

119TH CONGRESS
1ST SESSION

S. 1434

To track taxpayer dollars sent to adversarial countries and foreign entities of concern, and for other purposes.

IN THE SENATE OF THE UNITED STATES

APRIL 10, 2025

Ms. ERNST introduced the following bill; which was read twice and referred to the Committee on Homeland Security and Governmental Affairs

A BILL

To track taxpayer dollars sent to adversarial countries and foreign entities of concern, and for other purposes.

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

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Tracking Receipts to
5 Adversarial Countries for Knowledge of Spending Act” or
6 the “TRACKS Act”.

7 **SEC. 2. FOREIGN SUBAWARDS.**

8 Section 2 of the Federal Funding Accountability and
9 Transparency Act of 2006 (31 U.S.C. 6101 note; Public
10 Law 109–282) is amended—

(1) in subsection (a), by adding at the end the following:

“(9) SUBAWARD.—The term ‘subaward’—

“(A) means an award, including a grant, contract, cooperative agreement, other transaction agreement, or other financial transaction, provided by a pass-through entity to a subrecipient for the subrecipient to carry out part of a Federal award received by the pass-through entity;

“(B) includes an award described in subparagraph (A) that is passed from a subrecipient to another subrecipient; and

“(C) does not include payments to a beneficiary of a Federal program.”; and

(2) in subsection (d), by adding at the end the following:

“(3) REPORTING OF FOREIGN SUBAWARDS.—

“(A) DEFINITIONS.—In this paragraph:

“(i) COVERED SUBAWARD.—The term ‘covered subaward’—

“(I) means a subaward awarded to—

“(aa) an entity located in a foreign country of concern (as

1 defined in section 9901 of the
2 William M. (Mac) Thornberry
3 National Defense Authorization
4 Act for Fiscal Year 2021 (15
5 U.S.C. 4651)); or

6 “(bb) a foreign entity of
7 concern (as defined in section
8 9901 of the William M. (Mac)
9 Thornberry National Defense Au-
10 thorization Act for Fiscal Year
11 2021 (15 U.S.C. 4651)); and

12 “(II) includes a subaward de-
13 scribed in subclause (I) of any
14 amount.

15 “(ii) PRIME AWARD RECIPIENT.—The
16 term ‘prime award recipient’, with respect
17 to a covered subaward, means the entity
18 that directly receives the Federal award
19 from which the covered subaward origi-
20 nates.

21 “(B) REPORTING.—The recipient of a cov-
22 ered subaward shall disclose data with respect
23 to the covered subaward in the same manner as
24 subawards are disclosed in accordance with
25 paragraph (2).

1 “(C) GUIDANCE.—Not later than 90 days
2 after the date of enactment of the Tracking Re-
3 ceipts to Adversarial Countries for Knowledge
4 of Spending Act, the Director shall issue guid-
5 ance that establishes consistency for complying
6 with this paragraph for agencies, prime award
7 recipients, and covered subaward recipients, in-
8 cluding establishing standards for disclosed
9 data.”.

○