

## Calendar No. 416

116TH CONGRESS  
2D SESSION**H. R. 5687**

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IN THE SENATE OF THE UNITED STATES

FEBRUARY 10, 2020

Received; read the first time

FEBRUARY 11, 2020

Read the second time and placed on the calendar

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**AN ACT**

Making emergency supplemental appropriations for the fiscal year ending September 30, 2020, and for other purposes.

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

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Emergency Supple-  
5 mental Appropriations for Disaster Relief and Puerto Rico  
6 Disaster Tax Relief Act, 2020”.

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

8 The table of contents of this Act is as follows:

DIVISION A—EMERGENCY SUPPLEMENTAL APPROPRIATIONS FOR  
DISASTER RELIEF ACT, 2020

## DIVISION B—PUERTO RICO DISASTER TAX RELIEF ACT OF 2020

## DIVISION C—BUDGETARY EFFECTS

1 **SEC. 3. REFERENCES.**

2 Except as expressly provided otherwise, any reference  
3 to “this Act” contained in any division of this Act shall  
4 be treated as referring only to the provisions of that divi-  
5 sion.

6 **DIVISION A—EMERGENCY SUPPLE-**  
7 **MENTAL APPROPRIATIONS FOR DIS-**  
8 **ASTER RELIEF ACT, 2020**

9 That the following sums are appropriated, out of any  
10 money in the Treasury not otherwise appropriated, for the  
11 fiscal year ending September 30, 2020, and for other pur-  
12 poses, namely:

13 **TITLE I**14 **DEPARTMENT OF ENERGY**15 **ENERGY PROGRAMS**16 **CYBERSECURITY, ENERGY SECURITY, AND EMERGENCY**17 **RESPONSE**

18 For an additional amount for “Cybersecurity, Energy  
19 Security, and Emergency Response”, \$6,750,000, to re-  
20 main available until expended, for necessary expenses re-  
21 lated to providing technical assistance related to natural  
22 disasters in U.S. territories, including technical assistance  
23 related to electric grids: *Provided*, That such amount is  
24 designated by the Congress as being for an emergency re-

1 quirement pursuant to section 251(b)(2)(A)(i) of the Bal-  
 2 anced Budget and Emergency Deficit Control Act of 1985.

3 ELECTRICITY

4 For an additional amount for “Electricity”,  
 5 \$15,000,000 (increased by \$3,000,000), to remain avail-  
 6 able until expended, for necessary expenses related to pro-  
 7 viding technical assistance related to natural disasters in  
 8 U.S. territories, including technical assistance related to  
 9 electric grids: *Provided*, That such amount is designated  
 10 by the Congress as being for an emergency requirement  
 11 pursuant to section 251(b)(2)(A)(i) of the Balanced Budg-  
 12 et and Emergency Deficit Control Act of 1985.

13 TITLE II

14 DEPARTMENT OF EDUCATION

15 HURRICANE EDUCATION RECOVERY

16 (INCLUDING TRANSFER OF FUNDS)

17 For an additional amount for “Hurricane Education  
 18 Recovery” for necessary expenses related to the con-  
 19 sequences of earthquakes occurring in calendar years  
 20 2019 and 2020 as of the date of enactment of this Act  
 21 in those areas for which a major disaster or emergency  
 22 has been declared under section 401 or 501 of the Robert  
 23 T. Stafford Disaster Relief and Emergency Assistance Act  
 24 (42 U.S.C. 5170 and 5191) (referred to under this head-  
 25 ing as “covered disaster or emergency”), \$100,000,000

1 (increased by \$1,000,000), to remain available through  
2 September 30, 2022, for assisting in meeting the edu-  
3 cational needs of individuals affected by a covered disaster  
4 or emergency: *Provided*, That such assistance shall be pro-  
5 vided through any of the programs authorized under this  
6 heading in title VIII of subdivision 1 of division B of the  
7 Bipartisan Budget Act of 2018 (Public Law 115–123; 132  
8 Stat. 95), as amended by section 201 of this Act, as deter-  
9 mined by the Secretary of Education, and subject to the  
10 terms and conditions that applied to those programs, ex-  
11 cept that references to dates and school years in such Act  
12 shall be deemed to be the corresponding dates and school  
13 years for the covered disaster or emergency: *Provided fur-*  
14 *ther*, That the Secretary of Education may determine the  
15 amounts to be used for each such program and shall notify  
16 the Committees on Appropriations of the House of Rep-  
17 resentatives and the Senate of these amounts not later  
18 than 7 days prior to obligation: *Provided further*, That  
19 \$1,000,000 of the funds made available under this head-  
20 ing, to remain available until expended, shall be trans-  
21 ferred to the Office of the Inspector General of the De-  
22 partment of Education for oversight of activities sup-  
23 ported with funds appropriated under this heading, and  
24 up to \$500,000 of the funds made available under this  
25 heading shall be for program administration: *Provided fur-*

1 *ther*, That such amount is designated by the Congress as  
2 being for an emergency requirement pursuant to section  
3 251(b)(2)(A)(i) of the Balanced Budget and Emergency  
4 Deficit Control Act of 1985.

5 GENERAL PROVISIONS—THIS TITLE

6 SEC. 201. (a) The second proviso under the heading  
7 “Department of Education—Hurricane Education Recov-  
8 ery” under title VIII of subdivision 1 of division B of the  
9 Bipartisan Budget Act of 2018 (Public Law 115–123; 132  
10 Stat. 95) is amended—

11 (1) in paragraph (2)—

12 (A) in subparagraph (I), by striking “and”  
13 after the semicolon;

14 (B) in subparagraph (J) by inserting  
15 “and” at the end; and

16 (C) by adding at the end the following:

17 “(K) assistance provided to an eligible en-  
18 tity under paragraph (1)(A) that was affected  
19 by Hurricane Maria or earthquakes occurring  
20 in calendar years 2019 and 2020 as of the date  
21 of enactment of the ‘Emergency Supplemental  
22 Appropriations for Disaster Relief Act, 2020’,  
23 to assist with restarting school operations, in-  
24 cluding assistance provided to an eligible entity  
25 before the date of enactment of the ‘Emergency

1 Supplemental Appropriations for Disaster Re-  
2 lief Act, 2020’, may be used by the eligible enti-  
3 ty to pay the non-Federal share of a project de-  
4 scribed in section 406 of the Robert T. Stafford  
5 Disaster and Relief Emergency Act (42 U.S.C.  
6 5172), notwithstanding section 102(e)(3)(A) of  
7 title IV of division B of Public Law 109–148  
8 (119 Stat. 2794);”;

9 (2) in paragraph (9), by striking “and” after  
10 the semicolon;

11 (3) by redesignating paragraph (10) as para-  
12 graph (11); and

13 (4) by inserting after paragraph (9) the fol-  
14 lowing:

15 “(10) if the amount available under paragraph  
16 (3) is insufficient to meet the need for such assist-  
17 ance as demonstrated by applications submitted by  
18 eligible entities, the Secretary may use additional  
19 funds available under this heading to fully fund ap-  
20 proved applications; and”.

21 (b) Amounts repurposed pursuant to the amendments  
22 made by subsection (a) that were previously designated  
23 by the Congress as an emergency requirement pursuant  
24 to the Balanced Budget and Emergency Deficit Control  
25 Act of 1985 are designated by the Congress as being for

1 an emergency requirement pursuant to section  
2 251(b)(2)(A)(i) of the Balanced Budget and Emergency  
3 Deficit Control Act of 1985.

4 SEC. 202. (a) Amounts previously made available for  
5 activities authorized under “Department of Education—  
6 Hurricane Education Recovery” in title VIII of subdivi-  
7 sion 1 of division B of the Bipartisan Budget Act of 2018  
8 (Public Law 115–123; 132 Stat. 95) may be used to ad-  
9 dress unmet needs, as determined by the Secretary, for  
10 that heading in this Act and in the Additional Supple-  
11 mental Appropriations for Disaster Relief Act, 2019 (Pub-  
12 lic Law 116–20; 133 Stat. 890). In addition, any funds  
13 provided under the heading “Department of Education—  
14 Hurricane Education Recovery” in this Act that are allo-  
15 cated in response to a covered disaster or emergency may  
16 be used interchangeably and without limitation for the  
17 same activities related to Hurricanes Maria and Irma.

18 (b) Amounts repurposed pursuant to this section that  
19 were previously designated by the Congress, respectively,  
20 as an emergency requirement or as being for disaster relief  
21 pursuant to the Balanced Budget and Emergency Deficit  
22 Control Act are designated by the Congress as being for  
23 an emergency requirement pursuant to section  
24 251(b)(2)(A)(i) of the Balanced Budget and Emergency  
25 Deficit Control Act of 1985 or as being for disaster relief

1 pursuant to section 251(b)(2)(D) of the Balanced Budget  
2 and Emergency Deficit Control Act of 1985.

3 SEC. 203. Not later than 30 days after the date of  
4 enactment of this Act, the Secretary of Education shall  
5 provide a detailed spend plan of anticipated uses of funds  
6 made available in this title, including estimated personnel  
7 and administrative costs, to the Committees on Appropria-  
8 tions of the House of Representatives and the Senate: *Pro-*  
9 *vided*, That such plan shall be updated and submitted to  
10 the Committees on Appropriations of the House of Rep-  
11 resentatives and the Senate every 60 days until all funds  
12 are expended or expire.

13 SEC. 204. Section 392 of the Higher Education Act  
14 of 1965 (20 U.S.C. 1068a) is amended by adding at the  
15 end the following:

16 “(d) WAIVER AUTHORITY WITH RESPECT TO INSTI-  
17 TUTIONS LOCATED IN AN AREA AFFECTED BY HURRI-  
18 CANE MARIA.—

19 “(1) WAIVER AUTHORITY.—Notwithstanding  
20 any other provision of law, unless enacted with spe-  
21 cific reference to this section, for any affected insti-  
22 tution that was receiving assistance under this title  
23 at the time of a covered hurricane disaster, the Sec-  
24 retary shall, for each of the fiscal years 2020



1 through 2022 (and may, for each of the fiscal years  
2 2023 and 2024)—

3 “(A) waive—

4 “(i) the eligibility data requirements  
5 set forth in section 391(d);

6 “(ii) the wait-out period set forth in  
7 section 313(d);

8 “(iii) the allotment requirements  
9 under section 324; and

10 “(iv) the use of the funding formula  
11 developed pursuant to section 326(f)(3);

12 “(B) waive or modify any statutory or reg-  
13 ulatory provision to ensure that affected institu-  
14 tions that were receiving assistance under this  
15 title at the time of a covered hurricane disaster  
16 are not adversely affected by any formula cal-  
17 culation for fiscal year 2020 or for any of the  
18 four succeeding fiscal years, as necessary; and

19 “(C) make available to each affected insti-  
20 tution an amount that is not less than the  
21 amount made available to such institution  
22 under this title for fiscal year 2017, except that  
23 for any fiscal year for which the funds appro-  
24 priated for payments under this title are less  
25 than the appropriated level for fiscal year 2017,

1 the amount made available to such institutions  
2 shall be ratably reduced among the institutions  
3 receiving funds under this title.

4 “(2) DEFINITIONS.—In this subsection:

5 “(A) AFFECTED INSTITUTION.—The term  
6 ‘affected institution’ means an institution of  
7 higher education that—

8 “(i) is—

9 “(I) a part A institution (which  
10 term shall have the meaning given the  
11 term ‘eligible institution’ under sec-  
12 tion 312(b)); or

13 “(II) a part B institution, as  
14 such term is defined in section  
15 322(2), or as identified in section  
16 326(e);

17 “(ii) is located in a covered area af-  
18 fected by a hurricane disaster; and

19 “(iii) is able to demonstrate that, as a  
20 result of the impact of a covered hurricane  
21 disaster, the institution—

22 “(I) incurred physical damage;

23 “(II) has pursued collateral  
24 source compensation from insurance,  
25 the Federal Emergency Management

1 Agency, and the Small Business Ad-  
2 ministration, as appropriate; and

3 “(III) was not able to fully re-  
4 open in existing facilities or to fully  
5 reopen to the pre-hurricane enroll-  
6 ment levels during the 30-day period  
7 beginning on September 7, 2017.

8 “(B) COVERED AREA AFFECTED BY A  
9 HURRICANE DISASTER.—The term ‘covered area  
10 affected by a hurricane disaster’ means an area  
11 for which the President declared a major dis-  
12 aster under section 401 of the Robert T. Staf-  
13 ford Disaster Relief and Emergency Assistance  
14 Act (42 U.S.C. 5170) as a result of Hurricane  
15 Maria.

16 “(C) COVERED HURRICANE DISASTER.—  
17 The term ‘covered hurricane disaster’ means a  
18 major disaster that the President declared to  
19 exist, in accordance with section 401 of the  
20 Robert T. Stafford Disaster Relief and Emer-  
21 gency Assistance Act (42 U.S.C. 5170), and  
22 that was caused by Hurricane Maria or Hurri-  
23 cane Irma.”.

1 TITLE III  
2 DEPARTMENT OF TRANSPORTATION  
3 FEDERAL HIGHWAY ADMINISTRATION  
4 EMERGENCY RELIEF PROGRAM  
5 For an additional amount for the Emergency Relief  
6 Program as authorized under section 125 of title 23,  
7 United States Code, \$1,250,000,000, to remain available  
8 until expended: *Provided*, That such amount is designated  
9 by the Congress as being for an emergency requirement  
10 pursuant to section 251(b)(2)(A)(i) of the Balanced Budg-  
11 et and Emergency Deficit Control Act of 1985.

12 DEPARTMENT OF HOUSING AND URBAN  
13 DEVELOPMENT  
14 COMMUNITY PLANNING AND DEVELOPMENT  
15 COMMUNITY DEVELOPMENT FUND  
16 (INCLUDING TRANSFERS OF FUNDS)  
17 For an additional amount for “Community Develop-  
18 ment Fund”, \$2,000,000,000 (reduced by \$1,000,000)  
19 (increased by \$1,000,000), to remain available until ex-  
20 pended, for necessary expenses for activities authorized  
21 under title I of the Housing and Community Development  
22 Act of 1974 (42 U.S.C. 5301 et seq.) related to disaster  
23 relief, long-term recovery, restoration of infrastructure  
24 and housing, economic revitalization, and mitigation in the  
25 most impacted and distressed areas resulting from an

1 emergency declaration relating to earthquakes that oc-  
2 curred in 2020 or a declaration of a major disaster that  
3 occurred in 2020 pursuant to the Robert T. Stafford Dis-  
4 aster Relief and Emergency Assistance Act (42 U.S.C.  
5 5121 et seq.): *Provided*, That funds shall be awarded di-  
6 rectly to the State, unit of general local government, or  
7 Indian tribe (as such term is defined in section 102 of  
8 the Housing and Community Development Act of 1974)  
9 at the discretion of the Secretary: *Provided further*, That  
10 in determining the amount allocated under this heading  
11 for any grantee, the Secretary shall include an additional  
12 amount for mitigation that is not less than 45 percent of  
13 the amount allocated for such grantee for unmet needs:  
14 *Provided further*, That the Secretary shall allocate for  
15 grantees, based on the best available data, funds provided  
16 for assistance under this heading no later than 60 days  
17 after the date the disaster occurs, or the date of enactment  
18 of this Act, whichever is later: *Provided further*, That the  
19 Secretary may extend the deadline in the preceding pro-  
20 viso by an additional 30 days if the Secretary jointly cer-  
21 tifies with the Administrator of the Federal Emergency  
22 Management Agency for each such extension, that the  
23 Federal Emergency Management Agency has not made  
24 sufficient information available to the Secretary regarding  
25 relevant unmet recovery needs to make allocations in ac-

1 cordance with such deadlines: *Provided further*, That not  
2 later than 5 days after making any such certification, the  
3 Secretary shall transmit to the Committees on Appropria-  
4 tions of the House of Representatives and the Senate, and  
5 publish in the Federal Register such certification: *Pro-*  
6 *vided further*, That not later than 90 days after the alloca-  
7 tion of funds made to a grantee under this heading and  
8 before the Secretary obligates any of such funds for a  
9 grantee, the grantee shall submit a plan to the Secretary  
10 for approval detailing the proposed use of all funds, in-  
11 cluding criteria for eligibility and how the use of these  
12 funds will address long-term recovery and restoration of  
13 infrastructure and housing, economic revitalization, and  
14 mitigation in the most impacted and distressed areas: *Pro-*  
15 *vided further*, That the Secretary shall approve or dis-  
16 approve such plan not later than 60 days after submission  
17 of the plan to the Secretary, and shall immediately notify  
18 the applicant of the Secretary's decision: *Provided further*,  
19 That if the Secretary disapproves a plan, not later than  
20 3 days after such disapproval the Secretary shall inform  
21 the applicant in writing of (A) the reasons for disapproval,  
22 and (B) actions that the applicant could take to meet the  
23 criteria for approval: *Provided further*, That the Secretary  
24 shall, for a period of not less than 45 days following the  
25 date of disapproval, permit amendments to, or the resub-

1 mission of, any plan that is disapproved: *Provided further*,  
2 That the Secretary shall approve or disapprove a plan  
3 amendment not later than 30 days after receipt of such  
4 amendments or resubmission: *Provided further*, That the  
5 Secretary shall ensure that all grant agreements necessary  
6 for prompt disbursement of funds allocated to a grantee  
7 are executed no later than 60 days after the date of ap-  
8 proval of a grantee's plan: *Provided further*, That prior  
9 to making any grant of funds provided under this heading  
10 the Secretary, (1) must receive from the grantee informa-  
11 tion that allows the Secretary to certify that such grantee  
12 has in place proficient financial controls and procurement  
13 processes and has established adequate procedures to pre-  
14 vent any duplication of benefits as defined by section 312  
15 of the Robert T. Stafford Disaster Relief and Emergency  
16 Assistance Act (42 U.S.C. 5155), to ensure timely expend-  
17 iture of funds, to maintain comprehensive websites regard-  
18 ing all disaster recovery activities assisted with these  
19 funds, and to detect and prevent waste, fraud, and abuse  
20 of funds, and (2) shall certify in advance that such grantee  
21 has in place such controls, processes and procedure: *Pro-*  
22 *vided further*, That the Secretary shall not prohibit the  
23 use of funds made available under this heading for non-  
24 Federal share as authorized by section 105(a)(9) of the  
25 Housing and Community Development Act of 1974 (42

1 U.S.C. 5305(a)(9)): *Provided further*, That with the  
2 amounts made available under this heading, grantees may  
3 establish grant programs to assist small businesses for  
4 working capital purposes to aid in recovery: *Provided fur-*  
5 *ther*, That with respect to any such duplication of benefits,  
6 the Secretary shall act in accordance with section 1210  
7 of the Disaster Recovery Reform Act of 2018 (division D  
8 of Public Law 115–254; 132 Stat. 3442) and section 312  
9 of the Robert T. Stafford Disaster Relief and Emergency  
10 Assistance Act (42 U.S.C. 5155): *Provided further*, That  
11 the Secretary shall require grantees to maintain on a pub-  
12 lic website information, ensuring meaningful access for in-  
13 dividuals with limited English proficiency in accordance  
14 with the Final Guidance issued by the Department of  
15 Housing and Urban Development on January 22, 2007  
16 (72 Fed. Reg. 2732), containing common reporting cri-  
17 teria established by the Department that permits individ-  
18 uals and entities awaiting assistance and the general pub-  
19 lic to see how all grant funds are used, including copies  
20 of all relevant procurement documents, grantee adminis-  
21 trative contracts and details of ongoing procurement proc-  
22 esses, as determined by the Secretary: *Provided further*,  
23 That such funds may not be used for activities reimburs-  
24 able by, or for which funds have been made available by,  
25 the Federal Emergency Management Agency or the Army



1 Corps of Engineers: *Provided further*, That funds allocated  
2 under this heading shall not be considered relevant to the  
3 non-disaster formula allocations made pursuant to section  
4 106 of the Housing and Community Development Act of  
5 1974 (42 U.S.C. 5306): *Provided further*, That a State,  
6 unit of general local government, or Indian tribe may use  
7 up to 5 percent of its allocation for administrative costs:  
8 *Provided further*, That in administering the funds under  
9 this heading, the Secretary of Housing and Urban Devel-  
10 opment may waive, or specify alternative requirements for,  
11 any provision of any statute or regulation that the Sec-  
12 retary administers in connection with the obligation by the  
13 Secretary or the use by the recipient of these funds (except  
14 for any requirements related to fair housing, non-  
15 discrimination, labor standards, the environment, and any  
16 timelines specified under this heading), if the Secretary  
17 finds that good cause exists for the waiver or alternative  
18 requirement and such waiver or alternative requirement  
19 would not be inconsistent with the overall purpose of title  
20 I of the Housing and Community Development Act of  
21 1974: *Provided further*, That, notwithstanding the pre-  
22 ceding proviso, recipients of funds provided under this  
23 heading that use such funds to supplement Federal assist-  
24 ance provided under section 402, 403, 404, 406, 407,  
25 408(c)(4), or 502 of the Robert T. Stafford Disaster Re-

1 lief and Emergency Assistance Act (42 U.S.C. 5121 et  
2 seq.) may adopt, without review or public comment, any  
3 environmental review, approval, or permit performed by  
4 a Federal agency, and such adoption shall satisfy the re-  
5 sponsibilities of the recipient with respect to such environ-  
6 mental review, approval or permit: *Provided further*, That,  
7 notwithstanding section 104(g)(2) of the Housing and  
8 Community Development Act of 1974 (42 U.S.C.  
9 5304(g)(2)), the Secretary may, upon receipt of a request  
10 for release of funds and certification, immediately approve  
11 the release of funds for an activity or project assisted  
12 under this heading if the recipient has adopted an environ-  
13 mental review, approval or permit under the preceding  
14 proviso or the activity or project is categorically excluded  
15 from review under the National Environmental Policy Act  
16 of 1969 (42 U.S.C. 4321 et seq.): *Provided further*, That  
17 the Secretary shall publish via notice in the Federal Reg-  
18 ister any waiver, or alternative requirement, to any statute  
19 or regulation that the Secretary administers pursuant to  
20 title I of the Housing and Community Development Act  
21 of 1974 no later than 5 days before the effective date of  
22 such waiver or alternative requirement: *Provided further*,  
23 That of the amounts made available under this heading,  
24 up to \$5,000,000 shall be made available for capacity  
25 building and technical assistance, including assistance on

1 contracting and procurement processes, to support States,  
2 units of general local government, or Indian tribes (and  
3 their subrecipients) that receive allocations pursuant to  
4 this heading, or may receive similar allocations for disaster  
5 recovery in future appropriations Acts: *Provided further*,  
6 That of the amounts made available under this heading,  
7 up to \$2,500,000 shall be transferred, in aggregate, to  
8 “Department of Housing and Urban Development—Pro-  
9 gram Office Salaries and Expenses—Community Planning  
10 and Development” for necessary costs, including informa-  
11 tion technology costs, of administering and overseeing the  
12 obligation and expenditure of amounts under this heading:  
13 *Provided further*, That the amount specified in the pre-  
14 ceding proviso shall be combined with funds appropriated  
15 under the same heading in prior appropriations Acts with-  
16 out limitation: *Provided further*, That the Secretary shall  
17 transmit each certification made under the authorities  
18 provided in this Act to the Committees on Appropriations  
19 of the House of Representatives and the Senate no later  
20 than 3 days after making any such certification: *Provided*  
21 *further*, That such amount is designated by the Congress  
22 as being for an emergency requirement pursuant to sec-  
23 tion 251(b)(2)(A)(i) of the Balanced Budget and Emer-  
24 gency Deficit Control Act of 1985: *Provided further*, That  
25 amounts repurposed under this heading that were pre-

1 viously designated by the Congress as an emergency re-  
 2 quirement pursuant to the Balanced Budget and Emer-  
 3 gency Deficit Control Act are designated by the Congress  
 4 as an emergency requirement pursuant to section  
 5 251(b)(2)(A)(i) of the Balanced Budget and Emergency  
 6 Deficit Control Act of 1985.

## 7 GENERAL PROVISIONS—THIS TITLE

8 SEC. 301. For an additional amount for “Department  
 9 of Housing and Urban Development—Community Plan-  
 10 ning and Development—Community Development Fund”,  
 11 \$1,260,000,000 (increased by \$45,000,000), to remain  
 12 available until expended, which amounts shall be allocated  
 13 and used under the same authority and conditions as the  
 14 additional appropriations under the heading “Department  
 15 of Housing and Urban Development—Community Plan-  
 16 ning and Development—Community Development Fund”  
 17 of title XI of the Additional Supplemental Appropriations  
 18 for Disaster Relief Act, 2019 (Public Law 116–20; 133  
 19 Stat. 896): *Provided*, That not less than \$1,530,000,000  
 20 of the funds made available in this section and under the  
 21 heading “Department of Housing and Urban Develop-  
 22 ment—Community Planning and Development—Communi-  
 23 ty Development Fund” of title XI of the Additional Sup-  
 24 plemental Appropriations for Disaster Relief Act, 2019  
 25 (Public Law 116–20) shall be allocated to grantees, no

1 later than 60 days after the date of enactment of this Act,  
2 for mitigation activities in the most impacted and dis-  
3 tressed areas resulting from a major disaster that oc-  
4 curred in 2018 or 2019: *Provided further*, That such allo-  
5 cations shall be made in the same proportion that the  
6 amount of funds each grantee received under this section,  
7 under the heading “Department of Housing and Urban  
8 Development—Community Planning and Development—  
9 Community Development Fund” of title XI of the Addi-  
10 tional Supplemental Appropriations for Disaster Relief  
11 Act, 2019 (Public Law 116–20), and under the same  
12 heading in division I of Public Law 115–254 bears to the  
13 amount of all funds provided to all grantees that received  
14 allocations for disasters that occurred in 2018 or 2019:  
15 *Provided further*, That none of the funds made available  
16 under this section or under the heading “Department of  
17 Housing and Urban Development—Community Planning  
18 and Development—Community Development Fund” of  
19 title XI of the Additional Supplemental Appropriations for  
20 Disaster Relief Act, 2019 (Public Law 116–20) may be  
21 used for any part of a major disaster that was declared  
22 in 2020: *Provided further*, That in administering funds  
23 made available under this section and title XI of the Addi-  
24 tional Supplemental Appropriations for Disaster Relief  
25 Act, 2019 (Public Law 116–20), the fourth proviso under

1 the heading “Department of Housing and Urban Develop-  
2 ment—Community Planning and Development—Communi-  
3 ty Development Fund” in Public Law 116–20 and the  
4 first proviso of section 1102 of such Public Law shall have  
5 no force or effect: *Provided further*, That such amount is  
6 designated by the Congress as being for an emergency re-  
7 quirement pursuant to section 251(b)(2)(A)(i) of the Bal-  
8 anced Budget and Emergency Deficit Control Act of 1985:  
9 *Provided further*, That amounts repurposed by this section  
10 that were previously designated by the Congress as an  
11 emergency requirement or as being for disaster relief pur-  
12 suant to the Balanced Budget and Emergency Deficit  
13 Control Act are designated by the Congress as being for  
14 an emergency requirement pursuant to section  
15 251(b)(2)(A)(i) of the Balanced Budget and Emergency  
16 Deficit Control Act of 1985 or as being for disaster relief  
17 pursuant to section 251(b)(2)(D) of the Balanced Budget  
18 and Emergency Deficit Control Act of 1985.

19 SEC. 302. (a) Amounts previously made available for  
20 activities authorized under title I of the Housing and Com-  
21 munity Development Act of 1974 (42 U.S.C. 5301 et seq.)  
22 related to disaster relief, long-term recovery, restoration  
23 of infrastructure and housing, economic revitalization, and  
24 mitigation in the most impacted and distressed areas re-  
25 sulting from a major disaster, including funds provided

1 under the heading “Department of Housing and Urban  
2 Development—Community Planning and Development—  
3 Community Development Fund” in prior appropriations  
4 Acts, that were allocated in response to Hurricanes Irma  
5 and Maria, may be used interchangeably and without limi-  
6 tation for the same activities funded under the heading  
7 “Department of Housing and Urban Development—Com-  
8 munity Planning and Development—Community Develop-  
9 ment Fund” in this Act. In addition, any funds provided  
10 under the heading “Department of Housing and Urban  
11 Development—Community Planning and Development—  
12 Community Development Fund” in this Act may be used  
13 interchangeably and without limitation for the same activi-  
14 ties in the most impacted and distressed areas related to  
15 Hurricanes Irma and Maria.

16 (b)(1) Until the date on which the Secretary of Hous-  
17 ing and Urban Development publishes a Federal Register  
18 Notice implementing this provision—

19 (A) grantees may submit for approval by the  
20 Secretary of Housing and Urban Development re-  
21 vised plans for the use of funds related to Hurri-  
22 canes Irma and Maria that expand the eligible bene-  
23 ficiaries of existing programs contained in such pre-  
24 viously approved plans to include those activities  
25 funded under the heading “Department of Housing

1       and Urban Development—Community Planning and  
2       Development—Community Development Fund” in  
3       this Act; and

4               (B) approval of any such revised plans shall in-  
5       clude the execution of revised grant terms and con-  
6       ditions as necessary.

7               (2) Beginning on the date of the publication of  
8       the implementing Notice, any plan revisions shall  
9       follow the requirements contained in such Notice.

10       (c) Amounts repurposed by this section that were pre-  
11       viously designated by the Congress as an emergency re-  
12       quirement or as being for disaster relief pursuant to the  
13       Balanced Budget and Emergency Deficit Control Act are  
14       designated by the Congress as being for an emergency re-  
15       quirement pursuant to section 251(b)(2)(A)(i) of the Bal-  
16       anced Budget and Emergency Deficit Control Act of 1985  
17       or as being for disaster relief pursuant to section  
18       251(b)(2)(D) of the Balanced Budget and Emergency  
19       Deficit Control Act of 1985.

20       SEC. 303. For funds appropriated under the heading  
21       “Department of Housing and Urban Development—Com-  
22       munity Planning and Development—Community Develop-  
23       ment Fund” in subdivision 1 of division B of the Bipar-  
24       tisan Budget Act of 2018 (Public Law 115–123) or the  
25       Additional Supplemental Appropriations for Disaster Re-



1 lief Act, 2019 (Public Law 116–20), the Secretary shall  
2 execute all grant agreements for disbursement of funds  
3 allocated to a grantee no later than 60 days after the date  
4 of approval of a grantee’s plan for the use of funds: *Pro-*  
5 *vided*, That amounts repurposed by this section that were  
6 previously designated as an emergency requirement or as  
7 being for disaster relief pursuant to the Balanced Budget  
8 and Emergency Deficit Control Act of 1985 are des-  
9 ignated by the Congress as being for an emergency re-  
10 quirement pursuant to section 251(b)(2)(A)(i) of the Bal-  
11 anced Budget and Emergency Deficit Control Act of 1985  
12 or as being for disaster relief pursuant to section  
13 251(b)(2)(D) of the Balanced Budget and Emergency  
14 Deficit Control Act of 1985.

15 SEC. 304. (a) The Secretary of Housing and Urban  
16 Development, the Secretary of Energy, the Administrator  
17 of the Federal Emergency Management Agency, and other  
18 Federal partners, shall complete the interagency consulta-  
19 tion and coordination of Federal investments necessary for  
20 the Secretary of Housing and Urban Development to de-  
21 velop administrative requirements for funds provided for  
22 enhanced or improved electrical power systems under the  
23 heading “Department of Housing and Urban Develop-  
24 ment—Community Planning and Development—Commu-  
25 nity Development Fund” in title XI of subdivision 1 of

1 division B of the Bipartisan Budget Act of 2018 (Public  
2 Law 115–123) no later than 30 days after the date of  
3 enactment of this Act.

4 (b) With respect to amounts made available for en-  
5 hanced or improved electrical power systems under the  
6 heading “Department of Housing and Urban Develop-  
7 ment—Community Planning and Development—Commu-  
8 nity Development Fund” in title XI of subdivision 1 of  
9 division B of the Bipartisan Budget Act of 2018 (Public  
10 Law 115–123), the Secretary of Housing and Urban De-  
11 velopment shall publish in the Federal Register the alloca-  
12 tions to all eligible grantees, and the necessary administra-  
13 tive requirements applicable to such allocations no later  
14 than 60 days after the date of enactment of this Act.

15 (c) Amounts repurposed pursuant to this section that  
16 were previously designated by the Congress as an emer-  
17 gency requirement or as being for disaster relief pursuant  
18 to the Balanced Budget and Emergency Deficit Control  
19 Act of 1985 are designated by the Congress as being for  
20 an emergency requirement pursuant to section  
21 251(b)(2)(A)(i) of the Balanced Budget and Emergency  
22 Deficit Control Act of 1985 or as being for disaster relief  
23 pursuant to section 251(b)(2)(D) of the Balanced Budget  
24 and Emergency Deficit Control Act of 1985.

## 1 TITLE IV—GENERAL PROVISIONS—THIS ACT

2 SEC. 401. In addition to other amounts made avail-  
3 able by section 309 of division A of the Additional Supple-  
4 mental Appropriations for Disaster Relief Requirements  
5 Act, 2017 (Public Law 115–72; 131 Stat. 1229), and by  
6 section 104 of title I of the Additional Supplemental Ap-  
7 propriations for Disaster Relief Act, 2019 (Public Law  
8 116–20; 133 Stat. 874), there is appropriated to the Sec-  
9 retary, out of any moneys in the Treasury not otherwise  
10 appropriated, for the fiscal year ending September 30,  
11 2020, \$40,000,000 (increased by \$170,000,000) to pro-  
12 vide a grant to the Commonwealth of Puerto Rico for dis-  
13 aster nutrition assistance in response to a major earth-  
14 quake disaster or emergency designated by the President  
15 under the Robert T. Stafford Disaster Relief and Emer-  
16 gency Assistance Act (42 U.S.C. 5121 et seq.): *Provided*,  
17 That the funds made available to the Commonwealth of  
18 Puerto Rico under this section shall remain available for  
19 obligation by the Commonwealth until September 30,  
20 2021, and shall be in addition to funds otherwise made  
21 available: *Provided further*, That such amount is des-  
22 ignated by the Congress as being for an emergency re-  
23 quirement pursuant to section 251(b)(2)(A)(i) of the Bal-  
24 anced Budget and Emergency Deficit Control Act of 1985.

1        SEC. 402. (a) Section 20601 of the Bipartisan Budg-  
2 et Act of 2018 (Public Law 115–123) is amended by strik-  
3 ing “and DR–4335–USVI” and inserting “DR–4335–  
4 USVI, and for all major disasters declared under the Rob-  
5 ert T. Stafford Disaster Relief and Emergency Assistance  
6 Act (42 U.S.C. 5121 et seq.) for Puerto Rico or the  
7 United States Virgin Islands during calendar year 2020”.

8        (b) Subsection (a) shall be applied as if it were in  
9 effect beginning on January 1, 2020.

10       (c) Amounts repurposed by this section and the  
11 amendments made by this section that were previously  
12 designated by the Congress as an emergency requirement  
13 or as being for disaster relief pursuant to the Balanced  
14 Budget and Emergency Deficit Control Act of 1985 are  
15 designated by the Congress as being for an emergency re-  
16 quirement pursuant to section 251(b)(2)(A)(i) of the Bal-  
17 anced Budget and Emergency Deficit Control Act of 1985  
18 or as being for disaster relief pursuant to section  
19 251(b)(2)(D) of the Balanced Budget and Emergency  
20 Deficit Control Act of 1985.

21       SEC. 403. Each amount appropriated or made avail-  
22 able by this Act is in addition to amounts otherwise appro-  
23 priated for the fiscal year involved.

1        SEC. 404. No part of any appropriation contained in  
2 this Act shall remain available for obligation beyond the  
3 current fiscal year unless expressly so provided herein.

4        SEC. 405. Unless otherwise provided for by this Act,  
5 the additional amounts appropriated by this Act to appro-  
6 priations accounts shall be available under the authorities  
7 and conditions applicable to such appropriations accounts  
8 for fiscal year 2020.

9        SEC. 406. Each amount designated in this Act by the  
10 Congress as being for an emergency requirement pursuant  
11 to section 251(b)(2)(A)(i) of the Balanced Budget and  
12 Emergency Deficit Control Act of 1985 shall be available  
13 (or rescinded or transferred, if applicable) only if the  
14 President subsequently so designates all such amounts  
15 and transmits such designations to the Congress.

16       SEC. 407. Any amount appropriated by this Act, des-  
17 ignated by the Congress as an emergency requirement  
18 pursuant to section 251(b)(2)(A)(i) of the Balanced Budg-  
19 et and Emergency Deficit Control Act of 1985 and subse-  
20 quently so designated by the President, and transferred  
21 pursuant to transfer authorities provided by this Act shall  
22 retain such designation.

23       This division may be cited as the “Emergency Sup-  
24 plemental Appropriations for Disaster Relief Act, 2020”.

1 **DIVISION B—PUERTO RICO DISASTER TAX**  
2 **RELIEF ACT OF 2020**

3 SHORT TITLE

4 SEC. 101. This division may be cited as the “Puerto  
5 Rico Disaster Tax Relief Act of 2020”.

6 QUALIFIED PUERTO RICO DISASTER ZONE DEFINED

7 SEC. 102. For purposes of this division, the term  
8 “qualified Puerto Rico disaster zone” means any area—

9 (1) with respect to which a major disaster was  
10 declared by the President under section 401 of the  
11 Robert T. Stafford Disaster Relief and Emergency  
12 Assistance Act by reason of the earthquakes occur-  
13 ring in or near Puerto Rico beginning on December  
14 28, 2019, and ending on the date which is 60 days  
15 after the date of the enactment of this Act, and

16 (2) which was determined by the President to  
17 warrant individual or individual and public assist-  
18 ance from the Federal Government under such Act  
19 by reason of such earthquakes.

20 CHILD TAX CREDIT FOR PUERTO RICO AND OTHER  
21 POSSESSIONS OF THE UNITED STATES

22 SEC. 103. (a) PUERTO RICO.—

23 (1) SAME TREATMENT OF FAMILIES IN PUERTO  
24 RICO WITH ONE CHILD OR TWO CHILDREN THAT IS  
25 CURRENTLY PROVIDED TO FAMILIES IN PUERTO  
26 RICO WITH THREE OR MORE CHILDREN.—Section

1       24(d) of the Internal Revenue Code of 1986 is  
2       amended by adding at the end the following new  
3       paragraph:

4               “(4) RESIDENTS OF PUERTO RICO.—In the case  
5       of an individual who is a bona fide resident of Puer-  
6       to Rico (within the meaning of section 937(a)) for  
7       the taxable year, paragraph (1)(B)(ii) shall be ap-  
8       plied by substituting ‘1 or more qualifying children’  
9       for ‘3 or more qualifying children’.”.

10              (2) EFFECTIVE DATE.—The amendment made  
11       by paragraph (1) shall apply to taxable years begin-  
12       ning after December 31, 2019.

13              (b) MIRROR CODE POSSESSIONS.—The Secretary of  
14       the Treasury shall pay to each possession of the United  
15       States with a mirror code tax system amounts equal to  
16       the loss to that possession by reason of the application  
17       of section 24 of the Internal Revenue Code of 1986 with  
18       respect to taxable years beginning after 2019. Such  
19       amounts shall be determined by the Secretary of the  
20       Treasury based on information provided by the govern-  
21       ment of the respective possession.

22              (c) AMERICAN SAMOA.—The Secretary of the Treas-  
23       ury shall pay to American Samoa amounts estimated by  
24       the Secretary of the Treasury as being equal to the aggre-  
25       gate benefits that would have been provided to the resi-

1 dents of American Samoa by reason of the application of  
2 section 24 of such Code for taxable years beginning after  
3 2019 if the provisions of such section had been in effect  
4 in American Samoa. The preceding sentence shall not  
5 apply unless American Samoa has a plan, which has been  
6 approved by the Secretary of the Treasury, under which  
7 American Samoa will promptly distribute such payments  
8 to the residents of American Samoa in a manner which  
9 replicates to the greatest degree practicable the benefits  
10 that would have been so provided to each such resident.

11 (d) DEFINITIONS AND SPECIAL RULES.—

12 (1) IN GENERAL.—No credit shall be allowed  
13 against United States income taxes for any taxable  
14 year under section 24 of the Internal Revenue Code  
15 of 1986 to any person—

16 (A) to whom a credit is allowed against  
17 taxes imposed by a possession with a mirror  
18 code tax system by reason of the application of  
19 section 24 of such Code in such possession for  
20 such taxable year, or

21 (B) who is eligible for a payment under a  
22 plan described in subsection (c) with respect to  
23 such taxable year.

24 (2) MIRROR CODE TAX SYSTEM.—For purposes  
25 of this section, the term “mirror code tax system”



1 means, with respect to any possession of the United  
 2 States, the income tax system of such possession if  
 3 the income tax liability of the residents of such pos-  
 4 session under such system is determined by ref-  
 5 erence to the income tax laws of the United States  
 6 as if such possession were the United States.

7 (3) TREATMENT OF PAYMENTS.—For purposes  
 8 of section 1324(b)(2) of title 31, United States  
 9 Code, the payments under subsections (b) and (c)  
 10 shall be treated in the same manner as a refund due  
 11 from the credit allowed under section 24 of the In-  
 12 ternal Revenue Code of 1986.

13 APPLICATION OF EARNED INCOME TAX CREDIT IN  
 14 POSSESSIONS OF THE UNITED STATES

15 SEC. 104. (a) IN GENERAL.—Chapter 77 of the In-  
 16 ternal Revenue Code of 1986 is amended by adding at the  
 17 end the following new section:

18 **“SEC. 7529. APPLICATION OF EARNED INCOME TAX CREDIT**  
 19 **TO POSSESSIONS OF THE UNITED STATES.**

20 “(a) PUERTO RICO.—

21 “(1) IN GENERAL.—With respect to calendar  
 22 year 2021 and each calendar year thereafter, the  
 23 Secretary shall, except as otherwise provided in this  
 24 subsection, make payments to Puerto Rico equal  
 25 to—

1           “(A) the specified matching amount for  
2           such calendar year, plus

3           “(B) in the case of calendar years 2021  
4           through 2025, the lesser of—

5           “(i) the expenditures made by Puerto  
6           Rico during such calendar year for edu-  
7           cation efforts with respect to individual  
8           taxpayers and tax return preparers relat-  
9           ing to the earned income tax credit, or

10          “(ii) \$1,000,000.

11          “(2) REQUIREMENT TO REFORM EARNED IN-  
12          COME TAX CREDIT.—The Secretary shall not make  
13          any payments under paragraph (1) with respect to  
14          any calendar year unless Puerto Rico has in effect  
15          an earned income tax credit for taxable years begin-  
16          ning in or with such calendar year which (relative to  
17          the earned income tax credit which was in effect for  
18          taxable years beginning in or with calendar year  
19          2019) increases the percentage of earned income  
20          which is allowed as a credit for each group of indi-  
21          viduals with respect to which such percentage is sep-  
22          arately stated or determined in a manner designed  
23          to substantially increase workforce participation.

24          “(3) SPECIFIED MATCHING AMOUNT.—For pur-  
25          poses of this subsection—

1           “(A) IN GENERAL.—The term ‘specified  
2 matching amount’ means, with respect to any  
3 calendar year, the lesser of—

4           “(i) the excess (if any) of—

5           “(I) the cost to Puerto Rico of  
6 the earned income tax credit for tax-  
7 able years beginning in or with such  
8 calendar year, over

9           “(II) the base amount for such  
10 calendar year, or

11           “(ii) the product of 3, multiplied by  
12 the base amount for such calendar year.

13           “(B) BASE AMOUNT.—

14           “(i) BASE AMOUNT FOR 2021.—In the  
15 case of calendar year 2021, the term ‘base  
16 amount’ means the greater of—

17           “(I) the cost to Puerto Rico of  
18 the earned income tax credit for tax-  
19 able years beginning in or with cal-  
20 endar year 2019 (rounded to the  
21 nearest multiple of \$1,000,000), or

22           “(II) \$200,000,000.

23           “(ii) INFLATION ADJUSTMENT.—In  
24 the case of any calendar year after 2021,  
25 the term ‘base amount’ means the dollar

1 amount determined under clause (i) in-  
2 creased by an amount equal to—

3 “(I) such dollar amount, multi-  
4 plied by—

5 “(II) the cost-of-living adjust-  
6 ment determined under section 1(f)(3)  
7 for such calendar year, determined by  
8 substituting ‘calendar year 2020’ for  
9 ‘calendar year 2016’ in subparagraph  
10 (A)(ii) thereof.

11 Any amount determined under this clause  
12 shall be rounded to the nearest multiple of  
13 \$1,000,000.

14 “(4) RULES RELATED TO PAYMENTS AND RE-  
15 PORTS.—

16 “(A) TIMING OF PAYMENTS.—The Sec-  
17 retary shall make payments under paragraph  
18 (1) for any calendar year—

19 “(i) after receipt of the report de-  
20 scribed in subparagraph (B) for such cal-  
21 endar year, and

22 “(ii) except as provided in clause (i),  
23 within a reasonable period of time before  
24 the due date for individual income tax re-  
25 turns (as determined under the laws of

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

3 “(B) ANNUAL REPORTS.—With respect to  
4 calendar year 2021 and each calendar year  
5 thereafter, Puerto Rico shall provide to the Sec-  
6 retary a report which shall include—

7 “(i) an estimate of the costs described  
8 in paragraphs (1)(B)(i) and (3)(A)(i)(I)  
9 with respect to such calendar year, and

10 “(ii) a statement of such costs with  
11 respect to the preceding calendar year.

12 “(C) ADJUSTMENTS.—

13 “(i) IN GENERAL.—In the event that  
14 any estimate of an amount is more or less  
15 than the actual amount as later deter-  
16 mined and any payment under paragraph  
17 (1) was determined on the basis of such  
18 estimate, proper payment shall be made  
19 by, or to, the Secretary (as the case may  
20 be) as soon as practicable after the deter-  
21 mination that such estimate was inac-  
22 curate. Proper adjustment shall be made in  
23 the amount of any subsequent payments  
24 made under paragraph (1) to the extent  
25 that proper payment is not made under the

1 preceding sentence before such subsequent  
2 payments.

3 “(ii) ADDITIONAL REPORTS.—The  
4 Secretary may require such additional peri-  
5 odic reports of the information described in  
6 subparagraph (B) as the Secretary deter-  
7 mines appropriate to facilitate timely ad-  
8 justments under clause (i).

9 “(D) DETERMINATION OF COST OF  
10 EARNED INCOME TAX CREDIT.—For purposes  
11 of this subsection, the cost to Puerto Rico of  
12 the earned income tax credit shall be deter-  
13 mined by the Secretary on the basis of the laws  
14 of Puerto Rico and shall include reductions in  
15 revenues received by Puerto Rico by reason of  
16 such credit and refunds attributable to such  
17 credit, but shall not include any administrative  
18 costs with respect to such credit.

19 “(b) POSSESSIONS WITH MIRROR CODE TAX SYS-  
20 TEMS.—

21 “(1) IN GENERAL.—With respect to calendar  
22 year 2021 and each calendar year thereafter, the  
23 Secretary shall, except as otherwise provided in this  
24 subsection, make payments to the Virgin Islands,

1 Guam, and the Commonwealth of the Northern Mar-  
2 iana Islands equal to—

3 “(A) 75 percent of the cost to such posses-  
4 sion of the earned income tax credit for taxable  
5 years beginning in or with such calendar year,  
6 plus

7 “(B) in the case of calendar years 2021  
8 through 2025, the lesser of—

9 “(i) the expenditures made by such  
10 possession during such calendar year for  
11 education efforts with respect to individual  
12 taxpayers and tax return preparers relat-  
13 ing to such earned income tax credit, or

14 “(ii) \$50,000.

15 “(2) APPLICATION OF CERTAIN RULES.—Rules  
16 similar to the rules of subparagraphs (A), (B), (C),  
17 and (D) of subsection (a)(4) shall apply for purposes  
18 of this subsection.

19 “(c) AMERICAN SAMOA.—

20 “(1) IN GENERAL.—With respect to calendar  
21 year 2021 and each calendar year thereafter, the  
22 Secretary shall, except as otherwise provided in this  
23 subsection, make payments to American Samoa  
24 equal to—

25 “(A) the lesser of—

1 “(i) 75 percent of the cost to Amer-  
2 ican Samoa of the earned income tax cred-  
3 it for taxable years beginning in or with  
4 such calendar year, or

5 “(ii) \$12,000,000, plus

6 “(B) in the case of calendar years 2021  
7 through 2025, the lesser of—

8 “(i) the expenditures made by Amer-  
9 ican Samoa during such calendar year for  
10 education efforts with respect to individual  
11 taxpayers and tax return preparers relat-  
12 ing to such earned income tax credit, or

13 “(ii) \$50,000.

14 “(2) REQUIREMENT TO ENACT AND MAINTAIN  
15 AN EARNED INCOME TAX CREDIT.—The Secretary  
16 shall not make any payments under paragraph (1)  
17 with respect to any calendar year unless American  
18 Samoa has in effect an earned income tax credit for  
19 taxable years beginning in or with such calendar  
20 year which allows a refundable tax credit to individ-  
21 uals on the basis of the taxpayer’s earned income  
22 which is designed to substantially increase workforce  
23 participation.

24 “(3) INFLATION ADJUSTMENT.—In the case of  
25 any calendar year after 2021, the \$12,000,000



1 amount in paragraph (1)(A)(ii) shall be increased by  
 2 an amount equal to—

3 “(A) such dollar amount, multiplied by—

4 “(B) the cost-of-living adjustment deter-  
 5 mined under section 1(f)(3) for such calendar  
 6 year, determined by substituting ‘calendar year  
 7 2020’ for ‘calendar year 2016’ in subparagraph  
 8 (A)(ii) thereof.

9 Any increase determined under this clause shall be  
 10 rounded to the nearest multiple of \$100,000.

11 “(4) APPLICATION OF CERTAIN RULES.—Rules  
 12 similar to the rules of subparagraphs (A), (B), (C),  
 13 and (D) of subsection (a)(4) shall apply for purposes  
 14 of this subsection.

15 “(d) TREATMENT OF PAYMENTS.—For purposes of  
 16 section 1324 of title 31, United States Code, the payments  
 17 under this section shall be treated in the same manner  
 18 as a refund due from a credit provision referred to in sub-  
 19 section (b)(2) of such section.”.

20 (b) CLERICAL AMENDMENT.—The table of sections  
 21 for chapter 77 of such Code is amended by adding at the  
 22 end the following new item:

“Sec. 7529. Application of earned income tax credit to possessions of the  
 United States.”.

7 (b) QUALIFIED PUERTO RICO DISASTER ZONES  
8 TREATED AS DIFFICULT DEVELOPMENT AREAS.—

(2) QUALIFIED BUILDING.—For purposes of this subsection, the term “qualified building” means any building which is allocated a housing credit dollar amount during calendar year 2020 or 2021.

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1 meaning when used in this section as when used in  
2 such section 42.

3 NEW MARKETS TAX CREDIT ALLOCATIONS FOR PUERTO  
4 RICO

5 SEC. 106. (a) IN GENERAL.—For purposes of section  
6 45D of the Internal Revenue Code of 1986—

7 (1) the new markets tax credit limitation other-  
8 wise determined under subsection (f)(1) thereof for  
9 each of 2020 and 2021 shall be increased by  
10 \$500,000,000, to be allocated among specified com-  
11 munity development entities to make qualified low-  
12 income community investments in Puerto Rico, and

13 (2) section 45D(f)(3) shall be applied—

14 (A) separately with respect to the amounts  
15 of the increases under paragraph (1), and

16 (B) solely with respect to the amounts of  
17 the increases described in subparagraph (A),  
18 the last sentence of such section shall not pre-  
19 vent such amounts from being carried to cal-  
20 endar year 2026.

21 (b) SPECIFIED COMMUNITY DEVELOPMENT ENTI-  
22 TIES.—For purposes of this section, the term “specified  
23 community development entity” means any qualified com-  
24 munity development entity if such entity has a history of  
25 making qualified low-income community investments in  
26 federally declared disaster areas or Puerto Rico.

1 (c) OTHER DEFINITIONS.—Terms used in this sec-  
 2 tion which are also used in section 45D of the Internal  
 3 Revenue Code of 1986 shall have the same meaning when  
 4 used in this section as when used in such section 45D.

5 COVER OVER OF DISTILLED SPIRITS TAXES

6 SEC. 107. (a) REPEAL OF LIMITATION ON COVER  
 7 OVER OF DISTILLED SPIRITS TAXES TO PUERTO RICO  
 8 AND VIRGIN ISLANDS.—

9 (1) IN GENERAL.—Section 7652 of the Internal  
 10 Revenue Code of 1986 is amended by striking sub-  
 11 section (f) and by redesignating subsections (g) and  
 12 (h) as subsections (f) and (g), respectively.

13 (2) CONFORMING AMENDMENT.—Section  
 14 7652(f)(1) of such Code, as redesignated by para-  
 15 graph (1), is amended by—

16 (A) striking subparagraph (B), and

17 (B) by striking “as if—” and all that fol-  
 18 lows through “the use and tax” and inserting  
 19 “as if the use and tax”.

20 (3) EFFECTIVE DATE.—The amendments made  
 21 by this subsection shall apply to distilled spirits  
 22 brought into the United States after December 31,  
 23 2019.

24 (b) TRANSFER TO PUERTO RICO CONSERVATION  
 25 TRUST FUND OF PORTION OF PUERTO RICO RUM COVER  
 26 OVER.—

1           (1) IN GENERAL.—Section 7652(e) of the Inter-  
2       nal Revenue Code of 1986 is amended by redesignig-  
3       nating paragraphs (3), (4), and (5) as paragraphs  
4       (4), (5), and (6), respectively, and by inserting after  
5       paragraph (2) the following new paragraph:

6           “(2) TRANSFER TO PUERTO RICO CONSERVA-  
7       TION TRUST FUND OF PORTION OF RUM COVER  
8       OVER.—

9           “(A) IN GENERAL.—From any amount  
10       otherwise required to be covered over to the  
11       treasury of Puerto Rico under this section with  
12       respect to taxes collected on rum under section  
13       5001(a)(1) or subsection (a) of this section, the  
14       Secretary of the Treasury shall transfer to the  
15       Puerto Rico Conservation Trust Fund an  
16       amount equal to \$0.46 per proof gallon of rum  
17       to which such cover over is attributable. Any  
18       amount transferred under the preceding sen-  
19       tence shall be treated for purposes of this sec-  
20       tion (other than this paragraph) as having been  
21       covered over to the treasury of Puerto Rico.

22           “(B) PUERTO RICO CONSERVATION TRUST  
23       FUND.—For purposes of this section, the term  
24       ‘Puerto Rico Conservation Trust Fund’ means  
25       the fund established pursuant to a Memo-

1           randum of Understanding between the United  
 2           States Department of the Interior and the  
 3           Commonwealth of Puerto Rico, dated December  
 4           24, 1968.”.

5           (2) EFFECTIVE DATE.—The amendments made  
 6           by this section shall apply to rum brought into the  
 7           United States after December 31, 2019.

8           (c) COVER OVER DETERMINED WITHOUT REGARD  
 9           TO CERTAIN RATE REDUCTIONS.—

10           (1) IN GENERAL.—Section 7652 of the Internal  
 11           Revenue Code of 1986, as amended by subsection  
 12           (a)(1), is amended by adding at the end the fol-  
 13           lowing new subsection:

14           “(h) COVER OVER DETERMINED WITHOUT REGARD  
 15           TO CERTAIN RATE REDUCTIONS.—For purposes of sub-  
 16           sections (a)(3), (b)(3), and (e), the amount of taxes im-  
 17           posed and collected under section 5001(a)(1) shall be de-  
 18           termined without regard to section 5001(c).”.

19           (2) CONFORMING AMENDMENT.—Section  
 20           7652(e) of such Code, as amended by subsection  
 21           (b)(1), is amended by striking paragraph (6).

22           (3) EFFECTIVE DATE.—The amendments made  
 23           by this subsection shall take effect as if included in  
 24           section 13807 of Public Law 115–97.

1 EMPLOYEE RETENTION CREDIT WITH RESPECT TO INDIVIDUALS  
2 EMPLOYED IN THE QUALIFIED PUERTO  
3 RICO DISASTER ZONE

4 SEC. 108. (a) IN GENERAL.—The Secretary of the  
5 Treasury shall pay to Puerto Rico the amount determined  
6 under subsection (b) for the purpose of providing an em-  
7 ployee retention credit with respect to individuals em-  
8 ployed in a qualified Puerto Rico disaster zone (as defined  
9 in section 102). The preceding sentence shall not apply  
10 unless Puerto Rico has a plan for implementing such em-  
11 ployee retention credit—

12 (1) which is similar to the plan approved under  
13 section 504(d)(1)(B) of the Disaster Tax Relief and  
14 Airport and Airway Extension Act of 2017,

15 (2) under which Puerto Rico will promptly dis-  
16 tribute such payments to its residents, and

17 (3) which has been approved by the Secretary  
18 of the Treasury for purposes of this section.

19 (b) DETERMINATION OF PAYMENT AMOUNT.—

20 (1) IN GENERAL.—The amount determined  
21 under this subsection is the product of—

22 (A) the aggregate amount of payments  
23 made under section 504(d)(1)(B) of the Dis-  
24 aster Tax Relief and Airport and Airway Exten-  
25 sion Act of 2017, multiplied by

1 (B) the population adjustment ratio.

2 (2) POPULATION ADJUSTMENT RATIO.—For  
3 purposes of this subsection, the term population ad-  
4 justment ratio means the ratio of—

5 (A) the number of individuals estimated by  
6 the Secretary of the Treasury to have been  
7 present in the qualified Puerto Rico disaster  
8 zone (as defined in section 102), over

9 (B) the number of individuals estimated by  
10 the Secretary of the Treasury to have been  
11 present in the Hurricane Maria disaster zone  
12 (as defined in section 501(c) of the Disaster  
13 Tax Relief and Airport and Airway Extension  
14 Act of 2017).

15 (c) REPORT TO CONGRESS.—Not later than 90 days  
16 after substantially all of the employee retention credits  
17 under this section have been paid or allowed to taxpayers  
18 in Puerto Rico, the Secretary of the Treasury of Puerto  
19 Rico shall submit a written report to Congress docu-  
20 menting the implementation of such credits.

## 21 **DIVISION C—BUDGETARY EFFECTS**

### 22 BUDGETARY EFFECTS

23 SEC. 101. (a) IN GENERAL.—The budgetary effects  
24 of division B and each succeeding division shall not be en-



1 tered on either PAYGO scorecard maintained pursuant to  
 2 section 4(d) of the Statutory Pay-As-You-Go Act of 2010.

3 (b) SENATE PAYGO SCORECARDS.—The budgetary  
 4 effects of division B and each succeeding division shall not  
 5 be entered on any PAYGO scorecard maintained for pur-  
 6 poses of section 4106 of H. Con. Res. 71 (115th Con-  
 7 gress).

8 (c) CLASSIFICATION OF BUDGETARY EFFECTS.—  
 9 Notwithstanding Rule 3 of the Budget Scorekeeping  
 10 Guidelines set forth in the joint explanatory statement of  
 11 the committee of conference accompanying Conference Re-  
 12 port 105–217 and section 250(c)(8) of the Balanced  
 13 Budget and Emergency Deficit Control Act of 1985, the  
 14 budgetary effects of division B and each succeeding divi-  
 15 sion shall not be estimated—

16 (1) for purposes of section 251 of such Act; and

17 (2) for purposes of paragraph (4)(C) of section  
 18 3 of the Statutory Pay-As-You-Go Act of 2010 as  
 19 being included in an appropriation Act.

Passed the House of Representatives February 7,  
 2020.

Attest: CHERYL L. JOHNSON,  
*Clerk.*

Calendar No. 416

116<sup>TH</sup> CONGRESS  
2<sup>D</sup> Session

**H. R. 5687**

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**AN ACT**

Making emergency supplemental appropriations for the fiscal year ending September 30, 2020, and for other purposes.

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FEBRUARY 11, 2020

Read the second time and placed on the calendar