2105
13 for expenditures that are subject to the enhanced
14 FMAP specified under subsection (c)(12) of such
15 section, the amount of the allotment determined for
16 the State, commonwealth, or territory under this
17 subsection—

18 “(A) for such fiscal year shall be increased
19 by the projected expenditures for such year by
20 the State, commonwealth, or territory under the
21 State child health plan (or a waiver of such
22 plan) for vaccines described in section
23 1905(a)(4)(E) (and the administration of such
24 vaccines); and

“(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—

1 (A) by redesignating subparagraphs (J)
2 through (S) as subparagraphs (K) through (T),
3 respectively; and

4 (B) by inserting after subparagraph (I) the
5 following new subparagraph:

6 “(J) Paragraphs (5) and (16) of section
7 1902(e) (relating to the State option to provide
8 medical assistance consisting of full benefits
9 during pregnancy and throughout the 12-month
10 postpartum period under title XIX), if the
11 State provides child health assistance for tar-
12 geted low-income children who are pregnant or
13 to targeted low-income pregnant women and the
14 State has elected to apply such paragraph (16)
15 with respect to pregnant women under title
16 XIX, the provision of assistance under the
17 State child health plan or waiver for targeted
18 low-income children or targeted low-income
19 pregnant women during pregnancy and the 12-
20 month postpartum period shall be required and
21 not at the option of the State and shall include
22 coverage of all items or services provided to a
23 targeted low-income child or targeted low-in-
24 come pregnant woman (as applicable) under the
25 State child health plan or waiver).”.

1 (2) OPTIONAL COVERAGE OF TARGETED LOW-
 2 INCOME PREGNANT WOMEN.—Section 2112(d)(2)(A)
 3 of the Social Security Act (42 U.S.C.
 4 1397ll(d)(2)(A)) is amended by inserting after “60-
 5 day period” the following: “, or, in the case that
 6 subparagraph (A) of section 1902(e)(16) applies to
 7 the State child health plan (or waiver of such plan),
 8 pursuant to section 2107(e)(1), the 12-month pe-
 9 riod,”.

10 (b) EFFECTIVE DATE.—The amendments made by
 11 subsection (a), shall apply with respect to State elections
 12 made under paragraph (16) of section 1902(e) of the So-
 13 cial Security Act (42 U.S.C. 1396a(e)), as added by sec-
 14 tion 3102(a) of subtitle B of this title, during the 7-year
 15 period beginning on the 1st day of the 1st fiscal year quar-
 16 ter that begins at least one year after the date of the en-
 17 actment of this Act.

18 **Subtitle D—Other Provisions**

19 **CHAPTER 1—ENSURING ENVIRONMENTAL** 20 **HEALTH AND RATEPAYER PROTEC-** 21 **TION DURING THE PANDEMIC**

22 **SEC. 3301. FUNDING FOR POLLUTION AND DISPARATE IM-** 23 **PACTS OF THE COVID-19 PANDEMIC.**

24 (a) IN GENERAL.—In addition to amounts otherwise
 25 available, there is appropriated to the Environmental Pro-

1 tecture Agency for fiscal year 2021, out of any money in
2 the Treasury not otherwise appropriated, \$100,000,000,
3 to remain available until expended, to address health out-
4 come disparities from pollution and the COVID–19 pan-
5 demic, of which—

6 (1) \$50,000,000, shall be for grants, contracts,
7 and other agency activities that identify and address
8 disproportionate environmental or public health
9 harms and risks in minority populations or low-in-
10 come populations under—

11 (A) section 103(b) of the Clean Air Act
12 (42 U.S.C. 7403(b));

13 (B) section 1442 of the Safe Drinking
14 Water Act (42 U.S.C. 300j–1);

15 (C) section 104(k)(7)(A) of the Com-
16 prehensive Environmental Response, Compensa-
17 tion, and Liability Act of 1980 (42 U.S.C.
18 9604(k)(7)(A)); and

19 (D) sections 791 through 797 of the En-
20 ergy Policy Act of 2005 (42 U.S.C. 16131
21 through 16137); and

22 (2) \$50,000,000 shall be for grants and activi-
23 ties authorized under subsections (a) through (c) of
24 section 103 of the Clean Air Act (42 U.S.C. 7403)

1 and grants and activities authorized under section
2 105 of such Act (42 U.S.C. 7405).

3 (b) ADMINISTRATION OF FUNDS.—

4 (1) Of the funds made available pursuant to
5 subsection (a)(1), the Administrator shall reserve 2
6 percent for administrative costs necessary to carry
7 out activities funded pursuant to such subsection.

8 (2) Of the funds made available pursuant to
9 subsection (a)(2), the Administrator shall reserve 5
10 percent for activities funded pursuant to such sub-
11 section other than grants.

12 **SEC. 3302. FUNDING FOR LIHEAP.**

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

20 (1) \$2,250,000,000 of such amounts shall be
21 allocated as though the total appropriation for such
22 payments for fiscal year 2021 was less than
23 \$1,975,000,000; and

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

4 **SEC. 3303. FUNDING FOR WATER ASSISTANCE PROGRAM.**

5 (a) IN GENERAL.—In addition to amounts otherwise
6 available, there is appropriated to the Secretary of Health
7 and Human Services for fiscal year 2021, out of any
8 amounts in the Treasury not otherwise appropriated,
9 \$500,000,000, to remain available until expended, for
10 grants to States and Indian Tribes to assist low-income
11 households, particularly those with the lowest incomes,
12 that pay a high proportion of household income for drink-
13 ing water and wastewater services, by providing funds to
14 owners or operators of public water systems or treatment
15 works to reduce arrearages of and rates charged to such
16 households for such services.

17 (b) ALLOTMENT.—The Secretary shall—

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

20 (A) the percentage of households in the
21 State, or under the jurisdiction of the Indian
22 Tribe, with income equal or less than 150 per-
23 cent of the Federal poverty line; and

24 (B) the percentage of households in the
25 State, or under the jurisdiction of the Indian

1 Tribe, that spend more than 30 percent of
2 monthly income on housing; and

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

6 **CHAPTER 2—DISTANCE LEARNING AND**
7 **CONSUMER PROTECTION DURING THE**
8 **COVID-19 PANDEMIC**

9 **SEC. 3311. FUNDING FOR CONSUMER PRODUCT SAFETY**
10 **FUND TO PROTECT CONSUMERS FROM PO-**
11 **TENTIALLY DANGEROUS PRODUCTS RE-**
12 **LATED TO COVID-19.**

13 (a) APPROPRIATION.—In addition to amounts other-
14 wise available, there is appropriated to the Consumer
15 Product Safety Commission for fiscal year 2021, out of
16 any money in the Treasury not otherwise appropriated,
17 \$50,000,000, to remain available until September 30,
18 2026, for the purposes described in subsection (b).

19 (b) PURPOSES.—The funds made available in sub-
20 section (a) shall only be used for purposes of the Con-
21 sumer Product Safety Commission to—

22 (1) carry out the requirements in title XX of di-
23 vision FF of the Consolidated Appropriations Act,
24 2021 (Public Law 116–260);

1 (2) enhance targeting, surveillance, and screen-
2 ing of consumer products, particularly COVID–19
3 products, entering the United States at ports of
4 entry, including ports of entry for de minimis ship-
5 ments;

6 (3) enhance monitoring of internet websites for
7 the offering for sale of new and used violative con-
8 sumer products, particularly COVID–19 products,
9 and coordination with retail and resale websites to
10 improve identification and elimination of listings of
11 such products;

12 (4) increase awareness and communication par-
13 ticularly of COVID–19 product related risks and
14 other consumer product safety information; and

15 (5) improve the Commission’s data collection
16 and analysis system especially with a focus on con-
17 sumer product safety risks resulting from the
18 COVID–19 pandemic to socially disadvantaged indi-
19 viduals and other vulnerable populations.

20 (c) DEFINITIONS.—In this section—

21 (1) the term “Commission” means the Con-
22 sumer Product Safety Commission;

23 (2) the term “violative consumer products”
24 means consumer products in violation of an applica-
25 ble consumer product safety standard under the

1 Consumer Product Safety Act (15 U.S.C. 2051 et
2 seq.) or any similar rule, regulation, standard, or
3 ban under any other Act enforced by the Commis-
4 sion;

5 (3) the term “COVID–19 emergency period”
6 means the period during which a public health emer-
7 gency declared pursuant to section 319 of the Public
8 Health Service Act (42 U.S.C. 247d) with respect to
9 the 2019 novel coronavirus (COVID–19), including
10 under any renewal of such declaration, is in effect;
11 and

12 (4) the term “COVID–19 products” means con-
13 sumer products, as defined by section 3(a)(5) of the
14 Consumer Product Safety Act (15 U.S.C.
15 2052(a)(5)), whose risks have been significantly af-
16 fected by COVID–19 or whose sales have materially
17 increased during the COVID–19 emergency period
18 as a result of the COVID–19 pandemic.

19 **SEC. 3312. FUNDING FOR E-RATE SUPPORT FOR EMER-**
20 **GENCY EDUCATIONAL CONNECTIONS AND**
21 **DEVICES.**

22 (a) REGULATIONS REQUIRED.—Not later than 60
23 days after the date of the enactment of this Act, the Com-
24 mission shall promulgate regulations providing for the
25 provision, from amounts made available from the Emer-

1 gency Connectivity Fund, of support under paragraphs
2 (1)(B) and (2) of section 254(h) of the Communications
3 Act of 1934 (47 U.S.C. 254(h)) to an eligible school or
4 library, for the purchase during a COVID–19 emergency
5 period of eligible equipment or advanced telecommuni-
6 cations and information services (or both), for use by—

7 (1) in the case of a school, students and staff
8 of the school at locations that include locations other
9 than the school; and

10 (2) in the case of a library, patrons of the li-
11 brary at locations that include locations other than
12 the library.

13 (b) SUPPORT AMOUNT.—In providing support under
14 the covered regulations, the Commission shall reimburse
15 100 percent of the costs associated with the eligible equip-
16 ment, advanced telecommunications and information serv-
17 ices, or eligible equipment and advanced telecommuni-
18 cations and information services, except that any reim-
19 bursement of a school or library for the costs associated
20 with any eligible equipment may not exceed an amount
21 that the Commission determines, with respect to the re-
22 quest by the school or library for the reimbursement, is
23 reasonable.

24 (c) EMERGENCY CONNECTIVITY FUND.—

1 (1) ESTABLISHMENT.—There is established in
2 the Treasury of the United States a fund to be
3 known as the “Emergency Connectivity Fund”.

4 (2) APPROPRIATION.—In addition to amounts
5 otherwise available, there is appropriated to the
6 Emergency Connectivity Fund for fiscal year 2021,
7 out of any money in the Treasury not otherwise ap-
8 propriated—

9 (A) \$7,599,000,000, to remain available
10 until September 30, 2030, for—

11 (i) the provision of support under the
12 covered regulations; and

13 (ii) the Commission to adopt, and the
14 Commission and the Universal Service Ad-
15 ministrative Company to administer, the
16 covered regulations; and

17 (B) \$1,000,000, to remain available until
18 September 30, 2030, for the Inspector General
19 of the Commission to conduct oversight of sup-
20 port provided under the covered regulations.

21 (3) LIMITATION.—Not more than 2 percent of
22 the amount made available under paragraph (2)(A)
23 may be used for the purposes described in clause (ii)
24 of such paragraph.

1 (4) RELATIONSHIP TO UNIVERSAL SERVICE
2 CONTRIBUTIONS.—Support provided under the cov-
3 ered regulations shall be provided from amounts
4 made available from the Emergency Connectivity
5 Fund and not from contributions under section
6 254(d) of the Communications Act of 1934 (47
7 U.S.C. 254(d)).

8 (d) DEFINITIONS.—In this section:

9 (1) ADVANCED TELECOMMUNICATIONS AND IN-
10 FORMATION SERVICES.—The term “advanced tele-
11 communications and information services” means
12 advanced telecommunications and information serv-
13 ices, as such term is used in section 254(h) of the
14 Communications Act of 1934 (47 U.S.C. 254(h)).

15 (2) COMMISSION.—The term “Commission”
16 means the Federal Communications Commission.

17 (3) CONNECTED DEVICE.—The term “con-
18 nected device” means a laptop computer, tablet com-
19 puter, or similar end-user device that is capable of
20 connecting to advanced telecommunications and in-
21 formation services.

22 (4) COVERED REGULATIONS.—The term “cov-
23 ered regulations” means the regulations promul-
24 gated under subsection (a).

1 (5) COVID–19 EMERGENCY PERIOD.—The
2 term “COVID–19 emergency period” means a pe-
3 riod that—

4 (A) begins on the date of a determination
5 by the Secretary of Health and Human Services
6 pursuant to section 319 of the Public Health
7 Service Act (42 U.S.C. 247d) that a public
8 health emergency exists as a result of COVID–
9 19; and

10 (B) ends on the June 30 that first occurs
11 after the date that is 1 year after the date on
12 which such determination (including any re-
13 newal thereof) terminates.

14 (6) ELIGIBLE EQUIPMENT.—The term “eligible
15 equipment” means the following:

16 (A) Wi-Fi hotspots.

17 (B) Modems.

18 (C) Routers.

19 (D) Devices that combine a modem and
20 router.

21 (E) Connected devices.

22 (7) ELIGIBLE SCHOOL OR LIBRARY.—The term
23 “eligible school or library” means an elementary
24 school, secondary school, or library (including a
25 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

1 Department of Commerce for fiscal year 2021, out of any
2 money in the Treasury not otherwise appropriated,
3 \$3,000,000, to remain available until September 30, 2022,
4 for oversight of activities supported with funds appro-
5 priated to the Department of Commerce to prevent, pre-
6 pare for, and respond to COVID–19.

7 **TITLE IV—COMMITTEE ON**
8 **FINANCIAL SERVICES**
9 **Subtitle A—Defense Production Act**
10 **of 1950**

11 **SEC. 4001. COVID–19 EMERGENCY MEDICAL SUPPLIES EN-**
12 **HANCEMENT.**

13 (a) SUPPORTING ENHANCED USE OF THE DEFENSE
14 PRODUCTION ACT OF 1950.—In addition to funds other-
15 wise available, there is appropriated, for fiscal year 2021,
16 out of any money in the Treasury not otherwise appro-
17 priated, \$10,000,000,000, notwithstanding section 304(e)
18 of the Defense Production Act of 1950 (50 U.S.C.
19 4534(e)), to remain available until September 30, 2025,
20 to carry out titles I, III, and VII of such Act in accordance
21 with subsection (b).

22 (b) MEDICAL SUPPLIES AND EQUIPMENT.—

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

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

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

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

24 (C) drugs, devices, and biological products
25 that are approved, cleared, licensed, or author-

1 ized under either of such Acts for use in treat-
2 ing or preventing COVID–19 and symptoms re-
3 lated to COVID–19, and any materials, manu-
4 facturing machinery, additional manufacturing
5 or fill-finish lines or facilities, technology, or
6 equipment (including durable medical equip-
7 ment) necessary to produce or use such drugs,
8 biological products, or devices (including sy-
9 ringes, vials, or other supplies or equipment re-
10 lated to delivery, distribution, or administra-
11 tion).

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

20 **Subtitle B—Housing Provisions**

21 **SEC. 4101. EMERGENCY RENTAL ASSISTANCE.**

22 (a) FUNDING.—

23 (1) APPROPRIATION.—In addition to amounts
24 otherwise available, there is appropriated to the Sec-
25 retary of the Treasury for fiscal year 2021, out of

1 any money in the Treasury not otherwise appro-
2 priated, \$20,250,000,000, to remain available until
3 September 30, 2027, for making payments to eligi-
4 ble grantees under this section—

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

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

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

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

22 (D) \$1,200,000,000 for payments to high-
23 need grantees as provided in this section.

24 (b) ALLOCATION FOR RENTAL AND UTILITY ASSIST-
25 ANCE.—

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

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

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

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

1 (iii) by substituting “\$152,000,000”
2 for “\$200,000,000” each place such term
3 appears;

4 (iv) in subclause (I) of such section
5 501(b)(1)(A)(v), by substituting “under
6 section 4101 of the American Rescue Plan
7 Act of 2021” for “under section 501 of
8 subtitle A of title V of division N of the
9 Consolidated Appropriations Act, 2021”;
10 and

11 (v) in subclause (II) of such section
12 501(b)(1)(A)(v), by substituting “local
13 government elects to receive funds from
14 the Secretary under section 4101 of the
15 American Rescue Plan Act of 2021 and
16 will use the funds in a manner consistent
17 with such section” for “local government
18 elects to receive funds from the Secretary
19 under section 501 of subtitle A of title V
20 of division N of the Consolidated Approp-
21 riations Act, 2021 and will use the funds
22 in a manner consistent with such section”.

23 (B) PRO RATA ADJUSTMENT.—The Sec-
24 retary shall make pro rata adjustments in the
25 amounts of the allocations determined under

1 subparagraph (A) of this paragraph for entities
2 described in such subparagraph as necessary to
3 ensure that the total amount of allocations
4 made pursuant to such subparagraph does not
5 exceed the remainder appropriated amount de-
6 scribed in such subparagraph.

7 (2) ALLOCATIONS FOR TERRITORIES.—The
8 amount reserved under subsection (a)(2)(A) shall be
9 allocated to eligible grantees described in subsection
10 (f)(1)(C) in the same manner as the amount appro-
11 priated under section 501(a)(2)(A) of subtitle A of
12 title V of division N of the Consolidated Appropria-
13 tions Act, 2021 (Public Law 116–260) is allocated
14 under section 501(b)(3) of such subtitle A to eligible
15 grantees under subparagraph (C) of such section
16 501(b)(3), except that section 501(b)(3) of such sub-
17 title A shall be applied—

18 (A) in subparagraph (A), by inserting “of
19 this Act” after “the amount reserved under
20 subsection (a)(2)(A)”; and

21 (B) in clause (i) of subparagraph (B), by
22 substituting “the amount equal to 0.3 percent
23 of the amount appropriated under subsection
24 (a)(1)” with “the amount equal to 0.3 percent

1 of the amount appropriated under subsection
2 (a)(1) of this Act”.

3 (3) HIGH-NEED GRANTEES.—The Secretary
4 shall allocate funds reserved under subsection
5 (a)(2)(D) to eligible grantees with a high need for
6 assistance under this section as evidenced by the
7 number of very low-income renter households paying
8 more than 50 percent of income on rent or living in
9 substandard or overcrowded conditions, rental mar-
10 ket costs, and employment trends.

11 (c) PAYMENT SCHEDULE.—

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

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

1 bursed by the Secretary pursuant to this section
2 prior to disbursement of additional amounts.

3 (d) USE OF FUNDS.—

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

7 (A) FINANCIAL ASSISTANCE.—

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

15 (I) rent;

16 (II) rental arrears;

17 (III) utilities and home energy
18 costs;

19 (IV) utilities and home energy
20 costs arrears; and

21 (V) other expenses related to
22 housing, as defined by the Secretary.

23 (ii) LIMITATION.—The aggregate
24 amount of financial assistance an eligible
25 household may receive under this section,

1 when combined with financial assistance
2 provided under section 501 of subtitle A of
3 title V of division N of the Consolidated
4 Appropriations Act, 2021 (Public Law
5 116–260), shall not exceed 18 months.

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

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

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

1 addition to those specified in this paragraph,
2 provided that—

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

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

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

22 (e) REALLOCATION OF FUNDS.—

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

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

3 (2) ELIGIBILITY FOR REALLOCATED FUNDS.—

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

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

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

21 (f) DEFINITIONS.—In this section:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

22 **SEC. 4102. EMERGENCY HOUSING VOUCHERS.**

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

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

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

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

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

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

24 (b) EMERGENCY VOUCHERS.—

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

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

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

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

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

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

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

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

8 (4) TERMS AND CONDITIONS.—

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

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

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

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

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

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

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

6 **SEC. 4103. EMERGENCY ASSISTANCE FOR RURAL HOUSING.**

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

20 **SEC. 4104. HOUSING ASSISTANCE AND SUPPORTIVE SERV-**
21 **ICES PROGRAMS FOR NATIVE AMERICANS.**

22 (a) APPROPRIATION.—In addition to amounts other-
23 wise available, there is appropriated to the Secretary of
24 Housing and Urban Development (in this section referred
25 to as the “Secretary”) for fiscal year 2021, out of any

1 money in the Treasury not otherwise appropriated,
2 \$750,000,000, to remain available until September 30,
3 2025, to prevent, prepare for, and respond to coronavirus,
4 for activities and assistance authorized under title I of the
5 Native American Housing Assistance and Self-Determina-
6 tion Act of 1996 (NAHASDA) (25 U.S.C. 4111 et seq.),
7 under title VIII of NAHASDA (25 U.S.C. 4221 et seq.),
8 and under section 106(a)(1) of the Housing and Commu-
9 nity Development Act of 1974 with respect to Indian
10 tribes (42 U.S.C. 5301 et seq.), which shall be made avail-
11 able as follows:

12 (1) HOUSING BLOCK GRANTS.—\$455,000,000
13 shall be available for the Native American Housing
14 Block Grants and Native Hawaiian Housing Block
15 Grant programs, as authorized under titles I and
16 VIII of NAHASDA, subject to the following terms
17 and conditions:

18 (A) FORMULA.—Of the amounts made
19 available under this paragraph, \$450,000,000
20 shall be for grants under title I of NAHASDA
21 and shall be distributed according to the same
22 funding formula used in fiscal year 2021.

23 (B) NATIVE HAWAIIANS.—Of the amounts
24 made available under this paragraph,

1 \$5,000,000 shall be for grants under title VIII
2 of NAHASDA.

3 (C) USE.—Amounts made available under
4 this paragraph shall be used by recipients to
5 prevent, prepare for, and respond to
6 coronavirus, including to maintain normal oper-
7 ations and fund eligible affordable housing ac-
8 tivities under NAHASDA during the period
9 that the program is impacted by coronavirus. In
10 addition, amounts made available under sub-
11 paragraph (B) shall be used to provide rental
12 assistance to eligible Native Hawaiian families
13 both on and off the Hawaiian Home Lands.

14 (D) TIMING OF OBLIGATIONS.—Amounts
15 made available under this paragraph shall be
16 used, as necessary, to cover or reimburse allow-
17 able costs to prevent, prepare for, and respond
18 to coronavirus that are incurred by a recipient,
19 including for costs incurred as of January 21,
20 2020.

21 (E) WAIVERS OR ALTERNATIVE REQUIRE-
22 MENTS.—The Secretary may waive or specify
23 alternative requirements for any provision of
24 NAHASDA (25 U.S.C. 4101 et seq.) or regula-
25 tion applicable to the Native American Housing

1 Block Grant or Native Hawaiian Housing Block
2 Grant program other than requirements related
3 to fair housing, nondiscrimination, labor stand-
4 ards, and the environment, upon a finding that
5 the waiver or alternative requirement is nec-
6 essary to expedite or facilitate the use of
7 amounts made available under this paragraph.

8 (F) UNOBLIGATED AMOUNTS.—Amounts
9 made available under this paragraph which are
10 not accepted, are voluntarily returned, or other-
11 wise recaptured for any reason shall be used to
12 fund grants under paragraph (2).

13 (2) INDIAN COMMUNITY DEVELOPMENT BLOCK
14 GRANTS.—\$280,000,000 shall be available for grants
15 under title I of the Housing and Community Devel-
16 opment Act of 1974, subject to the following terms
17 and conditions:

18 (A) USE.—Amounts made available under
19 this paragraph shall be used, without competi-
20 tion, for emergencies that constitute imminent
21 threats to health and safety and are designed to
22 prevent, prepare for, and respond to
23 coronavirus.

24 (B) PLANNING.—Not to exceed 20 percent
25 of any grant made with funds made available

1 under this paragraph shall be expended for
2 planning and management development and ad-
3 ministration.

4 (C) TIMING OF OBLIGATIONS.—Amounts
5 made available under this paragraph shall be
6 used, as necessary, to cover or reimburse allow-
7 able costs to prevent, prepare for, and respond
8 to coronavirus incurred by a recipient, including
9 for costs incurred as of January 21, 2020.

10 (D) INAPPLICABILITY OF PUBLIC SERVICES
11 CAP.—Indian tribes may use up to 100 percent
12 of any grant from amounts made available
13 under this paragraph for public services activi-
14 ties to prevent, prepare for, and respond to
15 coronavirus.

16 (E) WAIVERS OR ALTERNATIVE REQUIRE-
17 MENTS.—The Secretary may waive or specify
18 alternative requirements for any provision of
19 title I of the Housing and Community Develop-
20 ment Act of 1974 (42 U.S.C. 5301 et seq.) or
21 regulation applicable to the Indian Community
22 Development Block Grant program other than
23 requirements related to fair housing, non-
24 discrimination, labor standards, and the envi-
25 ronment, upon a finding that the waiver or al-

1 ternative requirement is necessary to expedite
2 or facilitate the use of amounts made available
3 under this paragraph.

4 (3) TECHNICAL ASSISTANCE.—\$10,000,000
5 shall be used, without competition, to make new
6 awards or increase prior awards to existing technical
7 assistance providers to provide an immediate in-
8 crease in training and technical assistance to Indian
9 tribes, Indian housing authorities, tribally des-
10 ignated housing entities, and recipients under title
11 VIII of NAHASDA for activities under this section.

12 (4) OTHER COSTS.—\$5,000,000 shall be used
13 for the administrative costs to oversee and admin-
14 ister the implementation of this section, and pay for
15 associated information technology, financial report-
16 ing, and other costs.

17 **SEC. 4105. HOUSING COUNSELING.**

18 (a) APPROPRIATION.—In addition to amounts other-
19 wise available, there is appropriated to the Neighborhood
20 Reinvestment Corporation (in this section referred to as
21 the “Corporation”) for fiscal year 2021, out of any money
22 in the Treasury not otherwise appropriated,
23 \$100,000,000, to remain available until September 30,
24 2025, for grants to housing counseling intermediaries ap-
25 proved by the Department of Housing and Urban Devel-

1 opment, State housing finance agencies, and
2 NeighborWorks organizations for providing housing coun-
3 seling services, as authorized under the Neighborhood Re-
4 investment Corporation Act (42 U.S.C. 8101-8107) and
5 consistent with the discretion set forth in section
6 606(a)(5) of such Act (42 U.S.C. 8105(a)(5)) to design
7 and administer grant programs. Of the grant funds made
8 available under this subsection, not less than 40 percent
9 shall be provided to counseling organizations that—

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

13 (2) provide housing counseling services in
14 neighborhoods having high concentrations of minor-
15 ity and low-income populations.

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

20 (c) ADMINISTRATION AND OVERSIGHT.—The Cor-
21 poration may retain a portion of the amounts provided
22 under this section, in a proportion consistent with its
23 standard rate for program administration in order to cover
24 its expenses related to program administration and over-
25 sight.

1 (d) HOUSING COUNSELING SERVICES DEFINED.—

2 For the purposes of this section, the term “housing coun-
3 seling services” means—

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

8 (2) education, outreach, training, technology
9 upgrades, and other program related support; and

10 (3) operational oversight funding for grantees
11 and subgrantees that receive funds under this sec-
12 tion.

13 **SEC. 4106. HOMELESSNESS ASSISTANCE AND SUPPORTIVE**
14 **SERVICES PROGRAM.**

15 (a) APPROPRIATION.—In addition to amounts other-
16 wise available, there is appropriated to the Secretary of
17 Housing and Urban Development (in this section referred
18 to as the “Secretary”) for fiscal year 2021, out of any
19 money in the Treasury not otherwise appropriated,
20 \$5,000,000,000, to remain available until September 30,
21 2025, except that amounts authorized under subsection
22 (d)(3) shall remain available until September 30, 2029,
23 for assistance under title II of the Cranston-Gonzalez Na-
24 tional Affordable Housing Act (42 U.S.C. 12721 et seq.)

1 for the following activities to primarily benefit qualifying
2 individuals or families:

3 (1) Tenant-based rental assistance.

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

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

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

14 (B) housing counseling; and

15 (C) homeless prevention services.

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

19 (A) be converted to permanent affordable
20 housing;

21 (B) be used as emergency shelter under
22 subtitle B of title IV of the McKinney-Vento
23 Homeless Assistance Act (42 U.S.C. 11371-
24 11378);

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

5 (D) remain as non-congregate shelter
6 units.

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

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

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

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

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

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

4 (c) TERMS AND CONDITIONS.—

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

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

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

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

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

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

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

20 (d) ALLOCATION.—

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

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

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

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

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

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

7 **SEC. 4107. HOMEOWNER ASSISTANCE FUND.**

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

17 (b) DEFINITIONS.—In this section:

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

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

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

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

11 (A) a State; or

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

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

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

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

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

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

6 (7) SOCIALLY AND ECONOMICALLY DISADVAN-
7 TAGED INDIVIDUAL.—The term “socially and eco-
8 nomically disadvantaged individual” means an indi-
9 vidual who is a socially disadvantaged individual or
10 an economically disadvantaged individual, as such
11 terms are defined, respectively, under section 8 of
12 the Small Business Act (15 U.S.C. 637) and the
13 regulations thereunder.

14 (8) STATE.—The term “State” means any
15 State of the United States, the District of Columbia,
16 the Commonwealth of Puerto Rico, Guam, American
17 Samoa, the United States Virgin Islands, and the
18 Commonwealth of the Northern Mariana Islands.

19 (c) ESTABLISHMENT OF FUND.—

20 (1) ESTABLISHMENT; QUALIFIED EXPENSES.—
21 There is established in the Department of the Treas-
22 ury a Homeowner Assistance Fund to mitigate fi-
23 nancial hardships associated with the coronavirus
24 pandemic by providing such funds as are appro-
25 priated by subsection (a) to eligible entities for the

1 purpose of preventing homeowner mortgage delin-
2 quencies, defaults, foreclosures, loss of utilities or
3 home energy services, and displacements of home-
4 owners experiencing financial hardship after Janu-
5 ary 21, 2020, through qualified expenses related to
6 mortgages and housing, which include—

7 (A) mortgage payment assistance;

8 (B) financial assistance to allow a home-
9 owner to reinstate a mortgage or to pay other
10 housing related costs related to a period of for-
11 bearance, delinquency, or default;

12 (C) principal reduction;

13 (D) facilitating interest rate reductions;

14 (E) payment assistance for—

15 (i) utilities, including electric, gas,
16 home energy, and water;

17 (ii) internet service, including
18 broadband internet access service, as de-
19 fined in section 8.1(b) of title 47, Code of
20 Federal Regulations (or any successor reg-
21 ulation);

22 (iii) homeowner's insurance, flood in-
23 surance, and mortgage insurance; and

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

4 (F) reimbursement of funds expended by a
5 State, local government, or designated entity
6 under subsection (e) during the period begin-
7 ning on January 21, 2020, and ending on the
8 date that the first funds are disbursed by the
9 eligible entity under the Homeowner Assistance
10 Fund, for the purpose of providing housing or
11 utility payment assistance to individuals or oth-
12 erwise providing funds to prevent foreclosure or
13 eviction of a homeowner or tenant or prevent
14 mortgage delinquency or loss of housing or util-
15 ities as a response to the coronavirus disease
16 (COVID) pandemic; and

17 (G) any other assistance to promote hous-
18 ing stability for homeowners, including pre-
19 venting eviction, mortgage delinquency or de-
20 fault, foreclosure, or the loss of utility or home
21 energy services, as determined by the Secretary.

22 (2) TARGETING.—Not less than 60 percent of
23 amounts made to each eligible entity allocated
24 amounts under subsection (d) or (f) shall be used
25 for qualified expenses that assist homeowners having

1 incomes equal to or less than 100 percent of the
2 area median income for their household size or equal
3 to or less than 100 percent of the median income for
4 the United States, as determined by the Secretary of
5 Housing and Urban Development, whichever is
6 greater. The eligible entity shall prioritize remaining
7 funds to socially and economically disadvantaged in-
8 dividuals.

9 (d) ALLOCATION OF FUNDS.—

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

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

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

24 (2) FOR STATES.—After the application of
25 paragraphs (1), (4), and (5) of this subsection and

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

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

14 (B) the total number of mortgagors with—

15 (i) mortgage payments that are more
16 than 30 days past due; or

17 (ii) mortgages in foreclosure.

18 (3) SMALL STATE MINIMUM.—

19 (A) IN GENERAL.—Each State of the
20 United States, the District of Columbia, and
21 the Commonwealth of Puerto Rico shall receive
22 no less than \$40,000,000 for the purposes es-
23 tablished in (c).

24 (B) PRO RATA ADJUSTMENTS.—The Sec-
25 retary shall adjust on a pro rata basis the

1 amount of the payments for each State of the
2 United States, the District of Columbia, and
3 the Commonwealth of Puerto Rico determined
4 under this subsection without regard to this
5 subparagraph to the extent necessary to comply
6 with the requirements of subparagraph (A).

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

19 (5) TRIBAL SET-ASIDE.—The Secretary shall
20 allocate funds to any eligible entity designated under
21 subsection (f) pursuant to the requirements of that
22 subsection.

23 (e) DISTRIBUTION OF FUNDS TO STATES.—

24 (1) IN GENERAL.—The Secretary shall make
25 payments, beginning not later than 45 days after en-

1 actment of this Act, from amounts allocated under
2 subsection (d) to eligible entities that have notified
3 the Secretary that they request to receive payment
4 from the Fund and that the eligible entity will use
5 such payments in compliance with this section.

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

1 percent of the median income for the United States,
2 as determined by the Secretary of Housing and
3 Urban Development, whichever is greater, and mi-
4 nority homeowners.

5 (f) TRIBAL SET-ASIDE.—

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

15 (2) ALLOCATION AND PAYMENT.—The Sec-
16 retary shall allocate the funds set aside under para-
17 graph (1) using the allocation formulas described in
18 clauses (i) and (ii) of section 501(b)(2)(A) of sub-
19 title A of title V of division N of the Consolidated
20 Appropriations Act, 2021 (Public Law 116-260),
21 and shall make payments of such amounts beginning
22 no later than 45 days after enactment of this Act to
23 entities eligible for payment under clauses (i) and
24 (ii) of section 501(b)(2)(A) of subtitle A of title V
25 of division N of the Consolidated Appropriations

1 Act, 2021 (Public Law 116-260) that notify the Sec-
2 retary that they request to receive payments allo-
3 cated from the Fund by the Secretary for purposes
4 described under subsection (c) and will use such
5 payments in compliance with this section.

6 (3) ADJUSTMENT.—Allocations provided under
7 this subsection may be further adjusted as provided
8 by section 501(b)(2)(B) of subtitle A of title V of di-
9 vision N of the Consolidated Appropriations Act,
10 2021 (Public Law 116-260).

11 **SEC. 4108. RELIEF MEASURES FOR SECTION 502 AND 504 DI-**
12 **RECT LOAN BORROWERS.**

13 (a) APPROPRIATION.—In addition to amounts other-
14 wise available, there is appropriated to the Secretary of
15 Agriculture for fiscal year 2021, out of any money in the
16 Treasury not otherwise appropriated, \$39,000,000, to re-
17 main available until September 30, 2023, for direct loans
18 made under sections 502 and 504 of the Housing Act of
19 1949 (42 U.S.C. 1472, 1474).

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

23 **SEC. 4109. FAIR HOUSING ACTIVITIES.**

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

1 Housing and Urban Development (in this section referred
 2 to as the “Secretary”) for fiscal year 2021, out of any
 3 money in the Treasury not otherwise appropriated,
 4 \$20,000,000, to remain available until September 30,
 5 2023, for the Fair Housing Initiatives Program under sec-
 6 tion 561 of the Housing and Community Development Act
 7 of 1987 (42 U.S.C. 3616a) to ensure fair housing organi-
 8 zations have additional resources to address fair housing
 9 inquiries, complaints, investigations, and education and
 10 outreach activities, during or relating to the coronavirus
 11 pandemic.

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

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

16 **SEC. 4201. STATE SMALL BUSINESS CREDIT INITIATIVE.**

17 (a) STATE SMALL BUSINESS CREDIT INITIATIVE.—

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

21 (A) in section 3003—

22 (i) in subsection (b)—

23 (I) by amending paragraph (1) to
 24 read as follows:

1 “(1) IN GENERAL.—Not later than 30 days
2 after the date of enactment of subsection (d), the
3 Secretary shall allocate Federal funds to partici-
4 pating States so that each State is eligible to receive
5 an amount equal to what the State would receive
6 under the 2021 allocation, as determined under
7 paragraph (2).”;

8 (II) in paragraph (2)—

9 (aa) by striking “2009”
10 each place such term appears
11 and inserting “2021”;

12 (bb) by striking “2008”
13 each place such term appears
14 and inserting “2020”;

15 (cc) in subparagraph (A), by
16 striking “The Secretary” and in-
17 serting “With respect to States
18 other than Tribal governments,
19 the Secretary”;

20 (dd) in subparagraph (C)(i),
21 by striking “2007” and inserting
22 “2019”; and

23 (ee) by adding at the end
24 the following:

1 “(C) SEPARATE ALLOCATION FOR TRIBAL
2 GOVERNMENTS.—

3 “(i) IN GENERAL.—With respect to
4 States that are Tribal governments, the
5 Secretary shall determine the 2021 alloca-
6 tion by allocating \$500,000,000 among the
7 Tribal governments in the proportion the
8 Secretary determines appropriate, includ-
9 ing with consideration to available employ-
10 ment and economic data regarding each
11 such Tribal government.

12 “(ii) NOTICE OF INTENT; TIMING OF
13 ALLOCATION.—With respect to allocations
14 to States that are Tribal governments, the
15 Secretary may—

16 “(I) require Tribal governments
17 that individually or jointly wish to
18 participate in the Program to file a
19 notice of intent with the Secretary not
20 later than 30 days after the date of
21 enactment of subsection (d); and

22 “(II) notwithstanding paragraph
23 (1), allocate Federal funds to partici-
24 pating Tribal governments not later

1 than 60 days after the date of enact-
2 ment of subsection (d).

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

11 (III) by striking paragraph (3);

12 and

13 (ii) in subsection (c)—

14 (I) in paragraph (1)(A)(iii), by
15 inserting before the period the fol-
16 lowing: “that have delivered loans or
17 investments to eligible businesses”;
18 and

19 (II) by amending paragraph (4)
20 to read as follows:

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

23 “(A) IN GENERAL.—Any portion of a par-
24 ticipating State’s allocated amount that has not
25 been transferred to the State under this section

1 may be deemed by the Secretary to be no longer
2 allocated to the State and no longer available to
3 the State and shall be returned to the general
4 fund of the Treasury or reallocated as described
5 under subparagraph (B), if—

6 “(i) the second $\frac{1}{3}$ of a State’s allo-
7 cated amount has not been transferred to
8 the State before the end of the end of the
9 3-year period beginning on the date that
10 the Secretary approves the State for par-
11 ticipation; or

12 “(ii) the last $\frac{1}{3}$ of a State’s allocated
13 amount has not been transferred to the
14 State before the end of the end of the 6-
15 year period beginning on the date that the
16 Secretary approves the State for participa-
17 tion.

18 “(B) REALLOCATION.—Any amount
19 deemed by the Secretary to be no longer allo-
20 cated to a State and no longer available to such
21 State under subparagraph (A) may be reallo-
22 cated by the Secretary to other participating
23 States. In making such a reallocation, the Sec-
24 retary shall not take into account the minimum
25 allocation requirements under subsection

1 (b)(2)(B) or the specific allocation for Tribal
2 governments described under subsection
3 (b)(2)(C).”;

4 (B) in section 3004(d), by striking “date
5 of enactment of this Act” each place it appears
6 and inserting “date of the enactment of section
7 3003(d)”;

8 (C) in section 3005(b), by striking “date of
9 enactment of this Act” each place it appears
10 and inserting “date of the enactment of section
11 3003(d)”;

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

15 (E) in section 3007(b), by striking “March
16 31, 2011” and inserting “March 31, 2022”;

17 (F) in section 3009, by striking “date of
18 enactment of this Act” each place it appears
19 and inserting “date of the enactment of section
20 3003(d)”;

21 (G) in section 3011(b), by striking “date
22 of the enactment of this Act” each place it ap-
23 pears and inserting “date of the enactment of
24 section 3003(d)”.

25 (2) APPROPRIATION.—

1 (A) IN GENERAL.—In addition to amounts
2 otherwise available, there is hereby appropriated
3 to the Secretary of the Treasury for fiscal year
4 2021, out of any money in the Treasury not
5 otherwise appropriated, \$10,000,000,000, to re-
6 main available until expended, to provide sup-
7 port to small businesses responding to and re-
8 covering from the economic effects of the
9 COVID–19 pandemic, ensure business enter-
10 prises owned and controlled by socially and eco-
11 nomically disadvantaged individuals have access
12 to credit and investments, provide technical as-
13 sistance to help small businesses applying for
14 various support programs, and to pay reason-
15 able costs of administering such Initiative.

16 (B) RESCISSION.—With respect to
17 amounts appropriated under subparagraph
18 (A)—

19 (i) the Secretary of the Treasury shall
20 complete all disbursements and remaining
21 obligations before September 30, 2030;
22 and

23 (ii) any amounts that remain unex-
24 pended (whether obligated or unobligated)
25 on September 30, 2030, shall be rescinded

1 and deposited into the general fund of the
2 Treasury.

3 (b) ADDITIONAL ALLOCATIONS TO SUPPORT BUSI-
4 NESS ENTERPRISES OWNED AND CONTROLLED BY SO-
5 CIALY AND ECONOMICALLY DISADVANTAGED INDIVID-
6 UALS.—Section 3003 of the State Small Business Credit
7 Initiative Act of 2010 (12 U.S.C. 5702) is amended by
8 adding at the end the following:

9 “(d) ADDITIONAL ALLOCATIONS TO SUPPORT BUSI-
10 NESS ENTERPRISES OWNED AND CONTROLLED BY SO-
11 CIALY AND ECONOMICALLY DISADVANTAGED INDIVID-
12 UALS.—Of the amounts appropriated for fiscal year 2021
13 to carry out the Program, the Secretary shall—

14 “(1) allocate \$1,500,000,000 to States from
15 funds allocated under this section and, by regulation
16 or other guidance, prescribe Program requirements
17 that the funds be expended for business enterprises
18 owned and controlled by socially and economically
19 disadvantaged individuals;

20 “(2) allocate such amounts to States based on
21 the needs of business enterprises owned and con-
22 trolled by socially and economically disadvantaged
23 individuals, as determined by the Secretary, in each
24 State, and not subject to the allocation formula de-
25 scribed under subsection (b);

1 “(3) oversee the States’ expenditure of these
2 funds to directly support business enterprises owned
3 and controlled by socially and economically disadvan-
4 taged individuals; and

5 “(4) establish a minimum amount of support
6 that a State shall provide to business enterprises
7 owned and controlled by socially and economically
8 disadvantaged individuals.

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

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

1 “(f) ADDITIONAL ALLOCATIONS TO SUPPORT VERY
2 SMALL BUSINESSES.—

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

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

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

12 “(B) may include independent contractors
13 and sole proprietors.”.

14 (d) CDFI AND MDI PARTICIPATION PLAN.—Section
15 3004 of the State Small Business Credit Initiative Act of
16 2010 (12 U.S.C. 5703) is amended by adding at the end
17 the following:

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

24 (e) PANDEMIC RESPONSE PLAN.—Section 3004 of
25 the State Small Business Credit Initiative Act of 2010 (12

1 U.S.C. 5703), as amended by subsection (d), is further
2 amended by adding at the end the following:

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

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

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

18 “(1) provide funds to States to carry out a
19 technical assistance plan under which a State will
20 provide legal, accounting, and financial advisory
21 services, either directly or contracted with legal, ac-
22 counting, and financial advisory firms, with priority
23 given to business enterprises owned and controlled
24 by socially and economically disadvantaged individ-
25 uals, to very small businesses and business enter-

prises 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—

1 “(A) State programs under the Program;
2 and

3 “(B) other State or Federal programs that
4 support small businesses.”.

5 (g) PREDATORY LENDING PROHIBITED.—Section
6 3004 of the State Small Business Credit Initiative Act of
7 2010 (15 U.S.C. 5702), as amended by subsection (e), is
8 further amended by adding at the end the following:

9 “(g) PREDATORY LENDING PROHIBITED.—The Sec-
10 retary may not approve a State to be a participating State
11 unless the State has agreed that no lending activity sup-
12 ported by amounts received by the State under the Pro-
13 gram would result in predatory lending, as determined by
14 the Secretary.”.

15 (h) INCLUSION OF TRIBAL GOVERNMENTS.—Section
16 3002(10) of the State Small Business Credit Initiative Act
17 of 2010 (12 U.S.C. 5701(10)) is amended—

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

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

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

23 “(E) a Tribal government, or a group of
24 Tribal governments that jointly apply for an al-
25 location.”.

1 (i) DEFINITIONS.—Section 3002 of the State Small
2 Business Credit Initiative Act of 2010 (12 U.S.C. 5701)
3 is amended by adding at the end the following:

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

10 “(A) if privately owned, 51 percent is
11 owned by one or more socially and economically
12 disadvantaged individuals;

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

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

22 “(16) COMMUNITY DEVELOPMENT FINANCIAL
23 INSTITUTION.—The term ‘community development
24 financial institution’ has the meaning given that
25 term under section 103 of the Riegle Community

1 Development and Regulatory Improvement Act of
2 1994.

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

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

16 “(19) TRIBAL GOVERNMENT.—The term ‘Tribal
17 government’ means a government of an Indian Tribe
18 listed on the list of recognized Tribes published by
19 the Secretary of the Interior under section 104 of
20 the Federally Recognized Indian Tribe List Act of
21 1994 (25 U.S.C. 5131) and means the Office of Ha-
22 waiian Affairs established by the Constitution of the
23 State of Hawaii.”.

24 (j) RULE OF APPLICATION.—The amendments made
25 by this section shall apply with respect to funds appro-

1 priated under this section and funds appropriated on and
2 after the date of enactment of this section.

3 **Subtitle D—Airlines**

4 **SEC. 4301. AIR TRANSPORTATION PAYROLL SUPPORT PRO-** 5 **GRAM EXTENSION.**

6 (a) DEFINITIONS.—The definitions in section
7 40102(a) of title 49, United States Code, shall apply with
8 respect to terms used in this section, except that—

9 (1) the term “catering functions” means prepa-
10 ration, assembly, or both, of food, beverages, provi-
11 sions and related supplies for delivery, and the deliv-
12 ery of such items, directly to aircraft or to a location
13 on or near airport property for subsequent delivery
14 to aircraft;

15 (2) the term “contractor” means—

16 (A) a person that performs, under contract
17 with a passenger air carrier conducting oper-
18 ations under part 121 of title 14, Code of Fed-
19 eral Regulations—

20 (i) catering functions; or

21 (ii) functions on the property of an
22 airport that are directly related to the air
23 transportation of persons, property, or
24 mail, including the loading and unloading
25 of property on aircraft, assistance to pas-

1 sengers under part 382 of title 14, Code of
2 Federal Regulations, security, airport
3 ticketing and check-in functions, ground-
4 handling of aircraft, or aircraft cleaning
5 and sanitization functions and waste re-
6 moval; or

7 (B) a subcontractor that performs such
8 functions;

9 (3) the term “employee” means an individual,
10 other than a corporate officer, who is employed by
11 an air carrier or a contractor;

12 (4) the term “eligible air carrier” means an air
13 carrier that—

14 (A) received financial assistance pursuant
15 section 402(a)(1) of division N of the Consoli-
16 dated Appropriations Act, 2021 (Public Law
17 116-260);

18 (B) provides air transportation as of
19 March 31, 2021;

20 (C) has not conducted involuntary fur-
21 loughs or reduced pay rates or benefits between
22 March 31, 2021, and the date on which the air
23 carrier makes a certification to the Secretary
24 pursuant to subparagraph (D); and

1 (D) certifies to the Secretary that such air
2 carrier will—

3 (i) refrain from conducting involun-
4 tary furloughs or reducing pay rates or
5 benefits until September 30, 2021, or the
6 date on which assistance provided under
7 this section is exhausted, whichever is
8 later;

9 (ii) refrain from purchasing an equity
10 security of the air carrier or the parent
11 company of the air carrier that is listed on
12 a national securities exchange through
13 September 30, 2022;

14 (iii) refrain from paying dividends, or
15 making other capital distributions, with re-
16 spect to common stock (or equivalent inter-
17 est) of such air carrier through September
18 30, 2022;

19 (iv) during the 2-year period begin-
20 ning April 1, 2021, and ending April 1,
21 2023, refrain from paying—

22 (I) any officer or employee of the
23 air carrier whose total compensation
24 exceeded \$425,000 in calendar year
25 2019 (other than an employee whose

1 compensation is determined through
2 an existing collective bargaining
3 agreement entered into prior to the
4 date of enactment of this Act)—

5 (aa) total compensation that
6 exceeds, during any 12 consecu-
7 tive months of such 2-year pe-
8 riod, the total compensation re-
9 ceived by the officer or employee
10 from the air carrier in calendar
11 year 2019; or

12 (bb) severance pay or other
13 benefits upon termination of em-
14 ployment with the air carrier
15 which exceeds twice the max-
16 imum total compensation re-
17 ceived by the officer or employee
18 from the air carrier in calendar
19 year 2019; and

20 (II) any officer or employee of
21 the air carrier whose total compensa-
22 tion exceeded \$3,000,000 in calendar
23 year 2019 during any 12 consecutive
24 months of such period total compensa-
25 tion in excess of the sum of—

1 (aa) \$3,000,000; and
2 (bb) 50 percent of the excess
3 over \$3,000,000 of the total com-
4 pensation received by the officer
5 or employee from the air carrier
6 in calendar year 2019.

7 (5) the term “eligible contractor” means a con-
8 tractor that—

9 (A) received financial assistance pursuant
10 to section 402(a)(2) of division N of the Con-
11 solidated Appropriations Act, 2021 (Public Law
12 116-260);

13 (B) performs one or more of the functions
14 described under paragraph (2) as of March 31,
15 2021;

16 (C) has not conducted involuntary fur-
17 loughs or reduced pay rates or benefits between
18 March 31, 2021, and the date on which the
19 contractor makes a certification to the Sec-
20 retary pursuant to subparagraph (D); and

21 (D) certifies to the Secretary that such
22 contractor will—

23 (i) refrain from conducting involun-
24 tary furloughs or reducing pay rates or
25 benefits until September 30, 2021, or the

1 date on which assistance provided under
2 this section is exhausted, whichever is
3 later;

4 (ii) refrain from purchasing an equity
5 security of the contractor or the parent
6 company of the contractor that is listed on
7 a national securities exchange through
8 September 30, 2022;

9 (iii) refrain from paying dividends, or
10 making other capital distributions, with re-
11 spect to common stock (or equivalent inter-
12 est) of the contractor through September
13 30, 2022;

14 (iv) during the 2-year period begin-
15 ning April 1, 2021, and ending April 1,
16 2023, refrain from paying—

17 (I) any officer or employee of the
18 contractor whose total compensation
19 exceeded \$425,000 in calendar year
20 2019 (other than an employee whose
21 compensation is determined through
22 an existing collective bargaining
23 agreement entered into prior to the
24 date of enactment of this Act)—

1 (aa) total compensation that
2 exceeds, during any 12 consecu-
3 tive months of such 2-year pe-
4 riod, the total compensation re-
5 ceived by the officer or employee
6 from the contractor in calendar
7 year 2019; or

8 (bb) severance pay or other
9 benefits upon termination of em-
10 ployment with the contractor
11 which exceeds twice the max-
12 imum total compensation re-
13 ceived by the officer or employee
14 from the contractor in calendar
15 year 2019; and

16 (II) any officer or employee of
17 the contractor whose total compensa-
18 tion exceeded \$3,000,000 in calendar
19 year 2019 during any 12 consecutive
20 months of such period total compensa-
21 tion in excess of the sum of—

22 (aa) \$3,000,000; and

23 (bb) 50 percent of the excess
24 over \$3,000,000 of the total com-
25 pensation received by the officer

1 or employee from the contractor
2 in calendar year 2019.

3 (6) the term “Secretary” means the Secretary
4 of the Treasury.

5 (b) PAYROLL SUPPORT GRANTS.—

6 (1) IN GENERAL.—To preserve aviation jobs
7 and compensate air carrier industry workers, the
8 Secretary shall make available to eligible air carriers
9 and eligible contractors, financial assistance exclu-
10 sively for the continuation of payment of employee
11 wages, salaries, and benefits to—

12 (A) eligible air carriers, in an aggregate
13 amount of \$14,000,000,000; and

14 (B) eligible contractors, in an aggregate
15 amount of \$1,000,000,000.

16 (2) APPORTIONMENTS.—

17 (A) IN GENERAL.—The Secretary shall ap-
18 portion funds to eligible air carriers and eligible
19 contractors in accordance with the requirements
20 of this section not later than April 15, 2021.

21 (B) ELIGIBLE AIR CARRIERS.—The Sec-
22 retary shall apportion funds made available
23 under paragraph (1)(A) to each eligible air car-
24 rier in the ratio that—

1 (i) the amount received by the air car-
2 rier pursuant to section 403(a) of division
3 N of the Consolidated Appropriations Act,
4 2021 (Public Law 116-260) bears to
5 (ii) \$15,000,000,000.

6 (C) ELIGIBLE CONTRACTORS.—The Sec-
7 retary shall apportion, to each eligible con-
8 tractor, an amount equal to the total amount
9 such contractor received pursuant to section
10 403(a) of division N of the Consolidated Appro-
11 priations Act, 2021 (Public Law 116-260).

12 (3) IN GENERAL.—

13 (A) FORMS; TERMS AND CONDITIONS.—
14 The Secretary shall provide financial assistance
15 to an eligible air carrier or eligible contractor
16 under this section in the same form and on the
17 same terms and conditions as determined by
18 pursuant to section 403(b)(1)(A) of subtitle A
19 of title IV of division N of the Consolidated Ap-
20 propriations Act, 2021 (Pub. L. No. 116-260).

21 (B) PROCEDURES.—The Secretary shall
22 publish streamlined and expedited procedures
23 not later than 5 days after the date of enact-
24 ment of this section for eligible air carriers and

1 eligible contractors to submit requests for fi-
2 nancial assistance under this section.

3 (C) DEADLINE FOR IMMEDIATE PAYROLL
4 ASSISTANCE.—Not later than 10 days after the
5 date of enactment of this section, the Secretary
6 shall make initial payments to air carriers and
7 contractors that submit requests for financial
8 assistance approved by the Secretary.

9 (4) TAXPAYER PROTECTION.—The Secretary
10 shall receive financial instruments issued by recipi-
11 ents of financial assistance under this section in the
12 same form and amount, and under the same terms
13 and conditions, as determined by the Secretary
14 under section 408 of subtitle A of title IV of division
15 N of the Consolidated Appropriations Act, 2021
16 (Pub. L. No. 116-260).

17 (5) ADMINISTRATIVE EXPENSES.—Of the
18 amounts made available under paragraph (1)(A),
19 \$10,000,000 shall be made available to the Sec-
20 retary for costs and administrative expenses associ-
21 ated with providing financial assistance under this
22 section.

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

1 \$15,000,000,000, to remain available until expended, to
2 carry out this section.

3 **TITLE V—COMMITTEE ON**
4 **OVERSIGHT AND REFORM**
5 **Subtitle A—Coronavirus State and**
6 **Local Fiscal Recovery Funds**

7 **SEC. 5001. CORONAVIRUS STATE AND LOCAL FISCAL RE-**
8 **COVERY FUNDS.**

9 (a) IN GENERAL.—Title VI of the Social Security Act
10 (42 U.S.C. 801 et seq.) is amended by adding at the end
11 the following:

12 **“SEC. 602. CORONAVIRUS STATE FISCAL RECOVERY FUND.**

13 “(a) APPROPRIATION.—In addition to amounts oth-
14 erwise available, there is appropriated for fiscal year 2021,
15 out of any money in the Treasury not otherwise appro-
16 priated, \$219,800,000,000, to remain available until ex-
17 pended, for making payments under this section to States,
18 territories, and Tribal governments to mitigate the fiscal
19 effects stemming from the public health emergency with
20 respect to the Coronavirus Disease (COVID–19).

21 “(b) AUTHORITY TO MAKE PAYMENTS.—

22 “(1) PAYMENTS TO TERRITORIES.—

23 “(A) IN GENERAL.—The Secretary shall
24 reserve \$4,500,000,000 of the amount appro-

1 appropriated under subsection (a) to make payments
2 to the territories.

3 “(B) ALLOCATION.—Of the amount re-
4 served under subparagraph (A)—

5 “(i) 50 percent of such amount shall
6 be allocated by the Secretary equally
7 among each territory; and

8 “(ii) 50 percent of such amount shall
9 be allocated by the Secretary as an addi-
10 tional amount to each territory in an
11 amount which bears the same proportion
12 to ½ of the total amount reserved under
13 subparagraph (A) as the relative popu-
14 lation of the territory bears to the total
15 population of all such territories.

16 “(C) PAYMENT.—The Secretary shall pay
17 each territory the total of the amounts allocated
18 for the territory under subparagraph (B).

19 “(2) PAYMENTS TO TRIBAL GOVERNMENTS.—

20 “(A) IN GENERAL.—The Secretary shall
21 reserve \$20,000,000,000 of the amount appro-
22 priated under subsection (a) to make payments
23 to Tribal governments.

24 “(B) ALLOCATION.—Of the amount re-
25 served under subparagraph (A)—

1 “(i) \$1,000,000,000 shall be allocated
2 by the Secretary equally among each Trib-
3 al government; and

4 “(ii) \$19,000,000,000 shall be allo-
5 cated by the Secretary among each Tribal
6 government in an amount determined by
7 the Secretary.

8 “(C) PAYMENT.— The Secretary shall pay
9 each Tribal government the total of the
10 amounts allocated for the Tribal government
11 under subparagraph (B).

12 “(3) PAYMENTS TO EACH OF THE 50 STATES
13 AND THE DISTRICT OF COLUMBIA.—

14 “(A) IN GENERAL.—The Secretary shall
15 reserve \$195,300,000,000 of the amount appro-
16 priated under subsection (a) to make payments
17 to each of the 50 States and the District of Co-
18 lumbia.

19 “(B) ALLOCATIONS.—Of the amount re-
20 served under subparagraph (A)—

21 “(i) \$25,500,000,000 of such amount
22 shall be allocated by the Secretary equally
23 among each of the 50 States and the Dis-
24 trict of Columbia;

1 “(ii) an amount equal to
2 \$1,250,000,000 less the amount allocated
3 for the District of Columbia pursuant to
4 section 601(c)(6) shall allocated by the
5 Secretary as an additional amount to the
6 District of Columbia; and

7 “(iii) an amount equal to the remain-
8 der of the amount reserved under subpara-
9 graph (A) after the application of clauses
10 (i) and (ii) of this subparagraph shall be
11 allocated by the Secretary as an additional
12 amount to each of the 50 States and the
13 District of Columbia in an amount which
14 bears the same proportion to such remain-
15 der as the average estimated number of
16 seasonally-adjusted unemployed individuals
17 (as measured by the Bureau of Labor Sta-
18 tistics Local Area Unemployment Statistics
19 program) in the State or District of Co-
20 lumbia over the 3-month period ending in
21 December 2020 bears to the average esti-
22 mated number of seasonally-adjusted un-
23 employed individuals in all of the 50 States
24 and the District of Columbia over the same
25 period.

1 “(C) PAYMENT.—The Secretary shall pay
2 each of the 50 States and the District of Co-
3 lumbia the total of the amounts allocated for
4 the State and District of Columbia under sub-
5 paragraph (B).

6 “(4) POPULATION DATA.—For purposes of de-
7 termining allocations for a State or territory under
8 this section, the population of the State or territory
9 shall be determined based on the most recent data
10 available from the Bureau of the Census.

11 “(5) TIMING.—

12 “(A) IN GENERAL.—Subject to subpara-
13 graph (B), to the extent practicable, with re-
14 spect to each State, territory, and Tribal gov-
15 ernment allocated a payment under this sub-
16 section, the Secretary shall make the payment
17 required for the State, territory, or Tribal gov-
18 ernment (as applicable) not later than 60 days
19 after the date on which the certification re-
20 quired under subsection (d) is provided to the
21 Secretary.

22 “(B) EXCEPTION.—With respect to the
23 amount allocated to the District of Columbia
24 under paragraph (3)(B)(ii)—

1 “(i) the Secretary shall pay such
2 amount to the District of Columbia not
3 later than 15 days after the date of enact-
4 ment of this section; and

5 “(ii) the District of Columbia shall
6 not be required to submit a certification
7 under subsection (d) as a condition for re-
8 ceiving such payment.

9 “(6) PRO RATA ADJUSTMENT AUTHORITY.—
10 The amounts otherwise determined for allocation
11 and payment under paragraphs (1), (2), and (3)
12 may be adjusted by the Secretary on a pro rata
13 basis to the extent necessary to ensure that all avail-
14 able funds are distributed to territories, Tribal gov-
15 ernments, and States in accordance with the require-
16 ments specified in each paragraph (as applicable)
17 and the certification requirement specified in sub-
18 section (d).

19 “(c) REQUIREMENTS.—

20 “(1) USE OF FUNDS.—A State, territory, or
21 Tribal government shall only use the funds provided
22 under a payment made under this section, or trans-
23 ferred pursuant to section 603(c)(3), to—

24 “(A) respond to or mitigate the public
25 health emergency with respect to the

1 Coronavirus Disease 2019 (COVID–19) or its
2 negative economic impacts;

3 “(B) cover costs incurred as a result of
4 such emergency;

5 “(C) replace revenue that was lost, de-
6 layed, or decreased (as determined based on
7 revenue projections for the State, Tribal Gov-
8 ernment, or territory as of January 27, 2020)
9 as a result of such emergency; or

10 “(D) address the negative economic im-
11 pacts of such emergency.

12 “(2) TRANSFER AUTHORITY.—A State, terri-
13 tory, or Tribal government receiving a payment from
14 funds made available under this section may transfer
15 funds to a private nonprofit organization (as that
16 term is defined in paragraph (17) of section 401 of
17 the McKinney-Vento Homeless Assistance Act (42
18 U.S.C. 11360(17)), or a public benefit corporation
19 involved in the transportation of passengers or
20 cargo, a special-purpose unit of State or local gov-
21 ernment.

22 “(d) CERTIFICATION OF NEED AND INTENDED
23 USES.—In order to receive a payment under this section
24 (other than the payment made in accordance with sub-
25 section (b)(5)(B) of this section) or a transfer of funds

1 under section 603(c)(3), a State, territory, or Tribal gov-
2 ernment shall provide the Secretary with a certification
3 signed by the authorized officer of such State, territory,
4 or Tribal government, that—

5 “(1) such State, territory, or Tribal government
6 requires Federal assistance under this section to ef-
7 fectively carry out the activities specified in sub-
8 section (c) of this section; and

9 “(2) such State, territory, or Tribal govern-
10 ment’s intended uses of any payment under this sec-
11 tion, or transfer of funds under section 603(c)(3),
12 are consistent with subsection (c) of this section.

13 “(e) DEFINITIONS.—In this section:

14 “(1) SECRETARY.—The term ‘Secretary’ means
15 the Secretary of the Treasury.

16 “(2) STATE.—The term ‘State’ means each of
17 the 50 States and the District of Columbia.

18 “(3) TERRITORY.—The term ‘territory’ means
19 the Commonwealth of Puerto Rico, the United
20 States Virgin Islands, Guam, the Commonwealth of
21 the Northern Mariana Islands, and American
22 Samoa.

23 “(4) TRIBAL GOVERNMENT.—The term ‘Tribal
24 Government’ means the recognized governing body
25 of any Indian or Alaska Native tribe, band, nation,

1 pueblo, village, community, component band, or com-
2 ponent reservation, individually identified (including
3 parenthetically) in the list published most recently as
4 of the date of enactment of this Act pursuant to sec-
5 tion 104 of the Federally Recognized Indian Tribe
6 List Act of 1994 (25 U.S.C. 5131).

7 **“SEC. 603. CORONAVIRUS LOCAL FISCAL RECOVERY FUND.**

8 “(a) APPROPRIATION.—In addition to amounts oth-
9 erwise available, there is appropriated for fiscal year 2021,
10 out of any money in the Treasury not otherwise appro-
11 priated, \$130,200,000,000, to remain available until ex-
12 pended, for making payments under this section to metro-
13 politan cities, nonentitlement units of local government,
14 and counties to mitigate the fiscal effects stemming from
15 the public health emergency with respect to the
16 Coronavirus Disease (COVID–19).

17 “(b) AUTHORITY TO MAKE PAYMENTS.—

18 “(1) METROPOLITAN CITIES.—

19 “(A) IN GENERAL.—Of the amount appro-
20 priated under subsection (a), the Secretary
21 shall reserve \$45,570,000,000 to make pay-
22 ments to metropolitan cities.

23 “(B) ALLOCATION AND PAYMENT.—From
24 the amount reserved under subparagraph (A),
25 the Secretary shall estimate, allocate, and pay,

1 to each metropolitan city an amount determined
2 for the metropolitan city consistent with the
3 formula under section 106(b) of the Housing
4 and Community Development Act of 1974 (42
5 U.S.C. 5306(b)), except that, in applying such
6 formula, the Secretary shall substitute ‘all met-
7 ropolitan cities’ for ‘all metropolitan areas’ each
8 place it appears.

9 “(2) NONENTITLEMENT UNITS OF LOCAL GOV-
10 ERNMENT.—

11 “(A) IN GENERAL.—Of the amount appro-
12 priated under subsection (a), the Secretary
13 shall reserve \$19,530,000,000 to make pay-
14 ments to States for distribution by the State to
15 nonentitlement units of local government in the
16 State.

17 “(B) ALLOCATION AND PAYMENT.—From
18 the amount reserved under subparagraph (A),
19 the Secretary shall allocate and pay to each
20 State an amount which bears the same propor-
21 tion to such reserved amount as the total popu-
22 lation of all areas that are non-metropolitan cit-
23 ies in the State bears to the total population of
24 all areas that are non-metropolitan cities in all
25 such States.

1 “(C) DISTRIBUTION TO NONENTITLEMENT
2 UNITS OF LOCAL GOVERNMENT.—

3 “(i) IN GENERAL.—Not later than 30
4 days after a State receives a payment
5 under subparagraph (B), the State shall
6 distribute to each nonentitlement unit of
7 local government in the State an amount
8 that bears the same proportion to the
9 amount of such payment as the population
10 of the nonentitlement unit of local govern-
11 ment bears to the total population of all
12 the nonentitlement units of local govern-
13 ment in the State, subject to clause (iii).

14 “(ii) DISTRIBUTION OF FUNDS.—

15 “(I) EXTENSION FOR DISTRIBUTION.—If an authorized officer of a
16 State required to make distributions
17 under clause (i) certifies in writing to
18 the Secretary before the end of the
19 30-day distribution period described
20 in such clause that it would constitute
21 an excessive administrative burden for
22 the State to meet the terms of such
23 clause with respect to 1 or more such
24 distributions, the authorized officer
25

1 may request, and the Secretary shall
2 grant, an extension of such period of
3 not more than 30 days to allow the
4 State to make such distributions in
5 accordance with clause (i).

6 “(II) ADDITIONAL EXTEN-
7 SIONS.—

8 “(aa) IN GENERAL.—If a
9 State has been granted an exten-
10 sion to the distribution period
11 under subclause (I) but is unable
12 to make all the distributions re-
13 quired under clause (i) before the
14 end of such period as extended,
15 the authorized officer of the
16 State may request an additional
17 extension of the distribution pe-
18 riod of not more than 30 days.
19 The Secretary may grant a re-
20 quest for an additional extension
21 of such period only if—

22 “(AA) the authorized
23 officer making such request
24 provides a written plan to
25 the Secretary specifying, for

1 each distribution for which
2 an additional extension is re-
3 quested, when the State ex-
4 pects to make such distribu-
5 tion and the actions the
6 State has taken and will
7 take in order to make all
8 such distributions before the
9 end of the distribution pe-
10 riod (as extended under sub-
11 clause (I) and this sub-
12 clause); and

13 “(BB) the Secretary
14 certifies in writing that the
15 actions specified in such
16 plan are likely sufficient for
17 the State to make all such
18 distributions before the end
19 of the distribution period (as
20 so extended).

21 “(bb) FURTHER ADDI-
22 TIONAL EXTENSIONS.—If a State
23 granted an additional extension
24 of the distribution period under
25 item (aa) requires any further

1 additional extensions of such pe-
2 riod, the request only may be
3 made and granted subject to the
4 requirements specified in item
5 (aa).

6 “(iii) CAPPED AMOUNT.—The total
7 amount distributed to a nonentitlement
8 unit of local government under this para-
9 graph may not exceed the amount equal to
10 75 percent of the most recent budget for
11 the nonentitlement unit of local govern-
12 ment as of January 27, 2020.

13 “(iv) REDISTRIBUTION OF EXCESS
14 AMOUNTS.—Any amounts not distributed
15 to a nonentitlement unit of local govern-
16 ment as a result of the application of
17 clause (iii) shall be retained or paid as fol-
18 lows:

19 “(I) 50 percent of all such undis-
20 tributed amounts shall be retained by
21 the State.

22 “(II) Subject to the payment
23 limit under clause (iii), the remainder
24 of all such undistributed amounts
25 shall be allocated and paid by the

1 State to each nonentitlement unit of
2 local government in the State an
3 amount that bears the same propor-
4 tion to such remainder as the popu-
5 lation of the nonentitlement unit of
6 local government bears to the total
7 population of all nonentitlement units
8 of local government in the State.

9 “(v) ADJUSTMENT AUTHORITY.—A
10 State may make pro rata adjustments to
11 the allocations determined under clause
12 (iv)(II) as necessary to comply with clause
13 (iii) and ensure that all available funds are
14 distributed to nonentitlement units of local
15 government in a State.

16 “(D) PENALTY FOR NONCOMPLIANCE.—If,
17 by the end of the 120-day period that begins on
18 the date a State receives a payment under sub-
19 paragraph (B) or, if later, the last day of the
20 distribution period for the State (as extended
21 with respect to the State under subparagraph
22 (C)(ii)), such State has failed to make all the
23 distributions from such payment in accordance
24 with the terms of subparagraph (C) (including
25 any extensions of the distribution period grant-

1 ed in accordance with such subparagraph), an
2 amount equal to the amount of such payment
3 that remains undistributed as of such date shall
4 be booked as a debt of such State owed to the
5 Federal Government, shall be paid back from
6 the State's allocation provided under section
7 602(b)(3)(B)(iii), and shall be deposited into
8 the general fund of the Treasury.

9 “(3) COUNTIES.—

10 “(A) AMOUNT.—From the amount appro-
11 priated under subsection (a), the Secretary
12 shall reserve \$65,100,000,000 of such amount
13 to make payments directly to counties in an
14 amount which bears the same proportion to the
15 total amount reserved under this paragraph as
16 the relative population of each such county
17 bears to the total population of all such entities.

18 “(B) SPECIAL RULES.—

19 “(i) URBAN COUNTIES.—No county
20 that is an ‘urban county’ (as defined in
21 section 102 of the Housing and Commu-
22 nity Development Act of 1974 (42 U.S.C.
23 5302)) shall receive less than the amount
24 the county would otherwise receive if the
25 amount paid under this paragraph were al-

1 located to metropolitan cities and urban
2 counties under section 106(b) of the Hous-
3 ing and Community Development Act of
4 1974 (42 U.S.C. 5306(b)).

5 “(ii) COUNTIES THAT ARE NOT UNITS
6 OF GENERAL LOCAL GOVERNMENT.—In
7 the case of an amount to be paid to a
8 county that is not a unit of general local
9 government, the amount shall instead be
10 paid to the State in which such county is
11 located, and such State shall distribute
12 such amount to units of general local gov-
13 ernment within such county in an amounts
14 that bear the same proportion as the popu-
15 lation of such units of general local govern-
16 ment bear to the total population of such
17 county.

18 “(iii) DISTRICT OF COLUMBIA.—For
19 purposes of this paragraph, the District of
20 Columbia shall be considered to consist of
21 a single county that is a unit of general
22 local government.

23 “(4) CONSOLIDATED GOVERNMENTS.—A unit
24 of general local government that has formed a con-
25 solidated government, or that is geographically con-

1 tained (in full or in part) within the boundaries of
2 another unit of general local government may receive
3 a distribution under each of paragraphs (1), (2), and
4 (3), as applicable, based on the respective formulas
5 specified in such paragraphs.

6 “(5) PRO RATA ADJUSTMENT AUTHORITY.—
7 The amounts otherwise determined for allocation
8 and payment under paragraphs (1), (2), and (3)
9 may be adjusted by the Secretary on a pro rata
10 basis to the extent necessary to ensure that all avail-
11 able funds are distributed to metropolitan cities,
12 counties, and States in accordance with the require-
13 ments specified in each paragraph (as applicable)
14 and the certification requirement specified in sub-
15 section (d).

16 “(6) POPULATION.—For purposes of deter-
17 mining allocations under this section, the population
18 of an entity shall be determined based on the most
19 recent data are available from the Bureau of the
20 Census or, if not available, from such other data as
21 a State determines appropriate.

22 “(7) TIMING.—To the extent practicable—

23 “(A) with respect to each metropolitan city
24 allocated a payment under paragraph (1) and
25 each county allocated a payment under para-

graph (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;

1 “(C) replace revenue that was lost, de-
2 layed, or decreased (as determined based on
3 revenue projections for the metropolitan city,
4 nonentitlement unit of local government, or
5 county as of January 27, 2020) as a result of
6 such emergency; or

7 “(D) address the negative economic im-
8 pacts of such emergency.

9 “(2) TRANSFER AUTHORITY.—A metropolitan
10 city, nonentitlement unit of local government, or
11 county receiving a payment from funds made avail-
12 able under this section may transfer funds to a pri-
13 vate nonprofit organization (as that term is defined
14 in paragraph (17) of section 401 of the McKinney-
15 Vento Homeless Assistance Act (42 U.S.C.
16 11360(17))), a public benefit corporation involved in
17 the transportation of passengers or cargo, or a spe-
18 cial-purpose unit of State or local government.

19 “(3) TRANSFERS TO STATES.—Notwithstanding
20 paragraph (1) of this subsection, a metropolitan city,
21 nonentitlement unit of local government, or county
22 receiving a payment from funds made available
23 under this section may transfer such funds to the
24 State in which such entity is located.

1 “(d) CERTIFICATION OF NEED AND INTENDED
2 USES.—In order to receive a payment under paragraphs
3 (1) or (3) of subsection (b), a metropolitan city or a coun-
4 ty (as each of those terms are defined in subsection (e)),
5 shall provide the Secretary with a certification signed by
6 the authorized officer of such metropolitan city or county,
7 that—

8 “(1) such metropolitan city or county requires
9 Federal assistance under this section to effectively
10 carry out the activities specified in subsection (c);
11 and

12 “(2) such metropolitan city or county’s intended
13 uses of any payment under this section are con-
14 sistent with subsection (c).

15 “(e) DEFINITIONS.—In this section:

16 “(1) COUNTY.—The term ‘county’ means a
17 county, parish, or other equivalent county division
18 (as defined by the Bureau of the Census).

19 “(2) METROPOLITAN CITY.—The term ‘metro-
20 politan city’ has the meaning given that term in sec-
21 tion 102(a)(4) of the Housing and Community De-
22 velopment Act of 1974 (42 U.S.C. 5302(a)(4)) and
23 includes cities that relinquish or defer their status as
24 a metropolitan city for purposes of receiving alloca-

1 tions under section 106 of such Act (42 U.S.C.
2 5306) for fiscal year 2021.

3 “(3) NONENTITLEMENT UNIT OF LOCAL GOV-
4 ERNMENT.—The term ‘nonentitlement unit of local
5 government’ means a ‘city’ (as that term is defined
6 in section 102(a)(5) of the Housing and Community
7 Development Act of 1974 (42 U.S.C. 5302(a)(5)))
8 that is not a metropolitan city.

9 “(4) SECRETARY.—The term ‘Secretary’ means
10 the Secretary of the Treasury.

11 “(5) STATE.—The term ‘State’ means each of
12 the 50 States, the District of Columbia, the Com-
13 monwealth of Puerto Rico, the United States Virgin
14 Islands, Guam, the Commonwealth of the Northern
15 Mariana Islands, and American Samoa.

16 “(6) UNIT OF GENERAL LOCAL GOVERN-
17 MENT.—The term ‘unit of general local government’
18 has the meaning given that term in section
19 102(a)(1) of the Housing and Community Develop-
20 ment Act of 1974 (42 U.S.C. 5302(a)(1)).”.

21 (b) TECHNICAL AMENDMENT.—The heading for title
22 VI of the Social Security Act (42 U.S.C. 801 et seq.) is
23 amended by striking “**FUND**” and inserting “**AND**
24 **FISCAL RECOVERY FUNDS**”.

Subtitle B—Other Matters

2 SEC. 5111. EMERGENCY FEDERAL EMPLOYEE LEAVE FUND.

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

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

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

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

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

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

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

12 (6) is experiencing any other substantially simi-
13 lar condition;

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

22 (8) is obtaining immunization related to
23 COVID-19 or to recover from any injury, disability,
24 illness, or condition related to such immunization.

25 (c) LIMITATIONS.—

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

6 (2) TOTAL HOURS; AMOUNT.—Paid leave under
7 this section—

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

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

19 (C) may not be provided to an employee if
20 the leave would result in payments greater than
21 \$2,800 in aggregate for any biweekly pay pe-
22 riod for a full-time employee, or a proportion-
23 ally equivalent biweekly limit for a part-time
24 employee.

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

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

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

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

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

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

17 (2) an individual employed by the United States
18 Postal Service;

19 (3) an individual employed by the Postal Regu-
20 latory Commission; and

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

1 **SEC. 5112. FUNDING FOR THE GOVERNMENT ACCOUNT-**
2 **ABILITY OFFICE.**

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

12 **SEC. 5113. PANDEMIC RESPONSE ACCOUNTABILITY COM-**
13 **MITTEE FUNDING AVAILABILITY.**

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

22 **SEC. 5114. FUNDING FOR THE WHITE HOUSE.**

23 In addition to amounts otherwise available, there is
24 appropriated for fiscal year 2021, out of any money in
25 the Treasury not otherwise appropriated, \$12,800,000, to
26 remain available until September 30, 2021, for necessary

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

3 **TITLE VI—COMMITTEE ON** 4 **SMALL BUSINESS**

5 **SEC. 6001. MODIFICATIONS TO PAYCHECK PROTECTION** 6 **PROGRAM.**

7 (a) ELIGIBILITY OF CERTAIN NONPROFIT ENTITIES
 8 FOR COVERED LOANS UNDER THE PAYCHECK PROTEC-
 9 TION PROGRAM.—

10 (1) IN GENERAL.—Section 7(a)(36) of the
 11 Small Business Act (15 U.S.C. 636(a)(36)), as
 12 amended by the Economic Aid to Hard-Hit Small
 13 Businesses, Nonprofits, and Venues Act (title III of
 14 division N of Public Law 116–260), is amended—

15 (A) in subparagraph (A)—

16 (i) in clause (xv), by striking “and” at
 17 the end;

18 (ii) in clause (xvi), by striking the pe-
 19 riod at the end and inserting “; and”; and

20 (iii) by adding at the end the fol-
 21 lowing:

22 “(xvii) the term ‘additional covered
 23 nonprofit entity’—

24 “(I) means an organization de-
 25 scribed in any paragraph of section

1 501(c) of the Internal Revenue Code
2 of 1986, other than paragraph (3),
3 (4), (6), or (19), and exempt from tax
4 under section 501(a) of such Code;
5 and

6 “(II) does not include any entity
7 that, if the entity were a business con-
8 cern, would be described in section
9 120.110 of title 13, Code of Federal
10 Regulations (or in any successor regu-
11 lation or other related guidance or
12 rule that may be issued by the Admin-
13 istrator) other than a business con-
14 cern described in paragraph (a) or (k)
15 of such section.”; and

16 (B) in subparagraph (D)—

17 (i) in clause (iii), by adding at the end
18 the following:

19 “(III) ELIGIBILITY OF CERTAIN
20 ORGANIZATIONS.—Subject to the pro-
21 visions in this subparagraph, during
22 the covered period—

23 “(aa) a nonprofit organiza-
24 tion shall be eligible to receive a
25 covered loan if the nonprofit or-

ganization 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:

1 “(V) any nonprofit organization,
2 additional covered nonprofit entity, or
3 any organization made eligible for a
4 loan under clause (vii); and”; and
5 (iii) by striking clause (vi) and insert-
6 ing the following:

7 “(vi) ELIGIBILITY OF ADDITIONAL
8 COVERED NONPROFIT ENTITIES.—An addi-
9 tional covered nonprofit entity shall be eli-
10 gible to receive a covered loan if—

11 “(I) the additional covered non-
12 profit entity does not receive more
13 than 15 percent of its receipts from
14 lobbying activities;

15 “(II) the lobbying activities of
16 the additional covered nonprofit entity
17 do not comprise more than 15 percent
18 of the total activities of the organiza-
19 tion;

20 “(III) the cost of the lobbying ac-
21 tivities of the additional covered non-
22 profit entity did not exceed
23 \$1,000,000 during the most recent
24 tax year of the additional covered non-

1 profit entity that ended prior to Feb-
 2 ruary 15, 2020; and

3 “(IV) the additional covered non-
 4 profit entity employs not more than
 5 300 employees.”.

6 (2) ELIGIBILITY FOR SECOND DRAW LOANS.—
 7 Paragraph (37)(A)(i) of section 7(a) of the Small
 8 Business Act (15 U.S.C. 636(a)), as added by the
 9 Economic Aid to Hard-Hit Small Businesses, Non-
 10 profits, and Venues Act (title III of division N of
 11 Public Law 116–260), is amended by inserting “‘ad-
 12 ditional covered nonprofit entity’,” after “the
 13 terms”.

14 (b) ELIGIBILITY OF INTERNET PUBLISHING ORGANI-
 15 ZATIONS FOR COVERED LOANS UNDER THE PAYCHECK
 16 PROTECTION PROGRAM.—

17 (1) IN GENERAL.—Section 7(a)(36)(D) of the
 18 Small Business Act (15 U.S.C. 636(a)(36)(D)), as
 19 amended by subsection (a), is further amended—

20 (A) in clause (iii), by adding at the end the
 21 following:

22 “(IV) ELIGIBILITY OF INTERNET
 23 PUBLISHING ORGANIZATIONS.—A
 24 business concern or other organization
 25 that was not eligible to receive a cov-

1 ered loan the day before the date of
2 enactment of this subclause, is as-
3 signed a North American Industry
4 Classification System code of 519130,
5 certifies in good faith as an Internet-
6 only news publisher or Internet-only
7 periodical publisher, and is engaged in
8 the collection and distribution of local
9 or regional and national news and in-
10 formation shall be eligible to receive a
11 covered loan for the continued provi-
12 sion of news, information, content, or
13 emergency information if—

14 “(aa) the business concern
15 or organization employs not more
16 than 500 employees, or the size
17 standard established by the Ad-
18 ministrator for that North Amer-
19 ican Industry Classification code,
20 per physical location of the busi-
21 ness concern or organization; and

22 “(bb) the business concern
23 or organization makes a good
24 faith certification that proceeds
25 of the loan will be used to sup-

1 port expenses at the component
2 of the business concern or orga-
3 nization that supports local or re-
4 gional news.”;

5 (B) in clause (iv), by adding at the end the
6 following:

7 “(VI) any business concern or
8 other organization that was not eligi-
9 ble to receive a covered loan the day
10 before the date of enactment of this
11 subclause, is assigned a North Amer-
12 ican Industry Classification System
13 code of 519130, certifies in good faith
14 as an Internet-only news publisher or
15 Internet-only periodical publisher, and
16 is engaged in the collection and dis-
17 tribution of local or regional and na-
18 tional news and information, if the
19 business concern or organization—

20 “(aa) employs not more
21 than 500 employees, or the size
22 standard established by the Ad-
23 ministrator for that North Amer-
24 ican Industry Classification code,

1 per physical location of the busi-
2 ness concern or organization; and

3 “(bb) is majority owned or
4 controlled by a business concern
5 or organization that is assigned a
6 North American Industry Classi-
7 fication System code of
8 519130.”;

9 (C) in clause (v), by striking “clause
10 (iii)(II), (iv)(IV), or (vii)” and inserting “sub-
11 clause (II), (III), or (IV) of clause (iii), sub-
12 clause (IV) or (VI) of clause (iv), clause (vi), or
13 clause (vii)”;

14 (D) in clause (viii)(II)—

15 (i) by striking “business concern made
16 eligible by clause (iii)(II) or clause (iv)(IV)
17 of this subparagraph” and inserting “busi-
18 ness concern made eligible by subclause
19 (II) or (IV) of clause (iii) or subclause (IV)
20 or (VI) of clause (iv) of this subpara-
21 graph”;

22 (ii) by inserting “or organization”
23 after “business concern” each place it ap-
24 pears.

1 (2) ELIGIBILITY FOR SECOND DRAW LOANS.—

2 Section 7(a)(37)(A)(iv)(II) of the Small Business
3 Act, as amended by the Economic Aid to Hard-Hit
4 Small Businesses, Nonprofits, and Venues Act (title
5 III of division N of Public Law 116–260), is amend-
6 ed by striking “clause (iii)(II), (iv)(IV), or (vii)” and
7 inserting “subclause (II) or (III) of clause (iii), sub-
8 clause (IV) or (V) of clause (iv), clause (vi), or
9 clause (vii)”.

10 (c) COORDINATION WITH CONTINUATION COVERAGE
11 PREMIUM ASSISTANCE.—

12 (1) PAYCHECK PROTECTION PROGRAM.—Sec-
13 tion 7A(a)(12) of the Small Business Act (as redes-
14 ignated, transferred, and amended by section 304(b)
15 of the Economic Aid to Hard-Hit Small Businesses,
16 Nonprofits, and Venues Act (Public Law 116–260))
17 is amended—

18 (A) by striking “CARES Act or” and in-
19 serting “CARES Act,”; and

20 (B) by inserting before the period at the
21 end the following: “, or premiums taken into
22 account in determining the credit allowed under
23 section 6432 of the Internal Revenue Code of
24 1986”.

1 (2) PAYCHECK PROTECTION PROGRAM SECOND
2 DRAW.—Section 7(a)(37)(J)(iii)(I) of the Small
3 Business Act, as amended by the Economic Aid to
4 Hard-Hit Small Businesses, Nonprofits, and Venues
5 Act (title III of division N of Public Law 116–260),
6 is amended—

7 (A) by striking “or” at the end of item
8 (aa);

9 (B) by striking the period at the end of
10 item (bb) and inserting “; or”; and

11 (C) by adding at the end the following new
12 item:

13 “(cc) premiums taken into
14 account in determining the credit
15 allowed under section 6432 of the
16 Internal Revenue Code of 1986.”.

17 (3) APPLICABILITY.—The amendments made
18 by this subsection shall apply only with respect to
19 applications for forgiveness of covered loans made
20 under paragraphs (36) or (37) of section 7(a) of the
21 Small Business Act, as amended by the Economic
22 Aid to Hard-Hit Small Businesses, Nonprofits, and
23 Venues Act (title III of division N of Public Law
24 116–260), that are received on or after the date of
25 the enactment of this Act.

1 (d) COMMITMENT AUTHORITY AND APPROPRIA-
2 TIONS.—

3 (1) COMMITMENT AUTHORITY.—Section
4 1102(b)(1) of the CARES Act (Public Law 116–
5 136) is amended by striking “\$806,450,000,000”
6 and inserting “\$813,700,000,000”.

7 (2) DIRECT APPROPRIATIONS.—In addition to
8 amounts otherwise available, there is appropriated to
9 the Administrator of the Small Business Administra-
10 tion for fiscal year 2021, out of any money in the
11 Treasury not otherwise appropriated,
12 \$7,250,000,000, to remain available until expended,
13 for carrying out this section.

14 **SEC. 6002. TARGETED EIDL ADVANCE.**

15 (a) DEFINITIONS.—In this section—

16 (1) the term “Administrator” means the Ad-
17 ministrator of the Small Business Administration;

18 (2) the terms “covered entity” and “economic
19 loss” have the meanings given the terms in section
20 331(a) of the Economic Aid to Hard-Hit Small
21 Businesses, Nonprofits, and Venues Act (title III of
22 division N of Public Law 116–260);

23 (3) the term “severely impacted small business”
24 means a covered entity that—

1 (A) has suffered an economic loss of great-
2 er than 50 percent; and

3 (B) employs not more than 10 employees;

4 (4) the term “substantially impacted small busi-
5 ness” means a covered entity that—

6 (A) employs not more than 10 employees;

7 and

8 (B) is not a severely impacted small busi-
9 ness; and

10 (5) the term “supplemental payment” means a
11 payment—

12 (A) made by the Administrator under sec-
13 tion 1110(e) of the CARES Act (15 U.S.C.
14 9009(e)) to a severely impacted small business
15 or a substantially impacted small business;

16 (B) in an amount that is \$5,000; and

17 (C) that, with respect to a covered entity,
18 is in addition to any payment made to the cov-
19 ered entity under section 1110(e) of the
20 CARES Act (15 U.S.C. 9009(e)) or section 331
21 of the Economic Aid to Hard-Hit Small Busi-
22 nesses, Nonprofits, and Venues Act (title III of
23 division N of Public Law 116–260).

24 (b) PAYMENTS.—The Administrator shall take the
25 following actions:

1 (1) Not later than 14 days after the date of the
2 enactment of this subsection, the Administrator shall
3 begin processing applications for payments, and may
4 make payments, to covered entities that have not re-
5 ceived the full amounts to which the covered entities
6 are entitled under section 331 of the Economic Aid
7 to Hard-Hit Small Businesses, Nonprofits, and
8 Venues Act (title III of division N of Public Law
9 116–260).

10 (2)(A) During the 14-day period beginning on
11 the date that is 28 days after the date of enactment
12 of this subsection, and subject to the availability of
13 funds, the Administrator shall—

14 (i) begin processing applications for sup-
15 plemental payments to severely impacted small
16 businesses; and

17 (ii) continue to process applications for the
18 payments described in paragraph (1).

19 (B) During the period described in subpara-
20 graph (A), the Administrator may make supple-
21 mental payments to severely impacted small busi-
22 nesses, and payments described in paragraph (1), in
23 the order that the Administrator receives applica-
24 tions for those payments.

1 (3)(A) Beginning on the date that is 42 days
2 after the date of enactment of this subsection, and
3 subject to the availability of funds, the Adminis-
4 trator shall—

5 (i) begin processing applications for sup-
6 plemental payments to substantially impacted
7 small businesses; and

8 (ii) continue to process applications for the
9 supplemental payments described in paragraph
10 (2) and payments described in paragraph (1).

11 (B) During the period described in subpara-
12 graph (A), the Administrator may make supple-
13 mental payments to substantially impacted small
14 businesses, supplemental payments described in
15 paragraph (2), and payments described in paragraph
16 (1), in the order that the Administrator receives ap-
17 plications for those payments.

18 (c) APPROPRIATIONS.—In addition to amounts other-
19 wise available, there is appropriated to the Administrator
20 for fiscal year 2021, out of any money in the Treasury
21 not otherwise appropriated, \$15,000,000,000, to remain
22 available until expended, for carrying out this section.

23 **SEC. 6003. SUPPORT FOR RESTAURANTS.**

24 (a) DEFINITIONS.—In this section:

1 (1) ADMINISTRATOR.—The term “Adminis-
2 trator” means the Administrator of the Small Busi-
3 ness Administration.

4 (2) AFFILIATED BUSINESS.—The term “affili-
5 ated business” means a business in which an eligible
6 entity has an equity or right to profit distributions
7 of not less than 50 percent, or in which an eligible
8 entity has the contractual authority to control the
9 direction of the business, provided that such affili-
10 ation shall be determined as of any arrangements or
11 agreements in existence as of March 13, 2020.

12 (3) COVERED PERIOD.—The term “covered pe-
13 riod” means the period—

14 (A) beginning on February 15, 2020; and

15 (B) ending on December 31, 2021, or a
16 date to be determined by the Administrator
17 that is not later than 2 years after the date of
18 enactment of this section.

19 (4) ELIGIBLE ENTITY.—The term “eligible enti-
20 ty”—

21 (A) means a restaurant, food stand, food
22 truck, food cart, caterer, saloon, inn, tavern,
23 bar, lounge, brewpub, tasting room, taproom, li-
24 censed facility or premise of a beverage alcohol
25 producer where the public may taste, sample, or

1 purchase products, or other similar place of
2 business in which the public or patrons assem-
3 ble for the primary purpose of being served food
4 or drink;

5 (B) includes an entity described in sub-
6 paragraph (A) that is located in an airport ter-
7 minal or that is a Tribally-owned concern; and

8 (C) does not include—

9 (i) an entity described in subpara-
10 graph (A) that—

11 (I) is a State or local govern-
12 ment-operated business;

13 (II) as of March 13, 2020, owns
14 or operates (together with any affili-
15 ated business) more than 20 locations,
16 regardless of whether those locations
17 do business under the same or mul-
18 tiple names; or

19 (III) has a pending application
20 for or has received a grant under sec-
21 tion 324 of the Economic Aid to
22 Hard-Hit Small Businesses, Non-
23 profits, and Venues Act (title III of
24 division N of Public Law 116–260);
25 or

1 (ii) a publicly-traded company.

2 (5) EXCHANGE; ISSUER; SECURITY.—The terms
3 “exchange”, “issuer”, and “security” have the
4 meanings given those terms in section 3(a) of the
5 Securities Exchange Act of 1934 (15 U.S.C. 78c(a)).

6 (6) FUND.—The term “Fund” means the Res-
7 taurant Revitalization Fund established under sub-
8 section (b).

9 (7) PANDEMIC-RELATED REVENUE LOSS.—The
10 term “pandemic-related revenue loss” means, with
11 respect to an eligible entity—

12 (A) except as provided in subparagraphs
13 (B), (C), and (D), the gross receipts, as estab-
14 lished using such verification documentation as
15 the Administrator may require, of the eligible
16 entity during 2020 subtracted from the gross
17 receipts of the eligible entity in 2019, if such
18 sum is greater than zero;

19 (B) if the eligible entity was not in oper-
20 ation for the entirety of 2019—

21 (i) the difference between—

22 (I) the product obtained by mul-
23 tiplying the average monthly gross re-
24 cepts of the eligible entity in 2019 by
25 12; and

1 (II) the product obtained by mul-
2 tiplying the average monthly gross re-
3 cepts of the eligible entity in 2020 by
4 12; or

5 (ii) an amount based on a formula de-
6 termined by the Administrator;

7 (C) if the eligible entity opened during the
8 period beginning on January 1, 2020, and end-
9 ing on the day before the date of enactment of
10 this section—

11 (i) the expenses described in sub-
12 section (c)(5)(A) that were incurred by the
13 eligible entity minus any gross receipts re-
14 ceived; or

15 (ii) an amount based on a formula de-
16 termined by the Administrator; or

17 (D) if the eligible entity has not yet opened
18 as of the date of application for a grant under
19 subsection (c), but has incurred expenses de-
20 scribed in subsection (c)(5)(A) as of the date of
21 enactment of this section—

22 (i) the amount of those expenses; or

23 (ii) an amount based on a formula de-
24 termined by the Administrator.

1 For purposes of this paragraph, the pandemic-re-
2 lated revenue losses for an eligible entity shall be re-
3 duced by any amounts received from a covered loan
4 made under paragraph (36) or (37) of section 7(a)
5 of the Small Business Act (15 U.S.C. 636(a)) in
6 2020 or 2021.

7 (8) PAYROLL COSTS.—The term “payroll costs”
8 has the meaning given the term in section
9 7(a)(36)(A) of the Small Business Act (15 U.S.C.
10 636(a)(36)(A)), except that such term shall not in-
11 clude—

12 (A) qualified wages (as defined in sub-
13 section (c)(3) of section 2301 of the CARES
14 Act) taken into account in determining the
15 credit allowed under such section 2301; or

16 (B) premiums taken into account in deter-
17 mining the credit allowed under section 6432 of
18 the Internal Revenue Code of 1986.

19 (9) PUBLICLY-TRADED COMPANY.—The term
20 “publicly-traded company” means an entity that is
21 majority owned or controlled by an entity that is an
22 issuer, the securities of which are listed on a na-
23 tional securities exchange under section 6 of the Se-
24 curities Exchange Act of 1934 (15 U.S.C. 78f).

1 (10) TRIBALLY-OWNED CONCERN.—The term
2 “Tribally-owned concern” has the meaning given the
3 term in section 124.3 of title 13, Code of Federal
4 Regulations, or any successor regulation.

5 (b) RESTAURANT REVITALIZATION FUND.—

6 (1) IN GENERAL.—There is established in the
7 Treasury of the United States a fund to be known
8 as the Restaurant Revitalization Fund.

9 (2) APPROPRIATIONS.—

10 (A) IN GENERAL.—In addition to amounts
11 otherwise available, there is appropriated to the
12 Restaurant Revitalization Fund for fiscal year
13 2021, out of any money in the Treasury not
14 otherwise appropriated, \$25,000,000,000, to re-
15 main available until expended.

16 (B) DISTRIBUTION.—

17 (i) IN GENERAL.—Of the amounts
18 made available under subparagraph (A)—

19 (I) \$5,000,000,000 shall be avail-
20 able to eligible entities with gross re-
21 ceipts during 2019 of not more than
22 \$500,000; and

23 (II) \$20,000,000,000 shall be
24 available to the Administrator to
25 award grants under subsection (c) in

1 an equitable manner to eligible enti-
2 ties of different sizes based on annual
3 gross receipts.

4 (ii) ADJUSTMENTS.—The Adminis-
5 trator may make adjustments as necessary
6 to the distribution of funds under clause
7 (i)(II) based on demand and the relative
8 local costs in the markets in which eligible
9 entities operate.

10 (C) GRANTS AFTER INITIAL PERIOD.—
11 Notwithstanding subparagraph (B), on and
12 after the date that is 60 days after the date of
13 enactment of this section, or another period of
14 time determined by the Administrator, the Ad-
15 ministrator may make grants using amounts
16 appropriated under subparagraph (A) to any el-
17 igible entity regardless of the annual gross re-
18 ceipts of the eligible entity.

19 (3) USE OF FUNDS.—The Administrator shall
20 use amounts in the Fund to make grants described
21 in subsection (c).

22 (c) RESTAURANT REVITALIZATION GRANTS.—

23 (1) IN GENERAL.—Except as provided in sub-
24 section (b) and paragraph (3), the Administrator
25 shall award grants to eligible entities in the order in

1 which applications are received by the Adminis-
2 trator.

3 (2) APPLICATION.—

4 (A) CERTIFICATION.—An eligible entity
5 applying for a grant under this subsection shall
6 make a good faith certification that—

7 (i) the uncertainty of current eco-
8 nomic conditions makes necessary the
9 grant request to support the ongoing oper-
10 ations of the eligible entity; and

11 (ii) the eligible entity has not applied
12 for or received a grant under section 324
13 of the Economic Aid to Hard-Hit Small
14 Businesses, Nonprofits, and Venues Act
15 (title III of division N of Public Law 116–
16 260).

17 (B) BUSINESS IDENTIFIERS.—In accepting
18 applications for grants under this subsection,
19 the Administrator shall prioritize the ability of
20 each applicant to use their existing business
21 identifiers over requiring other forms of reg-
22 istration or identification that may not be com-
23 mon to their industry and imposing additional
24 burdens on applicants.

25 (3) PRIORITY IN AWARDING GRANTS.—

1 (A) IN GENERAL.—During the initial 21-
2 day period in which the Administrator awards
3 grants under this subsection, the Administrator
4 shall prioritize awarding grants to eligible enti-
5 ties that are small business concerns owned and
6 controlled by women (as defined in section 3(n)
7 of the Small Business Act (15 U.S.C. 632(n))),
8 small business concerns owned and controlled
9 by veterans (as defined in section 3(q) of such
10 Act (15 U.S.C. 632(q))), or socially and eco-
11 nomically disadvantaged small business con-
12 cerns (as defined in section 8(a)(4)(A) of the
13 Small Business Act (15 U.S.C. 637(a)(4)(A))).
14 The Administrator may take such steps as nec-
15 essary to ensure that eligible entities described
16 in this subparagraph have access to grant fund-
17 ing under this section after the end of such 21-
18 day period.

19 (B) CERTIFICATION.—For purposes of es-
20 tablishing priority under subparagraph (A), an
21 applicant shall submit a self-certification of eli-
22 gibility for priority with the grant application.

23 (4) GRANT AMOUNT.—

24 (A) AGGREGATE MAXIMUM AMOUNT.—The
25 aggregate amount of grants made to an eligible

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.

1 (B) Payments of principal or interest on
2 any mortgage obligation (which shall not in-
3 clude any prepayment of principal on a mort-
4 gage obligation).

5 (C) Rent payments, including rent under a
6 lease agreement (which shall not include any
7 prepayment of rent).

8 (D) Utilities.

9 (E) Maintenance expenses, including—

10 (i) construction to accommodate out-
11 door seating; and

12 (ii) walls, floors, deck surfaces, fur-
13 niture, fixtures, and equipment.

14 (F) Supplies, including protective equip-
15 ment and cleaning materials.

16 (G) Food and beverage expenses that are
17 within the scope of the normal business practice
18 of the eligible entity before the covered period.

19 (H) Covered supplier costs, as defined in
20 section 7A(a) of the Small Business Act (as re-
21 designated, transferred, and amended by sec-
22 tion 304(b) of the Economic Aid to Hard-Hit
23 Small Businesses, Nonprofits, and Venues Act
24 (Public Law 116–260)).

25 (I) Operational expenses.

1 (J) Paid sick leave.

2 (K) Any other expenses that the Adminis-
3 trator determines to be essential to maintaining
4 the eligible entity.

5 (6) RETURNING FUNDS.—If an eligible entity
6 that receives a grant under this subsection fails to
7 use all grant funds or permanently ceases operations
8 on or before the last day of the covered period, the
9 eligible entity shall return to the Treasury any funds
10 that the eligible entity did not use for the allowable
11 expenses under paragraph (5).

12 **SEC. 6004. COMMUNITY NAVIGATOR PILOT PROGRAM.**

13 (a) DEFINITIONS.—In this section:

14 (1) ADMINISTRATION.—The term “Administra-
15 tion” means the Small Business Administration.

16 (2) ADMINISTRATOR.—The term “Adminis-
17 trator” means the Administrator of the Small Busi-
18 ness Administration.

19 (3) COMMUNITY NAVIGATOR SERVICES.—The
20 term “community navigator services” means the out-
21 reach, education, and technical assistance provided
22 by community navigators that target eligible busi-
23 nesses to increase awareness of, and participation in,
24 programs of the Small Business Administration.

1 (4) COMMUNITY NAVIGATOR.—The term “com-
2 munity navigator” means a community organization,
3 community financial institution as defined in section
4 7(a)(36)(A) of the Small Business Act (15 U.S.C.
5 636(a)(36)(A)), or other private nonprofit organiza-
6 tion engaged in the delivery of community navigator
7 services.

8 (5) ELIGIBLE BUSINESS.—The term “eligible
9 business” means any small business concern, with
10 priority for small business concerns owned and con-
11 trolled by women (as defined in section 3(n) of the
12 Small Business Act (15 U.S.C. 632(n))), small busi-
13 ness concerns owned and controlled by veterans (as
14 defined in section 3(q) of such Act (15 U.S.C.
15 632(q))), and socially and economically disadvan-
16 taged small business concerns (as defined in section
17 8(a)(4)(A) of the Small Business Act (15 U.S.C.
18 637(a)(4)(A))).

19 (6) PRIVATE NONPROFIT ORGANIZATION.—The
20 term “private nonprofit organization” means an en-
21 tity that is described in section 501(c) of the Inter-
22 nal Revenue Code of 1986 and exempt from tax
23 under section 501(a) of such Code.

24 (7) RESOURCE PARTNER.—The term “resource
25 partner” means—

1 (A) a small business development center
2 (as defined in section 3 of the Small Business
3 Act (15 U.S.C. 632));

4 (B) a women’s business center (as de-
5 scribed in section 29 of the Small Business Act
6 (15 U.S.C. 656)); and

7 (C) a chapter of the Service Corps of Re-
8 tired Executives (as defined in section
9 8(b)(1)(B) of the Act (15 U.S.C.
10 637(b)(1)(B))).

11 (8) SMALL BUSINESS CONCERN.—The term
12 “small business concern” has the meaning given
13 under section 3 of the Small Business Act (15
14 U.S.C. 632).

15 (9) STATE.—The term “State” means a State
16 of the United States, the District of Columbia, the
17 Commonwealth of Puerto Rico, the Virgin Islands,
18 American Samoa, the Commonwealth of the North-
19 ern Mariana Islands, and Guam, or an agency, in-
20 strumentality, or fiscal agent thereof.

21 (10) UNIT OF GENERAL LOCAL GOVERN-
22 MENT.—The term “unit of general local govern-
23 ment” means a county, city, town, village, or other
24 general purpose political subdivision of a State.

25 (b) COMMUNITY NAVIGATOR PILOT PROGRAM.—

1 (1) IN GENERAL.—The Administrator of the
2 Small Business Administration shall establish a
3 Community Navigator pilot program to make grants
4 to, or enter into contracts or cooperative agreements
5 with, private nonprofit organizations, resource part-
6 ners, States, Tribes, and units of local government
7 to ensure the delivery of free community navigator
8 services to current or prospective owners of eligible
9 businesses in order to improve access to assistance
10 programs and resources made available because of
11 the COVID–19 pandemic by Federal, State, Tribal,
12 and local entities.

13 (2) APPROPRIATIONS.—In addition to amounts
14 otherwise available, there is appropriated to the Ad-
15 ministrator for fiscal year 2021, out of any money
16 in the Treasury not otherwise appropriated,
17 \$100,000,000, to remain available until September
18 30, 2022, for carrying out this subsection.

19 (c) OUTREACH AND EDUCATION.—

20 (1) PROMOTION.—The Administrator shall de-
21 velop and implement a program to promote commu-
22 nity navigator services to current or prospective
23 owners of eligible businesses.

24 (2) CALL CENTER.—The Administrator shall
25 establish a telephone hotline to offer information

1 about Federal programs to assist eligible businesses
2 and offer referral services to resource partners, com-
3 munity navigators, potential lenders, and other per-
4 sons that the Administrator determines appropriate
5 for current or prospective owners of eligible busi-
6 nesses.

7 (3) OUTREACH.—The Administrator shall—

8 (A) conduct outreach and education, in the
9 10 most commonly spoken languages in the
10 United States, to current or prospective owners
11 of eligible businesses on community navigator
12 services and other Federal programs to assist
13 eligible businesses;

14 (B) improve the website of the Administra-
15 tion to describe such community navigator serv-
16 ices and other Federal programs; and

17 (C) implement an education campaign by
18 advertising in media targeted to current or pro-
19 spective owners of eligible businesses.

20 (4) APPROPRIATIONS.—In addition to amounts
21 otherwise available, there is appropriated to the Ad-
22 ministrator for fiscal year 2021, out of any money
23 in the Treasury not otherwise appropriated,
24 \$75,000,000, to remain available until September
25 30, 2022, for carrying out this subsection.

1 (d) SUNSET.—The authority of the Administrator to
2 make grants under this section shall terminate on Decem-
3 ber 31, 2025.

4 **SEC. 6005. SHUTTERED VENUE OPERATORS.**

5 In addition to amounts otherwise available, there is
6 appropriated for fiscal year 2021, out of any money in
7 the Treasury not otherwise appropriated, \$1,250,000,000,
8 to remain available until expended, to carry out section
9 324 of the Economic Aid to Hard-Hit Small Businesses,
10 Nonprofits, and Venues Act (title III of division N of Pub-
11 lic Law 116–260), of which \$500,000 shall be used to pro-
12 vide technical assistance to help applicants access the Sys-
13 tem for Award Management (or any successor thereto) or
14 to assist applicants with an alternative grant application
15 system, which the Administrator of the Small Business
16 Administration may develop for use for grant programs
17 of the Small Business Administration.

18 **SEC. 6006. DIRECT APPROPRIATIONS.**

19 (a) IN GENERAL.—In addition to amounts otherwise
20 available, there is appropriated to the Administrator for
21 fiscal year 2021, out of any money in the Treasury not
22 otherwise appropriated, to remain available until ex-
23 pended—

24 (1) \$840,000,000 for administrative expenses,
25 including to prevent, prepare for, and respond to the

1 COVID–19 pandemic, domestically or internation-
2 ally, including administrative expenses related to
3 paragraphs (36) and (37) of section 7(a) of the
4 Small Business Act, section 324 of the Economic
5 Aid to Hard-Hit Small Businesses, Nonprofits, and
6 Venues Act (title III of division N of Public Law
7 116–260), section 6002 of this title, and section
8 6003 of this title; and

9 (2) \$460,000,000 to carry out the disaster loan
10 program authorized by section 7(b) of the Small
11 Business Act (15 U.S.C. 636(b)), of which
12 \$70,000,000 shall be for the cost of direct loans au-
13 thorized by such section and \$390,000,000 shall be
14 for administrative expenses to carry out such pro-
15 gram.

16 (b) INSPECTOR GENERAL.—In addition to amounts
17 otherwise available, there is appropriated to the Inspector
18 General of the Small Business Administration for fiscal
19 year 2021, out of any money in the Treasury not otherwise
20 appropriated, \$25,000,000, to remain available until ex-
21 pended, for necessary expenses of the Office of Inspector
22 General.

1 **TITLE VII—COMMITTEE ON**
2 **TRANSPORTATION AND IN-**
3 **FRASTRUCTURE**

4 **Subtitle A—Transportation and**
5 **Infrastructure**

6 **SEC. 7001. FEDERAL EMERGENCY MANAGEMENT AGENCY**
7 **APPROPRIATION.**

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

15 **SEC. 7002. FUNERAL ASSISTANCE.**

16 (a) IN GENERAL.—For the emergency declaration
17 issued by the President on March 13, 2020, pursuant to
18 section 501(b) of the Robert T. Stafford Disaster Relief
19 and Emergency Assistance Act (42 U.S.C. 5191(b)), and
20 for any subsequent major disaster declaration that super-
21 sedes such emergency declaration, the President shall pro-
22 vide financial assistance to an individual or household to
23 meet disaster-related funeral expenses under section
24 408(e)(1) of the Robert T. Stafford Disaster Relief and

1 Emergency Assistance Act (42 U.S.C. 5174(e)(1)), for
2 which the Federal cost share shall be 100 percent.

3 (b) USE OF FUNDS.—Funds appropriated under sec-
4 tion 7001 may be used to carry out subsection (a) of this
5 section.

6 **SEC. 7003. ECONOMIC ADJUSTMENT ASSISTANCE.**

7 (a) ECONOMIC DEVELOPMENT ADMINISTRATION AP-
8 PROPRIATION.—In addition to amounts otherwise avail-
9 able, there is appropriated for fiscal year 2021, out of any
10 money in the Treasury not otherwise appropriated,
11 \$3,000,000,000, to remain available until September 30,
12 2022, to the Department of Commerce for economic ad-
13 justment assistance as authorized by sections 209 and 703
14 of the Public Works and Economic Development Act of
15 1965 (42 U.S.C. 3149 and 3233) to prevent, prepare for,
16 and respond to coronavirus and for necessary expenses for
17 responding to economic injury as a result of coronavirus.

18 (b) Of the funds provided by this section, up to 2
19 percent shall be used for Federal costs to administer such
20 assistance utilizing temporary Federal personnel as may
21 be necessary consistent with the requirements applicable
22 to such administrative funding in fiscal year 2020 to pre-
23 vent, prepare for, and respond to coronavirus and which
24 shall remain available until September 30, 2027.

1 (c) Of the funds provided by this section, 15 percent
2 shall be for assistance to communities that have suffered
3 economic injury as a result of job losses in the travel, tour-
4 ism, or outdoor recreation sectors.

5 (d) The total amount provided by this section shall
6 be allocated to eligible recipients in the States and Terri-
7 tories according to the total level of economic injury of
8 such States and Territories as a result of coronavirus be-
9 ginning on March 1, 2020, as measured by the change
10 in economic activity, demonstrated by current Federal eco-
11 nomic data sources such as unemployment claims and
12 gross domestic product, before and after such date.

13 **SEC. 7004. GREAT LAKES ST. LAWRENCE SEAWAY DEVELOP-**
14 **MENT CORPORATION OPERATIONS AND**
15 **MAINTENANCE.**

16 In addition to amounts otherwise available, there is
17 appropriated for fiscal year 2021, out of amounts not oth-
18 erwise appropriated from the Harbor Maintenance Trust
19 Fund pursuant to section 210 of the Water Resources De-
20 velopment Act of 1986 (33 U.S.C. 2238), \$1,500,000, to
21 remain available until expended, to prevent, prepare for,
22 and respond to coronavirus by conducting the operations,
23 maintenance, and capital infrastructure activities of the
24 Seaway International Bridge.

1 **SEC. 7005. GRANTS TO THE NATIONAL RAILROAD PAS-**
2 **SENGER CORPORATION.**

3 (a) NORTHEAST CORRIDOR APPROPRIATION.—In ad-
4 dition to amounts otherwise available, there is appro-
5 priated for fiscal year 2021, out of any money in the
6 Treasury not otherwise appropriated, \$820,388,160, to re-
7 main available until September 30, 2024, for grants as
8 authorized under section 11101(a) of the FAST Act (Pub-
9 lic Law 114–94) to prevent, prepare for, and respond to
10 coronavirus.

11 (b) NATIONAL NETWORK APPROPRIATION.—In addi-
12 tion to amounts otherwise available, there is appropriated
13 for fiscal year 2021, out of any money in the Treasury
14 not otherwise appropriated, \$679,611,840, to remain
15 available until September 30, 2024, for grants as author-
16 ized under section 11101(b) of the FAST Act (Public Law
17 114–94) to prevent, prepare for, and respond to
18 coronavirus.

19 (c) LONG-DISTANCE SERVICE RESTORATION AND
20 EMPLOYEE RECALLS.—Not less than \$165,926,000 of the
21 aggregate amounts made available under subsections (a)
22 and (b) shall be for use by the National Railroad Pas-
23 senger Corporation to—

24 (1) restore, not later than 90 days after the
25 date of enactment of this Act, the frequency of rail
26 service on long-distance routes (as defined in section

1 24102 of title 49, United States Code) that the Na-
2 tional Railroad Passenger Corporation reduced the
3 frequency of on or after July 1, 2020, and continue
4 to operate such service at such frequency; and

5 (2) recall and manage employees furloughed on
6 or after October 1, 2020, as a result of efforts to
7 prevent, prepare for, and respond to coronavirus.

8 (d) USE OF FUNDS IN LIEU OF CAPITAL PAY-
9 MENTS.—Not less than \$109,805,000 of the aggregate
10 amounts made available under subsections (a) and (b)—

11 (1) shall be for use by the National Railroad
12 Passenger Corporation in lieu of capital payments
13 from States and commuter rail passenger transpor-
14 tation providers that are subject to the cost alloca-
15 tion policy under section 24905(c) of title 49, United
16 States Code; and

17 (2) notwithstanding sections 24319(g) and
18 24905(c)(1)(A)(i) of title 49, United States Code,
19 such amounts do not constitute cross-subsidization
20 of commuter rail passenger transportation.

21 (e) USE OF FUNDS FOR STATE PAYMENTS FOR
22 STATE-SUPPORTED ROUTES.—

23 (1) IN GENERAL.—Of the amounts made avail-
24 able under subsection (b), \$174,850,000 shall be for
25 use by the National Railroad Passenger Corporation

1 to offset amounts required to be paid by States for
2 covered State-supported routes.

3 (2) FUNDING SHARE.—The share of funding
4 provided under paragraph (1) with respect to a cov-
5 ered State-supported route shall be distributed as
6 follows:

7 (A) Each covered State-supported route
8 shall receive 7 percent of the costs allocated to
9 the route in fiscal year 2019 under the cost al-
10 location methodology adopted pursuant to sec-
11 tion 209 of the Passenger Rail Investment and
12 Improvement Act of 2008 (Public Law 110–
13 432).

14 (B) Any remaining amounts after the dis-
15 tribution described in subparagraph (A) shall be
16 apportioned to each covered State-supported
17 route in proportion to the passenger revenue of
18 such route and other revenue allocated to such
19 route in fiscal year 2019 divided by the total
20 passenger revenue and other revenue allocated
21 to all covered State-supported routes in fiscal
22 year 2019.

23 (3) COVERED STATE-SUPPORTED ROUTE DE-
24 FINED.—In this subsection, the term “covered
25 State-supported route” means a State-supported

1 route, as such term is defined in section 24102 of
2 title 49, United States Code, but does not include a
3 State-supported route for which service was termi-
4 nated on or before February 1, 2020.

5 (f) USE OF FUNDS FOR DEBT REPAYMENT OR PRE-
6 PAYMENT.—Not more than \$100,885,000 of the aggre-
7 gate amounts made available under subsections (a) and
8 (b) shall be—

9 (1) for the repayment or prepayment of debt in-
10 curred by the National Railroad Passenger Corpora-
11 tion under financing arrangements entered into prior
12 to the date of enactment of this Act; and

13 (2) to pay required reserves, costs, and fees re-
14 lated to such debt, including for loans from the De-
15 partment of Transportation and loans that would
16 otherwise have been paid from National Railroad
17 Passenger Corporation revenues.

18 (g) PROJECT MANAGEMENT OVERSIGHT.—Not more
19 than \$2,000,000 of the aggregate amounts made available
20 under subsections (a) and (b) shall be for activities author-
21 ized under section 11101(c) of the FAST Act (Public Law
22 114–94).

23 **SEC. 7006. FEDERAL TRANSIT ADMINISTRATION GRANTS.**

24 (a) FEDERAL TRANSIT ADMINISTRATION APPRO-
25 PRIATION.—

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

6 (A) be for grants to eligible recipients
7 under sections 5307, 5309, 5310, and 5311 of
8 title 49, United States Code, to prevent, pre-
9 pare for, and respond to coronavirus; and

10 (B) not be subject to any prior restriction
11 on the total amount of funds available for im-
12 plementation or execution of programs author-
13 ized under sections 5307, 5310, or 5311 of
14 such title.

15 (2) AVAILABILITY OF FUNDS FOR OPERATING
16 EXPENSES.—

17 (A) IN GENERAL.—Notwithstanding sub-
18 section (a)(1) or (b) of section 5307 and section
19 5310(b)(2)(A) of title 49, United States Code,
20 funds provided under this section, other than
21 subsection (b)(4), shall be available for the op-
22 erating expenses of transit agencies to prevent,
23 prepare for, and respond to the coronavirus
24 public health emergency, including, beginning
25 on January 20, 2020—

1 (i) reimbursement for payroll of public
2 transportation (including payroll and ex-
3 penses of private providers of public trans-
4 portation);

5 (ii) operating costs to maintain service
6 due to lost revenue due as a result of the
7 coronavirus public health emergency, in-
8 cluding the purchase of personal protective
9 equipment; and

10 (iii) paying the administrative leave of
11 operations or contractor personnel due to
12 reductions in service.

13 (B) USE OF FUNDS.—Funds described in
14 subparagraph (A) shall be—

15 (i) available for immediate obligation,
16 notwithstanding the requirement for such
17 expenses to be included in a transportation
18 improvement program, long-range trans-
19 portation plan, statewide transportation
20 plan, or statewide transportation improve-
21 ment program under sections 5303 and
22 5304 of title 49, United States Code;

23 (ii) directed to payroll and operations
24 of public transportation (including payroll
25 and expenses of private providers of public

1 transportation), unless the recipient cer-
2 tifies to the Administrator of the Federal
3 Transit Administration that the recipient
4 has not furloughed any employees;

5 (iii) used to provide a Federal share
6 of the costs for any grant made under this
7 section of 100 percent.

8 (b) ALLOCATION OF FUNDS.—

9 (1) URBANIZED AREA FORMULA GRANTS.—

10 (A) IN GENERAL.—Of the amounts made
11 available under subsection (a), \$26,086,580,227
12 shall be for grants to recipients and subrecipi-
13 ents under section 5307 of title 49, United
14 States Code, and shall be administered as if
15 such funds were provided under section 5307 of
16 such title.

17 (B) ALLOCATION.—Amounts made avail-
18 able under subparagraph (A) shall be appor-
19 tioned to urbanized areas based on data con-
20 tained in the National Transit Database such
21 that—

22 (i) each urbanized area shall receive
23 an apportionment of an amount that, when
24 combined with amounts that were other-
25 wise made available to such urbanized area

1 for similar activities to prevent, prepare
2 for, and respond to coronavirus, is equal to
3 132 percent of the urbanized area's 2018
4 operating costs; and

5 (ii) for funds remaining after the ap-
6 portionment described in clause (i), such
7 funds shall be apportioned such that—

8 (I) each urbanized area that did
9 not receive an apportionment under
10 clause (i) shall receive an appor-
11 tionment equal to 25 percent of the ur-
12 banized area's 2018 operating costs;
13 and

14 (II) each urbanized area under
15 clause (i), when the amounts that
16 were otherwise made available, prior
17 to clause (i) to that urbanized area
18 for similar activities to prevent, pre-
19 pare for, and respond to coronavirus
20 are equal to or greater than 130 per-
21 cent of the urbanized area's 2018 op-
22 erating costs but do not exceed 132
23 percent of such costs, such urbanized
24 area shall receive an apportionment
25 equal to 10 percent of the urbanized

1 area's 2018 operating costs, in addi-
2 tion to amounts apportioned to the
3 urbanized area under clause (i).

4 (2) FORMULA GRANTS FOR THE ENHANCED
5 MOBILITY OF SENIORS AND INDIVIDUALS WITH DIS-
6 ABILITIES.—

7 (A) IN GENERAL.—Of the amounts made
8 available under subsection (a), \$50,000,000
9 shall be for grants to recipients or subrecipients
10 eligible under section 5310 of title 49, United
11 States Code, and shall be apportioned in ac-
12 cordance with such section.

13 (B) ALLOCATION RATIO.—Amounts made
14 available under subparagraph (A) shall be allo-
15 cated in the same ratio as funds were provided
16 under section 5310 of title 49, United States
17 Code, for fiscal year 2020.

18 (3) FORMULA GRANTS FOR RURAL AREAS.—

19 (A) IN GENERAL.—Of the amounts made
20 available under subsection (a), \$317,214,013
21 shall be for grants to recipients or subrecipients
22 eligible under section 5311 of title 49, United
23 States Code, and shall be administered as if the
24 funds were provided under section 5311 of such
25 title, and shall be apportioned in accordance

1 with such section, except as described in para-
2 graph (B).

3 (B) ALLOCATION RATIO.—Amounts made
4 available under subparagraph (A) to States, as
5 defined in section 5302 of title 49, United
6 States Code, shall be allocated to such States
7 based on data contained in the National Transit
8 Database, such that—

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

17 (ii) any State that does not receive an
18 allocation under clause (i) that received an
19 amount for similar activities to prevent,
20 prepare for, and respond to coronavirus
21 that is equal to or greater than 140 per-
22 cent of the combined 2018 rural operating
23 costs of the recipients and subrecipients in
24 that State shall receive an amount equal to

1 10 percent of such State’s 2018 rural op-
2 erating costs; and

3 (iii) any State that does not receive an
4 allocation under clauses (i) or (ii) shall re-
5 ceive an amount equal to 20 percent of
6 such State’s 2018 rural operating costs.

7 (4) CAPITAL INVESTMENTS.—

8 (A) IN GENERAL.—Of the amounts made
9 available under subsection (a)—

10 (i) \$1,425,000,000 shall be for grants
11 administered under subsections (d) and (e)
12 of section 5309 of title 49, United States
13 Code, and section 3005(b) of the FAST
14 Act (Public Law 114–94); and

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

18 (B) FUNDING DISTRIBUTION.—

19 (i) IN GENERAL.—Of the amounts
20 made available in subparagraph (A)(i),
21 \$1,250,000,000 shall be provided to each
22 recipient for all projects with existing full
23 funding grant agreements that received al-
24 locations for fiscal year 2019 or 2020 and
25 all projects under section 3005(b) of Pub-

1 lic Law 114–94 that received allocations
2 for fiscal year 2019 or 2020, except that
3 recipients with projects open for revenue
4 service are not eligible to receive a grant
5 under this subparagraph. Funds shall be
6 provided proportionally based on the non-
7 capital investment grant or non-expedited
8 project delivery share of the amount allo-
9 cated.

10 (ii) ALLOCATION.—Of the amounts
11 made available in subparagraph (A)(i),
12 \$175,000,000 shall be provided to each re-
13 cipient for all projects with existing full
14 funding grant agreements that received an
15 allocation only prior to fiscal year 2019,
16 except that projects open for revenue serv-
17 ice are not eligible to receive a grant under
18 this subparagraph and no project may re-
19 ceive more than 40 percent of the amounts
20 provided under this clause. The Adminis-
21 trator of the Federal Transit Administra-
22 tion shall proportionally distribute funds in
23 excess of such percent to recipients for
24 which the percent of funds does not exceed
25 40 percent. Funds shall be provided pro-

1 portionally based on the non-capital invest-
2 ment grant share of the amount allocated.

3 (iii) ELIGIBLE RECIPIENTS.—For
4 amounts made available in subparagraph
5 (A)(ii), eligible recipients shall be any re-
6 cipient of an allocation under subsection
7 (h) of section 5309 of title 49, United
8 States Code, or an applicant in the project
9 development phase described in paragraph
10 (2) of such subsection.

11 (iv) AMOUNT.—Amounts distributed
12 under clauses (i), (ii), and (iii) of subpara-
13 graph (A) shall be provided notwith-
14 standing the limitation of any calculation
15 of the maximum amount of Federal finan-
16 cial assistance for the project under sub-
17 section (k)(2)(C)(ii) or (h)(7) of section
18 5309 of title 49, United States Code, or
19 section 3005(b)(9) of the FAST Act (Pub-
20 lic Law 114–94).

21 (5) SECTION 5311(F) SERVICES.—

22 (A) IN GENERAL.—Of the amounts made
23 available under subsection (a) and in addition
24 to the amounts made available under paragraph
25 (3), \$100,000,000 shall be available for grants

1 to recipients for bus operators that partner with
2 recipients or subrecipients of funds under sec-
3 tion 5311(f) of title 49, United States Code.

4 (B) ALLOCATION RATIO.—Notwithstanding
5 paragraph (3), the Administrator of the Federal
6 Transit Administration shall allocate amounts
7 under subparagraph (A) in the same ratio as
8 funds were provided under section 5311 of title
9 49, United States Code, for fiscal year 2020.

10 (C) EXCEPTION.—If a State or territory
11 does not have bus providers eligible under sec-
12 tion 5311(f) of title 49, United States Code,
13 funds under this paragraph may be used by
14 such State or territory for any expense eligible
15 under section 5311 of title 49, United States
16 Code.

17 (6) PLANNING.—

18 (A) IN GENERAL.—Of the amounts made
19 available under subsection (a), \$25,000,000
20 shall be for grants to recipients eligible under
21 section 5307 of title 49, United States Code,
22 for the planning of public transportation associ-
23 ated with the restoration of services as the
24 coronavirus public health emergency concludes

1 and shall be available in accordance with such
2 section.

3 (B) AVAILABILITY OF FUNDS FOR ROUTE
4 PLANNING.—Amounts made available under
5 subparagraph (A) shall be available for route
6 planning designed to—

7 (i) increase ridership and reduce trav-
8 el times, while maintaining or expanding
9 the total level of vehicle revenue miles of
10 service provided in the planning period; or

11 (ii) make service adjustments to in-
12 crease the quality or frequency of service
13 provided to low-income riders and dis-
14 advantaged neighborhoods or communities.

15 (C) LIMITATION.—Amounts made available
16 under subparagraph (A) shall not be used for
17 route planning related to transitioning public
18 transportation service provided as of the date of
19 receipt of funds to a transportation network
20 company or other third-party contract provider,
21 unless the existing provider of public transpor-
22 tation service is a third-party contract provider.

23 (7) RECIPIENTS AND SUBRECIPIENTS REQUIR-
24 ING ADDITIONAL ASSISTANCE.—

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

12 (B) ADMINISTRATION.—Funds made avail-
13 able under subparagraph (A) shall, after alloca-
14 tion, be administered as if provided under para-
15 graph (1) or (3), as applicable.

16 (C) APPLICATION REQUIREMENTS.—

17 (i) IN GENERAL.—The Administrator
18 of the Federal Transit Administration may
19 not allocate funds to an eligible recipient
20 or subrecipient of funds under chapter 53
21 of title 49, United States Code, unless the
22 recipient provides to the Administrator—

23 (I) estimates of financial need;

1 (II) data on reductions in farebox
2 or other sources of local revenue for
3 sustained operations;

4 (III) a spending plan for such
5 funds; and

6 (IV) demonstration of expendi-
7 ture of greater than 90 percent of
8 funds available to the applicant from
9 funds made available for similar ac-
10 tivities in fiscal year 2020.

11 (ii) DEADLINES.—The Administrator
12 of the Federal Transit Administration
13 shall—

14 (I) not later than 180 days after
15 the date of enactment of this Act,
16 issue a Notice of Funding Oppor-
17 tunity for assistance under this para-
18 graph; and

19 (II) not later than 120 days after
20 the application deadline established in
21 the Notice of Funding Opportunity
22 under subclause (I), make awards
23 under this paragraph to selected ap-
24 plicants.

25 (iii) EVALUATION.—

1 (I) IN GENERAL.—Applications
2 for assistance under this paragraph
3 shall be evaluated by the Adminis-
4 trator of the Federal Transit Admin-
5 istration based on the level of finan-
6 cial need demonstrated by an eligible
7 recipient or subrecipient, including
8 projections of future financial need to
9 maintain service as a percentage of
10 the 2018 operating costs that has not
11 been replaced by the funds made
12 available to the eligible recipient or
13 subrecipient under paragraphs (1)
14 through (5) of this subsection when
15 combined with the amounts allocated
16 to such eligible recipient or sub-
17 recipient from funds previously made
18 available for the operating expenses of
19 transit agencies related to the re-
20 sponse to the COVID–19 public
21 health emergency.

22 (II) RESTRICTION.—Amounts
23 made available under this paragraph
24 shall only be available for operating
25 expenses.

1 (iv) STATE APPLICANTS.—A State
2 may apply for assistance under this para-
3 graph on behalf of an eligible recipient or
4 subrecipient or a group of eligible recipi-
5 ents or subrecipients.

6 (D) UNOBLIGATED FUNDS.—If amounts
7 made available under this paragraph remain
8 unobligated on September 30, 2023, such
9 amounts shall be available for any purpose eligi-
10 ble under sections 5307 or 5311 of title 49,
11 United States Code.

12 **SEC. 7007. RELIEF FOR AIRPORTS.**

13 (a) IN GENERAL.—

14 (1) IN GENERAL.—In addition to amounts oth-
15 erwise available, there is appropriated for fiscal year
16 2021, out of any funds in the Treasury not other-
17 wise appropriated, \$8,000,000,000, to remain avail-
18 able until September 30, 2024, for assistance to air-
19 ports under sections 47101 through 47144 of title
20 49, United States Code, to be made available to pre-
21 vent, prepare for, and respond to coronavirus.

22 (2) REQUIREMENTS AND LIMITATIONS.—
23 Amounts made available under this section—

24 (A) may not be used for any purpose not
25 directly related to the airport; and

1 (B) may not be provided to any airport
2 that was allocated in excess of 4 years of oper-
3 ating funds to prevent, prepare for, and re-
4 spond to coronavirus in fiscal year 2020.

5 (b) ALLOCATIONS.—The following terms shall apply
6 to the amounts made available under this section:

7 (1) OPERATING EXPENSES AND DEBT SERVICE
8 PAYMENTS.—

9 (A) IN GENERAL.—Not more than
10 \$6,492,000,000 shall be made available for pri-
11 mary airports, as such term is defined in sec-
12 tion 47102 of title 49, United States Code, and
13 certain cargo airports, for costs related to oper-
14 ations, personnel, cleaning, sanitization, jani-
15 torial services, combating the spread of patho-
16 gens at the airport, and debt service payments.

17 (B) DISTRIBUTION.— Amounts made
18 available under this paragraph—

19 (i) shall not be subject to the reduced
20 apportionments under section 47114(f) of
21 title 49, United States Code;

22 (ii) shall first be apportioned as set
23 forth in sections 47114(c)(1)(A),
24 47114(c)(1)(C)(i), 47114(c)(1)(C)(ii),
25 47114(c)(2)(A), 47114(c)(2)(B), and

1 47114(c)(2)(E) of title 49, United States
2 Code; and

3 (iii) shall not be subject to a max-
4 imum apportionment limit set forth in sec-
5 tion 47114(c)(1)(B) of title 49, United
6 States Code.

7 (C) REMAINING AMOUNTS.—Any amount
8 remaining after distribution under subpara-
9 graph (B) shall be distributed to the sponsor of
10 each primary airport (as such term is defined
11 in section 47102 of title 49, United States
12 Code) based on each such primary airport’s
13 passenger enplanements compared to the total
14 passenger enplanements of all such primary air-
15 ports in calendar year 2019.

16 (2) FEDERAL SHARE FOR DEVELOPMENT
17 PROJECTS.—

18 (A) IN GENERAL.—Not more than
19 \$608,000,000 allocated under subsection (a)(1)
20 shall be available to pay a Federal share of 100
21 percent of the costs for any grant awarded in
22 fiscal year 2021, or in fiscal year 2020 with less
23 than a 100-percent Federal share, for an air-
24 port development project (as such term is de-
25 fined in section 47102 of title 49).

1 (B) REMAINING AMOUNTS.—Any amount
2 remaining under this paragraph shall be distrib-
3 uted as described in paragraph (1)(C).

4 (3) NONPRIMARY AIRPORTS.—

5 (A) IN GENERAL.—Not more than
6 \$100,000,000 shall be made available for gen-
7 eral aviation and commercial service airports
8 that are not primary airports (as such terms
9 are defined in section 47102 of title 49, United
10 States Code) for costs related to operations,
11 personnel, cleaning, sanitization, janitorial serv-
12 ices, combating the spread of pathogens at the
13 airport, and debt service payments.

14 (B) DISTRIBUTION.—Amounts made avail-
15 able under this paragraph shall be apportioned
16 to each non-primary airport based on the cat-
17 egories published in the most current National
18 Plan of Integrated Airport Systems, reflecting
19 the percentage of the aggregate published eligi-
20 ble development costs for each such category,
21 and then dividing the allocated funds evenly
22 among the eligible airports in each category,
23 rounding up to the nearest thousand dollars.

1 (C) REMAINING AMOUNTS.—Any amount
2 remaining under this paragraph shall be distrib-
3 uted as described in paragraph (1)(C).

4 (4) AIRPORT CONCESSIONS.—

5 (A) IN GENERAL.—Not more than
6 \$800,000,000 shall be made available for spon-
7 sors of primary airports to provide relief from
8 rent and minimum annual guarantees to airport
9 concessions, of which at least \$640,000,000
10 shall be available to provide relief to eligible
11 small airport concessions and of which at least
12 \$160,000,000 shall be available to provide relief
13 to eligible large airport concessions located at
14 primary airports.

15 (B) DISTRIBUTION.—The amounts made
16 available for each set-aside in this paragraph
17 shall be distributed to the sponsor of each pri-
18 mary airport (as such term is defined in section
19 47102 of title 49, United States Code) based on
20 each such primary airport's passenger
21 enplanements compared to the total passenger
22 enplanements of all such primary airports in
23 calendar year 2019.

24 (C) CONDITIONS.—As a condition of ap-
25 proving a grant under this paragraph—

1 (i) the sponsor shall provide such re-
2 lief from the date of enactment of this Act
3 until the sponsor has provided relief equal-
4 ing the total grant amount, to the extent
5 practicable and to the extent permissible
6 under State laws, local laws, and applicable
7 trust indentures; and

8 (ii) for each set-aside, the sponsor
9 shall provide relief from rent and minimum
10 annual guarantee obligations to each eligi-
11 ble airport concession in an amount that
12 reflects each eligible airport concession's
13 proportional share of the total amount of
14 the rent and minimum annual guarantees
15 of those eligible airport concessions at such
16 airport.

17 (c) ADMINISTRATION.—

18 (1) ADMINISTRATIVE EXPENSES.—The Admin-
19 istrator of the Federal Aviation Administration may
20 retain up to 0.1 percent of the funds provided under
21 this section to fund the award of, and oversight by
22 the Administrator of, grants made under this sec-
23 tion.

24 (2) WORKFORCE RETENTION REQUIRE-
25 MENTS.—

1 (A) REQUIRED RETENTION.—As a condi-
2 tion for receiving funds provided under this sec-
3 tion, an airport shall continue to employ,
4 through September 30, 2021, at least 90 per-
5 cent of the number of individuals employed
6 (after making adjustments for retirements or
7 voluntary employee separations) by the airport
8 as of March 27, 2020.

9 (B) WAIVER OF RETENTION REQUIRE-
10 MENT.—The Secretary shall waive the work-
11 force retention requirement if the Secretary de-
12 termines that—

13 (i) the airport is experiencing eco-
14 nomic hardship as a direct result of the re-
15 quirement; or

16 (ii) the requirement reduces aviation
17 safety or security.

18 (C) EXCEPTION.—The workforce retention
19 requirement shall not apply to nonhub airports
20 or nonprimary airports receiving funds under
21 this section.

22 (D) NONCOMPLIANCE.—Any financial as-
23 sistance provided under this section to an air-
24 port that fails to comply with the workforce re-
25 tention requirement described in subparagraph

1 (A), and does not otherwise qualify for a waiver
2 or exception under this paragraph, shall be sub-
3 ject to clawback by the Secretary.

4 (d) DEFINITIONS.—In this section:

5 (1) ELIGIBLE LARGE AIRPORT CONCESSION.—

6 The term “eligible large airport concession” means
7 a concession (as defined in section 23.3 of title 49,
8 Code of Federal Regulations), that is in-terminal
9 and has maximum gross receipts, averaged over the
10 previous three fiscal years, of more than
11 \$56,420,000.

12 (2) ELIGIBLE SMALL AIRPORT CONCESSION.—

13 The term “eligible small airport concession” means
14 a concession (as defined in section 23.3 of title 49,
15 Code of Federal Regulations), that is in-terminal
16 and—

17 (A) a small business with maximum gross
18 receipts, averaged over the previous 3 fiscal
19 years, of less than \$56,420,000; or

20 (B) is a joint venture (as defined in section
21 23.3 of title 49, Code of Federal Regulations).

22 **SEC. 7008. EMERGENCY FAA EMPLOYEE LEAVE FUND.**

23 (a) ESTABLISHMENT; APPROPRIATION.—There is es-
24 tablished in the Federal Aviation Administration an Emer-
25 gency FAA Employee Leave Fund (in this section referred

1 to as the “Fund”), to be administered by the Adminis-
2 trator of the Federal Aviation Administration, for the pur-
3 poses set forth in subsection (b). In addition to amounts
4 otherwise available, there is appropriated for fiscal year
5 2021, out of any money in the Treasury not otherwise ap-
6 propriated, \$9,000,000, which shall be deposited into the
7 Fund and remain available through September 30, 2022.

8 (b) PURPOSE.—Amounts in the Fund shall be avail-
9 able to the Administrator for the use of paid leave under
10 this section by any employee of the Administration who
11 is unable to work because the employee—

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

14 (2) has been advised by a health care provider
15 to self-quarantine due to concerns related to
16 COVID–19;

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

19 (4) is experiencing symptoms of COVID–19
20 and seeking a medical diagnosis;

21 (5) is caring for a son or daughter of such em-
22 ployee if the school or place of care of the son or
23 daughter has been closed, if the school of such son
24 or daughter requires or makes optional a virtual
25 learning instruction model or requires or makes op-

1 tional a hybrid of in-person and virtual learning in-
2 struction models, or the child care provider of such
3 son or daughter is unavailable, due to COVID-19
4 precautions;

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

7 (7) is caring for a family member with a mental
8 or physical disability or who is 55 years of age or
9 older and incapable of self-care, without regard to
10 whether another individual other than the employee
11 is available to care for such family member, if the
12 place of care for such family member is closed or the
13 direct care provider is unavailable due to COVID-
14 19; or

15 (8) is obtaining immunization related to
16 COVID-19 or to recover from any injury, disability,
17 illness, or condition related to such immunization.

18 (c) LIMITATIONS.—

19 (1) PERIOD OF AVAILABILITY.—Paid leave
20 under this section may only be provided to and used
21 by an employee of the Administration during the pe-
22 riod beginning on the date of enactment of this sec-
23 tion and ending on September 30, 2021.

24 (2) TOTAL HOURS; AMOUNT.—Paid leave under
25 this section—

1 (A) shall be provided to an employee of the
2 Administration in an amount not to exceed 600
3 hours of paid leave for each full-time employee,
4 and in the case of a part-time employee, em-
5 ployee on an uncommon tour of duty, or em-
6 ployee with a seasonal work schedule, in an
7 amount not to exceed the proportional equiva-
8 lent of 600 hours to the extent amounts in the
9 Fund remain available for reimbursement;

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

12 (C) may not be provided to an employee if
13 the leave would result in payments greater than
14 \$2,800 in aggregate for any biweekly pay pe-
15 riod for a full-time employee, or a proportion-
16 ally equivalent biweekly limit for a part-time
17 employee.

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

20 (A) is in addition to any other leave pro-
21 vided to an employee of the Administration; and

22 (B) may not be used by an employee of the
23 Administration concurrently with any other
24 paid leave.

1 (4) CALCULATION OF RETIREMENT BENEFIT.—
2 Any paid leave provided to an employee of the Ad-
3 ministration under this section shall reduce the total
4 service used to calculate any Federal retirement ben-
5 efit.

6 **Subtitle B—Aviation**
7 **Manufacturing Jobs Protection**

8 **SEC. 7101. DEFINITIONS.**

9 In this subtitle:

10 (1) ELIGIBLE EMPLOYEE GROUP.—The term
11 “eligible employee group” means the portion of an
12 employer’s United States workforce that—

13 (A) does not exceed 25 percent of the em-
14 ployer’s total United States workforce as of
15 April 1, 2020; and

16 (B) contains only employees with a total
17 compensation level of \$200,000 or less per year;
18 and

19 (C) is engaged in aviation manufacturing
20 activities and services, or maintenance, repair,
21 and overhaul activities and services.

22 (2) AVIATION MANUFACTURING COMPANY.—
23 The term “aviation manufacturing company” means
24 a corporation, firm, or other business entity—

25 (A) that—

1 (i) actively manufactures an aircraft,
2 aircraft engine, propeller, or a component,
3 part, or systems of an aircraft or aircraft
4 engine under a Federal Aviation Adminis-
5 tration production approval; or

6 (ii) holds a certificate issued under
7 part 145 of title 14, Code of Federal Regu-
8 lations, for maintenance, repair, and over-
9 haul of aircraft, aircraft engines, compo-
10 nents, or propellers.

11 (B) which—

12 (i) is established, created, or orga-
13 nized in the United States or under the
14 laws of the United States; and

15 (ii) has significant operations in, and
16 a majority of its employees engaged in
17 aviation manufacturing activities and serv-
18 ices, or maintenance, repair, and overhaul
19 activities and services based in the United
20 States;

21 (C) which has involuntarily furloughed or
22 laid off at least 10 percent of its workforce in
23 2020 as compared to 2019 or has experienced
24 at least a 15 percent decline in 2020 revenues
25 as compared to 2019;

1 (D) that, as supported by sworn financial
2 statements or other appropriate data, has iden-
3 tified the eligible employee group and the
4 amount of total compensation level for the eligi-
5 ble employee group;

6 (E) that agrees to provide private con-
7 tributions and maintain the total compensation
8 level for the eligible employee group for the du-
9 ration of an agreement under this subtitle;

10 (F) that agrees to provide immediate no-
11 tice and justification to the Secretary of invol-
12 untary furloughs or layoffs exceeding 10 per-
13 cent of the workforce that is not included in an
14 eligible employee group for the duration of an
15 agreement and receipt of public contributions
16 under this subtitle;

17 (G) that has not conducted involuntary
18 furloughs or reduced pay rates or benefits for
19 the eligible employee group, subject to the em-
20 ployer's right to discipline or terminate an em-
21 ployee in accordance with employer policy, be-
22 tween the date of application and the date on
23 which such a corporation, firm, or other busi-
24 ness entity enters into an agreement with the
25 Secretary under this subtitle; and

1 (H) that—

2 (i) in the case of a corporation, firm,
3 or other business entity including any par-
4 ent company or subsidiary of such a cor-
5 poration, firm, or other business entity,
6 that holds any type or production certifi-
7 cate or similar authorization issued under
8 section 44704 of title 49, United States
9 Code, with respect to a transport-category
10 airplane covered under part 25 of title 14,
11 Code of Federal Regulations, certificated
12 with a passenger seating capacity of 50 or
13 more, agrees to refrain from conducting in-
14 voluntary layoffs or furloughs, or reducing
15 pay rates and benefits, for the eligible em-
16 ployee group, subject to the employer's
17 right to discipline or terminate an em-
18 ployee in accordance with employer policy
19 from the date of agreement until Sep-
20 tember 30, 2021, or the duration of the
21 agreement and receipt of public contribu-
22 tions under this subtitle, whichever period
23 ends later; or

24 (ii) in the case of corporation, firm, or
25 other business entity not specified under

1 subparagraph (i), agrees to refrain from
2 conducting involuntary layoffs or fur-
3 loughs, or reducing pay rates and benefits,
4 for the eligible employee group, subject to
5 the employer’s right to discipline or termi-
6 nate an employee in accordance with em-
7 ployer policy for the duration of the agree-
8 ment and receipt of public contributions
9 under this subtitle.

10 (3) EMPLOYEE.—The term “employee” has the
11 meaning given that term in section 3 of the Fair
12 Labor Standards Act of 1938 (29 U.S.C. 203).

13 (4) EMPLOYER.—The term “employer” means
14 an aviation manufacturing company that is an em-
15 ployer (as defined in section 3 of the Fair Labor
16 Standards Act of 1938 (29 U.S.C. 203)).

17 (5) PRIVATE CONTRIBUTION.—The term “pri-
18 vate contribution” means the contribution funded by
19 the employer under this subtitle to maintain 50 per-
20 cent of the eligible employee group’s total compensa-
21 tion level, and combined with the public contribu-
22 tion, is sufficient to maintain the total compensation
23 level for the eligible employee group as of April 1,
24 2020.

1 (6) PUBLIC CONTRIBUTION.—The term “public
2 contribution” means the contribution funded by the
3 Federal Government under this title to provide 50
4 percent of the eligible employees group’s total com-
5 pensation level, and combined with the private con-
6 tribution, is sufficient to maintain the total com-
7 pensation level for those in the eligible employee
8 group as of April 1, 2020.

9 (7) SECRETARY.—The term “Secretary” means
10 the Secretary of Transportation.

11 (8) TOTAL COMPENSATION LEVEL.—The term
12 “total compensation level” means the level of total
13 base compensation and benefits being provided to an
14 eligible employee group employee, excluding overtime
15 and premium pay, and excluding any Federal, State,
16 or local payroll taxes paid, as of April 1, 2020.

17 **SEC. 7102. PAYROLL SUPPORT PROGRAM.**

18 (a) IN GENERAL.—The Secretary shall establish a
19 payroll support program and enter into agreements with
20 employers who meet the eligibility criteria specified in sub-
21 section (b) and are not ineligible under subsection (c), to
22 provide public contributions to supplement compensation
23 of an eligible employee group. There is appropriated for
24 fiscal year 2021, out of amounts in the Treasury not oth-
25 erwise appropriated, \$3,000,000,000, to remain available

1 until September 30, 2023, for the Secretary to carry out
2 the payroll support program authorized under the pre-
3 ceding sentence for which 1 percent of the funds may be
4 used for implementation costs and administrative ex-
5 penses.

6 (b) ELIGIBILITY.—The Secretary shall enter into an
7 agreement and provide public contributions, for a term no
8 longer than 6 months, solely with an employer that agrees
9 to use the funds received under an agreement exclusively
10 for the continuation of employee wages, salaries, and bene-
11 fits, to maintain the total compensation level for the eligi-
12 ble employee group as of April 1, 2020 for the duration
13 of the agreement, and to facilitate the retention, rehire,
14 or recall of employees of the employer, except that such
15 funds may not be used for back pay of returning rehired
16 or recalled employees.

17 (c) INELIGIBILITY.—The Secretary may not enter
18 into any agreement under this section with an employer
19 who was allowed a credit under section 2301 of the
20 CARES Act (26 U.S.C. 3111 note) for the immediately
21 preceding calendar quarter ending before such agreement
22 is entered into, who received financial assistance under
23 section 4113 of the CARES Act (15 U.S.C. 9073), or who
24 is currently expending financial assistance under the pay-
25 check protection program established under section

1 7(a)(36) of the Small Business Act (15 U.S.C.
 2 636(a)(36)), as of the date the employer submits an appli-
 3 cation under the payroll support program established
 4 under subsection (a).

5 (d) REDUCTIONS.—To address any shortfall in assist-
 6 ance that would otherwise be provided under this subtitle,
 7 the Secretary shall reduce, on a pro rata basis, the finan-
 8 cial assistance provided under this subtitle.

9 (e) AGREEMENT DEADLINE.—No agreement may be
 10 entered into by the Secretary under the payroll support
 11 program established under subsection (a) after the last
 12 day of the 6 month period that begins on the effective
 13 date of the first agreement entered into under such pro-
 14 gram.

15 **Subtitle C—Continued Assistance** 16 **to Rail Workers**

17 **SEC. 7201. ADDITIONAL ENHANCED BENEFITS UNDER THE** 18 **RAILROAD UNEMPLOYMENT INSURANCE ACT.**

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

22 (1) in the first sentence—

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

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

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

8 (b) CLARIFICATION ON AUTHORITY TO USE
 9 FUNDS.—Funds appropriated under subparagraph (B) of
 10 section 2(a)(5) of the Railroad Unemployment Insurance
 11 Act (45 U.S.C. 352(a)(5)) shall be available to cover the
 12 cost of recovery benefits provided under such section
 13 2(a)(5) by reason of the amendments made by subsection
 14 (a) as well as to cover the cost of such benefits provided
 15 under such section 2(a)(5) as in effect on the day before
 16 the date of enactment of this Act.

17 **SEC. 7202. EXTENDED UNEMPLOYMENT BENEFITS UNDER**
 18 **THE RAILROAD UNEMPLOYMENT INSURANCE**
 19 **ACT.**

20 (a) IN GENERAL.—Section 2(c)(2)(D) of the Rail-
 21 road Unemployment Insurance Act (45 U.S.C.
 22 352(c)(2)(D)) is amended—

23 (1) in clause (i)—

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

1 (B) in subclause (II),

2 (i) by striking “19 consecutive 14-day
3 periods” and inserting “31 consecutive 14-
4 day periods”; and

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

8 (2) in clause (ii)—

9 (A) by striking “120 days of unemploy-
10 ment” and inserting “240 days of unemploy-
11 ment”;

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

15 (C) by striking “6 consecutive 14-day peri-
16 ods” and inserting “18 consecutive 14-day peri-
17 ods”; and

18 (3) in clause (iii)—

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

21 (B) by striking “the provisions of clauses
22 (i) and (ii) shall not apply to any employee
23 whose extended benefit period under subpara-
24 graph (B) begins after March 14, 2021, and
25 shall not apply to any employee with respect to

1 any registration period beginning after April 5,
2 2021.” and inserting “the provisions of clauses
3 (i) and (ii) shall not apply to any employee with
4 respect to any registration period beginning
5 after August 29, 2021.”

6 (b) CLARIFICATION ON AUTHORITY TO USE
7 FUNDS.—Funds appropriated under either the first or
8 second sentence of clause (v) of section 2(c)(2)(D) of the
9 Railroad Unemployment Insurance Act shall be available
10 to cover the cost of additional extended unemployment
11 benefits provided under such section 2(c)(2)(D) by reason
12 of the amendments made by subsection (a) as well as to
13 cover the cost of such benefits provided under such section
14 2(c)(2)(D) as in effect on the day before the date of enact-
15 ment of this Act.

16 **SEC. 7203. EXTENSION OF WAIVER OF THE 7-DAY WAITING**
17 **PERIOD FOR BENEFITS UNDER THE RAIL-**
18 **ROAD UNEMPLOYMENT INSURANCE ACT.**

19 (a) IN GENERAL.—Section 2112(a) of the CARES
20 Act (15 U.S.C. 9030(a)) is amended by striking “March
21 14, 2021” and inserting “August 29, 2021”.

22 (b) CLARIFICATION ON AUTHORITY TO USE
23 FUNDS.—Funds appropriated under section 2112(c) of
24 the CARES Act (15 U.S.C. 9030(c)) shall be available to
25 cover the cost of additional benefits payable due to section

1 2112(a) of such Act by reason of the amendments made
2 by subsection (a) as well as to cover the cost of such bene-
3 fits payable due to such section 2112(a) as in effect on
4 the day before the date of enactment of this Act.

5 **SEC. 7204. RAILROAD RETIREMENT BOARD AND OFFICE OF**
6 **THE INSPECTOR GENERAL FUNDING.**

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

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

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

18 (B) \$21,175,000 shall be to supplement,
19 not supplant, existing resources devoted to op-
20 erations and improvements for the Information
21 Technology Investment Initiatives of the Rail-
22 road Retirement Board; and

23 (2) \$500,000, to remain available until ex-
24 pended, for the Railroad Retirement Board Office of

1 Inspector General for audit, investigatory and review
2 activities.

3 **TITLE VIII—COMMITTEE ON**
4 **VETERANS' AFFAIRS**

5 **SEC. 8001. FUNDING FOR CLAIMS AND APPEALS PROC-**
6 **ESSING.**

7 In addition to amounts otherwise made available,
8 there is appropriated for fiscal year 2021, out of any
9 money in the Treasury not otherwise appropriated,
10 \$272,000,000, to remain available until September 30,
11 2023, pursuant to sections 308, 310, 7101 through 7113,
12 7701, and 7703 of title 38, United States Code.

13 **SEC. 8002. FUNDING AVAILABILITY FOR MEDICAL CARE**
14 **AND HEALTH NEEDS.**

15 In addition to amounts otherwise made available,
16 there is appropriated for fiscal year 2021, out of any
17 money in the Treasury not otherwise appropriated,
18 \$13,482,000,000, to remain available until September 30,
19 2023, for allocation under chapters 17, 20, 73, and 81
20 of title 38, United States Code, of which not more than
21 \$4,000,000,000 shall be available pursuant to section
22 1703 of title 38, United States Code for health care fur-
23 nished through the Veterans Community Care program in
24 sections 1703(c)(1) and 1703(c)(5) of such title.

1 **SEC. 8003. FUNDING FOR SUPPLY CHAIN MODERNIZATION.**

2 In addition to amounts otherwise made available,
3 there is appropriated for fiscal year 2021, out of any
4 money in the Treasury not otherwise appropriated,
5 \$100,000,000, to remain available until September 30,
6 2022, for the supply chain modernization initiative under
7 sections 308, 310, and 7301(b) of title 38, United States
8 Code.

9 **SEC. 8004. FUNDING FOR STATE HOMES.**

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

13 (1) \$500,000,000, to remain available until ex-
14 pended, for allocation under sections 8131 through
15 8137 of title 38, United States Code: and

16 (2) \$250,000,000, to remain available until
17 September 30, 2022, for a one-time only obligation
18 and expenditure to existing State extended care fa-
19 cilities for veterans in proportion to each State's
20 share of the total resident capacity in such facilities
21 as of the date of enactment of this Act where such
22 capacity includes only veterans on whose behalf the
23 Department pays a per diem payment pursuant to
24 section 1741 or 1745 of title 38, United States
25 Code.

1 **SEC. 8005. FUNDING FOR THE DEPARTMENT OF VETERANS**
2 **AFFAIRS OFFICE OF INSPECTOR GENERAL.**

3 In addition to amounts otherwise made available,
4 there is appropriated to the Office of Inspector General
5 of the Department of Veterans Affairs for fiscal year
6 2021, out of any money in the Treasury not otherwise ap-
7 propriated, \$10,000,000, to remain available until ex-
8 pended, for audits, investigations, and other oversight of
9 projects and activities carried out with funds made avail-
10 able to the Department of Veterans Affairs.

11 **SEC. 8006. COVID-19 VETERAN RAPID RETRAINING ASSIST-**
12 **ANCE PROGRAM.**

13 (a) IN GENERAL.—The Secretary of Veterans Affairs
14 shall carry out a program under which the Secretary shall
15 provide up to 12 months of retraining assistance to an
16 eligible veteran for the pursuit of a covered program of
17 education. Such retraining assistance shall be in addition
18 to any other entitlement to educational assistance or bene-
19 fits for which a veteran is, or has been, eligible.

20 (b) ELIGIBLE VETERANS.—

21 (1) IN GENERAL.—In this section, the term “el-
22 igible veteran” means a veteran who—

23 (A) as of the date of the receipt by the De-
24 partment of Veterans Affairs of an application
25 for assistance under this section, is at least 22
26 years of age but not more than 66 years of age;

1 (B) as of such date, is unemployed by rea-
2 son of the covered public health emergency, as
3 certified by the veteran;

4 (C) as of such date, is not eligible to re-
5 ceive educational assistance under chapter 30,
6 31, 32, 33, or 35 of title 38, United States
7 Code, or chapter 1606 of title 10, United States
8 Code;

9 (D) is not enrolled in any Federal or State
10 jobs program;

11 (E) is not in receipt of compensation for a
12 service-connected disability rated totally dis-
13 abling by reason of unemployability; and

14 (F) will not be in receipt of unemployment
15 compensation (as defined in section 85(b) of the
16 Internal Revenue Code of 1986), including any
17 cash benefit received pursuant to subtitle A of
18 title II of division A of the CARES Act (Public
19 Law 116–136), as of the first day on which the
20 veteran would receive a housing stipend pay-
21 ment under this section.

22 (2) TREATMENT OF VETERANS WHO TRANSFER
23 ENTITLEMENT.—For purposes of paragraph (1)(C),
24 a veteran who has transferred all of the veteran’s
25 entitlement to educational assistance under section

1 3319 of title 38, United States Code, shall be con-
2 sidered to be a veteran who is not eligible to receive
3 educational assistance under chapter 33 of such
4 title.

5 (3) FAILURE TO COMPLETE.—A veteran who
6 receives retraining assistance under this section to
7 pursue a program of education and who fails to com-
8 plete the program of education shall not be eligible
9 to receive additional assistance under this section.

10 (c) COVERED PROGRAMS OF EDUCATION.—

11 (1) IN GENERAL.—For purposes of this section,
12 a covered program of education is a program of edu-
13 cation (as such term is defined in section 3452(b) of
14 title 38, United States Code) for training, pursued
15 on a full-time or part-time basis—

16 (A) that—

17 (i) is approved under chapter 36 of
18 such title;

19 (ii) does not lead to a bachelors or
20 graduate degree; and

21 (iii) is designed to provide training for
22 a high-demand occupation, as determined
23 under paragraph (3); or

24 (B) that is a high technology program of
25 education offered by a qualified provider, under

1 the meaning given such terms in section 116 of
2 the Harry W. Colmery Veterans Educational
3 Assistance Act of 2017 (Public Law 115–48; 38
4 U.S.C. 3001 note).

5 (2) ACCREDITED PROGRAMS.—In the case of an
6 accredited program of education, the program of
7 education shall not be considered a covered program
8 of education under this section if the program has
9 received a show cause order from the accreditor of
10 the program during the five-year period preceding
11 the date of the enactment of this Act.

12 (3) DETERMINATION OF HIGH-DEMAND OCCU-
13 PATIONS.—

14 (A) INITIAL IMPLEMENTATION.—In car-
15 rying out this section, the Secretary shall use
16 the list of high-demand occupations compiled by
17 the Commissioner of Labor Statistics until the
18 final list under subparagraph (C) is complete.

19 (B) STUDY REQUIRED.—The Secretary of
20 Veterans Affairs shall enter into an agreement
21 with a federally funded research and develop-
22 ment corporation or another appropriate non-
23 Department entity for the conduct of a study to
24 determine which occupations are high-demand
25 occupations. Such study shall be completed not

1 later than 90 days after the date of the enact-
2 ment of this Act.

3 (C) FINAL LIST.—The Secretary—

4 (i) may add or remove occupation
5 from the list in use pursuant to subpara-
6 graph (A) during the 90-day period fol-
7 lowing the completion of the study required
8 by subparagraph (B);

9 (ii) shall issue a final list of high-de-
10 mand occupations for use under this sec-
11 tion by not later than 90 days after the
12 date of the completion of the study; and

13 (iii) shall make such final list publicly
14 available on a website of the Department.

15 (D) USE OF LIST.—The Secretary shall
16 use the list developed under this paragraph in
17 order to apply the requirement that retraining
18 assistance under this section is used for train-
19 ing for a high-demand occupation, but the Sec-
20 retary may remove occupations from the list as
21 the Secretary determines appropriate.

22 (4) FULL-TIME DEFINED.—For purposes of
23 this subsection, the term “full-time” has the mean-
24 ing given such term under section 3688 of title 38,
25 United States Code.

1 (d) AMOUNT OF ASSISTANCE.—

2 (1) RETRAINING ASSISTANCE.—The Secretary
3 of Veterans Affairs shall provide to an eligible vet-
4 eran pursuing a covered program of education under
5 the retraining assistance program under this section
6 an amount equal to the amount of educational as-
7 sistance payable under section 3313(c)(1)(A) of title
8 38, United States Code, for each month the veteran
9 pursues the covered program of education. Such
10 amount shall be payable directly to the educational
11 institution offering the covered program of education
12 pursued by the veteran as follows:

13 (A) 50 percent of the total amount payable
14 shall be paid when the eligible veteran begins
15 the program of education.

16 (B) 25 percent of the total amount payable
17 shall be paid when the eligible veteran com-
18 pletes the program of education.

19 (C) 25 percent of the total amount payable
20 shall be paid when the eligible veteran finds em-
21 ployment in a field related to the program of
22 education.

23 (2) FAILURE TO COMPLETE.—

24 (A) PRO-RATED PAYMENTS.—In the case
25 of a veteran who pursues a covered program of

1 education under the retraining assistance pro-
2 gram under this section, but who does not com-
3 plete the program of education, the Secretary
4 shall pay to the educational institution offering
5 such program of education a pro-rated amount
6 based on the number of months the veteran
7 pursued the program of education in accordance
8 with this paragraph.

9 (B) PAYMENT OTHERWISE DUE UPON
10 COMPLETION OF PROGRAM.—The Secretary
11 shall pay to the educational institution a pro-
12 rated amount under paragraph (1)(B) when the
13 veteran provides notice to the educational insti-
14 tution that the veteran no longer intends to
15 pursue the program of education.

16 (C) NONRECOVERY FROM VETERAN.—In
17 the case of a veteran referred to in subpara-
18 graph (A), the educational institution may not
19 seek payment from the veteran for any amount
20 that would have been payable under paragraph
21 (1)(B) had the veteran completed the program
22 of education.

23 (D) PAYMENT DUE UPON EMPLOYMENT.—

24 (i) VETERANS WHO FIND EMPLOY-
25 MENT.—In the case of a veteran referred

1 to in subparagraph (A) who finds employ-
2 ment in a field related to the program of
3 education during the 180-day period begin-
4 ning on the date on which the veteran
5 withdraws from the program of education,
6 the Secretary shall pay to the educational
7 institution a pro-rated amount under para-
8 graph (1)(C) when the veteran finds such
9 employment.

10 (ii) VETERANS WHO DO NOT FIND EM-
11 PLOYMENT.—In the case of a veteran re-
12 ferred to in subparagraph (A) who does
13 not find employment in a field related to
14 the program of education during the 180-
15 day period beginning on the date on which
16 the veteran withdraws from the program of
17 education—

18 (I) the Secretary shall not make
19 a payment to the educational institu-
20 tion under paragraph (1)(C); and

21 (II) the educational institution
22 may not seek payment from the vet-
23 eran for any amount that would have
24 been payable under paragraph (1)(C)

1 had the veteran found employment
2 during such 180-day period.

3 (3) HOUSING STIPEND.—For each month that
4 an eligible veteran pursues a covered program of
5 education under the retraining assistance program
6 under this section, the Secretary shall pay to the
7 veteran a monthly housing stipend in an amount
8 equal to—

9 (A) in the case of a covered program of
10 education leading to a degree, or a covered pro-
11 gram of education not leading to a degree, at
12 an institution of higher learning (as that term
13 is defined in section 3452(f) of title 38, United
14 States Code) pursued on more than a half-time
15 basis, the amount specified under subsection
16 (c)(1)(B) of section 3313 of title 38, United
17 States Code;

18 (B) in the case of a covered program of
19 education other than a program of education
20 leading to a degree at an institution other than
21 an institution of higher learning pursued on
22 more than a half-time basis, the amount speci-
23 fied under subsection (g)(3)(A)(ii) of such sec-
24 tion; or

1 (C) in the case of a covered program of
2 education pursued on less than a half-time
3 basis, or a covered program of education pur-
4 sued solely through distance learning on more
5 than a half-time basis, the amount specified
6 under subsection (c)(1)(B)(iii) of such section.

7 (4) FAILURE TO FIND EMPLOYMENT.—The
8 Secretary shall not make a payment under para-
9 graph (1)(C) with respect to an eligible veteran who
10 completes or fails to complete a program of edu-
11 cation under the retraining assistance program
12 under this section if the veteran fails to find employ-
13 ment in a field related to the program of education
14 within the 180-period beginning on the date on
15 which the veteran withdraws from or completes the
16 program.

17 (e) NO TRANSFERABILITY.—Retraining assistance
18 provided under this section may not be transferred to an-
19 other individual.

20 (f) LIMITATION.—Not more than 17,250 eligible vet-
21 erans may receive retraining assistance under this section.

22 (g) TERMINATION.—No retraining assistance may be
23 paid under this section after the date that is 21 months
24 after the date of the enactment of this Act.

1 (h) COMPTROLLER GENERAL REPORT.—Not later
2 than 180 days after the termination of the retraining as-
3 sistance program under subsection (k), the Comptroller
4 General shall submit to the Committees on Veterans' Af-
5 fairs of the Senate and House of Representatives a report
6 on the outcomes and effectiveness of the program.

7 (i) FUNDING.—In addition to amounts otherwise
8 available there is appropriated to the Department of Vet-
9 erans Affairs for fiscal year 2021, out of any money in
10 the Treasury not otherwise appropriated, \$386,000,000,
11 to remain available until expended, to carry out this sec-
12 tion.

13 **SEC. 8007. PROHIBITION ON COPAYMENTS AND COST SHAR-**
14 **ING FOR VETERANS DURING EMERGENCY RE-**
15 **LATING TO COVID-19.**

16 (a) IN GENERAL.—The Secretary of Veterans Af-
17 fairs—

18 (1) shall provide for any copayment or other
19 cost sharing with respect to health care under the
20 laws administered by the Secretary received by a
21 veteran during the period specified in subsection (b);
22 and

23 (2) shall reimburse any veteran who paid a co-
24 payment or other cost sharing for health care under
25 the laws administered by the Secretary received by

1 the veteran during such period the amount paid by
2 the veteran.

3 (b) PERIOD SPECIFIED.—The period specified in this
4 subsection is the period beginning on April 6, 2020, and
5 ending on September 30, 2021.

6 (c) FUNDING.—In addition to amounts otherwise
7 available, there is appropriated to the Secretary of Vet-
8 erans Affairs for fiscal year 2021, out of any money in
9 the Treasury not otherwise appropriated, \$2,000,000,000,
10 to remain available until expended, to carry out this sec-
11 tion, except for health care furnished pursuant to section
12 1703(c)(2)–(c)(4) of title 38, United States Code.

13 **SEC. 8008. EMERGENCY DEPARTMENT OF VETERANS AF-**
14 **FAIRS EMPLOYEE LEAVE FUND.**

15 (a) ESTABLISHMENT; APPROPRIATION.—There is es-
16 tablished in the Treasury the Emergency Department of
17 Veterans Affairs Employee Leave Fund (in this section
18 referred to as the “Fund”), to be administered by the Sec-
19 retary of Veterans Affairs, for the purposes set forth in
20 subsection (b). In addition to amounts otherwise available,
21 there is appropriated for fiscal year 2021, out of any
22 money in the Treasury not otherwise appropriated,
23 \$80,000,000, which shall be deposited into the Fund and
24 remain available through September 20, 2022.

1 (b) PURPOSE.—Amounts in the Fund shall be avail-
2 able for payment to the Department of Veterans Affairs
3 for the use of paid leave by any covered employee who
4 is unable to work because the employee—

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

7 (2) has been advised by a health care provider
8 to self-quarantine due to concerns related to
9 COVID–19;

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

12 (4) is experiencing symptoms of COVID–19
13 and seeking a medical diagnosis;

14 (5) is caring for a son or daughter of such em-
15 ployee if the school or place of care of the son or
16 daughter has been closed, if the school of such son
17 or daughter requires or makes optional a virtual
18 learning instruction model or requires or makes op-
19 tional a hybrid of in-person and virtual learning in-
20 struction models, or the child care provider of such
21 son or daughter is unavailable, due to COVID–19
22 precautions;

23 (6) is experiencing any other substantially simi-
24 lar condition;

1 (7) is caring for a family member with a mental
2 or physical disability or who is 55 years of age or
3 older and incapable of self-care, without regard to
4 whether another individual other than the employee
5 is available to care for such family member, if the
6 place of care for such family member is closed or the
7 direct care provider is unavailable due to COVID–
8 19; or

9 (8) is obtaining immunization related to
10 COVID–19 or to recover from any injury, disability,
11 illness, or condition related to such immunization.

12 (c) LIMITATIONS.—

13 (1) PERIOD OF AVAILABILITY.—Paid leave
14 under this section may only be provided to and used
15 by a covered employee during the period beginning
16 on the date of enactment of this Act and ending on
17 September 30, 2021.

18 (2) TOTAL HOURS; AMOUNT.—Paid leave under
19 this section—

20 (A) shall be provided to a covered employee
21 in an amount not to exceed 600 hours of paid
22 leave for each full-time employee, and in the
23 case of a part-time employee, employee on an
24 uncommon tour of duty, or employee with a
25 seasonal work schedule, in an amount not to ex-

1 ceed the proportional equivalent of 600 hours to
2 the extent amounts in the Fund remain avail-
3 able for reimbursement;

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

6 (C) may not be provided to a covered em-
7 ployee if the leave would result in payments
8 greater than \$2,800 in aggregate for any bi-
9 weekly pay period for a full-time employee, or
10 a proportionally equivalent biweekly limit for a
11 part-time employee.

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

14 (A) is in addition to any other leave pro-
15 vided to a covered employee; and

16 (B) may not be used by a covered em-
17 ployee concurrently with any other paid leave.

18 (4) CALCULATION OF RETIREMENT BENEFIT.—

19 Any paid leave provided to a covered employee under
20 this section shall reduce the total service used to cal-
21 culate any Federal civilian retirement benefit.

22 (d) COVERED EMPLOYEE DEFINED.—In this section,
23 the term “covered employee” means an employee of the
24 Department of Veterans Affairs appointed under chapter
25 74 of title 38, United States Code.

1 **TITLE IX—COMMITTEE ON WAYS**
2 **AND MEANS**

3 **Subtitle A—Crisis Support for**
4 **Unemployed Workers**

5 **PART 1—EXTENSION OF CARES ACT**
6 **UNEMPLOYMENT PROVISIONS**

7 **SEC. 9011. EXTENSION OF PANDEMIC UNEMPLOYMENT AS-**
8 **SISTANCE.**

9 (a) IN GENERAL.—Section 2102(c) of the CARES
10 Act (15 U.S.C. 9021(c)) is amended—

11 (1) in paragraph (1)—

12 (A) by striking “paragraphs (2) and (3)”
13 and inserting “paragraph (2)”; and

14 (B) in subparagraph (A)(ii), by striking
15 “March 14, 2021” and inserting “August 29,
16 2021”; and

17 (2) by striking paragraph (3) and redesignating
18 paragraph (4) as paragraph (3).

19 (b) INCREASE IN NUMBER OF WEEKS.—Section
20 2102(c)(2) of such Act (15 U.S.C. 9021(c)(2)) is amend-
21 ed—

22 (1) by striking “50 weeks” and inserting “74
23 weeks”; and

24 (2) by striking “50-week period” and inserting
25 “74-week period”.

1 (c) HOLD HARMLESS FOR PROPER ADMINISTRA-
2 TION.—In the case of an individual who is eligible to re-
3 ceive pandemic unemployment assistance under section
4 2102 of the CARES Act (15 U.S.C. 9021) as of the day
5 before the date of enactment of this Act and on the date
6 of enactment of this Act becomes eligible for pandemic
7 emergency unemployment compensation under section
8 2107 of the CARES Act (15 U.S.C. 9025) by reason of
9 the amendments made by section 9016(b) of this title, any
10 payment of pandemic unemployment assistance under
11 such section 2102 made after the date of enactment of
12 this Act to such individual during an appropriate period
13 of time, as determined by the Secretary of Labor, that
14 should have been made under such section 2107 shall not
15 be considered to be an overpayment of assistance under
16 such section 2102, except that an individual may not re-
17 ceive payment for assistance under section 2102 and a
18 payment for assistance under section 2107 for the same
19 week of unemployment.

20 (d) EFFECTIVE DATE.—The amendments made by
21 subsections (a) and (b) shall apply as if included in the
22 enactment of the CARES Act (Public Law 116–136), ex-
23 cept that no amount shall be payable by virtue of such
24 amendments with respect to any week of unemployment
25 commencing before the date of the enactment of this Act.

1 **SEC. 9012. EXTENSION OF EMERGENCY UNEMPLOYMENT**
2 **RELIEF FOR GOVERNMENTAL ENTITIES AND**
3 **NONPROFIT ORGANIZATIONS.**

4 (a) IN GENERAL.—Section 903(i)(1)(D) of the Social
5 Security Act (42 U.S.C. 1103(i)(1)(D)) is amended by
6 striking “March 14, 2021” and inserting “August 29,
7 2021”.

8 (b) INCREASE IN REIMBURSEMENT RATE.—Section
9 903(i)(1)(B) of such Act (42 U.S.C. 1103(i)(1)(B)) is
10 amended—

11 (1) in the first sentence, by inserting “and ex-
12 cept as otherwise provided in this subparagraph”
13 after “as determined by the Secretary of Labor”;
14 and

15 (2) by inserting after the first sentence the fol-
16 lowing: “With respect to the amounts of such com-
17 pensation paid for weeks of unemployment beginning
18 after March 31, 2021, and ending on or before Au-
19 gust 29, 2021, the preceding sentence shall be ap-
20 plied by substituting ‘75 percent’ for ‘one-half’.”.

21 **SEC. 9013. EXTENSION OF FEDERAL PANDEMIC UNEMPLOY-**
22 **MENT COMPENSATION.**

23 (a) IN GENERAL.—Section 2104(e)(2) of the CARES
24 Act (15 U.S.C. 9023(e)(2)) is amended by striking
25 “March 14, 2021” and inserting “August 29, 2021”.

1 (b) AMOUNT.—Section 2104(b)(3)(A) of such Act
2 (15 U.S.C. 9023(b)(3)(A)) is amended by adding at the
3 end the following:

4 “(iii) For weeks of unemployment
5 ending after March 14, 2021, and ending
6 on or before August 29, 2021, \$400.”.

7 **SEC. 9014. EXTENSION OF FULL FEDERAL FUNDING OF THE**
8 **FIRST WEEK OF COMPENSABLE REGULAR**
9 **UNEMPLOYMENT FOR STATES WITH NO WAIT-**
10 **ING WEEK.**

11 (a) IN GENERAL.—Section 2105(e)(2) of the CARES
12 Act (15 U.S.C. 9024(e)(2)) is amended by striking
13 “March 14, 2021” and inserting “August 29, 2021”.

14 (b) FULL REIMBURSEMENT.—Paragraph (3) of sec-
15 tion 2105(c) of such Act (15 U.S.C. 9024(c)) is repealed
16 and such section shall be applied to weeks of unemploy-
17 ment to which an agreement under section 2105 of such
18 Act applies as if such paragraph had not been enacted.

19 **SEC. 9015. EXTENSION OF EMERGENCY STATE STAFFING**
20 **FLEXIBILITY.**

21 If a State modifies its unemployment compensation
22 law and policies, subject to the succeeding sentence, with
23 respect to personnel standards on a merit basis on an
24 emergency temporary basis as needed to respond to the
25 spread of COVID-19, such modifications shall be dis-

1 regarded for the purposes of applying section 303 of the
 2 Social Security Act and section 3304 of the Internal Rev-
 3 enue Code of 1986 to such State law. Such modifications
 4 shall only apply through August 29, 2021, and shall be
 5 limited to engaging of temporary staff, rehiring of retirees
 6 or former employees on a non-competitive basis, and other
 7 temporary actions to quickly process applications and
 8 claims.

9 **SEC. 9016. EXTENSION OF PANDEMIC EMERGENCY UNEM-**
 10 **EMPLOYMENT COMPENSATION.**

11 (a) IN GENERAL.—Section 2107(g) of the CARES
 12 Act (15 U.S.C. 9025(g)) is amended to read as follows:

13 “(g) APPLICABILITY.—An agreement entered into
 14 under this section shall apply to weeks of unemployment—

15 “(1) beginning after the date on which such
 16 agreement is entered into; and

17 “(2) ending on or before August 29, 2021.”.

18 (b) INCREASE IN NUMBER OF WEEKS.—Section
 19 2107(b)(2) of such Act (15 U.S.C. 9025(b)(2)) is amend-
 20 ed by striking “24” and inserting “48”.

21 (c) COORDINATION OF PANDEMIC EMERGENCY UN-
 22 EMPLOYMENT COMPENSATION WITH EXTENDED COM-
 23 PENSATION.—Section 2107(a)(5)(B) of such Act (15
 24 U.S.C. 9025(a)(5)(B)) is amended by inserting “or for the
 25 week that includes the date of enactment of the American

1 Rescue Plan Act of 2021 (without regard to the amend-
2 ments made by subsections (a) and (b) of section 9016
3 of such Act)” after “2020)”.

4 (d) EFFECTIVE DATE.—The amendments made by
5 this section shall apply as if included in the enactment
6 of the CARES Act (Public Law 116–136), except that no
7 amount shall be payable by virtue of such amendments
8 with respect to any week of unemployment commencing
9 before the date of the enactment of this Act.

10 **SEC. 9017. EXTENSION OF TEMPORARY FINANCING OF**
11 **SHORT-TIME COMPENSATION PAYMENTS IN**
12 **STATES WITH PROGRAMS IN LAW.**

13 Section 2108(b)(2) of the CARES Act (15 U.S.C.
14 9026(b)(2)) is amended by striking “March 14, 2021”
15 and inserting “August 29, 2021”.

16 **SEC. 9018. EXTENSION OF TEMPORARY FINANCING OF**
17 **SHORT-TIME COMPENSATION AGREEMENTS**
18 **FOR STATES WITHOUT PROGRAMS IN LAW.**

19 Section 2109(d)(2) of the CARES Act (15 U.S.C.
20 9027(d)(2)) is amended by striking “March 14, 2021”
21 and inserting “August 29, 2021”.

1 **PART 2—EXTENSION OF FFCRA UNEMPLOYMENT**
2 **PROVISIONS**

3 **SEC. 9021. EXTENSION OF TEMPORARY ASSISTANCE FOR**
4 **STATES WITH ADVANCES.**

5 Section 1202(b)(10)(A) of the Social Security Act
6 (42 U.S.C. 1322(b)(10)(A)) is amended by striking
7 “March 14, 2021” and inserting “August 29, 2021”.

8 **SEC. 9022. EXTENSION OF FULL FEDERAL FUNDING OF EX-**
9 **TENDED UNEMPLOYMENT COMPENSATION.**

10 Section 4105 of the Families First Coronavirus Re-
11 sponse Act (26 U.S.C. 3304 note) is amended by striking
12 “March 14, 2021” each place it appears and inserting
13 “August 29, 2021”.

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

16 **SEC. 9031. FUNDING FOR ADMINISTRATION.**

17 In addition to amounts otherwise available, there is
18 appropriated to the Employment and Training Adminis-
19 tration of the Department of Labor for fiscal year 2021,
20 out of any money in the Treasury not otherwise appro-
21 priated, \$8,000,000, to remain available until expended,
22 for necessary expenses to carry out Federal activities re-
23 lating to the administration of unemployment compensa-
24 tion programs.

1 **SEC. 9032. FUNDING FOR FRAUD PREVENTION, EQUITABLE**
2 **ACCESS, AND TIMELY PAYMENT TO ELIGIBLE**
3 **WORKERS.**

4 (a) IN GENERAL.—In addition to amounts otherwise
5 available, there is appropriated to the Secretary of Labor
6 for fiscal year 2021, out of any money in the Treasury
7 not otherwise appropriated, \$2,000,000,000, to remain
8 available until expended, to detect and prevent fraud, pro-
9 mote equitable access, and ensure the timely payment of
10 benefits with respect to unemployment insurance pro-
11 grams, including programs extended under this subtitle.

12 (b) USE OF FUNDS.—Amounts made available under
13 subsection (a) may be used—

14 (1) for Federal administrative costs related to
15 the purposes described in subsection (a);

16 (2) for systemwide infrastructure investment
17 and development related to such purposes; and

18 (3) to make grants to States or territories ad-
19 ministering unemployment insurance programs de-
20 scribed in subsection (a) for such purposes, includ-
21 ing the establishment of procedures or the building
22 of infrastructure to verify or validate identity, imple-
23 ment Federal guidance regarding fraud detection
24 and prevention, and accelerate claims processing or
25 process claims backlogs due to the pandemic.

1 (c) RESTRICTIONS ON GRANTS TO STATES AND TER-
 2 RITORIES.—As a condition of receiving a grant under sub-
 3 section (b)(3), the Secretary may require that a State or
 4 territory receiving such a grant shall—

5 (1) use such program integrity tools as the Sec-
 6 retary may specify; and

7 (2) as directed by the Secretary, conduct user
 8 accessibility testing on any new system developed by
 9 the Secretary pursuant to subsection (b)(2).

10 **Subtitle B—Emergency Assistance**
 11 **to Families Through Home Vis-**
 12 **iting Programs**

13 **SEC. 9101. EMERGENCY ASSISTANCE TO FAMILIES**
 14 **THROUGH HOME VISITING PROGRAMS.**

15 Title V of the Social Security Act (42 U.S.C. 701-
 16 713) is amended by inserting after section 511 the fol-
 17 lowing:

18 **“SEC. 511A. EMERGENCY ASSISTANCE TO FAMILIES**
 19 **THROUGH HOME VISITING PROGRAMS.**

20 “(a) SUPPLEMENTAL APPROPRIATION.—In addition
 21 to amounts otherwise appropriated, out of any money in
 22 the Treasury of the United States not otherwise appro-
 23 priated, there are appropriated to the Secretary
 24 \$150,000,000, to remain available through September 30,
 25 2022, to enable eligible entities to conduct programs in

1 accordance with section 511 and subsection (c) of this sec-
2 tion.

3 “(b) ELIGIBILITY FOR FUNDS.—To be eligible to re-
4 ceive funds made available by subsection (a) of this sec-
5 tion, an entity shall—

6 “(1) as of the date of the enactment of this sec-
7 tion, be conducting a program under section 511;

8 “(2) ensure the modification of grants, con-
9 tracts, and other agreements, as applicable, executed
10 under section 511 under which the program is con-
11 ducted as are necessary to provide that, during the
12 period that begins with the date of the enactment of
13 this section and ends with the end of the 2nd suc-
14 ceeding fiscal year after the funds are awarded, the
15 entity shall—

16 “(A) not reduce funding for, or staffing
17 levels of, the program on account of reduced en-
18 rollment in the program; and

19 “(B) when using funds to provide emer-
20 gency supplies to eligible families receiving
21 grant services under section 511, ensure coordi-
22 nation with local diaper banks to the extent
23 practicable; and

1 “(3) reaffirm that, in conducting the program,
2 the entity will focus on priority populations (as de-
3 fined in section 511(d)(4)).

4 “(c) USES OF FUNDS.—An entity to which funds are
5 provided under this section shall use the funds—

6 “(1) to serve families with home visits or with
7 virtual visits, that may be conducted by the use of
8 electronic information and telecommunications tech-
9 nologies, in a service delivery model described in sec-
10 tion 511(d)(3)(A);

11 “(2) to pay hazard pay or other additional staff
12 costs associated with providing home visits or ad-
13 ministration for programs funded under section 511;

14 “(3) to train home visitors employed by the en-
15 tity in conducting a virtual home visit and in emer-
16 gency preparedness and response planning for fami-
17 lies served, and may include training on how to safe-
18 ly conduct intimate partner violence screenings, and
19 training on safety and planning for families served
20 to support the family outcome improvements listed
21 in section 511(d)(2)(B);

22 “(4) for the acquisition by families served by
23 programs under section 511 of such technological
24 means as are needed to conduct and support a vir-
25 tual home visit;

1 “(5) to provide emergency supplies (such as
 2 diapers and diapering supplies including diaper
 3 wipes and diaper cream, necessary to ensure that a
 4 child using a diaper is properly cleaned and pro-
 5 tected from diaper rash, formula, food, water, hand
 6 soap and hand sanitizer) to an eligible family (as de-
 7 fined in section 511(k)(2));

8 “(6) to coordinate with and provide reimburse-
 9 ment for supplies to diaper banks when using such
 10 entities to provide emergency supplies specified in
 11 paragraph (5); or

12 “(7) to provide prepaid grocery cards to an eli-
 13 gible family (as defined in section 511(k)(2)) partici-
 14 pating in the maternal, infant, and early childhood
 15 home visiting program under section 511 for the
 16 purpose of enabling the family to meet the emer-
 17 gency needs of the family.”.

18 **Subtitle C—Emergency Assistance** 19 **to Children and Families**

20 **SEC. 9201. PANDEMIC EMERGENCY ASSISTANCE.**

21 Section 403 of the Social Security Act (42 U.S.C.
 22 603) is amended by adding at the end the following:

23 “(c) PANDEMIC EMERGENCY ASSISTANCE.—

24 “(1) APPROPRIATION.—In addition to amounts
 25 otherwise available, there is appropriated for fiscal

1 year 2021, out of any money in the Treasury of the
2 United States not otherwise appropriated,
3 \$1,000,000,000, to remain available until expended,
4 to carry out this subsection.

5 “(2) RESERVATION OF FUNDS FOR TECHNICAL
6 ASSISTANCE.—Of the amount specified in paragraph
7 (1), the Secretary shall reserve \$2,000,000 for ad-
8 ministrative expenses and the provision of technical
9 assistance to States and Indian tribes with respect
10 to the use of funds provided under this subsection.

11 “(3) ALLOTMENTS.—

12 “(A) 50 STATES AND THE DISTRICT OF
13 COLUMBIA.—

14 “(i) TOTAL AMOUNT TO BE ALLOT-
15 TED.—The Secretary shall allot a total of
16 92.5 percent of the amount specified in
17 paragraph (1) that is not reserved under
18 paragraph (2) among the States that are
19 not a territory and that are operating a
20 program funded under this part, in accord-
21 ance with clause (ii) of this subparagraph.

22 “(ii) ALLOTMENT FORMULA.—The
23 Secretary shall allot to each such State the
24 sum of the following percentages of the
25 total amount described in clause (i):

1 “(I) 50 percent, multiplied by—

2 “(aa) the population of chil-
3 dren in the State, determined on
4 the basis of the most recent pop-
5 ulation estimates as determined
6 by the Bureau of the Census; di-
7 vided by

8 “(bb) the total population of
9 children in the States that are
10 not territories, as so determined;
11 plus

12 “(II) 50 percent, multiplied by—

13 “(aa) the total amount ex-
14 pended by the State for basic as-
15 sistance, non-recurrent short
16 term benefits, and emergency as-
17 sistance in fiscal year 2019, as
18 reported by the State under sec-
19 tion 411; divided by

20 “(bb) the total amount ex-
21 pended by the States that are not
22 territories for basic assistance,
23 non-recurrent short term bene-
24 fits, and emergency assistance in

1 fiscal year 2019, as so reported
2 by the States.

3 “(B) TERRITORIES AND INDIAN TRIBES.—
4 The Secretary shall allot among the territories
5 and Indian tribes otherwise eligible for a grant
6 under this part such portions of 7.5 percent of
7 the amount specified in paragraph (1) that are
8 not reserved under paragraph (2) as the Sec-
9 retary deems appropriate based on the needs of
10 the territory or tribe involved.

11 “(C) EXPENDITURE COMMITMENT RE-
12 QUIREMENT.—To receive the full amount of
13 funding payable under this subsection, a State
14 or Indian tribe shall inform the Secretary as to
15 whether it intends to use all of its allotment
16 under this paragraph and provide that informa-
17 tion—

18 “(i) in the case of a State that is not
19 a territory, within 45 days after the date
20 of the enactment of this subsection; or

21 “(ii) in the case of a territory or an
22 Indian tribe, within 90 days after such
23 date of enactment.

24 “(4) GRANTS.—

1 “(A) IN GENERAL.—The Secretary shall
2 provide funds to each State and Indian tribe to
3 which an amount is allotted under paragraph
4 (3), from the amount so allotted.

5 “(B) TREATMENT OF UNUSED FUNDS.—

6 “(i) REALLOTMENT.—The Secretary
7 shall reallocate in accordance with paragraph
8 (3) all funds provided to any State or In-
9 dian tribe under this subsection that are
10 unused, among the other States and In-
11 dian tribes eligible for funds under this
12 subsection. For purposes of paragraph (3),
13 the Secretary shall treat the funds as if in-
14 cluded in the amount specified in para-
15 graph (1).

16 “(ii) PROVISION.—The Secretary shall
17 provide funds to each such other State or
18 Indian tribe in an amount equal to the
19 amount so reallocated.

20 “(5) RECIPIENT OF FUNDS PROVIDED FOR TER-
21 RITORIES.—In the case of a territory not operating
22 a program funded under this part, the Secretary
23 shall provide the funds required to be provided to
24 the territory under this subsection, to the agency

1 that administers the bulk of local human services
2 programs in the territory.

3 “(6) USE OF FUNDS.—

4 “(A) IN GENERAL.—A State or Indian
5 tribe to which funds are provided under this
6 subsection may use the funds only for non-re-
7 current short term benefits, whether in the
8 form of cash or in other forms.

9 “(B) LIMITATION ON USE FOR ADMINIS-
10 TRATIVE EXPENSES.—A State to which funds
11 are provided under this subsection shall not ex-
12 pend more than 15 percent of the funds for ad-
13 ministrative purposes.

14 “(C) NONSUPPLANTATION.—Funds pro-
15 vided under this subsection shall be used to
16 supplement and not supplant other Federal,
17 State, or tribal funds for services and activities
18 that promote the purposes of this part.

19 “(D) EXPENDITURE DEADLINE.—

20 “(i) IN GENERAL.—Except as pro-
21 vided in clause (ii), a State or Indian tribe
22 to which funds are provided under this
23 subsection shall expend the funds not later
24 than the end of fiscal year 2022.

1 “(ii) EXCEPTION FOR REALLOTTED
2 FUNDS.—A State or Indian tribe to which
3 funds are provided under paragraph (4)(B)
4 shall expend the funds within 12 months
5 after receipt.

6 “(7) EXPENDITURE REPORTS.—On expending
7 all funds provided to a State or Indian tribe under
8 this subsection, the entity shall submit to the Sec-
9 retary a written report that describes how the funds
10 were expended, which report shall be so submitted—

11 “(A) if the entity is a State that is not a
12 territory, within 90 days after expenditure; or

13 “(B) if the entity is a territory or is oper-
14 ating a tribal program funded under this part,
15 within 120 days after expenditure.

16 “(8) SUSPENSION OF TERRITORY SPENDING
17 CAP.—Section 1108 shall not apply with respect to
18 any funds provided under this subsection.

19 “(9) DEFINITIONS.—In this subsection:

20 “(A) APPLICABLE PERIOD.—The term ‘ap-
21 plicable period’ means the period that begins
22 with April 1, 2021, and ends with September
23 30, 2022.

24 “(B) NON-RECURRENT SHORT TERM BEN-
25 EFITS.—The term ‘non-recurrent short term

1 benefits’ has the meaning given the term in
 2 OMB approved Form ACF-196R, published on
 3 July 31, 2014.

4 “(C) STATE.—The term ‘State’ means the
 5 50 States of the United States, the District of
 6 Columbia, and the territories.

7 “(D) TERRITORY.—The term ‘territory’
 8 means the Commonwealth of Puerto Rico, the
 9 United States Virgin Islands, Guam, American
 10 Samoa, and the Commonwealth of the Northern
 11 Mariana Islands.”.

12 **Subtitle D—Elder Justice and** 13 **Support Guarantee**

14 **SEC. 9301. ADDITIONAL FUNDING FOR AGING AND DIS-** 15 **ABILITY SERVICES PROGRAMS.**

16 Subtitle A of title XX of the Social Security Act (42
 17 U.S.C. 1397-1397h) is amended by adding at the end the
 18 following:

19 **“SEC. 2010. ADDITIONAL FUNDING FOR AGING AND DIS-** 20 **ABILITY SERVICES PROGRAMS.**

21 “(a) APPROPRIATION.—In addition to amounts oth-
 22 erwise available, there is appropriated for fiscal year 2021,
 23 out of any money in the Treasury not otherwise appro-
 24 priated, \$276,000,000, to remain available until expended,
 25 to carry out the programs described in subtitle B.

1 “(b) USE OF FUNDS.—

2 “(1) IN GENERAL.—Of the amounts made
3 available by subsection (a)—

4 “(A) \$88,000,000 shall be made available
5 to carry out the programs described in subtitle
6 B in fiscal year 2021, of which not less than an
7 amount equal to \$100,000,000 minus the
8 amount previously provided in fiscal year 2021
9 to carry out section 2042(b) shall be made
10 available to carry out such section; and

11 “(B) \$188,000,000 shall be made available
12 to carry out the programs described in subtitle
13 B in fiscal year 2022, of which not less than
14 \$100,000,000 shall be for activities described in
15 section 2042(b).

16 “(2) SERVICES FOR ALL ADULTS.—The
17 amounts made available by subsection (a) of this
18 section to carry out section 2042(b) may be used to
19 provide services under programs described in section
20 2042(b) for all adults, as defined by local adult pro-
21 tective services statutes and regulations.”.

1 **Subtitle E—Support to Skilled**
2 **Nursing Facilities in Response**
3 **to COVID–19**

4 **SEC. 9401. PROVIDING FOR INFECTION CONTROL SUPPORT**
5 **TO SKILLED NURSING FACILITIES THROUGH**
6 **CONTRACTS WITH QUALITY IMPROVEMENT**
7 **ORGANIZATIONS.**

8 Section 1862(g) of the Social Security Act (42 U.S.C.
9 1395y(g)) is amended—

10 (1) by striking “The Secretary” and inserting
11 “(1) The Secretary”; and

12 (2) by adding at the end the following new
13 paragraph:

14 “(2) In addition to any amounts otherwise available,
15 there is appropriated to the Secretary, out of any monies
16 in the Treasury not otherwise appropriated,
17 \$200,000,000, to remain available until expended, for pur-
18 poses of carrying out infection control support (as deter-
19 mined appropriate by the Secretary) through the develop-
20 ment and dissemination of protocols relating to the pre-
21 vention or mitigation of COVID–19 in skilled nursing fa-
22 cilities (as defined in section 1819(a)).”.

1 **SEC. 9402. FUNDING FOR STRIKE TEAMS FOR RESIDENT**
 2 **AND EMPLOYEE SAFETY IN SKILLED NURS-**
 3 **ING FACILITIES.**

4 Section 1819 of the Social Security Act (42 U.S.C.
 5 1395i–3) is amended by adding at the end the following
 6 new subsection:

7 “(k) **FUNDING FOR STRIKE TEAMS.**—In addition to
 8 amounts otherwise available, there is appropriated to the
 9 Secretary, out of any monies in the Treasury not otherwise
 10 appropriated, \$250,000,000, to remain available until ex-
 11 pended, for purposes of allocating such amount among the
 12 States (including the District of Columbia and each terri-
 13 tory of the United States) for such a State to establish
 14 and implement a strike team that will be deployed to a
 15 skilled nursing facility in the State with diagnosed or sus-
 16 pected cases of COVID–19 among residents or staff for
 17 the purposes of assisting with clinical care, infection con-
 18 trol, or staffing during the emergency period described in
 19 section 1135(g)(1)(B).”.

20 **Subtitle F—Preserving Health**
 21 **Benefits for Workers**

22 **SEC. 9501. PRESERVING HEALTH BENEFITS FOR WORKERS.**

23 (a) **PREMIUM ASSISTANCE FOR COBRA CONTINU-**
 24 **ATION COVERAGE FOR INDIVIDUALS AND THEIR FAMI-**
 25 **LIES.**—

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

1 (A) REDUCTION OF PREMIUMS PAY-
2 ABLE.—In the case of any premium for a pe-
3 riod of coverage during the period beginning on
4 the first day of the first month beginning after
5 the date of the enactment of this Act, and end-
6 ing on September 30, 2021, for COBRA con-
7 tinuation coverage with respect to any assist-
8 ance eligible individual described in paragraph
9 (3), such individual shall be treated for pur-
10 poses of any COBRA continuation provision as
11 having paid the amount of such premium if
12 such individual pays (or any person other than
13 such individual's employer pays on behalf of
14 such individual) 15 percent of the amount of
15 such premium.

16 (B) PLAN ENROLLMENT OPTION.—

17 (i) IN GENERAL.—Notwithstanding
18 the COBRA continuation provisions, any
19 assistance eligible individual who is en-
20 rolled in a group health plan offered by a
21 plan sponsor may, not later than 90 days
22 after the date of notice of the plan enroll-
23 ment option described in this subpara-
24 graph, elect to enroll in coverage under a
25 plan offered by such plan sponsor that is

1 different than coverage under the plan in
2 which such individual was enrolled at the
3 time, in the case of any assistance eligible
4 individual described in paragraph (3), the
5 qualifying event specified in section 603(2)
6 of the Employee Retirement Income Secu-
7 rity Act of 1974, section 4980B(f)(3)(B)
8 of the Internal Revenue Code of 1986, or
9 section 2203(2) of the Public Health Serv-
10 ice Act, except for the voluntary termi-
11 nation of such individual's employment by
12 such individual, occurred, and such cov-
13 erage shall be treated as COBRA continu-
14 ation coverage for purposes of the applica-
15 ble COBRA continuation coverage provi-
16 sion.

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

21 (I) the employer involved has
22 made a determination that such em-
23 ployer will permit such assistance eli-
24 gible individual to enroll in different

1 coverage as provided under this sub-
2 paragraph;

3 (II) the premium for such dif-
4 ferent coverage does not exceed the
5 premium for coverage in which such
6 individual was enrolled at the time
7 such qualifying event occurred;

8 (III) the different coverage in
9 which the individual elects to enroll is
10 coverage that is also offered to simi-
11 larly situated active employees of the
12 employer at the time at which such
13 election is made; and

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

17 (aa) coverage that provides
18 only excepted benefits as defined
19 in section 9832(c) of the Internal
20 Revenue Code of 1986, section
21 733(c) of the Employee Retire-
22 ment Income Security Act of
23 1974, and section 2791(c) of the
24 Public Health Service Act;

1 (bb) a qualified small em-
 2 ployer health reimbursement ar-
 3 rangement (as defined in section
 4 9831(d)(2) of the Internal Rev-
 5 enue Code of 1986); or

6 (cc) a flexible spending ar-
 7 rangement (as defined in section
 8 106(c)(2) of the Internal Rev-
 9 enue Code of 1986).

10 (2) LIMITATION OF PERIOD OF PREMIUM AS-
 11 SISTANCE.—

12 (A) ELIGIBILITY FOR ADDITIONAL COV-
 13 ERAGE.—Paragraph (1)(A) shall not apply with
 14 respect to any assistance eligible individual de-
 15 scribed in paragraph (3) for months of coverage
 16 beginning on or after the earlier of—

17 (i) the first date that such individual
 18 is eligible for coverage under any other
 19 group health plan (other than coverage
 20 consisting of only excepted benefits (as de-
 21 fined in section 9832(c) of the Internal
 22 Revenue Code of 1986, section 733(c) of
 23 the Employee Retirement Income Security
 24 Act of 1974, and section 2791(c) of the
 25 Public Health Service Act), coverage under

1 a flexible spending arrangement (as de-
2 fined in section 106(c)(2) of the Internal
3 Revenue Code of 1986), coverage under a
4 qualified small employer health reimburse-
5 ment arrangement (as defined in section
6 9831(d)(2) of the Internal Revenue Code
7 of 1986)), or eligible for benefits under the
8 Medicare program under title XVIII of the
9 Social Security Act; or

10 (ii) the earlier of—

11 (I) the date following the expira-
12 tion of the maximum period of con-
13 tinuation coverage required under the
14 applicable COBRA continuation cov-
15 erage provision; or

16 (II) the date following the expira-
17 tion of the period of continuation cov-
18 erage allowed under paragraph
19 (4)(B)(ii).

20 (B) NOTIFICATION REQUIREMENT.—Any
21 assistance eligible individual shall notify the
22 group health plan with respect to which para-
23 graph (1)(A) applies if such paragraph ceases
24 to apply by reason of clause (i) of subparagraph
25 (A) (as applicable). Such notice shall be pro-

1 vided to the group health plan in such time and
2 manner as may be specified by the Secretary of
3 Labor.

4 (3) ASSISTANCE ELIGIBLE INDIVIDUAL.—For
5 purposes of this section, the term “assistance eligible
6 individual” means, with respect to a period of cov-
7 erage during the period beginning on the first day
8 of the first month beginning after the date of the en-
9 actment of this Act, and ending on September 30,
10 2021, any individual that is a qualified beneficiary
11 who—

12 (A) is eligible for COBRA continuation
13 coverage by reason of a qualifying event speci-
14 fied in section 603(2) of the Employee Retire-
15 ment Income Security Act of 1974, section
16 4980B(f)(3)(B) of the Internal Revenue Code
17 of 1986, or section 2203(2) of the Public
18 Health Service Act, except for the voluntary
19 termination of such individual’s employment by
20 such individual; and

21 (B) elects such coverage.

22 (4) EXTENSION OF ELECTION PERIOD AND EF-
23 FECT ON COVERAGE.—

24 (A) IN GENERAL.—For purposes of apply-
25 ing section 605(a) of the Employee Retirement

1 Income Security Act of 1974, section
2 4980B(f)(5)(A) of the Internal Revenue Code
3 of 1986, and section 2205(a) of the Public
4 Health Service Act, in the case of—

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

12 (ii) an individual who elected COBRA
13 continuation coverage and discontinued
14 from such coverage before the first day of
15 the first month beginning after the date of
16 the enactment of this Act,

17 such individual may elect the COBRA continu-
18 ation coverage under the COBRA continuation
19 coverage provisions containing such provisions
20 during the period beginning on the first day of
21 the first month beginning after the date of the
22 enactment of this Act and ending 60 days after
23 the date on which the notification required
24 under paragraph (6)(C) is provided to such in-
25 dividual.

1 (B) COMMENCEMENT OF COBRA CONTINU-
2 ATION COVERAGE.—Any COBRA continuation
3 coverage elected by a qualified beneficiary dur-
4 ing an extended election period under subpara-
5 graph (A)—

6 (i) shall commence (including for pur-
7 poses of applying the treatment of pre-
8 mium payments under paragraph (1)(A)
9 and any cost-sharing requirements for
10 items and services under a group health
11 plan) with the first period of coverage be-
12 ginning on or after the first day of the
13 first month beginning after the date of the
14 enactment of this Act, and

15 (ii) shall not extend beyond the period
16 of COBRA continuation coverage that
17 would have been required under the appli-
18 cable COBRA continuation coverage provi-
19 sion if the coverage had been elected as re-
20 quired under such provision.

21 (5) NOTICES TO INDIVIDUALS.—

22 (A) GENERAL NOTICE.—

23 (i) IN GENERAL.—In the case of no-
24 tices provided under section 606(a)(4) of
25 the Employee Retirement Income Security

1 Act of 1974 (29 U.S.C. 1166(4)), section
2 4980B(f)(6)(D) of the Internal Revenue
3 Code of 1986, or section 2206(4) of the
4 Public Health Service Act (42 U.S.C.
5 300bb–6(4)), with respect to individuals
6 who, during the period described in para-
7 graph (3), become entitled to elect COBRA
8 continuation coverage, the requirements of
9 such provisions shall not be treated as met
10 unless such notices include an additional
11 written notification to the recipient in clear
12 and understandable language of—

13 (I) the availability of premium
14 assistance with respect to such cov-
15 erage under this subsection; and

16 (II) the option to enroll in dif-
17 ferent coverage if the employer per-
18 mits assistance eligible individuals de-
19 scribed in paragraph (3) to elect en-
20 rollment in different coverage (as de-
21 scribed in paragraph (1)(B)).

22 (ii) ALTERNATIVE NOTICE.—In the
23 case of COBRA continuation coverage to
24 which the notice provision under such sec-
25 tions does not apply, the Secretary of

1 Labor, in consultation with the Secretary
2 of the Treasury and the Secretary of
3 Health and Human Services, shall, in con-
4 sultation with administrators of the group
5 health plans (or other entities) that provide
6 or administer the COBRA continuation
7 coverage involved, provide rules requiring
8 the provision of such notice.

9 (iii) FORM.—The requirement of the
10 additional notification under this subpara-
11 graph may be met by amendment of exist-
12 ing notice forms or by inclusion of a sepa-
13 rate document with the notice otherwise
14 required.

15 (B) SPECIFIC REQUIREMENTS.—Each ad-
16 ditional notification under subparagraph (A)
17 shall include—

18 (i) the forms necessary for estab-
19 lishing eligibility for premium assistance
20 under this subsection;

21 (ii) the name, address, and telephone
22 number necessary to contact the plan ad-
23 ministrator and any other person main-
24 taining relevant information in connection
25 with such premium assistance;

1 (iii) a description of the extended elec-
2 tion period provided for in paragraph
3 (4)(A);

4 (iv) a description of the obligation of
5 the qualified beneficiary under paragraph
6 (2)(B) and the penalty provided under sec-
7 tion 6720C of the Internal Revenue Code
8 of 1986 for failure to carry out the obliga-
9 tion;

10 (v) a description, displayed in a
11 prominent manner, of the qualified bene-
12 ficiary's right to a reduced premium and
13 any conditions on entitlement to the re-
14 duced premium; and

15 (vi) a description of the option of the
16 qualified beneficiary to enroll in different
17 coverage if the employer permits such ben-
18 eficiary to elect to enroll in such different
19 coverage under paragraph (1)(B).

20 (C) NOTICE IN CONNECTION WITH EX-
21 TENDED ELECTION PERIODS.—In the case of
22 any assistance eligible individual described in
23 paragraph (3) (or any individual described in
24 paragraph (4)(A)) who became entitled to elect
25 COBRA continuation coverage before the first

1 day of the first month beginning after the date
2 of the enactment of this Act, the administrator
3 of the applicable group health plan (or other
4 entity) shall provide (within 60 days after such
5 first day of such first month) for the additional
6 notification required to be provided under sub-
7 paragraph (A) and failure to provide such no-
8 tice shall be treated as a failure to meet the no-
9 tice requirements under the applicable COBRA
10 continuation provision.

11 (D) MODEL NOTICES.—Not later than 30
12 days after the date of enactment of this Act,
13 with respect to any assistance eligible individual
14 described in paragraph (3), the Secretary of
15 Labor, in consultation with the Secretary of the
16 Treasury and the Secretary of Health and
17 Human Services, shall prescribe models for the
18 additional notification required under this para-
19 graph.

20 (6) NOTICE OF EXPIRATION OF PERIOD OF
21 PREMIUM ASSISTANCE.—

22 (A) IN GENERAL.—With respect to any as-
23 sistance eligible individual, subject to subpara-
24 graph (B), the requirements of section
25 606(a)(4) of the Employee Retirement Income

1 Security Act of 1974 (29 U.S.C. 1166(4)), sec-
2 tion 4980B(f)(6)(D) of the Internal Revenue
3 Code of 1986, or section 2206(4) of the Public
4 Health Service Act (42 U.S.C. 300bb–6(4)),
5 shall not be treated as met unless the plan ad-
6 ministrator of the individual, during the period
7 specified under subparagraph (C), provides to
8 such individual a written notice in clear and un-
9 derstandable language—

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

14 (ii) that such individual may be eligi-
15 ble for coverage without any premium as-
16 sistance through—

17 (I) COBRA continuation cov-
18 erage; or

19 (II) coverage under a group
20 health plan.

21 (B) EXCEPTION.—The requirement for the
22 group health plan administrator to provide the
23 written notice under subparagraph (A) shall be
24 waived if the premium assistance for such indi-

vidual 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.

(7) 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

1 fraud and abuse under this subsection, except that
2 the Secretary of Labor and the Secretary of Health
3 and Human Services may prescribe such regulations
4 (including interim final regulations) or other guid-
5 ance as may be necessary or appropriate to carry
6 out the provisions of paragraphs (5), (6), and (8).

7 (8) OUTREACH.—

8 (A) IN GENERAL.—The Secretary of
9 Labor, in consultation with the Secretary of the
10 Treasury and the Secretary of Health and
11 Human Services, shall provide outreach con-
12 sisting of public education and enrollment as-
13 sistance relating to premium assistance pro-
14 vided under this subsection. Such outreach shall
15 target employers, group health plan administra-
16 tors, public assistance programs, States, insur-
17 ers, and other entities as determined appro-
18 priate by such Secretaries. Such outreach shall
19 include an initial focus on those individuals
20 electing continuation coverage who are referred
21 to in paragraph (5)(C). Information on such
22 premium assistance, including enrollment, shall
23 also be made available on websites of the De-
24 partments of Labor, Treasury, and Health and
25 Human Services.

1 (B) ENROLLMENT UNDER MEDICARE.—

2 The Secretary of Health and Human Services
3 shall provide outreach consisting of public edu-
4 cation. Such outreach shall target individuals
5 who lose health insurance coverage. Such out-
6 reach shall include information regarding en-
7 rollment for Medicare benefits for purposes of
8 preventing mistaken delays of such enrollment
9 by such individuals, including lifetime penalties
10 for failure of timely enrollment.

11 (9) DEFINITIONS.—For purposes of this sec-
12 tion:

13 (A) ADMINISTRATOR.—The term “admin-
14 istrator” has the meaning given such term in
15 section 3(16)(A) of the Employee Retirement
16 Income Security Act of 1974.

17 (B) COBRA CONTINUATION COVERAGE.—
18 The term “COBRA continuation coverage”
19 means continuation coverage provided pursuant
20 to part 6 of subtitle B of title I of the Em-
21 ployee Retirement Income Security Act of 1974
22 (other than under section 609), title XXII of
23 the Public Health Service Act, or section
24 4980B of the Internal Revenue Code of 1986
25 (other than subsection (f)(1) of such section in-

1 sofar as it relates to pediatric vaccines), or
2 under a State program that provides com-
3 parable continuation coverage. Such term does
4 not include coverage under a health flexible
5 spending arrangement under a cafeteria plan
6 within the meaning of section 125 of the Inter-
7 nal Revenue Code of 1986.

8 (C) COBRA CONTINUATION PROVISION.—
9 The term “COBRA continuation provision”
10 means the provisions of law described in sub-
11 paragraph (B).

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

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

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

24 (G) STATE.—The term “State” includes
25 the District of Columbia, the Commonwealth of

1 Puerto Rico, the Virgin Islands, Guam, Amer-
2 ican Samoa, and the Commonwealth of the
3 Northern Mariana Islands.

4 (H) PERIOD OF COVERAGE.—Any ref-
5 erence in this subsection to a period of coverage
6 shall be treated as a reference to a monthly or
7 shorter period of coverage with respect to which
8 premiums are charged with respect to such cov-
9 erage.

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

14 (J) PREMIUM.—The term “premium” in-
15 cludes, with respect to COBRA continuation
16 coverage, any administrative fee.

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

25 (b) COBRA PREMIUM ASSISTANCE.—

1 (1) ALLOWANCE OF CREDIT.—

2 (A) IN GENERAL.—Subchapter B of chap-
3 ter 65 of the Internal Revenue Code of 1986 is
4 amended by adding at the end the following
5 new section:

6 **“SEC. 6432. CONTINUATION COVERAGE PREMIUM ASSIST-**
7 **ANCE.**

8 “(a) IN GENERAL.—The person to whom premiums
9 are payable for continuation coverage under section
10 9501(a)(1) of the American Rescue Plan Act of 2021 shall
11 be allowed as a credit against the tax imposed by section
12 3111(b), or so much of the taxes imposed under section
13 3221(a) as are attributable to the rate in effect under sec-
14 tion 3111(b), for each calendar quarter an amount equal
15 to the premiums not paid by assistance eligible individuals
16 for such coverage by reason of such section 9501(a)(1)
17 with respect to such calendar quarter.

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

23 “(1) in the case of any group health plan which
24 is a multiemployer plan (as defined in section 3(37)

1 of the Employee Retirement Income Security Act of
2 1974), the plan,

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

5 “(A) which is subject to the COBRA con-
6 tinuation provisions contained in—

7 “(i) the Internal Revenue Code of
8 1986,

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

11 “(iii) the Public Health Service Act,
12 or

13 “(B) under which some or all of the cov-
14 erage is not provided by insurance,
15 the employer maintaining the plan, and

16 “(3) in the case of any group health plan not
17 described in paragraph (1) or (2), the insurer pro-
18 viding the coverage under the group health plan.

19 “(c) LIMITATIONS AND REFUNDABILITY.—

20 “(1) CREDIT LIMITED TO CERTAIN EMPLOY-
21 MENT TAXES.—The credit allowed by subsection (a)
22 with respect to any calendar quarter shall not exceed
23 the tax imposed by section 3111(b), or so much of
24 the taxes imposed under section 3221(a) as are at-
25 tributable to the rate in effect under section

1 3111(b), for such calendar quarter (reduced by any
2 credits allowed against such taxes under sections
3 3131, 3132, and 3134) on the wages paid with re-
4 spect to the employment of all employees of the em-
5 ployer.

6 “(2) REFUNDABILITY OF EXCESS CREDIT.—

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

13 “(B) CREDIT MAY BE ADVANCED.—In an-
14 ticipation of the credit, including the refundable
15 portion under subparagraph (A), the credit may
16 be advanced, according to forms and instruc-
17 tions provided by the Secretary, up to an
18 amount calculated under subsection (a) through
19 the end of the most recent payroll period in the
20 quarter.

21 “(C) TREATMENT OF DEPOSITS.—The
22 Secretary shall waive any penalty under section
23 6656 for any failure to make a deposit of the
24 tax imposed by section 3111(b), or so much of
25 the taxes imposed under section 3221(a) as are

1 attributable to the rate in effect under section
2 3111(b), if the Secretary determines that such
3 failure was due to the anticipation of the credit
4 allowed under this section.

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

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

19 “(d) GOVERNMENTAL ENTITIES.—For purposes of
20 this section, the term ‘person’ includes the government of
21 any State or political subdivision thereof, any Indian tribal
22 government (as defined in section 139E(c)(1)), any agency
23 or instrumentality of any of the foregoing, and any agency
24 or instrumentality of the Government of the United States

1 that is described in section 501(c)(1) and exempt from
2 taxation under section 501(a).

3 “(e) DENIAL OF DOUBLE BENEFIT.—For purposes
4 of chapter 1, the gross income of any person allowed a
5 credit under this section shall be increased for the taxable
6 year which includes the last day of any calendar quarter
7 with respect to which such credit is allowed by the amount
8 of such credit. No credit shall be allowed under this sec-
9 tion with respect to any amount which is taken into ac-
10 count as qualified wages under section 2301 of the
11 CARES Act or section 3134 of this title or as qualified
12 health plan expenses under section 7001(d) or 7003(d) of
13 the Families First Coronavirus Response Act or section
14 3131 or 3132 of this title.

15 “(f) EXTENSION OF LIMITATION ON ASSESSMENT.—
16 Notwithstanding section 6501, the limitation on the time
17 period for the assessment of any amount attributable to
18 a credit claimed under this section shall not expire before
19 the date that is 5 years after the later of—

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

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

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

5 “(1) the requirement to report information or
6 the establishment of other methods for verifying the
7 correct amounts of reimbursements under this sec-
8 tion,

9 “(2) the application of this section to group
10 health plans that are multiemployer plans (as de-
11 fined in section 3(37) of the Employee Retirement
12 Income Security Act of 1974),

13 “(3) to allow the advance payment of the credit
14 determined under subsection (a), subject to the limi-
15 tations provided in this section, based on such infor-
16 mation as the Secretary shall require,

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

21 “(5) allowing the credit to third party payors
22 (including professional employer organizations, cer-
23 tified professional employer organizations, or agents
24 under section 3504).”.

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

“Sec. 6432. Continuation coverage premium assistance.”.

5 (C) EFFECTIVE DATE.—The amendments
6 made by this paragraph shall apply to pre-
7 miums to which subsection (a)(1)(A) applies
8 and wages paid on or after April 1, 2021.

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

12 (i) IN GENERAL.—In the case of an
13 assistance eligible individual who pays,
14 with respect any period of coverage to
15 which subsection (a)(1)(A) applies, the
16 amount of the premium for such coverage
17 that the individual would have (but for this
18 Act) been required to pay, the person to
19 whom such payment is payable shall reim-
20 burse such individual for the amount of
21 such premium paid in excess of the
22 amount required to be paid under sub-
23 section (a)(1)(A).

24 (ii) CREDIT OF REIMBURSEMENT.—A
25 person to which clause (i) applies shall be

1 allowed a credit in the manner provided
 2 under section 6432 of the Internal Rev-
 3 enue Code of 1986 for any payment made
 4 to the employee under such clause.

5 (iii) PAYMENT OF CREDITS.—Any
 6 person to which clause (i) applies shall
 7 make the payment required under such
 8 clause to the individual not later than 60
 9 days after the date on which such indi-
 10 vidual elects continuation coverage under
 11 subsection (a)(1).

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

15 (A) IN GENERAL.—Part I of subchapter B
 16 of chapter 68 of the Internal Revenue Code of
 17 1986 is amended by adding at the end the fol-
 18 lowing new section:

19 **“SEC. 6720C. PENALTY FOR FAILURE TO NOTIFY HEALTH**
 20 **PLAN OF CESSATION OF ELIGIBILITY FOR**
 21 **CONTINUATION COVERAGE PREMIUM ASSIST-**
 22 **ANCE.**

23 “(a) IN GENERAL.—Except in the case of a failure
 24 described in subsection (b) or (c), any person required to
 25 notify a group health plan under section 9501(a)(2)(B)

1 of the American Rescue Plan Act of 2021 who fails to
 2 make such a notification at such time and in such manner
 3 as the Secretary of Labor may require shall pay a penalty
 4 of \$250 for each such failure.

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

8 “(1) \$250, or

9 “(2) 110 percent of the premium assistance
 10 provided under section 9501(a)(1)(A) of the Amer-
 11 ican Rescue Plan Act of 2021 after termination of
 12 eligibility under such section.

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

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

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

21 (3) COORDINATION WITH HCTC.—

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

1 “(9) CONTINUATION COVERAGE PREMIUM AS-
 2 SISTANCE.—In the case of an assistance eligible in-
 3 dividual who receives premium assistance for con-
 4 tinuation coverage under section 9501(a)(1) of the
 5 American Rescue Plan Act of 2021 for any month
 6 during the taxable year, such individual shall not be
 7 treated as an eligible individual, a certified indi-
 8 vidual, or a qualifying family member for purposes
 9 of this section or section 7527 with respect to such
 10 month.”.

11 (B) EFFECTIVE DATE.—The amendment
 12 made by subparagraph (A) shall apply to tax-
 13 able years ending after the date of the enact-
 14 ment of this Act.

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

17 (A) IN GENERAL.—Part III of subchapter
 18 B of chapter 1 of the Internal Revenue Code of
 19 1986 is amended by inserting after section
 20 139H the following new section:

21 **“SEC. 139I. CONTINUATION COVERAGE PREMIUM ASSIST-**
 22 **ANCE.**

23 “In the case of an assistance eligible individual (as
 24 defined in subsection (a)(3) of section 9501 of the Amer-
 25 ican Rescue Plan Act of 2021), gross income does not in-

1 clude any premium assistance provided under subsection
 2 (a)(1) of such section.”.

3 (B) CLERICAL AMENDMENT.—The table of
 4 sections for part III of subchapter B of chapter
 5 1 of such Code is amended by inserting after
 6 the item relating to section 139H the following
 7 new item:

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

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

12 **Subtitle G—Promoting Economic** 13 **Security**

14 **PART 1—2021 RECOVERY REBATES TO** 15 **INDIVIDUALS**

16 **SEC. 9601. 2021 RECOVERY REBATES TO INDIVIDUALS.**

17 (a) IN GENERAL.—Subchapter B of chapter 65 of the
 18 Internal Revenue Code of 1986 is amended by inserting
 19 after section 6428A the following new section:

20 **“SEC. 6428B. 2021 RECOVERY REBATES TO INDIVIDUALS.**

21 “(a) IN GENERAL.—In the case of an eligible indi-
 22 vidual, there shall be allowed as a credit against the tax
 23 imposed by subtitle A for the first taxable year beginning
 24 in 2021 an amount equal to the 2021 rebate amount de-
 25 termined for such taxable year.

1 “(b) 2021 REBATE AMOUNT.—For purposes of this
2 section, the term ‘2021 rebate amount’ means, with re-
3 spect to any taxpayer for any taxable year, the sum of—

4 “(1) \$1,400 (\$2,800 in the case of a joint re-
5 turn), plus

6 “(2) \$1,400 multiplied by the number of de-
7 pendants of the taxpayer for such taxable year.

8 “(c) ELIGIBLE INDIVIDUAL.—For purposes of this
9 section, the term ‘eligible individual’ means any individual
10 other than—

11 “(1) any nonresident alien individual,

12 “(2) any individual who is a dependent of an-
13 other taxpayer for a taxable year beginning in the
14 calendar year in which the individual’s taxable year
15 begins, and

16 “(3) an estate or trust.

17 “(d) LIMITATION BASED ON ADJUSTED GROSS IN-
18 COME.—

19 “(1) IN GENERAL.—The amount of the credit
20 allowed by subsection (a) (determined without re-
21 gard to this subsection and subsection (f)) shall be
22 reduced (but not below zero) by the amount which
23 bears the same ratio to such credit (as so deter-
24 mined) as—

25 “(A) the excess of—

1 “(i) the taxpayer’s adjusted gross in-
2 come for such taxable year, over

3 “(ii) \$75,000, bears to

4 “(B) \$25,000.

5 “(2) SPECIAL RULES.—

6 “(A) JOINT RETURN OR SURVIVING
7 SPOUSE.—In the case of a joint return or a sur-
8 viving spouse (as defined in section 2(a)), para-
9 graph (1) shall be applied by substituting
10 ‘\$150,000’ for ‘\$75,000’ and ‘\$50,000’ for
11 ‘\$25,000’.

12 “(B) HEAD OF HOUSEHOLD.—In the case
13 of a head of household (as defined in section
14 2(b)), paragraph (1) shall be applied by sub-
15 stituting ‘\$112,500’ for ‘\$75,000’ and
16 ‘\$37,500’ for ‘\$25,000’.

17 “(e) DEFINITIONS AND SPECIAL RULES.—

18 “(1) DEPENDENT DEFINED.—For purposes of
19 this section, the term ‘dependent’ has the meaning
20 given such term by section 152.

21 “(2) IDENTIFICATION NUMBER REQUIRE-
22 MENT.—

23 “(A) IN GENERAL.—In the case of a re-
24 turn other than a joint return, the \$1,400
25 amount in subsection (b)(1) shall be treated as

1 being zero unless the taxpayer includes the
2 valid identification number of the taxpayer on
3 the return of tax for the taxable year.

4 “(B) JOINT RETURNS.—In the case of a
5 joint return, the \$2,800 amount in subsection
6 (b)(1) shall be treated as being—

7 “(i) \$1,400 if the valid identification
8 number of only 1 spouse is included on the
9 return of tax for the taxable year, and

10 “(ii) zero if the valid identification
11 number of neither spouse is so included.

12 “(C) DEPENDENTS.—A dependent shall
13 not be taken into account under subsection
14 (b)(2) unless the valid identification number of
15 such dependent is included on the return of tax
16 for the taxable year.

17 “(D) VALID IDENTIFICATION NUMBER.—

18 “(i) IN GENERAL.—For purposes of
19 this paragraph, the term ‘valid identifica-
20 tion number’ means a social security num-
21 ber issued to an individual by the Social
22 Security Administration on or before the
23 due date for filing the return for the tax-
24 able year.

1 “(ii) ADOPTION TAXPAYER IDENTI-
2 FICATION NUMBER.—For purposes of sub-
3 paragraph (C), in the case of a dependent
4 who is adopted or placed for adoption, the
5 term ‘valid identification number’ shall in-
6 clude the adoption taxpayer identification
7 number of such dependent.

8 “(E) SPECIAL RULE FOR MEMBERS OF
9 THE ARMED FORCES.—Subparagraph (B) shall
10 not apply in the case where at least 1 spouse
11 was a member of the Armed Forces of the
12 United States at any time during the taxable
13 year and the valid identification number of at
14 least 1 spouse is included on the return of tax
15 for the taxable year.

16 “(F) COORDINATION WITH CERTAIN AD-
17 VANCE PAYMENTS.—In the case of any payment
18 determined pursuant to subsection (g)(6), a
19 valid identification number shall be treated for
20 purposes of this paragraph as included on the
21 taxpayer’s return of tax if such valid identifica-
22 tion number is available to the Secretary as de-
23 scribed in such subsection.

24 “(G) MATHEMATICAL OR CLERICAL ERROR
25 AUTHORITY.—Any omission of a correct valid

1 identification number required under this para-
2 graph shall be treated as a mathematical or
3 clerical error for purposes of applying section
4 6213(g)(2) to such omission.

5 “(3) CREDIT TREATED AS REFUNDABLE.—The
6 credit allowed by subsection (a) shall be treated as
7 allowed by subpart C of part IV of subchapter A of
8 chapter 1.

9 “(f) COORDINATION WITH ADVANCE REFUNDS OF
10 CREDIT.—

11 “(1) REDUCTION OF REFUNDABLE CREDIT.—
12 The amount of the credit which would (but for this
13 paragraph) be allowable under subsection (a) shall
14 be reduced (but not below zero) by the aggregate re-
15 funds and credits made or allowed to the taxpayer
16 (or, except as otherwise provided by the Secretary,
17 any dependent of the taxpayer) under subsection (g).
18 Any failure to so reduce the credit shall be treated
19 as arising out of a mathematical or clerical error
20 and assessed according to section 6213(b)(1).

21 “(2) JOINT RETURNS.—Except as otherwise
22 provided by the Secretary, in the case of a refund
23 or credit made or allowed under subsection (g) with
24 respect to a joint return, half of such refund or cred-

1 it shall be treated as having been made or allowed
2 to each individual filing such return.

3 “(g) ADVANCE REFUNDS AND CREDITS.—

4 “(1) IN GENERAL.—Subject to paragraphs (5)
5 and (6), each individual who was an eligible indi-
6 vidual for such individual’s first taxable year begin-
7 ning in 2019 shall be treated as having made a pay-
8 ment against the tax imposed by chapter 1 for such
9 taxable year in an amount equal to the advance re-
10 fund amount for such taxable year.

11 “(2) ADVANCE REFUND AMOUNT.—

12 “(A) IN GENERAL.—For purposes of para-
13 graph (1), the advance refund amount is the
14 amount that would have been allowed as a cred-
15 it under this section for such taxable year if
16 this section (other than subsection (f) and this
17 subsection) had applied to such taxable year.

18 “(B) TREATMENT OF DECEASED INDIVID-
19 UALS.—For purposes of determining the ad-
20 vance refund amount with respect to such tax-
21 able year—

22 “(i) any individual who was deceased
23 before January 1, 2021, shall be treated
24 for purposes of applying subsection (e)(2)
25 in the same manner as if the valid identi-

1 fication number of such person was not in-
2 cluded on the return of tax for such tax-
3 able year (except that subparagraph (E)
4 thereof shall not apply),

5 “(ii) notwithstanding clause (i), in the
6 case of a joint return with respect to which
7 only 1 spouse is deceased before January
8 1, 2021, such deceased spouse was a mem-
9 ber of the Armed Forces of the United
10 States at any time during the taxable year,
11 and the valid identification number of such
12 deceased spouse is included on the return
13 of tax for the taxable year, the valid identi-
14 fication number of 1 (and only 1) spouse
15 shall be treated as included on the return
16 of tax for the taxable year for purposes of
17 applying subsection (e)(2)(B) with respect
18 to such joint return, and

19 “(iii) no amount shall be determined
20 under subsection (e)(2) with respect to any
21 dependent of the taxpayer if the taxpayer
22 (both spouses in the case of a joint return)
23 was deceased before January 1, 2021.

24 “(3) TIMING AND MANNER OF PAYMENTS.—

25 The Secretary shall, subject to the provisions of this

1 title and consistent with rules similar to the rules of
2 subparagraphs (B) and (C) of section 6428A(f)(3),
3 refund or credit any overpayment attributable to this
4 subsection as rapidly as possible, consistent with a
5 rapid effort to make payments attributable to such
6 overpayments electronically if appropriate. No re-
7 fund or credit shall be made or allowed under this
8 subsection after December 31, 2021.

9 “(4) NO INTEREST.—No interest shall be al-
10 lowed on any overpayment attributable to this sub-
11 section.

12 “(5) APPLICATION TO INDIVIDUALS WHO HAVE
13 FILED A RETURN OF TAX FOR 2020.—

14 “(A) APPLICATION TO 2020 RETURNS
15 FILED AT TIME OF INITIAL DETERMINATION.—

16 If, at the time of any determination made pur-
17 suant to paragraph (3), the individual referred
18 to in paragraph (1) has filed a return of tax for
19 the individual’s first taxable year beginning in
20 2020, paragraph (1) shall be applied with re-
21 spect to such individual by substituting ‘2020’
22 for ‘2019’.

23 “(B) ADDITIONAL PAYMENT.—

24 “(i) IN GENERAL.—In the case of any
25 individual who files, before the additional

1 payment determination date, a return of
2 tax for such individual's first taxable year
3 beginning in 2020, the Secretary shall
4 make a payment (in addition to any pay-
5 ment made under paragraph (1)) to such
6 individual equal to the excess (if any) of—

7 “(I) the amount which would be
8 determined under paragraph (1)
9 (after the application of subparagraph
10 (A)) by applying paragraph (1) as of
11 the additional payment determination
12 date, over

13 “(II) the amount of any payment
14 made with respect to such individual
15 under paragraph (1).

16 “(ii) ADDITIONAL PAYMENT DETER-
17 MINATION DATE.—The term ‘additional
18 payment determination date’ means the
19 earlier of—

20 “(I) the date which is 90 days
21 after the 2020 calendar year filing
22 deadline, or

23 “(II) September 1, 2021.

24 “(iii) 2020 CALENDAR YEAR FILING
25 DEADLINE.—The term ‘2020 calendar year

1 filing deadline’ means the date specified in
2 section 6072(a) with respect to returns for
3 calendar year 2020. Such date shall be de-
4 termined after taking into account any pe-
5 riod disregarded under section 7508A if
6 such disregard applies to substantially all
7 returns for calendar year 2020 to which
8 section 6072(a) applies.

9 “(6) APPLICATION TO CERTAIN INDIVIDUALS
10 WHO HAVE NOT FILED A RETURN OF TAX FOR 2019
11 OR 2020 AT TIME OF DETERMINATION.—In the case
12 of any individual who, at the time of any determina-
13 tion made pursuant to paragraph (3), has filed a tax
14 return for neither the year described in paragraph
15 (1) nor for the year described in paragraph (5)(A),
16 the Secretary shall, consistent with rules similar to
17 the rules of section 6428A(f)(5)(H)(i), apply para-
18 graph (1) on the basis of information available to
19 the Secretary and shall, on the basis of such infor-
20 mation, determine the advance refund amount with
21 respect to such individual without regard to sub-
22 section (d) unless the Secretary has reason to know
23 that such amount would otherwise be reduced by
24 reason of such subsection.

1 “(7) SPECIAL RULE RELATED TO TIME OF FIL-
2 ING RETURN.—Solely for purposes of this sub-
3 section, a return of tax shall not be treated as filed
4 until such return has been processed by the Internal
5 Revenue Service.

6 “(8) RESTRICTION ON USE OF CERTAIN PRE-
7 VIOUSLY ISSUED PREPAID DEBIT CARDS.—Payments
8 made by the Secretary to individuals under this sec-
9 tion shall not be in the form of an increase in the
10 balance of any previously issued prepaid debit card
11 if, as of the time of the issuance of such card, such
12 card was issued solely for purposes of making pay-
13 ments under section 6428 or 6428A.

14 “(h) REGULATIONS.—The Secretary shall prescribe
15 such regulations or other guidance as may be necessary
16 or appropriate to carry out the purposes of this section,
17 including—

18 “(1) regulations or other guidance providing
19 taxpayers the opportunity to provide the Secretary
20 information sufficient to allow the Secretary to make
21 payments to such taxpayers under subsection (g)
22 (including the determination of the amount of such
23 payment) if such information is not otherwise avail-
24 able to the Secretary, and

1 “(2) regulations or other guidance to ensure to
2 the maximum extent administratively practicable
3 that, in determining the amount of any credit under
4 subsection (a) and any credit or refund under sub-
5 section (g), an individual is not taken into account
6 more than once, including by different taxpayers and
7 including by reason of a change in joint return sta-
8 tus or dependent status between the taxable year for
9 which an advance refund amount is determined and
10 the taxable year for which a credit under subsection
11 (a) is determined.

12 “(i) OUTREACH.—The Secretary shall carry out a ro-
13 bust and comprehensive outreach program to ensure that
14 all taxpayers described in subsection (h)(1) learn of their
15 eligibility for the advance refunds and credits under sub-
16 section (g); are advised of the opportunity to receive such
17 advance refunds and credits as provided under subsection
18 (h)(1); and are provided assistance in applying for such
19 advance refunds and credits.”.

20 (b) TREATMENT OF CERTAIN POSSESSIONS.—

21 (1) PAYMENTS TO POSSESSIONS WITH MIRROR
22 CODE TAX SYSTEMS.—The Secretary of the Treas-
23 ury shall pay to each possession of the United States
24 which has a mirror code tax system amounts equal
25 to the loss (if any) to that possession by reason of

1 the amendments made by this section. Such
2 amounts shall be determined by the Secretary of the
3 Treasury based on information provided by the gov-
4 ernment of the respective possession.

5 (2) PAYMENTS TO OTHER POSSESSIONS.—The
6 Secretary of the Treasury shall pay to each posses-
7 sion of the United States which does not have a mir-
8 ror code tax system amounts estimated by the Sec-
9 retary of the Treasury as being equal to the aggre-
10 gate benefits (if any) that would have been provided
11 to residents of such possession by reason of the
12 amendments made by this section if a mirror code
13 tax system had been in effect in such possession.
14 The preceding sentence shall not apply unless the re-
15 spective possession has a plan, which has been ap-
16 proved by the Secretary of the Treasury, under
17 which such possession will promptly distribute such
18 payments to its residents.

19 (3) INCLUSION OF ADMINISTRATIVE EX-
20 PENSES.—The Secretary of the Treasury shall pay
21 to each possession of the United States to which the
22 Secretary makes a payment under paragraph (1) or
23 (2) an amount equal to the lesser of—

24 (A) the increase (if any) of the administra-
25 tive expenses of such possession—

1 (i) in the case of a possession de-
2 scribed in paragraph (1), by reason of the
3 amendments made by this section, and

4 (ii) in the case of a possession de-
5 scribed in paragraph (2), by reason of car-
6 rying out the plan described in such para-
7 graph, or

8 (B) \$500,000 (\$10,000,000 in the case of
9 Puerto Rico).

10 The amount described in subparagraph (A) shall be
11 determined by the Secretary of the Treasury based
12 on information provided by the government of the
13 respective possession.

14 (4) COORDINATION WITH CREDIT ALLOWED
15 AGAINST UNITED STATES INCOME TAXES.—No cred-
16 it shall be allowed against United States income
17 taxes under section 6428B of the Internal Revenue
18 Code of 1986 (as added by this section), nor shall
19 any credit or refund be made or allowed under sub-
20 section (g) of such section, to any person—

21 (A) to whom a credit is allowed against
22 taxes imposed by the possession by reason of
23 the amendments made by this section, or

24 (B) who is eligible for a payment under a
25 plan described in paragraph (2).

1 (5) MIRROR CODE TAX SYSTEM.—For purposes
2 of this subsection, the term “mirror code tax sys-
3 tem” means, with respect to any possession of the
4 United States, the income tax system of such posses-
5 sion if the income tax liability of the residents of
6 such possession under such system is determined by
7 reference to the income tax laws of the United
8 States as if such possession were the United States.

9 (6) TREATMENT OF PAYMENTS.—For purposes
10 of section 1324 of title 31, United States Code, the
11 payments under this subsection shall be treated in
12 the same manner as a refund due from a credit pro-
13 vision referred to in subsection (b)(2) of such sec-
14 tion.

15 (c) ADMINISTRATIVE PROVISIONS.—

16 (1) DEFINITION OF DEFICIENCY.—Section
17 6211(b)(4)(A) of the Internal Revenue Code of 1986
18 is amended by striking “6428, and 6428A” and in-
19 serting “6428, 6428A, and 6428B”.

20 (2) EXCEPTION FROM REDUCTION OR OFF-
21 SET.—Any refund payable by reason of section
22 6428B(g) of the Internal Revenue Code of 1986 (as
23 added by this section), or any such refund payable
24 by reason of subsection (b) of this section, shall not
25 be—

1 (A) subject to reduction or offset pursuant
 2 to subsection (c), (d), (e), or (f) of section 6402
 3 of the Internal Revenue Code of 1986, or

4 (B) reduced or offset by other assessed
 5 Federal taxes that would otherwise be subject
 6 to levy or collection.

7 (3) CONFORMING AMENDMENTS.—

8 (A) Paragraph (2) of section 1324(b) of
 9 title 31, United States Code, is amended by in-
 10 serting “6428B,” after “6428A,”.

11 (B) The table of sections for subchapter B
 12 of chapter 65 of the Internal Revenue Code of
 13 1986 is amended by inserting after the item re-
 14 lating to section 6428A the following new item:

“Sec. 6428B. 2021 recovery rebates to individuals.”.

15 (d) APPROPRIATIONS.—Immediately upon the enact-
 16 ment of this Act, in addition to amounts otherwise avail-
 17 able, there are appropriated for fiscal year 2021, out of
 18 any money in the Treasury not otherwise appropriated:

19 (1) \$1,464,500,000 to remain available until
 20 September 30, 2023 for necessary expenses for the
 21 Internal Revenue Service for the administration of
 22 the advance payments, the provision of taxpayer as-
 23 sistance, and the furtherance of integrated, modern-
 24 ized, and secure Internal Revenue Service systems,
 25 of which up to \$20,000,000 is available for premium

1 pay for services related to the development of infor-
2 mation technology as determined by the Commis-
3 sioner of the Internal Revenue occurring between
4 January 1, 2020 and December 31, 2022, notwith-
5 standing any limitations on pay otherwise imposed,
6 and all of which shall supplement and not supplant
7 any other appropriations that may be available for
8 this purpose.

9 (2) \$7,000,000 to remain available until Sep-
10 tember 30, 2022, for necessary expenses for the Bu-
11 reau of the Fiscal Service to carry out this section
12 (and the amendments made by this section), which
13 shall supplement and not supplant any other appro-
14 priations that may be available for this purpose, and

15 (3) \$8,000,000 to remain available until Sep-
16 tember 30, 2023, for the Treasury Inspector General
17 for Tax Administration for the purposes of over-
18 seeing activities related to the administration of this
19 section (and the amendments made by this section),
20 which shall supplement and not supplant any other
21 appropriations that may be available for this pur-
22 pose.

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—

1 “(A) by substituting ‘age 18’ for ‘age 17’
2 in subsection (c)(1), and

3 “(B) by substituting ‘described in sub-
4 section (c) (determined after the application of
5 subsection (i)(2)(A))’ for ‘described in sub-
6 section (c)’ in subsection (h)(4)(A).

7 “(3) CREDIT AMOUNT.—Subsection (h)(2) shall
8 not apply and subsection (a) shall be applied by sub-
9 stituting ‘\$3,000 (\$3,600 in the case of a qualifying
10 child who has not attained age 6 as of the close of
11 the calendar year in which the taxable year of the
12 taxpayer begins)’ for ‘\$1,000’.

13 “(4) REDUCTION OF INCREASED CREDIT
14 AMOUNT BASED ON MODIFIED ADJUSTED GROSS IN-
15 COME.—

16 “(A) IN GENERAL.—The amount of the
17 credit allowable under subsection (a) (deter-
18 mined without regard to subsection (b)) shall be
19 reduced by \$50 for each \$1,000 (or fraction
20 thereof) by which the taxpayer’s modified ad-
21 justed gross income (as defined in subsection
22 (b)) exceeds the applicable threshold amount.

23 “(B) APPLICABLE THRESHOLD AMOUNT.—
24 For purposes of this paragraph, the term ‘ap-
25 plicable threshold amount’ means—

1 “(i) \$150,000, in the case of a joint
2 return or surviving spouse (as defined in
3 section 2(a)),

4 “(ii) \$112,500, in the case of a head
5 of household (as defined in section 2(b)),
6 and

7 “(iii) \$75,000, in any other case.

8 “(C) LIMITATION ON REDUCTION.—

9 “(i) IN GENERAL.—The amount of
10 the reduction under subparagraph (A)
11 shall not exceed the lesser of—

12 “(I) the applicable credit increase
13 amount, or

14 “(II) 5 percent of the applicable
15 phaseout threshold range.

16 “(ii) APPLICABLE CREDIT INCREASE
17 AMOUNT.—For purposes of this subpara-
18 graph, the term ‘applicable credit increase
19 amount’ means the excess (if any) of—

20 “(I) the amount of the credit al-
21 lowable under this section for the tax-
22 able year determined without regard
23 to this paragraph and subsection (b),
24 over

1 “(II) the amount of such credit
2 as so determined and without regard
3 to paragraph (3).

4 “(iii) APPLICABLE PHASEOUT
5 THRESHOLD RANGE.—For purposes of this
6 subparagraph, the term ‘applicable phase-
7 out threshold range’ means the excess of—

8 “(I) the threshold amount appli-
9 cable to the taxpayer under subsection
10 (b) (determined after the application
11 of subsection (h)(3)), over

12 “(II) the applicable threshold
13 amount applicable to the taxpayer
14 under this paragraph.

15 “(D) COORDINATION WITH LIMITATION ON
16 OVERALL CREDIT.—Subsection (b) shall be ap-
17 plied by substituting ‘the credit allowable under
18 subsection (a) (determined after the application
19 of subsection (i)(4)(A)’ for ‘the credit allowable
20 under subsection (a)’.”.

21 (b) ADVANCE PAYMENT OF CREDIT.—

22 (1) IN GENERAL.—Chapter 77 of such Code is
23 amended by inserting after section 7527 the fol-
24 lowing new section:

1 **“SEC. 7527A. ADVANCE PAYMENT OF CHILD TAX CREDIT.**

2 “(a) IN GENERAL.—The Secretary shall establish a
3 program for making periodic payments to taxpayers
4 which, in the aggregate during any calendar year, equal
5 the annual advance amount determined with respect to
6 such taxpayer for such calendar year. Except as provided
7 in subsection (b)(3)(B), the periodic payments made to
8 any taxpayer for any calendar year shall be in equal
9 amounts.

10 “(b) ANNUAL ADVANCE AMOUNT.—For purposes of
11 this section—

12 “(1) IN GENERAL.—Except as otherwise pro-
13 vided in this subsection, the term ‘annual advance
14 amount’ means, with respect to any taxpayer for any
15 calendar year, the amount (if any) which is esti-
16 mated by the Secretary as being equal to 50 percent
17 of the amount which would be treated as allowed
18 under subpart C of part IV of subchapter A of chap-
19 ter 1 by reason of section 24(i)(1) for the taxpayer’s
20 taxable year beginning in such calendar year if—

21 “(A) the status of the taxpayer as a tax-
22 payer described in section 24(i)(1) is deter-
23 mined with respect to the reference taxable
24 year,

25 “(B) the taxpayer’s modified adjusted
26 gross income for such taxable year is equal to

1 the taxpayer's modified adjusted gross income
2 for the reference taxable year,

3 “(C) the only children of such taxpayer for
4 such taxable year are qualifying children prop-
5 erly claimed on the taxpayer's return of tax for
6 the reference taxable year, and

7 “(D) the ages of such children (and the
8 status of such children as qualifying children)
9 are determined for such taxable year by taking
10 into account the passage of time since the ref-
11 erence taxable year.

12 “(2) REFERENCE TAXABLE YEAR.—Except as
13 provided in paragraph (3)(A), the term ‘reference
14 taxable year’ means, with respect to any taxpayer
15 for any calendar year, the taxpayer's taxable year
16 beginning in the preceding calendar year or, in the
17 case of taxpayer who did not file a return of tax for
18 such taxable year, the taxpayer's taxable year begin-
19 ning in the second preceding calendar year.

20 “(3) MODIFICATIONS DURING CALENDAR
21 YEAR.—

22 “(A) IN GENERAL.—The Secretary may
23 modify, during any calendar year, the annual
24 advance amount with respect to any taxpayer
25 for such calendar year to take into account—

1 “(i) a return of tax filed by such tax-
2 payer during such calendar year (and the
3 taxable year to which such return relates
4 may be taken into account as the reference
5 taxable year), and

6 “(ii) any other information provided
7 by the taxpayer to the Secretary which al-
8 lows the Secretary to determine payments
9 under subsection (a) which, in the aggre-
10 gate during any taxable year of the tax-
11 payer, more closely total the Secretary’s
12 estimate of the amount treated as allowed
13 under subpart C of part IV of subchapter
14 A of chapter 1 by reason of section
15 24(i)(1) for such taxable year of such tax-
16 payer.

17 “(B) ADJUSTMENT TO REFLECT EXCESS
18 OR DEFICIT IN PRIOR PAYMENTS.—In the case
19 of any modification of the annual advance
20 amount under subparagraph (A), the Secretary
21 may adjust the amount of any periodic payment
22 made after the date of such modification to
23 properly take into account the amount by which
24 any periodic payment made before such date
25 was greater than or less than the amount that

1 such payment would have been on the basis of
2 the annual advance amount as so modified.

3 “(4) DETERMINATION OF STATUS.—If informa-
4 tion contained in the taxpayer’s return of tax for the
5 reference taxable year does not establish the status
6 of the taxpayer as being described in section
7 24(i)(1), the Secretary shall, for purposes of para-
8 graph (1)(A), determine such status based on infor-
9 mation known to the Secretary.

10 “(5) TREATMENT OF CERTAIN DEATHS.—A
11 child shall not be taken into account in determining
12 the annual advance amount under paragraph (1) if
13 the death of such child is known to the Secretary as
14 of the beginning of the calendar year for which the
15 estimate under such paragraph is made.

16 “(c) ON-LINE INFORMATION PORTAL.—The Sec-
17 retary shall establish an on-line portal which allows tax-
18 payers to—

19 “(1) elect not to receive payments under this
20 section, and

21 “(2) provide information to the Secretary which
22 would be relevant to a modification under subsection
23 (b)(3)(B) of the annual advance amount, including
24 information regarding—

1 “(A) a change in the number of the tax-
2 payer’s qualifying children, including by reason
3 of the birth of a child,

4 “(B) a change in the taxpayer’s marital
5 status,

6 “(C) a significant change in the taxpayer’s
7 income, and

8 “(D) any other factor which the Secretary
9 may provide.

10 “(d) NOTICE OF PAYMENTS.—Not later than Janu-
11 ary 31 of the calendar year following any calendar year
12 during which the Secretary makes one or more payments
13 to any taxpayer under this section, the Secretary shall pro-
14 vide such taxpayer with a written notice which includes
15 the taxpayer’s taxpayer identity (as defined in section
16 6103(b)(6)), the aggregate amount of such payments
17 made to such taxpayer during such calendar year, and
18 such other information as the Secretary determines appro-
19 priate.

20 “(e) ADMINISTRATIVE PROVISIONS.—

21 “(1) APPLICATION OF ELECTRONIC FUNDS PAY-
22 MENT REQUIREMENT.—The payments made by the
23 Secretary under subsection (a) shall be made by
24 electronic funds transfer to the same extent and in

1 the same manner as if such payments were Federal
2 payments not made under this title.

3 “(2) APPLICATION OF CERTAIN RULES.—Rules
4 similar to the rules of subparagraphs (B) and (C) of
5 section 6428A(f)(3) shall apply for purposes of this
6 section.

7 “(3) EXCEPTION FROM REDUCTION OR OFF-
8 SET.—Any payment made to any individual under
9 this section shall not be—

10 “(A) subject to reduction or offset pursu-
11 ant to subsection (c), (d), (e), or (f) of section
12 6402, or

13 “(B) reduced or offset by other assessed
14 Federal taxes that would otherwise be subject
15 to levy or collection.

16 “(4) APPLICATION OF ADVANCE PAYMENTS IN
17 THE POSSESSIONS OF THE UNITED STATES.—

18 “(A) IN GENERAL.—The advance payment
19 amount determined under this section shall be
20 determined—

21 “(i) by applying section 24(i)(1) with-
22 out regard to the phrase ‘or is a bona fide
23 resident of Puerto Rico (within the mean-
24 ing of section 937(a))’, and

1 “(ii) without regard to section
2 24(k)(3)(C)(ii)(I).

3 “(B) MIRROR CODE POSSESSIONS.—In the
4 case of any possession of the United States with
5 a mirror code tax system (as defined in section
6 24(k)), this section shall not be treated as part
7 of the income tax laws of the United States for
8 purposes of determining the income tax law of
9 such possession unless such possession elects to
10 have this section be so treated.

11 “(C) ADMINISTRATIVE EXPENSES OF AD-
12 VANCE PAYMENTS.—

13 “(i) MIRROR CODE POSSESSIONS.—In
14 the case of any possession described in
15 subparagraph (B) which makes the elec-
16 tion described in such subparagraph, the
17 amount otherwise paid by the Secretary to
18 such possession under section 24(k)(1)(A)
19 with respect to taxable years beginning in
20 2021 shall be increased by \$300,000 if
21 such possession has a plan, which has been
22 approved by the Secretary, for making ad-
23 vance payments consistent with such elec-
24 tion.

1 “(ii) AMERICAN SAMOA.—The amount
2 otherwise paid by the Secretary to Amer-
3 ican Samoa under subparagraph (A) of
4 section 24(k)(3) with respect to taxable
5 years beginning in 2021 shall be increased
6 by \$300,000 if the plan described in sub-
7 paragraph (B) of such section includes a
8 program, which has been approved by the
9 Secretary, for making advance payments
10 under rules similar to the rules of this sec-
11 tion.

12 “(iii) TIMING OF PAYMENT.—The
13 Secretary may pay, upon the request of the
14 possession of the United States to which
15 the payment is to be made, the amount of
16 the increase determined under clause (i) or
17 (ii) immediately upon approval of the plan
18 referred to in such clause, respectively.

19 “(f) APPLICATION.—No payments shall be made
20 under the program established under subsection (a) with
21 respect to—

22 “(1) any period before July 1, 2021, or

23 “(2) any period after December 31, 2021.

24 “(g) REGULATIONS.—The Secretary shall issue such
25 regulations or other guidance as the Secretary determines

1 necessary or appropriate to carry out the purposes of this
2 section and subsections (i)(1) and (j) of section 24, includ-
3 ing regulations or other guidance which provides for the
4 application of such provisions where the filing status of
5 the taxpayer for a taxable year is different from the status
6 used for determining the annual advance amount.”.

7 (2) RECONCILIATION OF CREDIT AND ADVANCE
8 CREDIT.—Section 24 of such Code, as amended by
9 the preceding provision of this Act, is amended by
10 adding at the end the following new subsection:

11 “(j) RECONCILIATION OF CREDIT AND ADVANCE
12 CREDIT.—

13 “(1) IN GENERAL.—The amount of the credit
14 allowed under this section to any taxpayer for any
15 taxable year shall be reduced (but not below zero) by
16 the aggregate amount of payments made under sec-
17 tion 7527A to such taxpayer during such taxable
18 year. Any failure to so reduce the credit shall be
19 treated as arising out of a mathematical or clerical
20 error and assessed according to section 6213(b)(1).

21 “(2) EXCESS ADVANCE PAYMENTS.—

22 “(A) IN GENERAL.—If the aggregate
23 amount of payments under section 7527A to
24 the taxpayer during the taxable year exceeds
25 the amount of the credit allowed under this sec-

tion 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

1 safe harbor amount otherwise in effect
2 under clause (i) shall be reduced by the
3 amount which bears the same ratio to such
4 amount as such excess bears to the appli-
5 cable income threshold.

6 “(iii) APPLICABLE INCOME THRESH-
7 OLD.—For purposes of this subparagraph,
8 the term ‘applicable income threshold’
9 means—

10 “(I) \$60,000 in the case of a
11 joint return or surviving spouse (as
12 defined in section 2(a)),

13 “(II) \$50,000 in the case of a
14 head of household, and

15 “(III) \$40,000 in any other case.

16 “(iv) SAFE HARBOR AMOUNT.—For
17 purposes of this subparagraph, the term
18 ‘safe harbor amount’ means, with respect
19 to any taxable year, the product of—

20 “(I) \$2,000, multiplied by

21 “(II) the excess (if any) of the
22 number of qualified children taken
23 into account in determining the an-
24 nual advance amount with respect to
25 the taxpayer under section 7527A

1 with respect to months beginning in
2 such taxable year, over the number of
3 qualified children taken into account
4 in determining the credit allowed
5 under this section for such taxable
6 year.”.

7 (3) COORDINATION WITH WAGE WITH-
8 HOLDING.—Section 3402(f)(1)(C) of such Code is
9 amended by striking “section 24(a)” and inserting
10 “section 24 (determined after application of sub-
11 section (j) thereof)”.

12 (4) CONFORMING AMENDMENTS.—

13 (A) Section 26(b)(2) of such Code is
14 amended by striking “and” at the end of sub-
15 paragraph (X), by striking the period at the
16 end of subparagraph (Y) and inserting “, and”,
17 and by adding at the end the following new sub-
18 paragraph:

19 “(Z) section 24(j)(2) (relating to excess
20 advance payments).”.

21 (B) Section 6211(b)(4)(A) of such Code,
22 as amended by the preceding provisions of this
23 subtitle, is amended—

1 (i) by striking “24(d)” and inserting
 2 “24 by reason of subsections (d) and (i)(1)
 3 thereof”, and

4 (ii) by striking “and 6428B” and in-
 5 serting “6428B, and 7527A”.

6 (C) Paragraph (2) of section 1324(b) of
 7 title 31, United States Code, is amended—

8 (i) by inserting “24,” before “25A”,
 9 and

10 (ii) by striking “ or 6431” and insert-
 11 ing “6431, or 7527A”.

12 (D) The table of sections for chapter 77 of
 13 the Internal Revenue Code of 1986 is amended
 14 by inserting after the item relating to section
 15 7527 the following new item:

“Sec. 7527A. Advance payment of child tax credit.”.

16 (5) APPROPRIATIONS TO CARRY OUT ADVANCE
 17 PAYMENTS.—Immediately upon the enactment of
 18 this Act, in addition to amounts otherwise available,
 19 there are appropriated for fiscal year 2021, out of
 20 any money in the Treasury not otherwise appro-
 21 priated:

22 (A) \$397,200,000 to remain available until
 23 September 30, 2022, for necessary expenses for
 24 the Internal Revenue Service to carry out this
 25 section (and the amendments made by this sec-

tion), 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.

1 **SEC. 9612. APPLICATION OF CHILD TAX CREDIT IN POSSES-**
2 **SIONS.**

3 (a) IN GENERAL.—Section 24 of the Internal Rev-
4 enue Code of 1986, as amended by the preceding provi-
5 sions of this Act, is amended by adding at the end the
6 following new subsection:

7 “(k) APPLICATION OF CREDIT IN POSSESSIONS.—

8 “(1) MIRROR CODE POSSESSIONS.—

9 “(A) IN GENERAL.—The Secretary shall
10 pay to each possession of the United States
11 with a mirror code tax system amounts equal to
12 the loss (if any) to that possession by reason of
13 the application of this section (determined with-
14 out regard to this subsection) with respect to
15 taxable years beginning after 2020. Such
16 amounts shall be determined by the Secretary
17 based on information provided by the govern-
18 ment of the respective possession.

19 “(B) COORDINATION WITH CREDIT AL-
20 LOWED AGAINST UNITED STATES INCOME
21 TAXES.—No credit shall be allowed under this
22 section for any taxable year to any individual to
23 whom a credit is allowable against taxes im-
24 posed by a possession of the United States with
25 a mirror code tax system by reason of the appli-

1 cation of this section in such possession for
2 such taxable year.

3 “(C) MIRROR CODE TAX SYSTEM.—For
4 purposes of this paragraph, the term ‘mirror
5 code tax system’ means, with respect to any
6 possession of the United States, the income tax
7 system of such possession if the income tax li-
8 ability of the residents of such possession under
9 such system is determined by reference to the
10 income tax laws of the United States as if such
11 possession were the United States.

12 “(2) PUERTO RICO.—

13 “(A) APPLICATION TO TAXABLE YEARS IN
14 2021.—

15 “(i) For application of refundable
16 credit to residents of Puerto Rico, see sub-
17 section (i)(1).

18 “(ii) For nonapplication of advance
19 payment to residents of Puerto Rico, see
20 section 7527A(e)(5)(A).

21 “(B) APPLICATION TO TAXABLE YEARS
22 AFTER 2021.—In the case of any bona fide resi-
23 dent of Puerto Rico (within the meaning of sec-
24 tion 937(a)) for any taxable year beginning
25 after December 31, 2021—

1 “(i) the credit determined under this
2 section shall be allowable to such resident,
3 and

4 “(ii) subsection (d)(1)(B)(ii) shall be
5 applied without regard to the phrase ‘in
6 the case of a taxpayer with 3 or more
7 qualifying children’.

8 “(3) AMERICAN SAMOA.—

9 “(A) IN GENERAL.—The Secretary shall
10 pay to American Samoa amounts estimated by
11 the Secretary as being equal to the aggregate
12 benefits that would have been provided to resi-
13 dents of American Samoa by reason of the ap-
14 plication of this section for taxable years begin-
15 ning after 2020 if the provisions of this section
16 had been in effect in American Samoa (applied
17 as if American Samoa were the United States
18 and without regard to the application of this
19 section to bona fide residents of Puerto Rico
20 under subsection (i)(1)).

21 “(B) DISTRIBUTION REQUIREMENT.—Sub-
22 paragraph (A) shall not apply unless American
23 Samoa has a plan, which has been approved by
24 the Secretary, under which American Samoa

1 will promptly distribute such payments to its
2 residents.

3 “(C) COORDINATION WITH CREDIT AL-
4 LOWED AGAINST UNITED STATES INCOME
5 TAXES.—

6 “(i) IN GENERAL.—In the case of a
7 taxable year with respect to which a plan
8 is approved under subparagraph (B), this
9 section (other than this subsection) shall
10 not apply to any individual eligible for a
11 distribution under such plan.

12 “(ii) APPLICATION OF SECTION IN
13 EVENT OF ABSENCE OF APPROVED
14 PLAN.—In the case of a taxable year with
15 respect to which a plan is not approved
16 under subparagraph (B)—

17 “(I) if such taxable year begins
18 in 2021, subsection (i)(1) shall be ap-
19 plied by substituting ‘bona fide resi-
20 dent of Puerto Rico or American
21 Samoa’ for ‘bona fide resident of
22 Puerto Rico’, and

23 “(II) if such taxable year begins
24 after December 31, 2021, rules simi-
25 lar to the rules of paragraph (2)(B)

1 shall apply with respect to bona fide
2 residents of American Samoa (within
3 the meaning of section 937(a)).

4 “(4) TREATMENT OF PAYMENTS.—For pur-
5 poses of section 1324 of title 31, United States
6 Code, the payments under this subsection shall be
7 treated in the same manner as a refund due from
8 a credit provision referred to in subsection (b)(2) of
9 such section.”.

10 (b) EFFECTIVE DATE.—The amendments made by
11 this section shall apply to taxable years beginning after
12 December 31, 2020.

13 **PART 3—EARNED INCOME TAX CREDIT**

14 **SEC. 9621. STRENGTHENING THE EARNED INCOME TAX**
15 **CREDIT FOR INDIVIDUALS WITH NO QUALI-**
16 **FYING CHILDREN.**

17 (a) SPECIAL RULES FOR 2021.—Section 32 of the
18 Internal Revenue Code of 1986 is amended by adding at
19 the end the following new subsection:

20 “(n) SPECIAL RULES FOR INDIVIDUALS WITHOUT
21 QUALIFYING CHILDREN.—In the case of any taxable year
22 beginning after December 31, 2020, and before January
23 1, 2022—

24 “(1) DECREASE IN MINIMUM AGE FOR CRED-
25 IT.—

1 “(A) IN GENERAL.—Subsection
2 (c)(1)(A)(ii)(II) shall be applied by substituting
3 ‘the applicable minimum age’ for ‘age 25’.

4 “(B) APPLICABLE MINIMUM AGE.—For
5 purposes of this paragraph, the term ‘applicable
6 minimum age’ means—

7 “(i) except as otherwise provided in
8 this subparagraph, age 19,

9 “(ii) in the case of a specified student
10 (other than a qualified former foster youth
11 or a qualified homeless youth), age 24, and

12 “(iii) in the case of a qualified former
13 foster youth or a qualified homeless youth,
14 age 18.

15 “(C) SPECIFIED STUDENT.—For purposes
16 of this paragraph, the term ‘specified student’
17 means, with respect to any taxable year, an in-
18 dividual who is an eligible student (as defined
19 in section 25A(b)(3)) during at least 5 calendar
20 months during the taxable year.

21 “(D) QUALIFIED FORMER FOSTER
22 YOUTH.—For purposes of this paragraph, the
23 term ‘qualified former foster youth’ means an
24 individual who—

1 “(i) on or after the date that such in-
2 dividual attained age 14, was in foster care
3 provided under the supervision or adminis-
4 tration of an entity administering (or eligi-
5 ble to administer) a plan under part B or
6 part E of title IV of the Social Security
7 Act (without regard to whether Federal as-
8 sistance was provided with respect to such
9 child under such part E), and

10 “(ii) provides (in such manner as the
11 Secretary may provide) consent for entities
12 which administer a plan under part B or
13 part E of title IV of the Social Security
14 Act to disclose to the Secretary informa-
15 tion related to the status of such individual
16 as a qualified former foster youth.

17 “(E) QUALIFIED HOMELESS YOUTH.—For
18 purposes of this paragraph, the term ‘qualified
19 homeless youth’ means, with respect to any tax-
20 able year, an individual who certifies, in a man-
21 ner as provided by the Secretary, that such in-
22 dividual is either an unaccompanied youth who
23 is a homeless child or youth, or is unaccom-
24 panied, at risk of homelessness, and self-sup-
25 porting.

1 “(2) ELIMINATION OF MAXIMUM AGE FOR
2 CREDIT.—Subsection (c)(1)(A)(ii)(II) shall be ap-
3 plied without regard to the phrase ‘but not attained
4 age 65’.

5 “(3) INCREASE IN CREDIT AND PHASEOUT PER-
6 CENTAGES.—The table contained in subsection
7 (b)(1) shall be applied by substituting ‘15.3’ for
8 ‘7.65’ each place it appears therein.

9 “(4) INCREASE IN EARNED INCOME AND
10 PHASEOUT AMOUNTS.—

11 “(A) IN GENERAL.—The table contained in
12 subsection (b)(2)(A) shall be applied—

13 “(i) by substituting ‘\$9,820’ for
14 ‘\$4,220’, and

15 “(ii) by substituting ‘\$11,610’ for
16 ‘\$5,280’.

17 “(B) COORDINATION WITH INFLATION AD-
18 JUSTMENT.—Subsection (j) shall not apply to
19 any dollar amount specified in this paragraph.”.

20 (b) INFORMATION RETURN MATCHING.—As soon as
21 practicable, the Secretary of the Treasury (or the Sec-
22 retary’s delegate) shall develop and implement procedures
23 to use information returns under section 6050S (relating
24 to returns relating to higher education tuition and related
25 expenses) to check the status of individuals as specified

1 students for purposes of section 32(n)(1)(B)(ii) of the In-
2 ternal Revenue Code of 1986 (as added by this section).

3 (c) EFFECTIVE DATE.—The amendment made by
4 this section shall apply to taxable years beginning after
5 December 31, 2020.

6 **SEC. 9622. TAXPAYER ELIGIBLE FOR CHILDLESS EARNED**
7 **INCOME CREDIT IN CASE OF QUALIFYING**
8 **CHILDREN WHO FAIL TO MEET CERTAIN**
9 **IDENTIFICATION REQUIREMENTS.**

10 (a) IN GENERAL.—Section 32(c)(1) of the Internal
11 Revenue Code of 1986 is amended by striking subpara-
12 graph (F).

13 (b) EFFECTIVE DATE.—The amendment made by
14 this section shall apply to taxable years beginning after
15 December 31, 2020.

16 **SEC. 9623. CREDIT ALLOWED IN CASE OF CERTAIN SEPA-**
17 **RATED SPOUSES.**

18 (a) IN GENERAL.—Section 32(d) of the Internal Rev-
19 enue Code of 1986 is amended—

20 (1) by striking “MARRIED INDIVIDUALS.—In
21 the case of” and inserting the following: “MARRIED
22 INDIVIDUALS.—

23 “(1) IN GENERAL.—In the case of”, and

24 (2) by adding at the end the following new
25 paragraph:

1 “(2) DETERMINATION OF MARITAL STATUS.—

2 For purposes of this section—

3 “(A) IN GENERAL.—Except as provided in
4 subparagraph (B), marital status shall be deter-
5 mined under section 7703(a).

6 “(B) SPECIAL RULE FOR SEPARATED
7 SPOUSE.—An individual shall not be treated as
8 married if such individual—

9 “(i) is married (as determined under
10 section 7703(a)) and does not file a joint
11 return for the taxable year,

12 “(ii) resides with a qualifying child of
13 the individual for more than one-half of
14 such taxable year, and

15 “(iii)(I) during the last 6 months of
16 such taxable year, does not have the same
17 principal place of abode as the individual’s
18 spouse, or

19 “(II) has a decree, instrument, or
20 agreement (other than a decree of divorce)
21 described in section 121(d)(3)(C) with re-
22 spect to the individual’s spouse and is not
23 a member of the same household with the
24 individual’s spouse by the end of the tax-
25 able year.”.

1 (b) CONFORMING AMENDMENTS.—

2 (1) Section 32(c)(1)(A) of such Code is amend-
3 ed by striking the last sentence.

4 (2) Section 32(c)(1)(E)(ii) of such Code is
5 amended by striking “(within the meaning of section
6 7703)”.

7 (3) Section 32(d)(1) of such Code, as amended
8 by subsection (a), is amended by striking “(within
9 the meaning of section 7703)”.

10 (c) EFFECTIVE DATE.—The amendments made by
11 this section shall apply to taxable years beginning after
12 December 31, 2020.

13 **SEC. 9624. MODIFICATION OF DISQUALIFIED INVESTMENT**
14 **INCOME TEST.**

15 (a) IN GENERAL.—Section 32(i) of the Internal Rev-
16 enue Code of 1986 is amended by striking “\$2,200” and
17 inserting “\$10,000”.

18 (b) INFLATION ADJUSTMENT.—Section 32(j)(1) of
19 such Code is amended—

20 (1) in the matter preceding subparagraph (A),
21 by inserting “(2021 in the case of the dollar amount
22 in subsection (i)(1))” after “2015”,

23 (2) in subparagraph (B)(i)—

1 (A) by striking “subsections (b)(2)(A) and
 2 (i)(1)” and inserting “subsection (b)(2)(A),
 3 and

4 (B) by striking “and” at the end,
 5 (3) by striking the period at the end of sub-
 6 paragraph (B)(ii) and inserting “, and”, and

7 (4) by inserting after subparagraph (B)(ii) the
 8 following new clause:

9 “(iii) in the case of the \$10,000
 10 amount in subsection (i)(1), ‘calendar year
 11 2020’ for ‘calendar year 2016’.”.

12 (c) EFFECTIVE DATE.—The amendments made by
 13 this section shall apply to taxable years beginning after
 14 December 31, 2020.

15 **SEC. 9625. APPLICATION OF EARNED INCOME TAX CREDIT**
 16 **IN POSSESSIONS OF THE UNITED STATES.**

17 (a) IN GENERAL.—Chapter 77 of the Internal Rev-
 18 enue Code of 1986 is amended by adding at the end the
 19 following new section:

20 **“SEC. 7530. APPLICATION OF EARNED INCOME TAX CREDIT**
 21 **TO POSSESSIONS OF THE UNITED STATES.**

22 “(a) PUERTO RICO.—

23 “(1) IN GENERAL.—With respect to calendar
 24 year 2021 and each calendar year thereafter, the
 25 Secretary shall, except as otherwise provided in this

1 subsection, make payments to Puerto Rico equal
2 to—

3 “(A) the specified matching amount for
4 such calendar year, plus

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

7 “(i) the expenditures made by Puerto
8 Rico during such calendar year for edu-
9 cation efforts with respect to individual
10 taxpayers and tax return preparers relat-
11 ing to the earned income tax credit, or

12 “(ii) \$1,000,000.

13 “(2) REQUIREMENT TO REFORM EARNED IN-
14 COME TAX CREDIT.—The Secretary shall not make
15 any payments under paragraph (1) with respect to
16 any calendar year unless Puerto Rico has in effect
17 an earned income tax credit for taxable years begin-
18 ning in or with such calendar year which (relative to
19 the earned income tax credit which was in effect for
20 taxable years beginning in or with calendar year
21 2019) increases the percentage of earned income
22 which is allowed as a credit for each group of indi-
23 viduals with respect to which such percentage is sep-
24 arately stated or determined in a manner designed
25 to substantially increase workforce participation.

1 “(3) SPECIFIED MATCHING AMOUNT.—For pur-
2 poses of this subsection—

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

6 “(i) the excess (if any) of—

7 “(I) the cost to Puerto Rico of
8 the earned income tax credit for tax-
9 able years beginning in or with such
10 calendar year, over

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

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

15 “(B) BASE AMOUNT.—

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

19 “(I) the cost to Puerto Rico of
20 the earned income tax credit for tax-
21 able years beginning in or with cal-
22 endar year 2019 (rounded to the
23 nearest multiple of \$1,000,000), or

24 “(II) \$200,000,000.

1 “(ii) INFLATION ADJUSTMENT.—In
2 the case of any calendar year after 2021,
3 the term ‘base amount’ means the dollar
4 amount determined under clause (i) in-
5 creased by an amount equal to—

6 “(I) such dollar amount, multi-
7 plied by—

8 “(II) the cost-of-living adjust-
9 ment determined under section 1(f)(3)
10 for such calendar year, determined by
11 substituting ‘calendar year 2020’ for
12 ‘calendar year 2016’ in subparagraph
13 (A)(ii) thereof.

14 Any amount determined under this clause
15 shall be rounded to the nearest multiple of
16 \$1,000,000.

17 “(4) RULES RELATED TO PAYMENTS.—

18 “(A) TIMING OF PAYMENTS.—The Sec-
19 retary shall make payments under paragraph
20 (1) for any calendar year—

21 “(i) after receipt of such information
22 as the Secretary may require to determine
23 such payments, and

24 “(ii) except as provided in clause (i),
25 within a reasonable period of time before

1 the due date for individual income tax re-
2 turns (as determined under the laws of
3 Puerto Rico) for taxable years which began
4 on the first day of such calendar year.

5 “(B) INFORMATION.—The Secretary may
6 require the reporting of such information as the
7 Secretary may require to carry out this sub-
8 section.

9 “(C) DETERMINATION OF COST OF
10 EARNED INCOME TAX CREDIT.—For purposes
11 of this subsection, the cost to Puerto Rico of
12 the earned income tax credit shall be deter-
13 mined by the Secretary on the basis of the laws
14 of Puerto Rico and shall include reductions in
15 revenues received by Puerto Rico by reason of
16 such credit and refunds attributable to such
17 credit, but shall not include any administrative
18 costs with respect to such credit.

19 “(b) POSSESSIONS WITH MIRROR CODE TAX SYS-
20 TEMS.—

21 “(1) IN GENERAL.—With respect to calendar
22 year 2021 and each calendar year thereafter, the
23 Secretary shall, except as otherwise provided in this
24 subsection, make payments to the Virgin Islands,

1 Guam, and the Commonwealth of the Northern Mar-
2 iana Islands equal to—

3 “(A) the cost to such possession of the
4 earned income tax credit for taxable years be-
5 ginning in or with such calendar year, plus

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

8 “(i) the expenditures made by such
9 possession during such calendar year for
10 education efforts with respect to individual
11 taxpayers and tax return preparers relat-
12 ing to such earned income tax credit, or

13 “(ii) \$50,000.

14 “(2) APPLICATION OF CERTAIN RULES.—Rules
15 similar to the rules of subparagraphs (A), (B), and
16 (C) of subsection (a)(4) shall apply for purposes of
17 this subsection.

18 “(c) AMERICAN SAMOA.—

19 “(1) IN GENERAL.—With respect to calendar
20 year 2021 and each calendar year thereafter, the
21 Secretary shall, except as otherwise provided in this
22 subsection, make payments to American Samoa
23 equal to—

24 “(A) the lesser of—

1 “(i) the cost to American Samoa of
2 the earned income tax credit for taxable
3 years beginning in or with such calendar
4 year, or

5 “(ii) \$16,000,000, plus

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

8 “(i) the expenditures made by Amer-
9 ican Samoa during such calendar year for
10 education efforts with respect to individual
11 taxpayers and tax return preparers relat-
12 ing to such earned income tax credit, or

13 “(ii) \$50,000.

14 “(2) REQUIREMENT TO ENACT AND MAINTAIN
15 AN EARNED INCOME TAX CREDIT.—The Secretary
16 shall not make any payments under paragraph (1)
17 with respect to any calendar year unless American
18 Samoa has in effect an earned income tax credit for
19 taxable years beginning in or with such calendar
20 year which allows a refundable tax credit to individ-
21 uals on the basis of the taxpayer’s earned income
22 which is designed to substantially increase workforce
23 participation.

24 “(3) INFLATION ADJUSTMENT.—In the case of
25 any calendar year after 2021, the \$16,000,000

1 amount in paragraph (1)(A)(ii) shall be increased by
2 an amount equal to—

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

4 “(B) the cost-of-living adjustment deter-
5 mined under section 1(f)(3) for such calendar
6 year, determined by substituting ‘calendar year
7 2020’ for ‘calendar year 2016’ in subparagraph
8 (A)(ii) thereof.

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

11 “(4) APPLICATION OF CERTAIN RULES.—Rules
12 similar to the rules of subparagraphs (A), (B), and
13 (C) of subsection (a)(4) shall apply for purposes of
14 this subsection.

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

20 (b) CLERICAL AMENDMENT.—The table of sections
21 for chapter 77 of the Internal Revenue Code of 1986 is
22 amended by adding at the end the following new item:

“Sec. 7530. Application of earned income tax credit to possessions of the
United States.”.

1 **SEC. 9626. TEMPORARY SPECIAL RULE FOR DETERMINING**
2 **EARNED INCOME FOR PURPOSES OF EARNED**
3 **INCOME TAX CREDIT.**

4 (a) IN GENERAL.—If the earned income of the tax-
5 payer for the taxpayer’s first taxable year beginning in
6 2021 is less than the earned income of the taxpayer for
7 the taxpayer’s first taxable year beginning in 2019, the
8 credit allowed under section 32 of the Internal Revenue
9 Code of 1986 may, at the election of the taxpayer, be de-
10 termined by substituting—

11 (1) such earned income for the taxpayer’s first
12 taxable year beginning in 2019, for

13 (2) such earned income for the taxpayer’s first
14 taxable year beginning in 2021.

15 (b) EARNED INCOME.—

16 (1) IN GENERAL.—For purposes of this section,
17 the term “earned income” has the meaning given
18 such term under section 32(c) of the Internal Rev-
19 enue Code of 1986.

20 (2) APPLICATION TO JOINT RETURNS.—For
21 purposes of subsection (a), in the case of a joint re-
22 turn, the earned income of the taxpayer for the first
23 taxable year beginning in 2019 shall be the sum of
24 the earned income of each spouse for such taxable
25 year.

26 (c) SPECIAL RULES.—

1 (1) ERRORS TREATED AS MATHEMATICAL ER-
2 RORS.—For purposes of section 6213 of the Internal
3 Revenue Code of 1986, an incorrect use on a return
4 of earned income pursuant to subsection (a) shall be
5 treated as a mathematical or clerical error.

6 (2) NO EFFECT ON DETERMINATION OF GROSS
7 INCOME, ETC.—Except as otherwise provided in this
8 subsection, the Internal Revenue Code of 1986 shall
9 be applied without regard to any substitution under
10 subsection (a).

11 (d) TREATMENT OF CERTAIN POSSESSIONS.—

12 (1) PAYMENTS TO POSSESSIONS WITH MIRROR
13 CODE TAX SYSTEMS.—The Secretary of the Treas-
14 ury shall pay to each possession of the United States
15 which has a mirror code tax system amounts equal
16 to the loss (if any) to that possession by reason of
17 the application of the provisions of this section
18 (other than this subsection) with respect to section
19 32 of the Internal Revenue Code of 1986. Such
20 amounts shall be determined by the Secretary of the
21 Treasury based on information provided by the gov-
22 ernment of the respective possession.

23 (2) PAYMENTS TO OTHER POSSESSIONS.—The
24 Secretary of the Treasury shall pay to each posses-
25 sion of the United States which does not have a mir-

1 ror code tax system amounts estimated by the Sec-
2 retary of the Treasury as being equal to the aggre-
3 gate benefits (if any) that would have been provided
4 to residents of such possession by reason of the pro-
5 visions of this section (other than this subsection)
6 with respect to section 32 of the Internal Revenue
7 Code of 1986 if a mirror code tax system had been
8 in effect in such possession. The preceding sentence
9 shall not apply unless the respective possession has
10 a plan, which has been approved by the Secretary of
11 the Treasury, under which such possession will
12 promptly distribute such payments to its residents.

13 (3) MIRROR CODE TAX SYSTEM.—For purposes
14 of this section, the term “mirror code tax system”
15 means, with respect to any possession of the United
16 States, the income tax system of such possession if
17 the income tax liability of the residents of such pos-
18 session under such system is determined by ref-
19 erence to the income tax laws of the United States
20 as if such possession were the United States.

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

1 **PART 4—DEPENDENT CARE ASSISTANCE**

2 **SEC. 9631. REFUNDABILITY AND ENHANCEMENT OF CHILD**
3 **AND DEPENDENT CARE TAX CREDIT.**

4 (a) IN GENERAL.—Section 21 of the Internal Rev-
5 enue Code of 1986 is amended by adding at the end the
6 following new subsection:

7 “(g) SPECIAL RULES FOR 2021.—In the case of any
8 taxable year beginning after December 31, 2020, and be-
9 fore January 1, 2022—

10 “(1) CREDIT MADE REFUNDABLE.—If the tax-
11 payer (in the case of a joint return, either spouse)
12 has a principal place of abode in the United States
13 (determined as provided in section 32) for more than
14 one-half of the taxable year, the credit allowed under
15 subsection (a) shall be treated as a credit allowed
16 under subpart C (and not allowed under this sub-
17 part).

18 “(2) INCREASE IN DOLLAR LIMIT ON AMOUNT
19 CREDITABLE.—Subsection (c) shall be applied—

20 “(A) by substituting ‘\$8,000’ for ‘\$3,000’
21 in paragraph (1) thereof, and

22 “(B) by substituting ‘\$16,000’ for ‘\$6,000’
23 in paragraph (2) thereof.

24 “(3) INCREASE IN APPLICABLE PERCENTAGE.—
25 Subsection (a)(2) shall be applied—

1 “(A) by substituting ‘50 percent’ for ‘35
2 percent ’, and

3 “(B) by substituting ‘\$125,000’ for
4 ‘\$15,000’.

5 “(4) APPLICATION OF PHASEOUT TO HIGH IN-
6 COME INDIVIDUALS.—

7 “(A) IN GENERAL.—Subsection (a)(2)
8 shall be applied by substituting ‘the phaseout
9 percentage’ for ‘20 percent’.

10 “(B) PHASEOUT PERCENTAGE.—The term
11 ‘phaseout percentage’ means 20 percent re-
12 duced (but not below zero) by 1 percentage
13 point for each \$2,000 (or fraction thereof) by
14 which the taxpayer’s adjusted gross income for
15 the taxable year exceeds \$400,000.”.

16 (b) APPLICATION OF CREDIT IN POSSESSIONS.—Sec-
17 tion 21 of such Code, as amended by subsection (a), is
18 amended by adding at the end the following new sub-
19 section:

20 “(h) APPLICATION OF CREDIT IN POSSESSIONS.—

21 “(1) PAYMENT TO POSSESSIONS WITH MIRROR
22 CODE TAX SYSTEMS.—The Secretary shall pay to
23 each possession of the United States with a mirror
24 code tax system amounts equal to the loss (if any)
25 to that possession by reason of the application of

1 this section (determined without regard to this sub-
2 section) with respect to taxable years beginning in or
3 with 2021. Such amounts shall be determined by the
4 Secretary based on information provided by the gov-
5 ernment of the respective possession.

6 “(2) PAYMENTS TO OTHER POSSESSIONS.—The
7 Secretary shall pay to each possession of the United
8 States which does not have a mirror code tax system
9 amounts estimated by the Secretary as being equal
10 to the aggregate benefits that would have been pro-
11 vided to residents of such possession by reason of
12 this section with respect to taxable years beginning
13 in or with 2021 if a mirror code tax system had
14 been in effect in such possession. The preceding sen-
15 tence shall not apply unless the respective possession
16 has a plan, which has been approved by the Sec-
17 retary, under which such possession will promptly
18 distribute such payments to its residents.

19 “(3) COORDINATION WITH CREDIT ALLOWED
20 AGAINST UNITED STATES INCOME TAXES.—In the
21 case of any taxable year beginning in or with 2021,
22 no credit shall be allowed under this section to any
23 individual—

1 “(A) to whom a credit is allowable against
2 taxes imposed by a possession with a mirror
3 code tax system by reason of this section, or

4 “(B) who is eligible for a payment under
5 a plan described in paragraph (2).

6 “(4) MIRROR CODE TAX SYSTEM.—For pur-
7 poses of this subsection, the term ‘mirror code tax
8 system’ means, with respect to any possession of the
9 United States, the income tax system of such posses-
10 sion if the income tax liability of the residents of
11 such possession under such system is determined by
12 reference to the income tax laws of the United
13 States as if such possession were the United States.

14 “(5) TREATMENT OF PAYMENTS.—For pur-
15 poses of section 1324 of title 31, United States
16 Code, the payments under this subsection shall be
17 treated in the same manner as a refund due from
18 a credit provision referred to in subsection (b)(2) of
19 such section.”.

20 (c) CONFORMING AMENDMENTS.—

21 (1) Section 6211(b)(4)(A) of such Code, as
22 amended by the preceding provisions of this Act, is
23 amended by inserting “21 by reason of subsection
24 (g) thereof,” before “24”.

1 (2) Section 1324(b)(2) of title 31, United
2 States Code (as amended by the preceding provi-
3 sions of this title), is amended by inserting “21,” be-
4 fore “24”.

5 (d) EFFECTIVE DATE.—The amendments made by
6 this section shall apply to taxable years beginning after
7 December 31, 2020.

8 **SEC. 9632. INCREASE IN EXCLUSION FOR EMPLOYER-PRO-**
9 **VIDED DEPENDENT CARE ASSISTANCE.**

10 (a) IN GENERAL.—Section 129(a)(2) of the Internal
11 Revenue Code of 1986 is amended by adding at the end
12 the following new subparagraph:

13 “(D) SPECIAL RULE FOR 2021.—In the
14 case of any taxable year beginning after Decem-
15 ber 31, 2020, and before January 1, 2022, sub-
16 paragraph (A) shall be applied be substituting
17 ‘\$10,500 (half such dollar amount’ for ‘\$5,000
18 (\$2,500’.”.

19 (b) EFFECTIVE DATE.—The amendment made by
20 this section shall apply to taxable years beginning after
21 December 31, 2020.

22 (c) RETROACTIVE PLAN AMENDMENTS.—A plan that
23 otherwise satisfies all applicable requirements of sections
24 125 and 129 of the Internal Revenue Code of 1986 (in-
25 cluding any rules or regulations thereunder) shall not fail

1 to be treated as a cafeteria plan or dependent care assist-
 2 ance program merely because such plan is amended pursu-
 3 ant to a provision under this section and such amendment
 4 is retroactive, if—

5 (1) such amendment is adopted no later than
 6 the last day of the plan year in which the amend-
 7 ment is effective, and

8 (2) the plan is operated consistent with the
 9 terms of such amendment during the period begin-
 10 ning on the effective date of the amendment and
 11 ending on the date the amendment is adopted.

12 **PART 5—CREDITS FOR PAID SICK AND FAMILY**
 13 **LEAVE**

14 **SEC. 9641. PAYROLL CREDITS.**

15 (a) IN GENERAL.—Chapter 21 of the Internal Rev-
 16 enue Code of 1986 is amended by adding at the end the
 17 following new subchapter:

18 **“Subchapter D—Credits**

“Sec. 3131. Credit for paid sick leave.

“Sec. 3132. Payroll credit for paid family leave.

“Sec. 3133. Special rule related to tax on employers.

19 **“SEC. 3131. CREDIT FOR PAID SICK LEAVE.**

20 “(a) IN GENERAL.—In the case of an employer, there
 21 shall be allowed as a credit against applicable employment
 22 taxes for each calendar quarter an amount equal to 100
 23 percent of the qualified sick leave wages paid by such em-
 24 ployer with respect to such calendar quarter.

1 “(b) LIMITATIONS AND REFUNDABILITY.—

2 “(1) WAGES TAKEN INTO ACCOUNT.—The
3 amount of qualified sick leave wages taken into ac-
4 count under subsection (a) with respect to any indi-
5 vidual shall not exceed \$200 (\$511 in the case of
6 any day any portion of which is paid sick time de-
7 scribed in paragraph (1), (2), or (3) of section
8 5102(a) of the Emergency Paid Sick Leave Act, ap-
9 plied with the modification described in subsection
10 (c)(2)(A)(i)) for any day (or portion thereof) for
11 which the individual is paid qualified sick leave
12 wages.

13 “(2) OVERALL LIMITATION ON NUMBER OF
14 DAYS TAKEN INTO ACCOUNT.—The aggregate num-
15 ber of days taken into account under paragraph (1)
16 for any calendar quarter shall not exceed the excess
17 (if any) of—

18 “(A) 10, over

19 “(B) the aggregate number of days so
20 taken into account during preceding calendar
21 quarters in such calendar year (other than the
22 first quarter of calendar year 2021).

23 “(3) CREDIT LIMITED TO CERTAIN EMPLOY-
24 MENT TAXES.—The credit allowed by subsection (a)
25 with respect to any calendar quarter shall not exceed

1 the applicable employment taxes for such calendar
2 quarter on the wages paid with respect to the em-
3 ployment of all employees of the employer.

4 “(4) REFUNDABILITY OF EXCESS CREDIT.—

5 “(A) CREDIT IS REFUNDABLE.—If the
6 amount of the credit under subsection (a) ex-
7 ceeds the limitation of paragraph (3) for any
8 calendar quarter, such excess shall be treated
9 as an overpayment that shall be refunded under
10 sections 6402(a) and 6413(b).

11 “(B) ADVANCING CREDIT.—In anticipation
12 of the credit, including the refundable portion
13 under subparagraph (A), the credit shall be ad-
14 vanced, according to forms and instructions
15 provided by the Secretary, up to an amount cal-
16 culated under subsection (a), subject to the lim-
17 its under paragraph (1) and (2), all calculated
18 through the end of the most recent payroll pe-
19 riod in the quarter.

20 “(c) QUALIFIED SICK LEAVE WAGES.—For purposes
21 of this section—

22 “(1) IN GENERAL.—The term ‘qualified sick
23 leave wages’ means wages paid by an employer
24 which would be required to be paid by reason of the

1 Emergency Paid Sick Leave Act as if such Act ap-
2 plied after March 31, 2021.

3 “(2) RULES OF APPLICATION.—For purposes of
4 determining whether wages are qualified sick leave
5 wages under paragraph (1)—

6 “(A) IN GENERAL.—The Emergency Paid
7 Sick Leave Act shall be applied—

8 “(i) by inserting ‘, the employee is
9 seeking or awaiting the results of a diag-
10 nostic test for, or a medical diagnosis of,
11 COVID-19 and such employee has been ex-
12 posed to COVID-19 or the employee’s em-
13 ployer has requested such test or diag-
14 nosis, or the employee is obtaining immu-
15 nization related to COVID–19 or recov-
16 ering from any injury, disability, illness, or
17 condition related to such immunization’
18 after ‘medical diagnosis’ in section
19 5102(a)(3) thereof, and

20 “(ii) by applying section 5102(b)(1) of
21 such Act separately with respect to each
22 calendar year after 2020 (and, in the case
23 of calendar year 2021, without regard to
24 the first quarter thereof).

1 “(B) LEAVE MUST MEET REQUIRE-
2 MENTS.—If an employer fails to comply with
3 any requirement of such Act (determined with-
4 out regard to section 5109 thereof) with respect
5 to paid sick time (as defined in section 5110 of
6 such Act), amounts paid by such employer with
7 respect to such paid sick time shall not be
8 taken into account as qualified sick leave wages.
9 For purposes of the preceding sentence, an em-
10 ployer which takes an action described in sec-
11 tion 5104 of such Act shall be treated as failing
12 to meet a requirement of such Act.

13 “(d) ALLOWANCE OF CREDIT FOR CERTAIN HEALTH
14 PLAN EXPENSES.—

15 “(1) IN GENERAL.—The amount of the credit
16 allowed under subsection (a) shall be increased by so
17 much of the employer’s qualified health plan ex-
18 penses as are properly allocable to the qualified sick
19 leave wages for which such credit is so allowed.

20 “(2) QUALIFIED HEALTH PLAN EXPENSES.—
21 For purposes of this subsection, the term ‘qualified
22 health plan expenses’ means amounts paid or in-
23 curred by the employer to provide and maintain a
24 group health plan (as defined in section 5000(b)(1)),
25 but only to the extent that such amounts are ex-

1 cluded from the gross income of employees by reason
2 of section 106(a).

3 “(3) ALLOCATION RULES.—For purposes of
4 this section, qualified health plan expenses shall be
5 allocated to qualified sick leave wages in such man-
6 ner as the Secretary may prescribe. Except as other-
7 wise provided by the Secretary, such allocation shall
8 be treated as properly made if made on the basis of
9 being pro rata among covered employees and pro
10 rata on the basis of periods of coverage (relative to
11 the time periods of leave to which such wages re-
12 late).

13 “(e) DEFINITIONS AND SPECIAL RULES.—

14 “(1) APPLICABLE EMPLOYMENT TAXES.—For
15 purposes of this section, the term ‘applicable employ-
16 ment taxes’ means the following:

17 “(A) The taxes imposed under section
18 3111(b).

19 “(B) So much of the taxes imposed under
20 section 3221(a) as are attributable to the rate
21 in effect under section 3111(b).

22 “(2) WAGES.—For purposes of this section, the
23 term ‘wages’ means wages (as defined in section
24 3121(a), determined without regard to paragraphs
25 (1) through (22) of section 3121(b)) and compensa-

1 tion (as defined in section 3231(e), determined with-
2 out regard to the sentence in paragraph (1) thereof
3 which begins ‘Such term does not include remunera-
4 tion’).

5 “(3) DENIAL OF DOUBLE BENEFIT.—For pur-
6 poses of chapter 1, the gross income of the em-
7 ployer, for the taxable year which includes the last
8 day of any calendar quarter with respect to which a
9 credit is allowed under this section, shall be in-
10 creased by the amount of such credit. Any wages
11 taken into account in determining the credit allowed
12 under this section shall not be taken into account for
13 purposes of determining the credit allowed under
14 sections 45A, 45P, 45S, 51, 3132, and 3134. In the
15 case of any credit allowed under section 2301 of the
16 CARES Act or section 41 with respect to wages
17 taken into account under this section, the credit al-
18 lowed under this section shall be reduced by the por-
19 tion of the credit allowed under such section 2301
20 or section 41 which is attributable to such wages.

21 “(4) ELECTION TO NOT TAKE CERTAIN WAGES
22 INTO ACCOUNT.—This section shall not apply to so
23 much of the qualified sick leave wages paid by an el-
24 igible employer as such employer elects (at such time

1 and in such manner as the Secretary may prescribe)
2 to not take into account for purposes of this section.

3 “(5) CERTAIN GOVERNMENTAL EMPLOYERS.—
4 No credit shall be allowed under this section to the
5 Government of the United States or to any agency
6 or instrumentality thereof. The preceding sentence
7 shall not apply to any organization described in sec-
8 tion 501(c)(1) and exempt from tax under section
9 501(a).

10 “(6) EXTENSION OF LIMITATION ON ASSESS-
11 MENT.—Notwithstanding section 6501, the limita-
12 tion on the time period for the assessment of any
13 amount attributable to a credit claimed under this
14 section shall not expire before the date that is 5
15 years after the later of—

16 “(A) the date on which the original return
17 which includes the calendar quarter with re-
18 spect to which such credit is determined is filed,
19 or

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

22 “(f) REGULATIONS.—The Secretary shall prescribe
23 such regulations or other guidance as may be necessary
24 to carry out the purposes of this section, including—

1 “(1) regulations or other guidance to prevent
2 the avoidance of the purposes of the limitations
3 under this section,

4 “(2) regulations or other guidance to minimize
5 compliance and record-keeping burdens under this
6 section,

7 “(3) regulations or other guidance providing for
8 waiver of penalties for failure to deposit amounts in
9 anticipation of the allowance of the credit allowed
10 under this section,

11 “(4) regulations or other guidance for recap-
12 turing the benefit of credits determined under this
13 section in cases where there is a subsequent adjust-
14 ment to the credit determined under subsection (a),

15 “(5) regulations or other guidance to ensure
16 that the wages taken into account under this section
17 conform with the paid sick time required to be pro-
18 vided under the Emergency Paid Sick Leave Act,
19 and

20 “(6) regulations or other guidance to permit the
21 advancement of the credit determined under sub-
22 section (a).

23 “(g) APPLICATION OF SECTION.—This section shall
24 apply only to wages paid with respect to the period begin-
25 ning on April 1, 2021, and ending on September 30, 2021.

1 “(h) TREATMENT OF DEPOSITS.—The Secretary
2 shall waive any penalty under section 6656 for any failure
3 to make a deposit of applicable employment taxes if the
4 Secretary determines that such failure was due to the an-
5 ticipation of the credit allowed under this section.

6 “(i) NON-DISCRIMINATION REQUIREMENT.—No
7 credit shall be allowed under this section to any employer
8 for any calendar quarter if such employer, with respect
9 to the availability of the provision of qualified sick leave
10 wages to which this section otherwise applies for such cal-
11 endar quarter, discriminates in favor of highly com-
12 pensated employees (within the meaning of section
13 414(q)), full-time employees, or employees on the basis of
14 employment tenure with such employer.

15 **“SEC. 3132. PAYROLL CREDIT FOR PAID FAMILY LEAVE.**

16 “(a) IN GENERAL.—In the case of an employer, there
17 shall be allowed as a credit against applicable employment
18 taxes for each calendar quarter an amount equal to 100
19 percent of the qualified family leave wages paid by such
20 employer with respect to such calendar quarter.

21 “(b) LIMITATIONS AND REFUNDABILITY.—

22 “(1) WAGES TAKEN INTO ACCOUNT.—The
23 amount of qualified family leave wages taken into
24 account under subsection (a) with respect to any in-
25 dividual shall not exceed—

1 “(A) for any day (or portion thereof) for
2 which the individual is paid qualified family
3 leave wages, \$200, and

4 “(B) in the aggregate with respect to all
5 calendar quarters, \$12,000.

6 “(2) CREDIT LIMITED TO CERTAIN EMPLOY-
7 MENT TAXES.—The credit allowed by subsection (a)
8 with respect to any calendar quarter shall not exceed
9 the applicable employment taxes for such calendar
10 quarter (reduced by any credits allowed under sec-
11 tion 3131) on the wages paid with respect to the em-
12 ployment of all employees of the employer.

13 “(3) REFUNDABILITY OF EXCESS CREDIT.—

14 “(A) CREDIT IS REFUNDABLE.—If the
15 amount of the credit under subsection (a) ex-
16 ceeds the limitation of paragraph (2) for any
17 calendar quarter, such excess shall be treated
18 as an overpayment that shall be refunded under
19 sections 6402(a) and 6413(b).

20 “(B) ADVANCING CREDIT.—In anticipation
21 of the credit, including the refundable portion
22 under subparagraph (A), the credit shall be ad-
23 vanced, according to forms and instructions
24 provided by the Secretary, up to an amount cal-
25 culated under subsection (a), subject to the lim-

1 its under paragraph (1) and (2), all calculated
2 through the end of the most recent payroll pe-
3 riod in the quarter.

4 “(c) QUALIFIED FAMILY LEAVE WAGES.—

5 “(1) IN GENERAL.—For purposes of this sec-
6 tion, the term ‘qualified family leave wages’ means
7 wages paid by an employer which would be required
8 to be paid by reason of the Emergency Family and
9 Medical Leave Expansion Act (including the amend-
10 ments made by such Act) as if such Act (and
11 amendments made by such Act) applied after March
12 31, 2021.

13 “(2) RULES OF APPLICATION.—

14 “(A) IN GENERAL.—For purposes of deter-
15 mining whether wages are qualified family leave
16 wages under paragraph (1)—

17 “(i) section 110(a)(2)(A) of the Fam-
18 ily and Medical Leave Act of 1993 shall be
19 applied by inserting ‘or any reason for
20 leave described in section 5102(a) of the
21 Families First Coronavirus Response Act,
22 or the employee is seeking or awaiting the
23 results of a diagnostic test for, or a med-
24 ical diagnosis of, COVID-19 and such em-
25 ployee has been exposed to COVID-19 or

1 the employee's employer has requested
2 such test or diagnosis, or the employee is
3 obtaining immunization related to COVID-
4 19 or recovering from any injury, dis-
5 ability, illness, or condition related to such
6 immunization' after 'public health emer-
7 gency', and

8 "(ii) section 110(b) of such Act shall
9 be applied—

10 "(I) without regard to paragraph

11 (1) thereof,

12 "(II) by striking 'after taking

13 leave after such section for 10 days'

14 in paragraph (2)(A) thereof, and

15 "(III) by substituting '\$12,000'

16 for '\$10,000' in paragraph (2)(B)(ii)

17 thereof.

18 "(B) LEAVE MUST MEET REQUIRE-

19 MENTS.—For purposes of determining whether

20 wages would be required to be paid under para-

21 graph (1), if an employer fails to comply with

22 any requirement of the Family and Medical

23 Leave Act of 1993 or the Emergency Family

24 and Medical Leave Expansion Act (determined

25 without regard to any time limitation under sec-

1 tion 102(a)(1)(F) of the Family and Medical
2 Leave Act of 1994) with respect to any leave
3 provided for a qualifying need related to a pub-
4 lic health emergency (as defined in section 110
5 of such Act, applied as described in subpara-
6 graph (A)(i)), amounts paid by such employer
7 with respect to such leave shall not be taken
8 into account as qualified family leave wages.
9 For purposes of the preceding sentence, an em-
10 ployer which takes an action described in sec-
11 tion 105 of the Family and Medical Leave Act
12 of 1993 shall be treated as failing to meet a re-
13 quirement of such Act.

14 “(d) ALLOWANCE OF CREDIT FOR CERTAIN HEALTH
15 PLAN EXPENSES.—

16 “(1) IN GENERAL.—The amount of the credit
17 allowed under subsection (a) shall be increased by so
18 much of the employer’s qualified health plan ex-
19 penses as are properly allocable to the qualified fam-
20 ily leave wages for which such credit is so allowed.

21 “(2) QUALIFIED HEALTH PLAN EXPENSES.—
22 For purposes of this subsection, the term ‘qualified
23 health plan expenses’ means amounts paid or in-
24 curred by the employer to provide and maintain a
25 group health plan (as defined in section 5000(b)(1)),

1 but only to the extent that such amounts are ex-
2 cluded from the gross income of employees by reason
3 of section 106(a).

4 “(3) ALLOCATION RULES.—For purposes of
5 this section, qualified health plan expenses shall be
6 allocated to qualified family leave wages in such
7 manner as the Secretary may prescribe. Except as
8 otherwise provided by the Secretary, such allocation
9 shall be treated as properly made if made on the
10 basis of being pro rata among covered employees
11 and pro rata on the basis of periods of coverage (rel-
12 ative to the time periods of leave to which such
13 wages relate).

14 “(e) DEFINITIONS AND SPECIAL RULES.—

15 “(1) APPLICABLE EMPLOYMENT TAXES.—For
16 purposes of this section, the term ‘applicable employ-
17 ment taxes’ means the following:

18 “(A) The taxes imposed under section
19 3111(b).

20 “(B) So much of the taxes imposed under
21 section 3221(a) as are attributable to the rate
22 in effect under section 3111(b).

23 “(2) WAGES.—For purposes of this section, the
24 term ‘wages’ means wages (as defined in section
25 3121(a), determined without regard to paragraphs

1 (1) through (22) of section 3121(b)) and compensa-
2 tion (as defined in section 3231(e), determined with-
3 out regard to the sentence in paragraph (1) thereof
4 which begins ‘Such term does not include remunera-
5 tion’).

6 “(3) DENIAL OF DOUBLE BENEFIT.—For pur-
7 poses of chapter 1, the gross income of the em-
8 ployer, for the taxable year which includes the last
9 day of any calendar quarter with respect to which a
10 credit is allowed under this section, shall be in-
11 creased by the amount of such credit. Any wages
12 taken into account in determining the credit allowed
13 under this section shall not be taken into account for
14 purposes of determining the credit allowed under
15 sections 45A, 45P, 45S, 51, 3131, and 3134. In the
16 case of any credit allowed under section 2301 of the
17 CARES Act or section 41 with respect to wages
18 taken into account under this section, the credit al-
19 lowed under this section shall be reduced by the por-
20 tion of the credit allowed under such section 2301
21 or section 41 which is attributable to such wages.

22 “(4) ELECTION TO NOT TAKE CERTAIN WAGES
23 INTO ACCOUNT.—This section shall not apply to so
24 much of the qualified family leave wages paid by an
25 eligible employer as such employer elects (at such

1 time and in such manner as the Secretary may pre-
2 scribe) to not take into account for purposes of this
3 section.

4 “(5) CERTAIN GOVERNMENTAL EMPLOYERS.—
5 No credit shall be allowed under this section to the
6 Government of the United States or to any agency
7 or instrumentality thereof. The preceding sentence
8 shall not apply to any organization described in sec-
9 tion 501(c)(1) and exempt from tax under section
10 501(a).

11 “(6) EXTENSION OF LIMITATION ON ASSESS-
12 MENT.—Notwithstanding section 6501, the limita-
13 tion on the time period for the assessment of any
14 amount attributable to a credit claimed under this
15 section shall not expire before the date that is 5
16 years after the later of—

17 “(A) the date on which the original return
18 which includes the calendar quarter with re-
19 spect to which such credit is determined is filed,
20 or

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

23 “(f) REGULATIONS.—The Secretary shall prescribe
24 such regulations or other guidance as may be necessary
25 to carry out the purposes of this section, including—

1 “(1) regulations or other guidance to prevent
2 the avoidance of the purposes of the limitations
3 under this section,

4 “(2) regulations or other guidance to minimize
5 compliance and record-keeping burdens under this
6 section,

7 “(3) regulations or other guidance providing for
8 waiver of penalties for failure to deposit amounts in
9 anticipation of the allowance of the credit allowed
10 under this section,

11 “(4) regulations or other guidance for recap-
12 turing the benefit of credits determined under this
13 section in cases where there is a subsequent adjust-
14 ment to the credit determined under subsection (a),

15 “(5) regulations or other guidance to ensure
16 that the wages taken into account under this section
17 conform with the paid leave required to be provided
18 under the Emergency Family and Medical Leave Ex-
19 pansion Act (including the amendments made by
20 such Act), and

21 “(6) regulations or other guidance to permit the
22 advancement of the credit determined under sub-
23 section (a).

1 “(g) APPLICATION OF SECTION.—This section shall
2 apply only to wages paid with respect to the period begin-
3 ning on April 1, 2021, and ending on September 30, 2021.

4 “(h) TREATMENT OF DEPOSITS.—The Secretary
5 shall waive any penalty under section 6656 for any failure
6 to make a deposit of applicable employment taxes if the
7 Secretary determines that such failure was due to the an-
8 ticipation of the credit allowed under this section.

9 “(i) NON-DISCRIMINATION REQUIREMENT.—No
10 credit shall be allowed under this section to any employer
11 for any calendar quarter if such employer, with respect
12 to the availability of the provision of qualified family leave
13 wages to which this section otherwise applies for such cal-
14 endar quarter, discriminates in favor of highly com-
15 pensated employees (within the meaning of section
16 414(q)), full-time employees, or employees on the basis of
17 employment tenure with such employer.

18 **“SEC. 3133. SPECIAL RULE RELATED TO TAX ON EMPLOY-**
19 **ERS.**

20 “(a) IN GENERAL.—The credit allowed by section
21 3131 and the credit allowed by section 3132 shall each
22 be increased by the amount of the taxes imposed by sub-
23 sections (a) and (b) of section 3111 and section 3221(a)
24 on qualified sick leave wages, or qualified family leave

1 wages, for which credit is allowed under such section 3131
2 or 3132 (respectively).

3 “(b) DENIAL OF DOUBLE BENEFIT.—For denial of
4 double benefit with respect to the credit increase under
5 subsection (a), see sections 3131(e)(3) and 3132(e)(3).”.

6 (b) REFUNDS.—Paragraph (2) of section 1324(b) of
7 title 31, United States Code, is amended by inserting
8 “3131, 3132,” before “6428”.

9 (c) CLERICAL AMENDMENT.—The table of sub-
10 chapters for chapter 21 of the Internal Revenue Code of
11 1986 is amended by adding at the end the following new
12 item:

“SUBCHAPTER D—CREDITS”.

13 (d) EFFECTIVE DATE.—The amendments made by
14 this section shall apply to amounts paid with respect to
15 calendar quarters beginning after March 31, 2021.

16 **SEC. 9642. CREDIT FOR SICK LEAVE FOR CERTAIN SELF-**
17 **EMPLOYED INDIVIDUALS.**

18 (a) IN GENERAL.—In the case of an eligible self-em-
19 ployed individual, there shall be allowed as a credit against
20 the tax imposed by chapter 1 of the Internal Revenue Code
21 of 1986 for any taxable year an amount equal to the quali-
22 fied sick leave equivalent amount with respect to the indi-
23 vidual.

24 (b) ELIGIBLE SELF-EMPLOYED INDIVIDUAL.—For
25 purposes of this section—

1 (1) IN GENERAL.—The term “eligible self-em-
2 ployed individual” means an individual who—

3 (A) regularly carries on any trade or busi-
4 ness within the meaning of section 1402 of the
5 Internal Revenue Code of 1986, and

6 (B) would be entitled to receive paid leave
7 during the taxable year pursuant to the Emer-
8 gency Paid Sick Leave Act if—

9 (i) the individual were an employee of
10 an employer (other than himself or her-
11 self), and

12 (ii) such Act applied after March 31,
13 2021.

14 (2) RULES OF APPLICATION.—For purposes of
15 paragraph (1)(B), in determining whether an indi-
16 vidual would be entitled to receive paid leave under
17 the Emergency Paid Sick Leave Act, such Act shall
18 be applied—

19 (A) by inserting “, the employee is seeking
20 or awaiting the results of a diagnostic test for,
21 or a medical diagnosis of, COVID-19 and such
22 employee has been exposed to COVID-19 or is
23 unable to work pending the results of such test
24 or diagnosis, or the employee is obtaining im-
25 munization related to COVID–19 or recovering

1 from any injury, disability, illness, or condition
2 related to such immunization” after “medical
3 diagnosis” in section 5102(a)(3) of such Act,
4 and

5 (B) by applying section 5102(b)(1) of such
6 Act separately with respect to each taxable
7 year.

8 (c) QUALIFIED SICK LEAVE EQUIVALENT
9 AMOUNT.—For purposes of this section—

10 (1) IN GENERAL.—The term “qualified sick
11 leave equivalent amount” means, with respect to any
12 eligible self-employed individual, an amount equal
13 to—

14 (A) the number of days during the taxable
15 year (but not more than 10) that the individual
16 is unable to perform services in any trade or
17 business referred to in section 1402 of the In-
18 ternal Revenue Code of 1986 for a reason with
19 respect to which such individual would be enti-
20 tled to receive sick leave as described in sub-
21 section (b), multiplied by

22 (B) the lesser of—

23 (i) \$200 (\$511 in the case of any day
24 of paid sick time described in paragraph
25 (1), (2), or (3) of section 5102(a) of the

1 Emergency Paid Sick Leave Act, applied
2 with the modification described in sub-
3 section (b)(2)(A)) of this section, or

4 (ii) 67 percent (100 percent in the
5 case of any day of paid sick time described
6 in paragraph (1), (2), or (3) of section
7 5102(a) of the Emergency Paid Sick Leave
8 Act) of the average daily self-employment
9 income of the individual for the taxable
10 year.

11 (2) AVERAGE DAILY SELF-EMPLOYMENT IN-
12 COME.—For purposes of this subsection, the term
13 “average daily self-employment income” means an
14 amount equal to—

15 (A) the net earnings from self-employment
16 of the individual for the taxable year, divided by

17 (B) 260.

18 (3) ELECTION TO USE PRIOR YEAR NET EARN-
19 INGS FROM SELF-EMPLOYMENT INCOME.—In the
20 case of an individual who elects (at such time and
21 in such manner as the Secretary may provide) the
22 application of this paragraph, paragraph (2)(A) shall
23 be applied by substituting “the prior taxable year”
24 for “the taxable year”.

1 (4) ELECTION TO NOT TAKE DAYS INTO AC-
2 COUNT.—Any day shall not be taken into account
3 under paragraph (1)(A) if the eligible self-employed
4 individual elects (at such time and in such manner
5 as the Secretary may prescribe) to not take such day
6 into account for purposes of such paragraph.

7 (d) CREDIT REFUNDABLE.—

8 (1) IN GENERAL.—The credit determined under
9 this section shall be treated as a credit allowed to
10 the taxpayer under subpart C of part IV of sub-
11 chapter A of chapter 1 of such Code.

12 (2) TREATMENT OF PAYMENTS.—For purposes
13 of section 1324 of title 31, United States Code, any
14 refund due from the credit determined under this
15 section shall be treated in the same manner as a re-
16 fund due from a credit provision referred to in sub-
17 section (b)(2) of such section.

18 (e) SPECIAL RULES.—

19 (1) DOCUMENTATION.—No credit shall be al-
20 lowed under this section unless the individual main-
21 tains such documentation as the Secretary may pre-
22 scribe to establish such individual as an eligible self-
23 employed individual.

24 (2) DENIAL OF DOUBLE BENEFIT.—In the case
25 of an individual who receives wages (as defined in

1 section 3121(a) of the Internal Revenue Code of
2 1986) or compensation (as defined in section
3 3231(e) of such Code) paid by an employer which
4 are required to be paid by reason of the Emergency
5 Paid Sick Leave Act, the qualified sick leave equiva-
6 lent amount otherwise determined under subsection
7 (c) of this section shall be reduced (but not below
8 zero) to the extent that the sum of the amount de-
9 scribed in such subsection and in section 3131(b)(1)
10 of such Code exceeds \$2,000 (\$5,110 in the case of
11 any day any portion of which is paid sick time de-
12 scribed in paragraph (1), (2), or (3) of section
13 5102(a) of the Emergency Paid Sick Leave Act).

14 (f) APPLICATION OF SECTION.—Only days occurring
15 during the period beginning on April 1, 2021, and ending
16 on September 30, 2021, may be taken into account under
17 subsection (c)(1)(A).

18 (g) APPLICATION OF CREDIT IN CERTAIN POSSES-
19 SIONS.—

20 (1) PAYMENTS TO POSSESSIONS WITH MIRROR
21 CODE TAX SYSTEMS.—The Secretary shall pay to
22 each possession of the United States which has a
23 mirror code tax system amounts equal to the loss (if
24 any) to that possession by reason of the application
25 of the provisions of this section. Such amounts shall

1 be determined by the Secretary based on information
2 provided by the government of the respective posses-
3 sion.

4 (2) PAYMENTS TO OTHER POSSESSIONS.—The
5 Secretary shall pay to each possession of the United
6 States which does not have a mirror code tax system
7 amounts estimated by the Secretary as being equal
8 to the aggregate benefits (if any) that would have
9 been provided to residents of such possession by rea-
10 son of the provisions of this section if a mirror code
11 tax system had been in effect in such possession.
12 The preceding sentence shall not apply unless the re-
13 spective possession has a plan, which has been ap-
14 proved by the Secretary, under which such posses-
15 sion will promptly distribute such payments to its
16 residents.

17 (3) MIRROR CODE TAX SYSTEM.—For purposes
18 of this section, the term “mirror code tax system”
19 means, with respect to any possession of the United
20 States, the income tax system of such possession if
21 the income tax liability of the residents of such pos-
22 session under such system is determined by ref-
23 erence to the income tax laws of the United States
24 as if such possession were the United States.

1 (4) TREATMENT OF PAYMENTS.—For purposes
2 of section 1324 of title 31, United States Code, the
3 payments under this subsection shall be treated in
4 the same manner as a refund due from a credit pro-
5 vision referred to in subsection (b)(2) of such sec-
6 tion.

7 (h) REGULATIONS.—The Secretary shall prescribe
8 such regulations or other guidance as may be necessary
9 to carry out the purposes of this section, including—

10 (1) regulations or other guidance to effectuate
11 the purposes of this section, and

12 (2) regulations or other guidance to minimize
13 compliance and record-keeping burdens under this
14 section.

15 **SEC. 9643. CREDIT FOR FAMILY LEAVE FOR CERTAIN SELF-**
16 **EMPLOYED INDIVIDUALS.**

17 (a) IN GENERAL.—In the case of an eligible self-em-
18 ployed individual, there shall be allowed as a credit against
19 the tax imposed by chapter 1 of the Internal Revenue Code
20 of 1986 for any taxable year an amount equal to 100 per-
21 cent of the qualified family leave equivalent amount with
22 respect to the individual.

23 (b) ELIGIBLE SELF-EMPLOYED INDIVIDUAL.—For
24 purposes of this section—

1 (1) IN GENERAL.—The term “eligible self-em-
2 ployed individual” means an individual who—

3 (A) regularly carries on any trade or busi-
4 ness within the meaning of section 1402 of the
5 Internal Revenue Code of 1986, and

6 (B) would be entitled to receive paid leave
7 during the taxable year pursuant to the Emer-
8 gency Family and Medical Leave Expansion Act
9 if—

10 (i) the individual were an employee of
11 an employer (other than himself or her-
12 self),

13 (ii) section 102(a)(1)(F) of the Fam-
14 ily and Medical Leave Act of 1993 applied
15 after March 31, 2021.

16 (2) RULES OF APPLICATION.—For purposes of
17 paragraph (1)(B), in determining whether an indi-
18 vidual would be entitled to receive paid leave under
19 the Emergency Family and Medical Leave Act—

20 (A) section 110(a)(2)(A) of the Family and
21 Medical Leave Act of 1993 shall be applied by
22 inserting “or any reason for leave described in
23 section 5102(a) of the Families First
24 Coronavirus Response Act, or the employee is
25 seeking or awaiting the results of a diagnostic

1 test for, or a medical diagnosis of, COVID-19
2 and such employee has been exposed to
3 COVID-19 or is unable to work pending the re-
4 sults of such test or diagnosis, or the employee
5 is obtaining immunization related to COVID-
6 19 or recovering from any injury, disability, ill-
7 ness, or condition related to such immuniza-
8 tion” after “public health emergency”, and

9 (B) section 110(b) of such Act shall be ap-
10 plied—

11 (i) without regard to paragraph (1)
12 thereof, and

13 (ii) by striking “after taking leave
14 after such section for 10 days” in para-
15 graph (2)(A) thereof.

16 (c) QUALIFIED FAMILY LEAVE EQUIVALENT
17 AMOUNT.—For purposes of this section—

18 (1) IN GENERAL.—The term “qualified family
19 leave equivalent amount” means, with respect to any
20 eligible self-employed individual, an amount equal to
21 the product of—

22 (A) the number of days (not to exceed 60)
23 during the taxable year that the individual is
24 unable to perform services in any trade or busi-
25 ness referred to in section 1402 of the Internal

1 Revenue Code of 1986 for a reason with respect
2 to which such individual would be entitled to re-
3 ceive paid leave as described in subsection (b)
4 of this section, multiplied by

5 (B) the lesser of—

6 (i) 67 percent of the average daily
7 self-employment income of the individual
8 for the taxable year, or

9 (ii) \$200.

10 (2) AVERAGE DAILY SELF-EMPLOYMENT IN-
11 COME.—For purposes of this subsection, the term
12 “average daily self-employment income” means an
13 amount equal to—

14 (A) the net earnings from self-employment
15 income of the individual for the taxable year,
16 divided by

17 (B) 260.

18 (3) ELECTION TO USE PRIOR YEAR NET EARN-
19 INGS FROM SELF-EMPLOYMENT INCOME.—In the
20 case of an individual who elects (at such time and
21 in such manner as the Secretary may provide) the
22 application of this paragraph, paragraph (2)(A) shall
23 be applied by substituting “the prior taxable year”
24 for “the taxable year”.

1 (4) COORDINATION WITH CREDIT FOR SICK
2 LEAVE.—Any day taken into account in determining
3 the qualified sick leave equivalent amount with re-
4 spect to any eligible-self employed individual under
5 section 9642 shall not be take into account in deter-
6 mining the qualified family leave equivalent amount
7 with respect to such individual under this section.

8 (d) CREDIT REFUNDABLE.—

9 (1) IN GENERAL.—The credit determined under
10 this section shall be treated as a credit allowed to
11 the taxpayer under subpart C of part IV of sub-
12 chapter A of chapter 1 of such Code.

13 (2) TREATMENT OF PAYMENTS.—For purposes
14 of section 1324 of title 31, United States Code, any
15 refund due from the credit determined under this
16 section shall be treated in the same manner as a re-
17 fund due from a credit provision referred to in sub-
18 section (b)(2) of such section.

19 (e) SPECIAL RULES.—

20 (1) DOCUMENTATION.—No credit shall be al-
21 lowed under this section unless the individual main-
22 tains such documentation as the Secretary may pre-
23 scribe to establish such individual as an eligible self-
24 employed individual.

1 (2) DENIAL OF DOUBLE BENEFIT.—In the case
2 of an individual who receives wages (as defined in
3 section 3121(a) of the Internal Revenue Code of
4 1986) or compensation (as defined in section
5 3231(e) of such Code) paid by an employer which
6 are required to be paid by reason of the Emergency
7 Family and Medical Leave Expansion Act, the quali-
8 fied family leave equivalent amount otherwise de-
9 scribed in subsection (c) of this section shall be re-
10 duced (but not below zero) to the extent that the
11 sum of the amount described in such subsection and
12 in section 3132(b)(1) of such Code exceeds \$12,000.

13 (3) REFERENCES TO EMERGENCY FAMILY AND
14 MEDICAL LEAVE EXPANSION ACT.—Any reference in
15 this section to the Emergency Family and Medical
16 Leave Expansion Act shall be treated as including a
17 reference to the amendments made by such Act.

18 (f) APPLICATION OF SECTION.—Only days occurring
19 during the period beginning on April 1, 2021 and ending
20 on September 30, 2021, may be taken into account under
21 subsection (c)(1)(A).

22 (g) APPLICATION OF CREDIT IN CERTAIN POSSES-
23 SIONS.—

24 (1) PAYMENTS TO POSSESSIONS WITH MIRROR
25 CODE TAX SYSTEMS.—The Secretary shall pay to

1 each possession of the United States which has a
2 mirror code tax system amounts equal to the loss (if
3 any) to that possession by reason of the application
4 of the provisions of this section. Such amounts shall
5 be determined by the Secretary based on information
6 provided by the government of the respective posses-
7 sion.

8 (2) PAYMENTS TO OTHER POSSESSIONS.—The
9 Secretary shall pay to each possession of the United
10 States which does not have a mirror code tax system
11 amounts estimated by the Secretary as being equal
12 to the aggregate benefits (if any) that would have
13 been provided to residents of such possession by rea-
14 son of the provisions of this section if a mirror code
15 tax system had been in effect in such possession.
16 The preceding sentence shall not apply unless the re-
17 spective possession has a plan, which has been ap-
18 proved by the Secretary, under which such posses-
19 sion will promptly distribute such payments to its
20 residents.

21 (3) MIRROR CODE TAX SYSTEM.—For purposes
22 of this section, the term “mirror code tax system”
23 means, with respect to any possession of the United
24 States, the income tax system of such possession if
25 the income tax liability of the residents of such pos-

1 session under such system is determined by ref-
2 erence to the income tax laws of the United States
3 as if such possession were the United States.

4 (4) TREATMENT OF PAYMENTS.—For purposes
5 of section 1324 of title 31, United States Code, the
6 payments under this subsection shall be treated in
7 the same manner as a refund due from a credit pro-
8 vision referred to in subsection (b)(2) of such sec-
9 tion.

10 (h) REGULATIONS.—The Secretary shall prescribe
11 such regulations or other guidance as may be necessary
12 to carry out the purposes of this section, including—

13 (1) regulations or other guidance to prevent the
14 avoidance of the purposes of this section, and

15 (2) regulations or other guidance to minimize
16 compliance and record-keeping burdens under this
17 section.

18 **PART 6—EMPLOYEE RETENTION CREDIT**

19 **SEC. 9651. EXTENSION OF EMPLOYEE RETENTION CREDIT.**

20 (a) IN GENERAL.—Subchapter D of chapter 21 of
21 subtitle C of the Internal Revenue Code of 1986, as added
22 by section 9641, is amended by adding at the end the fol-
23 lowing:

1 **“SEC. 3134. EMPLOYEE RETENTION CREDIT FOR EMPLOY-**
2 **ERS SUBJECT TO CLOSURE DUE TO COVID-19.**

3 “(a) IN GENERAL.—In the case of an eligible em-
4 ployer, there shall be allowed as a credit against applicable
5 employment taxes for each calendar quarter an amount
6 equal to 70 percent of the qualified wages with respect
7 to each employee of such employer for such calendar quar-
8 ter.

9 “(b) LIMITATIONS AND REFUNDABILITY.—

10 “(1) WAGES TAKEN INTO ACCOUNT.—The
11 amount of qualified wages with respect to any em-
12 ployee which may be taken into account under sub-
13 section (a) by the eligible employer for any calendar
14 quarter shall not exceed \$10,000.

15 “(2) CREDIT LIMITED TO EMPLOYMENT
16 TAXES.—The credit allowed by subsection (a) with
17 respect to any calendar quarter shall not exceed the
18 applicable employment taxes (reduced by any credits
19 allowed under sections 3131 and 3132) on the wages
20 paid with respect to the employment of all the em-
21 ployees of the eligible employer for such calendar
22 quarter.

23 “(3) REFUNDABILITY OF EXCESS CREDIT.—If
24 the amount of the credit under subsection (a) ex-
25 ceeds the limitation of paragraph (2) for any cal-
26 endar quarter, such excess shall be treated as an

1 overpayment that shall be refunded under sections
2 6402(a) and 6413(b).

3 “(c) DEFINITIONS.—For purposes of this section—

4 “(1) APPLICABLE EMPLOYMENT TAXES.—The
5 term ‘applicable employment taxes’ means the fol-
6 lowing:

7 “(A) The taxes imposed under section
8 3111(b).

9 “(B) So much of the taxes imposed under
10 section 3221(a) as are attributable to the rate
11 in effect under section 3111(b).

12 “(2) ELIGIBLE EMPLOYER.—

13 “(A) IN GENERAL.—The term ‘eligible em-
14 ployer’ means any employer—

15 “(i) which was carrying on a trade or
16 business during the calendar quarter for
17 which the credit is determined under sub-
18 section (a), and

19 “(ii) with respect to any calendar
20 quarter, for which—

21 “(I) the operation of the trade or
22 business described in clause (i) is fully
23 or partially suspended during the cal-
24 endar quarter due to orders from an
25 appropriate governmental authority

1 limiting commerce, travel, or group
2 meetings (for commercial, social, reli-
3 gious, or other purposes) due to the
4 coronavirus disease 2019 (COVID-
5 19), or

6 “(II) the gross receipts (within
7 the meaning of section 448(c)) of such
8 employer for such calendar quarter
9 are less than 80 percent of the gross
10 receipts of such employer for the same
11 calendar quarter in calendar year
12 2019.

13 With respect to any employer for any cal-
14 endar quarter, if such employer was not in
15 existence as of the beginning of the same
16 calendar quarter in calendar year 2019,
17 clause (ii)(II) shall be applied by sub-
18 stituting ‘2020’ for ‘2019’.

19 “(B) ELECTION TO USE ALTERNATIVE
20 QUARTER.—At the election of the employer—

21 “(i) subparagraph (A)(ii)(II) shall be
22 applied—

23 “(I) by substituting ‘for the im-
24 mediately preceding calendar quarter’
25 for ‘for such calendar quarter’, and

1 “(II) by substituting ‘the cor-
2 responding calendar quarter in cal-
3 endar year 2019’ for ‘the same cal-
4 endar quarter in calendar year 2019’,
5 and

6 “(ii) the last sentence of subpara-
7 graph (A) shall be applied by substituting
8 ‘the corresponding calendar quarter in cal-
9 endar year 2019’ for ‘the same calendar
10 quarter in calendar year 2019’.

11 An election under this subparagraph shall be
12 made at such time and in such manner as the
13 Secretary shall prescribe.

14 “(C) TAX-EXEMPT ORGANIZATIONS.—In
15 the case of an organization which is described
16 in section 501(c) and exempt from tax under
17 section 501(a)—

18 “(i) clauses (i) and (ii)(I) of subpara-
19 graph (A) shall apply to all operations of
20 such organization, and

21 “(ii) any reference in this section to
22 gross receipts shall be treated as a ref-
23 erence to gross receipts within the meaning
24 of section 6033.

25 “(3) QUALIFIED WAGES.—

1 “(A) IN GENERAL.—The term ‘qualified
2 wages’ means—

3 “(i) in the case of an eligible employer
4 for which the average number of full-time
5 employees (within the meaning of section
6 4980H) employed by such eligible employer
7 during 2019 was greater than 500, wages
8 paid by such eligible employer with respect
9 to which an employee is not providing serv-
10 ices due to circumstances described in sub-
11 clause (I) or (II) of paragraph (2)(A)(ii),
12 or

13 “(ii) in the case of an eligible em-
14 ployer for which the average number of
15 full-time employees (within the meaning of
16 section 4980H) employed by such eligible
17 employer during 2019 was not greater
18 than 500—

19 “(I) with respect to an eligible
20 employer described in subclause (I) of
21 paragraph (2)(A)(ii), wages paid by
22 such eligible employer with respect to
23 an employee during any period de-
24 scribed in such clause, or

1 “(II) with respect to an eligible
2 employer described in subclause (II)
3 of such paragraph, wages paid by
4 such eligible employer with respect to
5 an employee during such quarter.

6 “(B) EXCEPTION.—The term ‘qualified
7 wages’ shall not include any wages taken into
8 account under sections 41, 45A, 45P, 45S, 51,
9 1396, 3131, and 3132.

10 “(4) WAGES.—

11 “(A) IN GENERAL.—The term ‘wages’
12 means wages (as defined in section 3121(a))
13 and compensation (as defined in section
14 3231(e)). For purposes of the preceding sen-
15 tence, in the case of any organization or entity
16 described in subsection (f)(2), wages as defined
17 in section 3121(a) shall be determined without
18 regard to paragraphs (5), (6), (7), (10), and
19 (13) of section 3121(b) (except with respect to
20 services performed in a penal institution by an
21 inmate thereof).

22 “(B) ALLOWANCE FOR CERTAIN HEALTH
23 PLAN EXPENSES.—

24 “(i) IN GENERAL.—Such term shall
25 include amounts paid by the eligible em-

1 ployer to provide and maintain a group
2 health plan (as defined in section
3 5000(b)(1)), but only to the extent that
4 such amounts are excluded from the gross
5 income of employees by reason of section
6 106(a).

7 “(ii) ALLOCATION RULES.—For pur-
8 poses of this section, amounts treated as
9 wages under clause (i) shall be treated as
10 paid with respect to any employee (and
11 with respect to any period) to the extent
12 that such amounts are properly allocable to
13 such employee (and to such period) in such
14 manner as the Secretary may prescribe.
15 Except as otherwise provided by the Sec-
16 retary, such allocation shall be treated as
17 properly made if made on the basis of
18 being pro rata among periods of coverage.

19 “(5) OTHER TERMS.—Any term used in this
20 section which is also used in this chapter or chapter
21 22 shall have the same meaning as when used in
22 such chapter.

23 “(d) AGGREGATION RULE.—All persons treated as a
24 single employer under subsection (a) or (b) of section 52,

1 or subsection (m) or (o) of section 414, shall be treated
2 as one employer for purposes of this section.

3 “(e) CERTAIN RULES TO APPLY.—For purposes of
4 this section, rules similar to the rules of sections 51(i)(1)
5 and 280C(a) shall apply.

6 “(f) CERTAIN GOVERNMENTAL EMPLOYERS.—

7 “(1) IN GENERAL.—This credit shall not apply
8 to the Government of the United States, the govern-
9 ment of any State or political subdivision thereof, or
10 any agency or instrumentality of any of the fore-
11 going.

12 “(2) EXCEPTION.—Paragraph (1) shall not
13 apply to—

14 “(A) any organization described in section
15 501(c)(1) and exempt from tax under section
16 501(a), or

17 “(B) any entity described in paragraph (1)
18 if—

19 “(i) such entity is a college or univer-
20 sity, or

21 “(ii) the principal purpose or function
22 of such entity is providing medical or hos-
23 pital care.

24 In the case of any entity described in subpara-
25 graph (B), such entity shall be treated as satis-

1 fying the requirements of subsection
2 (c)(2)(A)(i).

3 “(g) ELECTION TO NOT TAKE CERTAIN WAGES INTO
4 ACCOUNT.—

5 “(1) IN GENERAL.—This section shall not apply
6 to so much of the qualified wages paid by an eligible
7 employer as such employer elects (at such time and
8 in such manner as the Secretary may prescribe) to
9 not take into account for purposes of this section.

10 “(2) APPLICATION WHERE CERTAIN LOANS NOT
11 FORGIVEN.—The Secretary shall issue guidance pro-
12 viding that payroll costs paid during the covered pe-
13 riod shall not fail to be treated as qualified wages
14 under this section by reason of paragraph (1) to the
15 extent that—

16 “(A) a covered loan of the taxpayer under
17 section 7(a)(37) of the Small Business Act is
18 not forgiven by reason of a decision under sec-
19 tion 7(a)(37)(J) of such Act, or

20 “(B) a covered loan of the taxpayer under
21 section 7A of the Small Business Act is not for-
22 given by reason of a decision under section
23 7A(g) of such Act.

1 “(h) THIRD PARTY PAYORS.—Any credit allowed
2 under this section shall be treated as a credit described
3 in section 3511(d)(2).

4 “(i) ADVANCE PAYMENTS.—

5 “(1) IN GENERAL.—Except as provided in para-
6 graph (2), no advance payment of the credit under
7 subsection (a) shall be allowed.

8 “(2) ADVANCE PAYMENTS TO SMALL EMPLOY-
9 ERS.—

10 “(A) IN GENERAL.—Under rules provided
11 by the Secretary, an eligible employer for which
12 the average number of full-time employees
13 (within the meaning of section 4980H) em-
14 ployed by such eligible employer during 2019
15 was not greater than 500 may elect for any cal-
16 endar quarter to receive an advance payment of
17 the credit under subsection (a) for such quarter
18 in an amount not to exceed 70 percent of the
19 average quarterly wages paid by the employer
20 in calendar year 2019.

21 “(B) SPECIAL RULE FOR SEASONAL EM-
22 PLOYERS.—In the case of any employer who
23 employs seasonal workers (as defined in section
24 45R(d)(5)(B)), the employer may elect to sub-
25 stitute ‘the wages for the calendar quarter in

1 2019 which corresponds to the calendar quarter
2 to which the election relates’ for ‘the average
3 quarterly wages paid by the employer in cal-
4 endar year 2019’.

5 “(C) SPECIAL RULE FOR EMPLOYERS NOT
6 IN EXISTENCE IN 2019.—In the case of any em-
7 ployer that was not in existence in 2019, sub-
8 paragraphs (A) and (B) shall each be applied
9 by substituting ‘2020’ for ‘2019’ each place it
10 appears.

11 “(3) RECONCILIATION OF CREDIT WITH AD-
12 VANCE PAYMENTS.—

13 “(A) IN GENERAL.—The amount of credit
14 which would (but for this subsection) be allowed
15 under this section shall be reduced (but not
16 below zero) by the aggregate payment allowed
17 to the taxpayer under paragraph (2). Any fail-
18 ure to so reduce the credit shall be treated as
19 arising out of a mathematical or clerical error
20 and assessed according to section 6213(b)(1).

21 “(B) EXCESS ADVANCE PAYMENTS.—If the
22 advance payments to a taxpayer under para-
23 graph (2) for a calendar quarter exceed the
24 credit allowed by this section (determined with-
25 out regard to subparagraph (A)), the tax im-

1 posed under section 3111(b) or so much of the
2 tax imposed under section 3221(a) as is attrib-
3 utable to the rate in effect under section
4 3111(b) (whichever is applicable) for the cal-
5 endar quarter shall be increased by the amount
6 of such excess.

7 “(j) TREATMENT OF DEPOSITS.—The Secretary shall
8 waive any penalty under section 6656 for any failure to
9 make a deposit of any applicable employment taxes if the
10 Secretary determines that such failure was due to the rea-
11 sonable anticipation of the credit allowed under this sec-
12 tion.

13 “(k) EXTENSION OF LIMITATION ON ASSESSMENT.—
14 Notwithstanding section 6501, the limitation on the time
15 period for the assessment of any amount attributable to
16 a credit claimed under this section shall not expire before
17 the date that is 5 years after the later of—

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

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

23 “(l) REGULATIONS AND GUIDANCE.—The Secretary
24 shall issue such forms, instructions, regulations, and guid-
25 ance as are necessary—

1 “(1) to allow the advance payment of the credit
2 under subsection (a) as provided in subsection (i)(2),
3 subject to the limitations provided in this section,
4 based on such information as the Secretary shall re-
5 quire,

6 “(2) with respect to the application of the cred-
7 it under subsection (a) to third party payors (includ-
8 ing professional employer organizations, certified
9 professional employer organizations, or agents under
10 section 3504), including regulations or guidance al-
11 lowing such payors to submit documentation nec-
12 essary to substantiate the eligible employer status of
13 employers that use such payors, and

14 “(3) to prevent the avoidance of the purposes of
15 the limitations under this section, including through
16 the leaseback of employees.

17 Any forms, instructions, regulations, or guidance de-
18 scribed in paragraph (2) shall require the customer to be
19 responsible for the accounting of the credit and for any
20 liability for improperly claimed credits and shall require
21 the certified professional employer organization or other
22 third party payor to accurately report such tax credits
23 based on the information provided by the customer.

1 “(m) APPLICATION.—This section shall only apply to
 2 wages paid after June 30, 2021, and before January 1,
 3 2022.”.

4 (b) REFUNDS.—Paragraph (2) of section 1324(b) of
 5 title 31, United States Code, is amended by inserting
 6 “3134,” before “6428”.

7 (c) CLERICAL AMENDMENT.—The table of sections
 8 for subchapter D of chapter 21 of subtitle C of the Inter-
 9 nal Revenue Code of 1986 is amended by adding at the
 10 end the following:

“Sec. 3134. Employee retention credit for employers subject to closure due to
 COVID-19.”.

11 (d) EFFECTIVE DATE.—The amendments made by
 12 this section shall apply to calendar quarters beginning
 13 after June 30, 2021.

14 **PART 7—PREMIUM TAX CREDIT**

15 **SEC. 9661. IMPROVING AFFORDABILITY BY EXPANDING** 16 **PREMIUM ASSISTANCE FOR CONSUMERS.**

17 (a) IN GENERAL.—Section 36B(b)(3)(A) of the In-
 18 ternal Revenue Code of 1986 is amended by adding at the
 19 end the following new clause:

20 “(iii) TEMPORARY PERCENTAGES FOR
 21 2021 AND 2022.—In the case of a taxable
 22 year beginning in 2021 or 2022—

23 “(I) clause (ii) shall not apply for
 24 purposes of adjusting premium per-

1 centages under this subparagraph,
 2 and
 3 “(II) the following table shall be
 4 applied in lieu of the table contained
 5 in clause (i):

“In the case of household income (expressed as a percent of poverty line) within the following income tier:	The initial premium percentage is—	The final premium percentage is—
Up to 150.0 percent	0.0	0.0
150.0 percent up to 200.0 percent	0.0	2.0
200.0 percent up to 250.0 percent	2.0	4.0
250.0 percent up to 300.0 percent	4.0	6.0
300.0 percent up to 400.0 percent	6.0	8.5
400.0 percent and higher	8.5	8.5”.

6 (b) CONFORMING AMENDMENT.—Section 36B(c)(1)
 7 of the Internal Revenue Code of 1986 is amended by add-
 8 ing at the end the following new subparagraph:

9 “(E) TEMPORARY RULE FOR 2021 AND
 10 2022.—In the case of a taxable year beginning
 11 in 2021 or 2022, subparagraph (A) shall be ap-
 12 plied without regard to ‘but does not exceed
 13 400 percent’.”.

14 (c) EFFECTIVE DATE.—The amendments made by
 15 this section shall apply to taxable years beginning after
 16 December 31, 2020.

1 **SEC. 9662. TEMPORARY MODIFICATION OF LIMITATIONS**
2 **ON RECONCILIATION OF TAX CREDITS FOR**
3 **COVERAGE UNDER A QUALIFIED HEALTH**
4 **PLAN WITH ADVANCE PAYMENTS OF SUCH**
5 **CREDIT.**

6 (a) IN GENERAL.—Section 36B(f)(2)(B) of the Inter-
7 nal Revenue Code of 1986 is amended by adding at the
8 end the following new clause:

9 “(iii) TEMPORARY MODIFICATION OF
10 LIMITATION ON INCREASE.—In the case of
11 any taxable year beginning in 2020, for
12 any taxpayer who files for such taxable
13 year an income tax return reconciling any
14 advance payment of the credit under this
15 section, the Secretary shall treat subpara-
16 graph (A) as not applying.”.

17 (b) EFFECTIVE DATE.—The amendment made by
18 this section shall apply to taxable years beginning after
19 December 31, 2019.

20 **SEC. 9663. APPLICATION OF PREMIUM TAX CREDIT IN CASE**
21 **OF INDIVIDUALS RECEIVING UNEMPLOY-**
22 **MENT COMPENSATION DURING 2021.**

23 (a) IN GENERAL.—Section 36B of the Internal Rev-
24 enue Code of 1986 is amended by redesignating subsection
25 (g) as subsection (h) and by inserting after subsection (f)
26 the following new subsection:

1 “(g) SPECIAL RULE FOR INDIVIDUALS WHO RE-
2 CEIVE UNEMPLOYMENT COMPENSATION DURING 2021.—

3 “(1) IN GENERAL.—For purposes of this sec-
4 tion, in the case of a taxpayer who has received, or
5 has been approved to receive, unemployment com-
6 pensation for any week beginning during 2021, for
7 the taxable year in which such week begins—

8 “(A) such taxpayer shall be treated as an
9 applicable taxpayer, and

10 “(B) there shall not be taken into account
11 any household income of the taxpayer in excess
12 of 133 percent of the poverty line for a family
13 of the size involved.

14 “(2) UNEMPLOYMENT COMPENSATION.—For
15 purposes of this subsection, the term ‘unemployment
16 compensation’ has the meaning given such term in
17 section 85(b).

18 “(3) EVIDENCE OF UNEMPLOYMENT COM-
19 PENSATION.—For purposes of this subsection, a tax-
20 payer shall not be treated as having received (or
21 been approved to receive) unemployment compensa-
22 tion for any week unless such taxpayer provides self-
23 attestation of, and such documentation as the Sec-
24 retary shall prescribe which demonstrates, such re-
25 ceipt or approval.

1 “(4) CLARIFICATION OF RULES REMAINING AP-
2 PLICABLE.—

3 “(A) JOINT RETURN REQUIREMENT.—
4 Paragraph (1)(A) shall not affect the applica-
5 tion of subsection (c)(1)(C).

6 “(B) HOUSEHOLD INCOME AND
7 AFFORDABILITY.—Paragraph (1)(B) shall not
8 apply to any determination of household income
9 for purposes of paragraph (2)(C)(i)(II) or
10 (4)(C)(ii) of subsection (c)”.

11 (b) EFFECTIVE DATE.—The amendments made by
12 this section shall apply to taxable years beginning after
13 December 31, 2020.

14 **PART 8—MISCELLANEOUS PROVISIONS**

15 **SEC. 9671. REPEAL OF ELECTION TO ALLOCATE INTEREST,**
16 **ETC. ON WORLDWIDE BASIS.**

17 (a) IN GENERAL.—Section 864 of the Internal Rev-
18 enue Code of 1986 is amended by striking subsection (f).

19 (b) EFFECTIVE DATE.—The amendment made by
20 this section shall apply to taxable years beginning after
21 December 31, 2020.

22 **SEC. 9672. TAX TREATMENT OF TARGETED EIDL ADVANCES.**

23 For purposes of the Internal Revenue Code of
24 1986—

1 (1) amounts received from the Administrator of
2 the Small Business Administration in the form of a
3 Targeted EIDL Advance shall not be included in the
4 gross income of the person that receives such
5 amounts,

6 (2) no deduction shall be denied, no tax at-
7 tribute shall be reduced, and no basis increase shall
8 be denied, by reason of the exclusion from gross in-
9 come provided by paragraph (1), and

10 (3) in the case of a partnership or S corpora-
11 tion that receives such amounts—

12 (A) any amount excluded from income by
13 reason of paragraph (1) shall be treated as tax
14 exempt income for purposes of sections 705 and
15 1366 of the Internal Revenue Code of 1986,
16 and

17 (B) the Secretary of the Treasury (or the
18 Secretary's delegate) shall prescribe rules for
19 determining a partner's distributive share of
20 any amount described in subparagraph (A) for
21 purposes of section 705 of the Internal Revenue
22 Code of 1986.

1 **SEC. 9673. TAX TREATMENT OF RESTAURANT REVITALIZA-**
2 **TION GRANTS.**

3 For purposes of the Internal Revenue Code of
4 1986—

5 (1) amounts received from the Administrator of
6 the Small Business Administration in the form of a
7 Restaurant Revitalization Grant shall not be in-
8 cluded in the gross income of the person that re-
9 ceives such amounts,

10 (2) no deduction shall be denied, no tax at-
11 tribute shall be reduced, and no basis increase shall
12 be denied, by reason of the exclusion from gross in-
13 come provided by paragraph (1), and

14 (3) in the case of a partnership or S corpora-
15 tion that receives such amounts—

16 (A) except as otherwise provided by the
17 Secretary of the Treasury (or the Secretary's
18 delegate), any amount excluded from income by
19 reason of paragraph (1) shall be treated as tax
20 exempt income for purposes of sections 705 and
21 1366 of the Internal Revenue Code of 1986,
22 and

23 (B) the Secretary of the Treasury (or the
24 Secretary's delegate) shall prescribe rules for
25 determining a partner's distributive share of
26 any amount described in subparagraph (A) for

1 purposes of section 705 of the Internal Revenue
2 Code of 1986.

3 **SEC. 9674. MODIFICATION OF EXCEPTIONS FOR REPORT-**
4 **ING OF THIRD PARTY NETWORK TRANS-**
5 **ACTIONS.**

6 (a) IN GENERAL.—Section 6050W(e) of the Internal
7 Revenue Code of 1986 is amended to read as follows:

8 “(e) DE MINIMIS EXCEPTION FOR THIRD PARTY
9 SETTLEMENT ORGANIZATIONS.—A third party settlement
10 organization shall not be required to report any informa-
11 tion under subsection (a) with respect to third party net-
12 work transactions of any participating payee if the amount
13 which would otherwise be reported under subsection (a)(2)
14 with respect to such transactions does not exceed \$600.”.

15 (b) CLARIFICATION THAT REPORTING IS NOT RE-
16 QUIRED ON TRANSACTIONS WHICH ARE NOT FOR GOODS
17 OR SERVICES.—Section 6050W(c)(3) of such Code is
18 amended by inserting “described in subsection
19 (d)(3)(A)(iii)” after “any transaction”.

20 (c) EFFECTIVE DATE.—

21 (1) IN GENERAL.—The amendment made by
22 subsection (a) shall apply to returns for calendar
23 years beginning after December 31, 2021.

1 (2) CLARIFICATION.—The amendment made by
2 subsection (b) shall apply to transactions after the
3 date of the enactment of this Act.

4 **Subtitle H—Pensions**

5 **SEC. 9701. TEMPORARY DELAY OF DESIGNATION OF MULTI-** 6 **EMPLOYER PLANS AS IN ENDANGERED, CRIT-** 7 **ICAL, OR CRITICAL AND DECLINING STATUS.**

8 (a) IN GENERAL.—Notwithstanding the actuarial
9 certification under section 305(b)(3) of the Employee Re-
10 tirement Income Security Act of 1974 and section
11 432(b)(3) of the Internal Revenue Code of 1986, if a plan
12 sponsor of a multiemployer plan elects the application of
13 this section, then, for purposes of section 305 of such Act
14 and section 432 of such Code—

15 (1) the status of the plan for its first plan year
16 beginning during the period beginning on March 1,
17 2020, and ending on February 28, 2021, or the next
18 succeeding plan year (as designated by the plan
19 sponsor in such election), shall be the same as the
20 status of such plan under such sections for the plan
21 year preceding such designated plan year, and

22 (2) in the case of a plan which was in endan-
23 gered or critical status for the plan year preceding
24 the designated plan year described in paragraph (1),
25 the plan shall not be required to update its plan or

1 schedules under section 305(c)(6) of such Act and
2 section 432(c)(6) of such Code, or section
3 305(e)(3)(B) of such Act and section 432(e)(3)(B)
4 of such Code, whichever is applicable, until the plan
5 year following the designated plan year described in
6 paragraph (1).

7 (b) EXCEPTION FOR PLANS BECOMING CRITICAL
8 DURING ELECTION.—If—

9 (1) an election was made under subsection (a)
10 with respect to a multiemployer plan, and

11 (2) such plan has, without regard to such elec-
12 tion, been certified by the plan actuary under section
13 305(b)(3) of the Employee Retirement Income Secu-
14 rity Act of 1974 and section 432(b)(3) of the Inter-
15 nal Revenue Code of 1986 to be in critical status for
16 the designated plan year described in subsection
17 (a)(1), then such plan shall be treated as a plan in
18 critical status for such plan year for purposes of ap-
19 plying section 4971(g)(1)(A) of such Code, section
20 302(b)(3) of such Act (without regard to the second
21 sentence thereof), and section 412(b)(3) of such
22 Code (without regard to the second sentence there-
23 of).

24 (c) ELECTION AND NOTICE.—

1 (1) ELECTION.—An election under subsection

2 (a)—

3 (A) shall be made at such time and in such
4 manner as the Secretary of the Treasury or the
5 Secretary's delegate may prescribe and, once
6 made, may be revoked only with the consent of
7 the Secretary, and

8 (B) if made—

9 (i) before the date the annual certifi-
10 cation is submitted to the Secretary or the
11 Secretary's delegate under section
12 305(b)(3) of such Act and section
13 432(b)(3) of such Code, shall be included
14 with such annual certification, and

15 (ii) after such date, shall be submitted
16 to the Secretary or the Secretary's delegate
17 not later than 30 days after the date of the
18 election.

19 (2) NOTICE TO PARTICIPANTS.—

20 (A) IN GENERAL.—Notwithstanding sec-
21 tion 305(b)(3)(D) of the Employee Retirement
22 Income Security Act of 1974 and section
23 432(b)(3)(D) of the Internal Revenue Code of
24 1986, if, by reason of an election made under

1 subsection (a), the plan is in neither endan-
2 gered nor critical status—

3 (i) the plan sponsor of a multiem-
4 ployer plan shall not be required to provide
5 notice under such sections, and

6 (ii) the plan sponsor shall provide to
7 the participants and beneficiaries, the bar-
8 gaining parties, the Pension Benefit Guar-
9 anty Corporation, and the Secretary of
10 Labor a notice of the election under sub-
11 section (a) and such other information as
12 the Secretary of the Treasury (in consulta-
13 tion with the Secretary of Labor) may re-
14 quire—

15 (I) if the election is made before
16 the date the annual certification is
17 submitted to the Secretary or the Sec-
18 retary's delegate under section
19 305(b)(3) of such Act and section
20 432(b)(3) of such Code, not later than
21 30 days after the date of the certifi-
22 cation, and

23 (II) if the election is made after
24 such date, not later than 30 days
25 after the date of the election.

1 (B) NOTICE OF ENDANGERED STATUS.—
2 Notwithstanding section 305(b)(3)(D) of such
3 Act and section 432(b)(3)(D) of such Code, if
4 the plan is certified to be in critical status for
5 any plan year but is in endangered status by
6 reason of an election made under subsection
7 (a), the notice provided under such sections
8 shall be the notice which would have been pro-
9 vided if the plan had been certified to be in en-
10 dangered status.

11 **SEC. 9702. TEMPORARY EXTENSION OF THE FUNDING IM-**
12 **PROVEMENT AND REHABILITATION PERIODS**
13 **FOR MULTIEMPLOYER PENSION PLANS IN**
14 **CRITICAL AND ENDANGERED STATUS FOR**
15 **2020 OR 2021.**

16 (a) IN GENERAL.—If the plan sponsor of a multiem-
17 ployer plan which is in endangered or critical status for
18 a plan year beginning in 2020 or 2021 (determined after
19 application of section 9701) elects the application of this
20 section, then, for purposes of section 305 of the Employee
21 Retirement Income Security Act of 1974 and section 432
22 of the Internal Revenue Code of 1986, the plan's funding
23 improvement period or rehabilitation period, whichever is
24 applicable, shall be extended by 5 years.

1 (b) DEFINITIONS AND SPECIAL RULES.—For pur-
2 poses of this section—

3 (1) ELECTION.—An election under this section
4 shall be made at such time, and in such manner and
5 form, as (in consultation with the Secretary of
6 Labor) the Secretary of the Treasury or the Sec-
7 retary’s delegate may prescribe.

8 (2) DEFINITIONS.—Any term which is used in
9 this section which is also used in section 305 of the
10 Employee Retirement Income Security Act of 1974
11 and section 432 of the Internal Revenue Code of
12 1986 shall have the same meaning as when used in
13 such sections.

14 (c) EFFECTIVE DATE.—This section shall apply to
15 plan years beginning after December 31, 2019.

16 **SEC. 9703. ADJUSTMENTS TO FUNDING STANDARD AC-**
17 **COUNT RULES.**

18 (a) ADJUSTMENTS.—

19 (1) AMENDMENT TO EMPLOYEE RETIREMENT
20 INCOME SECURITY ACT OF 1974.—Section 304(b)(8)
21 of the Employee Retirement Income Security Act of
22 1974 (29 U.S.C. 1084(b)) is amended by adding at
23 the end the following new subparagraph:

24 “(F) RELIEF FOR 2020 AND 2021.—A mul-
25 tiemployer plan with respect to which the sol-

1 vency test under subparagraph (C) is met as of
2 February 29, 2020, may elect to apply this
3 paragraph (without regard to whether such plan
4 previously elected the application of this para-
5 graph)—

6 “(i) by substituting ‘February 29,
7 2020’ for ‘August 31, 2008’ each place it
8 appears in subparagraphs (A)(i), (B)(i)(I),
9 and (B)(i)(II),

10 “(ii) by inserting ‘and other losses re-
11 lated to the virus SARS-CoV-2 or
12 coronavirus disease 2019 (COVID-19) (in-
13 cluding experience losses related to reduc-
14 tions in contributions, reductions in em-
15 ployment, and deviations from anticipated
16 retirement rates, as determined by the plan
17 sponsor)’ after ‘net investment losses’ in
18 subparagraph (A)(i), and

19 “(iii) by substituting ‘this subpara-
20 graph or subparagraph (A)’ for ‘this sub-
21 paragraph and subparagraph (A) both’ in
22 subparagraph (B)(iii).

23 The preceding sentence shall not apply to a
24 plan to which special financial assistance is
25 granted under section 4262. For purposes of

1 the application of this subparagraph, the Sec-
2 retary of the Treasury shall rely on the plan
3 sponsor's calculations of plan losses unless such
4 calculations are clearly erroneous.”.

5 (2) AMENDMENT TO INTERNAL REVENUE CODE
6 OF 1986.—Section 431(b)(8) of the Internal Revenue
7 Code of 1986 is amended by adding at the end the
8 following new subparagraph:

9 “(F) RELIEF FOR 2020 AND 2021.—A mul-
10 tiemployer plan with respect to which the sol-
11 vency test under subparagraph (C) is met as of
12 February 29, 2020, may elect to apply this
13 paragraph (without regard to whether such plan
14 previously elected the application of this para-
15 graph)—

16 “(i) by substituting ‘February 29,
17 2020’ for ‘August 31, 2008’ each place it
18 appears in subparagraphs (A)(i), (B)(i)(I),
19 and (B)(i)(II),

20 “(ii) by inserting ‘and other losses re-
21 lated to the virus SARS-CoV-2 or
22 coronavirus disease 2019 (COVID-19) (in-
23 cluding experience losses related to reduc-
24 tions in contributions, reductions in em-
25 ployment, and deviations from anticipated

1 retirement rates, as determined by the plan
2 sponsor)’ after ‘net investment losses’ in
3 subparagraph (A)(i), and

4 “(iii) by substituting ‘this subpara-
5 graph or subparagraph (A)’ for ‘this sub-
6 paragraph and subparagraph (A) both’ in
7 subparagraph (B)(iii).

8 The preceding sentence shall not apply to a
9 plan to which special financial assistance is
10 granted under section 4262 of the Employee
11 Retirement Income Security Act of 1974. For
12 purposes of the application of this subpara-
13 graph, the Secretary shall rely on the plan
14 sponsor’s calculations of plan losses unless such
15 calculations are clearly erroneous.”.

16 (b) EFFECTIVE DATES.—

17 (1) IN GENERAL.—The amendments made by
18 this section shall take effect as of the first day of
19 the first plan year ending on or after February 29,
20 2020, except that any election a plan makes pursu-
21 ant to this section that affects the plan’s funding
22 standard account for the first plan year beginning
23 after February 29, 2020, shall be disregarded for
24 purposes of applying the provisions of section 305 of
25 the Employee Retirement Income Security Act of

1 1974 and section 432 of the Internal Revenue Code
2 of 1986 to such plan year.

3 (2) RESTRICTIONS ON BENEFIT INCREASES.—
4 Notwithstanding paragraph (1), the restrictions on
5 plan amendments increasing benefits in sections
6 304(b)(8)(D) of such Act and 431(b)(8)(D) of such
7 Code, as applied by the amendments made by this
8 section, shall take effect on the date of enactment of
9 this Act.

10 **SEC. 9704. SPECIAL FINANCIAL ASSISTANCE PROGRAM FOR**
11 **FINANCIALLY TROUBLED MULTIEMPLOYER**
12 **PLANS.**

13 (a) APPROPRIATION.—Section 4005 of the Employee
14 Retirement Income Security Act of 1974 (29 U.S.C. 1305)
15 is amended by adding at the end the following:

16 “(i)(1) An eighth fund shall be established for special
17 financial assistance to multiemployer pension plans, as
18 provided under section 4262, and to pay for necessary ad-
19 ministrative and operating expenses of the corporation re-
20 lating to such assistance.

21 “(2) There is appropriated from the general fund
22 such amounts as are necessary for the costs of providing
23 financial assistance under section 4262 and necessary ad-
24 ministrative and operating expenses of the corporation.
25 The eighth fund established under this subsection shall be

1 credited with amounts from time to time as the Secretary
2 of the Treasury, in conjunction with the Director of the
3 Pension Benefit Guaranty Corporation, determines appro-
4 priate, from the general fund of the Treasury, but in no
5 case shall such transfers occur after September 30,
6 2030.”.

7 (b) FINANCIAL ASSISTANCE AUTHORITY.—The Em-
8 ployee Retirement Income Security Act of 1974 is amend-
9 ed by inserting after section 4261 of such Act (29 U.S.C.
10 1431) the following:

11 **“SEC. 4262. SPECIAL FINANCIAL ASSISTANCE BY THE COR-**
12 **PORATION.**

13 “(a) SPECIAL FINANCIAL ASSISTANCE.—

14 “(1) IN GENERAL.—The corporation shall pro-
15 vide special financial assistance to an eligible multi-
16 employer plan under this section, upon the applica-
17 tion of a plan sponsor of such a plan for such assist-
18 ance.

19 “(2) INAPPLICABILITY OF CERTAIN REPAYMENT
20 OBLIGATION.—A plan receiving special financial as-
21 sistance pursuant to this section shall not be subject
22 to repayment obligations with respect to such special
23 financial assistance.

24 “(b) ELIGIBLE MULTIEMPLOYER PLANS.—

1 “(1) IN GENERAL.—For purposes of this sec-
2 tion, a multiemployer plan is an eligible multiem-
3 ployer plan if—

4 “(A) the plan is in critical and declining
5 status (within the meaning of section
6 305(b)(6)) in any plan year beginning in 2020
7 through 2022;

8 “(B) a suspension of benefits has been ap-
9 proved with respect to the plan under section
10 305(e)(9) as of the date of the enactment of
11 this section;

12 “(C) in any plan year beginning in 2020
13 through 2022, the plan is certified by the plan
14 actuary to be in critical status (within the
15 meaning of section 305(b)(2)), has a modified
16 funded percentage of less than 40 percent, and
17 has a ratio of active to inactive participants
18 which is less than 2 to 3; or

19 “(D) the plan became insolvent for pur-
20 poses of section 418E of the Internal Revenue
21 Code of 1986 after December 16, 2014, and
22 has remained so insolvent and has not been ter-
23 minated as of the date of enactment of this sec-
24 tion.

1 “(2) MODIFIED FUNDED PERCENTAGE.—For
2 purposes of paragraph (1)(C), the term ‘modified
3 funded percentage’ means the percentage equal to a
4 fraction the numerator of which is current value of
5 plan assets (as defined in section 3(26) of such Act)
6 and the denominator of which is current liabilities
7 (as defined in section 431(c)(6)(D) of such Code and
8 section 304(c)(6)(D) of such Act).

9 “(c) APPLICATIONS FOR SPECIAL FINANCIAL ASSIST-
10 ANCE.—Within 120 days of the date of enactment of this
11 section, the corporation shall issue regulations or guidance
12 setting forth requirements for special financial assistance
13 applications under this section. In such regulations or
14 guidance, the corporation shall—

15 “(1) limit the materials required for a special
16 financial assistance application to the minimum nec-
17 essary to make a determination on the application;

18 “(2) specify effective dates for transfers of spe-
19 cial financial assistance following approval of an ap-
20 plication, based on the effective date of the sup-
21 porting actuarial analysis and the date on which the
22 application is submitted; and

23 “(3) provide for an alternate application for
24 special financial assistance under this section, which
25 may be used by a plan that has been approved for

1 a partition under section 4233 before the date of en-
2 actment of this section.

3 “(d) TEMPORARY PRIORITY CONSIDERATION OF AP-
4 PPLICATIONS.—

5 “(1) IN GENERAL.—The corporation may speci-
6 fy in regulations or guidance under subsection (c)
7 that, during a period no longer than the first 2
8 years following the date of enactment of this section,
9 applications may not be filed by an eligible multiem-
10 ployer plan unless—

11 “(A) the eligible multiemployer plan is in-
12 solvent or is likely to become insolvent within 5
13 years of the date of enactment of this section;

14 “(B) the corporation projects the eligible
15 multiemployer plan to have a present value of
16 financial assistance payments under section
17 4261 that exceeds \$1,000,000,000 if the special
18 financial assistance is not ordered;

19 “(C) the eligible multiemployer plan has
20 implemented benefit suspensions under section
21 305(e)(9) as of the date of the enactment of
22 this section; or

23 “(D) the corporation determines it appro-
24 priate based on other similar circumstances.

25 “(e) ACTUARIAL ASSUMPTIONS.—

1 “(1) ELIGIBILITY.—For purposes of deter-
2 mining eligibility for special financial assistance, the
3 corporation shall accept assumptions incorporated in
4 a multiemployer plan’s determination that it is in
5 critical status or critical and declining status (within
6 the meaning of section 305(b)) for certifications of
7 plan status completed before January 1, 2021, un-
8 less such assumptions are clearly erroneous. For cer-
9 tifications of plan status completed after December
10 31, 2020, a plan shall determine whether it is in
11 critical or critical and declining status for purposes
12 of eligibility for special financial assistance by using
13 the assumptions that the plan used in its most re-
14 cently completed certification of plan status before
15 January 1, 2021, unless such assumptions (exclud-
16 ing the plan’s interest rate) are unreasonable.

17 “(2) AMOUNT OF FINANCIAL ASSISTANCE.—In
18 determining the amount of special financial assist-
19 ance in its application, an eligible multiemployer
20 plan shall—

21 “(A) use the interest rate used by the plan
22 in its most recently completed certification of
23 plan status before January 1, 2021, provided
24 that such interest rate may not exceed the in-
25 terest rate limit; and

1 “(B) for other assumptions, use the as-
2 sumptions that the plan used in its most re-
3 cently completed certification of plan status be-
4 fore January 1, 2021, unless such assumptions
5 are unreasonable.

6 “(3) INTEREST RATE.—The interest rate limit
7 for purposes of this subsection is the rate specified
8 in section 303(h)(2)(C)(iii) (disregarding modifica-
9 tions made under clause (iv) of such section) for the
10 month in which the application for special financial
11 assistance is filed by the eligible multiemployer plan
12 or the 3 preceding months, with such specified rate
13 increased by 200 basis points.

14 “(4) CHANGES IN ASSUMPTIONS.—If a plan de-
15 termines that use of one or more prior assumptions
16 is unreasonable, the plan may propose in its applica-
17 tion to change such assumptions, provided that the
18 plan discloses such changes in its application and
19 describes why such assumptions are no longer rea-
20 sonable. The corporation shall accept such changed
21 assumptions unless it determines the changes are
22 unreasonable, individually or in the aggregate. The
23 plan may not propose a change to the interest rate
24 otherwise required under this subsection for eligi-
25 bility or financial assistance amount.

1 “(f) APPLICATION DEADLINE.—Any application by a
2 plan for special financial assistance under this section
3 shall be submitted to the corporation (and, in the case of
4 a plan to which section 432(k)(1)(D) of the Internal Rev-
5 enue Code of 1986 applies, to the Secretary of the Treas-
6 ury) no later than December 31, 2025, and any revised
7 application for special financial assistance shall be sub-
8 mitted no later than December 31, 2026.

9 “(g) DETERMINATIONS ON APPLICATIONS.—A plan’s
10 application for special financial assistance under this sec-
11 tion that is timely filed in accordance with the regulations
12 or guidance issued under subsection (c) shall be deemed
13 approved unless the corporation notifies the plan within
14 120 days of the filing of the application that the applica-
15 tion is incomplete, any proposed change or assumption is
16 unreasonable, or the plan is not eligible under this section.
17 Such notice shall specify the reasons the plan is ineligible
18 for special financial assistance, any proposed change or
19 assumption is unreasonable, or information is needed to
20 complete the application. If a plan is denied assistance
21 under this subsection, the plan may submit a revised ap-
22 plication under this section. Any revised application for
23 special financial assistance submitted by a plan shall be
24 deemed approved unless the corporation notifies the plan
25 within 120 days of the filing of the revised application that

1 the application is incomplete, any proposed change or as-
2 sumption is unreasonable, or the plan is not eligible under
3 this section. Special financial assistance issued by the cor-
4 poration shall be effective on a date determined by the
5 corporation, but no later than 1 year after a plan's special
6 financial assistance application is approved by the cor-
7 poration or deemed approved. The corporation shall not
8 pay any special financial assistance after September 30,
9 2030.

10 “(h) MANNER OF PAYMENT.—The payment made by
11 the corporation to an eligible multiemployer plan under
12 this section shall be made as a single, lump sum payment.

13 “(i) AMOUNT AND MANNER OF SPECIAL FINANCIAL
14 ASSISTANCE.—

15 “(1) IN GENERAL.—Special financial assistance
16 under this section shall be a transfer of funds in the
17 amount necessary as demonstrated by the plan spon-
18 sor on the application for such special financial as-
19 sistance, in accordance with the requirements de-
20 scribed in subsection (j). Special financial assistance
21 shall be paid to such plan as soon as practicable
22 upon approval of the application by the corporation.

23 “(2) NO CAP.—Special financial assistance
24 granted by the corporation under this section shall
25 not be capped by the guarantee under 4022A.

1 “(j) DETERMINATION OF AMOUNT OF SPECIAL FI-
2 NANCIAL ASSISTANCE.—

3 “(1) IN GENERAL.—The amount of financial
4 assistance provided to a multiemployer plan eligible
5 for financial assistance under this section shall be
6 such amount required for the plan to pay all benefits
7 due during the period beginning on the date of pay-
8 ment of the special financial assistance payment
9 under this section and ending on the last day of the
10 plan year ending in 2051, with no reduction in a
11 participant’s or beneficiary’s accrued benefit as of
12 the date of enactment of this section, except to the
13 extent of a reduction in accordance with section
14 305(e)(8) adopted prior to the plan’s application for
15 special financial assistance under this section, and
16 taking into account the reinstatement of benefits re-
17 quired under subsection (k).

18 “(2) PROJECTIONS.—The funding projections
19 for purposes of this section shall be performed on a
20 deterministic basis.

21 “(k) REINSTATEMENT OF SUSPENDED BENEFITS.—
22 The Secretary, in coordination with the Secretary of the
23 Treasury, shall ensure that an eligible multiemployer plan
24 that receives special financial assistance under this sec-
25 tion—

1 “(1) reinstates any benefits that were sus-
2 pended under section 305(e)(9) or section 4245(a)
3 in accordance with guidance issued by the Secretary
4 of the Treasury pursuant to section 432(k)(1)(B) of
5 the Internal Revenue Code of 1986, effective as of
6 the first month in which the effective date for the
7 special financial assistance occurs, for participants
8 and beneficiaries as of such month; and

9 “(2) provides payments equal to the amount of
10 benefits previously suspended under section
11 305(e)(9) or 4245(a) to any participants or bene-
12 ficiaries in pay status as of the effective date of the
13 special financial assistance, payable, as determined
14 by the eligible multiemployer plan—

15 “(A) as a lump sum within 3 months of
16 such effective date; or

17 “(B) in equal monthly installments over a
18 period of 5 years, commencing within 3 months
19 of such effective date, with no adjustment for
20 interest.

21 “(l) WITHDRAWAL LIABILITY.—An employer’s with-
22 drawal liability for purposes of this title shall be calculated
23 without taking into account special financial assistance re-
24 ceived under this section until the plan year beginning 15

1 calendar years after the effective date of the special finan-
2 cial assistance.

3 “(m) REQUIRED DISCLOSURE.—An eligible plan that
4 receives special financial assistance under this section
5 shall provide to the corporation, the Secretary of the
6 Treasury, each employer that has an obligation to con-
7 tribute to such plan, and each labor organization rep-
8 resenting participants employed by such employer, an esti-
9 mate of the employer’s share of the plan’s unfunded vested
10 benefits as of the end of each plan year ending after the
11 date of enactment of this section, as determined after tak-
12 ing into account any special financial assistance received
13 under this section. Such disclosure shall include a state-
14 ment that, due to the special financial assistance provided
15 under this section, the plan will have sufficient resources
16 to pay 100 percent of the plan’s benefit obligations until
17 the last day of the plan year ending in 2051.

18 “(n) RESTRICTIONS ON THE USE OF SPECIAL FI-
19 NANCIAL ASSISTANCE.—Special financial assistance re-
20 ceived under this section and any earnings thereon may
21 be used by an eligible multiemployer plan to make benefit
22 payments and pay plan expenses. Special financial assist-
23 ance and any earnings on such assistance shall be seg-
24 regated from other plan assets. Special financial assist-

1 ance shall be invested by plans in investment-grade bonds
2 or other investments as permitted by the corporation.

3 “(o) CONDITIONS ON PLANS RECEIVING SPECIAL FI-
4 NANCIAL ASSISTANCE.—

5 “(1) IN GENERAL.—The corporation, in con-
6 sultation with the Secretary of the Treasury, may
7 impose, by regulation, reasonable conditions on an
8 eligible multiemployer plan that receives special fi-
9 nancial assistance relating to increases in future ac-
10 crual rates and any retroactive benefit improve-
11 ments, allocation of plan assets, reductions in em-
12 ployer contribution rates, diversion of contributions
13 to, and allocation of expenses to, other benefit plans,
14 and withdrawal liability.

15 “(2) LIMITATION.—The corporation shall not
16 impose conditions on an eligible multiemployer plan
17 as a condition of, or following receipt of, special fi-
18 nancial assistance under this section relating to—

19 “(A) any prospective reduction in plan
20 benefits (including benefits that may be ad-
21 justed pursuant to section 305(e)(8));

22 “(B) plan governance, including selection
23 of, removal of, and terms of contracts with,
24 trustees, actuaries, investment managers, and
25 other service providers; or

1 “(C) any funding rules relating to the plan
2 receiving special financial assistance under this
3 section.

4 “(3) PAYMENT OF PREMIUMS.—An eligible
5 multiemployer plan receiving special financial assist-
6 ance under this section shall continue to pay all pre-
7 miums due under section 4007 for participants and
8 beneficiaries in the plan.

9 “(4) ASSISTANCE NOT CONSIDERED FOR CER-
10 TAIN PURPOSES.—An eligible multiemployer plan
11 that receives special financial assistance shall be
12 deemed to be in critical status within the meaning
13 of section 305(b)(2) until the last plan year ending
14 in 2051.

15 “(5) INSOLVENT PLANS.—An eligible multiem-
16 ployer plan receiving special financial assistance
17 under this section that subsequently becomes insol-
18 vent will be subject to the current rules and guar-
19 antee for insolvent plans.

20 “(6) INELIGIBILITY FOR OTHER ASSISTANCE.—
21 An eligible multiemployer plan that receives special
22 financial assistance under this section is not eligible
23 to apply for a new suspension of benefits under sec-
24 tion 305(e)(9)(G).

1 “(p) COORDINATION WITH SECRETARY OF THE
2 TREASURY.—In prescribing the application process for eli-
3 gible multiemployer plans to receive special financial as-
4 sistance under this section and reviewing applications of
5 such plans, the corporation shall coordinate with the Sec-
6 retary of the Treasury in the following manner:

7 “(1) In the case of a plan which has suspended
8 benefits under section 305(e)(9)—

9 “(A) in determining whether to approve
10 the application, the corporation shall consult
11 with the Secretary of the Treasury regarding
12 the plan’s proposed method of reinstating bene-
13 fits, as described in the plan’s application and
14 in accordance with guidance issued by the Sec-
15 retary of the Treasury, and

16 “(B) the corporation shall consult with the
17 Secretary of the Treasury regarding the amount
18 of special financial assistance needed based on
19 the projected funded status of the plan as of
20 the last day of the plan year ending in 2051,
21 whether the plan proposes to repay benefits
22 over 5 years or as a lump sum, as required by
23 subsection (k)(2), and any other relevant fac-
24 tors, as determined by the corporation in con-
25 sultation with the Secretary of the Treasury, to

1 ensure the amount of assistance is sufficient to
2 meet such requirement and is sufficient to pay
3 benefits as required in subsection (j)(1).

4 “(2) In the case of any plan which proposes in
5 its application to change the assumptions used, as
6 provided in subsection (e)(4), the corporation shall
7 consult with the Secretary of the Treasury regarding
8 such proposed change in assumptions.

9 “(3) If the corporation specifies in regulations
10 or guidance that temporary priority consideration is
11 available for plans which are insolvent within the
12 meaning of section 418E of the Internal Revenue
13 Code of 1986 or likely to become so insolvent or for
14 plans which have suspended benefits under section
15 305(e)(9), or that availability is otherwise based on
16 the funded status of the plan under section 305, as
17 permitted by subsection (d), the corporation shall
18 consult with the Secretary of the Treasury regarding
19 any granting of priority consideration to such
20 plans.”.

21 (c) PREMIUM RATE INCREASE.—Section 4006(a)(3)
22 of the Employee Retirement Income Security Act of 1974
23 (29 U.S.C. 1306(a)(3)) is amended—

24 (1) in subparagraph (A)—

25 (A) in clause (vi)—

1 (i) by inserting “, and before January
2 1, 2031” after “December 31, 2014,”; and

3 (ii) by striking “or” at the end;

4 (B) in clause (vii)—

5 (i) by moving the margin 2 ems to the
6 left; and

7 (ii) in subclause (II), by striking the
8 period and inserting “, or”; and

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

10 “(viii) in the case of a multiemployer plan, for
11 plan years beginning after December 31, 2030, \$52
12 for each individual who is a participant in such plan
13 during the applicable plan year.”; and

14 (2) by adding at the end the following:

15 “(N) For each plan year beginning in a calendar year
16 after 2031, there shall be substituted for the dollar
17 amount specified in clause (viii) of subparagraph (A) an
18 amount equal to the greater of—

19 “(i) the product derived by multiplying such
20 dollar amount by the ratio of—

21 “(I) the national average wage index (as
22 defined in section 209(k)(1) of the Social Secu-
23 rity Act) for the first of the 2 calendar years
24 preceding the calendar year in which such plan
25 year begins, to

1 “(II) the national average wage index (as
2 so defined) for 2029; and

3 “(ii) such dollar amount for plan years begin-
4 ning in the preceding calendar year.

5 If the amount determined under this subparagraph
6 is not a multiple of \$1, such product shall be round-
7 ed to the nearest multiple of \$1.”.

8 (d) AMENDMENTS TO INTERNAL REVENUE CODE OF
9 1986.—

10 (1) IN GENERAL.—Section 432(a) of the Inter-
11 nal Revenue Code of 1986 is amended—

12 (A) by striking “and” at the end of para-
13 graph (2)(B),

14 (B) by striking the period at the end of
15 paragraph (3)(B) and inserting “, and”, and

16 (C) by adding at the end the following new
17 paragraph:

18 “(4) if the plan is an eligible multiemployer
19 plan which is applying for or receiving special finan-
20 cial assistance under section 4262 of the Employee
21 Retirement Income Security Act of 1974, the re-
22 quirements of subsection (k) shall apply to the
23 plan.”.

24 (2) PLANS RECEIVING SPECIAL FINANCIAL AS-
25 SISTANCE TO BE IN CRITICAL STATUS.—Section

1 432(b) of the Internal Revenue Code of 1986 is
2 amended by adding at the end the following new
3 paragraph:

4 “(7) PLANS RECEIVING SPECIAL FINANCIAL AS-
5 SISTANCE.—If an eligible multiemployer plan receiv-
6 ing special financial assistance under section 4262 of
7 the Employee Retirement Income Security Act of
8 1974 meets the requirements of subsection (k)(2),
9 notwithstanding the preceding paragraphs of this
10 subsection, the plan shall be deemed to be in critical
11 status for plan years beginning with the plan year
12 in which the effective date for such assistance occurs
13 and ending with the last plan year ending in 2051.”.

14 (3) RULES RELATING TO ELIGIBLE MULTIEM-
15 PLOYER PLANS.—Section 432 of the Internal Rev-
16 enue Code of 1986 is amended by adding at the end
17 the following new subsection:

18 “(k) RULES RELATING TO ELIGIBLE MULTIEM-
19 PLOYER PLANS.—

20 “(1) PLANS APPLYING FOR SPECIAL FINANCIAL
21 ASSISTANCE.—In the case of an eligible multiem-
22 ployer plan which applies for special financial assist-
23 ance under section 4262 of such Act—

24 “(A) IN GENERAL.—Such application shall
25 be submitted in accordance with the require-

1 ments of such section, including any guidance
2 issued thereunder by the Pension Benefit Guar-
3 anty Corporation.

4 “(B) REINSTATEMENT OF SUSPENDED
5 BENEFITS.—In the case of a plan for which a
6 suspension of benefits has been approved under
7 subsection (e)(9), the application shall describe
8 the manner in which suspended benefits will be
9 reinstated in accordance with paragraph (2)(A)
10 and guidance issued by the Secretary if the
11 plan receives special financial assistance.

12 “(C) AMOUNT OF FINANCIAL ASSIST-
13 ANCE.—

14 “(i) IN GENERAL.—In determining
15 the amount of special financial assistance
16 to be specified in its application, an eligible
17 multiemployer plan shall—

18 “(I) use the interest rate used by
19 the plan in its most recently com-
20 pleted certification of plan status be-
21 fore January 1, 2021, provided that
22 such interest rate does not exceed the
23 interest rate limit, and

24 “(II) for other assumptions, use
25 the assumptions that the plan used in

1 its most recently completed certifi-
2 cation of plan status before January
3 1, 2021, unless such assumptions are
4 unreasonable.

5 “(ii) INTEREST RATE.—For purposes
6 of clause (i), the interest rate limit is the
7 rate specified in section 430(h)(2)(C)(iii)
8 (disregarding modifications made under
9 clause (iv) of such section) for the month
10 in which the application for special finan-
11 cial assistance is filed by the eligible multi-
12 employer plan or the 3 preceding months,
13 with such specified rate increased by 200
14 basis points.

15 “(iii) CHANGES IN ASSUMPTIONS.—If
16 a plan determines that use of one or more
17 prior assumptions is unreasonable, the
18 plan may propose in its application to
19 change such assumptions, provided that
20 the plan discloses such changes in its ap-
21 plication and describes why such assump-
22 tions are no longer reasonable. The plan
23 may not propose a change to the interest
24 rate otherwise required under this sub-

1 section for eligibility or financial assistance
2 amount.

3 “(D) PLANS APPLYING FOR PRIORITY CON-
4 sideration.—In the case of a plan applying
5 for special financial assistance under rules pro-
6 viding for temporary priority consideration, as
7 provided in paragraph (4)(C), such plan’s appli-
8 cation shall be submitted to the Secretary in
9 addition to the Pension Benefit Guaranty Cor-
10 poration.

11 “(2) PLANS RECEIVING SPECIAL FINANCIAL AS-
12 sistance.—In the case of an eligible multiemployer
13 plan receiving special financial assistance under sec-
14 tion 4262 of the Employee Retirement Income Secu-
15 rity Act of 1974—

16 “(A) REINSTATEMENT OF SUSPENDED
17 BENEFITS.—The plan shall—

18 “(i) reinstate any benefits that were
19 suspended under subsection (e)(9) or sec-
20 tion 4245(a) of the Employee Retirement
21 Income Security Act of 1974, effective as
22 of the first month in which the effective
23 date for the special financial assistance oc-
24 curs, for participants and beneficiaries as
25 of such month, and

1 “(ii) provide payments equal to the
2 amount of benefits previously suspended to
3 any participants or beneficiaries in pay
4 status as of the effective date of the special
5 financial assistance, payable, as determined
6 by the plan—

7 “(I) as a lump sum within 3
8 months of such effective date; or

9 “(II) in equal monthly install-
10 ments over a period of 5 years, com-
11 mencing within 3 months of such ef-
12 fective date, with no adjustment for
13 interest.

14 “(B) RESTRICTIONS ON THE USE OF SPE-
15 CIAL FINANCIAL ASSISTANCE.—Special financial
16 assistance received by the plan may be used to
17 make benefit payments and pay plan expenses.
18 Such assistance shall be segregated from other
19 plan assets, and shall be invested by the plan
20 in investment-grade bonds or other investments
21 as permitted by regulations or other guidance
22 issued by the Pension Benefit Guaranty Cor-
23 poration.

24 “(C) CONDITIONS ON PLANS RECEIVING
25 SPECIAL FINANCIAL ASSISTANCE.—

1 “(i) IN GENERAL.—The Pension Ben-
2 efit Guaranty Corporation, in consultation
3 with the Secretary, may impose, by regula-
4 tion, reasonable conditions on an eligible
5 multiemployer plan receiving special finan-
6 cial assistance relating to increases in fu-
7 ture accrual rates and any retroactive ben-
8 efit improvements, allocation of plan as-
9 sets, reductions in employer contribution
10 rates, diversion of contributions and alloca-
11 tion of expenses to other benefit plans, and
12 withdrawal liability.

13 “(ii) LIMITATION.—The Pension Ben-
14 efit Guaranty Corporation shall not impose
15 conditions on an eligible multiemployer
16 plan as a condition of, or following receipt
17 of, special financial assistance relating
18 to—

19 “(I) any prospective reduction in
20 plan benefits (including benefits that
21 may be adjusted pursuant to sub-
22 section (e)(8)),

23 “(II) plan governance, including
24 selection of, removal of, and terms of
25 contracts with, trustees, actuaries, in-

1 vestment managers, and other service
2 providers, or

3 “(III) any funding rules relating
4 to the plan.

5 “(D) ASSISTANCE DISREGARDED FOR CER-
6 TAIN PURPOSES.—

7 “(i) FUNDING STANDARDS.—Special
8 financial assistance received by the plan
9 shall not be taken into account for deter-
10 mining contributions required under sec-
11 tion 431.

12 “(ii) INSOLVENT PLANS.—If the plan
13 becomes insolvent within the meaning of
14 section 418E after receiving special finan-
15 cial assistance, the plan shall be subject to
16 all rules applicable to insolvent plans.

17 “(E) INELIGIBILITY FOR SUSPENSION OF
18 BENEFITS.—The plan shall not be eligible to
19 apply for a new suspension of benefits under
20 subsection (e)(9)(G).

21 “(3) ELIGIBLE MULTIEMPLOYER PLAN.—

22 “(A) IN GENERAL.—For purposes of this
23 section, a multiemployer plan is an eligible mul-
24 tiemployer plan if—

1 “(i) the plan is in critical and declin-
2 ing status in any plan year beginning in
3 2020 through 2022,

4 “(ii) a suspension of benefits has been
5 approved with respect to the plan under
6 subsection (e)(9) as of the date of the en-
7 actment of this subsection;

8 “(iii) in any plan year beginning in
9 2020 through 2022, the plan is certified by
10 the plan actuary to be in critical status,
11 has a modified funded percentage of less
12 than 40 percent, and has a ratio of active
13 to inactive participants which is less than
14 2 to 3, or

15 “(iv) the plan became insolvent within
16 the meaning of section 418E after Decem-
17 ber 16, 2014, and has remained so insol-
18 vent and has not been terminated as of the
19 date of enactment of this subsection.

20 “(B) MODIFIED FUNDED PERCENTAGE.—

21 For purposes of subparagraph (A)(iii), the term
22 ‘modified funded percentage’ means the per-
23 centage equal to a fraction the numerator of
24 which is current value of plan assets (as defined
25 in section 3(26) of the Employee Retirement

1 Income Security Act of 1974) and the denomi-
2 nator of which is current liabilities (as defined
3 in section 431(c)(6)(D)).

4 “(4) COORDINATION WITH PENSION BENEFIT
5 GUARANTY CORPORATION.—In prescribing the appli-
6 cation process for eligible multiemployer plans to re-
7 ceive special financial assistance under section 4262
8 of the Employee Retirement Income Security Act of
9 1974 and reviewing applications of such plans, the
10 Pension Benefit Guaranty Corporation shall coordi-
11 nate with the Secretary in the following manner:

12 “(A) In the case of a plan which has sus-
13 pended benefits under subsection (e)(9)—

14 “(i) in determining whether to ap-
15 prove the application, such corporation
16 shall consult with the Secretary regarding
17 the plan’s proposed method of reinstating
18 benefits, as described in the plan’s applica-
19 tion and in accordance with guidance
20 issued by the Secretary, and

21 “(ii) such corporation shall consult
22 with the Secretary regarding the amount
23 of special financial assistance needed based
24 on the projected funded status of the plan
25 as of the last day of the plan year ending

1 in 2051, whether the plan proposes to
2 repay benefits over 5 years or as a lump
3 sum, as required by paragraph (2)(A)(ii),
4 and any other relevant factors, as deter-
5 mined by such corporation in consultation
6 with the Secretary, to ensure the amount
7 of assistance is sufficient to meet such re-
8 quirement and is sufficient to pay benefits
9 as required in section 4262(j)(1) of such
10 Act.

11 “(B) In the case of any plan which pro-
12 poses in its application to change the assump-
13 tions used, as provided in paragraph (1)(C)(iii),
14 such corporation shall consult with the Sec-
15 retary regarding such proposed change in as-
16 sumptions.

17 “(C) If such corporation specifies in regu-
18 lations or guidance that temporary priority con-
19 sideration is available for plans which are insol-
20 vent within the meaning of section 418E or
21 likely to become so insolvent or for plans which
22 have suspended benefits under subsection
23 (e)(9), or that availability is otherwise based on
24 the funded status of the plan under this sec-
25 tion, as permitted by section 4262(d) of such

1 Act, such corporation shall consult with the
2 Secretary regarding any granting of priority
3 consideration to such plans.”.

4 **SEC. 9705. EXTENDED AMORTIZATION FOR SINGLE EM-**
5 **PLOYER PLANS.**

6 (a) 15-YEAR AMORTIZATION UNDER THE INTERNAL
7 REVENUE CODE OF 1986.—Section 430(c) of the Internal
8 Revenue Code of 1986 is amended by adding at the end
9 the following new paragraph:

10 “(8) 15-YEAR AMORTIZATION.—With respect to
11 plan years beginning after December 31, 2019 (or,
12 at the election of the plan sponsor, after December
13 31, 2018)—

14 “(A) the shortfall amortization bases for
15 all plan years preceding the first plan year be-
16 ginning after December 31, 2019 (or after De-
17 cember 31, 2018, whichever is elected), and all
18 shortfall amortization installments determined
19 with respect to such bases, shall be reduced to
20 zero, and

21 “(B) subparagraphs (A) and (B) of para-
22 graph (2) shall each be applied by substituting
23 ‘15-plan-year period’ for ‘7-plan-year period’.”.

24 (b) 15-YEAR AMORTIZATION UNDER THE EMPLOYEE
25 RETIREMENT INCOME SECURITY ACT OF 1974.—Section

1 303(c) of the Employee Retirement Income Security Act
2 of 1974 (29 U.S.C. 1083(c)) is amended by adding at the
3 end the following new paragraph:

4 “(8) 15-YEAR AMORTIZATION.—With respect to
5 plan years beginning after December 31, 2019 (or,
6 at the election of the plan sponsor, after December
7 31, 2018)—

8 “(A) the shortfall amortization bases for
9 all plan years preceding the first plan year be-
10 ginning after December 31, 2019 (or after De-
11 cember 31, 2018, whichever is elected), and all
12 shortfall amortization installments determined
13 with respect to such bases, shall be reduced to
14 zero, and

15 “(B) subparagraphs (A) and (B) of para-
16 graph (2) shall each be applied by substituting
17 ‘15-plan-year period’ for ‘7-plan-year period’.”.

18 (c) EFFECTIVE DATE.—The amendments made by
19 this section shall apply to plan years beginning after De-
20 cember 31, 2018.

21 **SEC. 9706. EXTENSION OF PENSION FUNDING STABILIZA-**
22 **TION PERCENTAGES FOR SINGLE EMPLOYER**
23 **PLANS.**

24 (a) AMENDMENT TO INTERNAL REVENUE CODE OF
25 1986.—

1 (1) IN GENERAL.—The table contained in sub-
 2 clause (II) of section 430(h)(2)(C)(iv) of the Inter-
 3 nal Revenue Code of 1986 is amended to read as fol-
 4 lows:

“If the calendar year is:	The applica- ble min- imum per- centage is:	The applica- ble max- imum per- centage is:
Any year in the period starting in 2012 and end- ing in 2019	90%	110%
Any year in the period starting in 2020 and end- ing in 2025	95%	105%
2026	90%	110%
2027	85%	115%
2028	80%	120%
2029	75%	125%
After 2029	70%	130%.”.

5 (2) FLOOR ON 25-YEAR AVERAGES.—Subclause
 6 (I) of section 430(h)(2)(C)(iv) of such Code is
 7 amended by adding at the end the following: “Not-
 8 withstanding anything in this subclause, if the aver-
 9 age of the first, second, or third segment rate for
 10 any 25-year period is less than 5 percent, such aver-
 11 age shall be deemed to be 5 percent.”.

12 (b) AMENDMENTS TO EMPLOYEE RETIREMENT IN-
 13 COME SECURITY ACT OF 1974.—

14 (1) IN GENERAL.—The table contained in sub-
 15 clause (II) of section 303(h)(2)(C)(iv) of the Em-
 16 ployee Retirement Income Security Act of 1974 (29
 17 U.S.C. 1083(h)(2)(C)(iv)(II)) is amended to read as
 18 follows:

“If the calendar year is:	The applica- ble min- imum per- centage is:	The applica- ble max- imum per- centage is:
Any year in the period starting in 2012 and 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%.”.

1 (2) FLOOR ON 25-YEAR AVERAGES.—Subclause
2 (I) of section 303(h)(2)(C)(iv) of such Act (29
3 U.S.C. 1083(h)(2)(C)(iv)(I)) is amended by adding
4 at the end the following: “Notwithstanding anything
5 in this subclause, if the average of the first, second,
6 or third segment rate for any 25-year period is less
7 than 5 percent, such average shall be deemed to be
8 5 percent.”.

9 (3) CONFORMING AMENDMENTS.—

10 (A) IN GENERAL.—Section 101(f)(2)(D) of
11 such Act (29 U.S.C. 1021(f)(2)(D)) is amend-
12 ed—

13 (i) in clause (i) by striking “and the
14 Bipartisan Budget Act of 2015” both
15 places it appears and inserting “, the Bi-
16 partisan Budget Act of 2015, and the
17 American Rescue Plan Act of 2021”, and

1 (ii) in clause (ii) by striking “2023”
2 and inserting “2029”.

3 (B) STATEMENTS.—The Secretary of
4 Labor shall modify the statements required
5 under subclauses (I) and (II) of section
6 101(f)(2)(D)(i) of such Act to conform to the
7 amendments made by this section.

8 (c) EFFECTIVE DATE.—

9 (1) IN GENERAL.—The amendments made by
10 this section shall apply with respect to plan years be-
11 ginning after December 31, 2019.

12 (2) ELECTION NOT TO APPLY.—A plan sponsor
13 may elect not to have the amendments made by this
14 section apply to any plan year beginning before Jan-
15 uary 1, 2021, either (as specified in the election)—

16 (A) for all purposes for which such amend-
17 ments apply, or

18 (B) solely for purposes of determining the
19 adjusted funding target attainment percentage
20 under sections 436 of the Internal Revenue
21 Code of 1986 and 206(g) of the Employee Re-
22 tirement Income Security Act of 1974 for such
23 plan year.

24 A plan shall not be treated as failing to meet the re-
25 quirements of sections 204(g) of such Act and

1 411(d)(6) of such Code solely by reason of an elec-
2 tion under this paragraph.

3 **SEC. 9707. MODIFICATION OF SPECIAL RULES FOR MIN-**
4 **IMUM FUNDING STANDARDS FOR COMMU-**
5 **NITY NEWSPAPER PLANS.**

6 (a) AMENDMENT TO INTERNAL REVENUE CODE OF
7 1986.—Subsection (m) of section 430 of the Internal Rev-
8 enue Code of 1986 is amended to read as follows:

9 “(m) SPECIAL RULES FOR COMMUNITY NEWSPAPER
10 PLANS.—

11 “(1) IN GENERAL.—An eligible newspaper plan
12 sponsor of a plan under which no participant has
13 had the participant’s accrued benefit increased
14 (whether because of service or compensation) after
15 April 2, 2019, may elect to have the alternative
16 standards described in paragraph (4) apply to such
17 plan.

18 “(2) ELIGIBLE NEWSPAPER PLAN SPONSOR.—
19 The term ‘eligible newspaper plan sponsor’ means
20 the plan sponsor of—

21 “(A) any community newspaper plan, or

22 “(B) any other plan sponsored, as of April
23 2, 2019, by a member of the same controlled
24 group of a plan sponsor of a community news-

1 paper plan if such member is in the trade or
2 business of publishing 1 or more newspapers.

3 “(3) ELECTION.—An election under paragraph
4 (1) shall be made at such time and in such manner
5 as prescribed by the Secretary. Such election, once
6 made with respect to a plan year, shall apply to all
7 subsequent plan years unless revoked with the con-
8 sent of the Secretary.

9 “(4) ALTERNATIVE MINIMUM FUNDING STAND-
10 ARDS.—The alternative standards described in this
11 paragraph are the following:

12 “(A) INTEREST RATES.—

13 “(i) IN GENERAL.—Notwithstanding
14 subsection (h)(2)(C) and except as pro-
15 vided in clause (ii), the first, second, and
16 third segment rates in effect for any
17 month for purposes of this section shall be
18 8 percent.

19 “(ii) NEW BENEFIT ACCRUALS.—Not-
20 withstanding subsection (h)(2), for pur-
21 poses of determining the funding target
22 and normal cost of a plan for any plan
23 year, the present value of any benefits ac-
24 crued or earned under the plan for a plan
25 year with respect to which an election

1 under paragraph (1) is in effect shall be
2 determined on the basis of the United
3 States Treasury obligation yield curve for
4 the day that is the valuation date of such
5 plan for such plan year.

6 “(iii) UNITED STATES TREASURY OB-
7 LIGATION YIELD CURVE.—For purposes of
8 this subsection, the term ‘United States
9 Treasury obligation yield curve’ means,
10 with respect to any day, a yield curve
11 which shall be prescribed by the Secretary
12 for such day on interest-bearing obligations
13 of the United States.

14 “(B) SHORTFALL AMORTIZATION BASE.—

15 “(i) PREVIOUS SHORTFALL AMORTIZA-
16 TION BASES.—The shortfall amortization
17 bases determined under subsection (c)(3)
18 for all plan years preceding the first plan
19 year to which the election under paragraph
20 (1) applies (and all shortfall amortization
21 installments determined with respect to
22 such bases) shall be reduced to zero under
23 rules similar to the rules of subsection
24 (c)(6).

1 “(ii) NEW SHORTFALL AMORTIZATION
2 BASE.—Notwithstanding subsection (c)(3),
3 the shortfall amortization base for the first
4 plan year to which the election under para-
5 graph (1) applies shall be the funding
6 shortfall of such plan for such plan year
7 (determined using the interest rates as
8 modified under subparagraph (A)).

9 “(C) DETERMINATION OF SHORTFALL AM-
10 ORTIZATION INSTALLMENTS.—

11 “(i) 30-YEAR PERIOD.—Subpara-
12 graphs (A) and (B) of subsection (c)(2)
13 shall be applied by substituting ‘30-plan-
14 year’ for ‘7-plan-year’ each place it ap-
15 pears.

16 “(ii) NO SPECIAL ELECTION.—The
17 election under subparagraph (D) of sub-
18 section (c)(2) shall not apply to any plan
19 year to which the election under paragraph
20 (1) applies.

21 “(D) EXEMPTION FROM AT-RISK TREAT-
22 MENT.—Subsection (i) shall not apply.

23 “(5) COMMUNITY NEWSPAPER PLAN.—For pur-
24 poses of this subsection—

1 “(A) IN GENERAL.—The term ‘community
2 newspaper plan’ means any plan to which this
3 section applies maintained as of December 31,
4 2018, by an employer which—

5 “(i) maintains the plan on behalf of
6 participants and beneficiaries with respect
7 to employment in the trade or business of
8 publishing 1 or more newspapers which
9 were published by the employer at any
10 time during the 11-year period ending on
11 December 20, 2019,

12 “(ii)(I) is not a company the stock of
13 which is publicly traded (on a stock ex-
14 change or in an over-the-counter market),
15 and is not controlled, directly or indirectly,
16 by such a company, or

17 “(II) is controlled, directly or indi-
18 rectly, during the entire 30-year period
19 ending on December 20, 2019, by individ-
20 uals who are members of the same family,
21 and does not publish or distribute a daily
22 newspaper that is carrier-distributed in
23 printed form in more than 5 States, and

24 “(iii) is controlled, directly or indi-
25 rectly—

1 “(I) by 1 or more persons resid-
2 ing primarily in a State in which the
3 community newspaper has been pub-
4 lished on newsprint or carrier-distrib-
5 uted,

6 “(II) during the entire 30-year
7 period ending on December 20, 2019,
8 by individuals who are members of the
9 same family,

10 “(III) by 1 or more trusts, the
11 sole trustees of which are persons de-
12 scribed in subclause (I) or (II), or

13 “(IV) by a combination of per-
14 sons described in subclause (I), (II),
15 or (III).

16 “(B) NEWSPAPER.—The term ‘newspaper’
17 does not include any newspaper (determined
18 without regard to this subparagraph) to which
19 any of the following apply:

20 “(i) Is not in general circulation.

21 “(ii) Is published (on newsprint or
22 electronically) less frequently than 3 times
23 per week.

24 “(iii) Has not ever been regularly
25 published on newsprint.

1 “(iv) Does not have a bona fide list of
2 paid subscribers.

3 “(C) CONTROL.—A person shall be treated
4 as controlled by another person if such other
5 person possesses, directly or indirectly, the
6 power to direct or cause the direction and man-
7 agement of such person (including the power to
8 elect a majority of the members of the board of
9 directors of such person) through the ownership
10 of voting securities.

11 “(6) CONTROLLED GROUP.—For purposes of
12 this subsection, the term ‘controlled group’ means all
13 persons treated as a single employer under sub-
14 section (b), (c), (m), or (o) of section 414 as of De-
15 cember 20, 2019.”.

16 (b) AMENDMENT TO EMPLOYEE RETIREMENT IN-
17 COME SECURITY ACT OF 1974.—Subsection (m) of section
18 303 of the Employee Retirement Income Security Act of
19 1974 (29 U.S.C. 1083(m)) is amended to read as follows:

20 “(m) SPECIAL RULES FOR COMMUNITY NEWSPAPER
21 PLANS.—

22 “(1) IN GENERAL.—An eligible newspaper plan
23 sponsor of a plan under which no participant has
24 had the participant’s accrued benefit increased
25 (whether because of service or compensation) after

1 April 2, 2019, may elect to have the alternative
2 standards described in paragraph (4) apply to such
3 plan.

4 “(2) ELIGIBLE NEWSPAPER PLAN SPONSOR.—
5 The term ‘eligible newspaper plan sponsor’ means
6 the plan sponsor of—

7 “(A) any community newspaper plan, or

8 “(B) any other plan sponsored, as of April
9 2, 2019, by a member of the same controlled
10 group of a plan sponsor of a community news-
11 paper plan if such member is in the trade or
12 business of publishing 1 or more newspapers.

13 “(3) ELECTION.—An election under paragraph
14 (1) shall be made at such time and in such manner
15 as prescribed by the Secretary of the Treasury. Such
16 election, once made with respect to a plan year, shall
17 apply to all subsequent plan years unless revoked
18 with the consent of the Secretary of the Treasury.

19 “(4) ALTERNATIVE MINIMUM FUNDING STAND-
20 ARDS.—The alternative standards described in this
21 paragraph are the following:

22 “(A) INTEREST RATES.—

23 “(i) IN GENERAL.—Notwithstanding
24 subsection (h)(2)(C) and except as pro-
25 vided in clause (ii), the first, second, and

1 third segment rates in effect for any
2 month for purposes of this section shall be
3 8 percent.

4 “(ii) NEW BENEFIT ACCRUALS.—Not-
5 withstanding subsection (h)(2), for pur-
6 poses of determining the funding target
7 and normal cost of a plan for any plan
8 year, the present value of any benefits ac-
9 crued or earned under the plan for a plan
10 year with respect to which an election
11 under paragraph (1) is in effect shall be
12 determined on the basis of the United
13 States Treasury obligation yield curve for
14 the day that is the valuation date of such
15 plan for such plan year.

16 “(iii) UNITED STATES TREASURY OB-
17 LIGATION YIELD CURVE.—For purposes of
18 this subsection, the term ‘United States
19 Treasury obligation yield curve’ means,
20 with respect to any day, a yield curve
21 which shall be prescribed by the Secretary
22 of the Treasury for such day on interest-
23 bearing obligations of the United States.

24 “(B) SHORTFALL AMORTIZATION BASE.—

1 “(i) PREVIOUS SHORTFALL AMORTIZA-
2 TION BASES.—The shortfall amortization
3 bases determined under subsection (c)(3)
4 for all plan years preceding the first plan
5 year to which the election under paragraph
6 (1) applies (and all shortfall amortization
7 installments determined with respect to
8 such bases) shall be reduced to zero under
9 rules similar to the rules of subsection
10 (c)(6).

11 “(ii) NEW SHORTFALL AMORTIZATION
12 BASE.—Notwithstanding subsection (c)(3),
13 the shortfall amortization base for the first
14 plan year to which the election under para-
15 graph (1) applies shall be the funding
16 shortfall of such plan for such plan year
17 (determined using the interest rates as
18 modified under subparagraph (A)).

19 “(C) DETERMINATION OF SHORTFALL AM-
20 ORTIZATION INSTALLMENTS.—

21 “(i) 30-YEAR PERIOD.—Subpara-
22 graphs (A) and (B) of subsection (c)(2)
23 shall be applied by substituting ‘30-plan-
24 year’ for ‘7-plan-year’ each place it ap-
25 pears.

1 “(ii) NO SPECIAL ELECTION.—The
2 election under subparagraph (D) of sub-
3 section (c)(2) shall not apply to any plan
4 year to which the election under paragraph
5 (1) applies.

6 “(D) EXEMPTION FROM AT-RISK TREAT-
7 MENT.—Subsection (i) shall not apply.

8 “(5) COMMUNITY NEWSPAPER PLAN.—For pur-
9 poses of this subsection—

10 “(A) IN GENERAL.—The term ‘community
11 newspaper plan’ means a plan to which this sec-
12 tion applies maintained as of December 31,
13 2018, by an employer which—

14 “(i) maintains the plan on behalf of
15 participants and beneficiaries with respect
16 to employment in the trade or business of
17 publishing 1 or more newspapers which
18 were published by the employer at any
19 time during the 11-year period ending on
20 December 20, 2019,

21 “(ii)(I) is not a company the stock of
22 which is publicly traded (on a stock ex-
23 change or in an over-the-counter market),
24 and is not controlled, directly or indirectly,
25 by such a company, or

1 “(II) is controlled, directly, or indi-
2 rectly, during the entire 30-year period
3 ending on December 20, 2019, by individ-
4 uals who are members of the same family,
5 and does not publish or distribute a daily
6 newspaper that is carrier-distributed in
7 printed form in more than 5 States, and

8 “(iii) is controlled, directly, or indi-
9 rectly—

10 “(I) by 1 or more persons resid-
11 ing primarily in a State in which the
12 community newspaper has been pub-
13 lished on newsprint or carrier-distrib-
14 uted,

15 “(II) during the entire 30-year
16 period ending on December 20, 2019,
17 by individuals who are members of the
18 same family,

19 “(III) by 1 or more trusts, the
20 sole trustees of which are persons de-
21 scribed in subclause (I) or (II), or

22 “(IV) by a combination of per-
23 sons described in subclause (I), (II),
24 or (III).

1 “(B) NEWSPAPER.—The term ‘newspaper’
2 does not include any newspaper (determined
3 without regard to this subparagraph) to which
4 any of the following apply:

5 “(i) Is not in general circulation.

6 “(ii) Is published (on newsprint or
7 electronically) less frequently than 3 times
8 per week.

9 “(iii) Has not ever been regularly
10 published on newsprint.

11 “(iv) Does not have a bona fide list of
12 paid subscribers.

13 “(C) CONTROL.—A person shall be treated
14 as controlled by another person if such other
15 person possesses, directly or indirectly, the
16 power to direct or cause the direction and man-
17 agement of such person (including the power to
18 elect a majority of the members of the board of
19 directors of such person) through the ownership
20 of voting securities.

21 “(6) CONTROLLED GROUP.—For purposes of
22 this subsection, the term ‘controlled group’ means all
23 persons treated as a single employer under sub-
24 section (b), (c), (m), or (o) of section 414 of the In-

1 ternal Revenue Code of 1986 as of December 20,
2 2019.

3 “(7) EFFECT ON PREMIUM RATE CALCULA-
4 TION.—In the case of a plan for which an election
5 is made to apply the alternative standards described
6 in paragraph (3), the additional premium under sec-
7 tion 4006(a)(3)(E) shall be determined as if such
8 election had not been made.”.

9 (c) EFFECTIVE DATE.—The amendments made by
10 this section shall apply to plan years ending after Decem-
11 ber 31, 2017.

12 **SEC. 9708. COST OF LIVING ADJUSTMENT FREEZE.**

13 (a) IN GENERAL.—Subsection (d) of section 415 of
14 the Internal Revenue Code of 1986 is amended by adding
15 at the end the following new paragraph:

16 “(5) FREEZE ON COST OF LIVING ADJUST-
17 MENTS.—

18 “(A) IN GENERAL.—Except as provided in
19 subparagraph (B), in the case of calendar years
20 beginning after December 31, 2030—

21 “(i) no adjustment shall be made
22 under paragraph (1), and

23 “(ii) the dollar amounts as adjusted
24 under such paragraph for calendar year
25 2030 shall apply.

1 “(B) EXCEPTION.—Subparagraph (A)
2 shall not apply in the case of a plan maintained
3 pursuant to 1 or more collective bargaining
4 agreements.”.

5 (b) COMPENSATION LIMIT.—Paragraph (17) of sec-
6 tion 401(a) of the Internal Revenue Code of 1986 is
7 amended by adding at the end the following new subpara-
8 graph:

9 “(C) FREEZE ON COST OF LIVING ADJUST-
10 MENTS.—

11 “(i) IN GENERAL.—Except as pro-
12 vided in clause (ii), in the case of calendar
13 years beginning after December 31,
14 2030—

15 “(I) no adjustment shall be made
16 under subparagraph (B), and

17 “(II) the dollar amount as ad-
18 justed under such subparagraph for
19 calendar year 2030 shall apply.

20 “(ii) EXCEPTION.—Clause (i) shall
21 not apply in the case of a plan maintained
22 pursuant to 1 or more collective bargaining
23 agreements.”.

24 (c) CONFORMING AMENDMENTS.—

1 (1) Section 45A(c)(3) of the Internal Revenue
2 Code of 1986 is amended by striking “415(d)” and
3 inserting “415(d) (without regard to paragraph (5)
4 thereof)”.

5 (2) Section 402(g)(4) of such Code is amended
6 by striking “415(d)” and inserting “415(d) (without
7 regard to paragraph (5) thereof)”.

8 (3) Section 408(p)(2)(E)(ii) of such Code is
9 amended by striking “415(d)” and inserting “415(d)
10 (without regard to paragraph (5) thereof)”.

11 (4) Section 409(o)(2) of such Code is amended
12 by striking “415(d)” and inserting “415(d) (without
13 regard to paragraph (5) thereof)”.

14 (5) Section 416(i)(1)(A) of such Code is
15 amended by striking “415(d)” and inserting “415(d)
16 (without regard to paragraph (5) thereof)”.

17 (6) Section 457(e)(11)(B)(iii) of such Code is
18 amended by striking “415(d)” and inserting “415(d)
19 (without regard to paragraph (5) thereof)”.

20 (7) Section 457(e)(15)(B) of such Code is
21 amended by striking “415(d)” and inserting “415(d)
22 (without regard to paragraph (5) thereof)”.

23 (8) Section 664(g)(7)(B) of such Code is
24 amended by striking “415(d)” and inserting “415(d)
25 (without regard to paragraph (5) thereof)”.

1 **Subtitle I—Child Care for Workers**

2 **SEC. 9801. CHILD CARE ASSISTANCE.**

3 (a) APPROPRIATION.—

4 (1) IN GENERAL.—Section 418(a)(3) of the So-
5 cial Security Act (42 U.S.C. 618(a)(3)) is amended
6 to read as follows:

7 “(3) APPROPRIATION.—For grants under this
8 section, there are appropriated \$3,550,000,000 for
9 each fiscal year, of which—

10 “(A) \$3,375,000,000 shall be available for
11 grants to States;

12 “(B) \$100,000,000 shall be available for
13 grants to Indian tribes and tribal organizations;
14 and

15 “(C) \$75,000,000 shall be available for
16 grants to territories.”.

17 (2) CONFORMING AMENDMENT.—Section
18 418(a)(2)(A) of such Act (42 U.S.C. 618(a)(2)(A))
19 is amended by striking “paragraph (3), and remain-
20 ing after the reservation described in paragraph (4)
21 and” and inserting “paragraph (3)(A),”.

22 (b) SUSPENSION OF STATE MATCH REQUIREMENT
23 IN FISCAL YEARS 2021 AND 2022.—With respect to the
24 amounts made available by section 418(a)(3)(A) of the So-
25 cial Security Act for each of fiscal years 2021 and 2022,

1 section 418(a)(2)(C) of such Act shall be applied and ad-
2 ministered with respect to any State that is entitled to
3 receive the entire amount that would be allotted to the
4 State under section 418(a)(2)(B) of such Act for the fiscal
5 year in the absence of this section, as if the Federal med-
6 ical assistance percentage for the State for the fiscal year
7 were 100 percent.

8 (c) FUNDING FOR THE TERRITORIES.—Section
9 418(a)(4) of such Act (42 U.S.C. 618(a)(4)) is amended
10 to read as follows:

11 “(4) TERRITORIES.—

12 “(A) GRANTS.—The Secretary shall use
13 the amounts made available by paragraph
14 (3)(C) to make grants to the territories under
15 this paragraph.

16 “(B) ALLOTMENTS.—The amount de-
17 scribed in subparagraph (A) shall be allotted
18 among the territories in proportion to their re-
19 spective needs.

20 “(C) REDISTRIBUTION.—The 1st sentence
21 of clause (i) and clause (ii) of paragraph (2)(D)
22 shall apply with respect to the amounts allotted
23 to the territories under this paragraph, except
24 that the 2nd sentence of paragraph (2)(D) shall
25 not apply and the amounts allotted to the terri-

1 terries that are available for redistribution for a
2 fiscal year shall be redistributed to each terri-
3 tory that applies for the additional amounts, to
4 the extent that the Secretary determines that
5 the territory will be able to use the additional
6 amounts to provide child care assistance, in an
7 amount that bears the same ratio to the
8 amount so available for redistribution as the
9 amount allotted to the territory for the fiscal
10 year bears to the total amount allotted to all
11 the territories receiving redistributed funds
12 under this paragraph for the fiscal year.

13 “(D) INAPPLICABILITY OF PAYMENT LIM-
14 TATION.— Section 1108(a) shall not apply with
15 respect to any amount paid under this para-
16 graph.

17 “(E) TERRITORY.—In this paragraph, the
18 term ‘territory’ means the Commonwealth of
19 Puerto Rico, the United States Virgin Islands,
20 Guam, American Samoa, and the Common-
21 wealth 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

1 for, and respond to coronavirus domestically or inter-
2 nationally, and for other operations and maintenance re-
3 quirements related to coronavirus.

4 **SEC. 10003. GLOBAL RESPONSE.**

5 (a) IN GENERAL.—In addition to amounts otherwise
6 available, there is authorized and appropriated to the Sec-
7 retary of State for fiscal year 2021, out of any money in
8 the Treasury not otherwise appropriated, \$8,675,000,000,
9 to remain available until September 30, 2022, for nec-
10 essary expenses to carry out the provisions of section 531
11 of chapter 4 of part II of the Foreign Assistance Act of
12 1961 (22 U.S.C. 2346) as health programs to prevent,
13 prepare for, and respond to coronavirus, which shall in-
14 clude recovery from the impacts of such virus and shall
15 be allocated as follows—

16 (1) \$905,000,000 to be made available to the
17 United States Agency for International Development
18 for global health activities to prevent, prepare for,
19 and respond to coronavirus, which shall include a
20 contribution to a multilateral vaccine development
21 partnership to support epidemic preparedness;

22 (2) \$3,750,000,000 to be made available to the
23 Department of State to support programs for the
24 prevention, treatment, and control of HIV/AIDS in
25 order to prevent, prepare for, and respond to

1 coronavirus, including to mitigate the impact on
2 such programs from coronavirus and support recovery
3 from the impacts of the coronavirus, of which
4 not less than \$3,500,000,000 shall be for a United
5 States contribution to the Global Fund to Fight
6 AIDS, Tuberculosis and Malaria;

7 (3) \$3,090,000,000 to be made available to the
8 United States Agency for International Development
9 to prevent, prepare for, and respond to coronavirus,
10 which shall include support for international disaster
11 relief, rehabilitation, and reconstruction, for health
12 activities, and to meet emergency food security
13 needs; and

14 (4) \$930,000,000 to be made available to prevent,
15 prepare for, and respond to coronavirus, which
16 shall include activities to address economic and stabilization
17 requirements resulting from such virus.

18 (b) WAIVER OF LIMITATION.—Any contribution to
19 the Global Fund to Fight AIDS, Tuberculosis and Malaria
20 made pursuant to subsection (a)(2) shall be made available
21 notwithstanding section 202(d)(4)(A)(i) of the United
22 States Leadership Against HIV/AIDS, Tuberculosis, and
23 Malaria Act of 2003 (22 U.S.C. 7622(d)(4)(A)(i)), and
24 such contribution shall not be considered a contribution
25 for the purpose of applying such section 202(d)(4)(A)(i).

1 (c) PERIOD OF AVAILABILITY.—Funds appropriated
2 by this section shall remain available for one additional
3 year if such funds are initially obligated before the expira-
4 tion of the period of availability contained in subsection
5 (a).

6 **SEC. 10004. HUMANITARIAN RESPONSE.**

7 (a) IN GENERAL.—In addition to amounts otherwise
8 available, there is authorized and appropriated to the Sec-
9 retary of State for fiscal year 2021, out of any money in
10 the Treasury not otherwise appropriated, \$500,000,000,
11 to remain available until September 30, 2022, to carry out
12 the provisions of section 2(a) and (b) of the Migration and
13 Refugee Assistance Act of 1962 (22 U.S.C. 2601(a) and
14 (b)) to prevent, prepare for, and respond to coronavirus.

15 (b) USE OF FUNDS.—Funds appropriated pursuant
16 to this section shall not be made available for the costs
17 of resettling refugees in the United States.

18 (c) PERIOD OF AVAILABILITY.—Funds appropriated
19 by this section shall remain available for one additional
20 year if such funds are initially obligated before the expira-
21 tion of the period of availability contained in subsection
22 (a).

23 **SEC. 10005. MULTILATERAL ASSISTANCE.**

24 In addition to amounts otherwise available, there is
25 authorized and appropriated to the Secretary of State for

1 fiscal year 2021, out of any money in the Treasury not
2 otherwise appropriated, \$580,000,000, to remain available
3 until September 30, 2022, to carry out the provisions of
4 section 301(a) of the Foreign Assistance Act of 1961 (22
5 U.S.C. 2221(a)) to prevent, prepare for, and respond to
6 coronavirus, which shall include support for the priorities
7 and objectives of the United Nations Global Humanitarian
8 Response Plan COVID–19 through voluntary contribu-
9 tions to international organizations and programs admin-
10 istered by such organizations.

11 **TITLE XI—COMMITTEE ON**
12 **NATURAL RESOURCES**

13 **SEC. 1101. INDIAN AFFAIRS.**

14 (a) IN GENERAL.—In addition to amounts otherwise
15 made available, there is appropriated for fiscal year 2021,
16 out of any money in the Treasury not otherwise appro-
17 priated, \$900,000,000 to remain available until expended,
18 pursuant to the Snyder Act (25 U.S.C. 13), of which—

19 (1) \$100,000,000 shall be for Tribal housing
20 improvement;

21 (2) \$772,500,000 shall be for Tribal govern-
22 ment services, public safety and justice, social serv-
23 ices, child welfare assistance, and for other related
24 expenses;

1 (3) \$7,500,000 shall be for related Federal ad-
2 ministrative costs and oversight; and

3 (4) \$20,000,000 shall be to provide and deliver
4 potable water.

5 (b) **EXCLUSIONS FROM CALCULATION.**—Funds ap-
6 propriated under subsection (a) shall be excluded from the
7 calculation of funds received by those Tribal governments
8 that participate in the “Small and Needy” program.

9 (c) **ONE-TIME BASIS FUNDS.**—Funds made available
10 under subsection (a) to Tribes and Tribal organizations
11 under the Indian Self-Determination and Education As-
12 sistance Act (25 U.S.C. 5301 et seq.) shall be available
13 on a one-time basis. Such non-recurring funds shall not
14 be part of the amount required by section 106 of the In-
15 dian Self-Determination and Education Assistance Act
16 (25 U.S.C. 5325), and such funds shall only be used for
17 the purposes identified in this section.

18 **SEC. 1102. UNITED STATES FISH AND WILDLIFE SERVICE.**

19 (a) **INSPECTION, INTERDICTION, AND RESEARCH RE-**
20 **LATED TO CERTAIN SPECIES AND COVID–19.**—In addi-
21 tion to amounts otherwise made available, there is appro-
22 priated for fiscal year 2021, out of any money in the
23 Treasury not otherwise appropriated, \$95,000,000 to re-
24 main available until expended, to carry out the provisions
25 of the Fish and Wildlife Act of 1956 (16 U.S.C. 742a et

1 seq.) and the Fish and Wildlife Coordination Act (16
2 U.S.C. 661 et seq.) through direct expenditure, contracts,
3 and grants, of which—

4 (1) \$20,000,000 shall be for wildlife inspec-
5 tions, interdictions, investigations, and related activi-
6 ties, and for efforts to address wildlife trafficking;

7 (2) \$30,000,000 shall be for the care of captive
8 species listed under the Endangered Species Act of
9 1973, for the care of rescued and confiscated wild-
10 life, and for the care of Federal trust species in fa-
11 cilities experiencing lost revenues due to COVID-19;
12 and

13 (3) \$45,000,000 shall be for research and ex-
14 tension activities to strengthen early detection, rapid
15 response, and science-based management to address
16 wildlife disease outbreaks before they become
17 pandemics and strengthen capacity for wildlife
18 health monitoring to enhance early detection of dis-
19 eases that have capacity to jump the species barrier
20 and pose a risk in the United States, including the
21 development of a national wildlife disease database.

22 (b) LACEY ACT PROVISIONS.—In addition to
23 amounts otherwise made available, there is appropriated
24 for fiscal year 2021, out of any money in the Treasury
25 not otherwise appropriated, \$10,000,000, to remain avail-

1 able until expended, to carry out the provisions of section
2 42(a) of title 18, United States Code, and the Lacey Act
3 Amendments of 1981 (16 U.S.C. 3371–3378) to identify
4 and designate wildlife species, or larger taxonomic groups
5 of species, as injurious under such provisions if they trans-
6 mit a pathogen that could potentially pose a risk to human
7 health and develop regulations to develop a process to
8 make emergency listings for injurious species.

9 **TITLE XII—COMMITTEE ON**
10 **SCIENCE, SPACE, AND TECH-**
11 **NOLOGY**

12 **SEC. 12001. NATIONAL INSTITUTE OF STANDARDS AND**
13 **TECHNOLOGY.**

14 In addition to amounts otherwise made available,
15 there are appropriated to the National Institute of Stand-
16 ards and Technology for fiscal year 2021, out of any
17 money in the Treasury not otherwise appropriated,
18 \$150,000,000, to remain available until September 30,
19 2022, to fund awards for research, development, and
20 testbeds to prevent, prepare for, and respond to
21 coronavirus. None of the funds provided by this section
22 shall be subject to cost share requirements.

23 **SEC. 12002. NATIONAL SCIENCE FOUNDATION.**

24 In addition to amounts otherwise made available,
25 there are appropriated to the National Science Foundation

1 for fiscal year 2021, out of any money in the Treasury
2 not otherwise appropriated, \$600,000,000, to remain
3 available until September 30, 2022, to fund or extend new
4 and existing research grants, cooperative agreements,
5 scholarships, fellowships, and apprenticeships, and related
6 administrative expenses to prevent, prepare for, and re-
7 spond to coronavirus.

Passed the House of Representatives February 27
(legislative day February 26), 2021.

Attest: CHERYL L. JOHNSON,
Clerk.

By ROBERT F. REEVES,
Deputy Clerk.

Calendar No. 10

117TH CONGRESS
1ST Session

H. R. 1319

AN ACT

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

MARCH 2 (legislative day, MARCH 1), 2021

Received; read the first time

MARCH 2, 2021

Read the second time and placed on the calendar