

Social Security Act

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[Currency: This publication is a compilation of the text of title VI of Chapter 531 of the 74th Congress. It was last amended by the public law listed in the As Amended Through note above and below at the bottom of each page of the pdf version and reflects current law through the date of the enactment of the public law listed at <https://www.govinfo.gov/app/collection/comps/>]

[Note: While this publication does not represent an official version of any Federal statute, substantial efforts have been made to ensure the accuracy of its contents. The official version of Federal law is found in the United States Statutes at Large and in the United States Code. The legal effect to be given to the Statutes at Large and the United States Code is established by statute (1 U.S.C. 112, 204).]

TITLE VI—CORONAVIRUS RELIEF, FISCAL RECOVERY, AND CRITICAL CAPITAL PROJECTS FUNDS

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SEC. 601. [42 U.S.C. 801] CORONAVIRUS RELIEF FUND.

(a) APPROPRIATION.—

(1) **IN GENERAL.**—Out of any money in the Treasury of the United States not otherwise appropriated, there are appropriated for making payments to States, Tribal governments, and units of local government under this section, \$150,000,000,000 for fiscal year 2020.

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

(A) \$3,000,000,000 of such amount for making payments to the District of Columbia, the Commonwealth of Puerto Rico, the United States Virgin Islands, Guam, the Commonwealth of the Northern Mariana Islands, and American Samoa; and

(B) \$8,000,000,000 of such amount for making payments to Tribal governments.

(b) AUTHORITY TO MAKE PAYMENTS.—

¹ This table of contents does not appear in the law.

(1) IN GENERAL.—Subject to paragraph (2), not later than 30 days after the date of enactment of this section, the Secretary shall pay each State and Tribal government, and each unit of local government that meets the condition described in paragraph (2), the amount determined for the State, Tribal government, or unit of local government, for fiscal year 2020 under subsection (c).

(2) DIRECT PAYMENTS TO UNITS OF LOCAL GOVERNMENT.—If a unit of local government of a State submits the certification required by subsection (e) for purposes of receiving a direct payment from the Secretary under the authority of this paragraph, the Secretary shall reduce the amount determined for that State by the relative unit of local government population proportion amount described in subsection (c)(5) and pay such amount directly to such unit of local government.

(c) PAYMENT AMOUNTS.—

(1) IN GENERAL.—Subject to paragraph (2), the amount paid under this section for fiscal year 2020 to a State that is 1 of the 50 States shall be the amount equal to the relative population proportion amount determined for the State under paragraph (3) for such fiscal year.

(2) MINIMUM PAYMENT.—

(A) IN GENERAL.—No State that is 1 of the 50 States shall receive a payment under this section for fiscal year 2020 that is less than \$1,250,000,000.

(B) PRO RATA ADJUSTMENTS.—The Secretary shall adjust on a pro rata basis the amount of the payments for each of the 50 States determined under this subsection without regard to this subparagraph to the extent necessary to comply with the requirements of subparagraph (A).

(3) RELATIVE POPULATION PROPORTION AMOUNT.—For purposes of paragraph (1), the relative population proportion amount determined under this paragraph for a State for fiscal year 2020 is the product of—

(A) the amount appropriated under paragraph (1) of subsection (a) for fiscal year 2020 that remains after the application of paragraph (2) of that subsection; and

(B) the relative State population proportion (as defined in paragraph (4)).

(4) RELATIVE STATE POPULATION PROPORTION DEFINED.—For purposes of paragraph (3)(B), the term “relative State population proportion” means, with respect to a State, the quotient of—

(A) the population of the State; and

(B) the total population of all States (excluding the District of Columbia and territories specified in subsection (a)(2)(A)).

(5) RELATIVE UNIT OF LOCAL GOVERNMENT POPULATION PROPORTION AMOUNT.—For purposes of subsection (b)(2), the term “relative unit of local government population proportion amount” means, with respect to a unit of local government and a State, the amount equal to the product of—

- (A) 45 percent of the amount of the payment determined for the State under this subsection (without regard to this paragraph); and
- (B) the amount equal to the quotient of—
- (i) the population of the unit of local government; and
 - (ii) the total population of the State in which the unit of local government is located.
- (6) DISTRICT OF COLUMBIA AND TERRITORIES.—The amount paid under this section for fiscal year 2020 to a State that is the District of Columbia or a territory specified in subsection (a)(2)(A) shall be the amount equal to the product of—
- (A) the amount set aside under subsection (a)(2)(A) for such fiscal year; and
 - (B) each such District's and territory's share of the combined total population of the District of Columbia and all such territories, as determined by the Secretary.
- (7) TRIBAL GOVERNMENTS.—From the amount set aside under subsection (a)(2)(B) for fiscal year 2020, the amount paid under this section for fiscal year 2020 to a Tribal government shall be the amount the Secretary shall determine, in consultation with the Secretary of the Interior and Indian Tribes, that is based on increased expenditures of each such Tribal government (or a tribally-owned entity of such Tribal government) relative to aggregate expenditures in fiscal year 2019 by the Tribal government (or tribally-owned entity) and determined in such manner as the Secretary determines appropriate to ensure that all amounts available under subsection (a)(2)(B) for fiscal year 2020 are distributed to Tribal governments.
- (8) DATA.—For purposes of this subsection, the population of States and units of local governments shall be determined based on the most recent year for which data are available from the Bureau of the Census.
- (d) USE OF FUNDS.—A State, Tribal government, and unit of local government shall use the funds provided under a payment made under this section to cover only those costs of the State, Tribal government, or unit of local government that—
- (1) are necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19);
 - (2) were not accounted for in the budget most recently approved as of the date of enactment of this section for the State or government; and
 - (3) were incurred during the period that begins on March 1, 2020, and ends on December 31, 2021 (or, in the case of costs incurred by a Tribal government, during the period that begins on March 1, 2020, and ends on December 31, 2022).
- (e) CERTIFICATION.—In order to receive a payment under this section, a unit of local government shall provide the Secretary with a certification signed by the Chief Executive for the unit of local government that the local government's proposed uses of the funds are consistent with subsection (d).
- (f) INSPECTOR GENERAL OVERSIGHT; RECOUPMENT.—

(1) OVERSIGHT AUTHORITY.—The Inspector General of the Department of the Treasury shall conduct monitoring and oversight of the receipt, disbursement, and use of funds made available under this section.

(2) RECOUPMENT.—If the Inspector General of the Department of the Treasury determines that a State, Tribal government, or unit of local government has failed to comply with subsection (d), the amount equal to the amount of funds used in violation of such subsection shall be booked as a debt of such entity owed to the Federal Government. Amounts recovered under this subsection shall be deposited into the general fund of the Treasury.

(3) APPROPRIATION.—Out of any money in the Treasury of the United States not otherwise appropriated, there are appropriated to the Office of the Inspector General of the Department of the Treasury, \$35,000,000 to carry out oversight and recoupment activities under this subsection. Amounts appropriated under the preceding sentence shall remain available until expended.

(4) AUTHORITY OF INSPECTOR GENERAL.—Nothing in this subsection shall be construed to diminish the authority of any Inspector General, including such authority as provided in the Inspector General Act of 1978 (5 U.S.C. App.).

(g) DEFINITIONS.—In this section:

(1) INDIAN TRIBE.—The term “Indian Tribe” has the meaning given that term in section 4(e) of the Indian Self-Determination and Education Assistance Act (25 U.S.C. 5304(e)).

(2) LOCAL GOVERNMENT.—The term “unit of local government” means a county, municipality, town, township, village, parish, borough, or other unit of general government below the State level with a population that exceeds 500,000.

(3) SECRETARY.—The term “Secretary” means the Secretary of the Treasury.

(4) STATE.—The term “State” means the 50 States, the District of Columbia, the Commonwealth of Puerto Rico, the United States Virgin Islands, Guam, the Commonwealth of the Northern Mariana Islands, and American Samoa.

(5) TRIBAL GOVERNMENT.—The term “Tribal government” means the recognized governing body of an Indian Tribe.

SEC. 602. [42 U.S.C. 802] CORONAVIRUS STATE FISCAL RECOVERY FUND.

(a) APPROPRIATION.—In addition to amounts otherwise available, there is appropriated for fiscal year 2021, out of any money in the Treasury not otherwise appropriated—

(1) \$219,800,000,000, to remain available through December 31, 2024 (except as provided in subsection (c)(5)), for making payments under this section to States, territories, and Tribal governments to mitigate the fiscal effects stemming from the public health emergency with respect to the Coronavirus Disease (COVID-19); and

(2) \$50,000,000, to remain available until expended, for the costs of the Secretary for administration of the funds established under this title.

(b) AUTHORITY TO MAKE PAYMENTS.—

(1) PAYMENTS TO TERRITORIES.—

(A) IN GENERAL.—The Secretary shall reserve \$4,500,000,000 of the amount appropriated under subsection (a)(1) to make payments to the territories.

(B) ALLOCATION.—Of the amount reserved under subparagraph (A)—

(i) 50 percent of such amount shall be allocated by the Secretary equally to each territory; and

(ii) 50 percent of such amount shall be allocated by the Secretary as an additional amount to each territory in an amount which bears the same proportion to $\frac{1}{2}$ of the total amount reserved under subparagraph (A) as the population of the territory bears to the total population of all such territories.

(C) PAYMENT.—The Secretary shall pay each territory the total of the amounts allocated for the territory under subparagraph (B) in accordance with paragraph (6).

(2) PAYMENTS TO TRIBAL GOVERNMENTS.—

(A) IN GENERAL.—The Secretary shall reserve \$20,000,000,000 of the amount appropriated under subsection (a)(1) to make payments to Tribal governments.

(B) ALLOCATION.—Of the amount reserved under subparagraph (A)—

(i) \$1,000,000,000 shall be allocated by the Secretary equally among each of the Tribal governments; and

(ii) \$19,000,000,000 shall be allocated by the Secretary to the Tribal governments in a manner determined by the Secretary.

(C) PAYMENT.—The Secretary shall pay each Tribal government the total of the amounts allocated for the Tribal government under subparagraph (B) in accordance with paragraph (6).

(3) PAYMENTS TO EACH OF THE 50 STATES AND THE DISTRICT OF COLUMBIA.—

(A) IN GENERAL.—The Secretary shall reserve \$195,300,000,000 of the amount appropriated under subsection (a)(1) to make payments to each of the 50 States and the District of Columbia.

(B) ALLOCATIONS.—Of the amount reserved under subparagraph (A)—

(i) \$25,500,000,000 of such amount shall be allocated by the Secretary equally among each of the 50 States and the District of Columbia;

(ii) an amount equal to \$1,250,000,000 less the amount allocated for the District of Columbia pursuant to section 601(c)(6) shall be allocated by the Secretary as an additional amount to the District of Columbia; and

(iii) an amount equal to the remainder of the amount reserved under subparagraph (A) after the application of clauses (i) and (ii) of this subparagraph shall be allocated by the Secretary as an additional amount to each of the 50 States and the District of Co-

lumbia in an amount which bears the same proportion to such remainder as the average estimated number of seasonally-adjusted unemployed individuals (as measured by the Bureau of Labor Statistics Local Area Unemployment Statistics program) in the State or District of Columbia over the 3-month period ending with December 2020 bears to the average estimated number of seasonally-adjusted unemployed individuals in all of the 50 States and the District of Columbia over the same period.

(C) PAYMENT.—

(i) IN GENERAL.—Subject to clause (ii), the Secretary shall pay each of the 50 States and the District of Columbia, from the amount reserved under subparagraph (A), the total of the amounts allocated for the State and District of Columbia under subparagraph (B) in accordance with paragraph (6).

(ii) MINIMUM PAYMENT REQUIREMENT.—

(I) IN GENERAL.—The sum of—

(aa) the total amounts allocated for 1 of the 50 States or the District of Columbia under subparagraph (B) (as determined without regard to this clause); and

(bb) the amounts allocated under section 603 to the State (for distribution by the State to nonentitlement units of local government in the State) and to metropolitan cities and counties in the State;

shall not be less than the amount allocated to the State or District of Columbia for fiscal year 2020 under section 601, including any amount paid directly to a unit of local government in the State under such section.

(II) PRO RATA ADJUSTMENT.—The Secretary shall adjust on a pro rata basis the amount of the allocations for each of the 50 States and the District of Columbia determined under subparagraph (B)(iii) (without regard to this clause) to the extent necessary to comply with the requirement of subclause (I).

(4) PRO RATA ADJUSTMENT AUTHORITY.—The amounts otherwise determined for allocation and payment under paragraphs (1), (2), and (3) may be adjusted by the Secretary on a pro rata basis to the extent necessary to ensure that all available funds are allocated to States, territories, and Tribal governments in accordance with the requirements specified in each such paragraph (as applicable).

(5) POPULATION DATA.—For purposes of determining allocations for a territory under this section, the population of the territory shall be determined based on the most recent data available from the Bureau of the Census.

(6) TIMING.—

(A) STATES AND TERRITORIES.—

(i) IN GENERAL.—To the extent practicable, subject to clause (ii), with respect to each State and territory allocated a payment under this subsection, the Secretary shall make the payment required for the State or territory not later than 60 days after the date on which the certification required under subsection (d)(1) is provided to the Secretary.

(ii) AUTHORITY TO SPLIT PAYMENT.—

(I) IN GENERAL.—The Secretary shall have the authority to withhold payment of up to 50 percent of the amount allocated to each State and territory (other than payment of the amount allocated under paragraph (3)(B)(ii) to the District of Columbia) for a period of up to 12 months from the date on which the State or territory provides the certification required under subsection (d)(1). The Secretary shall exercise such authority with respect to a State or territory based on the unemployment rate in the State or territory as of such date.

(II) PAYMENT OF WITHHELD AMOUNT.—Before paying to a State or territory the remainder of an amount allocated to the State or territory (subject to subclause (III)) that has been withheld by the Secretary under subclause (I), the Secretary shall require the State or territory to submit a second certification under subsection (d)(1), in addition to such other information as the Secretary may require.

(III) RECOVERY OF AMOUNTS SUBJECT TO RECOUPMENT.—If a State or territory is required under subsection (e) to repay funds for failing to comply with subsection (c), the Secretary may reduce the amount otherwise payable to the State or territory under subclause (II) by the amount that the State or territory would otherwise be required to repay under such subsection (e).

(B) TRIBAL GOVERNMENTS.—To the extent practicable, with respect to each Tribal government for which an amount is allocated under this subsection, the Secretary shall make the payment required for the Tribal government not later than 60 days after the date of enactment of this section.

(C) INITIAL PAYMENT TO DISTRICT OF COLUMBIA.—The Secretary shall pay the amount allocated under paragraph (3)(B)(ii) to the District of Columbia not later than 15 days after the date of enactment of this section.

(c) REQUIREMENTS.—

(1) USE OF FUNDS.—Subject to paragraph (2), and except as provided in paragraphs (3), (4), and (5), a State, territory, or Tribal government shall only use the funds provided under a payment made under this section, or transferred pursuant to section 603(c)(4), to cover costs incurred by the State, territory, or Tribal government, by December 31, 2024—

(A) to respond to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19) or its negative economic impacts, including assistance to households, small businesses, and nonprofits, or aid to impacted industries such as tourism, travel, and hospitality;

(B) to respond to workers performing essential work during the COVID-19 public health emergency by providing premium pay to eligible workers of the State, territory, or Tribal government that are performing such essential work, or by providing grants to eligible employers that have eligible workers who perform essential work;

(C) for the provision of government services up to an amount equal to the greater of—

(i) the amount of the reduction in revenue of such State, territory, or Tribal government due to the COVID-19 public health emergency relative to revenues collected in the most recent full fiscal year of the State, territory, or Tribal government prior to the emergency; or

(ii) \$10,000,000;

(D) to make necessary investments in water, sewer, or broadband infrastructure; or

(E) to provide emergency relief from natural disasters or the negative economic impacts of natural disasters, including temporary emergency housing, food assistance, financial assistance for lost wages, or other immediate needs.

(2) FURTHER RESTRICTION ON USE OF FUNDS.—

(A) IN GENERAL.—A State or territory shall not use the funds provided under this section or transferred pursuant to section 603(c)(4) to either directly or indirectly offset a reduction in the net tax revenue of such State or territory resulting from a change in law, regulation, or administrative interpretation during the covered period that reduces any tax (by providing for a reduction in a rate, a rebate, a deduction, a credit, or otherwise) or delays the imposition of any tax or tax increase.

(B) PENSION FUNDS.—No State or territory may use funds made available under this section for deposit into any pension fund.

(3) TRANSFER AUTHORITY.—A State, territory, or Tribal government receiving a payment from funds made available under this section may transfer funds to a private nonprofit organization (as that term is defined in section 401 of the McKinney-Vento Homeless Assistance Act (42 U.S.C. 11360(17))², a Tribal organization (as that term is defined in section 4 of the Indian Self-Determination and Education Assistance Act (25 U.S.C. 5304)), a public benefit corporation involved in the transportation of passengers or cargo, or a special-purpose unit of State or local government.

²So in law. The reference to the US Code in paragraph (3) probably should read “(42 U.S.C. 11360)”. See amendment made by section 102(b) of division LL of Public Law 117–328.

(4) USE OF FUNDS TO SATISFY NON-FEDERAL MATCHING REQUIREMENTS FOR AUTHORIZED BUREAU OF RECLAMATION WATER PROJECTS.—Funds provided under this section for an authorized Bureau of Reclamation project may be used for purposes of satisfying any non-Federal matching requirement required for the project.

(5) AUTHORITY TO USE FUNDS FOR CERTAIN INFRASTRUCTURE PROJECTS.—

(A) IN GENERAL.—Subject to subparagraph (C), notwithstanding any other provision of law, a State, territory, or Tribal government receiving a payment under this section may use funds provided under such payment for projects described in subparagraph (B), including, to the extent consistent with guidance or rules issued by the Secretary or the head of a Federal agency to which the Secretary has delegated authority pursuant to subparagraph (C)(iv)—

(i) in the case of a project eligible under section 117 of title 23, United States Code, or section 5309 or 6701 of title 49, United States Code, to satisfy a non-Federal share requirement applicable to such a project; and

(ii) in the case of a project eligible for credit assistance under the TIFIA program under chapter 6 of title 23, United States Code—

(I) to satisfy a non-Federal share requirement applicable to such a project; and

(II) to repay a loan provided under such program.

(B) PROJECTS DESCRIBED.—A project referred to in subparagraph (A) is any of the following:

(i) A project eligible under section 117 of title 23, United States Code.

(ii) A project eligible under section 119 of title 23, United States Code.

(iii) A project eligible under section 124 of title 23, United States Code, as added by the Infrastructure Investment and Jobs Act.

(iv) A project eligible under section 133 of title 23, United States Code.

(v) An activity to carry out section 134 of title 23, United States Code.

(vi) A project eligible under section 148 of title 23, United States Code.

(vii) A project eligible under section 149 of title 23, United States Code.

(viii) A project eligible under section 151(f) of title 23, United States Code, as added by the Infrastructure Investment and Jobs Act.

(ix) A project eligible under section 165 of title 23, United States Code.

(x) A project eligible under section 167 of title 23, United States Code.

(xi) A project eligible under section 173 of title 23, United States Code, as added by the Infrastructure Investment and Jobs Act.

(xii) A project eligible under section 175 of title 23, United States Code, as added by the Infrastructure Investment and Jobs Act.

(xiii) A project eligible under section 176 of title 23, United States Code, as added by the Infrastructure Investment and Jobs Act.

(xiv) A project eligible under section 202 of title 23, United States Code.

(xv) A project eligible under section 203 of title 23, United States Code.

(xvi) A project eligible under section 204 of title 23, United States Code.

(xvii) A project eligible under the program for national infrastructure investments (commonly known as the “Rebuilding American Infrastructure with Sustainability and Equity (RAISE) grant program”).

(xviii) A project eligible for credit assistance under the TIFIA program under chapter 6 of title 23, United States Code.

(xix) A project that furthers the completion of a designated route of the Appalachian Development Highway System under section 14501 of title 40, United States Code.

(xx) A project eligible under section 5307 of title 49, United States Code.

(xxi) A project eligible under section 5309 of title 49, United States Code.

(xxii) A project eligible under section 5311 of title 49, United States Code.

(xxiii) A project eligible under section 5337 of title 49, United States Code.

(xxiv) A project eligible under section 5339 of title 49, United States Code.

(xxv) A project eligible under section 6703 of title 49, United States Code, as added by the Infrastructure Investment and Jobs Act.

(xxvi) A project eligible under title I of the Housing and Community Development Act of 1974 (42 U.S.C. 5301 et seq.).

(xxvii) A project eligible under the bridge replacement, rehabilitation, preservation, protection, and construction program under paragraph (1) under the heading “HIGHWAY INFRASTRUCTURE PROGRAM” under the heading “FEDERAL HIGHWAY ADMINISTRATION” under the heading “DEPARTMENT OF TRANSPORTATION” under title VIII of division J of the Infrastructure Investment and Jobs Act.

(C) LIMITATIONS; APPLICATION OF REQUIREMENTS.—

(i) LIMITATION ON AMOUNTS TO BE USED FOR INFRASTRUCTURE PROJECTS.—

(I) IN GENERAL.—The total amount that a State, territory, or Tribal government may use from a payment made under this section for uses described in subparagraph (A) shall not exceed the greater of—

(aa) \$10,000,000; and

(bb) 30 percent of such payment.

(II) RULE OF APPLICATION.—The spending limitation under subclause (I) shall not apply to any use of funds permitted under paragraph (1), and any such use of funds shall be disregarded for purposes of applying such spending limitation.

(ii) LIMITATION ON OPERATING EXPENSES.—Funds provided under a payment made under this section shall not be used for operating expenses of a project described in clauses (xx) through (xxiv) of subparagraph (B).

(iii) APPLICATION OF REQUIREMENTS.—Except as otherwise determined by the Secretary or the head of a Federal agency to which the Secretary has delegated authority pursuant to clause (iv) or provided in this section—

(I) the requirements of section 60102 of the Infrastructure Investment and Jobs Act shall apply to funds provided under a payment made under this section that are used pursuant to subparagraph (A) for a project described in clause (xxvi) of subparagraph (B) that relates to broadband infrastructure;

(II) the requirements of titles 23, 40, and 49 of the United States Code, title I of the Housing and Community Development Act of 1974 (42 U.S.C. 5301 et seq.), and the National Environmental Policy Act of 1969 (42 U.S.C. 4321 et seq.) shall apply to funds provided under a payment made under this section that are used for projects described in subparagraph (B); and

(III) a State government receiving a payment under this section may use funds provided under such payment for projects described in clauses (i) through (xxvii) of subparagraph (B), as applicable, that—

(aa) demonstrate progress in achieving a state of good repair as required by the State's asset management plan under section 119(e) of title 23, United States Code; and

(bb) support the achievement of 1 or more performance targets of the State established under section 150 of title 23, United States Code.

(iv) OVERSIGHT.—The Secretary may delegate oversight and administration of the requirements described in clause (iii) to the appropriate Federal agency.

(v) SUPPLEMENT, NOT SUPPLANT.—Amounts from a payment made under this section that are used by a State, territory, or Tribal government for uses described in subparagraph (A) shall supplement, and not supplant, other Federal, State, territorial, Tribal, and local government funds (as applicable) otherwise available for such uses.

(D) REPORTS.—The Secretary, in consultation with the Secretary of Transportation, shall provide periodic reports on the use of funds by States, territories, and Tribal governments under subparagraph (A).

(E) AVAILABILITY.—Funds provided under a payment made under this section to a State, territory, or Tribal government shall remain available for obligation for a use described in subparagraph (A) through December 31, 2024, except that no amount of such funds may be expended after September 30, 2026.

(d) CERTIFICATIONS AND REPORTS.—

(1) IN GENERAL.—In order for a State or territory to receive a payment under this section, or a transfer of funds under section 603(c)(4), the State or territory shall provide the Secretary with a certification, signed by an authorized officer of such State or territory, that such State or territory requires the payment or transfer to carry out the activities specified in subsection (c) of this section and will use any payment under this section, or transfer of funds under section 603(c)(4), in compliance with subsection (c) of this section.

(2) REPORTING.—Any State, territory, or Tribal government receiving a payment under this section shall provide to the Secretary periodic reports providing a detailed accounting of—

(A) the uses of funds by such State, territory, or Tribal government, including, in the case of a State or a territory, all modifications to the State's or territory's tax revenue sources during the covered period; and

(B) such other information as the Secretary may require for the administration of this section.

(e) RECOUPMENT.—Any State, territory, or Tribal government that has failed to comply with subsection (c) shall be required to repay to the Secretary an amount equal to the amount of funds used in violation of such subsection, provided that, in the case of a violation of subsection (c)(2)(A), the amount the State or territory shall be required to repay shall be lesser of—

(1) the amount of the applicable reduction to net tax revenue attributable to such violation; and

(2) the amount of funds received by such State or territory pursuant to a payment made under this section or a transfer made under section 603(c)(4).

(f) REGULATIONS.—The Secretary shall have the authority to issue such regulations as may be necessary or appropriate to carry out this section.

(g) DEFINITIONS.—In this section:

(1) COVERED PERIOD.—The term “covered period” means, with respect to a State, territory, or Tribal government, the period that—

(A) begins on March 3, 2021; and

(B) ends on the last day of the fiscal year of such State, territory, or Tribal government in which all funds received by the State, territory, or Tribal government from a payment made under this section or a transfer made under section 603(c)(4) have been expended or returned to, or recovered by, the Secretary.

(2) ELIGIBLE WORKERS.—The term “eligible workers” means those workers needed to maintain continuity of operations of essential critical infrastructure sectors and additional sectors as each Governor of a State or territory, or each Tribal government, may designate as critical to protect the health and well-being of the residents of their State, territory, or Tribal government.

(3) PREMIUM PAY.—The term “premium pay” means an amount of up to \$13 per hour that is paid to an eligible worker, in addition to wages or remuneration the eligible worker otherwise receives, for all work performed by the eligible worker during the COVID–19 public health emergency. Such amount may not exceed \$25,000 with respect to any single eligible worker.

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

(5) STATE.—The term “State” means each of the 50 States and the District of Columbia.

(6) TERRITORY.—The term “territory” means the Commonwealth of Puerto Rico, the United States Virgin Islands, Guam, the Commonwealth of the Northern Mariana Islands, and American Samoa.

(7) TRIBAL GOVERNMENT.—The term “Tribal Government” means the recognized governing body of any Indian or Alaska Native tribe, band, nation, pueblo, village, community, component band, or component reservation, individually identified (including parenthetically) in the list published most recently as of the date of enactment of this Act pursuant to section 104 of the Federally Recognized Indian Tribe List Act of 1994 (25 U.S.C. 5131).

SEC. 603. [42 U.S.C. 803] CORONAVIRUS LOCAL FISCAL RECOVERY FUND.

(a) APPROPRIATION.—In addition to amounts otherwise available, there is appropriated for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, \$130,200,000,000, to remain available through December 31, 2024 (except as provided in subsection (c)(6)), for making payments under this section to metropolitan cities, nonentitlement units of local government, and counties to mitigate the fiscal effects stemming from the public health emergency with respect to the Coronavirus Disease (COVID–19).

(b) AUTHORITY TO MAKE PAYMENTS.—

(1) METROPOLITAN CITIES.—

(A) IN GENERAL.—Of the amount appropriated under subsection (a), the Secretary shall reserve \$45,570,000,000 to make payments to metropolitan cities.

(B) ALLOCATION AND PAYMENT.—From the amount reserved under subparagraph (A), the Secretary shall allocate and, in accordance with paragraph (7), pay to each metropolitan city an amount determined for the metropolitan city consistent with the formula under section 106(b) of the Housing and Community Development Act of 1974 (42 U.S.C. 5306(b)), except that, in applying such formula, the Secretary shall substitute “all metropolitan cities” for “all metropolitan areas” each place it appears.

(2) NONENTITLEMENT UNITS OF LOCAL GOVERNMENT.—

(A) IN GENERAL.—Of the amount appropriated under subsection (a), the Secretary shall reserve \$19,530,000,000 to make payments to States for distribution by the State to nonentitlement units of local government in the State.

(B) ALLOCATION AND PAYMENT.—From the amount reserved under subparagraph (A), the Secretary shall allocate and, in accordance with paragraph (7), pay to each State an amount which bears the same proportion to such reserved amount as the total population of all areas that are non-metropolitan cities in the State bears to the total population of all areas that are non-metropolitan cities in all such States.

(C) DISTRIBUTION TO NONENTITLEMENT UNITS OF LOCAL GOVERNMENT.—

(i) IN GENERAL.—Not later than 30 days after a State receives a payment under subparagraph (B), the State shall distribute to each nonentitlement unit of local government in the State an amount that bears the same proportion to the amount of such payment as the population of the nonentitlement unit of local government bears to the total population of all the nonentitlement units of local government in the State, subject to clause (iii).

(ii) DISTRIBUTION OF FUNDS.—

(I) EXTENSION FOR DISTRIBUTION.—If an authorized officer of a State required to make distributions under clause (i) certifies in writing to the Secretary before the end of the 30-day distribution period described in such clause that it would constitute an excessive administrative burden for the State to meet the terms of such clause with respect to 1 or more such distributions, the authorized officer may request, and the Secretary shall grant, an extension of such period of not more than 30 days to allow the State to make such distributions in accordance with clause (i).

(II) ADDITIONAL EXTENSIONS.—

(aa) IN GENERAL.—If a State has been granted an extension to the distribution period under subclause (I) but is unable to make all the distributions required under clause (i)

before the end of such period as extended, an authorized officer of the State may request an additional extension of the distribution period of not more than 30 days. The Secretary may grant a request for an additional extension of such period only if—

(AA) the authorized officer making such request provides a written plan to the Secretary specifying, for each distribution for which an additional extension is requested, when the State expects to make such distribution and the actions the State has taken and will take in order to make all such distributions before the end of the distribution period (as extended under subclause (I) and this subclause); and

(BB) the Secretary determines that such plan is reasonably designed to distribute all such funds to nonentitlement units of local government by the end of the distribution period (as so extended).

(bb) FURTHER ADDITIONAL EXTENSIONS.—

If a State granted an additional extension of the distribution period under item (aa) requires any further additional extensions of such period, the request only may be made and granted subject to the requirements specified in item (aa).

(iii) CAPPED AMOUNT.—The total amount distributed to a nonentitlement unit of local government under this paragraph may not exceed the amount equal to 75 percent of the most recent budget for the nonentitlement unit of local government as of January 27, 2020.

(iv) RETURN OF EXCESS AMOUNTS.—Any amounts not distributed to a nonentitlement unit of local government as a result of the application of clause (iii) shall be returned to the Secretary.

(D) PENALTY FOR NONCOMPLIANCE.—If, by the end of the 120-day period that begins on the date a State receives a payment from the amount allocated under subparagraph (B) or, if later, the last day of the distribution period for the State (as extended with respect to the State under subparagraph (C)(ii)), such State has failed to make all the distributions from such payment in accordance with the terms of subparagraph (C) (including any extensions of the distribution period granted in accordance with such subparagraph), an amount equal to the amount of such payment that remains undistributed as of such date shall be booked as a debt of such State owed to the Federal Government, shall be paid back from the State's allocation provided under section 602(b)(3)(B)(iii), and shall be deposited into the general fund of the Treasury.

(3) COUNTIES.—

(A) AMOUNT.—From the amount appropriated under subsection (a), the Secretary shall reserve and allocate \$65,100,000,000 of such amount to make payments directly to counties in an amount which bears the same proportion to the total amount reserved under this paragraph as the population of each such county bears to the total population of all such entities and shall pay such allocated amounts to such counties in accordance with paragraph (7).

(B) SPECIAL RULES.—

(i) URBAN COUNTIES.—No county that is an “urban county” (as defined in section 102 of the Housing and Community Development Act of 1974 (42 U.S.C. 5302)) shall receive less than the amount the county would otherwise receive if the amount paid under this paragraph were allocated to metropolitan cities and urban counties under section 106(b) of the Housing and Community Development Act of 1974 (42 U.S.C. 5306(b)).

(ii) COUNTIES THAT ARE NOT UNITS OF GENERAL LOCAL GOVERNMENT.—In the case of an amount to be paid to a county that is not a unit of general local government, the amount shall instead be paid to the State in which such county is located, and such State shall distribute such amount to each unit of general local government within such county in an amount that bears the same proportion to the amount to be paid to such county as the population of such units of general local government bears to the total population of such county.

(iii) DISTRICT OF COLUMBIA.—For purposes of this paragraph, the District of Columbia shall be considered to consist of a single county that is a unit of general local government.

(4) CONSOLIDATED GOVERNMENTS.—A unit of general local government that has formed a consolidated government, or that is geographically contained (in full or in part) within the boundaries of another unit of general local government may receive a distribution under each of paragraphs (1), (2), and (3), as applicable, based on the respective formulas specified in such paragraphs.

(5) PRO RATA ADJUSTMENT AUTHORITY.—The amounts otherwise determined for allocation and payment under paragraphs (1), (2), and (3) may be adjusted by the Secretary on a pro rata basis to the extent necessary to ensure that all available funds are distributed to metropolitan cities, counties, and States in accordance with the requirements specified in each paragraph (as applicable) and the certification requirement specified in subsection (d).

(6) POPULATION.—For purposes of determining allocations under this section, the population of an entity shall be determined based on the most recent data are available from the

Bureau of the Census or, if not available, from such other data as a State determines appropriate.

(7) TIMING.—

(A) FIRST TRANCHE AMOUNT.—To the extent practicable, with respect to each metropolitan city for which an amount is allocated under paragraph (1), each State for which an amount is allocated under paragraph (2) for distribution to nonentitlement units of local government, and each county for which an amount is allocated under paragraph (3), the Secretary shall pay from such allocation the First Tranche Amount for such city, State, or county not later than 60 days after the date of enactment of this section.

(B) SECOND TRANCHE AMOUNT.—The Secretary shall pay to each metropolitan city for which an amount is allocated under paragraph (1), each State for which an amount is allocated under paragraph (2) for distribution to nonentitlement units of local government, and each county for which an amount is allocated under paragraph (3), the Second Tranche Amount for such city, State, or county not earlier than 12 months after the date on which the First Tranche Amount is paid to the city, State, or county.

(c) REQUIREMENTS.—

(1) USE OF FUNDS.—Subject to paragraph (2), and except as provided in paragraphs (3), (4), (5), and (6), a metropolitan city, nonentitlement unit of local government, or county shall only use the funds provided under a payment made under this section to cover costs incurred by the metropolitan city, nonentitlement unit of local government, or county, by December 31, 2024—

(A) to respond to the public health emergency with respect to the Coronavirus Disease 2019 (COVID–19) or its negative economic impacts, including assistance to households, small businesses, and nonprofits, or aid to impacted industries such as tourism, travel, and hospitality;

(B) to respond to workers performing essential work during the COVID–19 public health emergency by providing premium pay to eligible workers of the metropolitan city, nonentitlement unit of local government, or county that are performing such essential work, or by providing grants to eligible employers that have eligible workers who perform essential work;

(C) for the provision of government services up to an amount equal to the greater of—

(i) the amount of the reduction in revenue of such metropolitan city, nonentitlement unit of local government, or county due to the COVID–19 public health emergency relative to revenues collected in the most recent full fiscal year of the metropolitan city, nonentitlement unit of local government, or county to the emergency; or

(ii) \$10,000,000;

(D) to make necessary investments in water, sewer, or broadband infrastructure; or

(E) to provide emergency relief from natural disasters or the negative economic impacts of natural disasters, including temporary emergency housing, food assistance, financial assistance for lost wages, or other immediate needs.

(2) PENSION FUNDS.—No metropolitan city, nonentitlement unit of local government, or county may use funds made available under this section for deposit into any pension fund.

(3) TRANSFER AUTHORITY.—A metropolitan city, nonentitlement unit of local government, or county receiving a payment from funds made available under this section may transfer funds to a private nonprofit organization (as that term is defined in section 401 of the McKinney-Vento Homeless Assistance Act (42 U.S.C. 11360(17)))³, a public benefit corporation involved in the transportation of passengers or cargo, or a special-purpose unit of State or local government.

(4) TRANSFERS TO STATES.—Notwithstanding paragraph (1), a metropolitan city, nonentitlement unit of local government, or county receiving a payment from funds made available under this section may transfer such funds to the State in which such entity is located.

(5) USE OF FUNDS TO SATISFY NON-FEDERAL MATCHING, MAINTENANCE OF EFFORT, OR OTHER EXPENDITURE REQUIREMENT.—Funds provided under this section for an authorized Bureau of Reclamation project may be used for purposes of satisfying any non-Federal matching requirement required for the project.

(6) AUTHORITY TO USE FUNDS FOR CERTAIN INFRASTRUCTURE PROJECTS.—

(A) IN GENERAL.—Subject to subparagraph (B), notwithstanding any other provision of law, a metropolitan city, nonentitlement unit of local government, or county receiving a payment under this section may use funds provided under such payment for projects described in subparagraph (B) of section 602(c)(5), including, to the extent consistent with guidance or rules issued by the Secretary or the head of a Federal agency to which the Secretary has delegated authority pursuant to subparagraph (B)(iv)—

(i) in the case of a project eligible under section 117 of title 23, United States Code, or section 5309 or 6701 of title 49, United States Code, to satisfy a non-Federal share requirement applicable to such a project; and

(ii) in the case of a project eligible for credit assistance under the TIFIA program under chapter 6 of title 23, United States Code—

(I) to satisfy a non-Federal share requirement applicable to such a project; and

(II) to repay a loan provided under such program.

(B) LIMITATIONS; APPLICATION OF REQUIREMENTS.—

³So in law. The reference to the US Code in paragraph (3) probably should read “(42 U.S.C. 11360)”. See amendment made by section 102(b) of division LL of Public Law 117–328.

(i) LIMITATION ON AMOUNTS TO BE USED FOR INFRASTRUCTURE PROJECTS.—

(I) IN GENERAL.—The total amount that a metropolitan city, nonentitlement unit of local government, or county may use from a payment made under this section for uses described in subparagraph (A) shall not exceed the greater of—

(aa) \$10,000,000; and

(bb) 30 percent of such payment.

(II) RULE OF APPLICATION.—The spending limitation under subclause (I) shall not apply to any use of funds permitted under paragraph (1), and any such use of funds shall be disregarded for purposes of applying such spending limitation.

(ii) LIMITATION ON OPERATING EXPENSES.—Funds provided under a payment made under this section shall not be used for operating expenses of a project described in clauses (xx) through (xxiv) of section 602(c)(5)(B).

(iii) APPLICATION OF REQUIREMENTS.—Except as otherwise determined by the Secretary or the head of a Federal agency to which the Secretary has delegated authority pursuant to clause (iv) or provided in this section—

(I) the requirements of section 60102 of the Infrastructure Investment and Jobs Act shall apply to funds provided under a payment made under this section that are used pursuant to subparagraph (A) for a project described in clause (xxvi) of section 602(c)(5)(B) that relates to broadband infrastructure; and

(II) the requirements of titles 23, 40, and 49 of the United States Code, title I of the Housing and Community Development Act of 1974 (42 U.S.C. 5301 et seq.), and the National Environmental Policy Act of 1969 (42 U.S.C. 4321 et. seq) shall apply to funds provided under a payment made under this section that are used for projects described in section 602(c)(5)(B).

(iv) OVERSIGHT.—The Secretary may delegate oversight and administration of the requirements described in clause (iii) to the appropriate Federal agency.

(v) SUPPLEMENT, NOT SUPPLANT.—Amounts from a payment made under this section that are used by a metropolitan city, nonentitlement unit of local government, or county for uses described in subparagraph (A) shall supplement, and not supplant, other Federal, State, territorial, Tribal, and local government funds (as applicable) otherwise available for such uses.

(C) REPORTS.—The Secretary, in consultation with the Secretary of Transportation, shall provide periodic reports on the use of funds by metropolitan cities, nonentitlement

units of local government, or counties under subparagraph (A).

(D) AVAILABILITY.—Funds provided under a payment made under this section to a metropolitan city, nonentitlement unit of local government, or county shall remain available for obligation for a use described in subparagraph (A) through December 31, 2024, except that no amount of such funds may be expended after September 30, 2026.

(d) REPORTING.—Any metropolitan city, nonentitlement unit of local government, or county receiving funds provided under a payment made under this section shall provide to the Secretary periodic reports providing a detailed accounting of the uses of such funds by such metropolitan city, nonentitlement unit of local government, or county and including such other information as the Secretary may require for the administration of this section.

(e) RECOUPMENT.—Any metropolitan city, nonentitlement unit of local government, or county that has failed to comply with subsection (c) shall be required to repay to the Secretary an amount equal to the amount of funds used in violation of such subsection.

(f) REGULATIONS.—The Secretary shall have the authority to issue such regulations as may be necessary or appropriate to carry out this section.

(g) DEFINITIONS.—In this section:

(1) COUNTY.—The term “county” means a county, parish, or other equivalent county division (as defined by the Bureau of the Census).

(2) ELIGIBLE WORKERS.—The term “eligible workers” means those workers needed to maintain continuity of operations of essential critical infrastructure sectors and additional sectors as each chief executive officer of a metropolitan city, nonentitlement unit of local government, or county may designate as critical to protect the health and well-being of the residents of their metropolitan city, nonentitlement unit of local government, or county.

(3) FIRST TRANCHE AMOUNT.—The term “First Tranche Amount” means, with respect to each metropolitan city for which an amount is allocated under subsection (b)(1), each State for which an amount is allocated under subsection (b)(2) for distribution to nonentitlement units of local government, and each county for which an amount is allocated under subsection (b)(3), 50 percent of the amount so allocated to such metropolitan city, State, or county (as applicable).

(4) METROPOLITAN CITY.—The term “metropolitan city” has the meaning given that term in section 102(a)(4) of the Housing and Community Development Act of 1974 (42 U.S.C. 5302(a)(4)) and includes cities that relinquish or defer their status as a metropolitan city for purposes of receiving allocations under section 106 of such Act (42 U.S.C. 5306) for fiscal year 2021.

(5) NONENTITLEMENT UNIT OF LOCAL GOVERNMENT.—The term “nonentitlement unit of local government” means a “city”, as that term is defined in section 102(a)(5) of the Housing and

Community Development Act of 1974 (42 U.S.C. 5302(a)(5))), that is not a metropolitan city.

(6) PREMIUM PAY.—The term “premium pay” has the meaning given such term in section 602(g).

(7) SECOND TRANCHE AMOUNT.—The term “Second Tranche Amount” means, with respect to each metropolitan city for which an amount is allocated under subsection (b)(1), each State for which an amount is allocated under subsection (b)(2) for distribution to nonentitlement units of local government, and each county for which an amount is allocated under subsection (b)(3), an amount not to exceed 50 percent of the amount so allocated to such metropolitan city, State, or county (as applicable).

(8) SECRETARY.—The term “Secretary” means the Secretary of the Treasury.

(9) STATE.—The term “State” means each of the 50 States, the District of Columbia, the Commonwealth of Puerto Rico, the United States Virgin Islands, Guam, the Commonwealth of the Northern Mariana Islands, and American Samoa.

(10) UNIT OF GENERAL LOCAL GOVERNMENT.—The term “unit of general local government” has the meaning given that term in section 102(a)(1) of the Housing and Community Development Act of 1974 (42 U.S.C. 5302(a)(1)).

SEC. 604. [42 U.S.C. 804] CORONAVIRUS CAPITAL PROJECTS FUND.

(a) APPROPRIATION.—In addition to amounts otherwise available, there is appropriated for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, \$10,000,000,000, to remain available until expended, for making payments to States, territories, and Tribal governments to carry out critical capital projects directly enabling work, education, and health monitoring, including remote options, in response to the public health emergency with respect to the Coronavirus Disease (COVID–19).

(b) PAYMENTS.—

(1) MINIMUM AMOUNTS.—From the amount appropriated under subsection (a)—

(A) the Secretary shall pay \$100,000,000 to each State;

(B) the Secretary shall pay \$100,000,000 of such amount in equal shares to the United States Virgin Islands, Guam, American Samoa, the Commonwealth of the Northern Mariana Islands, the Republic of the Marshall Islands, the Federated States of Micronesia, and the Republic of Palau; and

(C) the Secretary shall pay \$100,000,000 of such amount in equal shares to Tribal governments and the State of Hawaii (in addition to the amount paid to the State of Hawaii under subparagraph (A)), of which—

(i) not less than \$50,000 shall be paid to each Tribal government; and

(ii) not less than \$50,000, and not more than \$200,000, shall be paid to the State of Hawaii for the exclusive use of the Department of Hawaiian Home Lands and the Native Hawaiian Education Programs

to assist Native Hawaiians in accordance with this section.

(2) REMAINING AMOUNTS.—

(A) IN GENERAL.—From the amount of the appropriation under subsection (a) that remains after the application of paragraph (1), the Secretary shall make payments to States based on population such that—

(i) 50 percent of such amount shall be allocated among the States based on the proportion that the population of each State bears to the population of all States;

(ii) 25 percent of such amount shall be allocated among the States based on the proportion that the number of individuals living in rural areas in each State bears to the number of individuals living in rural areas in all States; and

(iii) 25 percent of such amount shall be allocated among the States based on the proportion that the number of individuals with a household income that is below 150 percent of the poverty line applicable to a family of the size involved in each State bears to the number of such individuals in all States.

(B) DATA.—In determining the allocations to be made to each State under subparagraph (A), the Secretary of the Treasury shall use the most recent data available from the Bureau of the Census.

(c) TIMING.—The Secretary shall establish a process of applying for grants to access funding made available under section (b) not later than 60 days after enactment of this section.

(d) DEFINITIONS.—In this section:

(1) SECRETARY.—The term “Secretary” means the Secretary of the Treasury.

(2) STATE.—The term “State” means each of the 50 States, the District of Columbia, and Puerto Rico.

(3) TRIBAL GOVERNMENT.—The term “Tribal government” has the meaning given such term in section 602(g).

SEC. 605. [42 U.S.C. 805] LOCAL ASSISTANCE AND TRIBAL CONSISTENCY FUND.

(a) APPROPRIATION.—In addition to amounts otherwise available, there is appropriated for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, \$2,000,000,000 to remain available until September 30, 2023, with amounts to be obligated, subject to subsection (g), for each of fiscal years 2022 and 2023 in accordance with subsection (b), for making payments under this section to eligible revenue sharing counties and eligible Tribal governments.

(b) AUTHORITY TO MAKE PAYMENTS.—

(1) PAYMENTS TO ELIGIBLE REVENUE SHARING COUNTIES.—For each of fiscal years 2022 and 2023, the Secretary shall reserve \$750,000,000 of the total amount appropriated under subsection (a) to allocate and pay to each eligible revenue sharing county in amounts that are determined by the Secretary taking into account economic conditions of each eligible revenue sharing county, using measurements of poverty rates,

household income, land values, and unemployment rates as well as other economic indicators, over the 20-year period ending with September 30, 2021.

(2) PAYMENTS TO ELIGIBLE TRIBAL GOVERNMENTS.—For each of fiscal years 2022 and 2023, the Secretary shall reserve \$250,000,000 of the total amount appropriated under subsection (a) to allocate and pay to eligible Tribal governments in amounts that are determined by the Secretary taking into account economic conditions of each eligible Tribe.

(c) USE OF PAYMENTS.—An eligible revenue sharing county, an eligible Tribal government, or an eligible revenue sharing consolidated government may use funds provided under a payment made under this section for any governmental purpose other than a lobbying activity.

(d) REPORTING REQUIREMENT.—Any eligible revenue sharing county or eligible revenue sharing consolidated government receiving a payment under this section shall provide to the Secretary periodic reports providing a detailed accounting of the uses of fund by such eligible revenue sharing county or eligible revenue sharing consolidated government and such other information as the Secretary may require for the administration of this section.

(e) RECOUPMENT.—Any eligible revenue sharing county or eligible revenue sharing consolidated government that has failed to submit a report required under subsection (d) or failed to comply with subsection (c), shall be required to repay to the Secretary an amount equal to—

(1) in the case of a failure to comply with subsection (c), the amount of funds used in violation of such subsection; and

(2) in the case of a failure to submit a report required under subsection (d), such amount as the Secretary determines appropriate, but not to exceed 5 percent of the amount paid to the eligible revenue sharing county or eligible revenue sharing consolidated government under this section for all fiscal years.

(f) DEFINITIONS.—In this section:

(1) ELIGIBLE REVENUE SHARING CONSOLIDATED GOVERNMENT.—The term “eligible revenue sharing consolidated government” means a county, parish, or borough—

(A) that has been classified by the Bureau of the Census as an active government consolidated with another government; and

(B) for which, as determined by the Secretary, there is a negative revenue impact due to implementation of a Federal program or changes to such program.

(2) ELIGIBLE REVENUE SHARING COUNTY.—The term “eligible revenue sharing county” means—

(A) a county, parish, or borough—

(i) that is independent of any other unit of local government; and

(ii) that, as determined by the Secretary, is the principal provider of government services for the area within its jurisdiction; and

(iii) for which, as determined by the Secretary, there is a negative revenue impact due to implementa-

tion of a Federal program or changes to such program;
and

(B) the District of Columbia, the Commonwealth of Puerto Rico, Guam, and the United States Virgin Islands.

(3) ELIGIBLE TRIBAL GOVERNMENT.—The term “eligible Tribal government” means the recognized governing body of an eligible Tribe.

(4) ELIGIBLE TRIBE.—The term “eligible Tribe” means any Indian or Alaska Native tribe, band, nation, pueblo, village, community, component band, or component reservation, individually identified (including parenthetically) in the list published most recently as of the date of enactment of this section pursuant to section 104 of the Federally Recognized Indian Tribe List Act of 1994 (25 U.S.C. 5131).

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

(g) PAYMENTS TO ELIGIBLE REVENUE SHARING CONSOLIDATED GOVERNMENTS.—

(1) PAYMENTS TO ELIGIBLE REVENUE SHARING CONSOLIDATED GOVERNMENTS FOR FISCAL YEARS 2023 AND 2024.—The Secretary shall allocate and pay to each eligible revenue sharing consolidated government for each of fiscal years 2023 and 2024 an amount equal to the amount that the Secretary would have allocated to such eligible revenue sharing consolidated government for fiscal year 2022 if all eligible revenue sharing consolidated governments had been treated as eligible revenue sharing counties for purposes of being eligible for payments under subsection (b)(1) for such fiscal year using the allocation methodology adopted by the Department of the Treasury for such eligible revenue sharing counties as of the date of enactment of this subsection.

(2) FUNDING FOR PAYMENTS.—

(A) IN GENERAL.—The Secretary shall make the allocations and payments described in paragraph (1) from the amounts described in subparagraph (B), which shall be available to the Secretary for such purpose notwithstanding any other provision of law.

(B) AMOUNTS DESCRIBED.—The amounts described in this subparagraph are the following:

(i) Any amount allocated to an eligible revenue sharing county under subsection (b)(1) for fiscal year 2022 or 2023 that, as of January 31, 2023, has not been requested by such county.

(ii) Amounts made available to the Secretary under section 102(d)(4) of the State, Local, Tribal, and Territorial Fiscal Recovery, Infrastructure, and Disaster Relief Flexibility Act.

SEC. 606. [42 U.S.C. 806] RESCISSION OF FUNDS DECLINED BY STATES, TERRITORIES, OR OTHER GOVERNMENTAL ENTITIES.

(a) RESCISSION.—

(1) IN GENERAL.—Subject to paragraphs (2) and (3), if a State, territory, or other governmental entity provides notice to the Secretary of the Treasury in the manner provided by the Secretary of the Treasury that the State, territory, or other

governmental entity intends to decline all or a portion of the amounts that are to be awarded to the State, territory, or other governmental entity from funds appropriated under this title, an amount equal to the unaccepted amounts or portion of such amounts allocated by the Secretary of the Treasury as of the date of such notice that would have been awarded to the State, territory, or other governmental entity shall be rescinded from the applicable appropriation account.

(2) EXCLUSION.—Paragraph (1) shall not apply with respect to funds that are to be paid to a State under section 603 for distribution to nonentitlement units of local government.

(3) RULES OF CONSTRUCTION.—Paragraph (1) shall not be construed as—

(A) preventing a sub-State governmental entity, including a nonentitlement unit of local government, from notifying the Secretary of the Treasury that the sub-State governmental entity intends to decline all or a portion of the amounts that a State may distribute to the entity from funds appropriated under this title; or

(B) allowing a State to prohibit or otherwise prevent a sub-State governmental entity from providing such a notice.

(b) USE FOR DEFICIT REDUCTION.—Amounts rescinded under subsection (a) shall be deposited in the general fund of the Treasury for the sole purpose of deficit reduction.

(c) STATE OR OTHER GOVERNMENTAL ENTITY DEFINED.—In this section, the term “State, territory, or other governmental entity” means any entity to which a payment may be made directly to the entity under this title other than a Tribal government, as defined in sections 601(g), 602(g), and 604(d), and an eligible Tribal government, as defined in section 605(f).