

PROVIDING FOR CONSIDERATION OF THE BILL (H.R. 1319)
TO PROVIDE FOR RECONCILIATION PURSUANT TO
TITLE II OF S. CON. RES. 5

FEBRUARY 26, 2021.—Referred to the House Calendar and ordered to be printed

Mr. MCGOVERN, from the Committee on Rules,
submitted the following

R E P O R T

[To accompany H. Res. 166]

The Committee on Rules, having had under consideration House Resolution 166 by a record vote of 8 to 4, report the same to the House with the recommendation that the resolution be adopted.

SUMMARY OF PROVISIONS OF THE RESOLUTION

The resolution provides for consideration of H.R. 1319, the American Rescue Plan Act of 2021, under a closed rule. The resolution provides that immediately upon adoption of this resolution, the House shall proceed to the consideration of H.R. 1319. Provides one hour of debate equally divided among and controlled by the chair and ranking minority member of the Committee on the Budget or their respective designees and the chair and ranking minority member of the Committee on Ways and Means or their respective designees. The resolution waives all points of order against consideration of the bill. The resolution provides that the amendment printed in this report shall be considered as adopted and the bill, as amended, shall be considered as read. The resolution waives all points of order against provisions in the bill, as amended. The resolution provides one motion to recommit.

EXPLANATION OF WAIVERS

The waiver of all points of order against consideration of the bill includes waivers of the following:

- Clause 3(e) of rule XIII, which requires the inclusion of a comparative print for a bill or joint resolution proposing to repeal or amend a statute.

- Clause 3(c)(6) of rule XIII, which prohibits consideration of a reported bill unless the committee report designates a hearing used to develop or consider the bill.
- Section 302(f)(1) of the Congressional Budget Act, which prohibits consideration of legislation providing new budget authority in excess of a 302(a) or 302(b) allocation of such authority.
- Section 311(a) of the Congressional Budget Act, which prohibits consideration of legislation that would cause the level of total new budget authority for the first fiscal year to be exceeded, or would cause revenues to be less than the level of total revenues for the first fiscal year or for the total of that first fiscal year and the ensuing fiscal years for which allocations are provided, except when a declaration of war by the Congress is in effect.
- Section 425 of the Congressional Budget Act, which prohibits consideration of (1) any legislation referred by a committee until the committee publishes the CBO's statement on the direct costs of Federal mandates and (2) any legislation that that would increase the direct costs of Federal intergovernmental mandates beyond \$50,000,000 (adjusted for inflation) unless the legislation provides for new budget authority or the legislation appropriates sufficient funds to cover the new costs.

The waiver of all points of order against provisions in the bill, as amended, includes waivers of the following:

- Clause 4 of rule XXI, which prohibits reporting a bill carrying an appropriation from a committee not having jurisdiction to report an appropriation.
- Clause 5(a) of rule XXI, which prohibits a bill or joint resolution carrying a tax or tariff measure from being reported by a committee not having jurisdiction to report tax or tariff measures.

COMMITTEE VOTES

The results of each record vote on an amendment or motion to report, together with the names of those voting for and against, are printed below:

Rules Committee record vote No. 17

Motion by Mr. Cole to provide for consideration of H. Res. 127 under a closed rule, and to make the necessary changes in the rule. Defeated: 4–8

Majority Members	Vote	Minority Members	Vote
Mr. Hastings .....	.....	Mr. Cole	Yea
Mrs. Torres	Nay	Mr. Burgess	Yea
Mr. Perlmutter	Nay	Mr. Reschenthaler	Yea
Mr. Raskin	Nay	Mrs. Fischbach	Yea
Ms. Scanlon	Nay		
Mr. Morelle	Nay		
Mr. DeSaulnier	Nay		
Ms. Ross	Nay		
Mr. McGovern, Chairman	Nay		

Rules Committee record vote No. 18

Motion by Mr. Cole to report an open rule for H.R. 1319. Defeated: 4–8

Majority Members	Vote	Minority Members	Vote
Mr. Hastings		Mr. Cole	Yea
Mrs. Torres	Nay	Mr. Burgess	Yea
Mr. Perlmutter	Nay	Mr. Reschenthaler	Yea
Mr. Raskin	Nay	Mrs. Fischbach	Yea
Ms. Scanlon	Nay		
Mr. Morelle	Nay		
Mr. DeSaulnier	Nay		
Ms. Ross	Nay		
Mr. McGovern, Chairman	Nay		

Rules Committee record vote No. 19

Motion by Rep. Reschenthaler to amend the rule to increase general debate time to two hours. Defeated: 4–8

Majority Members	Vote	Minority Members	Vote
Mr. Hastings		Mr. Cole	Yea
Mrs. Torres	Nay	Mr. Burgess	Yea
Mr. Perlmutter	Nay	Mr. Reschenthaler	Yea
Mr. Raskin	Nay	Mrs. Fischbach	Yea
Ms. Scanlon	Nay		
Mr. Morelle	Nay		
Mr. DeSaulnier	Nay		
Ms. Ross	Nay		
Mr. McGovern, Chairman	Nay		

Rules Committee record vote No. 20

Motion by Mr. Cole to amend the rule to H.R. 1319 to make in order amendment #20, offered by Rep. McMorris Rodgers (WA), which sunsets funding in Subtitle D, Chapter 1, Funding for Pollution and Disparate Impacts of the COVID–19 Pandemic, at the end of the COVID–19 public health emergency. Defeated: 4–8

Majority Members	Vote	Minority Members	Vote
Mr. Hastings		Mr. Cole	Yea
Mrs. Torres	Nay	Mr. Burgess	Yea
Mr. Perlmutter	Nay	Mr. Reschenthaler	Yea
Mr. Raskin	Nay	Mrs. Fischbach	Yea
Ms. Scanlon	Nay		
Mr. Morelle	Nay		
Mr. DeSaulnier	Nay		
Ms. Ross	Nay		
Mr. McGovern, Chairman	Nay		

Rules Committee record vote No. 21

Motion by Rep. Fischbach to amend the rule to H.R. 1319 to make in order amendment #24, offered by Rep. Stefanik (NY), which adds \$4.58 billion for dislocated worker employment and training activities under the Workforce Innovation and Opportunity Act and requires 75 percent of the funding to be spent on skills development and education. Reduces funding for the Higher Education Emergency Relief Fund by \$4.58 billion. Defeated: 4–8

Majority Members	Vote	Minority Members	Vote
Mr. Hastings		Mr. Cole	Yea
Mrs. Torres	Nay	Mr. Burgess	Yea
Mr. Perlmutter	Nay	Mr. Reschenthaler	Yea
Mr. Raskin	Nay	Mrs. Fischbach	Yea
Ms. Scanlon	Nay		
Mr. Morelle	Nay		
Mr. DeSaulnier	Nay		
Ms. Ross	Nay		
Mr. McGovern, Chairman	Nay		

Rules Committee record vote No. 22

Motion by Rep. Reschenthaler to amend the rule to H.R. 1319 to make in order amendment #66, offered by Rep. Armstrong (ND), which authorizes the Keystone XL pipeline (including border facilities) and declares that a presidential permit is not required. Defeated: 4–8

Majority Members	Vote	Minority Members	Vote
Mr. Hastings		Mr. Cole	Yea
Mrs. Torres	Nay	Mr. Burgess	Yea
Mr. Perlmutter	Nay	Mr. Reschenthaler	Yea
Mr. Raskin	Nay	Mrs. Fischbach	Yea
Ms. Scanlon	Nay		
Mr. Morelle	Nay		
Mr. DeSaulnier	Nay		
Ms. Ross	Nay		
Mr. McGovern, Chairman	Nay		

Rules Committee record vote No. 23

Motion by Rep. Reschenthaler to amend the rule to H.R. 1319 to make in order amendment #128, offered by Rep. Bost (IL), which expands the number of slots in the COVID–19 Veteran Rapid Retraining Assistance Program from 17,250 slots to 35,000 slots. Defeated: 4–8

Majority Members	Vote	Minority Members	Vote
Mr. Hastings		Mr. Cole	Yea
Mrs. Torres	Nay	Mr. Burgess	Yea
Mr. Perlmutter	Nay	Mr. Reschenthaler	Yea
Mr. Raskin	Nay	Mrs. Fischbach	Yea
Ms. Scanlon	Nay		
Mr. Morelle	Nay		
Mr. DeSaulnier	Nay		
Ms. Ross	Nay		
Mr. McGovern, Chairman	Nay		

Rules Committee record vote No. 24

Motion by Rep. Reschenthaler to amend the rule to H.R. 1319 to make in order amendment #38, offered by Rep. Wagner (MO), which allocates funding for businesses owned by women or veterans. Defeated: 4–8

Majority Members	Vote	Minority Members	Vote
Mr. Hastings		Mr. Cole	Yea
Mrs. Torres	Nay	Mr. Burgess	Yea
Mr. Perlmutter	Nay	Mr. Reschenthaler	Yea
Mr. Raskin	Nay	Mrs. Fischbach	Yea
Ms. Scanlon	Nay		

Majority Members	Vote	Minority Members	Vote
Mr. Morelle	Nay		
Mr. DeSaulnier	Nay		
Ms. Ross	Nay		
Mr. McGovern, Chairman	Nay		

Rules Committee record vote No. 25

Motion by Rep. Fischbach to amend the rule to H.R. 1319 to make in order amendment #42, offered by Rep. Hinson (IA), which requires K–12 schools to have a reopening plan in place for in-person teaching for the remainder of the school year in order to access their full portion of the \$129 billion from the Elementary and Secondary School Emergency Relief Fund in the underlying bill. Defeated: 4–8

Majority Members	Vote	Minority Members	Vote
Mr. Hastings		Mr. Cole	Yea
Mrs. Torres	Nay	Mr. Burgess	Yea
Mr. Perlmutter	Nay	Mr. Reschenthaler	Yea
Mr. Raskin	Nay	Mrs. Fischbach	Yea
Ms. Scanlon	Nay		
Mr. Morelle	Nay		
Mr. DeSaulnier	Nay		
Ms. Ross	Nay		
Mr. McGovern, Chairman	Nay		

Rules Committee record vote No. 26

Motion by Mr. Burgess to amend the rule to H.R. 1319 to make in order and provide the appropriate waivers to amendment #101, offered by Rep. Hudson (NC), which increases funding for vaccine distribution and provides \$1 billion in funding for teachers and school personnel to receive the COVID–19 vaccine. Defeated: 4–8

Majority Members	Vote	Minority Members	Vote
Mr. Hastings		Mr. Cole	Yea
Mrs. Torres	Nay	Mr. Burgess	Yea
Mr. Perlmutter	Nay	Mr. Reschenthaler	Yea
Mr. Raskin	Nay	Mrs. Fischbach	Yea
Ms. Scanlon	Nay		
Mr. Morelle	Nay		
Mr. DeSaulnier	Nay		
Ms. Ross	Nay		
Mr. McGovern, Chairman	Nay		

Rules Committee record vote No. 27

Motion by Mr. Burgess to amend the rule to H.R. 1319 to make in order amendment #210, offered by Rep. Miller-Meeke (IA), which allocates funding to carry out diagnostic standardized testing to evaluate where American children are scholastically after a year of COVID–19 and prevents school districts from being penalized for conducting this testing by federal accountability requirements. Defeated: 4–8

Majority Members	Vote	Minority Members	Vote
Mr. Hastings		Mr. Cole	Yea
Mrs. Torres	Nay	Mr. Burgess	Yea
Mr. Perlmutter	Nay	Mr. Reschenthaler	Yea
Mr. Raskin	Nay	Mrs. Fischbach	Yea

Majority Members	Vote	Minority Members	Vote
Ms. Scanlon	Nay		
Mr. Morelle	Nay		
Mr. DeSaulnier	Nay		
Ms. Ross	Nay		
Mr. McGovern, Chairman	Nay		

Rules Committee record vote No. 28

Motion by Rep. Fischbach to amend the rule to H.R. 1319 to make in order amendment #25, offered by Rep. Stefanik (NY), which reserves five percent of funds in the Child Care Stabilization Fund to address childcare needs in rural communities. Defeated: 4–8

Majority Members	Vote	Minority Members	Vote
Mr. Hastings		Mr. Cole	Yea
Mrs. Torres	Nay	Mr. Burgess	Yea
Mr. Perlmutter	Nay	Mr. Reschenthaler	Yea
Mr. Raskin	Nay	Mrs. Fischbach	Yea
Ms. Scanlon	Nay		
Mr. Morelle	Nay		
Mr. DeSaulnier	Nay		
Ms. Ross	Nay		
Mr. McGovern, Chairman	Nay		

Rules Committee record vote No. 29

Motion by Mr. Cole to amend the rule to H.R. 1319 to make in order amendment #53, offered by Rep. Lesko (AZ), which strikes funding for Title X Family Planning and redirects towards Youth Suicide Prevention grants. Defeated: 4–8

Majority Members	Vote	Minority Members	Vote
Mr. Hastings		Mr. Cole	Yea
Mrs. Torres	Nay	Mr. Burgess	Yea
Mr. Perlmutter	Nay	Mr. Reschenthaler	Yea
Mr. Raskin	Nay	Mrs. Fischbach	Yea
Ms. Scanlon	Nay		
Mr. Morelle	Nay		
Mr. DeSaulnier	Nay		
Ms. Ross	Nay		
Mr. McGovern, Chairman	Nay		

Rules Committee record vote No. 30

Motion by Rep. Fischbach to amend the rule to H.R. 1319 to make in order amendment #73, offered by Rep. Scott (GA), which requires the definition used by the U.S. Department of Agriculture's Farm Service Agency loan program for Socially Disadvantaged (SDA) Farmers and Ranchers to be included in the American Rescue Plan Act. Defeated: 4–8

Majority Members	Vote	Minority Members	Vote
Mr. Hastings		Mr. Cole	Yea
Mrs. Torres	Nay	Mr. Burgess	Yea
Mr. Perlmutter	Nay	Mr. Reschenthaler	Yea
Mr. Raskin	Nay	Mrs. Fischbach	Yea
Ms. Scanlon	Nay		
Mr. Morelle	Nay		
Mr. DeSaulnier	Nay		
Ms. Ross	Nay		

Majority Members	Vote	Minority Members	Vote
Mr. McGovern, Chairman	Nay		

Rules Committee record vote No. 31

Motion by Rep. Resenthaler to amend the rule to H.R. 1319 to make in order amendment #108, offered by Rep. Bergman (MI), which appropriates \$50,000,000 toward expanded services at Vet Centers (VA readjustment counseling centers) and \$1 billion for the implementation of veterans' legislation that was signed into law last fall, including two bills to prevent veteran suicide. Defeated: 4–8

Majority Members	Vote	Minority Members	Vote
Mr. Hastings		Mr. Cole	Yea
Mrs. Torres	Nay	Mr. Burgess	Yea
Mr. Perlmutter	Nay	Mr. Resenthaler	Yea
Mr. Raskin	Nay	Mrs. Fischbach	Yea
Ms. Scanlon	Nay		
Mr. Morelle	Nay		
Mr. DeSaulnier	Nay		
Ms. Ross	Nay		
Mr. McGovern, Chairman	Nay		

Rules Committee record vote No. 32

Motion by Mr. Cole to amend the rule to H.R. 1319 to make in order amendment #109, offered by Rep. Miller (WV), which allocates the Pandemic Emergency Assistance Funds in the underlying bill to states proportionately based on the number of children in poverty. Defeated: 4–8

Majority Members	Vote	Minority Members	Vote
Mr. Hastings		Mr. Cole	Yea
Mrs. Torres	Nay	Mr. Burgess	Yea
Mr. Perlmutter	Nay	Mr. Resenthaler	Yea
Mr. Raskin	Nay	Mrs. Fischbach	Yea
Ms. Scanlon	Nay		
Mr. Morelle	Nay		
Mr. DeSaulnier	Nay		
Ms. Ross	Nay		
Mr. McGovern, Chairman	Nay		

Rules Committee record vote No. 33

Motion by Mr. Burgess to amend the rule to H.R. 1319 to make in order and provide the appropriate waivers to amendment #67, offered by Rep. Burgess (TX), which incentivizes states to decrease their Medicaid payment error rates. Defeated: 4–8

Majority Members	Vote	Minority Members	Vote
Mr. Hastings		Mr. Cole	Yea
Mrs. Torres	Nay	Mr. Burgess	Yea
Mr. Perlmutter	Nay	Mr. Resenthaler	Yea
Mr. Raskin	Nay	Mrs. Fischbach	Yea
Ms. Scanlon	Nay		
Mr. Morelle	Nay		
Mr. DeSaulnier	Nay		
Ms. Ross	Nay		
Mr. McGovern, Chairman	Nay		

Rules Committee record vote No. 34

Motion by Rep. Fischbach to amend the rule to H.R. 1319 to make in order amendment #201, offered by Rep. Feenstra (IA), which makes assistance available to agricultural producers who suffered disaster losses in 2020, including losses due to high winds and derechos. Defeated: 4–8

Majority Members	Vote	Minority Members	Vote
Mr. Hastings .....	.....	Mr. Cole	Yea
Mrs. Torres	Nay	Mr. Burgess	Yea
Mr. Perlmutter	Nay	Mr. Reschenthaler	Yea
Mr. Raskin	Nay	Mrs. Fischbach	Yea
Ms. Scanlon	Nay		
Mr. Morelle	Nay		
Mr. DeSaulnier	Nay		
Ms. Ross	Nay		
Mr. McGovern, Chairman	Nay		

Rules Committee record vote No. 35

Motion by Mr. Cole to amend the rule to H.R. 1319 to make in order amendment #144, offered by Rep. Comer (KY), which ensures that the funds provided by this legislation are directly related to the ongoing COVID–19 national emergency. Defeated: 4–8

Majority Members	Vote	Minority Members	Vote
Mr. Hastings .....	.....	Mr. Cole	Yea
Mrs. Torres	Nay	Mr. Burgess	Yea
Mr. Perlmutter	Nay	Mr. Reschenthaler	Yea
Mr. Raskin	Nay	Mrs. Fischbach	Yea
Ms. Scanlon	Nay		
Mr. Morelle	Nay		
Mr. DeSaulnier	Nay		
Ms. Ross	Nay		
Mr. McGovern, Chairman	Nay		

Rules Committee record vote No. 36

Motion by Mr. Burgess to amend the rule to H.R. 1319 to make in order and provide the appropriate waivers to amendment #134, offered by Rep. Wenstrup (OH), which adds liability protections for front-line health care workers in long term care facilities. Defeated: 4–8

Majority Members	Vote	Minority Members	Vote
Mr. Hastings .....	.....	Mr. Cole	Yea
Mrs. Torres	Nay	Mr. Burgess	Yea
Mr. Perlmutter	Nay	Mr. Reschenthaler	Yea
Mr. Raskin	Nay	Mrs. Fischbach	Yea
Ms. Scanlon	Nay		
Mr. Morelle	Nay		
Mr. DeSaulnier	Nay		
Ms. Ross	Nay		
Mr. McGovern, Chairman	Nay		

Rules Committee record vote No. 37

Motion by Mr. Burgess to amend the rule to H.R. 1319 to make in order amendment #202, offered by Rep. Bucshon (IN), which adds good Samaritan liability protections for medical volunteers in all public health emergencies. Defeated: 4–8

Majority Members	Vote	Minority Members	Vote
Mr. Hastings		Mr. Cole	Yea
Mrs. Torres	Nay	Mr. Burgess	Yea
Mr. Perlmutter	Nay	Mr. Reschenthaler	Yea
Mr. Raskin	Nay	Mrs. Fischbach	Yea
Ms. Scanlon	Nay		
Mr. Morelle	Nay		
Mr. DeSaulnier	Nay		
Ms. Ross	Nay		
Mr. McGovern, Chairman	Nay		

Rules Committee record vote No. 38

Motion by Mr. Burgess to amend the rule to H.R. 1319 to make in order amendment #62, offered by Rep. Burgess (TX), which directs FDA to utilize Real World Evidence gathered during the COVID-19 Public Health Emergency to support approvals. Defeated: 4-8

Majority Members	Vote	Minority Members	Vote
Mr. Hastings		Mr. Cole	Yea
Mrs. Torres	Nay	Mr. Burgess	Yea
Mr. Perlmutter	Nay	Mr. Reschenthaler	Yea
Mr. Raskin	Nay	Mrs. Fischbach	Yea
Ms. Scanlon	Nay		
Mr. Morelle	Nay		
Mr. DeSaulnier	Nay		
Ms. Ross	Nay		
Mr. McGovern, Chairman	Nay		

Rules Committee record vote No. 39

Motion by Rep. Reschenthaler to amend the rule to H.R. 1319 to make in order amendment #6, offered by Rep. McCaul (TX), which prohibits the use of funds appropriated by this Act for voluntary contributions to the World Health Organization until reforms have been made to the International Health Regulations. Defeated: 4-8

Majority Members	Vote	Minority Members	Vote
Mr. Hastings		Mr. Cole	Yea
Mrs. Torres	Nay	Mr. Burgess	Yea
Mr. Perlmutter	Nay	Mr. Reschenthaler	Yea
Mr. Raskin	Nay	Mrs. Fischbach	Yea
Ms. Scanlon	Nay		
Mr. Morelle	Nay		
Mr. DeSaulnier	Nay		
Ms. Ross	Nay		
Mr. McGovern, Chairman	Nay		

Rules Committee record vote No. 40

Motion by Mr. Burgess to amend the rule to H.R. 1319 to make in order and provide the appropriate waivers to amendment #21, offered by Rep. Burgess (TX), which provides that no funds made available for LIHEAP can be used to pay for home energy that is produced using critical minerals that were mined using forced labor in foreign countries, including China. Defeated: 4-8

Majority Members	Vote	Minority Members	Vote
Mr. Hastings		Mr. Cole	Yea
Mrs. Torres	Nay	Mr. Burgess	Yea
Mr. Perlmutter	Nay	Mr. Reschenthaler	Yea

Majority Members	Vote	Minority Members	Vote
Mr. Raskin	Nay	Mrs. Fischbach	Yea
Ms. Scanlon	Nay		
Mr. Morelle	Nay		
Mr. DeSaulnier	Nay		
Ms. Ross	Nay		
Mr. McGovern, Chairman	Nay		

Rules Committee record vote No. 41

Motion by Rep. Fischbach to amend the rule to H.R. 1319 to make in order amendment #22, offered by Rep. Stefanik (NY), which prohibits institutions of higher education from receiving funds from the Higher Education Emergency Relief Fund if they have a partnership in effect with any entity owned or controlled by the government of the People's Republic of China or organized under the laws of the People's Republic of China. Defeated: 4–8

Majority Members	Vote	Minority Members	Vote
Mr. Hastings		Mr. Cole	Yea
Mrs. Torres	Nay	Mr. Burgess	Yea
Mr. Perlmutter	Nay	Mr. Reschenthaler	Yea
Mr. Raskin	Nay	Mrs. Fischbach	Yea
Ms. Scanlon	Nay		
Mr. Morelle	Nay		
Mr. DeSaulnier	Nay		
Ms. Ross	Nay		
Mr. McGovern, Chairman	Nay		

Rules Committee record vote No. 42

Motion by Mr. Cole to amend the rule to H.R. 1319 to make in order amendment #30, offered by Rep. Williams (TX), which prohibits Planned Parenthood, or any of their entities and affiliates, from eligibility or use of funds from the Paycheck Protection Program. Defeated: 4–8

Majority Members	Vote	Minority Members	Vote
Mr. Hastings		Mr. Cole	Yea
Mrs. Torres	Nay	Mr. Burgess	Yea
Mr. Perlmutter	Nay	Mr. Reschenthaler	Yea
Mr. Raskin	Nay	Mrs. Fischbach	Yea
Ms. Scanlon	Nay		
Mr. Morelle	Nay		
Mr. DeSaulnier	Nay		
Ms. Ross	Nay		
Mr. McGovern, Chairman	Nay		

Rules Committee record vote No. 43

Motion by Rep. Reschenthaler to amend the rule to H.R. 1319 to make in order amendment #199, offered by Rep. Gottheimer (NJ), which denies individuals currently incarcerated for a felony with a prison sentence longer than one year the \$1,400 COVID relief stimulus checks unless they designate those checks to go to another person for the purposes of paying child support. Defeated: 4–8

Majority Members	Vote	Minority Members	Vote
Mr. Hastings		Mr. Cole	Yea
Mrs. Torres	Nay	Mr. Burgess	Yea
Mr. Perlmutter	Nay	Mr. Reschenthaler	Yea

Majority Members	Vote	Minority Members	Vote
Mr. Raskin	Nay	Mrs. Fischbach	Yea
Ms. Scanlon	Nay		
Mr. Morelle	Nay		
Mr. DeSaulnier	Nay		
Ms. Ross	Nay		
Mr. McGovern, Chairman	Nay		

Rules Committee record vote No. 44

Motion by Mr. Cole to amend the rule to H.R. 1319 to make in order amendment #167, offered by Rep. McMorris Rodgers (WA), which prevents taxpayer dollars under the new COBRA credit and current law premium assistance tax credits from being used to subsidize health insurance plans that cover elective abortion, and also prohibits the use of taxpayer dollars authorized for public health grants and the delivery of health services that are not directly related to preventing and treating COVID-19, to be used for elective abortions. Defeated: 4–8

Majority Members	Vote	Minority Members	Vote
Mr. Hastings .....	.....	Mr. Cole	Yea
Mrs. Torres	Nay	Mr. Burgess	Yea
Mr. Perlmutter	Nay	Mr. Reschenthaler	Yea
Mr. Raskin	Nay	Mrs. Fischbach	Yea
Ms. Scanlon	Nay		
Mr. Morelle	Nay		
Mr. DeSaulnier	Nay		
Ms. Ross	Nay		
Mr. McGovern, Chairman	Nay		

Rules Committee record vote No. 45

Motion by Mrs. Torres to report the rule. Adopted: 8–4

Majority Members	Vote	Minority Members	Vote
Mr. Hastings .....	.....	Mr. Cole	Nay
Mrs. Torres	Yea	Mr. Burgess	Nay
Mr. Perlmutter	Yea	Mr. Reschenthaler	Nay
Mr. Raskin	Yea	Mrs. Fischbach	Nay
Ms. Scanlon	Yea		
Mr. Morelle	Yea		
Mr. DeSaulnier	Yea		
Ms. Ross	Yea		
Mr. McGovern, Chairman	Yea		

SUMMARY OF THE AMENDMENT TO H.R. 1319 CONSIDERED AS ADOPTED

1. Yarmuth (KY): Adds three new titles (titles X, XI, and XII) to the bill pursuant to the reconciliation instructions contained in the Concurrent Resolution on the Budget for Fiscal Year 2021 for the Committees on Foreign Affairs, Natural Resources, and Science, Space, and Technology to (i) provide funding to support international efforts to help control and contain COVID-19 and emerging variants to prevent further spread across borders, (ii) provide funding for tribal governments to combat COVID-19 and its direct impacts in tribal communities, and (iii) provide funding to support additional research that can improve pandemic-relevant knowledge and understanding and strengthen the nation's response to

COVID–19; makes technical, conforming, and other changes in titles I through IX of the bill.

TEXT OF AMENDMENT TO H.R. 1319 CONSIDERED AS ADOPTED

Page 3, strike the item related to section 1001 and insert the following:

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

Page 3, strike the item related to section 1002 and insert the following:

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

Page 3, strike the item related to section 1006 and insert the following:

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

Page 3, strike the item related to section 1007 and insert the following:

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

Page 3, strike the items relating to sections 1011, 1012, 1013, and 1014 and insert the following:

1101. Supplemental nutrition assistance program.

1102. Additional assistance for SNAP online purchasing and technology improvements.

1103. Additional funding for nutrition assistance programs.

1104. Commodity supplemental food program.

Page 11, beginning on line 4, strike “**SUPPLY CHAIN AND AGRICULTURE PANDEMIC RESPONSE**” and insert “**SUPPLY CHAIN AND AGRICULTURE PANDEMIC RESPONSE**”.

Page 11, line 17, strike “seafood,”.

Page 11, beginning on line 24, strike “seafood processing facilities and processing vessels,”.

Page 12, line 3, add “and” at the end.

Page 12, line 6, strike “; and” and insert a period.

Page 12, strike lines 7 through 17.

Page 12, line 23, strike “**INTERGOVERNMENTAL COOPERATION**” and insert “**GUIDANCE**”.

Page 13, line 16, strike “any other provision of law” and insert the following: “section 10703 of the Farm Security and Rural Investment Act of 2002 (7 U.S.C. 2219a), the Act of June 5, 1948 (21 U.S.C. 695), section 25 of the Poultry Products Inspection Act (21 U.S.C. 468), and section 24 of the Egg Products Inspection Act (21 U.S.C. 1053), and any regulations promulgated by the Department of Agriculture implementing such provisions of law”.

Page 14, line 7, strike “**GRANTS**” and insert “**RURAL DEVELOPMENT GRANTS**”.

Page 14, line 12, insert “for rural development” after “program”.

Page 14, line 16, insert “rural development” after “based on”.

Page 14, line 20, strike “on” and insert “of”.

Page 15, beginning on line 4, strike “construction work” and insert “any construction work completed with grant funds”.

Page 15, line 9, strike “drugs or”.

Page 15, beginning on line 11, strike “COVID–19-related expenses and lost revenue to maintain capacity, including expenses and” and insert “revenue lost during the COVID–19 pandemic, including”.

Page 15, line 22, insert “to support rural development” after “efforts”.

Page 16, line 21, strike “are appropriated” and insert “is appropriated to the Office of the Inspector General of the Department of Agriculture”.

Page 16, line 24, strike “to carry out” and insert “for”.

Page 16, line 25, strike “authorized under” and all that follows through “(5 U.S.C. App.)” on page 17, line 1.

Page 17, line 7, strike “For the purposes of” and all that follows through “in addition to” on line 15, and insert “In addition to”.

Page 17, beginning on line 22, strike “Using a simplified process to be determined by the Secretary, the” and insert “The”.

Page 18, strike lines 11 through 16.

Page 19, line 8, insert “**USDA**” before “**ASSISTANCE**”.

Page 19, line 23, strike “to socially disadvantaged” and insert the following: “on issues concerning food, agriculture, agricultural credit, agricultural extension, rural development, or nutrition to socially disadvantaged farmers, ranchers, or forest landowners, or other members of socially disadvantaged”.

Page 20, line 9, insert “that will address racial equity issues within the Department of Agriculture and its programs” after “commissions”.

Page 20, line 12, insert “farmers, ranchers, or forest landowners or other members of socially disadvantaged” after “socially disadvantaged”.

Page 20, line 13, insert “agricultural” after “supplement”.

Page 21, line 21, strike “bias,” and insert “bias in Department of Agriculture programs,”.

Page 21, line 23, strike “to provide” and all that follows through “credit.” on page 22, line 2, and insert “that focus on land acquisition, financial planning, and credit by providing technical and financial assistance related to agricultural production or timber production on nonindustrial private forest land to socially disadvantaged farmers, ranchers, or forest landowners, or other members of socially disadvantaged groups.”.

Page 22, strike lines 20 and 21 and insert the following: “**SEC. 1007. USE OF THE COMMODITY CREDIT CORPORATION FOR COMMODITIES AND ASSOCIATED EXPENSES.**”

Page 23, beginning on line 1, strike “for expenses, not otherwise recoverable” and all that follows through “said Act” on line 5, and insert “to use the Commodity Credit Corporation to acquire and make available commodities under section 406(b) of the Food for Peace Act (7 U.S.C. 1736(b)) and for expenses under such section”.

Page 23, line 7, strike “1011” and insert “1101”.

Page 25, line 3, strike “1012” and insert “1102”.

Page 26, line 7, strike “1013” and insert “1103”.

Page 27, line 1, strike “1014” and insert “1104”.

Page 27, beginning on line 13, strike section 2001 and insert the following:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(M) Providing mental health services and supports.

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

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

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

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

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

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

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

(Q) Inspection, testing, maintenance, repair, replacement, and upgrade projects to improve the indoor air quality in school facilities, including mechanical and non-mechanical heating, ventilation, and air conditioning systems,

filtering, purification and other air cleaning, fans, control systems, and window and door repair and replacement.

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

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

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

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

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

(g) EQUITABLE SERVICES.—

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

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

(h) REPORT.—A State receiving funds under this section shall submit a report to the Secretary, not later than 6 months after receiving funding provided in this section, and every 6 months there-

after until such funds are obligated, that provides a detailed accounting of the use of funds provided under this section, including by identifying the specific amounts used to carry out subsections (e)(1) and (f)(1) and a description of the specific activities carried out under such subsections.

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

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

Page 29, beginning on line 23, strike section 2002 and insert the following:

SEC. 2002. HIGHER EDUCATION EMERGENCY RELIEF FUND.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Page 34, line 9, after “Commerce” insert “(or, for local educational agencies for which no such data is available, such other data as the Secretary of Education determines is satisfactory)”.

Page 35, line 25, after “Commerce” insert “(or, for local educational agencies for which no such data is available, such other data as the Secretary of Education determines is satisfactory)”.

Page 36, beginning on line 4, strike “, as determined” and all that follows through “6313” and insert “(as determined by any measure of poverty, as determined by the Secretary of Education),”.

Page 37, line 15, strike “Education” and insert “Interior”.

Page 37, line 18, strike “ the Secretary of Education to allocate to”.

Page 38, beginning on line 11, strike “under titles I and II of the Education of the Deaf Act of 1986 (20 U.S.C. 4301 et seq.)”.

Page 39, beginning on line 3, strike “, domestically or internationally, including” and all that follows through the period on line 7, and insert “including direct outreach to students and borrowers about financial aid, economic impact payments, means-tested benefits, unemployment assistance, and tax benefits, for which the students and borrowers may be eligible.”

Page 39, beginning on line 14, strike “domestically or internationally,”.

Page 40, beginning on line 4, strike “ under titles I and II of the Education of the Deaf Act of 1986 (20 U.S.C. 4301 et seq.)”.

Page 40, beginning on line 6, strike “domestically or internationally,”.

Page 40, beginning on line 20, strike “established” and all that follows through “disseminate” on page 41, line 1, and insert “to carry out research related to addressing learning loss caused by the coronavirus among the student subgroups described in section 1111(b)(2)(xi) of the Elementary and Secondary Education Act of 1965 (20 U.S.C. 6311(b)(2)(xi)) and students experiencing homelessness and children and youth in foster care, and to disseminate”.

Page 41, line 11, strike “domestically or internationally,”.

Page 41, beginning on line 20, strike “as authorized by section 211 of the Department of Education Organization Act (20 U.S.C. 3422), to prevent, prepare for, and respond to coronavirus, domestically or internationally, including”.

Page 42, line 2, strike “to respond to coronavirus” and insert “carried out by the Office of Inspector General”.

Page 43, line 3, strike “(20 U.S.C. 951 et seq.)”.

Page 43, line 25, strike “(20 U.S.C. 951 et seq.)”.

Page 44, line 17, after “appropriated” insert “to the Institute of Museum and Library Services”.

Page 44, line 19, strike “to carry out” and all that follows through “(20 U.S.C. 9111),” on line 24, and insert “for necessary expenses to carry out museum and library services. The Director of the Institute of Museum and Library Services shall award not less than 89 percent of such funds to State library administrative agencies by applying the formula in section 221(b) of the Museum and Library Services Act,”.

Page 45, beginning on line 1, strike “the Library Services and Technology” and insert “such”.

Page 51, line 24, strike “section 6(g)” and insert “section 6(g)(1)”.

Page 52, line 1, strike “206(g)” and insert “206(g)(1)”.

Page 54, line 21, strike “effect” and all that follows through page 55, line 4, and insert the following: “effect on the first day of the third month that begins after the date of the enactment of this Act.”.

Page 56, beginning on line 24, strike “(including an employee of the United States Postal Service, the Transportation Security Administration, or the Department of Veterans Affairs, including any individual appointed under chapter 73 or 74 of title 38, United States Code)”.

Page 59, line 21, insert “under section 12 or 13 of the Longshore and Harbor Workers’ Compensation Act (33 U.S.C. 912, 913), respectively,” after “claim”.

Page 59, beginning on line 22, strike “under section 12 or 13 of the Longshore and Harbor Workers’ Compensation Act (33 U.S.C. 912, 913), respectively,”.

Page 60, line 3, strike “(33 U.S.C. 901 et seq.)”.

Page 61, after line 7, insert the following:

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

Page 64, strike the subsection beginning on line 11 and insert the following:

(c) APPROPRIATIONS.—

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

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

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

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

Page 65, after line 24, insert the following:

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

“SEC. 45. LONGSHORE COVID–19 FUND.

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

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

Page 66, strike line 3 and all that follows through line 10 on page 67.

Page 69, beginning on line 8, strike “Child Care” and all that follows through “et seq.” on line 9, and insert “program authorized under section 658C of the Child Care and Development Block Grant Act of 1990 (42 U.S.C. 9858a)”.

Page 69, line 10, strike “658E(c)(3)(D)–(E)” and insert “658E(c)(3)(E)”.

Page 70, line 3, strike “2204(b)” and insert “2204”.

Page 70, beginning on line 3, strike “and in” and all that follows through “9858e)” on line 8 and insert “. Such grants shall be allotted in accordance with section 658O of the Child Care and Development Block Grant Act of 1990 (42 U.S.C. 9858m), except that the requirements in subparagraphs (C) and (E) of section 658E(c)(3) and in section 658G of such Act (42 U.S.C. 9858c(c)(3), 9858e) shall not apply”.

Beginning on page 70, strike line 19 and all that follows through line 2 on page 71.

Page 71, line 3, strike “(2)” and insert “(1)”.

Page 71, line 11, strike “(3)” and insert “(2)”.

Page 71, beginning on line 24, strike “the” and all that follows through “(42 U.S.C. 9858m)” on line 10 of page 72 and insert “each

lead agency a child care stabilization grant, without regard to the requirements in subparagraphs (C) and (E) of section 658E(c)(3), and in section 658G, of the Child Care and Development Block Grant Act of 1990 (42 U.S.C. 9858c(c)(3), 9858e)".

Page 72, beginning on line 10, strike "grants shall" and all that follows through "9858e)" on line 15, and insert "grant shall be allotted in accordance with section 658O of the Child Care and Development Block Grant Act of 1990 (42 U.S.C. 9858m)".

Page 72, line 23, insert "carry out activities to increase the supply of child care," after "subgrants,".

Page 74, line 4, strike "such operating expenses" and insert "sufficient operating expenses to ensure continuous operations".

Page 77, beginning on line 20, strike ", including" and all that follows through line 22, and insert a period.

Page 78, line 3, strike "(42 U.S.C. 9831 et seq.)".

Page 78, line 4, strike ", to be allocated" and insert ". After reserving funds for Federal administrative expenses, the Secretary shall allocate all remaining amounts to Head Start agencies for one-time grants, and shall allocate".

Page 78, line 5, strike "in".

Page 78, beginning on line 9, strike ", except" and all that follows through line 19, and insert a period.

Page 82, beginning on line 7, strike "title II of the Child Abuse Prevention and Treatment Act (42 U.S.C. 5116 et seq.)," and insert "the program authorized under section 201 of the Child Abuse Prevention and Treatment Act (42 U.S.C. 5116),".

Page 83, strike line 1 and all that follows through page 84, line 2.

Page 84, strike lines 3 through 22.

Page 85, line 8, insert "to the Corporation for National and Community Service," before "\$852,000,000".

Page 85, line 9, strike "for necessary" and all that follows through line 16, and insert "to carry out subsection (b)), except that amounts to carry out subsection (b)(7) shall remain available until September 30, 2026."

Page 85, beginning on line 21, strike "living allowances" and all that follows through line 25, and insert "living allowances of participants in national service programs; and".

Page 86, beginning on line 4, strike "organizations described in" and all the follows through line 11, and insert "entities to support programs described in paragraphs (1)(B), (2)(B), (3)(B), (4)(B), and (5)(B) of subsection (a), and subsection (b)(2), of section 122 of the National and Community Service Act of 1990 (42 U.S.C. 12572), whether or not the entities are already grant recipients under such provisions on the date of enactment of this Act, and notwithstanding section 122(a)(1)(B)(vi) of the National and Community Service Act of 1990 (42 U.S.C. 12572(a)(1)(B)(vi)), by—".

Page 87, beginning on line 14, strike "programs authorized under part A of title I" and insert "the purposes described in section 101".

Page 87, line 16, strike "et seq."

Page 87, beginning on line 21, strike "programs authorized under title II" and insert "the purposes described in section 200".

Page 87, line 23, strike "et seq."

Page 87, strike line 24, and all that follows through page 88, line 10, and insert the following:

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

Page 88, line 21, strike “for payment” and all that follows through line 24, and insert “for administration of the National Service Trust, and for payment to the Trust for the provision of educational awards pursuant to section 145(a)(1)(A) of the National and Community Service Act of 1990 (42 U.S.C. 12601(a)(1)(A))”.

Page 94, strike line 17, and all that follows through page 95, line 5.

Page 96, beginning on line 3, strike “(42 U.S.C. 1751 et seq.)”.

Page 105, beginning on line 22, strike “A reviewing court shall grant deference to such Secretary’s determination.”

Page 113, line 19, insert “Medicare” before “benefits”.

Page 113, beginning on line 19, strike “under title XVIII of the Social Security Act (42 U.S.C. 1395 et seq.)”.

Page 117, strike lines 16 through 19, and insert the following:

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

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

“(i) the Internal Revenue Code of 1986,

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

“(iii) the Public Health Service Act, or

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

the employer maintaining the plan, and”.

Page 118, beginning on line 6, strike “sections 7001 and 7003 of the Families First Coronavirus Response Act and section 2301 of the CARES Act” and insert “sections 3131, 3132, and 3134”.

Page 120, beginning on line 12, strike “No amount for which a credit is allowed under this section shall be taken into account as qualified wages under section 2301 of the CARES Act or as qualified health plan expenses under section 7001(d) or 7003(d) of the Families First Coronavirus Response Act.” and insert “No credit shall be allowed under this section with respect to any amount which is taken into account as qualified wages under section 2301 of the CARES Act or section 3134 of this title or as qualified health plan expenses under section 7001(d) or 7003(d) of the Families First Coronavirus Response Act or section 3131 or 3132 of this title.”.

Page 120, after line 16, insert the following:

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

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

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

Page 120, line 17, strike “(f)” and insert “(g)”.

Page 124, line 2: strike “9501” and insert “2401”.

Page 128, line 6, strike “and”.

Page 128, line 9, strike the period and insert “; and”.

Page 128, after line 9, insert the following:

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

Page 129, line 16, strike “\$5,200,000,000” and insert “\$6,050,000,000”.

Page 131, line 7, strike “\$46,000,000,000” and insert “\$47,800,000,000”.

Page 131, line 16, before the semicolon insert “, including through activities authorized under section 319(a) of the Public Health Service Act”.

Page 131, line 24, through page 132, line 3, amend paragraph (3) to read as follows:

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

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

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

Page 138, line 2, strike “subsections (e)(3),” and insert the following: “the time limitation in subsection (e)(3) and subsections”.

Page 138, line 5, strike “(as defined in” and all that follows through “1395x(aa))” on line 6, and insert the following: “, as described in section 1861(aa)(4)(B) of the Social Security Act (42 U.S.C.1395x(aa)(4)(B))”.

Page 138, line 7, strike “qualified entities” and all that follows through “et seq.)” on line 9 and insert the following: “Papa Ola Lokahi and to qualified entities under sections 4 and 6 of the Native Hawaiian Health Care Improvement Act (42 U.S.C. 11703, 11705).”.

Page 138, line 11, strike “qualified” and all that follows through “et seq.)” on line 13 and insert the following “Papa Ola Lokahi and to qualified entities under sections 4 and 6 of the Native Hawaiian Health Care Improvement Act (42 U.S.C. 11703, 11705).”.

Page 140, line 7, strike “for carrying out” and all that follows through “health workforce” on line 9 and insert the following: “for carrying out sections 338A, 338B, and 338I of the Public Health Service Act (42 U.S.C. 2541, 2541-1, 254q-1) with respect to the health workforce”.

Page 140, line 13, strike “public” and insert “primary”.

Page 140, line 14, strike “supplemental”.

Page 142, strike lines 4 through 13 and insert the following:

(1) For making payments to establish new approved graduate medical residency training programs pursuant to section

340H(a)(1)(C) of the Public Health Service Act (42 U.S.C. 256h(a)(1)(C)).

Page 142, strike line 18 and all that follows through page 143, line 2, and insert the following:

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

Page 143, line 6, after insert “training” after “residency”.

Beginning on page 143, line 17, strike section 3035 (and redesignate the following sections accordingly)).

Beginning on page 146, line 6, strike section 3037 (and redesignate the following section accordingly).

In the table of contents on page 5, strike the items relating to sections 3035 through 3038 and insert the following:

Sec. 3035. Funding for family planning.

Sec. 3036. Funding for Office of Inspector General.

Page 157, line 12, strike “primary” and insert “primary care”.

Page 161, line 8, strike “subtitle D of title I” and insert “section 1311(b)”.

Page 161, line 9, strike “(42 U.S.C. 18021 et seq.)” and insert “(42 U.S.C. 18031(b))”.

Page 161, line 17, strike “of section 1311 of such Act (42 U.S.C. 18031)”.

Page 165, line 25, strike “of law” and insert “of this title”.

Page 169, line 9, strike “described in” and insert “to which”.

Page 169, line 11, strike “or described in” and insert “applies or to which”.

Page 169, line 14, insert “applies” after “paragraph (2),”.

Page 169, line 17, insert “and section 1902(a)(10)(A) of such Act” after “subclause (XVIII)”.

Page 169, line 19, strike “of” and insert “or”.

Page 169, line 24, strike “described in” and insert “to which”.

Page 170, line 1, insert “applies” after “(XVIII)”.

Page 170, beginning on line 8, strike “described in” and insert “to which”.

Page 170, line 11, insert “apply” after “section 1902(a)(10)”.

Page 170, line 15, insert “, and section 1902(a)(10)(A)” after “respectively”.

Page 175, line 8, strike the end quotation marks and second period.

Page 175, after line 8, insert the following:

“(C) COVERAGE UNDER CHIP.—A State making an election under this paragraph that covers under title XXI child health assistance for targeted low-income children who are pregnant or targeted low-income pregnant women, as applicable, shall also make the election under section 2107(e)(1)(J) of such title.”.

Page 175, line 13, strike “5-year” and insert “7-year”.

Page 175, strike line 16 and all that follows through page 176, line 2.

Page 176, strike lines 3 through 10, and insert the following:

SEC. 3103. STATE OPTION TO PROVIDE QUALIFYING COMMUNITY-BASED MOBILE CRISIS INTERVENTION SERVICES.

Title XIX of the Social Security Act is amended by adding after section 1946 (42 U.S.C 1396w-5) the following new section:

“SEC. 1947. STATE OPTION TO PROVIDE QUALIFYING COMMUNITY-BASED MOBILE CRISIS INTERVENTION SERVICES.

In the table of contents on page 6, strike the item relating to section 3103 and insert the following:

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

Page 176, line 11, redesignate the paragraph (1) as a subsection (a) with appropriate indentation.

Page 176, lines 19 through 20, strike “this subsection” and insert “this section”.

Page 176, lines 20 through 21, strike “, through bundled payments,”.

Page 177, line 1, redesignate the paragraph (2) as a subsection (b) with appropriate indentation.

Page 177, line 3, strike “subsection” and insert “section”.

Page 177, line 9, redesignate the subparagraph (A) as a paragraph (1) with appropriate indentation.

Page 177, line 12, redesignate the clause (i) as a subparagraph (A) with appropriate indentation.

Page 177, line 14, redesignate the clause (ii) as a subparagraph (B) with appropriate indentation.

Page 177, line 16, redesignate the subparagraph (B) as a paragraph (2) with appropriate indentation.

Page 177, line 18, redesignate the clause (i) as a subparagraph (A) with appropriate indentation.

Page 178, line 5, redesignate the clause (ii) as a subparagraph (B) with appropriate indentation.

Page 178, line 8, redesignate the clause (iii) as a subparagraph (C) with appropriate indentation.

Page 178, line 11, redesignate the subclause (I) as a clause (i) with appropriate indentation.

Page 178, line 12, redesignate the subclause (II) as a clause (ii) with appropriate indentation.

Page 178, line 13, strike the semicolon and insert “; and”.

Page 178, line 14, redesignate the subclause (III) as a clause (iii) with appropriate indentation.

Page 178, beginning on line 15, strike “health” and all that follows through line 16 and insert the following: “health services as needed;”.

Page 178, strike lines 17 through 23.

Page 178, line 24, redesignate the clause (iv) as a subparagraph (D) with appropriate indentation.

Page 179, line 3, insert “and” before “managed”.

Page 179, line 4, strike “, entities” and all that follows through “systems” on line 18.

Page 179, line 19, redesignate the clause (vi) as a subparagraph (E) with appropriate indentation.

Page 179, strike lines 23 through 25.

Page 180, line 1, redesignate the subparagraph (C) as a paragraph (3) with appropriate indentation.

Page 180, line 2, strike “; and” and insert a period.

Page 180, strike line 3.

Page 180, line 4, redesignate the paragraph (3) as a subsection (c) with appropriate indentation.

Page 180, lines 4 through 5, strike “PAYMENTS” and all that follows through “Notwithstanding” and insert “PAYMENTS.—Notwithstanding”.

Page 180, line 9, strike “paragraph (1)” and insert “subsection (a)”.

Page 180, line 11, strike “paragraph (4)” and insert “subsection (d)”.

Page 180, beginning on line 13, strike “assistance, through bundled payments described in paragraph (1),” and insert “assistance”.

Page 181, strike lines 4 through 12.

Page 181, line 13, redesignate the paragraph (4) as a subsection (d) with appropriate indentation.

Page 181, line 15, redesignate the subparagraph (A) as a paragraph (1) with appropriate indentation.

Page 181, line 16, strike “the Secretary” and all that follows through “that” on line 17 and insert “the Secretary that”.

Page 181, lines 20 through 21, strike “paragraph (2); and” and insert “subsection (b).”.

Page 181, strike line 22 and all that follows through page 182, line 2.

Page 182, line 3, redesignate the subparagraph (B) as a paragraph (2) with appropriate indentation.

Page 182, line 5, redesignate the clause (i) as a subparagraph (A) with appropriate indentation.

Page 182, line 8, strike “this subsection” and insert “this section”.

Page 182, lines 10 through 11, strike “paragraph (3)(A)” and insert “subsection (c)”.

Page 182, line 16, strike “paragraph (1)” and insert “subsection (a)”.

Page 182, line 17, redesignate the clause (ii) as a subparagraph (B) with appropriate indentation.

Page 182, line 22, strike “this subsection” and insert “this section”.

Page 182, line 24, strike “paragraph (1)” and insert “subsection (a)”.

Page 183, line 1, strike “paragraph (3)(A)” and insert “subsection (c)”.

Page 183, line 3, redesignate the paragraph (5) as a subsection (e) with appropriate indentation.

Page 183, line 13, strike “this subsection” and insert “this section”.

Page 183, line 14, strike “**3105**” and insert “**3104**”.

Page 185, line 19, strike “**3106**” and insert “**3105**”.

Page 186, line 19, strike “**3107**” and insert “**3106**”.

Page 187, line 1, strike “**3108**” and insert “**3107**”.

Page 187, line 3, strike “**PERIOD**”.

Page 187, line 8, strike “conditions” and insert “requirements”.

Page 189, strike line 24 and all that follows through page 190, line 5.

Page 190, line 6, redesignate subparagraph (D) as subparagraph (C).

Page 190, line 13, redesignate subparagraph (E) as subparagraph (D).

Page 190, line 20, redesignate subparagraph (F) as subparagraph (E).

Page 191, line 3, strike “conditions” and insert “requirements”.

Page 191, line 4, strike “conditions” and insert “requirements”.

Page 191, line 12, insert “, or supplement the implementation of,” after “shall implement”.

Page 191, line 13, strike “of the following”.

Page 191, line 15, strike the colon and insert a period.

Beginning on page 191, strike line 16 and all that follows through page 195, line 24.

Page 196, line 1, strike “3109” and insert “3108”.

Page 196, beginning on line 13, strike “to increase the capacity of such a State to respond to COVID–19 by allowing such a State to” and insert “for such a State to”.

Page 196, after line 20, insert the following:

SEC. 3109. SPECIAL RULE FOR THE PERIOD OF A DECLARED PUBLIC HEALTH EMERGENCY RELATED TO CORONAVIRUS.

(a) IN GENERAL.—Section 1923(f)(3) of the Social Security Act (42 U.S.C. 1396r-4(f)(3)) is amended—

(1) in subparagraph (A), by striking “subparagraph (E)” and inserting “subparagraphs (E) and (F)” ; and

(2) by adding at the end the following new subparagraph:

“(F) ALLOTMENTS DURING THE CORONAVIRUS TEMPORARY MEDICAID FMAP INCREASE.—

“(i) IN GENERAL.—Notwithstanding any other provision of this subsection, for any fiscal year for which the Federal medical assistance percentage applicable to expenditures under this section is increased pursuant to section 6008 of the Families First Coronavirus Response Act, the Secretary shall recalculate the annual DSH allotment, including the DSH allotment specified under paragraph (6)(A)(vi), to ensure that the total DSH payments (including both Federal and State shares) that a State may make related to a fiscal year is equal to the total DSH payments that the State could have made for such fiscal year without such increase to the Federal medical assistance percentage.

“(ii) NO APPLICATION TO ALLOTMENTS BEGINNING AFTER COVID–19 EMERGENCY PERIOD.—The DSH allotment for any State for the first fiscal year beginning after the end of the emergency period described in section 1135(g)(1)(B) or any succeeding fiscal year shall be determined under this paragraph without regard to the DSH allotments determined under clause (i).”.

(b) EFFECTIVE DATE.—The amendment made by subsection (a) shall take effect and apply as if included in the enactment of the Families First Coronavirus Response Act (Public Law 116–127).

In the table of contents on page 6, strike the items relating to sections 3104 through 3109 and insert the following:

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

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

- Sec. 3106. Sunset of limit on maximum rebate amount for single source drugs and innovator multiple source drugs.
- Sec. 3107. Additional support for Medicaid home and community-based services during the COVID-19 emergency period.
- Sec. 3108. Funding for State strike teams for resident and employee safety in nursing facilities.
- Sec. 3109. Special Rule for the Period of a Declared Public Health Emergency Related to Coronavirus.

Page 202, line 3, strike “title XIX” and all that follows through “waiver)” on line 23, and insert the following: “title XIX), if the State provides child health assistance for targeted low-income children who are pregnant or to targeted low-income pregnant women and the State has elected to apply such paragraph (16) with respect to pregnant women under title XIX, the provision of assistance under the State child health plan or waiver for targeted low-income children or targeted low-income pregnant women during pregnancy and the 12-month postpartum period shall be required and not at the option of the State and shall include coverage of all items or services provided to a targeted low-income child or targeted low-income pregnant woman (as applicable) under the State child health plan or waiver).”.

Page 203, line 12, strike “5-year” and insert “7-year”.

Page 204, strike lines 4 through 15 and insert the following:

(1) \$50,000,000, shall be for grants, contracts, and other agency activities that identify and address disproportionate environmental or public health harms and risks in minority populations or low-income populations under—

(A) section 103(b) of the Clean Air Act (42 U.S.C. 7403(b));

(B) section 1442 of the Safe Drinking Water Act (42 U.S.C. 300j-1);

(C) section 104(k)(7)(A) of the Comprehensive Environmental Response, Compensation, and Liability Act of 1980 (42 U.S.C. 9604(k)(7)(A)); and

(D) sections 791 through 797 of the Energy Policy Act of 2005 (42 U.S.C. 16131 through 16137); and

Page 205, line 16, strike the semicolon and insert “; and”.

Page 205, line 19, strike the semicolon and insert a period.

Beginning on page 205, strike line 20 and all that follows through page 206, line 6.

Page 209, strike lines 1 through 5 (and redesignate the succeeding paragraphs accordingly).

Page 209, line 21, strike “products” and insert “consumer products, as defined by section 3(a)(5) of the Consumer Product Safety Act (15 U.S.C. 2052(a)(5)).”.

Page 214, beginning on line 7, strike “, except as provided in paragraph (10)”.

Page 214, strike line 14 and all that follows through page 215, line 3 (and redesignate the succeeding paragraphs accordingly).

Page 216, beginning on line 1, strike “, domestically or internationally”.

Page 216, line 13, before “to remain” insert the following: “notwithstanding section 304(e) of the Defense Production Act of 1950 (50 U.S.C. 4534(e)).”.

Page 216, beginning on line 14, strike “the Defense Production Act of 1950 (50 U.S.C. 4501 et seq.)” and insert “such Act”.

Page 217, beginning on line 3, strike “(as defined in section 809.3(a) of title 21, Code of Federal Regulations)”.

Page 217, beginning on line 16, strike “determined by the Secretary of Health and Human Services to be”.

Page 217, beginning on line 22, strike “and devices (as those terms are defined in the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 301 et seq.)) and biological products (as that term is defined by section 351 of the Public Health Service Act (42 U.S.C. 262))” and insert “; devices, and biological products”.

Page 218, beginning on line 18, strike “that the Secretary of Health and Human Services determines to be necessary,” and insert “necessary”.

Page 219, strike line 1 and all that follows through page 219, line 24.

Page 220, line 8, strike “\$19,050,000,000” and insert “\$20,250,000,000”.

Page 220, line 24, strike “and”.

Page 221, line 3, strike the period and insert “; and”.

Page 221, after line 3, insert the following:

(D) \$1,200,000,000 for payments to high-need grantees as provided in this section.

Page 221, line 13, strike “(i)(1)” and insert “(f)(1)”.

Page 222, line 11, strike “under this section” and insert “under section 501 of subtitle A of title V of division N of the Consolidated Appropriations Act, 2021”.

Page 222, lines 18 through 20, strike “local government’s proposed uses of the funds are consistent with subsection (d)” and insert “local government elects to receive funds from the Secretary under section 501 of subtitle A of title V of division N of the Consolidated Appropriations Act, 2021 and will use the funds in a manner consistent with such section”.

Page 223, line 8, strike “(i)(1)(C)” and insert “(f)(1)(C)”.

Page 223, after line 24, insert the following:

(3) HIGH-NEED GRANTEEES.—The Secretary shall allocate funds reserved under subsection (a)(2)(D) to eligible grantees with a high need for assistance under this section as evidenced by the number of very low-income renter households paying more than 50 percent of income on rent or living in substandard or overcrowded conditions, rental market costs, and employment trends.

Page 224, line 2, strike “50 percent” and insert “40 percent”.

Page 225, line 10, before the period insert “, as defined by the Secretary”.

Page 226, lines 7 and 8, strike “under subparagraphs (A), (B), and (D), respectively”.

Page 227, line 13, strike “After September 30” and insert “Beginning March 31”.

Page 228, strike line 11 and all that follows through page 229, line 6.

Page 229, line 7, strike “(i)” and insert “(f)”.

Page 231, line 1, strike “(j)” and insert “(g)”.

Page 231, line 4, strike “(k)” and insert “(h)”.

Page 233, line 5, before the semicolon, insert “, as defined by the Secretary”.

Page 233, lines 10 through 12, strike “Public housing agencies shall be notified of the number of emergency vouchers allocated pursuant to this section” and insert “The Secretary shall notify public housing agencies of the number of emergency vouchers provided under this section to be allocated”.

Page 234, strike lines 11 through 19 and insert the following:

(5) WAIVERS AND ALTERNATIVE REQUIREMENTS.—The Secretary may waive or specify alternative requirements for any provision of the United States Housing Act of 1937 (42 U.S.C. 1437 et seq.) or regulation applicable to such statute other than requirements related to fair housing, nondiscrimination, labor standards, and the environment, upon a finding that the waiver or alternative requirement is necessary to expedite or facilitate the use of amounts made available in this section.

Page 235, strike lines 14 and 15 and insert the following:

(d) IMPLEMENTATION.—The Secretary may implement the provisions of this section by notice.

Page 235, line 18, after “appropriated” insert “to the Secretary of Agriculture”.

Page 236, line 8, after “appropriated” insert “to the Secretary of Housing and Urban Development (in this section referred to as the ‘Secretary’)”.

Page 238, strike lines 3 through 11 and insert the following:

(E) WAIVERS OR ALTERNATIVE REQUIREMENTS.—The Secretary may waive or specify alternative requirements for any provision of NAHASDA (25 U.S.C. 4101 et seq.) or regulation applicable to the Native American Housing Block Grant or Native Hawaiian Housing Block Grant program other than requirements related to fair housing, nondiscrimination, labor standards, and the environment, upon a finding that the waiver or alternative requirement is necessary to expedite or facilitate the use of amounts made available under this paragraph.

Page 239, strike lines 14 through 18 and insert the following:

(D) INAPPLICABILITY OF PUBLIC SERVICES CAP.—Indian tribes may use up to 100 percent of any grant from amounts made

Page 239, strike line 22 and all that follows through page 240, line 5, and insert the following:

(E) WAIVERS OR ALTERNATIVE REQUIREMENTS.—The Secretary may waive or specify alternative requirements for any provision of title I of the Housing and Community Development Act of 1974 (42 U.S.C. 5301 et seq.) or regulation applicable to the Indian Community Development Block Grant program other than requirements related to fair housing, nondiscrimination, labor standards, and the environment, upon a finding that the waiver or alternative requirement is necessary to expedite or facilitate the use of amounts made available under this paragraph.

Page 240, line 11, strike “and”.

Page 240, line 12, after “entities” insert “, and recipients under title VIII of NAHASDA”.

Page 242, line 18, after “appropriated” insert “to the Secretary of Housing and Urban Development (in this section referred to as the ‘Secretary’)”.

Page 244, line 18, before the semicolon, insert “, as defined by the Secretary”.

Page 245, line 8, strike “12749(g)” and insert “12748(g)”.

Page 246, line 22, after the comma insert “the Secretary shall allocate”.

Page 246, line 23, strike “shall be allocated”.

Page 246, line 24, strike “12746” and insert “12747”.

Page 247, lines 1 and 2, strike “such allocations shall be made” and insert “shall make such allocations”.

Page 247, strike lines 18 through 25, and insert the following:

(4) WAIVERS OR ALTERNATIVE REQUIREMENTS.—The Secretary may waive or specify alternative requirements for any provision of the Cranston-Gonzalez National Affordable Housing Act (42 U.S.C. 12701 et seq.) and titles I and IV of the McKinney-Vento Homelessness Act (42 U.S.C. 11301 et seq., 11360 et seq.) or regulation for the administration of the amounts made available under this section other than requirements related to fair housing, non-discrimination, labor standards, and the environment, upon a finding that the waiver or alternative requirement is necessary to expedite or facilitate the use of amounts made available under this section.

Page 248, line 3, after “appropriated to” insert “the Secretary of the Treasury for”.

Page 249, after line 20, insert the following:

(7) SOCIALLY AND ECONOMICALLY DISADVANTAGED INDIVIDUAL.—The term “socially and economically disadvantaged individual” means an individual who is a socially disadvantaged individual or an economically disadvantaged individual, as such terms are defined, respectively, under section 8 of the Small Business Act (15 U.S.C. 637) and the regulations thereunder.

Page 249, line 21, strike “(7)” and insert “(8)”.

Page 250, strike “, and to” in line 7 and all that follows through “this section,” in line 12.

Page 251, line 2, after “gas,” insert “home energy,”.

Page 251, strike line 9.

Page 251, line 10, strike “(iv)” and insert “(iii)”.

Page 251, line 12, strike “(v)” and insert “(iv)”.

Page 252, strike lines 18 and 19 and insert “funds to socially and economically disadvantaged individuals.”.

Page 253, lines 13 and 14, strike “establish such criteria as are necessary to”.

Page 253, lines 17 and 18, strike “, taking into consideration” and insert “based on homeowner need”.

Page 253, line 21, before the dash insert “, which is determined by”.

Page 254, line 1, strike “or” and insert “of”.

Page 255, line 19, strike “90th” and insert “45th”.

Page 255, line 22, after “shall” insert “, by the 180th day after the date of enactment of this Act,”.

Page 255, line 24, strike “90th” and insert “45th”.

Page 257, line 25, after “appropriated” insert “to the Secretary of Agriculture”.

Page 258, after line 7, insert the following:

SEC. 4109 FAIR HOUSING ACTIVITIES.

(a) APPROPRIATION.—In addition to amounts otherwise available, there is appropriated to the Secretary of Housing and Urban Development (in this section referred to as the “Secretary”) for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, \$20,000,000, to remain available until September 30, 2023, for the Fair Housing Initiatives Program under section 561 of the Housing and Community Development Act of 1987 (42 U.S.C. 3616a) to ensure fair housing organizations have additional resources to address fair housing inquiries, complaints, investigations, and education and outreach activities, during or relating to the coronavirus pandemic.

(b) ADMINISTRATIVE EXPENSES.—The Secretary may use not more than 3 percent of the amounts appropriated under this section for administrative purposes.

In the table of contents on page 7, insert after the item relating to section 4108 the following:

4109. Fair housing activities.

Page 258, line 9, strike “**REAUTHORIZATION OF THE**” (and amend the table of contents accordingly).

Page 258, line 10, strike “**ACT OF 2010**” (and amend the table of contents accordingly).

Page 258, line 11, strike “REAUTHORIZATION” and insert “STATE SMALL BUSINESS CREDIT INITIATIVE”.

Page 263, beginning on line 24, strike “to reauthorize, expand, and enhance the State Small Business Credit Initiative established under the State Small Business Credit Initiative Act of 2010, including”.

Page 265, line 12, strike “ensure that” and insert “allocate”.

Page 265, line 12, before “from funds” insert the following: “to States”.

Page 265, beginning on line 13, strike “shall be allocated to States to” and insert “and, by regulation or other guidance, prescribe Program requirements that the funds”.

Page 265, beginning on line 23, strike “use of these funds to ensure they” and insert “expenditure of these funds to”.

Page 267, beginning on line 3, strike “ensure that not less than \$500,000,000 from funds allocated under this section shall” and insert “allocate not less than \$500,000,000 to States from funds allocated under this section to”.

Page 267, line 24, strike “(c)” and insert “(d)”.

Page 270, strike line 3 and all that follows through page 271, line 2.

Page 271, line 3, strike “(i)” and insert “(g)”.

Page 271, line 5, strike “(g)” and insert “(e)”.

Page 271, line 7, strike “(h)” and insert “(g)”.

Page 271, line 13, strike “(j)” and insert “(h)”.

Page 272, line 1, strike “(k)” and insert “(i)”.

Page 273, line 21, insert before the final period the following: “and means the Office of Hawaiian Affairs established by the Constitution of the State of Hawaii”.

Page 273, line 22, strike “(l)” and insert “(j)”.

Page 289, line 22, insert “, or transferred pursuant to section 603(c)(3),” after “under this section”.

Page 290, line 18, insert “or” before “a public”.

Page 290, beginning on line 20, strike “, or a multi-State entity involved in the transportation of passengers or cargo”.

Page 290, beginning on line 25 to page 291, line 1, strike “subsection (b)(5)(B),” and insert “subsection (b)(5)(B) of this section) or a transfer of funds under section 603(c)(3),”.

Page 291, line 8, insert “of this section” before the semi-colon.

Page 291, line 11, insert “, or transfer of funds under section 603(c)(3),” before “are consistent” and by inserting “of this section” before the period.

Page 292, line 24, strike “shall allocate” and all that follows through page 293, line 1, and inserting “shall estimate, allocate, and pay, to each metropolitan city an amount determined for the metropolitan city consistent with the formula”.

Page 293, line 2, strike “(1)”.

Page 293, line 4, strike “(1)”.

Page 293, line 21, strike “all nonentitlement units” and all that follows through the period on line 24 and insert “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.”.

Page 299, beginning on line 13, strike “within 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”.

Page 302, line 20, strike “A metropolitan city,” and insert “Except as provided in paragraph (3), a metropolitan city,”.

Page 303, line 21, by inserting “or” before “a special-”.

Page 303, beginning on line 22, strike “, or a multi-State entity involved in the transportation of passengers or cargo”.

Page 303, after line 24, insert the following

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

Page 304, line 4, strike “(e)” and insert “(e)”.

Page 305, strike lines 3 through 10 and insert the following:

“(3) NONENTITLEMENT UNIT OF LOCAL GOVERNMENT.—The term ‘nonentitlement unit of local government’ means a ‘city’ (as that term is defined in section 102(a)(5) of the Housing and Community Development Act of 1974 (42 U.S.C. 5302(a)(5))) that is not a metropolitan city.”.

Page 305, strike lines 13 through 16 and insert the following:

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

Page 306, line 11, strike “to” and insert “which shall”.

Page 306, line 11, strike “Fund.” and insert “Fund and remain available through September 30, 2022. The Fund is available for reasonable expenses incurred by the Office of Personnel Management in administering this section.”.

Page 306, line 13, strike “payment” and insert “reimbursement”.

Page 306, line 13, insert “under this section” after “leave”.

Page 308, strike lines 4 through 18 and insert the following:

(2) TOTAL HOURS; AMOUNT.—Paid leave under this section—

(A) shall be provided to an employee in an amount not to exceed 600 hours of paid leave for each full-time employee, and in the case of a part-time employee, employee on an uncommon tour of duty, or employee with a seasonal work schedule, in an amount not to exceed the proportional equivalent of 600 hours to the extent amounts in the Fund remain available for reimbursement;

(B) shall be paid at the same hourly rate as other leave payments; and

(C) may not be provided to an employee if the leave would result in payments greater than \$2,800 in aggregate for any biweekly pay period for a full-time employee, or a proportionally equivalent biweekly limit for a part-time employee.

Page 309, strike lines 1 through 5 and insert the following:

(4) CALCULATION OF RETIREMENT BENEFIT.—Any paid leave provided to an employee under this section shall reduce the total service used to calculate any Federal civilian retirement benefit.

Page 309, strike lines 6 through 20 and insert the following:

(d) EMPLOYEE DEFINED.—In this section, the term “employee” means—

(1) an individual in the executive branch for whom annual and sick leave is provided under subchapter I of chapter 63 of title 5, United States Code;

(2) an individual employed by the United States Postal Service;

(3) an individual employed by the Postal Regulatory Commission; and

(4) an employee of the Public Defender Service for the District of Columbia and the District of Columbia Courts.

Insert after section 5113 the following:

SEC. 5114. FUNDING FOR THE WHITE HOUSE.

In addition to amounts otherwise available, there is appropriated for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, \$12,800,000, to remain available until September 30, 2021, for necessary expenses for the White House, to prevent, prepare for, and respond to coronavirus.

Page 7, in the table of contents relating to subtitle B of title V, add the following items after the item relating to section 5113:

Sec. 5114. Funding for the White House.

Page 332, strike line 5 and all that follows through the period on line 8.

Page 332, line 9, strike “(C)” and insert “(B)”.

Page 332, line 22, insert “and” after “owned”.

Page 336, strike line 4 and all that follows through the period on page 338, line 9.

Page 341, line 14, strike “to remain available until expended” and insert “to remain available until September 30, 2022”.

Page 342, line 21, strike “to remain available until expended” and insert “to remain available until September 30, 2022”.

Page 344, beginning line 18, strike “in carrying out the provisions of the Inspector General Act of 1978”.

Page 345, line 12, strike “for major” and all that follows through line 15 and insert “to carry out the purposes of the Disaster Relief Fund for costs associated with major disaster declarations.”

Page 345, beginning on line 21, strike “under section 401 of such Act (42 U.S.C. 5170)”.

Page 351, strike line 23 and all that follows through page 364, line 13 and insert the following:

SEC. 7006. FEDERAL TRANSIT ADMINISTRATION GRANTS.

(a) **FEDERAL TRANSIT ADMINISTRATION APPROPRIATION.—**

(1) **IN GENERAL.—**In addition to amounts otherwise made available, there are appropriated for fiscal year 2021, out of any funds in the Treasury not otherwise appropriated, \$30,461,355,534, to remain available until September 30, 2024, that shall—

(A) be for grants to eligible recipients under sections 5307, 5309, 5310, and 5311 of title 49, United States Code, to prevent, prepare for, and respond to coronavirus; and

(B) not be subject to any prior restriction on the total amount of funds available for implementation or execution of programs authorized under sections 5307, 5310, or 5311 of such title.

(2) **AVAILABILITY OF FUNDS FOR OPERATING EXPENSES.—**

(A) **IN GENERAL.—**Notwithstanding subsection (a)(1) or (b) of section 5307 and section 5310(b)(2)(A) of title 49, United States Code, funds provided under this section, other than subsection (b)(4), shall be available for the operating expenses of transit agencies to prevent, prepare for, and respond to the coronavirus public health emergency, including, beginning on January 20, 2020—

(i) reimbursement for payroll of public transportation (including payroll and expenses of private providers of public transportation);

(ii) operating costs to maintain service due to lost revenue due as a result of the coronavirus public health emergency, including the purchase of personal protective equipment; and

(iii) paying the administrative leave of operations or contractor personnel due to reductions in service.

(B) **USE OF FUNDS.—**Funds described in subparagraph (A) shall be—

(i) available for immediate obligation, notwithstanding the requirement for such expenses to be included in a transportation improvement program, long-range transportation plan, statewide transportation plan, or statewide transportation improvement program under sections 5303 and 5304 of title 49, United States Code;

(ii) directed to payroll and operations of public transportation (including payroll and expenses of private providers of public transportation), unless the recipient certifies to the Administrator of the Federal Transit Administration that the recipient has not furloughed any employees;

(iii) used to provide a Federal share of the costs for any grant made under this section of 100 percent.

(b) ALLOCATION OF FUNDS.—

(1) URBANIZED AREA FORMULA GRANTS.—

(A) IN GENERAL.—Of the amounts made available under subsection (a), \$26,086,580,227 shall be for grants to recipients and subrecipients under section 5307 of title 49, United States Code, and shall be administered as if such funds were provided under section 5307 of such title.

(B) ALLOCATION.—Amounts made available under subparagraph (A) shall be apportioned to urbanized areas based on data contained in the National Transit Database such that—

(i) each urbanized area shall receive an apportionment of an amount that, when combined with amounts that were otherwise made available to such urbanized area for similar activities to prevent, prepare for, and respond to coronavirus, is equal to 132 percent of the urbanized area's 2018 operating costs; and

(ii) for funds remaining after the apportionment described in clause (i), such funds shall be apportioned such that—

(I) each urbanized area that did not receive an apportionment under clause (i) shall receive an apportionment equal to 25 percent of the urbanized area's 2018 operating costs; and

(II) each urbanized area under clause (i), when the amounts that were otherwise made available, prior to clause (i) to that urbanized area for similar activities to prevent, prepare for, and respond to coronavirus are equal to or greater than 130 percent of the urbanized area's 2018 operating costs but do not exceed 132 percent of such costs, such urbanized area shall receive an apportionment equal to 10 percent of the urbanized area's 2018 operating costs, in addition to amounts apportioned to the urbanized area under clause (i).

(2) FORMULA GRANTS FOR THE ENHANCED MOBILITY OF SENIORS AND INDIVIDUALS WITH DISABILITIES.—

(A) IN GENERAL.—Of the amounts made available under subsection (a), \$50,000,000 shall be for grants to recipients or subrecipients eligible under section 5310 of title 49, United States Code, and shall be apportioned in accordance with such section.

(B) ALLOCATION RATIO.—Amounts made available under subparagraph (A) shall be allocated in the same ratio as funds were provided under section 5310 of title 49, United States Code, for fiscal year 2020.

(3) FORMULA GRANTS FOR RURAL AREAS.—

(A) IN GENERAL.—Of the amounts made available under subsection (a), \$317,214,013 shall be for grants to recipients or subrecipients eligible under section 5311 of title 49, United States Code, and shall be administered as if the funds were provided under section 5311 of such title, and shall be apportioned in accordance with such section, except as described in paragraph (B).

(B) ALLOCATION RATIO.—Amounts made available under subparagraph (A) to States, as defined in section 5302 of title 49, United States Code, shall be allocated to such States based on data contained in the National Transit Database, such that—

(i) any State that received an amount for similar activities to prevent, prepare for, and respond to coronavirus that is equal to or greater than 150 percent of the combined 2018 rural operating costs of the recipients and subrecipients in such State shall receive an amount equal to 5 percent of such State's 2018 rural operating costs;

(ii) any State that does not receive an allocation under clause (i) that received an amount for similar activities to prevent, prepare for, and respond to coronavirus that is equal to or greater than 140 percent of the combined 2018 rural operating costs of the recipients and subrecipients in that State shall receive an amount equal to 10 percent of such State's 2018 rural operating costs; and

(iii) any State that does not receive an allocation under clauses (i) or (ii) shall receive an amount equal to 20 percent of such State's 2018 rural operating costs.

(4) CAPITAL INVESTMENTS.—

(A) IN GENERAL.—Of the amounts made available under subsection (a)—

(i) \$1,425,000,000 shall be for grants administered under subsections (d) and (e) of section 5309 of title 49, United States Code, and section 3005(b) of the FAST Act (Public Law 114–94); and

(ii) \$250,000,000 shall be for grants administered under subsection (h) of section 5309 of title 49, United States Code.

(B) FUNDING DISTRIBUTION.—

(i) IN GENERAL.—Of the amounts made available in subparagraph (A)(i), \$1,250,000,000 shall be provided to each recipient for all projects with existing full funding grant agreements that received allocations for fiscal year 2019 or 2020 and all projects under section 3005(b) of Public Law 114–94 that received allocations for fiscal year 2019 or 2020, except that recipients with projects open for revenue service are not eligible to receive a grant under this subparagraph. Funds shall be provided proportionally based on the non-capital investment grant or non-expedited project delivery share of the amount allocated.

(ii) ALLOCATION.—Of the amounts made available in subparagraph (A)(i), \$175,000,000 shall be provided to each recipient for all projects with existing full funding grant agreements that received an allocation only prior to fiscal year 2019, except that projects open for revenue service are not eligible to receive a grant under this subparagraph and no project may receive more than 40 percent of the amounts provided under

this clause. The Administrator of the Federal Transit Administration shall proportionally distribute funds in excess of such percent to recipients for which the percent of funds does not exceed 40 percent. Funds shall be provided proportionally based on the non-capital investment grant share of the amount allocated.

(iii) ELIGIBLE RECIPIENTS.—For amounts made available in subparagraph (A)(ii), eligible recipients shall be any recipient of an allocation under subsection (h) of section 5309 of title 49, United States Code, or an applicant in the project development phase described in paragraph (2) of such subsection.

(iv) AMOUNT.—Amounts distributed under clauses (i), (ii), and (iii) of subparagraph (A) shall be provided notwithstanding the limitation of any calculation of the maximum amount of Federal financial assistance for the project under subsection (k)(2)(C)(ii) or (h)(7) of section 5309 of title 49, United States Code, or section 3005(b)(9) of the FAST Act (Public Law 114–94).

(5) SECTION 5311(F) SERVICES.—

(A) IN GENERAL.—Of the amounts made available under subsection (a) and in addition to the amounts made available under paragraph (3), \$100,000,000 shall be available for grants to recipients for bus operators that partner with recipients or subrecipients of funds under section 5311(f) of title 49, United States Code.

(B) ALLOCATION RATIO.—Notwithstanding paragraph (3), the Administrator of the Federal Transit Administration shall allocate amounts under subparagraph (A) in the same ratio as funds were provided under section 5311 of title 49, United States Code, for fiscal year 2020.

(C) EXCEPTION.—If a State or territory does not have bus providers eligible under section 5311(f) of title 49, United States Code, funds under this paragraph may be used by such State or territory for any expense eligible under section 5311 of title 49, United States Code.

(6) PLANNING.—

(A) IN GENERAL.—Of the amounts made available under subsection (a), \$25,000,000 shall be for grants to recipients eligible under section 5307 of title 49, United States Code, for the planning of public transportation associated with the restoration of services as the coronavirus public health emergency concludes and shall be available in accordance with such section.

(B) AVAILABILITY OF FUNDS FOR ROUTE PLANNING.—Amounts made available under subparagraph (A) shall be available for route planning designed to—

(i) increase ridership and reduce travel times, while maintaining or expanding the total level of vehicle revenue miles of service provided in the planning period; or

(ii) make service adjustments to increase the quality or frequency of service provided to low-income riders and disadvantaged neighborhoods or communities.

(C) LIMITATION.—Amounts made available under subparagraph (A) shall not be used for route planning related to transitioning public transportation service provided as of the date of receipt of funds to a transportation network company or other third-party contract provider, unless the existing provider of public transportation service is a third-party contract provider.

(7) RECIPIENTS AND SUBRECIPIENTS REQUIRING ADDITIONAL ASSISTANCE.—

(A) IN GENERAL.—Of the amounts made available under subsection (a), \$2,207,561,294 shall be for grants to eligible recipients or subrecipients of funds under sections 5307 or 5311 of title 49, United States Code, that, as a result of COVID-19, require additional assistance for costs related to operations, personnel, cleaning, and sanitization combating the spread of pathogens on transit systems, and debt service payments incurred to maintain operations and avoid layoffs and furloughs.

(B) ADMINISTRATION.—Funds made available under subparagraph (A) shall, after allocation, be administered as if provided under paragraph (1) or (3), as applicable.

(C) APPLICATION REQUIREMENTS.—

(i) IN GENERAL.—The Administrator of the Federal Transit Administration may not allocate funds to an eligible recipient or subrecipient of funds under chapter 53 of title 49, United States Code, unless the recipient provides to the Administrator—

(I) estimates of financial need;

(II) data on reductions in farebox or other sources of local revenue for sustained operations;

(III) a spending plan for such funds; and

(IV) demonstration of expenditure of greater than 90 percent of funds available to the applicant from funds made available for similar activities in fiscal year 2020.

(ii) DEADLINES.—The Administrator of the Federal Transit Administration shall—

(I) not later than 180 days after the date of enactment of this Act, issue a Notice of Funding Opportunity for assistance under this paragraph; and

(II) not later than 120 days after the application deadline established in the Notice of Funding Opportunity under subclause (I), make awards under this paragraph to selected applicants.

(iii) EVALUATION.—

(I) IN GENERAL.—Applications for assistance under this paragraph shall be evaluated by the Administrator of the Federal Transit Administration based on the level of financial need demonstrated by an eligible recipient or subrecipient, including projections of future financial need to maintain service as a percentage of the 2018 operating costs that has not been replaced by the funds made available to the eligible recipient or subrecipient under paragraphs (1) through (5) of

this subsection when combined with the amounts allocated to such eligible recipient or subrecipient from funds previously made available for the operating expenses of transit agencies related to the response to the COVID-19 public health emergency.

(II) RESTRICTION.—Amounts made available under this paragraph shall only be available for operating expenses.

(iv) STATE APPLICANTS.—A State may apply for assistance under this paragraph on behalf of an eligible recipient or subrecipient or a group of eligible recipients or subrecipients.

(D) UNOBLIGATED FUNDS.—If amounts made available under this paragraph remain unobligated on September 30, 2023, such amounts shall be available for any purpose eligible under sections 5307 or 5311 of title 49, United States Code.

Page 365, strike lines 1 through 6 (and redesignate subparagraph (B) on line 7 and subparagraph (C) on line 9 as subparagraph (A) and subparagraph (B), respectively).

Page 370, beginning on line 9, strike “All airports receiving funds under this section” and insert “As a condition for receiving funds provided under this section, an airport”.

Page 371, after line 4, insert the following:

(D) NONCOMPLIANCE.—Any financial assistance provided under this section to an airport that fails to comply with the workforce retention requirement described in subparagraph (A), and does not otherwise qualify for a waiver or exception under this paragraph, shall be subject to clawback by the Secretary.

Page 371, after line 22, insert the following:

SEC. 7008. EMERGENCY FAA EMPLOYEE LEAVE FUND.

(a) ESTABLISHMENT; APPROPRIATION.—There is established in the Federal Aviation Administration an Emergency FAA Employee Leave Fund (in this section referred to as the “Fund”), to be administered by the Administrator of the Federal Aviation Administration, for the purposes set forth in subsection (b). In addition to amounts otherwise available, there is appropriated for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, \$9,000,000, which shall be deposited into the Fund and remain available through September 30, 2022.

(b) PURPOSE.—Amounts in the Fund shall be available to the Administrator for the use of paid leave under this section by any employee of the Administration who is unable to work because the employee—

- (1) is subject to a Federal, State, or local quarantine or isolation order related to COVID-19;
- (2) has been advised by a health care provider to self-quarantine due to concerns related to COVID-19;
- (3) is caring for an individual who is subject to such an order or has been so advised;
- (4) is experiencing symptoms of COVID-19 and seeking a medical diagnosis;

(5) is caring for a son or daughter of such employee if the school or place of care of the son or daughter has been closed, if the school of such son or daughter requires or makes optional a virtual learning instruction model or requires or makes optional a hybrid of in-person and virtual learning instruction models, or the child care provider of such son or daughter is unavailable, due to COVID-19 precautions;

(6) is experiencing any other substantially similar condition;

(7) is caring for a family member with a mental or physical disability or who is 55 years of age or older and incapable of self-care, without regard to whether another individual other than the employee is available to care for such family member, if the place of care for such family member is closed or the direct care provider is unavailable due to COVID-19; or

(8) is obtaining immunization related to COVID-19 or to recover from any injury, disability, illness, or condition related to such immunization.

(c) LIMITATIONS.—

(1) PERIOD OF AVAILABILITY.—Paid leave under this section may only be provided to and used by an employee of the Administration during the period beginning on the date of enactment of this section and ending on September 30, 2021.

(2) TOTAL HOURS; AMOUNT.—Paid leave under this section—

(A) shall be provided to an employee of the Administration in an amount not to exceed 600 hours of paid leave for each full-time employee, and in the case of a part-time employee, employee on an uncommon tour of duty, or employee with a seasonal work schedule, in an amount not to exceed the proportional equivalent of 600 hours to the extent amounts in the Fund remain available for reimbursement;

(B) shall be paid at the same hourly rate as other leave payments; and

(C) may not be provided to an employee if the leave would result in payments greater than \$2,800 in aggregate for any biweekly pay period for a full-time employee, or a proportionally equivalent biweekly limit for a part-time employee.

(3) RELATIONSHIP TO OTHER LEAVE.—Paid leave under this section—

(A) is in addition to any other leave provided to an employee of the Administration; and

(B) may not be used by an employee of the Administration concurrently with any other paid leave.

(4) CALCULATION OF RETIREMENT BENEFIT.—Any paid leave provided to an employee of the Administration under this section shall reduce the total service used to calculate any Federal retirement benefit.

In the table of contents on page 7, insert after the item relating to section 7007 the following:

Sec. 7008. Emergency FAA Employee Leave Fund.

Page 373, beginning on line 6, strike “, as supported by demonstrable evidence”.

Page 373, beginning on line 17, strike “, as supported by demonstrable evidence,”.

Page 376, strike lines 7 through 15 (and redesignate subsequent paragraphs accordingly).

Page 378, line 13, strike “employer that” and all that follows through “agrees to” and insert “employer that agrees to”.

Page 378, line 22, strike “; and” and insert a period.

Page 378, strike line 23 and all that follows through page 379, line 4.

Page 379, line 8, strike “any” and insert “the immediately preceding”.

Page 384, beginning on line 15, strike “, as authorized by the Inspector General Act of 1978”.

Page 385, line 13, insert “in sections 1703(c)(1) and 1703(c)(5) of such title” after “program”.

Page 386, strike lines 16 through 23 and insert the following: “In addition to amounts otherwise made available, there is appropriated to the Office of Inspector General of the Department of Veterans Affairs for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, \$10,000,000, to remain available until expended, for audits, investigations, and other oversight of projects and activities carried out with funds made available to the Department of Veterans Affairs.”

Page 396, beginning on line 11, strike subsection (f).

Page 396, beginning on line 24, strike subsection (g).

Page 397, beginning on line 14, strike subsection (h).

Page 397, beginning on line 23, strike subsection (i).

Page 398, line 16, strike “(j)” and insert “(f)”.

Page 398, line 18, strike “(k)” and insert “(g)”.

Page 398, line 21, strike “(l)” and insert “(h)”.

Page 399, beginning on line 3, strike subsection (m).

Page 400, line 4, strike “(n)” and insert “(i)”.

Page 400, line 15, strike “not require a veteran to pay a” and insert “provide for any”.

Page 400, line 18, strike “the veteran” and insert “a veteran”.

Page 401, line 9, insert “, except for health care furnished pursuant to section 1703(c)(2)-(c)(4) of title 38, United States Code” before the period.

Page 401, after line 9, insert the following new section:

SEC. 8008. EMERGENCY DEPARTMENT OF VETERANS AFFAIRS EMPLOYEE LEAVE FUND.

(a) ESTABLISHMENT; APPROPRIATION.—There is established in the Treasury the Emergency Department of Veterans Affairs Employee Leave Fund (in this section referred to as the “Fund”), to be administered by the Secretary of Veterans Affairs, for the purposes set forth in subsection (b). In addition to amounts otherwise available, there is appropriated for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, \$80,000,000, which shall be deposited into the Fund and remain available through September 20, 2022.

(b) PURPOSE.—Amounts in the Fund shall be available for payment to the Department of Veterans Affairs for the use of paid leave by any covered employee who is unable to work because the employee—

(1) is subject to a Federal, State, or local quarantine or isolation order related to COVID-19;

(2) has been advised by a health care provider to self-quarantine due to concerns related to COVID-19;

(3) is caring for an individual who is subject to such an order or has been so advised;

(4) is experiencing symptoms of COVID-19 and seeking a medical diagnosis;

(5) is caring for a son or daughter of such employee if the school or place of care of the son or daughter has been closed, if the school of such son or daughter requires or makes optional a virtual learning instruction model or requires or makes optional a hybrid of in-person and virtual learning instruction models, or the child care provider of such son or daughter is unavailable, due to COVID-19 precautions;

(6) is experiencing any other substantially similar condition;

(7) is caring for a family member with a mental or physical disability or who is 55 years of age or older and incapable of self-care, without regard to whether another individual other than the employee is available to care for such family member, if the place of care for such family member is closed or the direct care provider is unavailable due to COVID-19; or

(8) is obtaining immunization related to COVID-19 or to recover from any injury, disability, illness, or condition related to such immunization.

(c) LIMITATIONS.—

(1) PERIOD OF AVAILABILITY.—Paid leave under this section may only be provided to and used by a covered employee during the period beginning on the date of enactment of this Act and ending on September 30, 2021.

(2) TOTAL HOURS; AMOUNT.—Paid leave under this section—

(A) shall be provided to a covered employee in an amount not to exceed 600 hours of paid leave for each full-time employee, and in the case of a part-time employee, employee on an uncommon tour of duty, or employee with a seasonal work schedule, in an amount not to exceed the proportional equivalent of 600 hours to the extent amounts in the Fund remain available for reimbursement;

(B) shall be paid at the same hourly rate as other leave payments; and

(C) may not be provided to a covered employee if the leave would result in payments greater than \$2,800 in aggregate for any biweekly pay period for a full-time employee, or a proportionally equivalent biweekly limit for a part-time employee.

(3) RELATIONSHIP TO OTHER LEAVE.—Paid leave under this section—

(A) is in addition to any other leave provided to a covered employee; and

(B) may not be used by a covered employee concurrently with any other paid leave.

(4) CALCULATION OF RETIREMENT BENEFIT.—Any paid leave provided to a covered employee under this section shall reduce the total service used to calculate any Federal civilian retirement benefit.

(d) COVERED EMPLOYEE DEFINED.—In this section, the term “covered employee” means an employee of the Department of Veterans Affairs appointed under chapter 74 of title 38, United States Code.

In the table of contents on page 8, insert after the item relating to section 8007 the following:

Sec. 8008. Emergency Department of Veterans Affairs Employee Leave Fund.

Page 401, strike lines 14 through 16.

Page 404, strike line 20 and all that follows through page 405, line 2.

Page 405, strike lines 17 through 20 and insert the following: “If a State modifies its unemployment compensation law and policies, subject to the succeeding sentence, with respect to personnel standards on a merit basis on an emergency temporary basis as needed to respond to the spread of COVID-19, such modifications shall be disregarded for the purposes of applying section 303 of the Social Security Act and section 3304 of the Internal Revenue Code of 1986 to such State law. Such modifications shall only apply through August 29, 2021, and shall be limited to engaging of temporary staff, rehiring of retirees or former employees on a non-competitive basis, and other temporary actions to quickly process applications and claims.”

Page 406, strike line 9 and all that follows through page 408, line 6, and insert the following:

(c) COORDINATION OF PANDEMIC EMERGENCY UNEMPLOYMENT COMPENSATION WITH EXTENDED COMPENSATION.—Section 2107(a)(5)(B) of such Act (15 U.S.C. 9025(a)(5)(B)) is amended by inserting “or for the week that includes the date of enactment of the American Rescue Plan Act of 2021 (without regard to the amendments made by subsections (a) and (b) of section 9016 of such Act)” after “2020”.

Page 410, line 17, insert “and” after the semicolon.

Page 410, line 25, strike “; and” and insert a period.

Page 411, strikes lines 1 through 8.

Page 413, line 10, strike “may” and insert “shall”.

Page 414, line 17, strike “and” and insert “or”.

Page 415, line 3, strike “**FUND**” (and amend the table of contents accordingly).

Page 415, line 6, strike “**FUND**”.

Page 415, strike lines 7 through 16 and insert the following:

“(1) APPROPRIATION.—In addition to amounts otherwise available, there is appropriated for fiscal year 2021, out of any money in the Treasury of the United States not otherwise appropriated, \$1,000,000,000, to remain available until expended, to carry out this subsection.”.

Page 415, line 17, strike “(3)” and insert “(2)”.

Page 415, line 19, strike “(2)” and insert “(1)”.

Page 415, line 23, strike “(4)” and insert “(3)”.

Page 416, line 4, strike “(2)” and insert “(1)”.

Page 416, line 5, strike “(3)” and insert “(2)”.

Page 417, line 19, strike “(2)” and insert “(1)”.

Page 417, line 20, strike “(3)” and insert “(2)”.

Page 418, line 11, strike “(5)” and insert “(4)”.

Page 418, line 15, strike “(4)” and insert “(3)”.

Page 418, line 19, strike “(4)” and insert “(3)”.

Page 418, line 23, strike “(4)” and insert “(3)”.

Page 419, line 2, strike “(2)” and insert “(1)”.

Page 419, line 7, strike “(6)” and insert “(5)”.

Page 419, line 14, strike “(7)” and insert “(6)”.

Page 420, strike line 17 and all that follows through page 421, line 21 and insert the following:

“(7) EXPENDITURE REPORTS.—On expending all funds provided to a State or Indian tribe under this subsection, the entity shall submit to the Secretary a written report that describes how the funds were expended, which report shall be so submitted—

“(A) if the entity is a State that is not a territory, within 90 days after expenditure; or

“(B) if the entity is a territory or is operating a tribal program funded under this part, within 120 days after expenditure.”.

Page 420, line 14, strike “(5)(B)” and insert “(4)(B)”.

Page 421, line 22, strike “(9)” and insert “(8)”.

Page 422, strike lines 1 through 3.

Page 422, line 4, strike “(11)” and insert “(9)”.

Page 424, line 10, insert “, as defined by local adult protective services statutes and regulations” before the 1st period.

Page 425, beginning on line 20, strike “to increase the capacity of such a State to respond to COVID–19 by allowing such a State to” and insert “for such a State to”.

Page 426, strike lines 5 through 7.

Page 435, beginning on line 5, strike “A reviewing court shall grant deference to such Secretary’s determination.”.

Page 442, line 25, insert “Medicare” before “benefits”.

Page 442, beginning on line 25, strike “under title XVIII of the Social Security Act (42 U.S.C. 1395 et seq.)”.

Page 446, strike lines 22 through 25, and insert the following:

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

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

“(i) the Internal Revenue Code of 1986,

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

“(iii) the Public Health Service Act, or

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

the employer maintaining the plan, and”.

Page 446, line 5, strike “Worker Health Coverage Protection Act” and insert “American Rescue Plan Act of 2021”.

Page 447, beginning on 12, strike “sections 7001 and 7003 of the Families First Coronavirus Response Act and section 2301 of the CARES Act” and insert “sections 3131, 3132, and 3134”.

Page 449, beginning on line 18, strike “No amount for which a credit is allowed under this section shall be taken into account as qualified wages under section 2301 of the CARES Act or as qualified health plan expenses under section 7001(d) or 7003(d) of the Families First Coronavirus Response Act.” and insert “No credit shall be allowed under this section with respect to any amount which is taken into account as qualified wages under section 2301 of the CARES Act or section 3134 of this title or as qualified health

plan expenses under section 7001(d) or 7003(d) of the Families First Coronavirus Response Act or section 3131 or 3132 of this title.”.

Page 449, after line 22, insert the following:

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

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

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

Page 449, line 23, strike “(f)” and insert “(g)”.

Page 452, line 24, strike “Worker Health Coverage Protection Act” and insert “American Rescue Plan Act of 2021”.

Page 453, beginning on line 8, strike “Worker Health Coverage Protection Act” and insert “American Rescue Plan Act of 2021”.

Page 454, line 3, strike “Worker Health Coverage Protection Act” and insert “American Rescue Plan Act of 2021”.

Page 454, beginning on line 22, strike “Worker Health Coverage Protection Act” and insert “American Rescue Plan Act of 2021”.

Page 462, strike line 24 and all that follows through page 464, line 15, and insert the following:

“(3) TIMING AND MANNER OF PAYMENTS.—The Secretary shall, subject to the provisions of this title and consistent with rules similar to the rules of subparagraphs (B) and (C) of section 6428A(f)(3), refund or credit any overpayment attributable to this subsection as rapidly as possible, consistent with a rapid effort to make payments attributable to such overpayments electronically if appropriate. No refund or credit shall be made or allowed under this subsection after December 31, 2021.”

Page 466, strike line 17 and all that follows through page 467, line 15, and insert the following:

“(6) APPLICATION TO CERTAIN INDIVIDUALS WHO HAVE NOT FILED A RETURN OF TAX FOR 2019 OR 2020 AT TIME OF DETERMINATION.—In the case of any individual who, at the time of any determination made pursuant to paragraph (3), has filed a tax return for neither the year described in paragraph (1) nor for the year described in paragraph (5)(A), the Secretary shall, consistent with rules similar to the rules of section 6428A(f)(5)(H)(i), apply paragraph (1) on the basis of information available to the Secretary and shall, on the basis of such information, determine the advance refund amount with respect to such individual without regard to subsection (d) unless the Secretary has reason to know that such amount would otherwise be reduced by reason of such subsection.”.

Page 467, strike line 21 and all that follows through page 468, line 6.

Page 468, line 7, strike “(9)” and insert “(8)”.

Page 469, strike “In conducting” on line 19 and all that follows through “such taxpayers.” on line 23.

Page 473, strike lines 7 through 9.

Page 473, line 10, strike “(B)” and insert “(A)”.

Page 473, line 13, strike “(C)” and insert “(B)”.

Page 474, line 9, insert “of which up to \$20,000,000 is available for premium pay for services related to the development of information technology as determined by the Commissioner of the Internal Revenue occurring between January 1, 2020 and December 31, 2022, and all of” before “which shall”.

Page 474, line 21, strike “activates” and insert “activities”.

Page 475, strike line 1 and all that follows through page 476, line 9.

Page 480, strike lines 10 through 14, and insert the following:

“(a) IN GENERAL.—The Secretary shall establish a program for making periodic payments to taxpayers which, in the aggregate during any calendar year, equal the annual advance amount determined with respect to such taxpayer for such calendar year. Except as provided in subsection (b)(3)(B), the periodic payments made to any taxpayer for any calendar year shall be in equal amounts.”.

Page 480, line 21, insert “50 percent of” after “equal to”.

Page 483, line 2, strike “monthly” and insert “periodic”.

Page 483, line 5, strike “monthly” and insert “periodic”.

Page 483, beginning on line 14, strike “the Secretary may, for purposes of paragraph (1)(A), infer such status (or the lack thereof) from such information as is so contained or from other sources” and insert “the Secretary shall, for purposes of paragraph (1)(A), determine such status based on information known to the Secretary”.

Page 485, strike lines 4 through 14.

Page 485, strike line 15 and all that follows through page 488, line 7, and insert the following:

“(e) ADMINISTRATIVE PROVISIONS.—

“(1) APPLICATION OF ELECTRONIC FUNDS PAYMENT REQUIREMENT.—The payments made by the Secretary under subsection (a) shall be made by electronic funds transfer to the same extent and in the same manner as if such payments were Federal payments not made under this title.

“(2) APPLICATION OF CERTAIN RULES.—Rules similar to the rules of subparagraphs (B) and (C) of section 6428A(f)(3) shall apply for purposes of this section.

“(3) EXCEPTION FROM REDUCTION OR OFFSET.—Any payment made to any individual under this section shall not be—

“(A) subject to reduction or offset pursuant to subsection (c), (d), (e), or (f) of section 6402, or

“(B) reduced or offset by other assessed Federal taxes that would otherwise be subject to levy or collection.

“(4) APPLICATION OF ADVANCE PAYMENTS IN THE POSSESSIONS OF THE UNITED STATES.—

“(A) IN GENERAL.—The advance payment amount determined under this section shall be determined—

“(i) by applying section 24(i)(1) without regard to the phrase ‘or is a bona fide resident of Puerto Rico (within the meaning of section 937(a))’, and

“(ii) without regard to section 24(k)(3)(C)(ii)(I).

“(B) MIRROR CODE POSSESSIONS.—In the case of any possession of the United States with a mirror code tax system (as defined in section 24(k)), this section shall not be treated as part of the income tax laws of the United States for

purposes of determining the income tax law of such possession unless such possession elects to have this section be so treated.

“(C) ADMINISTRATIVE EXPENSES OF ADVANCE PAYMENTS.—

“(i) MIRROR CODE POSSESSIONS.—In the case of any possession described in subparagraph (B) which makes the election described in such subparagraph, the amount otherwise paid by the Secretary to such possession under section 24(k)(1)(A) with respect to taxable years beginning in 2021 shall be increased by \$300,000 if such possession has a plan, which has been approved by the Secretary, for making advance payments consistent with such election.

“(ii) AMERICAN SAMOA.—The amount otherwise paid by the Secretary to American Samoa under subparagraph (A) of section 24(k)(3) with respect to taxable years beginning in 2021 shall be increased by \$300,000 if the plan described in subparagraph (B) of such section includes a program, which has been approved by the Secretary, for making advance payments under rules similar to the rules of this section.

“(iii) TIMING OF PAYMENT.—The Secretary may pay, upon the request of the possession of the United States to which the payment is to be made, the amount of the increase determined under clause (i) or (ii) immediately upon approval of the plan referred to in such clause, respectively.”

Page 488, line 8, strike “(g)” and insert “(f)”.

Page 488, line 11, strike “month beginning” and insert “period”.

Page 488, line 13, strike “month beginning” and insert “period”.

Page 488, line 15, strike “(h)” and insert “(g)”.

Page 496, line 12, strike “section 7527A(f)(5)(A)” and insert “section 7527A(e)(5)(A)”.

Page 501, strike line 8 and all that follows through page 502, line 4, and insert the following:

“(E) QUALIFIED HOMELESS YOUTH.—For purposes of this paragraph, the term ‘qualified homeless youth’ means, with respect to any taxable year, an individual who certifies, in a manner as provided by the Secretary, that such individual is either an unaccompanied youth who is a homeless child or youth, or is unaccompanied, at risk of homelessness, and self-supporting.”

Page 503, line 19, strike “December 31 2020” and insert “December 31, 2020”.

Page 509, strike line 21 and all that follows through page 511, line 25, and insert the following:

“(4) RULES RELATED TO PAYMENTS.—

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

“(i) after receipt of such information as the Secretary may require to determine such payments, and

“(ii) except as provided in clause (i), within a reasonable period of time before the due date for individual income tax returns (as determined under the laws of

Puerto Rico) for taxable years which began on the first day of such calendar year.

“(B) INFORMATION.—The Secretary may require the reporting of such information as the Secretary may require to carry out this subsection.

“(C) DETERMINATION OF COST OF EARNED INCOME TAX CREDIT.—For purposes of this subsection, the cost to Puerto Rico of the earned income tax credit shall be determined by the Secretary on the basis of the laws of Puerto Rico and shall include reductions in revenues received by Puerto Rico by reason of such credit and refunds attributable to such credit, but shall not include any administrative costs with respect to such credit.”.

Page 512, beginning on line 21, strike “(C), and (D)” and insert “and (C)”.

Page 514, beginning on line 18, strike “(C), and (D)” and insert “and (C)”.

Page 523, strike line 16 and all that follows through page 536, line 17, and insert the following:

PART 5—CREDITS FOR PAID SICK AND FAMILY LEAVE

SEC. 9641. PAYROLL CREDITS.

(a) IN GENERAL.—Chapter 21 of the Internal Revenue Code of 1986 is amended by adding at the end the following new subchapter:

“Subchapter D—Credits

“Sec. 3131. Credit for paid sick leave.

“Sec. 3132. Payroll credit for paid family leave.

“Sec. 3133. Special rule related to tax on employers.

“SEC. 3131. CREDIT FOR PAID SICK LEAVE.

“(a) IN GENERAL.—In the case of an employer, there shall be allowed as a credit against applicable employment taxes for each calendar quarter an amount equal to 100 percent of the qualified sick leave wages paid by such employer with respect to such calendar quarter.

“(b) LIMITATIONS AND REFUNDABILITY.—

“(1) WAGES TAKEN INTO ACCOUNT.—The amount of qualified sick leave wages taken into account under subsection (a) with respect to any individual shall not exceed \$200 (\$511 in the case of any day any portion of which is paid sick time described in paragraph (1), (2), or (3) of section 5102(a) of the Emergency Paid Sick Leave Act, applied with the modification described in subsection (c)(2)(A)(i) for any day (or portion thereof) for which the individual is paid qualified sick leave wages.

“(2) OVERALL LIMITATION ON NUMBER OF DAYS TAKEN INTO ACCOUNT.—The aggregate number of days taken into account under paragraph (1) for any calendar quarter shall not exceed the excess (if any) of—

“(A) 10, over

“(B) the aggregate number of days so taken into account during preceding calendar quarters in such calendar year (other than the first quarter of calendar year 2021).

“(3) CREDIT LIMITED TO CERTAIN EMPLOYMENT TAXES.—The credit allowed by subsection (a) with respect to any calendar quarter shall not exceed the applicable employment taxes for such calendar quarter on the wages paid with respect to the employment of all employees of the employer.

“(4) REFUNDABILITY OF EXCESS CREDIT.—

“(A) CREDIT IS REFUNDABLE.—If the amount of the credit under subsection (a) exceeds the limitation of paragraph (3) for any calendar quarter, such excess shall be treated as an overpayment that shall be refunded under sections 6402(a) and 6413(b).

“(B) ADVANCING CREDIT.—In anticipation of the credit, including the refundable portion under subparagraph (A), the credit shall be advanced, according to forms and instructions provided by the Secretary, up to an amount calculated under subsection (a), subject to the limits under paragraph (1) and (2), all calculated through the end of the most recent payroll period in the quarter.

“(c) QUALIFIED SICK LEAVE WAGES.—For purposes of this section—

“(1) IN GENERAL.—The term ‘qualified sick leave wages’ means wages paid by an employer which would be required to be paid by reason of the Emergency Paid Sick Leave Act as if such Act applied after March 31, 2021.

“(2) RULES OF APPLICATION.—For purposes of determining whether wages are qualified sick leave wages under paragraph (1)—

“(A) IN GENERAL.—The Emergency Paid Sick Leave Act shall be applied—

“(i) by inserting ‘, the employee is seeking or awaiting the results of a diagnostic test for, or a medical diagnosis of, COVID-19 and such employee has been exposed to COVID-19 or the employee’s employer has requested such test or diagnosis, or the employee is obtaining immunization related to COVID-19 or recovering from any injury, disability, illness, or condition related to such immunization’ after ‘medical diagnosis’ in section 5102(a)(3) thereof, and

“(ii) by applying section 5102(b)(1) of such Act separately with respect to each calendar year after 2020 (and, in the case of calendar year 2021, without regard to the first quarter thereof).

“(B) LEAVE MUST MEET REQUIREMENTS.—If an employer fails to comply with any requirement of such Act (determined without regard to section 5109 thereof) with respect to paid sick time (as defined in section 5110 of such Act), amounts paid by such employer with respect to such paid sick time shall not be taken into account as qualified sick leave wages. For purposes of the preceding sentence, an employer which takes an action described in section 5104 of such Act shall be treated as failing to meet a requirement of such Act.

“(d) ALLOWANCE OF CREDIT FOR CERTAIN HEALTH PLAN EXPENSES.—

“(1) IN GENERAL.—The amount of the credit allowed under subsection (a) shall be increased by so much of the employer’s qualified health plan expenses as are properly allocable to the qualified sick leave wages for which such credit is so allowed.

“(2) QUALIFIED HEALTH PLAN EXPENSES.—For purposes of this subsection, the term ‘qualified health plan expenses’ means amounts paid or incurred by the employer to provide and maintain a group health plan (as defined in section 5000(b)(1)), but only to the extent that such amounts are excluded from the gross income of employees by reason of section 106(a).

“(3) ALLOCATION RULES.—For purposes of this section, qualified health plan expenses shall be allocated to qualified sick leave wages in such manner as the Secretary may prescribe. Except as otherwise provided by the Secretary, such allocation shall be treated as properly made if made on the basis of being pro rata among covered employees and pro rata on the basis of periods of coverage (relative to the time periods of leave to which such wages relate).

“(e) DEFINITIONS AND SPECIAL RULES.—

“(1) APPLICABLE EMPLOYMENT TAXES.—For purposes of this section, the term ‘applicable employment taxes’ means the following:

“(A) The taxes imposed under section 3111(b).

“(B) So much of the taxes imposed under section 3221(a) as are attributable to the rate in effect under section 3111(b).

“(2) WAGES.—For purposes of this section, the term ‘wages’ means wages (as defined in section 3121(a), determined without regard to paragraphs (1) through (22) of section 3121(b)) and compensation (as defined in section 3231(e), determined without regard to the sentence in paragraph (1) thereof which begins ‘Such term does not include remuneration’).

“(3) DENIAL OF DOUBLE BENEFIT.—For purposes of chapter 1, the gross income of the employer, for the taxable year which includes the last day of any calendar quarter with respect to which a credit is allowed under this section, shall be increased by the amount of such credit. Any wages taken into account in determining the credit allowed under this section shall not be taken into account for purposes of determining the credit allowed under sections 45A, 45P, 45S, 51, 3132, and 3134. In the case of any credit allowed under section 2301 of the CARES Act or section 41 with respect to wages taken into account under this section, the credit allowed under this section shall be reduced by the portion of the credit allowed under such section 2301 or section 41 which is attributable to such wages.

“(4) ELECTION TO NOT TAKE CERTAIN WAGES INTO ACCOUNT.—This section shall not apply to so much of the qualified sick leave wages paid by an eligible employer as such employer elects (at such time and in such manner as the Secretary may prescribe) to not take into account for purposes of this section.

“(5) CERTAIN GOVERNMENTAL EMPLOYERS.—No credit shall be allowed under this section to the Government of the United

States or to any agency or instrumentality thereof. The preceding sentence shall not apply to any organization described in section 501(c)(1) and exempt from tax under section 501(a).

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

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

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

“(f) REGULATIONS.—The Secretary shall prescribe such regulations or other guidance as may be necessary to carry out the purposes of this section, including—

“(1) regulations or other guidance to prevent the avoidance of the purposes of the limitations under this section,

“(2) regulations or other guidance to minimize compliance and record-keeping burdens under this section,

“(3) regulations or other guidance providing for waiver of penalties for failure to deposit amounts in anticipation of the allowance of the credit allowed under this section,

“(4) regulations or other guidance for recapturing the benefit of credits determined under this section in cases where there is a subsequent adjustment to the credit determined under subsection (a),

“(5) regulations or other guidance to ensure that the wages taken into account under this section conform with the paid sick time required to be provided under the Emergency Paid Sick Leave Act, and

“(6) regulations or other guidance to permit the advancement of the credit determined under subsection (a).

“(g) APPLICATION OF SECTION.—This section shall apply only to wages paid with respect to the period beginning on April 1, 2021, and ending on September 30, 2021.

“(h) TREATMENT OF DEPOSITS.—The Secretary shall waive any penalty under section 6656 for any failure to make a deposit of applicable employment taxes if the Secretary determines that such failure was due to the anticipation of the credit allowed under this section.

“(i) NON-DISCRIMINATION REQUIREMENT.—No credit shall be allowed under this section to any employer for any calendar quarter if such employer, with respect to the availability of the provision of qualified sick leave wages to which this section otherwise applies for such calendar quarter, discriminates in favor of highly compensated employees (within the meaning of section 414(q)), full-time employees, or employees on the basis of employment tenure with such employer.

“SEC. 3132. PAYROLL CREDIT FOR PAID FAMILY LEAVE.

“(a) IN GENERAL.—In the case of an employer, there shall be allowed as a credit against applicable employment taxes for each calendar quarter an amount equal to 100 percent of the qualified family leave wages paid by such employer with respect to such calendar quarter.

“(b) LIMITATIONS AND REFUNDABILITY.—

“(1) WAGES TAKEN INTO ACCOUNT.—The amount of qualified family leave wages taken into account under subsection (a) with respect to any individual shall not exceed—

“(A) for any day (or portion thereof) for which the individual is paid qualified family leave wages, \$200, and

“(B) in the aggregate with respect to all calendar quarters, \$12,000.

“(2) CREDIT LIMITED TO CERTAIN EMPLOYMENT TAXES.—The credit allowed by subsection (a) with respect to any calendar quarter shall not exceed the applicable employment taxes for such calendar quarter (reduced by any credits allowed under section 3131) on the wages paid with respect to the employment of all employees of the employer.

“(3) REFUNDABILITY OF EXCESS CREDIT.—

“(A) CREDIT IS REFUNDABLE.—If the amount of the credit under subsection (a) exceeds the limitation of paragraph (2) for any calendar quarter, such excess shall be treated as an overpayment that shall be refunded under sections 6402(a) and 6413(b).

“(B) ADVANCING CREDIT.—In anticipation of the credit, including the refundable portion under subparagraph (A), the credit shall be advanced, according to forms and instructions provided by the Secretary, up to an amount calculated under subsection (a), subject to the limits under paragraph (1) and (2), all calculated through the end of the most recent payroll period in the quarter.

“(c) QUALIFIED FAMILY LEAVE WAGES.—

“(1) IN GENERAL.—For purposes of this section, the term ‘qualified family leave wages’ means wages paid by an employer which would be required to be paid by reason of the Emergency Family and Medical Leave Expansion Act (including the amendments made by such Act) as if such Act (and amendments made by such Act) applied after March 31, 2021.

“(2) RULES OF APPLICATION.—

“(A) IN GENERAL.—For purposes of determining whether wages are qualified family leave wages under paragraph (1)—

“(i) section 110(a)(2)(A) of the Family and Medical Leave Act of 1993 shall be applied by inserting ‘or any reason for leave described in section 5102(a) of the Families First Coronavirus Response Act, or the employee is seeking or awaiting the results of a diagnostic test for, or a medical diagnosis of, COVID-19 and such employee has been exposed to COVID-19 or the employee’s employer has requested such test or diagnosis, or the employee is obtaining immunization related to COVID-19 or recovering from any injury, disability, illness, or condition related to such immunization’ after ‘public health emergency’, and

“(ii) section 110(b) of such Act shall be applied—

“(I) without regard to paragraph (1) thereof,

“(II) by striking ‘after taking leave after such section for 10 days’ in paragraph (2)(A) thereof, and

“(III) by substituting ‘\$12,000’ for ‘\$10,000’ in paragraph (2)(B)(ii) thereof.

“(B) LEAVE MUST MEET REQUIREMENTS.—For purposes of determining whether wages would be required to be paid under paragraph (1), if an employer fails to comply with any requirement of the Family and Medical Leave Act of 1993 or the Emergency Family and Medical Leave Expansion Act (determined without regard to any time limitation under section 102(a)(1)(F) of the Family and Medical Leave Act of 1994) with respect to any leave provided for a qualifying need related to a public health emergency (as defined in section 110 of such Act, applied as described in subparagraph (A)(i)), amounts paid by such employer with respect to such leave shall not be taken into account as qualified family leave wages. For purposes of the preceding sentence, an employer which takes an action described in section 105 of the Family and Medical Leave Act of 1993 shall be treated as failing to meet a requirement of such Act.

“(d) ALLOWANCE OF CREDIT FOR CERTAIN HEALTH PLAN EXPENSES.—

“(1) IN GENERAL.—The amount of the credit allowed under subsection (a) shall be increased by so much of the employer’s qualified health plan expenses as are properly allocable to the qualified family leave wages for which such credit is so allowed.

“(2) QUALIFIED HEALTH PLAN EXPENSES.—For purposes of this subsection, the term ‘qualified health plan expenses’ means amounts paid or incurred by the employer to provide and maintain a group health plan (as defined in section 5000(b)(1)), but only to the extent that such amounts are excluded from the gross income of employees by reason of section 106(a).

“(3) ALLOCATION RULES.—For purposes of this section, qualified health plan expenses shall be allocated to qualified family leave wages in such manner as the Secretary may prescribe. Except as otherwise provided by the Secretary, such allocation shall be treated as properly made if made on the basis of being pro rata among covered employees and pro rata on the basis of periods of coverage (relative to the time periods of leave to which such wages relate).

“(e) DEFINITIONS AND SPECIAL RULES.—

“(1) APPLICABLE EMPLOYMENT TAXES.—For purposes of this section, the term ‘applicable employment taxes’ means the following:

“(A) The taxes imposed under section 3111(b).

“(B) So much of the taxes imposed under section 3221(a) as are attributable to the rate in effect under section 3111(b).

“(2) WAGES.—For purposes of this section, the term ‘wages’ means wages (as defined in section 3121(a), determined without regard to paragraphs (1) through (22) of section 3121(b)) and compensation (as defined in section 3231(e), determined without regard to the sentence in paragraph (1) thereof which begins ‘Such term does not include remuneration’).

“(3) DENIAL OF DOUBLE BENEFIT.—For purposes of chapter 1, the gross income of the employer, for the taxable year which includes the last day of any calendar quarter with respect to which a credit is allowed under this section, shall be increased by the amount of such credit. Any wages taken into account in determining the credit allowed under this section shall not be taken into account for purposes of determining the credit allowed under sections 45A, 45P, 45S, 51, 3131, and 3134. In the case of any credit allowed under section 2301 of the CARES Act or section 41 with respect to wages taken into account under this section, the credit allowed under this section shall be reduced by the portion of the credit allowed under such section 2301 or section 41 which is attributable to such wages.

“(4) ELECTION TO NOT TAKE CERTAIN WAGES INTO ACCOUNT.—This section shall not apply to so much of the qualified family leave wages paid by an eligible employer as such employer elects (at such time and in such manner as the Secretary may prescribe) to not take into account for purposes of this section.

“(5) CERTAIN GOVERNMENTAL EMPLOYERS.—No credit shall be allowed under this section to the Government of the United States or to any agency or instrumentality thereof. The preceding sentence shall not apply to any organization described in section 501(c)(1) and exempt from tax under section 501(a).

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

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

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

“(f) REGULATIONS.—The Secretary shall prescribe such regulations or other guidance as may be necessary to carry out the purposes of this section, including—

“(1) regulations or other guidance to prevent the avoidance of the purposes of the limitations under this section,

“(2) regulations or other guidance to minimize compliance and record-keeping burdens under this section,

“(3) regulations or other guidance providing for waiver of penalties for failure to deposit amounts in anticipation of the allowance of the credit allowed under this section,

“(4) regulations or other guidance for recapturing the benefit of credits determined under this section in cases where there is a subsequent adjustment to the credit determined under subsection (a),

“(5) regulations or other guidance to ensure that the wages taken into account under this section conform with the paid leave required to be provided under the Emergency Family and Medical Leave Expansion Act (including the amendments made by such Act), and

“(6) regulations or other guidance to permit the advancement of the credit determined under subsection (a).

“(g) APPLICATION OF SECTION.—This section shall apply only to wages paid with respect to the period beginning on April 1, 2021, and ending on September 30, 2021.

“(h) TREATMENT OF DEPOSITS.—The Secretary shall waive any penalty under section 6656 for any failure to make a deposit of applicable employment taxes if the Secretary determines that such failure was due to the anticipation of the credit allowed under this section.

“(i) NON-DISCRIMINATION REQUIREMENT.—No credit shall be allowed under this section to any employer for any calendar quarter if such employer, with respect to the availability of the provision of qualified family leave wages to which this section otherwise applies for such calendar quarter, discriminates in favor of highly compensated employees (within the meaning of section 414(q)), full-time employees, or employees on the basis of employment tenure with such employer.

“SEC. 3133. SPECIAL RULE RELATED TO TAX ON EMPLOYERS.

“(a) IN GENERAL.—The credit allowed by section 3131 and the credit allowed by section 3132 shall each be increased by the amount of the taxes imposed by subsections (a) and (b) of section 3111 and section 3221(a) on qualified sick leave wages, or qualified family leave wages, for which credit is allowed under such section 3131 or 3132 (respectively).

“(b) DENIAL OF DOUBLE BENEFIT.—For denial of double benefit with respect to the credit increase under subsection (a), see sections 3131(e)(3) and 3132(e)(3).”

(b) REFUNDS.—Paragraph (2) of section 1324(b) of title 31, United States Code, is amended by inserting “3131, 3132,” before “6428”.

(c) CLERICAL AMENDMENT.—The table of subchapters for chapter 21 of the Internal Revenue Code of 1986 is amended by adding at the end the following new item:

“SUBCHAPTER D—CREDITS”.

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to amounts paid with respect to calendar quarters beginning after March 31, 2021.

SEC. 9642. CREDIT FOR SICK LEAVE FOR CERTAIN SELF-EMPLOYED INDIVIDUALS.

(a) IN GENERAL.—In the case of an eligible self-employed individual, there shall be allowed as a credit against the tax imposed by chapter 1 of the Internal Revenue Code of 1986 for any taxable year an amount equal to the qualified sick leave equivalent amount with respect to the individual.

(b) ELIGIBLE SELF-EMPLOYED INDIVIDUAL.—For purposes of this section—

(1) IN GENERAL.—The term “eligible self-employed individual” means an individual who—

(A) regularly carries on any trade or business within the meaning of section 1402 of the Internal Revenue Code of 1986, and

(B) would be entitled to receive paid leave during the taxable year pursuant to the Emergency Paid Sick Leave Act if—

(i) the individual were an employee of an employer (other than himself or herself), and

(ii) such Act applied after March 31, 2021.

(2) RULES OF APPLICATION.—For purposes of paragraph (1)(B), in determining whether an individual would be entitled to receive paid leave under the Emergency Paid Sick Leave Act, such Act shall be applied—

(A) by inserting “, the employee is seeking or awaiting the results of a diagnostic test for, or a medical diagnosis of, COVID-19 and such employee has been exposed to COVID-19 or is unable to work pending the results of such test or diagnosis, or the employee is obtaining immunization related to COVID-19 or recovering from any injury, disability, illness, or condition related to such immunization” after “medical diagnosis” in section 5102(a)(3) of such Act, and

(B) by applying section 5102(b)(1) of such Act separately with respect to each taxable year.

(c) QUALIFIED SICK LEAVE EQUIVALENT AMOUNT.—For purposes of this section—

(1) IN GENERAL.—The term “qualified sick leave equivalent amount” means, with respect to any eligible self-employed individual, an amount equal to—

(A) the number of days during the taxable year (but not more than 10) that the individual is unable to perform services in any trade or business referred to in section 1402 of the Internal Revenue Code of 1986 for a reason with respect to which such individual would be entitled to receive sick leave as described in subsection (b), multiplied by

(B) the lesser of—

(i) \$200 (\$511 in the case of any day of paid sick time described in paragraph (1), (2), or (3) of section 5102(a) of the Emergency Paid Sick Leave Act, applied with the modification described in subsection (b)(2)(A)) of this section, or

(ii) 67 percent (100 percent in the case of any day of paid sick time described in paragraph (1), (2), or (3) of section 5102(a) of the Emergency Paid Sick Leave Act) of the average daily self-employment income of the individual for the taxable year.

(2) AVERAGE DAILY SELF-EMPLOYMENT INCOME.—For purposes of this subsection, the term “average daily self-employment income” means an amount equal to—

(A) the net earnings from self-employment of the individual for the taxable year, divided by

(B) 260.

(3) ELECTION TO USE PRIOR YEAR NET EARNINGS FROM SELF-EMPLOYMENT INCOME.—In the case of an individual who elects (at such time and in such manner as the Secretary may provide) the application of this paragraph, paragraph (2)(A) shall be applied by substituting “the prior taxable year” for “the taxable year”.

(4) ELECTION TO NOT TAKE DAYS INTO ACCOUNT.—Any day shall not be taken into account under paragraph (1)(A) if the eligible self-employed individual elects (at such time and in

such manner as the Secretary may prescribe) to not take such day into account for purposes of such paragraph.

(d) CREDIT REFUNDABLE.—

(1) IN GENERAL.—The credit determined under this section shall be treated as a credit allowed to the taxpayer under subpart C of part IV of subchapter A of chapter 1 of such Code.

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

(e) SPECIAL RULES.—

(1) DOCUMENTATION.—No credit shall be allowed under this section unless the individual maintains such documentation as the Secretary may prescribe to establish such individual as an eligible self-employed individual.

(2) DENIAL OF DOUBLE BENEFIT.—In the case of an individual who receives wages (as defined in section 3121(a) of the Internal Revenue Code of 1986) or compensation (as defined in section 3231(e) of such Code) paid by an employer which are required to be paid by reason of the Emergency Paid Sick Leave Act, the qualified sick leave equivalent amount otherwise determined under subsection (c) of this section shall be reduced (but not below zero) to the extent that the sum of the amount described in such subsection and in section 3131(b)(1) of such Code exceeds \$2,000 (\$5,110 in the case of any day any portion of which is paid sick time described in paragraph (1), (2), or (3) of section 5102(a) of the Emergency Paid Sick Leave Act).

(f) APPLICATION OF SECTION.—Only days occurring during the period beginning on April 1, 2021, and ending on September 30, 2021, may be taken into account under subsection (c)(1)(A).

(g) APPLICATION OF CREDIT IN CERTAIN POSSESSIONS.—

(1) PAYMENTS TO POSSESSIONS WITH MIRROR CODE TAX SYSTEMS.—The Secretary shall pay to each possession of the United States which has a mirror code tax system amounts equal to the loss (if any) to that possession by reason of the application of the provisions of this section. Such amounts shall be determined by the Secretary based on information provided by the government of the respective possession.

(2) PAYMENTS TO OTHER POSSESSIONS.—The Secretary shall pay to each possession of the United States which does not have a mirror code tax system amounts estimated by the Secretary as being equal to the aggregate benefits (if any) that would have been provided to residents of such possession by reason of the provisions of this section if a mirror code tax system had been in effect in such possession. The preceding sentence shall not apply unless the respective possession has a plan, which has been approved by the Secretary, under which such possession will promptly distribute such payments to its residents.

(3) MIRROR CODE TAX SYSTEM.—For purposes of this section, the term “mirror code tax system” means, with respect to any possession of the United States, the income tax system of such possession if the income tax liability of the residents of such possession under such system is determined by reference to the

income tax laws of the United States as if such possession were the United States.

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

(h) REGULATIONS.—The Secretary shall prescribe such regulations or other guidance as may be necessary to carry out the purposes of this section, including—

(1) regulations or other guidance to effectuate the purposes of this section, and

(2) regulations or other guidance to minimize compliance and record-keeping burdens under this section.

SEC. 9643. CREDIT FOR FAMILY LEAVE FOR CERTAIN SELF-EMPLOYED INDIVIDUALS.

(a) IN GENERAL.—In the case of an eligible self-employed individual, there shall be allowed as a credit against the tax imposed by chapter 1 of the Internal Revenue Code of 1986 for any taxable year an amount equal to 100 percent of the qualified family leave equivalent amount with respect to the individual.

(b) ELIGIBLE SELF-EMPLOYED INDIVIDUAL.—For purposes of this section—

(1) IN GENERAL.—The term “eligible self-employed individual” means an individual who—

(A) regularly carries on any trade or business within the meaning of section 1402 of the Internal Revenue Code of 1986, and

(B) would be entitled to receive paid leave during the taxable year pursuant to the Emergency Family and Medical Leave Expansion Act if—

(i) the individual were an employee of an employer (other than himself or herself),

(ii) section 102(a)(1)(F) of the Family and Medical Leave Act of 1993 applied after March 31, 2021.

(2) RULES OF APPLICATION.—For purposes of paragraph (1)(B), in determining whether an individual would be entitled to receive paid leave under the Emergency Family and Medical Leave Act—

(A) section 110(a)(2)(A) of the Family and Medical Leave Act of 1993 shall be applied by inserting “or any reason for leave described in section 5102(a) of the Families First Coronavirus Response Act, or the employee is seeking or awaiting the results of a diagnostic test for, or a medical diagnosis of, COVID-19 and such employee has been exposed to COVID-19 or is unable to work pending the results of such test or diagnosis, or the employee is obtaining immunization related to COVID-19 or recovering from any injury, disability, illness, or condition related to such immunization” after “public health emergency”, and

(B) section 110(b) of such Act shall be applied—

(i) without regard to paragraph (1) thereof, and

(ii) by striking “after taking leave after such section for 10 days” in paragraph (2)(A) thereof.

(c) **QUALIFIED FAMILY LEAVE EQUIVALENT AMOUNT.**—For purposes of this section—

(1) **IN GENERAL.**—The term “qualified family leave equivalent amount” means, with respect to any eligible self-employed individual, an amount equal to the product of—

(A) the number of days (not to exceed 60) during the taxable year that the individual is unable to perform services in any trade or business referred to in section 1402 of the Internal Revenue Code of 1986 for a reason with respect to which such individual would be entitled to receive paid leave as described in subsection (b) of this section, multiplied by

(B) the lesser of—

- (i) 67 percent of the average daily self-employment income of the individual for the taxable year, or
- (ii) \$200.

(2) **AVERAGE DAILY SELF-EMPLOYMENT INCOME.**—For purposes of this subsection, the term “average daily self-employment income” means an amount equal to—

(A) the net earnings from self-employment income of the individual for the taxable year, divided by

(B) 260.

(3) **ELECTION TO USE PRIOR YEAR NET EARNINGS FROM SELF-EMPLOYMENT INCOME.**—In the case of an individual who elects (at such time and in such manner as the Secretary may provide) the application of this paragraph, paragraph (2)(A) shall be applied by substituting “the prior taxable year” for “the taxable year”.

(4) **COORDINATION WITH CREDIT FOR SICK LEAVE.**—Any day taken into account in determining the qualified sick leave equivalent amount with respect to any eligible-self employed individual under section 9642 shall not be taken into account in determining the qualified family leave equivalent amount with respect to such individual under this section.

(d) **CREDIT REFUNDABLE.**—

(1) **IN GENERAL.**—The credit determined under this section shall be treated as a credit allowed to the taxpayer under subpart C of part IV of subchapter A of chapter 1 of such Code.

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

(e) **SPECIAL RULES.**—

(1) **DOCUMENTATION.**—No credit shall be allowed under this section unless the individual maintains such documentation as the Secretary may prescribe to establish such individual as an eligible self-employed individual.

(2) **DENIAL OF DOUBLE BENEFIT.**—In the case of an individual who receives wages (as defined in section 3121(a) of the Internal Revenue Code of 1986) or compensation (as defined in section 3231(e) of such Code) paid by an employer which are required to be paid by reason of the Emergency Family and Medical Leave Expansion Act, the qualified family leave equivalent amount otherwise described in subsection (c) of this section

shall be reduced (but not below zero) to the extent that the sum of the amount described in such subsection and in section 3132(b)(1) of such Code exceeds \$12,000.

(3) REFERENCES TO EMERGENCY FAMILY AND MEDICAL LEAVE EXPANSION ACT.—Any reference in this section to the Emergency Family and Medical Leave Expansion Act shall be treated as including a reference to the amendments made by such Act.

(f) APPLICATION OF SECTION.—Only days occurring during the period beginning on April 1, 2021 and ending on September 30, 2021, may be taken into account under subsection (c)(1)(A).

(g) APPLICATION OF CREDIT IN CERTAIN POSSESSIONS.—

(1) PAYMENTS TO POSSESSIONS WITH MIRROR CODE TAX SYSTEMS.—The Secretary shall pay to each possession of the United States which has a mirror code tax system amounts equal to the loss (if any) to that possession by reason of the application of the provisions of this section. Such amounts shall be determined by the Secretary based on information provided by the government of the respective possession.

(2) PAYMENTS TO OTHER POSSESSIONS.—The Secretary shall pay to each possession of the United States which does not have a mirror code tax system amounts estimated by the Secretary as being equal to the aggregate benefits (if any) that would have been provided to residents of such possession by reason of the provisions of this section if a mirror code tax system had been in effect in such possession. The preceding sentence shall not apply unless the respective possession has a plan, which has been approved by the Secretary, under which such possession will promptly distribute such payments to its residents.

(3) MIRROR CODE TAX SYSTEM.—For purposes of this section, the term “mirror code tax system” means, with respect to any possession of the United States, the income tax system of such possession if the income tax liability of the residents of such possession under such system is determined by reference to the income tax laws of the United States as if such possession were the United States.

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

(h) REGULATIONS.—The Secretary shall prescribe such regulations or other guidance as may be necessary to carry out the purposes of this section, including—

(1) regulations or other guidance to prevent the avoidance of the purposes of this section, and

(2) regulations or other guidance to minimize compliance and record-keeping burdens under this section.

In the table of contents on page 10, strike each of the items relating to sections 9641 through 9650 and insert the following:

Sec. 9641. Payroll credits.

Sec. 9642. Credit for sick leave for certain self-employed individuals.

Sec. 9643. Credit for family leave for certain self-employed individuals.

Page 536, strike line 18 and all that follows through page 537, line 15, and insert the following:

PART 6—EMPLOYEE RETENTION CREDIT

SEC. 9651. EXTENSION OF EMPLOYEE RETENTION CREDIT.

(a) IN GENERAL.—Subchapter D of chapter 21 of subtitle C of the Internal Revenue Code of 1986, as added by section 9641, is amended by adding at the end the following:

“SEC. 3134. EMPLOYEE RETENTION CREDIT FOR EMPLOYERS SUBJECT TO CLOSURE DUE TO COVID-19.

“(a) IN GENERAL.—In the case of an eligible employer, there shall be allowed as a credit against applicable employment taxes for each calendar quarter an amount equal to 70 percent of the qualified wages with respect to each employee of such employer for such calendar quarter.

“(b) LIMITATIONS AND REFUNDABILITY.—

“(1) WAGES TAKEN INTO ACCOUNT.—The amount of qualified wages with respect to any employee which may be taken into account under subsection (a) by the eligible employer for any calendar quarter shall not exceed \$10,000.

“(2) CREDIT LIMITED TO EMPLOYMENT TAXES.—The credit allowed by subsection (a) with respect to any calendar quarter shall not exceed the applicable employment taxes (reduced by any credits allowed under sections 3131 and 3132) on the wages paid with respect to the employment of all the employees of the eligible employer for such calendar quarter.

“(3) REFUNDABILITY OF EXCESS CREDIT.—If the amount of the credit under subsection (a) exceeds the limitation of paragraph (2) for any calendar quarter, such excess shall be treated as an overpayment that shall be refunded under sections 6402(a) and 6413(b).

“(c) DEFINITIONS.—For purposes of this section—

“(1) APPLICABLE EMPLOYMENT TAXES.—The term ‘applicable employment taxes’ means the following:

“(A) The taxes imposed under section 3111(b).

“(B) So much of the taxes imposed under section 3221(a) as are attributable to the rate in effect under section 3111(b).

“(2) ELIGIBLE EMPLOYER.—

“(A) IN GENERAL.—The term ‘eligible employer’ means any employer—

“(i) which was carrying on a trade or business during the calendar quarter for which the credit is determined under subsection (a), and

“(ii) with respect to any calendar quarter, for which—

“(I) the operation of the trade or business described in clause (i) is fully or partially suspended during the calendar quarter due to orders from an appropriate governmental authority limiting commerce, travel, or group meetings (for commercial, social, religious, or other purposes) due to the coronavirus disease 2019 (COVID-19), or

“(II) the gross receipts (within the meaning of section 448(c)) of such employer for such calendar quarter are less than 80 percent of the gross re-

ceipts of such employer for the same calendar quarter in calendar year 2019.

With respect to any employer for any calendar quarter, if such employer was not in existence as of the beginning of the same calendar quarter in calendar year 2019, clause (ii)(II) shall be applied by substituting ‘2020’ for ‘2019’.

“(B) ELECTION TO USE ALTERNATIVE QUARTER.—At the election of the employer—

“(i) subparagraph (A)(ii)(II) shall be applied—

“(I) by substituting ‘for the immediately preceding calendar quarter’ for ‘for such calendar quarter’, and

“(II) by substituting ‘the corresponding calendar quarter in calendar year 2019’ for ‘the same calendar quarter in calendar year 2019’, and

“(ii) the last sentence of subparagraph (A) shall be applied by substituting ‘the corresponding calendar quarter in calendar year 2019’ for ‘the same calendar quarter in calendar year 2019’.

An election under this subparagraph shall be made at such time and in such manner as the Secretary shall prescribe.

“(C) TAX-EXEMPT ORGANIZATIONS.—In the case of an organization which is described in section 501(c) and exempt from tax under section 501(a)—

“(i) clauses (i) and (ii)(I) of subparagraph (A) shall apply to all operations of such organization, and

“(ii) any reference in this section to gross receipts shall be treated as a reference to gross receipts within the meaning of section 6033.

“(3) QUALIFIED WAGES.—

“(A) IN GENERAL.—The term ‘qualified wages’ means—

“(i) in the case of an eligible employer for which the average number of full-time employees (within the meaning of section 4980H) employed by such eligible employer during 2019 was greater than 500, wages paid by such eligible employer with respect to which an employee is not providing services due to circumstances described in subclause (I) or (II) of paragraph (2)(A)(ii), or

“(ii) in the case of an eligible employer for which the average number of full-time employees (within the meaning of section 4980H) employed by such eligible employer during 2019 was not greater than 500—

“(I) with respect to an eligible employer described in subclause (I) of paragraph (2)(A)(ii), wages paid by such eligible employer with respect to an employee during any period described in such clause, or

“(II) with respect to an eligible employer described in subclause (II) of such paragraph, wages paid by such eligible employer with respect to an employee during such quarter.

“(B) EXCEPTION.—The term ‘qualified wages’ shall not include any wages taken into account under sections 41, 45A, 45P, 45S, 51, 1396, 3131, and 3132.

“(4) WAGES.—

“(A) IN GENERAL.—The term ‘wages’ means wages (as defined in section 3121(a)) and compensation (as defined in section 3231(e)). For purposes of the preceding sentence, in the case of any organization or entity described in subsection (f)(2), wages as defined in section 3121(a) shall be determined without regard to paragraphs (5), (6), (7), (10), and (13) of section 3121(b) (except with respect to services performed in a penal institution by an inmate thereof).

“(B) ALLOWANCE FOR CERTAIN HEALTH PLAN EXPENSES.—

“(i) IN GENERAL.—Such term shall include amounts paid by the eligible employer to provide and maintain a group health plan (as defined in section 5000(b)(1)), but only to the extent that such amounts are excluded from the gross income of employees by reason of section 106(a).

“(ii) ALLOCATION RULES.—For purposes of this section, amounts treated as wages under clause (i) shall be treated as paid with respect to any employee (and with respect to any period) to the extent that such amounts are properly allocable to such employee (and to such period) in such manner as the Secretary may prescribe. Except as otherwise provided by the Secretary, such allocation shall be treated as properly made if made on the basis of being pro rata among periods of coverage.

“(5) OTHER TERMS.—Any term used in this section which is also used in this chapter or chapter 22 shall have the same meaning as when used in such chapter.

“(d) AGGREGATION RULE.—All persons treated as a single employer under subsection (a) or (b) of section 52, or subsection (m) or (o) of section 414, shall be treated as one employer for purposes of this section.

“(e) CERTAIN RULES TO APPLY.—For purposes of this section, rules similar to the rules of sections 51(i)(1) and 280C(a) shall apply.

“(f) CERTAIN GOVERNMENTAL EMPLOYERS.—

“(1) IN GENERAL.—This credit shall not apply to the Government of the United States, the government of any State or political subdivision thereof, or any agency or instrumentality of any of the foregoing.

“(2) EXCEPTION.—Paragraph (1) shall not apply to—

“(A) any organization described in section 501(c)(1) and exempt from tax under section 501(a), or

“(B) any entity described in paragraph (1) if—

“(i) such entity is a college or university, or

“(ii) the principal purpose or function of such entity is providing medical or hospital care.

In the case of any entity described in subparagraph (B), such entity shall be treated as satisfying the requirements of subsection (c)(2)(A)(i).

“(g) ELECTION TO NOT TAKE CERTAIN WAGES INTO ACCOUNT.—

“(1) IN GENERAL.—This section shall not apply to so much of the qualified wages paid by an eligible employer as such employer elects (at such time and in such manner as the Secretary may prescribe) to not take into account for purposes of this section.

“(2) APPLICATION WHERE CERTAIN LOANS NOT FORGIVEN.—The Secretary shall issue guidance providing that payroll costs paid during the covered period shall not fail to be treated as qualified wages under this section by reason of paragraph (1) to the extent that—

“(A) a covered loan of the taxpayer under section 7(a)(37) of the Small Business Act is not forgiven by reason of a decision under section 7(a)(37)(J) of such Act, or

“(B) a covered loan of the taxpayer under section 7A of the Small Business Act is not forgiven by reason of a decision under section 7A(g) of such Act.

“(h) THIRD PARTY PAYORS.—Any credit allowed under this section shall be treated as a credit described in section 3511(d)(2).

“(i) ADVANCE PAYMENTS.—

“(1) IN GENERAL.—Except as provided in paragraph (2), no advance payment of the credit under subsection (a) shall be allowed.

“(2) ADVANCE PAYMENTS TO SMALL EMPLOYERS.—

“(A) IN GENERAL.—Under rules provided by the Secretary, an eligible employer for which the average number of full-time employees (within the meaning of section 4980H) employed by such eligible employer during 2019 was not greater than 500 may elect for any calendar quarter to receive an advance payment of the credit under subsection (a) for such quarter in an amount not to exceed 70 percent of the average quarterly wages paid by the employer in calendar year 2019.

“(B) SPECIAL RULE FOR SEASONAL EMPLOYERS.—In the case of any employer who employs seasonal workers (as defined in section 45R(d)(5)(B)), the employer may elect to substitute ‘the wages for the calendar quarter in 2019 which corresponds to the calendar quarter to which the election relates’ for ‘the average quarterly wages paid by the employer in calendar year 2019’.

“(C) SPECIAL RULE FOR EMPLOYERS NOT IN EXISTENCE IN 2019.—In the case of any employer that was not in existence in 2019, subparagraphs (A) and (B) shall each be applied by substituting ‘2020’ for ‘2019’ each place it appears.

“(3) RECONCILIATION OF CREDIT WITH ADVANCE PAYMENTS.—

“(A) IN GENERAL.—The amount of credit which would (but for this subsection) be allowed under this section shall be reduced (but not below zero) by the aggregate payment allowed to the taxpayer under paragraph (2). Any failure to so reduce the credit shall be treated as arising out of a mathematical or clerical error and assessed according to section 6213(b)(1).

“(B) EXCESS ADVANCE PAYMENTS.—If the advance payments to a taxpayer under paragraph (2) for a calendar quarter exceed the credit allowed by this section (determined without regard to subparagraph (A)), the tax im-

posed under section 3111(b) or so much of the tax imposed under section 3221(a) as is attributable to the rate in effect under section 3111(b) (whichever is applicable) for the calendar quarter shall be increased by the amount of such excess.

“(j) TREATMENT OF DEPOSITS.—The Secretary shall waive any penalty under section 6656 for any failure to make a deposit of any applicable employment taxes if the Secretary determines that such failure was due to the reasonable anticipation of the credit allowed under this section.

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

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

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

“(l) REGULATIONS AND GUIDANCE.—The Secretary shall issue such forms, instructions, regulations, and guidance as are necessary—

“(1) to allow the advance payment of the credit under subsection (a) as provided in subsection (i)(2), subject to the limitations provided in this section, based on such information as the Secretary shall require,

“(2) with respect to the application of the credit under subsection (a) to third party payors (including professional employer organizations, certified professional employer organizations, or agents under section 3504), including regulations or guidance allowing such payors to submit documentation necessary to substantiate the eligible employer status of employers that use such payors, and

“(3) to prevent the avoidance of the purposes of the limitations under this section, including through the leaseback of employees.

Any forms, instructions, regulations, or guidance described in paragraph (2) shall require the customer to be responsible for the accounting of the credit and for any liability for improperly claimed credits and shall require the certified professional employer organization or other third party payor to accurately report such tax credits based on the information provided by the customer.

“(m) APPLICATION.—This section shall only apply to wages paid after June 30, 2021, and before January 1, 2022.”

(b) REFUNDS.—Paragraph (2) of section 1324(b) of title 31, United States Code, is amended by inserting “3134,” before “6428”.

(c) CLERICAL AMENDMENT.—The table of sections for subchapter D of chapter 21 of subtitle C of the Internal Revenue Code of 1986 is amended by adding at the end the following:

“Sec. 3134. Employee retention credit for employers subject to closure due to COVID-19.”

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to calendar quarters beginning after June 30, 2021.

Page 544, after line 2, insert the following:

SEC. 9674. MODIFICATION OF EXCEPTIONS FOR REPORTING OF THIRD PARTY NETWORK TRANSACTIONS.

(a) IN GENERAL.—Section 6050W(e) of the Internal Revenue Code of 1986 is amended to read as follows:

“(e) DE MINIMIS EXCEPTION FOR THIRD PARTY SETTLEMENT ORGANIZATIONS.—A third party settlement organization shall not be required to report any information under subsection (a) with respect to third party network transactions of any participating payee if the amount which would otherwise be reported under subsection (a)(2) with respect to such transactions does not exceed \$600.”.

(b) CLARIFICATION THAT REPORTING IS NOT REQUIRED ON TRANSACTIONS WHICH ARE NOT FOR GOODS OR SERVICES.—Section 6050W(c)(3) of such Code is amended by inserting “described in subsection (d)(3)(A)(iii)” after “any transaction”.

(c) EFFECTIVE DATE.—

(1) IN GENERAL.—The amendment made by subsection (a) shall apply to returns for calendar years beginning after December 31, 2021.

(2) CLARIFICATION.—The amendment made by subsection (b) shall apply to transactions after the date of the enactment of this Act.

In the table of contents on page 10, insert after the item relating to section 9673 the following:

Sec. 9674. Modification of exceptions for reporting of third party network transactions.

Page 544, strike lines 4 through 6 (and amend the table of contents accordingly).

Page 548, strike line 22 and all that follows through page 549, line 5, and insert the following: “of the Internal Revenue Code of 1986, the plan’s funding improvement period or rehabilitation period, whichever is applicable, shall be extended by 5 years.”.

Page 553, strike line 16 and all that follows through page 568, line 9, and insert the following:

SEC. 9704. SPECIAL FINANCIAL ASSISTANCE PROGRAM FOR FINANCIALLY TROUBLED MULTIEMPLOYER PLANS.

(a) APPROPRIATION.—Section 4005 of the Employee Retirement Income Security Act of 1974 (29 U.S.C. 1305) is amended by adding at the end the following:

“(i)(1) An eighth fund shall be established for special financial assistance to multiemployer pension plans, as provided under section 4262, and to pay for necessary administrative and operating expenses of the corporation relating to such assistance.

“(2) There is appropriated from the general fund such amounts as are necessary for the costs of providing financial assistance under section 4262 and necessary administrative and operating expenses of the corporation. The eighth fund established under this subsection shall be credited with amounts from time to time as the Secretary of the Treasury, in conjunction with the Director of the Pension Benefit Guaranty Corporation, determines appropriate, from the general fund of the Treasury, but in no case shall such transfers occur after September 30, 2030.”.

(b) FINANCIAL ASSISTANCE AUTHORITY.—The Employee Retirement Income Security Act of 1974 is amended by inserting after section 4261 of such Act (29 U.S.C. 1431) the following:

“SEC. 4262. SPECIAL FINANCIAL ASSISTANCE BY THE CORPORATION.**“(a) SPECIAL FINANCIAL ASSISTANCE.—**

“(1) IN GENERAL.—The corporation shall provide special financial assistance to an eligible multiemployer plan under this section, upon the application of a plan sponsor of such a plan for such assistance.

“(2) INAPPLICABILITY OF CERTAIN REPAYMENT OBLIGATION.—A plan receiving special financial assistance pursuant to this section shall not be subject to repayment obligations with respect to such special financial assistance.

“(b) ELIGIBLE MULTIEMPLOYER PLANS.—

“(1) IN GENERAL.—For purposes of this section, a multiemployer plan is an eligible multiemployer plan if—

“(A) the plan is in critical and declining status (within the meaning of section 305(b)(6)) in any plan year beginning in 2020 through 2022;

“(B) a suspension of benefits has been approved with respect to the plan under section 305(e)(9) as of the date of the enactment of this section;

“(C) in any plan year beginning in 2020 through 2022, the plan is certified by the plan actuary to be in critical status (within the meaning of section 305(b)(2)), has a modified funded percentage of less than 40 percent, and has a ratio of active to inactive participants which is less than 2 to 3; or

“(D) the plan became insolvent for purposes of section 418E of the Internal Revenue Code of 1986 after December 16, 2014, and has remained so insolvent and has not been terminated as of the date of enactment of this section.

“(2) MODIFIED FUNDED PERCENTAGE.—For purposes of paragraph (1)(C), the term ‘modified funded percentage’ means the percentage equal to a fraction the numerator of which is current value of plan assets (as defined in section 3(26) of such Act) and the denominator of which is current liabilities (as defined in section 431(c)(6)(D) of such Code and section 304(c)(6)(D) of such Act).

“(c) APPLICATIONS FOR SPECIAL FINANCIAL ASSISTANCE.—Within 120 days of the date of enactment of this section, the corporation shall issue regulations or guidance setting forth requirements for special financial assistance applications under this section. In such regulations or guidance, the corporation shall—

“(1) limit the materials required for a special financial assistance application to the minimum necessary to make a determination on the application;

“(2) specify effective dates for transfers of special financial assistance following approval of an application, based on the effective date of the supporting actuarial analysis and the date on which the application is submitted; and

“(3) provide for an alternate application for special financial assistance under this section, which may be used by a plan that has been approved for a partition under section 4233 before the date of enactment of this section.

“(d) TEMPORARY PRIORITY CONSIDERATION OF APPLICATIONS.—

“(1) IN GENERAL.—The corporation may specify in regulations or guidance under subsection (c) that, during a period no

longer than the first 2 years following the date of enactment of this section, applications may not be filed by an eligible multiemployer plan unless—

“(A) the eligible multiemployer plan is insolvent or is likely to become insolvent within 5 years of the date of enactment of this section;

“(B) the corporation projects the eligible multiemployer plan to have a present value of financial assistance payments under section 4261 that exceeds \$1,000,000,000 if the special financial assistance is not ordered;

“(C) the eligible multiemployer plan has implemented benefit suspensions under section 305(e)(9) as of the date of the enactment of this section; or

“(D) the corporation determines it appropriate based on other similar circumstances.

“(e) ACTUARIAL ASSUMPTIONS.—

“(1) ELIGIBILITY.—For purposes of determining eligibility for special financial assistance, the corporation shall accept assumptions incorporated in a multiemployer plan’s determination that it is in critical status or critical and declining status (within the meaning of section 305(b)) for certifications of plan status completed before January 1, 2021, unless such assumptions are clearly erroneous. For certifications of plan status completed after December 31, 2020, a plan shall determine whether it is in critical or critical and declining status for purposes of eligibility for special financial assistance by using the assumptions that the plan used in its most recently completed certification of plan status before January 1, 2021, unless such assumptions (excluding the plan’s interest rate) are unreasonable.

“(2) AMOUNT OF FINANCIAL ASSISTANCE.—In determining the amount of special financial assistance in its application, an eligible multiemployer plan shall—

“(A) use the interest rate used by the plan in its most recently completed certification of plan status before January 1, 2021, provided that such interest rate may not exceed the interest rate limit; and

“(B) for other assumptions, use the assumptions that the plan used in its most recently completed certification of plan status before January 1, 2021, unless such assumptions are unreasonable.

“(3) INTEREST RATE.—The interest rate limit for purposes of this subsection is the rate specified in section 303(h)(2)(C)(iii) (disregarding modifications made under clause (iv) of such section) for the month in which the application for special financial assistance is filed by the eligible multiemployer plan or the 3 preceding months, with such specified rate increased by 200 basis points.

“(4) CHANGES IN ASSUMPTIONS.—If a plan determines that use of one or more prior assumptions is unreasonable, the plan may propose in its application to change such assumptions, provided that the plan discloses such changes in its application and describes why such assumptions are no longer reasonable. The corporation shall accept such changed assumptions unless it determines the changes are unreasonable, individually or in

the aggregate. The plan may not propose a change to the interest rate otherwise required under this subsection for eligibility or financial assistance amount.

“(f) APPLICATION DEADLINE.—Any application by a plan for special financial assistance under this section shall be submitted to the corporation (and, in the case of a plan to which section 432(k)(1)(D) of the Internal Revenue Code of 1986 applies, to the Secretary of the Treasury) no later than December 31, 2025, and any revised application for special financial assistance shall be submitted no later than December 31, 2026.

“(g) DETERMINATIONS ON APPLICATIONS.—A plan’s application for special financial assistance under this section that is timely filed in accordance with the regulations or guidance issued under subsection (c) shall be deemed approved unless the corporation notifies the plan within 120 days of the filing of the application that the application is incomplete, any proposed change or assumption is unreasonable, or the plan is not eligible under this section. Such notice shall specify the reasons the plan is ineligible for special financial assistance, any proposed change or assumption is unreasonable, or information is needed to complete the application. If a plan is denied assistance under this subsection, the plan may submit a revised application under this section. Any revised application for special financial assistance submitted by a plan shall be deemed approved unless the corporation notifies the plan within 120 days of the filing of the revised application that the application is incomplete, any proposed change or assumption is unreasonable, or the plan is not eligible under this section. Special financial assistance issued by the corporation shall be effective on a date determined by the corporation, but no later than 1 year after a plan’s special financial assistance application is approved by the corporation or deemed approved. The corporation shall not pay any special financial assistance after September 30, 2030.

“(h) MANNER OF PAYMENT.—The payment made by the corporation to an eligible multiemployer plan under this section shall be made as a single, lump sum payment.

“(i) AMOUNT AND MANNER OF SPECIAL FINANCIAL ASSISTANCE.—

“(1) IN GENERAL.—Special financial assistance under this section shall be a transfer of funds in the amount necessary as demonstrated by the plan sponsor on the application for such special financial assistance, in accordance with the requirements described in subsection (j). Special financial assistance shall be paid to such plan as soon as practicable upon approval of the application by the corporation.

“(2) NO CAP.—Special financial assistance granted by the corporation under this section shall not be capped by the guarantee under 4022A.

“(j) DETERMINATION OF AMOUNT OF SPECIAL FINANCIAL ASSISTANCE.—

“(1) IN GENERAL.—The amount of financial assistance provided to a multiemployer plan eligible for financial assistance under this section shall be such amount required for the plan to pay all benefits due during the period beginning on the date of payment of the special financial assistance payment under this section and ending on the last day of the plan year ending in 2051, with no reduction in a participant’s or beneficiary’s ac-

crued benefit as of the date of enactment of this section, except to the extent of a reduction in accordance with section 305(e)(8) adopted prior to the plan's application for special financial assistance under this section, and taking into account the reinstatement of benefits required under subsection (k).

“(2) PROJECTIONS.—The funding projections for purposes of this section shall be performed on a deterministic basis.

“(k) REINSTATEMENT OF SUSPENDED BENEFITS.—The Secretary, in coordination with the Secretary of the Treasury, shall ensure that an eligible multiemployer plan that receives special financial assistance under this section—

“(1) reinstates any benefits that were suspended under section 305(e)(9) or section 4245(a) in accordance with guidance issued by the Secretary of the Treasury pursuant to section 432(k)(1)(B) of the Internal Revenue Code of 1986, effective as of the first month in which the effective date for the special financial assistance occurs, for participants and beneficiaries as of such month; and

“(2) provides payments equal to the amount of benefits previously suspended under section 305(e)(9) or 4245(a) to any participants or beneficiaries in pay status as of the effective date of the special financial assistance, payable, as determined by the eligible multiemployer plan—

“(A) as a lump sum within 3 months of such effective date; or

“(B) in equal monthly installments over a period of 5 years, commencing within 3 months of such effective date, with no adjustment for interest.

“(l) WITHDRAWAL LIABILITY.—An employer's withdrawal liability for purposes of this title shall be calculated without taking into account special financial assistance received under this section until the plan year beginning 15 calendar years after the effective date of the special financial assistance.

“(m) REQUIRED DISCLOSURE.—An eligible plan that receives special financial assistance under this section shall provide to the corporation, the Secretary of the Treasury, each employer that has an obligation to contribute to such plan, and each labor organization representing participants employed by such employer, an estimate of the employer's share of the plan's unfunded vested benefits as of the end of each plan year ending after the date of enactment of this section, as determined after taking into account any special financial assistance received under this section. Such disclosure shall include a statement that, due to the special financial assistance provided under this section, the plan will have sufficient resources to pay 100 percent of the plan's benefit obligations until the last day of the plan year ending in 2051.

“(n) RESTRICTIONS ON THE USE OF SPECIAL FINANCIAL ASSISTANCE.—Special financial assistance received under this section and any earnings thereon may be used by an eligible multiemployer plan to make benefit payments and pay plan expenses. Special financial assistance and any earnings on such assistance shall be segregated from other plan assets. Special financial assistance shall be invested by plans in investment-grade bonds or other investments as permitted by the corporation.

“(o) CONDITIONS ON PLANS RECEIVING SPECIAL FINANCIAL ASSISTANCE.—

“(1) IN GENERAL.—The corporation, in consultation with the Secretary of the Treasury, may impose, by regulation, reasonable conditions on an eligible multiemployer plan that receives special financial assistance relating to increases in future accrual rates and any retroactive benefit improvements, allocation of plan assets, reductions in employer contribution rates, diversion of contributions to, and allocation of expenses to, other benefit plans, and withdrawal liability.

“(2) LIMITATION.—The corporation shall not impose conditions on an eligible multiemployer plan as a condition of, or following receipt of, special financial assistance under this section relating to—

“(A) any prospective reduction in plan benefits (including benefits that may be adjusted pursuant to section 305(e)(8));

“(B) plan governance, including selection of, removal of, and terms of contracts with, trustees, actuaries, investment managers, and other service providers; or

“(C) any funding rules relating to the plan receiving special financial assistance under this section.

“(3) PAYMENT OF PREMIUMS.—An eligible multiemployer plan receiving special financial assistance under this section shall continue to pay all premiums due under section 4007 for participants and beneficiaries in the plan.

“(4) ASSISTANCE NOT CONSIDERED FOR CERTAIN PURPOSES.—An eligible multiemployer plan that receives special financial assistance shall be deemed to be in critical status within the meaning of section 305(b)(2) until the last plan year ending in 2051.

“(5) INSOLVENT PLANS.—An eligible multiemployer plan receiving special financial assistance under this section that subsequently becomes insolvent will be subject to the current rules and guarantee for insolvent plans.

“(6) INELIGIBILITY FOR OTHER ASSISTANCE.—An eligible multiemployer plan that receives special financial assistance under this section is not eligible to apply for a new suspension of benefits under section 305(e)(9)(G).

“(p) COORDINATION WITH SECRETARY OF THE TREASURY.—In prescribing the application process for eligible multiemployer plans to receive special financial assistance under this section and reviewing applications of such plans, the corporation shall coordinate with the Secretary of the Treasury in the following manner:

“(1) In the case of a plan which has suspended benefits under section 305(e)(9)—

“(A) in determining whether to approve the application, the corporation shall consult with the Secretary of the Treasury regarding the plan’s proposed method of reinstating benefits, as described in the plan’s application and in accordance with guidance issued by the Secretary of the Treasury, and

“(B) the corporation shall consult with the Secretary of the Treasury regarding the amount of special financial assistance needed based on the projected funded status of

the plan as of the last day of the plan year ending in 2051, whether the plan proposes to repay benefits over 5 years or as a lump sum, as required by subsection (k)(2), and any other relevant factors, as determined by the corporation in consultation with the Secretary of the Treasury, to ensure the amount of assistance is sufficient to meet such requirement and is sufficient to pay benefits as required in subsection (j)(1).

“(2) In the case of any plan which proposes in its application to change the assumptions used, as provided in subsection (e)(4), the corporation shall consult with the Secretary of the Treasury regarding such proposed change in assumptions.

“(3) If the corporation specifies in regulations or guidance that temporary priority consideration is available for plans which are insolvent within the meaning of section 418E of the Internal Revenue Code of 1986 or likely to become so insolvent or for plans which have suspended benefits under section 305(e)(9), or that availability is otherwise based on the funded status of the plan under section 305, as permitted by subsection (d), the corporation shall consult with the Secretary of the Treasury regarding any granting of priority consideration to such plans.”

(c) PREMIUM RATE INCREASE.—Section 4006(a)(3) of the Employee Retirement Income Security Act of 1974 (29 U.S.C. 1306(a)(3)) is amended—

(1) in subparagraph (A)—

(A) in clause (vi)—

(i) by inserting “, and before January 1, 2031” after “December 31, 2014,”; and

(ii) by striking “or” at the end;

(B) in clause (vii)—

(i) by moving the margin 2 ems to the left; and

(ii) in subclause (II), by striking the period and inserting “, or”; and

(C) by adding at the end the following:

“(viii) in the case of a multiemployer plan, for plan years beginning after December 31, 2030, \$52 for each individual who is a participant in such plan during the applicable plan year.”; and

(2) by adding at the end the following:

“(N) For each plan year beginning in a calendar year after 2031, there shall be substituted for the dollar amount specified in clause (viii) of subparagraph (A) an amount equal to the greater of—

“(i) the product derived by multiplying such dollar amount by the ratio of—

“(I) the national average wage index (as defined in section 209(k)(1) of the Social Security Act) for the first of the 2 calendar years preceding the calendar year in which such plan year begins, to

“(II) the national average wage index (as so defined) for 2029; and

“(ii) such dollar amount for plan years beginning in the preceding calendar year.

If the amount determined under this subparagraph is not a multiple of \$1, such product shall be rounded to the nearest multiple of \$1.”.

(d) AMENDMENTS TO INTERNAL REVENUE CODE OF 1986.—

(1) IN GENERAL.—Section 432(a) of the Internal Revenue Code of 1986 is amended—

(A) by striking “and” at the end of paragraph (2)(B),

(B) by striking the period at the end of paragraph (3)(B) and inserting “, and”, and

(C) by adding at the end the following new paragraph:

“(4) if the plan is an eligible multiemployer plan which is applying for or receiving special financial assistance under section 4262 of the Employee Retirement Income Security Act of 1974, the requirements of subsection (k) shall apply to the plan.”.

(2) PLANS RECEIVING SPECIAL FINANCIAL ASSISTANCE TO BE IN CRITICAL STATUS.—Section 432(b) of the Internal Revenue Code of 1986 is amended by adding at the end the following new paragraph:

“(7) PLANS RECEIVING SPECIAL FINANCIAL ASSISTANCE.—If an eligible multiemployer plan receiving special financial assistance under section 4262 of the Employee Retirement Income Security Act of 1974 meets the requirements of subsection (k)(2), notwithstanding the preceding paragraphs of this subsection, the plan shall be deemed to be in critical status for plan years beginning with the plan year in which the effective date for such assistance occurs and ending with the last plan year ending in 2051.”.

(3) RULES RELATING TO ELIGIBLE MULTIEMPLOYER PLANS.—Section 432 of the Internal Revenue Code of 1986 is amended by adding at the end the following new subsection:

“(k) RULES RELATING TO ELIGIBLE MULTIEMPLOYER PLANS.—

“(1) PLANS APPLYING FOR SPECIAL FINANCIAL ASSISTANCE.—In the case of an eligible multiemployer plan which applies for special financial assistance under section 4262 of such Act—

“(A) IN GENERAL.—Such application shall be submitted in accordance with the requirements of such section, including any guidance issued thereunder by the Pension Benefit Guaranty Corporation.

“(B) REINSTATEMENT OF SUSPENDED BENEFITS.—In the case of a plan for which a suspension of benefits has been approved under subsection (e)(9), the application shall describe the manner in which suspended benefits will be reinstated in accordance with paragraph (2)(A) and guidance issued by the Secretary if the plan receives special financial assistance.

“(C) AMOUNT OF FINANCIAL ASSISTANCE.—

“(i) IN GENERAL.—In determining the amount of special financial assistance to be specified in its application, an eligible multiemployer plan shall—

“(I) use the interest rate used by the plan in its most recently completed certification of plan status before January 1, 2021, provided that such interest rate does not exceed the interest rate limit, and

“(II) for other assumptions, use the assumptions that the plan used in its most recently completed certification of plan status before January 1, 2021, unless such assumptions are unreasonable.

“(ii) INTEREST RATE.—For purposes of clause (i), the interest rate limit is the rate specified in section 430(h)(2)(C)(iii) (disregarding modifications made under clause (iv) of such section) for the month in which the application for special financial assistance is filed by the eligible multiemployer plan or the 3 preceding months, with such specified rate increased by 200 basis points.

“(iii) CHANGES IN ASSUMPTIONS.—If a plan determines that use of one or more prior assumptions is unreasonable, the plan may propose in its application to change such assumptions, provided that the plan discloses such changes in its application and describes why such assumptions are no longer reasonable. The plan may not propose a change to the interest rate otherwise required under this subsection for eligibility or financial assistance amount.

“(D) PLANS APPLYING FOR PRIORITY CONSIDERATION.—In the case of a plan applying for special financial assistance under rules providing for temporary priority consideration, as provided in paragraph (4)(C), such plan’s application shall be submitted to the Secretary in addition to the Pension Benefit Guaranty Corporation.

“(2) PLANS RECEIVING SPECIAL FINANCIAL ASSISTANCE.—In the case of an eligible multiemployer plan receiving special financial assistance under section 4262 of the Employee Retirement Income Security Act of 1974—

“(A) REINSTATEMENT OF SUSPENDED BENEFITS.—The plan shall—

“(i) reinstate any benefits that were suspended under subsection (e)(9) or section 4245(a) of the Employee Retirement Income Security Act of 1974, effective as of the first month in which the effective date for the special financial assistance occurs, for participants and beneficiaries as of such month, and

“(ii) provide payments equal to the amount of benefits previously suspended to any participants or beneficiaries in pay status as of the effective date of the special financial assistance, payable, as determined by the plan—

“(I) as a lump sum within 3 months of such effective date; or

“(II) in equal monthly installments over a period of 5 years, commencing within 3 months of such effective date, with no adjustment for interest.

“(B) RESTRICTIONS ON THE USE OF SPECIAL FINANCIAL ASSISTANCE.—Special financial assistance received by the plan may be used to make benefit payments and pay plan expenses. Such assistance shall be segregated from other plan assets, and shall be invested by the plan in investment-grade bonds or other investments as permitted by

regulations or other guidance issued by the Pension Benefit Guaranty Corporation.

“(C) CONDITIONS ON PLANS RECEIVING SPECIAL FINANCIAL ASSISTANCE.—

“(i) IN GENERAL.—The Pension Benefit Guaranty Corporation, in consultation with the Secretary, may impose, by regulation, reasonable conditions on an eligible multiemployer plan receiving special financial assistance relating to increases in future accrual rates and any retroactive benefit improvements, allocation of plan assets, reductions in employer contribution rates, diversion of contributions and allocation of expenses to other benefit plans, and withdrawal liability.

“(ii) LIMITATION.—The Pension Benefit Guaranty Corporation shall not impose conditions on an eligible multiemployer plan as a condition of, or following receipt of, special financial assistance relating to—

“(I) any prospective reduction in plan benefits (including benefits that may be adjusted pursuant to subsection (e)(8)),

“(II) plan governance, including selection of, removal of, and terms of contracts with, trustees, actuaries, investment managers, and other service providers, or

“(III) any funding rules relating to the plan.

“(D) ASSISTANCE DISREGARDED FOR CERTAIN PURPOSES.—

“(i) FUNDING STANDARDS.—Special financial assistance received by the plan shall not be taken into account for determining contributions required under section 431.

“(ii) INSOLVENT PLANS.—If the plan becomes insolvent within the meaning of section 418E after receiving special financial assistance, the plan shall be subject to all rules applicable to insolvent plans.

“(E) INELIGIBILITY FOR SUSPENSION OF BENEFITS.—The plan shall not be eligible to apply for a new suspension of benefits under subsection (e)(9)(G).

“(3) ELIGIBLE MULTIEMPLOYER PLAN.—

“(A) IN GENERAL.—For purposes of this section, a multiemployer plan is an eligible multiemployer plan if—

“(i) the plan is in critical and declining status in any plan year beginning in 2020 through 2022,

“(ii) a suspension of benefits has been approved with respect to the plan under subsection (e)(9) as of the date of the enactment of this subsection;

“(iii) in any plan year beginning in 2020 through 2022, the plan is certified by the plan actuary to be in critical status, has a modified funded percentage of less than 40 percent, and has a ratio of active to inactive participants which is less than 2 to 3, or

“(iv) the plan became insolvent within the meaning of section 418E after December 16, 2014, and has remained so insolvent and has not been terminated as of the date of enactment of this subsection.

“(B) MODIFIED FUNDED PERCENTAGE.—For purposes of subparagraph (A)(iii), the term ‘modified funded percentage’ means the percentage equal to a fraction the numerator of which is current value of plan assets (as defined in section 3(26) of the Employee Retirement Income Security Act of 1974) and the denominator of which is current liabilities (as defined in section 431(c)(6)(D)).

“(4) COORDINATION WITH PENSION BENEFIT GUARANTY CORPORATION.—In prescribing the application process for eligible multiemployer plans to receive special financial assistance under section 4262 of the Employee Retirement Income Security Act of 1974 and reviewing applications of such plans, the Pension Benefit Guaranty Corporation shall coordinate with the Secretary in the following manner:

“(A) In the case of a plan which has suspended benefits under subsection (e)(9)—

“(i) in determining whether to approve the application, such corporation shall consult with the Secretary regarding the plan’s proposed method of reinstating benefits, as described in the plan’s application and in accordance with guidance issued by the Secretary, and

“(ii) such corporation shall consult with the Secretary regarding the amount of special financial assistance needed based on the projected funded status of the plan as of the last day of the plan year ending in 2051, whether the plan proposes to repay benefits over 5 years or as a lump sum, as required by paragraph (2)(A)(ii), and any other relevant factors, as determined by such corporation in consultation with the Secretary, to ensure the amount of assistance is sufficient to meet such requirement and is sufficient to pay benefits as required in section 4262(j)(1) of such Act.

“(B) In the case of any plan which proposes in its application to change the assumptions used, as provided in paragraph (1)(C)(iii), such corporation shall consult with the Secretary regarding such proposed change in assumptions.

“(C) If such corporation specifies in regulations or guidance that temporary priority consideration is available for plans which are insolvent within the meaning of section 418E or likely to become so insolvent or for plans which have suspended benefits under subsection (e)(9), or that availability is otherwise based on the funded status of the plan under this section, as permitted by section 4262(d) of such Act, such corporation shall consult with the Secretary regarding any granting of priority consideration to such plans.”

Page 572, strike line 8 and all that follows through “2021” on line 9 and insert “American Rescue Plan Act of 2021”.

Page 572, strike lines 17 through 19 and insert the following:

(c) EFFECTIVE DATE.—

(1) IN GENERAL.—The amendments made by this section shall apply with respect to plan years beginning after December 31, 2019.

(2) ELECTION NOT TO APPLY.—A plan sponsor may elect not to have the amendments made by this section apply to any plan year beginning before January 1, 2021, either (as specified in the election)—

(A) for all purposes for which such amendments apply, or

(B) solely for purposes of determining the adjusted funding target attainment percentage under sections 436 of the Internal Revenue Code of 1986 and 206(g) of the Employee Retirement Income Security Act of 1974 for such plan year.

A plan shall not be treated as failing to meet the requirements of sections 204(g) of such Act and 411(d)(6) of such Code solely by reason of an election under this paragraph.

Page 577, strike lines 2 through 3 and insert “December 20, 2019,”.

Page 577, starting on line 11, strike “the date of the enactment of this subsection” and insert “December 20, 2019,”.

Page 577, starting on line 25, strike “the date of the enactment of this subsection” and insert “December 20, 2019,”.

Page 579, starting on line 8, strike “the date of the enactment of this subsection.” and insert “December 20, 2019.”.

Page 583, strike lines 13 through 14 and insert “December 20, 2019,”.

Page 583, starting on line 22, strike “the date of the enactment of this subsection” and insert “December 20, 2019,”.

Page 584, starting on line 11, strike “the date of the enactment of this subsection” and insert “December 20, 2019,”.

Page 585, starting on line 20, strike “the date of the enactment of this subsection.” and insert “December 20, 2019.”.

Page 585, starting on line 23, strike “Notwithstanding any other provision of law or any regulation issued by the Pension Benefit Guaranty Corporation, in the case of a plan” and insert “In the case of a plan”.

Page 588, strike lines 4 through 15.

Page 588, line 16, strike “(5)” and insert “(3)”.

Page 588, line 19, strike “(6)” and insert “(4)”.

Page 588, line 22, strike “(7)” and insert “(5)”.

Page 589, line 1, strike “(8)” and insert “(6)”.

Page 589, line 4, strike “(9)” and insert “(7)”.

Page 589, strike lines 7 through 10.

Page 589, line 11, strike “(11)” and insert “(10)”.

Page 591, beginning on line 7, strike “the share” and all that follows through “fiscal year” on line 11 and insert “their respective needs”.

Page 592, strike lines 9 through 12.

Page 592, line 13, strike “(F)” and insert “(E)”.

Add after title IX the following new titles:

TITLE X—INTERNATIONAL AFFAIRS

SEC. 10001. DEPARTMENT OF STATE OPERATIONS.

In addition to amounts otherwise available, there is authorized and appropriated to the Secretary of State for fiscal year 2021, out

of any money in the Treasury not otherwise appropriated, \$204,000,000, to remain available until September 30, 2022, for necessary expenses of the Department of State to carry out the authorities, functions, duties, and responsibilities in the conduct of the foreign affairs of the United States, to prevent, prepare for, and respond to coronavirus domestically or internationally, which shall include maintaining Department of State operations.

SEC. 10002. UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT OPERATIONS.

In addition to amounts otherwise available, there is authorized and appropriated to the Administrator of the United States Agency for International Development for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, \$41,000,000, to remain available until September 30, 2022, to carry out the provisions of section 667 of the Foreign Assistance Act of 1961 (22 U.S.C. 2427) for necessary expenses of the United States Agency for International Development to prevent, prepare for, and respond to coronavirus domestically or internationally, and for other operations and maintenance requirements related to coronavirus.

SEC. 10003. GLOBAL RESPONSE.

(a) **IN GENERAL.**—In addition to amounts otherwise available, there is authorized and appropriated to the Secretary of State for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, \$8,675,000,000, to remain available until September 30, 2022, for necessary expenses to carry out the provisions of section 531 of chapter 4 of part II of the Foreign Assistance Act of 1961 (22 U.S.C. 2346) as health programs to prevent, prepare for, and respond to coronavirus, which shall include recovery from the impacts of such virus and shall be allocated as follows—

(1) \$905,000,000 to be made available to the United States Agency for International Development for global health activities to prevent, prepare for, and respond to coronavirus, which shall include a contribution to a multilateral vaccine development partnership to support epidemic preparedness;

(2) \$3,750,000,000 to be made available to the Department of State to support programs for the prevention, treatment, and control of HIV/AIDS in order to prevent, prepare for, and respond to coronavirus, including to mitigate the impact on such programs from coronavirus and support recovery from the impacts of the coronavirus, of which not less than \$3,500,000,000 shall be for a United States contribution to the Global Fund to Fight AIDS, Tuberculosis and Malaria;

(3) \$3,090,000,000 to be made available to the United States Agency for International Development to prevent, prepare for, and respond to coronavirus, which shall include support for international disaster relief, rehabilitation, and reconstruction, for health activities, and to meet emergency food security needs; and

(4) \$930,000,000 to be made available to prevent, prepare for, and respond to coronavirus, which shall include activities to address economic and stabilization requirements resulting from such virus.

(b) **WAIVER OF LIMITATION.**—Any contribution to the Global Fund to Fight AIDS, Tuberculosis and Malaria made pursuant to sub-

section (a)(2) shall be made available notwithstanding section 202(d)(4)(A)(i) of the United States Leadership Against HIV/AIDS, Tuberculosis, and Malaria Act of 2003 (22 U.S.C. 7622(d)(4)(A)(i)), and such contribution shall not be considered a contribution for the purpose of applying such section 202(d)(4)(A)(i).

(c) PERIOD OF AVAILABILITY.—Funds appropriated by this section shall remain available for one additional year if such funds are initially obligated before the expiration of the period of availability contained in subsection (a).

SEC. 10004. HUMANITARIAN RESPONSE.

(a) IN GENERAL.—In addition to amounts otherwise available, there is authorized and appropriated to the Secretary of State for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, \$500,000,000, to remain available until September 30, 2022, to carry out the provisions of section 2(a) and (b) of the Migration and Refugee Assistance Act of 1962 (22 U.S.C. 2601(a) and (b)) to prevent, prepare for, and respond to coronavirus.

(b) USE OF FUNDS.—Funds appropriated pursuant to this section shall not be made available for the costs of resettling refugees in the United States.

(c) PERIOD OF AVAILABILITY.—Funds appropriated by this section shall remain available for one additional year if such funds are initially obligated before the expiration of the period of availability contained in subsection (a).

SEC. 10005. MULTILATERAL ASSISTANCE.

In addition to amounts otherwise available, there is authorized and appropriated to the Secretary of State for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, \$580,000,000, to remain available until September 30, 2022, to carry out the provisions of section 301(a) of the Foreign Assistance Act of 1961 (22 U.S.C. 2221(a)) to prevent, prepare for, and respond to coronavirus, which shall include support for the priorities and objectives of the United Nations Global Humanitarian Response Plan COVID-19 through voluntary contributions to international organizations and programs administered by such organizations.

TITLE XI—COMMITTEE ON NATURAL RESOURCES

SEC. 1101. INDIAN AFFAIRS.

(a) IN GENERAL.—In addition to amounts otherwise made available, there is appropriated for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, \$900,000,000 to remain available until expended, pursuant to the Snyder Act (25 U.S.C. 13), of which—

- (1) \$100,000,000 shall be for Tribal housing improvement;
- (2) \$772,500,000 shall be for Tribal government services, public safety and justice, social services, child welfare assistance, and for other related expenses;
- (3) \$7,500,000 shall be for related Federal administrative costs and oversight; and
- (4) \$20,000,000 shall be to provide and deliver potable water.

(b) **EXCLUSIONS FROM CALCULATION.**—Funds appropriated under subsection (a) shall be excluded from the calculation of funds received by those Tribal governments that participate in the “Small and Needy” program.

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

SEC. 1102. UNITED STATES FISH AND WILDLIFE SERVICE.

(a) **INSPECTION, INTERDICTION, AND RESEARCH RELATED TO CERTAIN SPECIES AND COVID-19.**—In addition to amounts otherwise made available, there is appropriated for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, \$95,000,000 to remain available until expended, to carry out the provisions of the Fish and Wildlife Act of 1956 (16 U.S.C. 742a et seq.) and the Fish and Wildlife Coordination Act (16 U.S.C. 661 et seq.) through direct expenditure, contracts, and grants, of which—

(1) \$20,000,000 shall be for wildlife inspections, interdictions, investigations, and related activities, and for efforts to address wildlife trafficking;

(2) \$30,000,000 shall be for the care of captive species listed under the Endangered Species Act of 1973, for the care of rescued and confiscated wildlife, and for the care of Federal trust species in facilities experiencing lost revenues due to COVID-19; and

(3) \$45,000,000 shall be for research and extension activities to strengthen early detection, rapid response, and science-based management to address wildlife disease outbreaks before they become pandemics and strengthen capacity for wildlife health monitoring to enhance early detection of diseases that have capacity to jump the species barrier and pose a risk in the United States, including the development of a national wildlife disease database.

(b) **LACEY ACT PROVISIONS.**—In addition to amounts otherwise made available, there is appropriated for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, \$10,000,000, to remain available until expended, to carry out the provisions of section 42(a) of title 18, United States Code, and the Lacey Act Amendments of 1981 (16 U.S.C. 3371–3378) to identify and designate wildlife species, or larger taxonomic groups of species, as injurious under such provisions if they transmit a pathogen that could potentially pose a risk to human health and develop regulations to develop a process to make emergency listings for injurious species.

TITLE XII—COMMITTEE ON SCIENCE, SPACE, AND TECHNOLOGY

SEC. 12001. NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY.

In addition to amounts otherwise made available, there are appropriated to the National Institute of Standards and Technology for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, \$150,000,000, to remain available until September 30, 2022, to fund awards for research, development, and testbeds to prevent, prepare for, and respond to coronavirus. None of the funds provided by this section shall be subject to cost share requirements.

SEC. 12002. NATIONAL SCIENCE FOUNDATION.

In addition to amounts otherwise made available, there are appropriated to the National Science Foundation for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, \$600,000,000, to remain available until September 30, 2022, to fund or extend new and existing research grants, cooperative agreements, scholarships, fellowships, and apprenticeships, and related administrative expenses to prevent, prepare for, and respond to coronavirus.

At the end of the table of contents on page 10, add the following:

TITLE X—INTERNATIONAL AFFAIRS

- Sec. 10001. Department of State operations.
- Sec. 10002. United States agency for international development operations.
- Sec. 10003. Global response.
- Sec. 10004. Humanitarian response.
- Sec. 10005. Multilateral assistance.

TITLE XI—COMMITTEE ON NATURAL RESOURCES

- Sec. 1101. Indian affairs.
- Sec. 1102. United States Fish and Wildlife Service.

TITLE XII—COMMITTEE ON SCIENCE, SPACE, AND TECHNOLOGY

- Sec. 12001. National Institute of Standards and Technology.
- Sec. 12002. National Science Foundation.

