To provide for reconciliation pursuant to title II of S. Con. Res. 5.

IN THE HOUSE OF REPRESENTATIVES

Mr. YARMUTH, from the Committee on the Budget, reported the following bill; which was committed to the Committee of the Whole House on the State of the Union and ordered to be printed.

A BILL

To provide for reconciliation pursuant to title II of S. Con. Res. 5.

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

SECTION 1. SHORT TITLE.

This Act may be cited as the “American Rescue Plan

Act of 2021”.

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TITLE I—COMMITTEE ON AGRICULTURE

Subtitle A—Agriculture

SEC. 1001. FOOD SUPPLY CHAIN AND AGRICULTURE PANDEMIC RESPONSE.

(a) APPROPRIATION.—In addition to amounts otherwise available, there is appropriated to the Secretary of Agriculture for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, $4,000,000,000, to remain available until expended, to carry out this section.
(b) USE OF FUNDS.—The Secretary of Agriculture shall use the amounts made available pursuant to subsection (a)—

(1) to purchase food and agricultural commodities;

(2) to purchase and distribute agricultural commodities (including fresh produce, dairy, seafood, eggs, and meat) to individuals in need, including through delivery to nonprofit organizations and through restaurants and other food related entities, as determined by the Secretary, that may receive, store, process, and distribute food items;

(3) to make grants and loans for small or midsized food processors or distributors, seafood processing facilities and processing vessels, farmers markets, producers, or other organizations to respond to COVID–19, including for measures to protect workers against COVID–19;

(4) to make loans and grants and provide other assistance to maintain and improve food and agricultural supply chain resiliency; and

(5) to make payments for necessary expenses related to losses of crops (including losses due to high winds or derechos) pursuant to title I of the Additional Supplemental Appropriations for Disaster
Relief Act, 2019 (Public Law 116–20), as amended by section 116 of the Continuing Appropriations Act, 2020 (Public Law 116–59) and as further amended by subsection (c) of section 791 of the Further Consolidated Appropriations Act, 2020 (Public Law 116–94) for crop losses in crop year 2020.

(c) Animal Health.—

(1) COVID–19 Animal Surveillance.—The Secretary of Agriculture shall conduct monitoring and surveillance of susceptible animals for incidence of SARS–CoV–2.

(2) Intergovernmental Cooperation.—Activities conducted under paragraph (1) shall be consistent with guidance provided by the World Organisation for Animal Health.

(3) Funding.—Out of the amounts made available under subsection (a), the Secretary shall use $300,000,000 to carry out this subsection.

(d) Overtime Fees.—

(1) Small Establishment; Very Small Establishment Definitions.—The terms “small establishment” and “very small establishment” have the meaning given those terms in the final rule entitled “Pathogen Reduction; Hazard Analysis and

(2) **OVERTIME INSPECTION COST REDUCTION.**—Notwithstanding any other provision of law and subject to the availability of funds under paragraph (3), the Secretary of Agriculture shall reduce the amount of overtime inspection costs borne by federally-inspected small establishments and very small establishments engaged in meat, poultry, or egg products processing and subject to the requirements of the Federal Meat Inspection Act (21 U.S.C. 601 et seq.), the Poultry Products Inspection Act (21 U.S.C. 451 et seq.), or the Egg Products Inspection Act (21 U.S.C. 1031 et seq.), for inspection activities carried out during the period of fiscal years 2021 through 2030.

(3) **FUNDING.**—Out of the amounts made available under subsection (a), the Secretary shall use $100,000,000 to carry out this subsection.

**SEC. 1002. EMERGENCY GRANTS FOR RURAL HEALTH CARE.**

(a) **GRANTS.**—The Secretary of Agriculture (in this section referred to as the “Secretary”) shall use the funds made available by this section to establish an emergency
pilot program not later than 150 days after the date of enactment of this Act to provide grants to eligible applicants (as defined in section 3570.61(a) of title 7, Code of Federal Regulations) to be awarded by the Secretary based on needs related to the COVID–19 pandemic.

(b) USES.—An eligible applicant to whom a grant is awarded under this section may use the grant funds for costs, including those incurred prior to the issuance of the grant, as determined by the Secretary, on facilities which primarily serve rural areas (as defined in section 343(a)(13)(C) of the Consolidated Farm and Rural Development Act (7 U.S.C. 1991(a)(13)(C)), which are located in a rural area, the median household income of the population to be served by which is less than the greater of the poverty line or the applicable percentage (determined under section 3570.63(b) of title 7, Code of Federal Regulations) of the State nonmetropolitan median household income, and for which the performance of construction work shall meet the condition set forth in section 9003(f) of the Farm Security and Rural Investment Act of 2002 (7 U.S.C. 8103(f)), to—

(1) increase capacity for vaccine distribution;

(2) provide drugs or medical supplies to increase medical surge capacity;
(3) reimburse for COVID–19-related expenses and lost revenue to maintain capacity, including expenses and revenue losses incurred prior to the awarding of the grant;

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

(5) construct temporary or permanent structures to provide health care services, including vaccine administration or testing;

(6) support staffing needs for vaccine administration or testing; and

(7) engage in any other efforts determined to be critical to address the COVID–19 pandemic, including nutritional assistance to vulnerable individuals, as approved by the Secretary.

(e) FUNDING.—In addition to amounts otherwise available, there is appropriated to the Secretary for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, $500,000,000, to remain available until September 30, 2023, to carry out this section, of which not more than 3 percent may be used by the Secretary for administrative purposes and not more than 2 percent may be used by the Secretary for technical assistance as defined in section 306(a)(26) of the Consolidated Farm and Rural Development Act (7 U.S.C. 1926(a)(26)).
SEC. 1003. PANDEMIC PROGRAM ADMINISTRATION FUNDS.

In addition to amounts otherwise available, there are appropriated for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, $47,500,000, to remain available until expended, for necessary administrative expenses associated with carrying out this subtitle.

SEC. 1004. FUNDING FOR THE USDA OFFICE OF INSPECTOR GENERAL FOR OVERSIGHT OF COVID–19-RELATED PROGRAMS.

In addition to amounts otherwise made available, there are appropriated for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, $2,500,000, to remain available until September 30, 2022, to carry out audits, investigations, and other oversight activities authorized under the Inspector General Act of 1978 (5 U.S.C. App.) of projects and activities carried out with funds made available to the Department of Agriculture related to the COVID–19 pandemic.

SEC. 1005. FARM LOAN ASSISTANCE FOR SOCIALLY DISADVANTAGED FARMERS AND RANCHERS.

(a) PAYMENTS.—

(1) APPROPRIATION.—For the purposes of addressing the longstanding and widespread discrimination against socially disadvantaged farmers and ranchers in farm loan programs and across the Department of Agriculture, as documented for decades...
by Congress and Federal agencies, and alleviating discriminatory barriers preventing socially disadvantaged farmers and ranchers from fully participating in the American farm economy, in addition to amounts otherwise available, there is appropriated to the Secretary for fiscal year 2021, out of amounts in the Treasury not otherwise appropriated, such sums as may be necessary, to remain available until expended, for the cost of loan modifications and payments under this section.

(2) PAYMENTS.—Using a simplified process to be determined by the Secretary, the Secretary shall provide a payment in an amount equal to 120 percent of the outstanding indebtedness of each socially disadvantaged farmer or rancher as of January 1, 2021, to pay off the loan directly or to the socially disadvantaged farmer or rancher (or a combination of both), on each—

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

(B) farm loan guaranteed by the Secretary the borrower of which is the socially disadvantaged farmer or rancher.
(3) Effect on Eligibility.—Notwithstanding any other provision of law, the provision of a payment under paragraph (2) to a socially disadvantaged farmer or rancher shall not affect the eligibility of such farmer or rancher for a farm loan after the date on which the payment is provided.

(b) Definitions.—In this section:

(1) Farm Loan.—The term “farm loan” means—

(A) a loan administered by the Farm Service Agency under subtitle A, B, or C of the Consolidated Farm and Rural Development Act (7 U.S.C. 1922 et seq.); and

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

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

(3) Socially Disadvantaged Farmer or Rancher.—The term “socially disadvantaged farmer or rancher” has the meaning given the term in section 2501(a) of the Food, Agriculture, Conservation, and Trade Act of 1990 (7 U.S.C. 2279(a)).
SEC. 1006. ASSISTANCE AND SUPPORT FOR SOCIALLY DISADVANTAGED FARMERS, RANCHERS, FOREST LAND OWNERS AND OPERATORS, AND GROUPS.

(a) Appropriation.—In addition to amounts otherwise available, there is appropriated to the Secretary of Agriculture for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, $1,010,000,000, to remain available until expended, to carry out this section.

(b) Assistance.—The Secretary of Agriculture shall use the amounts made available pursuant to subsection (a)—

(1) to provide outreach, mediation, financial training, capacity building training, cooperative development training and support, and other technical assistance to socially disadvantaged groups;

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

(3) to support the development of agricultural credit institutions that are designed to serve socially disadvantaged groups, including other financing institutions funded by the Farm Credit System;
(4) to support the activities of one or more equity commissions;

(5) to support the development of one or more legal centers focused on agricultural legal issues of socially disadvantaged groups;

(6) to support and supplement research, education, and extension, as well as scholarships and programs that provide internships and pathways to Federal employment, at—

(A) colleges or universities eligible to receive funds under the Act of August 30, 1890 (commonly known as the “Second Morrill Act”) (7 U.S.C. 321 et seq.), including Tuskegee University;

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

(C) Alaska Native serving institutions and Native Hawaiian serving institutions eligible to receive grants under subsections (a) and (b), respectively, of section 1419B of the National Agricultural Research, Extension, and Teaching Policy Act of 1977 (7 U.S.C. 3156);
(D) Hispanic-serving institutions eligible to receive grants under section 1455 of the National Agricultural Research, Extension, and Teaching Policy Act of 1977 (7 U.S.C. 3241); and

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

(7) to provide assistance to socially disadvantaged farmers, ranchers, or forest landowners that are former farm loan borrowers that suffered related adverse actions or past discrimination or bias, as determined by the Secretary; and

(8) to establish pilot projects to provide technical and financial assistance to socially disadvantaged groups, including projects that focus on land acquisition, financial planning, technical assistance, and credit.

(c) DEFINITIONS.—In this section:

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

(2) Socially disadvantaged farmer, rancher, or forest landowner.—The term “socially disadvantaged farmer, rancher, or forest landowner” means a farmer, rancher, or owner or operator of nonindustrial private forest land who is a member of a socially disadvantaged group.

(3) Socially disadvantaged group.—The term “socially disadvantaged group” has the meaning given the term in section 2501(a) of the Food, Agriculture, Conservation, and Trade Act of 1990 (7 U.S.C. 2279(a)).

SEC. 1007. FUNDING FOR FOOD FOR PEACE TITLE II GRANTS.

In addition to amounts otherwise made available, there are appropriated for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, $800,000,000, to remain available until September 30, 2022, for expenses, not otherwise recoverable, and unrecovered prior years’ costs, including interest thereon, under the Food for Peace Act (Public Law 83–480), for commodities supplied in connection with dispositions abroad under title II of said Act.
Subtitle B—Nutrition

SEC. 1011. SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM.

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

(b) SNAP ADMINISTRATIVE EXPENSES.—In addition to amounts otherwise available, there is hereby appropriated for fiscal year 2021, out of any amounts in the Treasury not otherwise appropriated, $1,150,000,000, to remain available until September 30, 2023, with amounts to be obligated for each of fiscal years 2021, 2022, and 2023, for the costs of State administrative expenses associated with carrying out this section and administering the supplemental nutrition assistance program established under the Food and Nutrition Act of 2008 (7 U.S.C. 2011 et seq.), of which—

(1) $15,000,000 shall be for necessary expenses of the Secretary of Agriculture (in this section referred to as the “Secretary”) for management and oversight of the program; and

(2) $1,135,000,000 shall be for the Secretary to make grants to each State agency for each of fiscal years 2021 through 2023 as follows:
(A) 75 percent of the amounts available shall be allocated to States based on the share of each State of households that participate in the supplemental nutrition assistance program as reported to the Department of Agriculture for the most recent 12-month period for which data are available, adjusted by the Secretary (as of the date of the enactment of this Act) for participation in disaster programs under section 5(h) of the Food and Nutrition Act of 2008 (7 U.S.C. 2014(h)); and

(B) 25 percent of the amounts available shall be allocated to States based on the increase in the number of households that participate in the supplemental nutrition assistance program as reported to the Department of Agriculture over the most recent 12-month period for which data are available, adjusted by the Secretary (as of the date of the enactment of this Act) for participation in disaster programs under section 5(h) of the Food and Nutrition Act of 2008 (7 U.S.C. 2014(h)).
SEC. 1012. ADDITIONAL ASSISTANCE FOR SNAP ONLINE PURCHASING AND TECHNOLOGY IMPROVEMENTS.

(a) FUNDING.—In addition to amounts otherwise made available, there is appropriated for fiscal year 2021, out of any amounts in the Treasury not otherwise appropriated, $25,000,000 to remain available through September 30, 2026, to carry out this section.

(b) USE OF FUNDS.—The Secretary of Agriculture may use the amounts made available pursuant to subsection (a)—

(1) to make technological improvements to improve online purchasing in the supplemental nutrition assistance program established under the Food and Nutrition Act of 2008 (7 U.S.C. 2011 et seq.);

(2) to modernize electronic benefit transfer technology;

(3) to support the mobile technologies demonstration projects and the use of mobile technologies authorized under section 7(h)(14) of the Food and Nutrition Act of 2008 (7 U.S.C. 2016(h)(14)); and

(4) to provide technical assistance to educate retailers on the process and technical requirements for the online acceptance of the supplemental nutrition assistance program benefits, for mobile pay-
ments, and for electronic benefit transfer modernization initiatives.

SEC. 1013. ADDITIONAL FUNDING FOR NUTRITION ASSISTANCE PROGRAMS.

Section 704 of division N of the Consolidated Appropriations Act, 2021 (Public Law 116–260) is amended—

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

“(a) COVID–19 RESPONSE FUNDING.—In addition”; and

(2) by adding at the end the following—

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

SEC. 1014. COMMODITY SUPPLEMENTAL FOOD PROGRAM.

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

TITLE II—COMMITTEE ON EDUCATION AND LABOR

Subtitle A—Education Matters

PART 1—DEPARTMENT OF EDUCATION

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

(a) IN GENERAL.—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, $128,554,800,000, to remain available through September 30, 2023, for providing grants to States in accordance with the same terms and conditions that apply to the Elementary and Secondary School Emergency Relief Fund of the Education Stabilization Fund for funding appropriated for fiscal year 2021, except that—

(1) a State that receives a grant under this section shall use—

(A) not less than 90 percent of such grant for subgrants to local educational agencies; and
(B) not less than 5 percent of such grant 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 such interventions respond to students’ academic, social, and emotional needs and address the disproportionate impact of the coronavirus on the student populations described in section 1111(h)(1)(C)(ii) of the Elementary and Secondary Education Act of 1965 (20 U.S.C. 6311(h)(1)(C)(ii)); and

(2) each local educational agency that receives funds from a subgrant under paragraph (1)(A) shall—

(A) 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 such interventions respond to students’ academic, social, and emotional needs and address the dispropor-

(B) using funds reserved under subparagraph (A), 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.

(b) Public Control of Funds.—Control of funds provided under subsection (a)(2)(B), 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).

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 insti-

tutions of higher education in accordance with the same
terms and conditions that apply to the Higher Education
Emergency Relief Fund of the Education Stabilization
Fund for funding appropriated for fiscal year 2021, except
that—

(1) 91 percent of such funds shall be allocated
to each institution of higher education as defined in
section 101 or section 102(e) of the Higher Edu-
cation Act of 1965 (20 U.S.C. 1001, 1002(c)), and
shall be apportioned using the same formula used to
apportion funds to each such institution under such
Higher Education Emergency Relief Fund;

(2) 1 percent of such funds shall be allocated
to institutions of higher education as defined in sec-
section 102(b) of the Higher Education Act of 1965
(20 U.S.C. 1002(b)), and shall be apportioned using
the same formula used to apportion funds to each
such institution under such Higher Education Emer-
gency Relief Fund;

(3) an institution shall solely determine which
students receive emergency financial aid grants
under this section;

(4) an institution receiving an allocation—
(A) under paragraph (1) shall use not less than 50 percent of such allocation to provide emergency financial aid grants to students; and

(B) under paragraph (2) shall use 100 percent of such allocation to provide emergency financial aid grants to students;

(5) an institution receiving an allocation under paragraph (1) shall use a portion of such allocation 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) notwithstanding paragraph (4)(A) or paragraph (5), an institution receiving an allocation under paragraph (1) a portion of which is apportioned according to a relative share (based on full-time equivalent enrollment or total number) of students who were Pell grant recipients and who were
exclusively enrolled in distance education courses prior to the qualifying emergency shall use 100 percent of such portion to provide emergency financial aid grants to students; and

(7) institutions required to remit payment to the Internal Revenue Service for the excise tax based on investment income of private colleges and universities under section 4968 of the Internal Revenue Code of 1986 for tax year 2019 shall not be subject to restrictions related to the amount of allocations or uses of funds applicable to such institutions under such Higher Education Emergency Relief Fund.

SEC. 2003. MAINTENANCE OF EFFORT AND MAINTENANCE OF EQUITY.

(a) State Maintenance of Effort.—

(1) In general.—As a condition of receiving funds under section 2001, a State shall maintain support for elementary and secondary education, and for higher education (which shall include State funding to institutions of higher education and State need-based financial aid, and shall not include support for capital projects or for research and development or tuition and fees paid by students), in each of fiscal years 2022 and 2023 at least at the proportional levels of such State’s support for elementary
and secondary education and for higher education
relative to such State’s overall spending, averaged

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

(b) STATE MAINTENANCE OF EQUITY.—

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

(2) LOCAL EDUCATIONAL AGENCIES WITH
HIGHEST SHARE OF ECONOMICALLY DISADVAN-
tAGED STUDENT.—Notwithstanding paragraph (1),
as a condition of receiving funds under section 2001,
a State educational agency shall not, in fiscal year
2022 or 2023, reduce State funding for any local
educational agency that is part of the 20 percent of
local educational agencies in the State with the high-
est percentage of economically disadvantaged stu-
dents (based on the percentages of economically dis-
advantaged students served by all local educational
agencies in the State on the basis of the most recent
satisfactory data available from the Department of
Commerce) below the level of funding provided to
such local educational agencies in fiscal year 2019.

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

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

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

(B) the number of children enrolled in all
schools served by the local educational agency
in such fiscal year; or
(2) reduce per-pupil, full-time equivalent staff in any high-poverty school by an amount that exceeds—

(A) the total reduction in full-time equivalent staff in all schools served by such local educational agency in such fiscal year (if any); divided by

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

(d) DEFINITIONS.—In this section:

(1) The term “high-poverty local educational agency” means, with respect to a local educational agency in a State, a local educational agency that serves a higher percentage of economically disadvantaged students than the local educational agency that serves the median percentage of economically disadvantaged students, based on the percentages of economically disadvantaged students served by all local educational agencies in such State, on the basis of the most recent satisfactory data available from the Department of Commerce.

(2) The term “high-poverty school” means, with respect to a school served by a local educational agency, a school that serves a higher percentage of
economically disadvantaged students, as determined by any of the measures of poverty in section 1113 of the Elementary and Secondary Education Act of 1965 (20 U.S.C. 6313) than the school that serves the median percentage of economically disadvantaged students based on the percentages of economically disadvantaged students—

(A) at all schools served by such local educational agency; or

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

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

(A) the amount of any reduction in the total amount of State funds provided to all local educational agencies in the State in such fiscal year compared to the total amount of such funds provided to all local educational agencies in the State in the previous fiscal year; divided by

(B) the aggregate number of children enrolled in all schools served by all local educational agencies in the State in the fiscal year for which the determination is being made.
SEC. 2004. OUTLYING AREAS.

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, $850,000,000, to remain available through September 30, 2023, for the Secretary of Education to allocate awards to the outlying areas on the basis of their respective needs, as determined by the Secretary, to be allocated not more than 30 calendar days after the date of enactment of this Act.

SEC. 2005. BUREAU OF INDIAN EDUCATION.

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, $850,000,000, to remain available until expended, for the Secretary of Education to allocate to the Secretary of the Interior for awards, which awards shall be determined and funds for such awards allocated by the Secretary of the Interior not more than 30 calendar days after the date of enactment of this Act, for programs operated or funded by the Bureau of Indian Education, for Bureau-funded schools (as defined in section 1141(3) of the Education Amendments of 1978 (25 U.S.C. 2021(3)), and for Tribal Colleges or Universities (as defined in section 316(b)(3) of the Higher Education Act of 1965 (20 U.S.C. 1059c(b)(3))).
SEC. 2006. GALLAUDET UNIVERSITY.

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, $19,250,000, to remain available through September 30, 2023, for the Kendall Demonstration Elementary School, the Model Secondary School for the Deaf, and Gallaudet University under titles I and II of the Education of the Deaf Act of 1986 (20 U.S.C. 4301 et seq.) to prevent, prepare for, and respond to coronavirus, domestically or internationally, including to defray expenses associated with coronavirus (including lost revenue, reimbursement for expenses already incurred, technology costs associated with a transition to distance education, faculty and staff trainings, and payroll) and to provide financial aid grants to students, which may be used for any component of the student’s cost of attendance.

SEC. 2007. STUDENT AID ADMINISTRATION.

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, $91,130,000, to remain available through September 30, 2023, for Student Aid Administration within the Department of Education to prevent, prepare for, and respond to coronavirus, domestically or internationally, including direct outreach to students and borrowers.
about financial aid, economic impact payments, means-tested benefits, and tax benefits for which they may be eligible.

SEC. 2008. HOWARD UNIVERSITY.

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, $35,000,000, to remain available through September 30, 2023, for Howard University to prevent, prepare for, and respond to coronavirus, domestically or internationally, including to defray expenses associated with coronavirus (including lost revenue, reimbursement for expenses already incurred, technology costs associated with a transition to distance education, faculty and staff trainings, and payroll) and to provide financial aid grants to students, which may be used for any component of the student’s cost of attendance.

SEC. 2009. NATIONAL TECHNICAL INSTITUTE FOR THE DEAF.

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, $19,250,000, to remain available through September 30, 2023, for the National Technical Institute for the Deaf under titles I and II of the Education of the
Deaf Act of 1986 (20 U.S.C. 4301 et seq.) to prevent, prepare for, and respond to coronavirus, domestically or internationally, including to defray expenses associated with coronavirus (including lost revenue, reimbursement for expenses already incurred, technology costs associated with a transition to distance education, faculty and staff training, and payroll) and to provide financial aid grants to students, which may be used for any component of the student’s cost of attendance.

SEC. 2010. INSTITUTE OF EDUCATION SCIENCES.

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, $100,000,000, to remain available through September 30, 2023, for the Institute of Education Sciences established under part A of title I of the Education Sciences Reform Act of 2002 (20 U.S.C. 9511 et seq.) to carry out research related to addressing learning loss caused by the coronavirus among the student populations described in section 1111(h)(1)(C)(ii) of the Elementary and Secondary Education Act of 1965 (20 U.S.C. 6311(h)(1)(C)(ii)) and to disseminate such findings to State educational agencies and local educational agencies and other appropriate entities.
SEC. 2011. PROGRAM ADMINISTRATION.

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, $15,000,000, to remain available through September 30, 2024, for Program Administration within the Department of Education to prevent, prepare for, and respond to coronavirus, domestically or internationally, and for salaries and expenses necessary to implement this part.

SEC. 2012. OFFICE OF INSPECTOR GENERAL.

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, $5,000,000, to remain available until expended, for the Office of Inspector General of the Department of Education, 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 for salaries and expenses necessary for oversight, investigations, and audits of programs, grants, and projects funded under this part to respond to coronavirus.
SEC. 2013. MODIFICATION OF REVENUE REQUIREMENTS FOR PROPRIETARY INSTITUTIONS OF HIGHER EDUCATION.

(a) In General.—Section 487(a)(24) of the Higher Education Act of 1965 (20 U.S.C. 1094(a)(24)) is amended by striking “funds provided under this title” and inserting “Federal funds that are disbursed or delivered to or on behalf of a student to be used to attend such institution (referred to in this paragraph and subsection (d) as ‘Federal education assistance funds’)”.

(b) Implementation of Non-Federal Revenue Requirement.—Section 487(d) of the Higher Education Act of 1965 (20 U.S.C. 1094(d)) is amended—

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

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

PART 2—MISCELLANEOUS

SEC. 2021. NATIONAL ENDOWMENT FOR THE ARTS.

In addition to amounts otherwise available, there is appropriated for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, $135,000,000, to remain available until expended, under the National Foundation on the Arts and the Humanities Act of 1965 (20 U.S.C. 951 et seq.), as follows:
(1) Forty percent shall be for grants, and relevant administrative expenses, to State arts agencies and regional arts organizations that support organizations’ programming and general operating expenses to cover up to 100 percent of the costs of the programs which the grants support, to prevent, prepare for, respond to, and recover from the coronavirus.

(2) Sixty percent shall be for direct grants, and relevant administrative expenses, that support organizations’ programming and general operating expenses to cover up to 100 percent of the costs of the programs which the grants support, to prevent, prepare for, respond to, and recover from the coronavirus.

SEC. 2022. NATIONAL ENDOWMENT FOR THE HUMANITIES.

In addition to amounts otherwise available, there is appropriated for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, $135,000,000, to remain available until expended, under the National Foundation on the Arts and the Humanities Act of 1965 (20 U.S.C. 951 et seq.), as follows:

(1) Forty percent shall be for grants, and relevant administrative expenses, to State humanities councils that support humanities organizations’ pro-
gramming and general operating expenses to cover up to 100 percent of the costs of the programs which the grants support, to prevent, prepare for, respond to, and recover from the coronavirus.

(2) Sixty percent shall be for direct grants, and relevant administrative expenses, that support humanities organizations’ programming and general operating expenses to cover up to 100 percent of the costs of the programs which the grants support, to prevent, prepare for, respond to, and recover from the coronavirus.

SEC. 2023. INSTITUTE OF MUSEUM AND LIBRARY SERVICES.

In addition to amounts otherwise available, there is appropriated for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, $200,000,000, to remain available until expended, to carry out the Library Services and Technology Act (20 U.S.C. 9121 et seq.) as authorized under subtitle B of the Museum and Library Services Act (20 U.S.C. 9121 et seq.), including for administrative costs authorized under section 210C of such Act (20 U.S.C. 9111), except that—

(1) section 221(b)(3)(A) of the Library Services and Technology Act shall be applied by substituting “$2,000,000” for “$680,000” and by substituting “$200,000” for “$60,000”; and
(2) Section 221(b)(3)(C) and subsections (b) and (e) of section 223 of such Act shall not apply to funds provided under this section.

SEC. 2024. COVID-19 RESPONSE RESOURCES FOR THE PRESERVATION AND MAINTENANCE OF NATIVE AMERICAN LANGUAGES.

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

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

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

“(g) EMERGENCY GRANTS FOR NATIVE AMERICAN LANGUAGE PRESERVATION AND MAINTENANCE.—Not later than 180 days after the effective date of this subsection, the Secretary shall award grants to entities eligible to receive assistance under subsection (a) to ensure the survival and continuing vitality of Native American languages during and after the public health emergency declared by the Secretary pursuant to section 319 of the
Public Health Service Act (42 U.S.C. 247d) with respect to the COVID–19 pandemic.”.

Subtitle B—Labor Matters

SEC. 2101. RAISING THE FEDERAL MINIMUM WAGE.

(a) MINIMUM WAGE INCREASES.—

(1) In general.—Section 6(a)(1) of the Fair Labor Standards Act of 1938 (29 U.S.C. 206(a)(1)) is amended to read as follows:

“(1) except as otherwise provided in this section, not less than—

“(A) $9.50 an hour, beginning on the effective date under section 2101(e) of the American Rescue Plan Act of 2021;

“(B) $11.00 an hour, beginning 1 year after such effective date;

“(C) $12.50 an hour, beginning 2 years after such effective date;

“(D) $14.00 an hour, beginning 3 years after such effective date;

“(E) $15.00 an hour, beginning 4 years after such effective date; and

“(F) beginning on the date that is 5 years after such effective date, and annually thereafter, the amount determined by the Secretary under subsection (h);”.


(2) Determination based on increase in the median hourly wage of all employees.—

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

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

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

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

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

“(2) In calculating the annual percentage increase in the median hourly wage of all employees for purposes of paragraph (1)(B), the Secretary, through the Bureau of Labor Statistics, shall compile data on the hourly wages of all employees to determine such a median hourly wage
and compare such median hourly wage for the most recent year for which data are available with the median hourly wage determined for the preceding year.”.

(b) TIPPED EMPLOYEES.—

(1) Base minimum wage for tipped employees and tips retained by employees.—Section 3(m)(2)(A)(i) of the Fair Labor Standards Act of 1938 (29 U.S.C. 203(m)(2)(A)(i)) is amended to read as follows:

“(i) the cash wage paid such employee, which for purposes of such determination shall be not less than—

“(I) for the 1-year period beginning on the effective date under section 2101(e) of the American Rescue Plan Act of 2021, $4.95 an hour;

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

“(aa) $2.00; or
“(bb) the amount necessary for the wage in effect under this clause to equal the wage in effect under section 6(a)(1) for such period, rounded up to the nearest multiple of $0.05; and

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

(2) SCHEDULED REPEAL OF SEPARATE MINIMUM WAGE FOR TIPPED EMPLOYEES.—

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

(B) EFFECTIVE DATE.—The amendments made by subparagraph (A) shall take effect on
the date that is 1 day after the date on which
the hourly wage under subclause (III) of section
3(m)(2)(A)(i) of the Fair Labor Standards Act
of 1938 (29 U.S.C. 203(m)(2)(A)(i)), as
amended by paragraph (1), takes effect.

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

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

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

(e) NEWLY HIRED EMPLOYEES WHO ARE LESS
THAN 20 YEARS OLD.—

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

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

“(B) for each succeeding 1-year period
until the hourly wage under this paragraph
equals the wage in effect under section 6(a)(1) for such period, an hourly wage equal to the amount determined under this paragraph for the preceding year, increased by the lesser of—

“(i) $1.75; or

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

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

(2) SCHEDULED REPEAL OF SEPARATE MINIMUM WAGE FOR NEWLY HIRED EMPLOYEES WHO ARE LESS THAN 20 YEARS OLD.—

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

(B) EFFECTIVE DATE.—The repeal made by subparagraph (A) shall take effect on the date that is 1 day after the date on which the hourly wage under subparagraph (C) of section
6(g)(1) of the Fair Labor Standards Act of 1938 (29 U.S.C. 206(g)(1)), as amended by paragraph (1), takes effect.

(d) **Promoting Economic Self-sufficiency for Individuals With Disabilities.**—

(1) **Prohibition on New Special Certificates.**—

(A) **In general.**—Section 14(c) of the Fair Labor Standards Act of 1938 (29 U.S.C. 214(c)) is amended by adding at the end the following:

“(6) **Prohibition on New Special Certificates.**—Notwithstanding paragraph (1), the Secretary shall not issue a special certificate under this subsection to an employer that was not issued a special certificate under this subsection before the date of enactment of the American Rescue Plan Act of 2021.”.

(B) **Effective date.**—The amendment made by subparagraph (A) shall take effect on the date of enactment of this Act.

(2) **Transition to Fair Wages for Individuals With Disabilities.**—Subparagraph (A) of section 14(c)(1) of the Fair Labor Standards Act of
1938 (29 U.S.C. 214(e)(1)) is amended to read as follows:

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

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

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

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

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

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

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

“(ii) if applicable, the wage rate in effect on the day before the date of enactment of the American Rescue Plan Act of 2021 for the employment, under a special certificate issued under this paragraph, of the individual for whom the wage rate is
being determined under this subpara-
graph,”.

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

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

(e) GENERAL EFFECTIVE DATE.—Except as other-
wise provided in this section, or the amendments made
by this section, this section and the amendments made by
this section shall take effect—

(1) subject to paragraph (2), on the first day
of the third month that begins after the date of the
enactment of this Act; and

(2) with respect to the Commonwealth of the
Northern Mariana Islands, on the date that is 18
months after the effective date described in para-
graph (1).
SEC. 2102. FUNDING FOR DEPARTMENT OF LABOR WORKER PROTECTION ACTIVITIES.

(a) APPROPRIATION.—In addition to amounts otherwise made available, out of any funds in the Treasury not otherwise appropriated, there are appropriated to the Secretary of Labor for fiscal year 2021, $150,000,000, to remain available until September 30, 2023, for the Wage and Hour Division, the Office of Workers’ Compensation Programs, the Office of the Solicitor, the Mine Safety and Health Administration, and the Occupational Safety and Health Administration to carry out COVID–19 related worker protection activities, and for the Office of Inspector General for oversight of the Secretary’s activities to prevent, prepare for, and respond to COVID–19.

(b) ALLOCATION OF AMOUNTS.—Amounts appropriated under subsection (a) shall be allocated as follows:

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

(2) $12,500,000 shall be for the Office of Inspector General.
SEC. 2103. ELIGIBILITY FOR WORKERS’ COMPENSATION BENEFITS FOR FEDERAL EMPLOYEES DIAGNOSED WITH COVID–19.

(a) In general.—Subject to subsection (c), a covered employee shall, with respect to any claim made by or on behalf of the covered employee for benefits under subchapter I of chapter 81 of title 5, United States Code, be deemed to have an injury proximately caused by exposure to the novel coronavirus arising out of the nature of the covered employee’s employment. Such covered employee, or a beneficiary of such an employee, shall be entitled to such benefits for such claim, including disability compensation, medical services, and survivor benefits.

(b) Definitions.—In this section, the following:

(1) Covered employee.—

(A) In general.—The term “covered employee” means an individual—

(i) who is an employee under section 8101(1) of title 5, United States Code, 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) employed in the Federal service at anytime during the period
beginning on January 27, 2020, and ending on January 27, 2023;

(ii) who is diagnosed with COVID–19 during such period; and

(iii) who, during a covered exposure period prior to such diagnosis, carries out duties that—

(I) require contact with patients, members of the public, or co-workers;

or

(II) include a risk of exposure to the novel coronavirus.

(B) TELEWORKING EXCEPTION.—The term “covered employee” does not include any employee otherwise covered by subparagraph (A) who is exclusively teleworking during a covered exposure period, regardless of whether such employment is full time or part time.

(2) COVERED EXPOSURE PERIOD.—The term “covered exposure period” means, with respect to a diagnosis of COVID–19, the period beginning on a date to be determined by the Secretary of Labor.

(3) NOVEL CORONAVIRUS.—The term “novel coronavirus” means SARS–CoV–2 or another
coronavirus declared to be a pandemic by public
health authorities.

(c) LIMITATION.—

(1) Determinations made on or before
the date of enactment.—This section shall not
apply with respect to a covered employee who is de-
termined to be entitled to benefits under subchapter
I of chapter 81 of title 5, United States Code, for
a claim described in subsection (a) if such deter-
mination is made on or before the date of enactment
of this Act.

(2) Limitation on duration of benefits.—
No funds are authorized to be appropriated to pay,
and no benefits may be paid for, claims approved on
the basis of subsection (a) after September 30,
2030. No administrative costs related to any such
claim may be paid after such date.

(d) Employees’ Compensation Fund.—

(1) In general.—The costs of benefits for
claims approved on the basis of subsection (a) shall
not be included in the annual statement of the cost
of benefits and other payments of an agency or in-
strumentality under section 8147(b) of title 5,
United States Code.
(2) **FAIR SHARE PROVISION.**—Costs of administration for claims described in paragraph (1)—

(A) may be paid from the Employees’ Compensation Fund; and

(B) shall not be subject to the fair share provision in section 8147(c) of title 5, United States Code.

**SEC. 2104. COMPENSATION PURSUANT TO THE LONGSHORE AND HARBOR WORKERS’ COMPENSATION ACT.**

(a) **CLAIMS RELATED TO COVID–19.**—

(1) **IN GENERAL.**—Subject to subsection (c), a covered employee who receives a diagnosis or is subject to an order described in paragraph (2)(B) and who provides notice of or files a claim relating to such diagnosis or order under section 12 or 13 of the Longshore and Harbor Workers’ Compensation Act (33 U.S.C. 912, 913), respectively, shall be conclusively presumed to have an injury arising out of or in the course of employment for the purpose of compensation under the Longshore and Harbor Workers’ Compensation Act (33 U.S.C. 901 et seq.).

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

(A) is an employee; and

(B) is—

(i) diagnosed with COVID–19; or

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

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

(A) provides notice or files a claim described in paragraph (1) on or before the date of the enactment of this Act; and

(B) is determined to be entitled to the compensation described in paragraph (1) or awarded such compensation if such determination or award is made on or before such date.

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

(b) Reimbursement.—

(1) In general.—

(A) Entitlement.—Subject to subparagraph (B) and to the availability of appropriations and limitation on payments under subsection (c), an employer of a covered employee or the employer’s carrier shall be entitled to reimbursement for any compensation paid with respect to a notice or claim described in subsection (a), including disability benefits, funeral and burial expenses, medical or other related costs for treatment and care, and reasonable and necessary allocated claims expenses.

(B) Safety and health requirements.—To be entitled to reimbursement under subparagraph (A)—

(i) an employer shall be in compliance with all applicable safety and health guidelines and standards that are related to the prevention of occupational exposure to the novel coronavirus that causes COVID–19, including such guidelines and standards issued by the Occupational Safety and
Health Administration, State plans approved under section 18 of the Occupational Safety and Health Act of 1970 (29 U.S.C. 667), and the National Institute for Occupational Safety and Health; and

(ii) a carrier—

(I) shall be a carrier for an employer that is in compliance with clause (i); and

(II) shall not adjust the experience rating or the annual premium of the employer based upon the compensation paid by the carrier with respect to a notice or claim described in subparagraph (A).

(2) REIMBURSEMENT PROCEDURES.—

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

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

(I) not earlier than—

(aa) the date on which a compensation order (as described
in section 19(e) of the Longshore and Harbor Workers’ Compensation Act (33 U.S.C. 919(e)) is issued that fixes entitlement to benefits; or

(bb) the date on which—

(AA) a payment is made under such Act;

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

(CC) the rate of compensation and period of payment is relatively fixed and known; and

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

(ii) an employer and the employer’s carrier shall make, keep, and preserve such records, make such reports, and provide such information, as the Secretary of Labor determines necessary or appropriate to carry out this section.
(B) Commutation of compensation installments.—The Secretary may commute future compensation installments with respect to a claim under this section.

(c) Employees’ Compensation Fund.—

(1) In general.—A reimbursement under subsection (b) shall be paid out of the Employees’ Compensation Fund under section 8147 of title 5, United States Code.

(2) Funding.—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 funds as may be necessary for the period beginning on the date of enactment of this Act and ending on September 30, 2030, to reimburse the Employees’ Compensation Fund for each reimbursement paid out of such Fund under subsection (b).

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

(4) Final Action.—The action of the Sec-
retary in allowing or denying any reimbursement
under subsection (b) shall be final and conclusive on
all questions of law and fact and not subject to re-
view by any other official of the United States or by
any court by mandamus or otherwise.

(d) Definitions.—In this section:

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

(2) Novel Coronavirus.—The term “novel
coronavirus” means SARS–CoV–2 or any other
coronavirus declared to be a pandemic by public
health authorities.

Subtitle C—Human Services and
Community Supports

SEC. 2201. ADDITIONAL FUNDING FOR AGING AND DIS-
ABILITY SERVICES PROGRAMS.

Subtitle A of title XX of the Social Security Act (42
U.S.C. 1397-1397h) is amended by adding at the end the
following:
SEC. 2010. ADDITIONAL FUNDING FOR AGING AND DISABILITY SERVICES PROGRAMS.

(a) Appropriation.—In addition to amounts otherwise available, there is appropriated for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, $276,000,000, to remain available until expended, to carry out the programs described in subtitle B.

(b) Use of Funds.—

(1) In general.—Of the amounts made available by subsection (a)—

(A) $88,000,000 shall be made available to carry out the programs described in subtitle B in fiscal year 2021, of which not less than an amount equal to $100,000,000 minus the amount previously provided in fiscal year 2021 to carry out section 2042(b) shall be made available to carry out such section; and

(B) $188,000,000 shall be made available to carry out the programs described in subtitle B in fiscal year 2022, of which not less than $100,000,000 shall be for activities described in section 2042(b).

(2) Services for all adults.—The amounts made available by subsection (a) of this section to carry out section 2042(b) may be used to
provide services under programs described in section 2042(b) for all adults.”.

SEC. 2202. SUPPORTING OLDER AMERICANS AND THEIR FAMILIES.

(a) APPROPRIATION.—In addition to amounts otherwise available, there is appropriated for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, $1,444,000,000, to remain available until expended, to carry out the Older Americans Act of 1965.

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

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

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

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

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

(B) efforts related to COVID–19 vaccination outreach, including education, communication, transportation, and other activities to facilitate vaccination of older individuals; and

(C) prevention and mitigation activities related to COVID–19 focused on addressing ex-
tended social isolation among older individuals, including activities for investments in technological equipment and solutions or other strategies aimed at alleviating negative health effects of social isolation due to long-term stay-at-home recommendations for older individuals for the duration of the COVID–19 public health emergency;

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

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

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

SEC. 2203. CHILD CARE AND DEVELOPMENT BLOCK GRANT PROGRAM.

(a) Child Care and Development Block Grant Funding.—In addition to amounts otherwise available, there is appropriated for fiscal year 2021, out of any amounts in the Treasury not otherwise appropriated, $14,990,000,000, to remain available through September 30, 2021, to carry out the Child Care and Development Block Grant of 1990 (42 U.S.C. 9857 et seq.) without regard to requirements in sections 658E(c)(3)(D)–(E) or
658G of such Act (42 U.S.C. 9858c(e)(3), 9858e). Payments made to States, territories, Indian Tribes, and Tribal organizations from funds made available under this subsection shall be obligated in fiscal year 2021 or the succeeding 2 fiscal years. States, territories, Indian Tribes, and Tribal organizations are authorized to use such funds to provide child care assistance to health care sector employees, emergency responders, sanitation workers, and other workers deemed essential during the response to coronavirus by public officials, without regard to the income eligibility requirements of section 658P(4) of the Child Care and Development Block Grant Act (42 U.S.C. 9858n(4)).

(b) Child Care Stabilization Funding.—In addition to amounts otherwise available, there is appropriated for fiscal year 2021, out of any amounts in the Treasury not otherwise appropriated, $23,975,000,000, to remain available through September 30, 2021, for grants under section 2204(b) of this subtitle and in accordance with the Child Care and Development Block Grant Act of 1990 (42 U.S.C. 9857 et seq.), except for the requirements in subparagraphs (C) through (E) of section 658E(c)(3), and section 658G, of such Act (42 U.S.C. 9858c(e)(3), 9858e).
(c) Administrative Costs.—In addition to amounts otherwise available, there is appropriated for fiscal year 2021, out of any amounts in the Treasury not otherwise appropriated, $35,000,000, to remain available through September 30, 2025, for the costs of providing technical assistance and conducting research and for the administrative costs to carry out this section and section 2204 of this subtitle.

SEC. 2204. CHILD CARE STABILIZATION.

(a) Definitions.—In this section:

(1) Child care and development block grant terms.—The terms “lead agency”, “Secretary”, and “State” have the meanings given those terms, and the terms “Indian Tribe” and “Tribal organization” have the meanings given the terms “Indian tribe” and “tribal organization”, in section 658P of the Child Care and Development Block Grant Act of 1990 (42 U.S.C. 9858n) except as otherwise provided in this section.

(2) COVID–19 public health emergency.—The term “COVID–19 public health emergency” means the public health emergency declared by the Secretary of Health and Human Services under section 319 of the Public Health Service Act (42 U.S.C. 247d) on January 31, 2020, with respect to
COVID–19, including any renewal of the declaration.

(3) **Eligible Child Care Provider.**—The term “eligible child care provider” means an eligible child care provider as defined in section 658P of the Child Care and Development Block Grant Act of 1990 (42 U.S.C. 9858n) or a child care provider that is licensed, regulated, or registered in the State, territory, or Indian Tribe on the date of enactment of this Act and meets applicable State and local health and safety requirements.

(b) **Grants.**—From the amounts appropriated to carry out this section and under the authority of section 658O of the Child Care and Development Block Grant Act of 1990 (42 U.S.C. 9858m) and this section, the Secretary shall award to the lead agency of each State (as designated or established under section 658D(a) of such Act (42 U.S.C. 9858b(a)), territory and possession described in subsection 658O(a)(1) of such Act, and Indian Tribe and Tribal organization described in section 658O(a)(2) of such Act that has submitted to the Secretary a letter of intent to use funds awarded pursuant to this subsection, child care stabilization grants from allotments and payments determined in accordance with paragraphs (1) and (2) of subsection (a), and subsection (b), of section...
658O of the Child Care and Development Block Grant Act of 1990 (42 U.S.C. 9858m). Such grants shall be used in accordance with the Child Care and Development Block Grant Act of 1990 (42 U.S.C. 9857 et seq.), except for the requirements in subparagraphs (C) through (E) of section 658E(c)(3), and in section 658G, of such Act (42 U.S.C. 9858c(c)(3), 9858e).

(c) STATE RESERVATIONS AND SUBGRANTS.—

(1) RESERVATION.—A lead agency for a State that receives a child care stabilization grant pursuant to subsection (b) shall reserve not more than 10 percent of such grant funds to administer subgrants, provide technical assistance and support for applying for and accessing the subgrant opportunity, publicize the availability of the subgrants, and provide technical assistance to help child care providers implement policies as described in paragraph (2)(D)(i).

(2) SUBGRANTS TO QUALIFIED CHILD CARE PROVIDERS.—

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

(B) QUALIFIED CHILD CARE PROVIDER.—To be qualified to receive a subgrant under this paragraph, a provider shall be an eligible child care provider that on the date of submission of an application for the subgrant, was either—

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

(ii) closed due to public health, financial hardship, or other reasons relating to the COVID–19 public health emergency.

(C) SUBGRANT AMOUNT.—The amount of such a subgrant to a qualified child care provider shall be based on the provider’s stated current operating expenses, including costs associated with providing or preparing to provide child care services during the COVID–19 public health emergency, and to the extent practicable, cover such operating expenses for the intended period of the subgrant.

(D) APPLICATION.—The lead agency shall—
(i) make available on the lead agency’s website an application for qualified child care providers that includes certifications that, for the duration of the subgrant—

(I) the provider applying will, when open and available to provide child care services, implement policies in line with guidance from the corresponding State, Tribal, and local authorities, and in accordance with State, Tribal, and local orders, and, to the greatest extent possible, implement policies in line with guidance from the Centers for Disease Control and Prevention;

(II) for each employee, the provider will pay not less than the full compensation, including any benefits, that was provided to the employee as of the date of submission of the application for the subgrant (referred to in this subclause as “full compensation”), and will not take any action that reduces the weekly amount of the
employee’s compensation below the weekly amount of full compensation, or that reduces the employee’s rate of compensation below the rate of full compensation, including the involuntary furloughing of any employee employed on the date of submission of the application for the subgrant; and

(III) the provider will provide relief from copayments and tuition payments for the families enrolled in the provider’s program, to the extent possible, and prioritize such relief for families struggling to make either type of payment; and

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

(E) OBLIGATION.—The lead agency shall notify the Secretary if it is unable to obligate at least 50 percent of the funds received pursuant to subsection (b) that are available for sub-
grants described in this paragraph within 9 
months of the date of enactment of this Act.
(d) USES OF FUNDS.—
(1) IN GENERAL.—A qualified child care pro-
vider that receives funds through such a subgrant 
shall use the funds for at least one of the following:

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

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

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

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

(E) Goods and services necessary to main-
tain or resume child care services.
(F) Mental health supports for children and employees.

(2) REIMBURSEMENT.—The qualified child care provider may use the subgrant funds to reimburse the provider for sums obligated or expended before the date of enactment of this Act for the cost of a good or service described in paragraph (1) to respond to the COVID–19 public health emergency.

(e) SUPPLEMENT NOT SUPPLANT.—Amounts made available to carry out this section shall be used to supplement and not supplant other Federal, State, and local public funds expended to provide child care services for eligible individuals, including funds provided under the Child Care and Development Block Grant Act of 1990 (42 U.S.C. 9857 et seq.) and State child care programs.

SEC. 2205. HEAD START.

In addition to amounts otherwise available, there is appropriated for fiscal year 2021, out of any amounts in the Treasury not otherwise appropriated, $1,000,000,000, to remain available through September 30, 2022, to carry out the Head Start Act (42 U.S.C. 9831 et seq.), including for Federal administrative expenses, to be allocated to each Head Start agency in an amount that bears the same ratio to the portion available for allocations as the number of enrolled children served by the Head Start
agency bears to the number of enrolled children served by
all Head Start agencies, except that funds appropriated
in this section—

(1) shall not be included in the calculation of
the “base grant” in subsequent fiscal years, as such
term is defined in section 640(a)(7)(A),
641A(h)(1)(B), or 645(d)(3) of the Head Start Act
(42 U.S.C. 9835(a)(7)(A), 9836a(h)(1)(B),
9840(d)(3)); and

(2) shall not be subject to the allocation re-
quirements of section 640(a) of such Act (42 U.S.C.
9835(a)).

SEC. 2206. PROGRAMS FOR SURVIVORS.

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

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

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

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

“(3) $2,000,000 to carry out section 313, of which $1,000,000 for each fiscal year shall be allocated to support Indian communities.”.

(b) COVID–19 Public Health Emergency Defined.—In this section, the term “COVID–19 public health emergency” means the public health emergency declared by the Secretary of Health and Human Services under section 319 of the Public Health Service Act (42 U.S.C. 247d) on January 31, 2020, with respect to COVID–19, including any renewal of the declaration.

(c) Grants to Support Culturally Specific Populations.—

(1) In General.—In addition to amounts otherwise made available, there is appropriated, out of any amounts in the Treasury not otherwise appropriated, to the Secretary of Health and Human Services, $49,500,000 for fiscal year 2021, to be available until expended, to carry out this subsection
(excluding Federal administrative costs, for which funds are appropriated under subsection (e)).

(2) USE OF FUNDS.—From amounts appropriated under paragraph (1), the Secretary acting through the Director of the Family Violence Prevention and Services Program, shall—

(A) support culturally specific community-based organizations to provide culturally specific activities for survivors of sexual assault and domestic violence, to address emergent needs resulting from the COVID–19 public health emergency and other public health concerns; and

(B) support culturally specific community-based organizations that provide culturally specific activities to promote strategic partnership development and collaboration in responding to the impact of COVID–19 and other public health concerns on survivors of sexual assault and domestic violence.

(d) GRANTS TO SUPPORT SURVIVORS OF SEXUAL ASSAULT.—

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

(2) USE OF FUNDS.—From amounts appropriated under paragraph (1), the Secretary acting through the Director of the Family Violence Prevention and Services Program, shall assist rape crisis centers in transitioning to virtual services and meeting the emergency needs of survivors.

(e) ADMINISTRATIVE COSTS.—In addition to amounts otherwise made available, there is appropriated to the Secretary of Health and Human Services, out of any amounts in the Treasury not otherwise appropriated, $2,500,000 for fiscal year 2021, to remain available until expended, for the Federal administrative costs of carrying out subsections (c) and (d).

SEC. 2207. CHILD ABUSE PREVENTION AND TREATMENT.

In addition to amounts otherwise available, there is appropriated to the Secretary of Health and Human Services for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, the following amounts, to remain available through September 30, 2023:
(1) $250,000,000 for carrying out title II of the Child Abuse Prevention and Treatment Act (42 U.S.C. 5116 et seq.), which shall be allocated without regard to section 204(4) of such Act (42 U.S.C. 5116d(4)) and shall be allotted to States in accordance with section 203 of such Act (42 U.S.C. 5116b), except that—

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

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

(2) $100,000,000 for carrying out the State grant program authorized under section 106 of the Child Abuse Prevention and Treatment Act (42 U.S.C. 5106a), which shall be allocated without regard to section 112(a)(2) of such Act (42 U.S.C. 5106h(a)(2)).

SEC. 2208. LIHEAP.

In addition to amounts otherwise available, there is appropriated for fiscal year 2021, out of any amounts in the Treasury not otherwise appropriated, $4,500,000,000, to remain available through September 30, 2022, for additional funding to provide payments under section 2602(b)
of the Low-Income Home Energy Assistance Act of 1981 (42 U.S.C. 8621(b)), except that—

(1) $2,250,000,000 of such amounts shall be allocated as though the total appropriation for such payments for fiscal year 2021 was less than $1,975,000,000;

(2) section 2607(b)(2)(B) of such Act (42 U.S.C. 8626(b)(2)(B)) shall not apply to funds appropriated under this section for fiscal year 2021; and

(3) with respect to amounts appropriated under this section for fiscal year 2021, notwithstanding section 2604(d) of such Act (42 U.S.C. 8623(d)), the Secretary shall reserve under such section 2604(d) amounts for Indian tribes that bear the same ratio, for each Indian tribe, that the amount reserved for the Indian tribe, from funds appropriated for such payments for fiscal year 2021 before the date of enactment of this section, bore to the amount allotted to the applicable State for such payments from any such appropriated funds.

SEC. 2209. DEPARTMENT OF HEALTH AND HUMAN SERVICES.

(a) IN GENERAL.—In addition to amounts otherwise available, there is appropriated to the Department of
Health and Human Services for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, $425,000,000, to remain available until expended for the Secretary of Health and Human Services to allocate as such Secretary determines necessary for cost increases that result from the COVID–19 public health emergency in programs administered under the Administration for Children and Families that provide direct program services to children.

(b) Definition.—In this section, the term “COVID–19 public health emergency” means the public health emergency declared by the Secretary of Health and Human Services under section 319 of the Public Health Service Act (42 U.S.C. 247d) on January 31, 2020, with respect to COVID–19, including any renewal of the declaration.

SEC. 2210. CORPORATION FOR NATIONAL AND COMMUNITY SERVICE AND THE NATIONAL SERVICE TRUST.

(a) Corporation for National and Community Service.—In addition to amounts otherwise made available, there is appropriated for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, $852,000,000, to remain available through September 30, 2024, for necessary expenses under the Domestic Volun-
teer Service Act of 1973 (42 U.S.C. 4950 et seq.) and
the National and Community Service Act of 1990 (42
U.S.C. 12501 et seq.) notwithstanding sections
198B(b)(3), 198S(g), and subparagraphs (C) and (F) of
section 501(a)(4) of the National and Community Service
Act of 1990 (42 U.S.C. 12653b(b)(3), 12653s(g),
12681(a)(4)).

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

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

(A) to increase the living allowances, of
participants in national service programs, de-
scribed in section 140 of the National and Com-
munity Service Act of 1990 (42 U.S.C. 12594);
and

(B) to make funding adjustments to exist-
ing (as of the date of enactment of this Act)
awards and award new and additional awards
to organizations described in subsection (a) of
section 121 of the National and Community
Service Act of 1990 (42 U.S.C. 12571(a)),
whether or not the entities are already grant re-
cipients under that section on the date of enact-
ment of this Act, and without regard to the re-
quirements of subsections (d) and (e) of such section 121, by—

(i) prioritizing entities serving communities disproportionately impacted by COVID–19 and utilizing culturally competent and multilingual strategies in the provision of services; and

(ii) taking into account the diversity of communities and participants served by such entities, including racial, ethnic, socioeconomic, linguistic, or geographic diversity.

(2) State Commissions.—$20,000,000 shall be used to make adjustments to existing (as of the date of enactment of this Act) awards and new and additional awards, including awards to State Commissions on National and Community Service, under section 126(a) of the National and Community Service Act of 1990 (42 U.S.C. 12576(a)).

(3) Volunteer Generation Fund.—$20,000,000 shall be used for expenses authorized under section 501(a)(4)(F) of the National and Community Service Act of 1990 (42 U.S.C. 12681(a)(4)(F)), which, notwithstanding section 198P(d)(1)(B) of that Act (42 U.S.C.
12653p(d)(1)(B)), shall be for grants awarded by
the Corporation for National and Community Serv-
ice on a competitive basis.

(4) AMERICORPS VISTA.—$80,000,000 shall be
used for programs authorized under part A of title
I of the Domestic Volunteer Service Act of 1973 (42
U.S.C. 4951 et seq.), including to increase the living
allowances of volunteers, described in section 105(b)
of the Domestic Volunteer Service Act of 1973 (42
U.S.C. 4955(b)).

(5) NATIONAL SENIOR SERVICE CORPS.—
$30,000,000 shall be used for programs authorized
under title II of the Domestic Volunteer Service Act
of 1973 (42 U.S.C. 5000 et seq.).

(6) ADMINISTRATIVE COSTS.—$73,000,000
shall, notwithstanding section 501(a)(5)(B) of the
National and Community Service Act of 1990 (42
U.S.C. 12681(a)(5)(B)) and section 504(a) of the
Domestic Volunteer Service Act of 1973 (42 U.S.C.
5084(a)), be used for necessary expenses of adminis-
tration as provided under section 501(a)(5) of the
National and Community Service Act of 1990 (42
U.S.C. 12681(a)(5)), including administrative costs
of the Corporation for National and Community
Service associated with the provision of funds under paragraphs (1) through (5).

(7) Office of Inspector General.—

$9,000,000 shall be used for the Office of Inspector General of the Corporation for National and Community Service for salaries and expenses necessary for oversight and audit of programs and activities funded by subsection (a).

(e) National Service Trust.—In addition to amounts otherwise made available, there is appropriated for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, $148,000,000, to remain available until expended, for payment to and administration of the National Service Trust established in section 145 of the National and Community Service Act of 1990 (42 U.S.C. 12601).

Subtitle D—Child Nutrition & Related Programs

SEC. 2301. IMPROVEMENTS TO WIC BENEFITS.

(a) Definitions.—In this section:

(1) Applicable Period.—The term “applicable period” means a period—

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

(B) ending not later than the earlier of—
(i) 4 months after the date described in subparagraph (A); or


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

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

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

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

(B) Food Package V—Pregnant and partially (mostly) breastfeeding women.

(C) Food Package VI—Postpartum women.

(D) Food Package VII—Fully breastfeeding.
(5) SECRETARY.—The term “Secretary” means the Secretary of Agriculture.

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

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

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

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

(A) the intent to use that increased amount, without further application; and
(B) the applicable period selected by the State agency during which that increased amount shall apply.

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

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

(B) only during a single applicable period.

(d) SUNSET.—The authority of the Secretary under subsection (b), and the authority of a State agency to increase the amount of a cash-value voucher under subsection (c), shall terminate on September 30, 2021.

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

SEC. 2302. WIC PROGRAM MODERNIZATION.

In addition to amounts otherwise available, there are appropriated to the Secretary of Agriculture, out of amounts in the Treasury not otherwise appropriated, $390,000,000 for fiscal year 2021, to remain available until September 30, 2024, to carry out outreach, innova-
tion, and program modernization efforts, including appro-
appropriate waivers and flexibility, to increase participation in
and redemption of benefits under programs established
under section 17 of the Child Nutrition Act of 1966 (7
U.S.C. 1431), except that such waivers may not relate to
the content of the WIC Food Packages (as defined in sec-
tion 246.10(e) of title 7, Code of Federal Regulations (as
in effect on the date of enactment of this Act)), or the
nondiscrimination requirements under section 246.8 of
title 7, Code of Federal Regulations (as in effect on the
date of enactment of this Act).

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

(a) PROGRAM FOR AT-RISK SCHOOL CHILDREN.—
Beginning on the date of enactment of this section, not-
withstanding paragraph (1)(A) of section 17(r) of the
Richard B. Russell National School Lunch Act (42 U.S.C.
1766(r)), during the COVID–19 public health emergency
declared under section 319 of the Public Health Service
Act (42 U.S.C. 247d), the Secretary shall reimburse insti-
tutions that are emergency shelters under such section
17(r) (42 U.S.C. 1766(r)) for meals and supplements
served to individuals who, at the time of such service—
(1) have not attained the age of 25; and
(2) are receiving assistance, including non-residential assistance, from such emergency shelter.

(b) Participation by Emergency Shelters.—Beginning on the date of enactment of this section, notwithstanding paragraph (5)(A) of section 17(t) of the Richard B. Russell National School Lunch Act (42 U.S.C. 1766(t)), during the COVID–19 public health emergency declared under section 319 of the Public Health Service Act (42 U.S.C. 247d), the Secretary shall reimburse emergency shelters under such section 17(t) (42 U.S.C. 1766(t)) for meals and supplements served to individuals who, at the time of such service have not attained the age of 25.

(e) Definitions.—In this section:

(1) Emergency shelter.—The term “emergency shelter” has the meaning given the term under section 17(t)(1) of the Richard B. Russell National School Lunch Act (42 U.S.C. 1766(t)(1)).

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

SEC. 2304. PANDEMIC EBT PROGRAM.

Section 1101 of the Families First Coronavirus Response Act (7 U.S.C. 2011 note; Public Law 116–127) is amended—

(1) in subsection (a)—
(A) by striking “During fiscal years 2020 and 2021” and inserting “In any school year in which there is a public health emergency designation”; and

(B) by inserting “or in a covered summer period following a school session” after “in session”;

(2) by amending subsection (e) to read as follows:

“(e) RELEASE OF INFORMATION.—Notwithstanding any provision of the Richard B. Russell National School Lunch Act (42 U.S.C. 1751 et seq.), the Secretary of Agriculture may authorize State educational agencies and school food authorities administering a school lunch program under such Act to release to appropriate officials administering the supplemental nutrition assistance program such information as may be necessary to carry out this section, including to carry out assistance during a covered summer period pursuant to subsection (i).”;

(3) in subsection (f)(2), in the paragraph heading, by striking “FOR SCHOOL YEAR 2020–2021”;

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

(5) in subsection (h)(1)—
(A) by inserting “either” after “at least 1 child enrolled in such a covered child care facil-
ity and”; and

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

(6) by redesignating subsections (i) and (j) as 
subsections (j) and (k), respectively;

(7) by inserting after subsection (h) the fol-
lowing:

“(i) EMERGENCIES DURING SUMMER.—The Sec-
retary of Agriculture may permit a State agency to extend 
a State agency plan approved under subsection (b) for not 
more than 90 days for the purpose of operating the plan 
during a covered summer period, during which time 
schools participating in the school lunch program under 
the Richard B. Russell National School Lunch Act (42 
U.S.C. 1751 et seq.) or the school breakfast program 
under section 4 of the Child Nutrition Act of 1966 (42 
U.S.C. 1773 ) and covered child care facilities shall be 
deemed closed for purposes of this section.”; 

(8) in subsection (j) (as so redesignated)—
(A) by redesignating paragraphs (2) through (6) as paragraphs (3) through (7), respectively;

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

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

(C) in paragraph (5) (as so redesignated), by striking “or another coronavirus with pandemic potential”; and

(9) in subsection (k) (as so redesignated), by inserting “Federal agencies,” before “State agencies”.

Subtitle E—COBRA Continuation Coverage

SEC. 2401. PRESERVING HEALTH BENEFITS FOR WORKERS.

(a) PREMIUM ASSISTANCE FOR COBRA CONTINUATION COVERAGE FOR INDIVIDUALS AND THEIR FAMILIES.—

(1) PROVISION OF PREMIUM ASSISTANCE.—

(A) REDUCTION OF PREMIUMS PAYABLE.—In the case of any premium for a period of coverage during the period beginning on
the first day of the first month beginning after
the date of the enactment of this Act, and end-
ing on September 30, 2021, for COBRA con-
tinuation coverage with respect to any assist-
ance eligible individual described in paragraph
(3), such individual shall be treated for pur-
poses of any COBRA continuation provision as
having paid the amount of such premium if
such individual pays (or any person other than
such individual’s employer pays on behalf of
such individual) 15 percent of the amount of
such premium.

(B) PLAN ENROLLMENT OPTION.—

(i) IN GENERAL.—Notwithstanding
the COBRA continuation provisions, any
assistance eligible individual who is en-
rolled in a group health plan offered by a
plan sponsor may, not later than 90 days
after the date of notice of the plan enroll-
ment option described in this subpara-
graph, elect to enroll in coverage under a
plan offered by such plan sponsor that is
different than coverage under the plan in
which such individual was enrolled at the
time, in the case of any assistance eligible
individual described in paragraph (3), the qualifying event specified in section 603(2) of the Employee Retirement Income Security Act of 1974, section 4980B(f)(3)(B) of the Internal Revenue Code of 1986, or section 2203(2) of the Public Health Service Act, except for the voluntary termination of such individual’s employment by such individual, occurred, and such coverage shall be treated as COBRA continuation coverage for purposes of the applicable COBRA continuation coverage provision.

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

(I) the employer involved has made a determination that such employer will permit such assistance eligible individual to enroll in different coverage as provided under this subparagraph;

(II) the premium for such different coverage does not exceed the
premium for coverage in which such
individual was enrolled at the time
such qualifying event occurred;

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

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

(aa) coverage that provides
only excepted benefits as defined
in section 9832(c) of the Internal
Revenue Code of 1986, section
733(c) of the Employee Retire-
ment Income Security Act of
1974, and section 2791(c) of the
Public Health Service Act;

(bb) a qualified small em-
ployer health reimbursement ar-
angement (as defined in section
9831(d)(2) of the Internal Rev-
ue Code of 1986); or
(cc) a flexible spending arrangement (as defined in section 106(c)(2) of the Internal Revenue Code of 1986).

(2) Limitation of period of premium assistance.—

(A) Eligibility for additional coverage.—Paragraph (1)(A) shall not apply with respect to any assistance eligible individual described in paragraph (3) for months of coverage beginning on or after the earlier of—

(i) the first date that such individual is eligible for coverage under any other group health plan (other than coverage consisting of only excepted benefits (as defined in section 9832(c) of the Internal Revenue Code of 1986, section 733(c) of the Employee Retirement Income Security Act of 1974, and section 2791(c) of the Public Health Service Act), coverage under a flexible spending arrangement (as defined in section 106(c)(2) of the Internal Revenue Code of 1986), coverage under a qualified small employer health reimbursement arrangement (as defined in section
9831(d)(2) of the Internal Revenue Code of 1986)), or eligible for benefits under the Medicare program under title XVIII of the Social Security Act; or

(ii) the earlier of—

(I) the date following the expiration of the maximum period of continuation coverage required under the applicable COBRA continuation coverage provision; or

(II) the date following the expiration of the period of continuation coverage allowed under paragraph (4)(B)(ii).

(B) Notification requirement.—Any assistance eligible individual shall notify the group health plan with respect to which paragraph (1)(A) applies if such paragraph ceases to apply by reason of clause (i) of subparagraph (A). Such notice shall be provided to the group health plan in such time and manner as may be specified by the Secretary of Labor.

(3) Assistance eligible individual.—For purposes of this section, the term “assistance eligible individual” means, with respect to a period of cov-
verage during the period beginning on the first day
of the first month beginning after the date of the en-
actment of this Act, and ending on September 30,
2021, any individual that is a qualified beneficiary
who—

(A) is eligible for COBRA continuation
coverage by reason of a qualifying event speci-
fied in section 603(2) of the Employee Retire-
ment Income Security Act of 1974, section
4980B(f)(3)(B) of the Internal Revenue Code
of 1986, or section 2203(2) of the Public
Health Service Act, except for the voluntary
termination of such individual’s employment by
such individual; and

(B) elects such coverage.

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

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

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

(ii) an individual who elected COBRA
continuation coverage and discontinued
from such coverage before the first day of
the first month beginning after the date of
the enactment of this Act,
such individual may elect the COBRA continu-
ation coverage under the COBRA continuation
coverage provisions containing such provisions
during the period beginning on the first day of
the first month beginning after the date of the
enactment of this Act and ending 60 days after
the date on which the notification required
under paragraph (6)(C) is provided to such in-
dividual.

(B) COMMENCEMENT OF COBRA CONTINU-
ATION COVERAGE.—Any COBRA continuation
coverage elected by a qualified beneficiary dur-
ing an extended election period under subpara-
graph (A)—
(i) shall commence (including for purposes of applying the treatment of premium payments under paragraph (1)(A) and any cost-sharing requirements for items and services under a group health plan) with the first period of coverage beginning on or after the first day of the first month beginning after the date of the enactment of this Act, and

(ii) shall not extend beyond the period of COBRA continuation coverage that would have been required under the applicable COBRA continuation coverage provision if the coverage had been elected as required under such provision.

(5) EXPEDITED REVIEW OF DENIALS OF PREMIUM ASSISTANCE.—In any case in which an individual requests treatment as an assistance eligible individual described in paragraph (3) and is denied such treatment by the group health plan, the Secretary of Labor (or the Secretary of Health and Human Services in connection with COBRA continuation coverage which is provided other than pursuant to part 6 of subtitle B of title I of the Employee Retirement Income Security Act of 1974), in
consultation with the Secretary of the Treasury, shall provide for expedited review of such denial. An individual shall be entitled to such review upon application to such Secretary in such form and manner as shall be provided by such Secretary, in consultation with the Secretary of the Treasury. Such Secretary shall make a determination regarding such individual’s eligibility within 15 business days after receipt of such individual’s application for review under this paragraph. Such Secretary’s determination upon review of the denial shall be de novo and shall be the final determination of such Secretary. A reviewing court shall grant deference to such Secretary’s determination. The provisions of this paragraph, paragraphs (1) through (4), and paragraphs (6) through (7) shall be treated as provisions of title I of the Employee Retirement Income Security Act of 1974 for purposes of part 5 of subtitle B of such title.

(6) Notices to individuals.—

(A) General notice.—

(i) In general.—In the case of notices provided under section 606(a)(4) of the Employee Retirement Income Security Act of 1974 (29 U.S.C. 1166(4)), section
4980B(f)(6)(D) of the Internal Revenue Code of 1986, or section 2206(4) of the Public Health Service Act (42 U.S.C. 300bb–6(4)), with respect to individuals who, during the period described in paragraph (3), become entitled to elect COBRA continuation coverage, the requirements of such provisions shall not be treated as met unless such notices include an additional written notification to the recipient in clear and understandable language of—

(I) the availability of premium assistance with respect to such coverage under this subsection; and

(II) the option to enroll in different coverage if the employer permits assistance eligible individuals described in paragraph (3) to elect enrollment in different coverage (as described in paragraph (1)(B)).

(ii) ALTERNATIVE NOTICE.—In the case of COBRA continuation coverage to which the notice provision under such sections does not apply, the Secretary of Labor, in consultation with the Secretary
of the Treasury and the Secretary of Health and Human Services, shall, in consultation with administrators of the group health plans (or other entities) that provide or administer the COBRA continuation coverage involved, provide rules requiring the provision of such notice.

(iii) FORM.—The requirement of the additional notification under this subparagraph may be met by amendment of existing notice forms or by inclusion of a separate document with the notice otherwise required.

(B) SPECIFIC REQUIREMENTS.—Each additional notification under subparagraph (A) shall include—

(i) the forms necessary for establishing eligibility for premium assistance under this subsection;

(ii) the name, address, and telephone number necessary to contact the plan administrator and any other person maintaining relevant information in connection with such premium assistance;
(iii) a description of the extended election period provided for in paragraph (4)(A);

(iv) a description of the obligation of the qualified beneficiary under paragraph (2)(B) and the penalty provided under section 6720C of the Internal Revenue Code of 1986 for failure to carry out the obligation;

(v) a description, displayed in a prominent manner, of the qualified beneficiary’s right to a reduced premium and any conditions on entitlement to the reduced premium; and

(vi) a description of the option of the qualified beneficiary to enroll in different coverage if the employer permits such beneficiary to elect to enroll in such different coverage under paragraph (1)(B).

(C) NOTICE IN CONNECTION WITH EXTENDED ELECTION PERIODS.—In the case of any assistance eligible individual described in paragraph (3) (or any individual described in paragraph (4)(A)) who became entitled to elect COBRA continuation coverage before the first
day of the first month beginning after the date of the enactment of this Act, the administrator of the applicable group health plan (or other entity) shall provide (within 60 days after such first day of such first month) for the additional notification required to be provided under subparagraph (A) and failure to provide such notice shall be treated as a failure to meet the notice requirements under the applicable COBRA continuation provision.

(D) MODEL NOTICES.—Not later than 30 days after the date of enactment of this Act, with respect to any assistance eligible individual described in paragraph (3), the Secretary of Labor, in consultation with the Secretary of the Treasury and the Secretary of Health and Human Services, shall prescribe models for the additional notification required under this paragraph.

(7) NOTICE OF EXPIRATION OF PERIOD OF PREMIUM ASSISTANCE.—

(A) IN GENERAL.—With respect to any assistance eligible individual, subject to subparagraph (B), the requirements of section 606(a)(4) of the Employee Retirement Income


Security Act of 1974 (29 U.S.C. 1166(4)), section 4980B(f)(6)(D) of the Internal Revenue Code of 1986, or section 2206(4) of the Public Health Service Act (42 U.S.C. 300bb–6(4)), shall not be treated as met unless the plan administrator of the individual, during the period specified under subparagraph (C), provides to such individual a written notice in clear and understandable language—

(i) that the premium assistance for such individual will expire soon and the prominent identification of the date of such expiration; and

(ii) that such individual may be eligible for coverage without any premium assistance through—

(I) COBRA continuation coverage; or

(II) coverage under a group health plan.

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

(C) PERIOD SPECIFIED.—For purposes of

subparagraph (A), the period specified in this

subparagraph is, with respect to the date of ex-

piration of premium assistance for any assist-

ance eligible individual pursuant to a limitation

requiring a notice under this paragraph, the pe-

riod beginning on the day that is 45 days before

the date of such expiration and ending on the
day that is 15 days before the date of such ex-

piration.

(D) MODEL NOTICES.—Not later than 45
days after the date of enactment of this Act,

with respect to any assistance eligible indi-

vidual, the Secretary of Labor, in consultation

with the Secretary of the Treasury and the Sec-

retary of Health and Human Services, shall

prescribe models for the notification required

under this paragraph.

(8) REGULATIONS.—The Secretary of the

Treasury and the Secretary of Labor may jointly

prescribe such regulations or other guidance as may

be necessary or appropriate to carry out the provi-

sions of this subsection, including the prevention of
fraud and abuse under this subsection, except that
the Secretary of Labor and the Secretary of Health
and Human Services may prescribe such regulations
(including interim final regulations) or other guid-
ance as may be necessary or appropriate to carry
out the provisions of paragraphs (5), (6), (7), and
(9).

(9) OUTREACH.—

(A) IN GENERAL.—The Secretary of
Labor, in consultation with the Secretary of the
Treasury and the Secretary of Health and
Human Services, shall provide outreach con-
sisting of public education and enrollment as-
stance relating to premium assistance pro-
vided under this subsection. Such outreach shall
target employers, group health plan administra-
tors, public assistance programs, States, insur-
ers, and other entities as determined appro-
priate by such Secretaries. Such outreach shall
include an initial focus on those individuals
electing continuation coverage who are referred
to in paragraph (6)(C). Information on such
premium assistance, including enrollment, shall
also be made available on websites of the De-
(B) ENROLLMENT UNDER MEDICARE.—

The Secretary of Health and Human Services shall provide outreach consisting of public education. Such outreach shall target individuals who lose health insurance coverage. Such outreach shall include information regarding enrollment for benefits under title XVIII of the Social Security Act (42 U.S.C. 1395 et seq.) for purposes of preventing mistaken delays of such enrollment by such individuals, including lifetime penalties for failure of timely enrollment.

(10) DEFINITIONS.—For purposes of this section:

(A) ADMINISTRATOR.—The term “administrator” has the meaning given such term in section 3(16)(A) of the Employee Retirement Income Security Act of 1974.

(B) COBRA CONTINUATION COVERAGE.—The term “COBRA continuation coverage” means continuation coverage provided pursuant to part 6 of subtitle B of title I of the Employee Retirement Income Security Act of 1974 (other than under section 609), title XXII of
the Public Health Service Act, or section 4980B of the Internal Revenue Code of 1986 (other than subsection (f)(1) of such section insofar as it relates to pediatric vaccines), or under a State program that provides comparable continuation coverage. Such term does not include coverage under a health flexible spending arrangement under a cafeteria plan within the meaning of section 125 of the Internal Revenue Code of 1986.

(C) COBRA CONTINUATION PROVISION.—The term “COBRA continuation provision” means the provisions of law described in subparagraph (B).

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

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

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

(G) STATE.—The term “State” includes the District of Columbia, the Commonwealth of Puerto Rico, the Virgin Islands, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands.

(H) PERIOD OF COVERAGE.—Any reference in this subsection to a period of coverage shall be treated as a reference to a monthly or shorter period of coverage with respect to which premiums are charged with respect to such coverage.

(I) PLAN SPONSOR.—The term “plan sponsor” has the meaning given such term in section 3(16)(B) of the Employee Retirement Income Security Act of 1974.

(J) PREMIUM.—The term “premium” includes, with respect to COBRA continuation coverage, any administrative fee.

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

(b) COBRA PREMIUM ASSISTANCE.—

(1) ALLOWANCE OF CREDIT.—

(A) IN GENERAL.—Subchapter B of chapter 65 of the Internal Revenue Code of 1986 is amended by adding at the end the following new section:

“SEC. 6432. CONTINUATION COVERAGE PREMIUM ASSISTANCE.

“(a) IN GENERAL.—The person to whom premiums are payable for continuation coverage under section 2401(a)(1) of the American Rescue Plan Act of 2021 shall be allowed as a credit against the tax imposed by section 3111(b), or so much of the taxes imposed under section 3221(a) as are attributable to the rate in effect under section 3111(b), for each calendar quarter an amount equal to the premiums not paid by assistance eligible individuals for such coverage by reason of such section 2401(a)(1) with respect to such calendar quarter.

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

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

“(2) in the case of any group health plan not described in paragraph (1), and under which some or all of the coverage is not provided by insurance, the employer maintaining the plan, and

“(3) in the case of any group health plan not described in paragraph (1) or (2), the insurer providing the coverage under the group health plan.

“(c) LIMITATIONS AND REFUNDABILITY.—

“(1) CREDIT LIMITED TO CERTAIN EMPLOYMENT TAXES.—The credit allowed by subsection (a) with respect to any calendar quarter shall not exceed the tax imposed by section 3111(b), or so much of the taxes imposed under section 3221(a) as are attributable to the rate in effect under section 3111(b), for such calendar quarter (reduced by any credits allowed against such taxes under sections 7001 and 7003 of the Families First Coronavirus Response Act and section 2301 of the CARES Act)
on the wages paid with respect to the employment
of all employees of the employer.

“(2) Refundability of excess credit.—

“(A) Credit is refundable.—If the
amount of the credit under subsection (a) ex-
ceeds the limitation of paragraph (1) for any
calendar quarter, such excess shall be treated
as an overpayment that shall be refunded under
sections 6402(a) and 6413(b).

“(B) Credit may be advanced.—In an-
ticipation of the credit, including the refundable
portion under subparagraph (A), the credit may
be advanced, according to forms and instruc-
tions provided by the Secretary, up to an
amount calculated under subsection (a) through
the end of the most recent payroll period in the
quarter.

“(C) Treatment of deposits.—The
Secretary shall waive any penalty under section
6656 for any failure to make a deposit of the
tax imposed by section 3111(b), or so much of
the taxes imposed under section 3221(a) as are
attributable to the rate in effect under section
3111(b), if the Secretary determines that such
failure was due to the anticipation of the credit
allowed under this section.

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

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

“(d) GOVERNMENTAL ENTITIES.—For purposes of
this section, the term ‘person’ includes the government of
any State or political subdivision thereof, any Indian tribal
government (as defined in section 139E(e)(1)), any agency
or instrumentality of any of the foregoing, and any agency
or instrumentality of the Government of the United States
that is described in section 501(e)(1) and exempt from
taxation under section 501(a).
“(e) DENIAL OF DOUBLE BENEFIT.—For purposes of chapter 1, the gross income of any person allowed a credit under this section shall be increased for the taxable year which includes the last day of any calendar quarter with respect to which such credit is allowed by the amount of such credit. 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.

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

“(1) the requirement to report information or the establishment of other methods for verifying the correct amounts of reimbursements under this section,

“(2) the application of this section to group health plans that are multiemployer plans (as defined in section 3(37) of the Employee Retirement Income Security Act of 1974),

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

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

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

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

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

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

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

(i) IN GENERAL.—In the case of an
assistance eligible individual who pays,
with respect any period of coverage to
which subsection (a)(1)(A) applies, the
amount of the premium for such coverage
that the individual would have (but for this
Act) been required to pay, the person to
whom such payment is payable shall reim-
burse such individual for the amount of
such premium paid in excess of the
amount required to be paid under sub-
section (a)(1)(A).

(ii) Credit of Reimbursement.—A
person to which clause (i) applies shall be
allowed a credit in the manner provided
under section 6432 of the Internal Rev-
ue Code of 1986 for any payment made
to the employee under such clause.

(iii) Payment of Credits.—Any
person to which clause (i) applies shall
make the payment required under such
clause to the individual not later than 60
days after the date on which such indi-
vidual elects continuation coverage under
subsection (a)(1).

(2) Penalty for Failure to Notify Health
Plan of Cessation of Eligibility for Premium
Assistance.—
(A) IN GENERAL.—Part I of subchapter B of chapter 68 of the Internal Revenue Code of 1986 is amended by adding at the end the following new section:

“SEC. 6720C. PENALTY FOR FAILURE TO NOTIFY HEALTH PLAN OF CESSION OF ELIGIBILITY FOR CONTINUATION COVERAGE PREMIUM ASSISTANCE.

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

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

“(1) $250, or

“(2) 110 percent of the premium assistance provided under section 9501(a)(1)(A) of the American Rescue Plan Act of 2021 after termination of eligibility under such section.

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

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

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

(3) COORDINATION WITH HCTC.—

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

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

(B) EFFECTIVE DATE.—The amendment
made by subparagraph (A) shall apply to tax-
able years ending after the date of the enact-
ment of this Act.
(4) Exclusion of continuation coverage premium assistance from gross income.—

(A) In general.—Part III of subchapter B of chapter 1 of the Internal Revenue Code of 1986 is amended by inserting after section 139H the following new section:

“SEC. 139I. CONTINUATION COVERAGE PREMIUM ASSISTANCE.

“In the case of an assistance eligible individual (as defined in subsection (a)(3) of section 2401 of the American Rescue Plan Act of 2021), gross income does not include any premium assistance provided under subsection (a)(1) of such section.”.

(B) Clerical amendment.—The table of sections for part III of subchapter B of chapter 1 of such Code is amended by inserting after the item relating to section 139H the following new item:

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

(C) Effective date.—The amendments made by this paragraph shall apply to taxable years ending after the date of the enactment of this Act.
TITLE III—COMMITTEE ON
ENERGY AND COMMERCE
Subtitle A—Public Health
CHAPTER 1—VACCINES AND
THERAPEUTICS

SECTION 3001. FUNDING FOR COVID–19 VACCINE ACTIVITIES AT THE CENTERS FOR DISEASE CONTROL AND PREVENTION.

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

(b) USE OF FUNDS.—The Secretary, acting through the Director of the Centers for Disease Control and Prevention, and in consultation with other agencies, as applicable, shall, in conducting activities referred to in subsection (a)—

(1) conduct activities to enhance, expand, and improve nationwide COVID–19 vaccine distribution and administration, including activities related to
distribution of ancillary medical products and supplies related to vaccines; and

(2) provide technical assistance, guidance, and support to, and award grants or cooperative agreements to, State, local, Tribal, and territorial public health departments for enhancement of COVID–19 vaccine distribution and administration capabilities, including—

(A) the distribution and administration of vaccines licensed under section 351 of the Public Health Service Act (42 U.S.C. 262) or authorized under section 564 of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 360bbb–3) and ancillary medical products and supplies related to vaccines;

(B) the establishment and expansion, including staffing support, of community vaccination centers, particularly in underserved areas;

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

(D) information technology, data, and reporting enhancements, including improvements necessary to support sharing of data related to vaccine distribution and vaccinations and systems that enhance vaccine safety, effectiveness,
and uptake, particularly among underserved populations;

(E) facilities enhancements; and

(F) communication with the public regarding when, where, and how to receive COVID–19 vaccines.

SEC. 3002. FUNDING FOR VACCINE CONFIDENCE ACTIVITIES.

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

(1) to strengthen vaccine confidence in the United States, including its territories and possessions;

(2) to provide further information and education with respect to vaccines licensed under section 351 of the Public Health Service Act (42 U.S.C. 262) or authorized under section 564 of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 360bbb–3); and

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

SEC. 3003. FUNDING FOR SUPPLY CHAIN FOR COVID–19
VACCINES, THERAPEUTICS, AND MEDICAL
SUPPLIES.

In addition to amounts otherwise available, there is
appropriated to the Secretary for fiscal year 2021, out of
any money in the Treasury not otherwise appropriated,
$5,200,000,000, to remain available until expended, for
necessary expenses with respect to research, development,
manufacturing, production, and the purchase of vaccines,
therapeutics, and ancillary medical products and supplies
to prevent, prepare, or respond to—

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

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

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

In addition to amounts otherwise available, there is
appropriated to the Secretary for fiscal year 2021, out of
any money in the Treasury not otherwise appropriated, $500,000,000, to remain available until expended, to be used for the evaluation of the continued performance, safety, and effectiveness, including with respect to emerging COVID–19 variants, of vaccines, therapeutics, and diagnostics approved, cleared, licensed, or authorized for use for the treatment, prevention, or diagnosis of COVID–19; facilitation of advanced continuous manufacturing activities related to production of vaccines and related materials; facilitation and conduct of inspections related to the manufacturing of vaccines, therapeutics, and devices delayed or cancelled for reasons related to COVID–19; review of devices authorized for use for the treatment, prevention, or diagnosis of COVID–19; and oversight of the supply chain and mitigation of shortages of vaccines, therapeutics, and devices approved, cleared, licensed, or authorized for use for the treatment, prevention, or diagnosis of COVID–19 by the Food and Drug Administration.

CHAPTER 2—TESTING

SEC. 3011. FUNDING FOR COVID–19 TESTING, CONTACT TRACING, AND MITIGATION ACTIVITIES.

(a) IN GENERAL.—In addition to amounts otherwise available, there is appropriated to the Secretary for fiscal year 2021, out of any money in the Treasury not otherwise
appropriated, $46,000,000,000, to remain available until expended, to carry out activities to detect, diagnose, trace, and monitor SARS–CoV–2 and COVID–19 infections and related strategies to mitigate the spread of COVID–19.

(b) USE OF FUNDS.—From amounts appropriated by subsection (a), the Secretary shall—

(1) implement a national, evidence-based strategy for testing, contact tracing, surveillance, and mitigation with respect to SARS–CoV–2 and COVID–19;

(2) provide technical assistance, guidance, and support, and award grants or cooperative agreements to State, local, and territorial public health departments for activities to detect, diagnose, trace, and monitor SARS–CoV–2 and COVID–19 infections and related strategies and activities to mitigate the spread of COVID–19;

(3) support the development, manufacturing, procurement, distribution, and administration of tests to detect or diagnose SARS–CoV–2 and COVID–19, including supplies necessary for administering tests, such as personal protective equipment;

(4) establish and expand Federal, State, local, and territorial testing and contact tracing capabilities, including investments in laboratory capacity,
community-based testing sites, and mobile testing units, particularly in medically underserved areas;

(5) enhance information technology, data modernization, and reporting, including improvements necessary to support sharing of data related to public health capabilities;

(6) award grants to, or enter into cooperative agreements or contracts with, State, local, and territorial public health departments to establish, expand, and sustain a public health workforce; and

(7) to cover administrative and program support costs necessary to conduct activities related to subparagraph (a).

SEC. 3012. FUNDING FOR SARS–COV–2 GENOMIC SEQUENCING AND SURVEILLANCE.

(a) In general.—In addition to amounts otherwise available, there is appropriated to the Secretary for fiscal year 2021 out of any money in the Treasury not otherwise appropriated, $1,750,000,000, to remain available until expended, to strengthen and expand activities and workforce related to genomic sequencing, analytics, and disease surveillance.

(b) Use of funds.—From amounts appropriated by subsection (a), the Secretary, acting through the Director of the Centers for Disease Control and Prevention, shall—
(1) conduct, expand, and improve activities to sequence genomes, identify mutations, and survey the circulation and transmission of viruses and other organisms, including strains of SARS–CoV–2;

(2) award grants or cooperative agreements to State, local, Tribal, or territorial public health departments or public health laboratories—

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

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

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

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

(3) enhance and expand the informatics capabilities of the public health workforce; and

(4) award grants for the construction, alteration, or renovation of facilities to improve genomic sequencing and surveillance capabilities at the State and local level.
SEC. 3013. FUNDING FOR GLOBAL HEALTH.

In addition to amounts otherwise available, there is appropriated to the Secretary for fiscal year 2021, out of any amounts in the Treasury not otherwise appropriated, $750,000,000, to remain available until expended, for activities to be conducted acting through the Director of the Centers for Disease Control and Prevention to combat SARS–CoV–2, COVID–19, and other emerging infectious disease threats globally, including efforts related to global health security, global disease detection and response, global health protection, global immunization, and global coordination on public health.

SEC. 3014. FUNDING FOR DATA MODERNIZATION AND FORECASTING CENTER.

In addition to amounts otherwise available, there is appropriated to the Secretary for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, $500,000,000, to remain available until expended, for activities to be conducted acting through the Director of the Centers for Disease Control and Prevention to support public health data surveillance and analytics infrastructure modernization initiatives at the Centers for Disease Control and Prevention, and establish, expand, and maintain efforts to modernize the United States disease warning system to forecast and track hotspots for COVID–19, its variants, and emerging biological threats, including
academic and workforce support for analytics and informatics infrastructure and data collection systems.

CHAPTER 3—PUBLIC HEALTH WORKFORCE

SEC. 3021. FUNDING FOR PUBLIC HEALTH WORKFORCE.

(a) In general.—In addition to amounts otherwise available, there is appropriated to the Secretary for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, $7,660,000,000, to remain available until expended, to carry out activities related to establishing, expanding, and sustaining a public health workforce, including by making awards to State, local, and territorial public health departments.

(b) Use of funds for public health departments.—Amounts made available to an awardee pursuant to subsection (a) shall be used for the following:

(1) Costs, including wages and benefits, related to the recruiting, hiring, and training of individuals—

(A) to serve as case investigators, contact tracers, social support specialists, community health workers, public health nurses, disease intervention specialists, epidemiologists, program managers, laboratory personnel, informaticians, communication and policy ex-
perts, and any other positions as may be re-
quired to prevent, prepare for, and respond to
COVID–19; and

(B) who are employed by—

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

(ii) a nonprofit private or public orga-
nization with demonstrated expertise in im-
plementing public health programs and es-

tablished relationships with such State,
territorial, or local public health depart-
ments, particularly in medically under-
served areas.

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

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

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

(5) Subawards from recipients of awards under
subsection (a) to local health departments for the
purposes of the activities funded under this section.
SEC. 3022. FUNDING FOR MEDICAL RESERVE CORPS.

In addition to amounts otherwise available, there is appropriated to the Secretary for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, $100,000,000, to remain available until expended, for carrying out section 2813 of the Public Health Service Act (42 U.S.C. 300hh–15).

CHAPTER 4—PUBLIC HEALTH INVESTMENTS

SEC. 3031. FUNDING FOR COMMUNITY HEALTH CENTERS AND COMMUNITY CARE.

(a) In General.—In addition to amounts otherwise available, there is appropriated to the Secretary for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, $7,600,000,000, to remain available until expended, for necessary expenses for awarding grants and cooperative agreements under section 330 of the Public Health Service Act (42 U.S.C. 254b) to be awarded without regard to subsections (e)(3), (e)(6)(A)(iii), (e)(6)(B)(iii), and (r)(2)(B) of such section 330, and for necessary expenses for awarding grants to Federally qualified health centers (as defined in section 1861(aa)(4)(B) of the Social Security Act (42 U.S.C. 1395x(aa))), and for awarding grants or contracts to qualified entities under the Native Hawaiian Health Care Improvement Act (42 U.S.C. 11701 et seq.). Of the total amount appro-
priated by the preceding sentence, not less than
$20,000,000 shall be for grants or contracts to qualified
entities under the Native Hawaiian Health Care Improve-
ment Act (42 U.S.C. 11701 et seq.).

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

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

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

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

(4) to establish, expand, and sustain the health
care workforce to prevent, prepare for, and respond
to COVID–19, and to carry out other health workforce-related activities;
(5) to modify, enhance, and expand health care services and infrastructure; and
(6) to conduct community outreach and education activities related to COVID–19.

(e) Past Expenditures.—An awardee may use amounts awarded pursuant to subsection (a) to cover the costs of the awardee carrying out any of the activities described in subsection (b) during the period beginning on the date of the declaration of a public health emergency by the Secretary under section 319 of the Public Health Service Act (42 U.S.C. 247d) on January 31, 2020, with respect to COVID–19 and ending on the date of such award.

SEC. 3032. FUNDING FOR NATIONAL HEALTH SERVICE CORPS.

(a) In General.—In addition to amounts otherwise available, there is appropriated to the Secretary for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, $800,000,000, to remain available until expended, for carrying out title III of the Public Health Service Act (42 U.S.C. 241 et seq.) with respect to the health workforce.

(b) State Loan Repayment Programs.—
(1) **IN GENERAL.**—Of the amount made available pursuant to subsection (a), $100,000,000 shall be made available for providing public health services through supplemental grants to States under section 338I(a) of the Public Health Service Act (42 U.S.C. 254q–1(a)).

(2) **CONDITIONS.**—With respect to grants described in paragraph (1) using funds made available under such paragraph:

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

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

In addition to amounts otherwise available, there is appropriated to the Secretary for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, $200,000,000, to remain available until expended, for carrying out section 846 of the Public Health Service Act (42 U.S.C. 297n).
SEC. 3034. FUNDING FOR TEACHING HEALTH CENTERS THAT OPERATE GRADUATE MEDICAL EDUCATION.

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

(b) USE OF FUNDS.—Amounts made available pursuant to subsection (a) shall be used for the following activities:

(1) For making payments to new approved graduate medical residency training programs, provided that the number of full-time equivalent residents for which a qualified teaching health center receives payments pursuant to section 340H(a)(1)(C) of the Public Health Service Act (42 U.S.C. 256h(a)(1)(C)) for a fiscal year shall not exceed by
more than 6 the number of full-time equivalent residents for which the center received such payments for the preceding fiscal year.

(2) To provide an increase to the per resident amount described in section 340H(a)(2) of the Public Health Service Act (42 U.S.C. 256h(a)(2)) of $10,000.

(3) For making payments under section 340H of the Public Health Service Act (42 U.S.C. 256h) to qualified teaching health centers for approved graduate medical residency training programs, for the number of full-time equivalent residents at a program at a number that is no lower than the highest number of full-time equivalent residents in that program for the period of fiscal years 2016 through 2018.

(4) For making payments under section 340H(a)(1)(B) of the Public Health Service Act (42 U.S.C. 256h(a)(1)(B)) for the expansion of existing approved graduate medical residency programs.

(5) For making awards under section 749A of the Public Health Service Act (42 U.S.C. 293l–1) to teaching health centers for the purpose of establishing new accredited or expanded primary care residency programs.
(6) To cover administrative costs and activities necessary for qualified teaching health centers receiving payments under section 340H of the Public Health Service Act (42 U.S.C. 256h) to carry out activities under such section.

SEC. 3035. FUNDING FOR COVID–19 TESTING, CONTACT TRACING, AND MITIGATION ACTIVITIES IN CONGREGATE SETTINGS.

(a) In General.—In addition to amounts otherwise available, there is appropriated to the Secretary for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, $1,800,000,000, to remain available until expended, to carry out activities to detect, diagnose, trace, monitor, and report on SARS–CoV–2 and COVID–19 infections, and related strategies to mitigate the spread of SARS–CoV–2, in congregate settings.

(b) Use of Funds.—From amounts appropriated by subsection (a), the Secretary shall—

(1) support activities related to testing through the use of in vitro diagnostic products (as defined in section 809.3(a) of title 21, Code of Federal Regulations) for the detection or diagnosis of SARS–CoV–2 and the virus that causes COVID–19, including to purchase, procure, or administer tests and supplies necessary for administering and processing such
tests to staff of, or individuals residing in, congregate settings, and pay (through any mechanism deemed appropriate by the Secretary) part or all of the costs to such entities of administering or processing such tests;

(2) support vaccine-related activities for authorized or licensed COVID–19 vaccines, to provide for the vaccination of staff of, or individuals residing in, congregate settings, and pay (through any mechanism deemed appropriate by the Secretary) part or all of the costs to such entities of administering such vaccines;

(3) purchase, procure, or distribute personal protective equipment or other products or supplies for use in mitigation of COVID–19 transmission among staff of, or individuals residing in, congregate settings; and

(4) provide technical assistance, guidance, and support and award grants, contracts, or cooperative agreements to State, local, territorial, and Tribal public health departments, or Federal, State, local, territorial, or Tribal public and private entities that manage congregate settings, for activities to detect, diagnose, trace, monitor, and report on SARS–CoV–2 and COVID–19 infections, and related strategies.
and activities to mitigate the spread of SARS–CoV–
2, in congregate settings.

(c) DEFINITION.—For purposes of this section, the
term “congregate settings” includes Federal, State, local,
territorial, and Tribal prisons, jails, detention centers (in-
cluding juvenile detention centers), other correctional, de-
tention, and reentry facilities, long-term care facilities,
psychiatric hospitals, psychiatric residential treatment fa-
cilities, shared living arrangements for individuals with
disabilities, intermediate care facilities, and other residen-
tial care facilities.

SEC. 3036. FUNDING FOR FAMILY PLANNING.

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

SEC. 3037. FUNDING FOR CHILDREN UNDER THE CARE OF
THE DEPARTMENT OF HEALTH AND HUMAN
SERVICES.

(a) IN GENERAL.—In addition to amounts otherwise
available, there is appropriated to the Secretary for fiscal
year 2021, out of any money in the Treasury not otherwise
appropriated, $425,000,000, to remain available until expended, for expenses incurred in preparing for and providing child care, education services, health care services, case management services, or other necessary services for children in the care of personnel employed by or under a grant, cooperative agreement, or contract with the Department of Health and Human Services (or agency, subdivision, or office thereof).

(b) USE OF FUNDS.—Amounts made available pursuant to subsection (a) shall be used for—

(1) costs related to capacity to provide care to children described in such subsection;

(2) costs related to the recruiting, hiring, and training of additional staff;

(3) activities to detect, diagnose, trace, treat, and monitor SARS–CoV–2 and COVID–19 infections and related strategies and activities to mitigate the spread of SARS–CoV–2 and COVID–19;

(4) the purchase, procurement, or distribution of in vitro diagnostic products (as defined in section 809.3(a) of title 21, Code of Federal Regulations) for the detection or diagnosis of SARS–CoV–2 and the virus that causes COVID–19 or supplies necessary for administering tests to such children and staff caring for such children;
(5) distribution of COVID–19 vaccines licensed under section 351 of the Public Health Service Act (42 U.S.C. 262) or authorized for emergency use under section 564 of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 360bbb–3) for such children or staff caring for such children; or

(6) the purchase, procurement, or distribution of personal protective equipment or other measures for mitigation and prevention of COVID–19 transmission among such children and staff caring for such children.

SEC. 3038. FUNDING FOR OFFICE OF INSPECTOR GENERAL.

In addition to amounts otherwise available, there is appropriated to the inspector general of the Department of Health and Human Services for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, $5,000,000, to remain available until expended, for oversight of activities supported with funds appropriated to the Department of Health and Human Services to prevent, prepare for, and respond to coronavirus 2019 or COVID–19, domestically or internationally.

CHAPTER 5—INDIAN HEALTH

SEC. 3041. FUNDING FOR INDIAN HEALTH.

(a) In addition to amounts otherwise available, there is appropriated to the Secretary for fiscal year 2021, out
of any money in the Treasury not otherwise appropriated, $6,094,000,000, to remain available until expended, of which—

(1) $5,484,000,000 shall be for carrying out the Act of August 5, 1954 (42 U.S.C. 2001 et seq.) (commonly referred to as the Transfer Act), the Indian Self-Determination and Education Assistance Act (25 U.S.C. 5301 et seq.), the Indian Health Care Improvement Act (25 U.S.C. 1601 et seq.), and titles II and III of the Public Health Service Act (42 U.S.C. 201 et seq. and 241 et seq.) with respect to the Indian Health Service, of which—

(A) $2,000,000,000 shall be for lost reimbursements, in accordance with section 207 of the Indian Health Care Improvement Act (25 U.S.C. 1621f);

(B) $500,000,000 shall be for the provision of additional health care services, services provided through the Purchased/Referred Care program, and other related activities;

(C) $140,000,000 shall be for information technology, telehealth infrastructure, and the Indian Health Service electronic health records system;
(D) $84,000,000 shall be for maintaining operations of the Urban Indian health program, which shall be in addition to other amounts made available under this subsection for Urban Indian organizations (as defined in section 4 of the Indian Health Care Improvement Act (25 U.S.C. 1603));

(E) $600,000,000 shall be for necessary expenses to plan, prepare for, promote, distribute, administer, and track COVID–19 vaccines, for the purposes described in subparagraphs (F) and (G), and for other vaccine-related activities;

(F) $1,500,000,000 shall be for necessary expenses to detect, diagnose, trace, and monitor COVID–19 infections, activities necessary to mitigate the spread of COVID–19, supplies necessary for such activities, for the purposes described in subparagraphs (E) and (G), and for other related activities;

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

(H) $420,000,000 shall be for necessary expenses related to mental and behavioral health prevention and treatment services, for the purposes described in subparagraph (C) and paragraph (2) as related to mental and behavioral health, and for other related activities;

(2) $600,000,000 shall be for the lease, purchase, construction, alteration, renovation, or equipping of health facilities to respond to COVID–19, and for maintenance and improvement projects necessary to respond to COVID–19 under section 7 of the Act of August 5, 1954 (42 U.S.C. 2004a), the Indian Self-Determination and Education Assistance Act (25 U.S.C. 5301 et seq.), the Indian Health Care Improvement Act (25 U.S.C. 1601 et seq.), and titles II and III of the Public Health Service Act (42 U.S.C. 202 et seq.) with respect to the Indian Health Service; and

(3) $10,000,000 shall be for carrying out section 7 of the Act of August 5, 1954 (42 U.S.C. 2004a) for expenses relating to potable water delivery.
(b) Funds appropriated by subsection (a) shall be made available to restore amounts, either directly or through reimbursement, for obligations for the purposes specified in this section that were incurred to prevent, prepare for, and respond to COVID–19 during the period beginning on the date on which the public health emergency was declared by the Secretary on January 31, 2020, pursuant to section 319 of the Public Health Service Act (42 U.S.C. 247d) with respect to COVID–19 and ending on the date of the enactment of this Act.

(c) 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.

CHAPTER 6—MENTAL HEALTH AND SUBSTANCE USE DISORDER

SEC. 3051. FUNDING FOR BLOCK GRANTS FOR COMMUNITY MENTAL HEALTH SERVICES.

In addition to amounts otherwise available, there is appropriated to the Secretary for fiscal year 2021, out of
any money in the Treasury not otherwise appropriated, $1,750,000,000, to remain available until expended, for carrying out subpart I of part B of title XIX of the Public Health Service Act (42 U.S.C. 300x et seq.), subpart III of part B of title XIX of such Act (42 U.S.C. 300x–51 et seq.), and section 505(c) of such Act (42 U.S.C. 290aa–4(c)) with respect to mental health. Notwithstanding section 1952 of the Public Health Service Act (42 U.S.C. 300x–62), any amount awarded to a State out of amounts appropriated by this section shall be expended by the State by September 30, 2025.

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

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

SEC. 3053. FUNDING FOR MENTAL AND BEHAVIORAL HEALTH TRAINING FOR HEALTH CARE PROFESSIONALS, PARAPROFESSIONALS, AND PUBLIC SAFETY OFFICERS.

(a) In General.—In addition to amounts otherwise available, there is appropriated to the Secretary for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, $80,000,000, to remain available until expended, for the purpose described in subsection (b).

(b) Use of Funding.—The Secretary, acting through the Administrator of the Health Resources and Services Administration, shall, taking into consideration the needs of rural and medically underserved communities, use amounts appropriated by subsection (a) to award grants or contracts to health professions schools, academic health centers, State or local governments, Indian Tribes and Tribal organizations, or other appropriate public or private nonprofit entities (or consortia of entities, including entities promoting multidisciplinary approaches), to plan, develop, operate, or participate in health professions and nursing training activities for health care students, residents, professionals, paraprofessionals, trainees, and public safety officers, and employers of such individuals,
in evidence-informed strategies for reducing and addressing suicide, burnout, and mental and behavioral health conditions (including substance use disorders) among health care professionals.

SEC. 3054. FUNDING FOR EDUCATION AND AWARENESS CAMPAIGN ENCOURAGING HEALTHY WORK CONDITIONS AND USE OF MENTAL AND BEHAVIORAL HEALTH SERVICES BY HEALTH CARE PROFESSIONALS.

(a) In General.—In addition to amounts otherwise available, there is appropriated to the Secretary for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, $20,000,000, to remain available until expended, for the purpose described in subsection (b).

(b) Use of Funds.—The Secretary, acting through the Director of the Centers for Disease Control and Prevention and in consultation with the medical professional community, shall use amounts appropriated by subsection (a) to carry out a national evidence-based education and awareness campaign directed at health care professionals and first responders (such as emergency medical service providers), and employers of such professionals and first responders. Such awareness campaign shall—

(1) encourage primary prevention of mental and behavioral health conditions and secondary and ter-
tiary prevention by encouraging health care professionals to seek support and treatment for their own behavioral health concerns;

(2) help such professionals to identify risk factors in themselves and others and respond to such risks;

(3) include information on reducing or preventing suicide, substance use disorders, burnout, and other mental and behavioral health conditions, and addressing stigma associated with seeking mental and behavioral health support and treatment; and

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

SEC. 3055. FUNDING FOR GRANTS FOR HEALTH CARE PROVIDERS TO PROMOTE MENTAL AND BEHAVIORAL HEALTH AMONG THEIR HEALTH PROFESSIONAL WORKFORCE.

(a) IN GENERAL.—In addition to amounts otherwise available, there is appropriated to the Secretary for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, $40,000,000, to remain available until expended, for the purpose described in subsection (b).

(b) USE OF FUNDS.—The Secretary, acting through the Administrator of the Health Resources and Services
Administration, shall, taking into consideration the needs of rural and medically underserved communities, use amounts appropriated by subsection (a) to award grants or contracts to entities providing health care, including health care providers associations and Federally qualified health centers, to establish, enhance, or expand evidence-informed programs or protocols to promote mental and behavioral health among their providers, other personnel, and members.

SEC. 3056. FUNDING FOR COMMUNITY-BASED FUNDING FOR LOCAL SUBSTANCE USE DISORDER SERVICES.

(a) In General.—In addition to amounts otherwise available, there is appropriated to the Secretary for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, $30,000,000, to remain available until expended, to carry out the purpose described in subsection (b).

(b) Use of Funds.—

(1) In General.—The Secretary, acting through the Assistant Secretary for Mental Health and Substance Use and in consultation with the Director of the Centers for Disease Control and Prevention, shall award grants to support States; local, Tribal, and territorial governments; Tribal organiza-
tions; nonprofit community-based organizations; and
primary and behavioral health organizations to sup-
port community-based overdose prevention pro-
grams, syringe services programs, and other harm
reduction services, with respect to harms of drug
misuse that are exacerbated by the COVID–19 pub-
lic health emergency.

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

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

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

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

(2) USE OF GRANT FUNDS.—Grant funds awarded under this section to eligible entities may be used for promoting care coordination among local entities; training the mental and behavioral health workforce, relevant stakeholders, and community members; expanding evidence-based integrated models of care; addressing surge capacity for mental and behavioral health needs; providing mental and behavioral health services to individuals with mental health needs (including co-occurring substance use disorders) as delivered by behavioral and mental health professionals utilizing telehealth services; and supporting, enhancing, or expanding mental and beh-
behavioral health preventive and crisis intervention services.

SEC. 3058. FUNDING FOR THE NATIONAL CHILD TRAUMATIC STRESS NETWORK.

In addition to amounts otherwise available, there is appropriated to the Secretary for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, $10,000,000, to remain available until expended, for carrying out section 582 of the Public Health Service Act (42 U.S.C. 290hh–1) with respect to addressing the problem of high-risk or medically underserved persons who experience violence-related stress.

SEC. 3059. FUNDING FOR PROJECT AWARE.

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

SEC. 3059A. FUNDING FOR YOUTH SUICIDE PREVENTION.

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

SEC. 3059B. FUNDING FOR BEHAVIORAL HEALTH WORKFORCE EDUCATION AND TRAINING.

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

CHAPTER 7—EXCHANGE GRANT PROGRAM

SEC. 3061. ESTABLISHING A GRANT PROGRAM FOR EXCHANGE MODERNIZATION.

(a) IN GENERAL.—Out of funds appropriated under subsection (b), the Secretary shall award grants to each American Health Benefits Exchange established under subtitle D of title I of the Patient Protection and Affordable Care Act (42 U.S.C. 18021 et seq.) (other than an Exchange established by the Secretary under section 1321(c) of such Act (42 U.S.C. 18041(c))) that submits to the Secretary an application at such time and in such manner, and containing such information, as specified by the Secretary, for purposes of enabling such Exchange to modernize or update any system, program, or technology.
utilized by such Exchange to ensure such Exchange is
compliant with all applicable requirements of section 1311
of such Act (42 U.S.C. 18031).

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

Subtitle B—Medicaid

SEC. 3101. MANDATORY COVERAGE OF COVID–19 VACCINES
AND ADMINISTRATION AND TREATMENT
UNDER MEDICAID.

(a) COVERAGE.—

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

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

(B) by striking the semicolon at the end
and inserting “; (E) during the period begin-
ing on the date of the enactment of the Amer-
ican Rescue Plan Act of 2021 and ending on
the last day of the first calendar quarter that
begins at least one year after the last day of the
emergency period described in section
1135(g)(1)(B), a COVID–19 vaccine and ad-
administration of the vaccine; and (F) during the period beginning on the date of the enactment of the American Rescue Plan Act of 2021 and ending on the last day of the first calendar quarter that begins at least one year after the last day of the emergency period described in section 1135(g)(1)(B), testing and treatments for COVID-19, including specialized equipment and therapies (including preventive therapies), and, without regard to the requirements of section 1902(a)(10)(B) (relating to comparability), in the case of an individual who is diagnosed with or presumed to have COVID–19, during the period such individual has (or is presumed to have) COVID–19, the treatment of a condition that may seriously complicate the treatment of COVID–19, if otherwise covered under the State plan (or waiver of such plan);”.

(2) Making COVID–19 vaccine available to additional eligibility groups and treatment available to certain uninsured.—Section 1902(a)(10) of such Act (42 U.S.C. 1396a(a)(10)) is amended in the matter following subparagraph (G)—
(A) by striking “and to other conditions which may complicate pregnancy, (VIII)” and inserting “, medical assistance for services related to other conditions which may complicate pregnancy, and medical assistance for vaccines described in section 1905(a)(4)(E) and the administration of such vaccines during the period described in such section, (VIII)”;

(B) by inserting “and medical assistance for vaccines described in section 1905(a)(4)(E) and the administration of such vaccines during the period described in such section” after “(described in subsection (z)(2))”;

(C) by striking “cancer (XV)” and inserting “cancer, (XV)”;

(D) by inserting “and medical assistance for vaccines described in section 1905(a)(4)(E) and the administration of such vaccines during the period described in such section” after “described in subsection (k)(1)”;

(E) by inserting “and medical assistance for vaccines described in section 1905(a)(4)(E) and the administration of such vaccines during the period described in such section” after “family planning setting”;
(F) by striking “and (XVIII)” and inserting “(XVIII)”; 

(G) by striking “and any visit described in section 1916(a)(2)(G) that is furnished during any such portion” and inserting “, any service described in section 1916(a)(2)(G) that is furnished during any such portion, any vaccine described in section 1905(a)(4)(E) (and the administration of such vaccine) that is furnished during any such portion, and testing and treatments for COVID-19, including specialized equipment and therapies (including preventive therapies), and, in the case of an individual who is diagnosed with or presumed to have COVID–19, during the period such individual has (or is presumed to have) COVID–19, the treatment of a condition that may seriously complicate the treatment of COVID–19, if otherwise covered under the State plan (or waiver of such plan)”;

and 

(H) by striking the semicolon at the end and inserting “, and (XIX) medical assistance shall be made available during the period described in section 1905(a)(4)(E) for vaccines described in such section and the administra-
tion of such vaccines, for any individual who is
eligible for and receiving medical assistance
under the State plan or under a waiver of such
plan (other than an individual who is eligible
for medical assistance consisting only of pay-
ment of premiums pursuant to subparagraph
(E) or (F) or section 1933), notwithstanding
any provision of law limiting such individual’s
eligibility for medical assistance under such
plan or waiver to coverage for a limited type of
benefits and services that would not otherwise
include coverage of a COVID–19 vaccine and
its administration;”.

(3) **PROHIBITION OF COST SHARING.**—

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

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

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

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

“(H) during the period beginning on the
date of the enactment of this subparagraph and
ending on the last day of the first calendar quarter that begins at least one year after the last day of the emergency period described in section 1135(g)(1)(B), a COVID–19 vaccine and the administration of such vaccine (for any individual eligible for medical assistance for such vaccine (and administration)); or

“(I) during the period beginning on the date of the enactment of this subparagraph and ending on the last day of the first calendar quarter that begins at least one year after the last day of the emergency period described in section 1135(g)(1)(B), testing and treatments for COVID-19, including specialized equipment and therapies (including preventive therapies), and, in the case of an individual who is diagnosed with or presumed to have COVID–19, during the period during which such individual has (or is presumed to have) COVID–19, the treatment of a condition that may seriously complicate the treatment of COVID–19, if otherwise covered under the State plan (or waiver of such plan); and’’.

(B) Application to alternative cost sharing.—Section 1916A(b)(3)(B) of the So-
Social Security Act (42 U.S.C. 1396o–1(b)(3)(B))
is amended—

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

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

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

“(xiii) During the period beginning on
the date of the enactment of this clause
and ending on the last day of the first cal-
endar quarter that begins at least one year
after the last day of the emergency period
described in section 1135(g)(1)(B), testing
and treatments for COVID-19, including
specialized equipment and therapies (in-
cluding preventive therapies), and, in the
case of an individual who is diagnosed with
or presumed to have COVID–19, during
the period during which such individual
has (or is presumed to have) COVID–19,
the treatment of a condition that may seri-
ously complicate the treatment of COVID–
19, if otherwise covered under the State
plan (or waiver of such plan).”.

(4) Inclusion in the Medicaid Drug Re-
bate Program of Covered Outpatient Drugs
Used for COVID–19 Treatment.—

(A) In General.—The requirements of
section 1927 of the Social Security Act (42
U.S.C. 1396r–8) shall apply to any drug or bio-
logical product described in subparagraph (F)
of section 1905(a)(4) of such Act, as added by
paragraph (1), or described in the subclause
(XVIII) in the matter following subparagraph
(G) of section 1902(a)(10) of such Act, as
added by paragraph (2), that is—

(i) furnished as medical assistance in
accordance with such subparagraph (F) or
subclause (XVIII), as applicable, for the
treatment, or prevention, of COVID-19, as
described in such subparagraph of sub-
clause, respectively; and

(ii) a covered outpatient drug (as de-
defined in section 1927(k) of such Act, ex-
cept that, in applying paragraph (2)(A) of
such section to a drug described in such
subparagraph (F) or such subclause
(XVIII), such drug shall be deemed a pre-
scribed drug for purposes of section
1905(a)(12) of such Act).

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

“(E) Drugs and biological products de-
scribed in section 1905(a)(4)(F) and subclause
(XVIII) in the matter following subparagraph
(G) of section 1902(a)(10) that are furnished
as medical assistance in accordance with such
section or clause, respectively, for the treatment
or prevention, of COVID–19, as described in
such subparagraph of subclause, respectively.”.

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

“(8) COVID–19 VACCINES, TESTING, AND TREATMENT.—Notwithstanding the previous provisions of this section, a State may not provide for medical assistance through enrollment of an individual with benchmark coverage or benchmark-equivalent coverage under this section unless, during the period beginning on the date of the enactment of the American Rescue Plan Act of 2021 and ending on the last day of the first calendar quarter that begins at least one year after the last day of the emergency period described in section 1135(g)(1)(B), such coverage includes (and does not impose any deduction, cost sharing, or similar charge for)—

“(A) COVID–19 vaccines and administration of the vaccines; and

“(B) testing and treatments for COVID–19, including specialized equipment and therapies (including preventive therapies), and, in the case of such an individual who is diagnosed with or presumed to have COVID–19, during the period such individual has (or is presumed to have) COVID–19, the treatment of a condition that may seriously complicate the treat-
ment of COVID–19, if otherwise covered under
the State plan (or waiver of such plan).”.

(b) Temporary Increase in Federal Payments
for Coverage and Administration of COVID–19
Vaccines.—Section 1905 of the Social Security Act (42
U.S.C. 1396d) is amended—
(1) in subsection (b), by striking “and (ff)” and
inserting “(ff), and (hh)”;
(2) in subsection (ff), in the matter preceding
paragraph (1), by inserting “, subject to subsection
(hh)” after “or (z)(2)” and
(3) by adding at the end the following new sub-
section:
“(hh) Temporary Increased FMAP for Medical
Assistance for Coverage and Administration of
COVID–19 Vaccines.—
“(1) In General.—Notwithstanding any other
provision of this title, during the period described in
paragraph (2), the Federal medical assistance per-
centage for a State, with respect to amounts ex-
pended by the State for medical assistance for a vac-
cine described in subsection (a)(4)(E) (and the ad-
ministration of such a vaccine), shall be equal to 100
percent.
“(2) Period described.—The period described in this paragraph is the period that—

“(A) begins on the first day of the first quarter beginning after the date of the enactment of this subsection; and

“(B) ends on the last day of the first quarter that begins at least one year after the last day of the emergency period described in section 1135(g)(1)(B).

“(3) Exclusion of expenditures from territorial caps.—Any payment made to a territory for expenditures for medical assistance under subsection (a)(4)(E) that are subject to the Federal medical assistance percentage specified under paragraph (1) shall not be taken into account for purposes of applying payment limits under subsections (f) and (g) of section 1108.”

SEC. 3102. MODIFICATIONS TO CERTAIN COVERAGE UNDER MEDICAID FOR PREGNANT AND POSTPARTUM WOMEN.

(a) State Option.—Section 1902(e) of the Social Security Act (42 U.S.C. 1396a(e)) is amended by adding at the end the following new paragraph:

“(16) Extending certain coverage for pregnant and postpartum women.—
“(A) IN GENERAL.—At the option of the State, the State plan (or waiver of such State plan) may provide, that an individual who, while pregnant, is eligible for and has received medical assistance under the State plan approved under this title (or a waiver of such plan) (including during a period of retroactive eligibility under subsection (a)(34)) shall, in addition to remaining eligible under paragraph (5) for all pregnancy-related and postpartum medical assistance available under the State plan (or waiver) through the last day of the month in which the 60-day period (beginning on the last day of her pregnancy) ends, remain eligible under the State plan (or waiver) for medical assistance for the period beginning on the first day occurring after the end of such 60-day period and ending on the last day of the month in which the 12-month period (beginning on the last day of her pregnancy) ends.

“(B) FULL BENEFITS DURING PREGNANCY AND THROUGHOUT THE 12-MONTH POSTPARTUM PERIOD.—The medical assistance provided for a pregnant or postpartum individual by a State making an election under this
paragraph, without regard to the basis on which
the individual is eligible for medical assistance
under the State plan (or waiver), shall—

“(i) include all items and services cov-
ered under the State plan (or waiver) that
are not less in amount, duration, or scope,
or are determined by the Secretary to be
substantially equivalent, to the medical as-
sistance available for an individual de-
scribed in subsection (a)(10)(A)(i); and

“(ii) be provided for the individual
while pregnant and during the 12-month
period that begins on the last day of the
individual’s pregnancy and ends on the last
day of the month in which such 12-month
period ends.”.

(b) EFFECTIVE DATE.—The amendment made by
subsection (a) shall apply with respect to State elections
made under paragraph (16) of section 1902(e) of the So-
cial Security Act (42 U.S.C. 1396a(e)), as added by sub-
section (a), during the 5-year period beginning on the 1st
day of the 1st fiscal year quarter that begins at least one
year after the date of the enactment of this Act.
SEC. 3103. ALLOWING FOR MEDICAL ASSISTANCE UNDER MEDICAID FOR INMATES DURING 30-DAY PERIOD PRECEDING RELEASE.

The subdivision (A) following paragraph (30) of section 1905(a) of the Social Security Act (42 U.S.C. 1396d(a)) is amended by inserting “and, during the 5-year period beginning on the first day of the first fiscal year quarter that begins at least one year after the date of the enactment of the American Rescue Plan Act of 2021, except during the 30-day period preceding the date of release of such individual from such public institution” after “medical institution”.

SEC. 3104. ENHANCED FEDERAL MEDICAID SUPPORT FOR COMMUNITY-BASED MOBILE CRISIS INTERVENTION SERVICES.

Section 1903 of the Social Security Act (42 U.S.C. 1396b) is amended by adding at the end the following new subsection:

“(bb) BUNDLED COMMUNITY-BASED MOBILE CRISIS INTERVENTION SERVICES.—

“(1) IN GENERAL.—Notwithstanding section 1902(a)(1) (relating to Statewideness), section 1902(a)(10)(B) (relating to comparability), section 1902(a)(23)(A) (relating to freedom of choice of providers), or section 1902(a)(27) (relating to provider agreements), a State may, during the 5-year
period beginning on the first day of the first fiscal year quarter that begins on or after the date that is 1 year after the date of the enactment of this subsection, provide medical assistance, through bundled payments, for qualifying community-based mobile crisis intervention services under a State plan amendment or waiver approved under section 1115 or subsection (b) or (c) of section 1915.

“(2) QUALIFYING COMMUNITY-BASED MOBILE CRISIS INTERVENTION SERVICES DEFINED.—For purposes of this subsection, the term ‘qualifying community-based mobile crisis intervention services’ means, with respect to a State, items and services for which medical assistance is available under the State plan under this title or a waiver of such plan, that are—

“(A) furnished to an individual otherwise eligible for medical assistance under the State plan (or waiver of such plan) who is—

“(i) outside of a hospital or other facility setting; and

“(ii) experiencing a mental health or substance use disorder crisis;

“(B) furnished by a multidisciplinary mobile crisis team—
“(i) that includes at least 1 behavioral health care professional who is capable of conducting an assessment of the individual, in accordance with the professional’s permitted scope of practice under State law, and other professionals or paraprofessionals with appropriate expertise in behavioral health or mental health crisis response, including nurses, social workers, peer support specialists, and others, as designated by the State through a State plan amendment (or waiver of such plan);

“(ii) whose members are trained in trauma-informed care, de-escalation strategies, and harm reduction;

“(iii) that is able to respond in a timely manner and, where appropriate, provide—

“(I) screening and assessment;

“(II) stabilization and de-escalation;

“(III) coordination with, and referrals to, health, social, and other services and supports as needed; and
“(IV) assistance in facilitating the individual’s access to emergency or nonemergency (as applicable) transportation services under the State plan (or waiver of such plan) to ensure access to the next step in care or treatment;

“(iv) that maintains relationships with relevant community partners, including medical and behavioral health providers, primary care providers, community health centers, crisis respite centers, managed care organizations (if applicable), entities able to provide assistance with application and enrollment in the State plan or a waiver of the plan, entities able to provide assistance with applying for and enrolling in benefit programs, entities that provide assistance with housing (such as public housing authorities, Continuum of Care programs, or not-for-profit entities that provide housing assistance), and entities that provide assistance with other social services;
“(v) that coordinates with crisis intervention hotlines and emergency response systems;

“(vi) that maintains the privacy and confidentiality of patient information consistent with Federal and State requirements; and

“(vii) that operates independently from (but may coordinate with) State or local law enforcement agencies;

“(C) available 24 hours per day, every day of the year; and

“(D) voluntary to receive.

“(3) PAYMENTS.—

“(A) IN GENERAL.—Notwithstanding section 1905(b) or 1905(ff) and subject to subsections (y) and (z) of section 1905, during each of the first 12 fiscal quarters occurring during the period described in paragraph (1) that a State meets the requirements described in paragraph (4), the Federal medical assistance percentage applicable to amounts expended by the State for medical assistance, through bundled payments described in paragraph (1), for qualifying community-based mo-
bile crisis intervention services furnished during such quarter shall be equal to 85 percent. In no case shall the application of the previous sentence result in the Federal medical assistance percentage applicable to amounts expended by a State for medical assistance for such qualifying community-based mobile crisis intervention services furnished during a quarter being less than the Federal medical assistance percentage that would apply to such amounts expended by the State for such services furnished during such quarter without application of the previous sentence.

“(B) EXCLUSION OF EXPENDITURES FROM TERRITORIAL CAPS.—Expenditures for medical assistance consisting of qualifying community-based mobile crisis intervention services furnished in a territory during a quarter with respect to which subparagraph (A) applies to such territory shall not be taken into account for purposes of applying payment limits under subsections (f) and (g) of section 1108.

“(4) REQUIREMENTS.—The requirements described in this paragraph are the following:
“(A) The State demonstrates, to the satisfaction of the Secretary—

“(i) that it will be able to support the provision of qualifying community-based mobile crisis intervention services that meet the conditions specified in paragraph (2); and

“(ii) how it will support coordination between mobile crisis teams and community partners, including health care providers, to enable the provision of services, needed referrals, and other activities identified by the Secretary.

“(B) The State provides assurances satisfactory to the Secretary that—

“(i) any additional Federal funds received by the State for qualifying community-based mobile crisis intervention services provided under this subsection that are attributable to the increased Federal medical assistance percentage under paragraph (3)(A) will be used to supplement, and not supplant, the level of State funds expended for such services for the fiscal year preceding the first fiscal quarter oc-
currying during the period described in paragraph (1);

“(ii) if the State made qualifying community-based mobile crisis intervention services available in a region of the State in such fiscal year, the State will continue to make such services available in such region under this subsection during each month occurring during the period described in paragraph (1) for which the Federal medical assistance percentage under paragraph (3)(A) is applicable with respect to the State.

“(5) FUNDING FOR STATE PLANNING GRANTS.—There is appropriated, out of any funds in the Treasury not otherwise appropriated, $15,000,000 to the Secretary for purposes of implementing, administering, and making planning grants to States as soon as practicable for purposes of developing a State plan amendment or section 1115, 1915(b), or 1915(c) waiver request (or an amendment to such a waiver) to provide qualifying community-based mobile crisis intervention services under this subsection, to remain available until expended.”.
SEC. 3105. TEMPORARY INCREASE IN FMAP FOR MEDICAL ASSISTANCE UNDER STATE MEDICAID PLANS WHICH BEGIN TO EXPEND AMOUNTS FOR CERTAIN MANDATORY INDIVIDUALS.

Section 1905 of the Social Security Act (42 U.S.C. 1396d), as amended by section 3101 of this subtitle, is further amended—

(1) in subsection (b), in the first sentence, by striking “and (hh)” and inserting “(hh), and (ii)”;

(2) in subsection (ff), by striking “subject to subsection (hh)” and inserting “subject to subsections (hh) and (ii)”;

(3) by adding at the end the following new subsection:

“(ii) TEMPORARY INCREASE IN FMAP FOR MEDICAL ASSISTANCE UNDER STATE MEDICAID PLANS WHICH BEGIN TO EXPEND AMOUNTS FOR CERTAIN MANDATORY INDIVIDUALS.—

“(1) IN GENERAL.—For each quarter occurring during the 8-quarter period beginning with the first calendar quarter during which a qualifying State (as defined in paragraph (3)) expends amounts for all individuals described in section 1902(a)(10)(A)(i)(VIII) under the State plan (or waiver of such plan), the Federal medical assistance percentage determined under subsection (b) for such
State shall, after application of any increase, if applicable, under section 6008 of the Families First Coronavirus Response Act, be increased by 5 percentage points, except for any quarter (and each subsequent quarter) during such period during which the State ceases to provide medical assistance to any such individual under the State plan (or waiver of such plan).

“(2) SPECIAL APPLICATION RULES.—Any increase described in paragraph (1) (or payment made for expenditures on medical assistance that are subject to such increase)—

“(A) shall not apply with respect to disproportionate share hospital payments described in section 1923;

“(B) shall not be taken into account in calculating the enhanced FMAP of a State under section 2105;

“(C) shall not be taken into account for purposes of part A, D, or E of title IV; and

“(D) shall not be taken into account for purposes of applying payment limits under subsections (f) and (g) of section 1108.

“(3) DEFINITION.—For purposes of this subsection, the term ‘qualifying State’ means a State
which has not expended amounts for all individuals
described in section 1902(a)(10)(A)(i)(VIII) before
the date of the enactment of this subsection.”.

SEC. 3106. EXTENSION OF 100 PERCENT FEDERAL MEDICAL
ASSISTANCE PERCENTAGE TO URBAN INDIAN
HEALTH ORGANIZATIONS AND NATIVE HA-
WAIIAN HEALTH CARE SYSTEMS.

Section 1905(b) of the Social Security Act (42 U.S.C.
1396d(b)) is amended by inserting after “(as defined in
section 4 of the Indian Health Care Improvement Act)”
the following: “; for the 8 fiscal year quarters beginning
with the first fiscal year quarter beginning after the date
of the enactment of the American Rescue Plan Act of
2021, the Federal medical assistance percentage shall also
be 100 per centum with respect to amounts expended as
medical assistance for services which are received through
an Urban Indian organization (as defined in paragraph
(29) of section 4 of the Indian Health Care Improvement
Act) that has a grant or contract with the Indian Health
Service under title V of such Act; and, for such 8 fiscal
year quarters, the Federal medical assistance percentage
shall also be 100 per centum with respect to amounts ex-
pended as medical assistance for services which are re-
ceived through a Native Hawaiian Health Center (as de-
defined in section 12(4) of the Native Hawaiian Health Care
Improvement Act) or a qualified entity (as defined in section 6(b) of such Act) that has a grant or contract with the Papa Ola Lokahi under section 8 of such Act.”

SEC. 3107. SUNSET OF LIMIT ON MAXIMUM REBATE AMOUNT FOR SINGLE SOURCE DRUGS AND INNOVATOR MULTIPLE SOURCE DRUGS.

Section 1927(c)(2)(D) of the Social Security Act (42 U.S.C. 1396r–8(c)(2)(D)) is amended by inserting after “December 31, 2009,” the following: “and before January 1, 2023,”.

SEC. 3108. ADDITIONAL SUPPORT FOR MEDICAID HOME AND COMMUNITY-BASED SERVICES DURING THE COVID–19 EMERGENCY PERIOD.

(a) INCREASED FMAP.—

(1) IN GENERAL.—Notwithstanding section 1905(b) of the Social Security Act (42 U.S.C. 1396d(b)) or section 1905(ff), in the case of a State that meets the HCBS program conditions under subsection (b), the Federal medical assistance percentage determined for the State under section 1905(b) of such Act (or, if applicable, under section 1905(ff)) and, if applicable, increased under subsection (y), (z), (aa), or (ii) of section 1905 of such Act (42 U.S.C. 1396d), section 1915(k) of such Act (42 U.S.C. 1396n(k)), or section 6008(a) of the...
Families First Coronavirus Response Act (Public Law 116–127), shall be increased by 7.35 percentage points with respect to expenditures of the State under the State Medicaid program for home and community-based services (as defined in paragraph (2)(B)) that are provided during the HCBS program improvement period (as defined in paragraph (2)(A)). In no case may the application of the previous sentence result in the Federal medical assistance percentage determined for a State being more than 95 percent with respect to such expenditures. Any payment made to Puerto Rico, the Virgin Islands, Guam, the Northern Mariana Islands, or American Samoa for expenditures on medical assistance that are subject to the Federal medical assistance percentage increase specified under the first sentence of this paragraph shall not be taken into account for purposes of applying payment limits under subsections (f) and (g) of section 1108 of the Social Security Act (42 U.S.C. 1308).

(2) DEFINITIONS.—In this section:

(A) HCBS PROGRAM IMPROVEMENT PERIOD.—The term “HCBS program improvement period” means, with respect to a State,
(B) HOME AND COMMUNITY-BASED SERVICES.—The term “home and community-based services” means any of the following:

(i) Home health care services authorized under paragraph (7) of section 1905(a) of the Social Security Act (42 U.S.C. 1396d(a)).

(ii) Personal care services authorized under paragraph (24) of such section.

(iii) PACE services authorized under paragraph (26) of such section.

(iv) Home and community-based services authorized under subsections (b), (c), (i), (j), and (k) of section 1915 of such Act (42 U.S.C. 1396n), such services authorized under a waiver under section 1115 of such Act (42 U.S.C. 1315), and such services through coverage authorized under section 1937 of such Act (42 U.S.C. 1396u–7).

(v) Case management services authorized under section 1905(a)(19) of the Social Security Act (42 U.S.C. 1396d(a)(19))
and section 1915(g) of such Act (42 U.S.C. 1396n(g)).

(vi) Rehabilitative services, including those related to behavioral health, described in section 1905(a)(13) of such Act (42 U.S.C. 1396d(a)(13)).

(vii) Such other services specified by the Secretary of Health and Human Services.

(C) COVID–19 PUBLIC HEALTH EMERGENCY PERIOD.—The term “COVID–19 public health emergency period” means the portion of the emergency period described in paragraph (1)(B) of section 1135(g) of the Social Security Act (42 U.S.C. 1320b–5(g)) beginning on or after the date of the enactment of this Act.

(D) ELIGIBLE INDIVIDUAL.—The term “eligible individual” means an individual who is eligible for and enrolled for medical assistance under a State Medicaid program and includes an individual who becomes eligible for medical assistance under a State Medicaid program when removed from a waiting list.

(E) MEDICAID PROGRAM.—The term “Medicaid program” means, with respect to a
State, the State program under title XIX of the Social Security Act (42 U.S.C. 1396 et seq.)
(including any waiver or demonstration under such title or under section 1115 of such Act (42 U.S.C. 1315) relating to such title).

(F) **State.**—The term “State” has the meaning given such term for purposes of title XIX of the Social Security Act (42 U.S.C. 1396 et seq.).

(b) **State Requirements for FMAP Increase.**—

As conditions for receipt of the increase under subsection (a) to the Federal medical assistance percentage determined for a State, the State shall meet each of the following conditions (referred to in subsection (a) as the HCBS program conditions):

1. **Supplement, not supplant.**—The State shall use the Federal funds attributable to the increase under subsection (a) to supplement, and not supplant, the level of State funds expended for home and community-based services for eligible individuals through programs in effect as of April 1, 2021.

2. **Required implementation of certain activities.**—The State shall implement one or more of the following activities to enhance, expand,
or strengthen home and community-based services under the State Medicaid program:

(A) Increase rates for home health agencies, PACE organizations whose members provide direct care, and agencies or beneficiaries that employ direct support professionals (including independent providers in a self-directed or consumer-directed model) to provide home and community-based services under the State Medicaid program, if elected by the beneficiary for continuation of care, provided that any agency, beneficiary, or other individual that receives payment under such an increased rate increases the compensation it pays its home health workers or direct support professionals.

(B) Provide paid sick leave, paid family leave, and paid medical leave for home health workers and direct support professionals.

(C) Provide hazard pay, overtime pay, and shift differential pay for home health workers and direct support professionals.

(D) Provide home and community-based services to eligible individuals in order to reduce waiting lists for programs approved under sec-
tions 1115 or 1915 of the Social Security Act
(42 U.S.C. 1315, 1396n).

(E) Purchase emergency supplies and
equipment, which may include items not typi-
cally covered under the Medicaid program nec-
essary to enhance access to services and to pro-
tect the health and well-being of home health
workers and direct support professionals.

(F) Recruit new home health workers and
direct support professionals.

(G) Support family care providers of eligi-
bble individuals with needed supplies and equip-
ment, which may include items not typically
covered under the Medicaid program, such as
personal protective equipment, and pay.

(H) Pay for training for home health
workers and direct support professionals that is
specific to the COVID–19 public health emer-
gency.

(I) Pay for assistive technologies, staffing,
and other costs incurred during the COVID–19
public health emergency period in order to miti-
gate isolation and ensure an individual’s per-
son-centered service plan continues to be fully
implemented.
(J) Prepare information and public health and educational materials in accessible formats (including formats accessible to people with low literacy or intellectual disabilities) about prevention, treatment, recovery and other aspects of COVID–19 for eligible individuals, their families, and the general community served by community partners, such as Area Agencies on Aging, Centers for Independent Living, non-profit home and community-based services providers, and other entities providing home and community-based services.

(K) Pay for American sign language and other languages interpreters to assist in providing home and community-based services to eligible individuals and to inform the general public about COVID–19.

(L) Pay for retainer payments for home and community-based services providers, including home health workers and direct support professionals (regardless of whether such payments directly benefit a beneficiary) which may be provided without limits on duration during the COVID–19 public health emergency period.
(M) Pay for other expenses deemed appropriate by the Secretary to enhance, expand, or strengthen Home and Community-Based Services and expenses which meet the criteria of the home and community-based settings rule published on January 16, 2014.

(N) Support (including by paying for moving costs, security deposits or first month’s rent, one-time stocking of food products sufficient for the initial month, and other one-time expenses and start-up costs) transitions from institutional settings, congregate community settings, and homeless shelters or other temporary housing for individuals who are eligible for home and community-based services.

(O) Assist eligible individuals in receiving mental health services and necessary rehabilitative service to regain skills lost during the COVID–19 public health emergency period.

(P) Assist eligible individuals who had to relocate to a nursing facility or institutional setting from their homes during the COVID–19 public health emergency period, who were isolated in their homes during such period, or who
moved into congregate non-institutional settings as a result of such period, in—

(i) moving back to their homes (including by paying for moving costs, security deposits or first month’s rent, one-time stocking of food products sufficient for the initial month, and other one-time expenses and start-up costs); and

(ii) continuing home and community-based services for eligible individuals who were served from a waiting list for such services during the public health emergency period.

SEC. 3109. FUNDING FOR STATE STRIKE TEAMS FOR RESIDENT AND EMPLOYEE SAFETY IN NURSING FACILITIES.

Section 1919 of the Social Security Act (42 U.S.C. 1396r) is amended by adding at the end the following new subsection:

“(k) FUNDING FOR STATE STRIKE TEAMS.—In addition to amounts otherwise available, there is appropriated to the Secretary, out of any monies in the Treasury not otherwise appropriated, $250,000,000, to remain available until expended, for purposes of allocating such amount among the States (including the District of Columbia and...
Each territory of the United States to increase the capacity of such a State to respond to COVID–19 by allowing such a State to establish and implement a strike team that will be deployed to a nursing facility in the State with diagnosed or suspected cases of COVID–19 among residents or staff for the purposes of assisting with clinical care, infection control, or staffing during the emergency period described in section 1135(g)(1)(B).”.

Subtitle C—Children’s Health Insurance Program

SEC. 3201. MANDATORY COVERAGE OF COVID–19 VACCINES AND ADMINISTRATION AND TREATMENT UNDER CHIP.

(a) COVERAGE.—

(1) In general.—Section 2103(c) of the Social Security Act (42 U.S.C. 1397cc(c)) is amended by adding at the end the following paragraph:

“(11) Required coverage of COVID–19 vaccines and treatment.—Regardless of the type of coverage elected by a State under subsection (a), the child health assistance provided for a targeted low-income child, and, in the case of a State that elects to provide pregnancy-related assistance pursuant to section 2112, the pregnancy-related assistance provided for a targeted low-income pregnant woman (as
such terms are defined for purposes of such section),
shall include coverage, during the period beginning
on the date of the enactment of this paragraph and
ending on the last day of the first calendar quarter
that begins at least one year after the last day of
the emergency period described in section
1135(g)(1)(B), of—

“(A) a COVID–19 vaccine (and the admin-
istration of the vaccine); and

“(B) testing and treatments for COVID-
19, including specialized equipment and therapi-
ies (including preventive therapies), and, in
the case of an individual who is diagnosed with
or presumed to have COVID–19, during the pe-
riod during which such individual has (or is
presumed to have) COVID–19, the treatment of
a condition that may seriously complicate the
treatment of COVID–19, if otherwise covered
under the State child health plan (or waiver of
such plan).”.

(2) Prohibition of cost sharing.—Section
2103(e)(2) of the Social Security Act (42 U.S.C.
1397cc(e)(2)), as amended by section 6004(b)(3) of
the Families First Coronavirus Response Act, is
amended—
(A) in the paragraph header, by inserting “A COVID–19 VACCINE, COVID–19 TREATMENT,” before “OR PREGNANCY-RELATED ASSISTANCE”; and

(B) by striking “visits described in section 1916(a)(2)(G), or” and inserting “services described in section 1916(a)(2)(G), vaccines described in section 1916(a)(2)(H) administered during the period described in such section (and the administration of such vaccines), testing or treatments described in section 1916(a)(2)(I) furnished during the period described in such section, or”.

(b) TEMPORARY INCREASE IN FEDERAL PAYMENTS FOR COVERAGE AND ADMINISTRATION OF COVID–19 VACCINES.—Section 2105(c) of the Social Security Act (42 U.S.C. 1397ee(c)) is amended by adding at the end the following new paragraph:

“(12) TEMPORARY ENHANCED PAYMENT FOR COVERAGE AND ADMINISTRATION OF COVID–19 VACCINES.—During the period described in section 1905(hh)(2), notwithstanding subsection (b), the enhanced FMAP for a State, with respect to payments under subsection (a) for expenditures under the State child health plan (or a waiver of such plan) for
a vaccine described in section 1905(a)(4)(E) (and
the administration of such a vaccine), shall be equal
to 100 percent.”.

(c) Adjustment of CHIP Allotments.—Section
2104(m) of the Social Security Act (42 U.S.C.
1397dd(m)) is amended—

(1) in paragraph (2)(B), in the matter pre-
ceding clause (i), by striking “paragraphs (5) and
(7)” and inserting “paragraphs (5), (7), and (12)”;
and

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

“(12) Adjusting Allotments to Account
for Increased Federal Payments for Cov-
erce and Administration of COVID–19 Vac-
cines.—If a State, commonwealth, or territory re-
ceives payment for a fiscal year (beginning with fis-
cal year 2021) under subsection (a) of section 2105
for expenditures that are subject to the enhanced
FMAP specified under subsection (e)(12) of such
section, the amount of the allotment determined for
the State, commonwealth, or territory under this
subsection—

“(A) for such fiscal year shall be increased
by the projected expenditures for such year by
the State, commonwealth, or territory under the
State child health plan (or a waiver of such
plan) for vaccines described in section
1905(a)(4)(E) (and the administration of such
vaccines); and

“(B) once actual expenditures are available
in the subsequent fiscal year, the fiscal year al-
lotment that was adjusted by the amount de-
scribed in subparagraph (A) shall be adjusted
on the basis of the difference between—

“(i) such projected amount of expend-
itures described in subparagraph (A) for
such fiscal year described in such subpara-
graph by the State, commonwealth, or ter-
ritory; and

“(ii) the actual amount of expendi-
tures for such fiscal year described in sub-
paragraph (A) by the State, common-
wealth, or territory under the State child
health plan (or waiver of such plan) for
vaccines described in section 1905(a)(4)(E)
(and the administration of such vac-
cines).”.
(a) Modifications to Coverage.—

(1) In general.—Section 2107(e)(1) of the Social Security Act (42 U.S.C. 1397gg(e)(1)) is amended—

(A) by redesignating subparagraphs (J) through (S) as subparagraphs (K) through (T), respectively; and

(B) by inserting after subparagraph (I) the following new subparagraph:

“(J) Paragraphs (5) and (16) of section 1902(e) (relating to the State option to provide medical assistance consisting of full benefits during pregnancy and throughout the 12-month postpartum period under title XIX, but only if the State has elected to apply such paragraph (16) with respect to pregnant women under title XIX and provides child health assistance for targeted low-income children who are pregnant or has elected under section 2112(a) to provide pregnancy-related assistance for targeted low-income pregnant women and, in the case of such a State, the provision of assistance under the State child health plan for such tar-
geted low-income children or targeted low-income pregnant women (as applicable) during pregnancy and the 12-month postpartum period shall be required and not at the option of the State, and subparagraph (B) of section 1902(e)(16) shall be applied to the State child health plan or waiver as requiring coverage of all items or services provided to a targeted low-income children or targeted low-income pregnant woman (as applicable) under such plan or waiver).”.

(2) Optional coverage of targeted low-income pregnant women.—Section 2112(d)(2)(A) of the Social Security Act (42 U.S.C. 1397ll(d)(2)(A)) is amended by inserting after “60-day period” the following: “, or, in the case that subparagraph (A) of section 1902(e)(16) applies to the State child health plan (or waiver of such plan), pursuant to section 2107(e)(1), the 12-month period,”.

(b) Effective date.—The amendments made by subsection (a), shall apply with respect to State elections made under paragraph (16) of section 1902(e) of the Social Security Act (42 U.S.C. 1396a(e)), as added by section 3102(a) of subtitle B of this title, during the 5-year
period beginning on the 1st day of the 1st fiscal year quarter that begins at least one year after the date of the enactment of this Act.

Subtitle D—Other Provisions

CHAPTER 1—ENSURING ENVIRONMENTAL HEALTH AND RATEPAYER PROTECTION DURING THE PANDEMIC

SEC. 3301. FUNDING FOR POLLUTION AND DISPARATE IMPACTS OF THE COVID–19 PANDEMIC.

(a) IN GENERAL.—In addition to amounts otherwise available, there is appropriated to the Environmental Protection Agency for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, $100,000,000, to remain available until expended, to address health outcome disparities from pollution and the COVID–19 pandemic, of which—

(1) $50,000,000, shall be for grants, contracts, and other agency activities that implement the environmental justice purposes and objectives described in Executive Order 12898 titled “Federal Actions To Address Environmental Justice in Minority Populations and Low-Income Populations” (59 Fed. Reg. 7629), as amended; section 219 of Executive Order 14008 titled “Tackling the Climate Crisis at Home and Abroad” (86 Fed. Reg. 7619); and the
Environmental Protection Agency’s Environmental Justice 2020 Action Agenda, published May 22, 2016; and

(2) $50,000,000 shall be for grants and activities authorized under subsections (a) through (c) of section 103 of the Clean Air Act (42 U.S.C. 7403) and grants and activities authorized under section 105 of such Act (42 U.S.C. 7405).

(b) Administration of Funds.—

(1) Of the funds made available pursuant to subsection (a)(1), the Administrator shall reserve 2 percent for administrative costs necessary to carry out activities funded pursuant to such subsection.

(2) Of the funds made available pursuant to subsection (a)(2), the Administrator shall reserve 5 percent for activities funded pursuant to such subsection other than grants.

SEC. 3302. FUNDING FOR LIHEAP.

In addition to amounts otherwise available, there is appropriated for fiscal year 2021, out of any amounts in the Treasury not otherwise appropriated, $4,500,000,000, to remain available through September 30, 2022, for additional funding to provide payments under section 2602(b) of the Low-Income Home Energy Assistance Act of 1981 (42 U.S.C. 8621(b)), except that—
(1) $2,250,000,000 of such amounts shall be allocated as though the total appropriation for such payments for fiscal year 2021 was less than $1,975,000,000;

(2) section 2607(b)(2)(B) of such Act (42 U.S.C. 8626(b)(2)(B)) shall not apply to funds appropriated under this section for fiscal year 2021; and

(3) with respect to amounts appropriated under this section for fiscal year 2021, notwithstanding section 2604(d) of such Act (42 U.S.C. 8623(d)), the Secretary shall reserve under such section 2604(d) amounts for Indian tribes that bear the same ratio, for each Indian tribe, that the amount reserved for the Indian tribe, from funds appropriated for such payments for fiscal year 2021 before the date of enactment of this section, bore to the amount allotted to the applicable State for such payments from any such appropriated funds.

SEC. 3303. FUNDING FOR WATER ASSISTANCE PROGRAM.

(a) In General.—In addition to amounts otherwise available, there is appropriated to the Secretary of Health and Human Services for fiscal year 2021, out of any amounts in the Treasury not otherwise appropriated, $500,000,000, to remain available until expended, for
grants to States and Indian Tribes to assist low-income households, particularly those with the lowest incomes, that pay a high proportion of household income for drinking water and wastewater services, by providing funds to owners or operators of public water systems or treatment works to reduce arrearages of and rates charged to such households for such services.

(b) Allotment.—The Secretary shall—

(1) allot amounts appropriated in this section to a State or Indian Tribe based on—

(A) the percentage of households in the State, or under the jurisdiction of the Indian Tribe, with income equal or less than 150 percent of the Federal poverty line; and

(B) the percentage of households in the State, or under the jurisdiction of the Indian Tribe, that spend more than 30 percent of monthly income on housing; and

(2) reserve up to 3 percent of the amount appropriated in this section for Indian Tribes and tribal organizations.
CHAPTER 2—DISTANCE LEARNING AND CONSUMER PROTECTION DURING THE COVID–19 PANDEMIC

SEC. 3311. FUNDING FOR CONSUMER PRODUCT SAFETY FUND TO PROTECT CONSUMERS FROM POTENTIALLY DANGEROUS PRODUCTS RELATED TO COVID–19.

(a) APPROPRIATION.—In addition to amounts otherwise available, there is appropriated to the Consumer Product Safety Commission for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, $50,000,000, to remain available until September 30, 2026, for the purposes described in subsection (b).

(b) PURPOSES.—The funds made available in subsection (a) shall only be used for purposes of the Consumer Product Safety Commission to—

(1) carry out the requirements in title XX of division FF of the Consolidated Appropriations Act, 2021 (Public Law 116–260);

(2) enhance targeting, surveillance, and screening of consumer products, particularly COVID–19 products, entering the United States at ports of entry, including ports of entry for de minimis shipments;
(3) enhance monitoring of internet websites for the offering for sale of new and used violative consumer products, particularly COVID–19 products, and coordination with retail and resale websites to improve identification and elimination of listings of such products;

(4) increase awareness and communication particularly of COVID–19 product related risks and other consumer product safety information; and

(5) improve the Commission’s data collection and analysis system especially with a focus on consumer product safety risks resulting from the COVID–19 pandemic to socially disadvantaged individuals and other vulnerable populations.

(c) DEFINITIONS.—In this section—

(1) the term “Commission” means the Consumer Product Safety Commission;

(2) the term “de minimis shipments” means articles containing consumer products entering the United States under the de minimis value exemption in section 321(a)(2)(C) of the Tariff Act of 1930 (19 U.S.C. 1321(a)(2)(C));

(3) the term “violative consumer products” means consumer products in violation of an applicable consumer product safety standard under the
Consumer Product Safety Act (15 U.S.C. 2051 et seq.) or any similar rule, regulation, standard, or ban under any other Act enforced by the Commission;

(4) the term “COVID–19 emergency period” means the period during which a public health emergency declared pursuant to section 319 of the Public Health Service Act (42 U.S.C. 247d) with respect to the 2019 novel coronavirus (COVID–19), including under any renewal of such declaration, is in effect; and

(5) the term “COVID–19 products” means products whose risks have been significantly affected by COVID–19 or whose sales have materially increased during the COVID–19 emergency period as a result of the COVID–19 pandemic.

SEC. 3312. FUNDING FOR E-RATE SUPPORT FOR EMERGENCY EDUCATIONAL CONNECTIONS AND DEVICES.

(a) REGULATIONS REQUIRED.—Not later than 60 days after the date of the enactment of this Act, the Commission shall promulgate regulations providing for the provision, from amounts made available from the Emergency Connectivity Fund, of support under paragraphs (1)(B) and (2) of section 254(h) of the Communications
Act of 1934 (47 U.S.C. 254(h)) to an eligible school or library, for the purchase during a COVID–19 emergency period of eligible equipment or advanced telecommunications and information services (or both), for use by—

(1) in the case of a school, students and staff of the school at locations that include locations other than the school; and

(2) in the case of a library, patrons of the library at locations that include locations other than the library.

(b) SUPPORT AMOUNT.—In providing support under the covered regulations, the Commission shall reimburse 100 percent of the costs associated with the eligible equipment, advanced telecommunications and information services, or eligible equipment and advanced telecommunications and information services, except that any reimbursement of a school or library for the costs associated with any eligible equipment may not exceed an amount that the Commission determines, with respect to the request by the school or library for the reimbursement, is reasonable.

(c) EMERGENCY CONNECTIVITY FUND.—

(1) ESTABLISHMENT.—There is established in the Treasury of the United States a fund to be known as the “Emergency Connectivity Fund”.
(2) APPROPRIATION.—In addition to amounts otherwise available, there is appropriated to the Emergency Connectivity Fund for fiscal year 2021, out of any money in the Treasury not otherwise appropriated—

(A) $7,599,000,000, to remain available until September 30, 2030, for—

(i) the provision of support under the covered regulations; and

(ii) the Commission to adopt, and the Commission and the Universal Service Administrative Company to administer, the covered regulations; and

(B) $1,000,000, to remain available until September 30, 2030, for the Inspector General of the Commission to conduct oversight of support provided under the covered regulations.

(3) LIMITATION.—Not more than 2 percent of the amount made available under paragraph (2)(A) may be used for the purposes described in clause (ii) of such paragraph.

(4) RELATIONSHIP TO UNIVERSAL SERVICE CONTRIBUTIONS.—Support provided under the covered regulations shall be provided from amounts made available from the Emergency Connectivity
Fund and not from contributions under section 254(d) of the Communications Act of 1934 (47 U.S.C. 254(d)).

(d) DEFINITIONS.—In this section:

(1) ADVANCED TELECOMMUNICATIONS AND INFORMATION SERVICES.—The term “advanced telecommunications and information services” means advanced telecommunications and information services, as such term is used in section 254(h) of the Communications Act of 1934 (47 U.S.C. 254(h)).

(2) COMMISSION.—The term “Commission” means the Federal Communications Commission.

(3) CONNECTED DEVICE.—The term “connected device” means a laptop computer, tablet computer, or similar end-user device that is capable of connecting to advanced telecommunications and information services.

(4) COVERED REGULATIONS.—The term “covered regulations” means the regulations promulgated under subsection (a).

(5) COVID–19 EMERGENCY PERIOD.—The term “COVID–19 emergency period” means a period that—

(A) begins on the date of a determination by the Secretary of Health and Human Services
pursuant to section 319 of the Public Health Service Act (42 U.S.C. 247d) that a public health emergency exists as a result of COVID–19; and

(B) ends on the June 30 that first occurs after the date that is 1 year after the date on which such determination (including any renewal thereof) terminates.

(6) ELIGIBLE EQUIPMENT.—The term “eligible equipment” means the following:

(A) Wi-Fi hotspots.

(B) Modems.

(C) Routers.

(D) Devices that combine a modem and router.

(E) Connected devices.

(7) ELIGIBLE SCHOOL OR LIBRARY.—The term “eligible school or library” means an elementary school, secondary school, or library (including a Tribal elementary school, Tribal secondary school, or Tribal library) eligible for support under paragraphs (1)(B) and (2) of section 254(h) of the Communications Act of 1934 (47 U.S.C. 254(h)), except as provided in paragraph (10).
(8) Emergency Connectivity Fund.—The term “Emergency Connectivity Fund” means the fund established under subsection (c)(1).

(9) Library.—The term “library” includes a library consortium.

(10) Tribal Library.—The term “Tribal library” means, only during a COVID–19 emergency period, a facility owned by an Indian Tribe, serving Indian Tribes, or serving American Indians, Alaskan Natives, or Native Hawaiian communities, including—

(A) a library or library consortium; or

(B) a government building, chapter house, longhouse, community center, or other similar public building;

and such facility need not comply with the portion of paragraph (4) of section 254(h) of the Communications Act of 1934 (47 U.S.C. 254(h)) relating to eligibility for assistance from a State library administrative agency.

(11) Wi-Fi.—The term “Wi-Fi” means a wireless networking protocol based on Institute of Electrical and Electronics Engineers standard 802.11 (or any successor standard).
(12) **Wi-Fi hotspot.**—The term “Wi-Fi hotspot” means a device that is capable of—

(A) receiving advanced telecommunications and information services; and

(B) sharing such services with a connected device through the use of Wi-Fi.

**CHAPTER 3—OVERSIGHT OF DEPARTMENT OF COMMERCE PREVENTION AND RESPONSE TO COVID–19**

**SEC. 3321. FUNDING FOR DEPARTMENT OF COMMERCE INSPECTOR GENERAL.**

In addition to amounts otherwise available, there is appropriated to the Office of the Inspector General of the Department of Commerce for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, $3,000,000, to remain available until September 30, 2022, for oversight of activities supported with funds appropriated to the Department of Commerce to prevent, prepare for, and respond to COVID–19, domestically or internationally.
TITLE IV—COMMITTEE ON
FINANCIAL SERVICES
Subtitle A—Defense Production Act of 1950

SEC. 4001. COVID–19 EMERGENCY MEDICAL SUPPLIES ENHANCEMENT.

(a) Supporting Enhanced Use of the Defense Production Act of 1950.—In addition to funds otherwise available, there is appropriated, for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, $10,000,000,000, to remain available until September 30, 2025, to carry out titles I, III, and VII of the Defense Production Act of 1950 (50 U.S.C. 4501 et seq.) in accordance with subsection (b).

(b) Medical Supplies and Equipment.—

(1) Testing, PPE, Vaccines, and Other Materials.—Except as provided in paragraph (2), amounts appropriated in subsection (a) shall be used for the purchase, production (including the construction, repair, and retrofitting of government-owned or private facilities as necessary), or distribution of medical supplies and equipment (including durable medical equipment) related to combating the COVID–19 pandemic, including—
(A) in vitro diagnostic products (as defined in section 809.3(a) of title 21, Code of Federal Regulations) for the detection of SARS-CoV-2 or the diagnosis of the virus that causes COVID–19, and the reagents and other materials necessary for producing, conducting, or administering such products, and the machinery, equipment, laboratory capacity, or other technology necessary to produce such products; (B) face masks and personal protective equipment, including face shields, nitrile gloves, N–95 filtering facepiece respirators, and any other masks or equipment (including durable medical equipment) determined by the Secretary of Health and Human Services to be needed to respond to the COVID–19 pandemic, and the materials, machinery, additional manufacturing lines or facilities, or other technology necessary to produce such equipment; and (C) drugs 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)) that are approved, cleared, li-
censed, or authorized under either of such Acts for use in treating or preventing COVID–19 and symptoms related to COVID–19, and any materials, manufacturing machinery, additional manufacturing or fill-finish lines or facilities, technology, or equipment (including durable medical equipment) necessary to produce or use such drugs, biological products, or devices (including syringes, vials, or other supplies or equipment related to delivery, distribution, or administration).

(2) Responding to Public Health Emergencies.—After September 30, 2022, amounts appropriated in subsection (a) may be used for any activity authorized by paragraph (1), or any other activity that the Secretary of Health and Human Services determines to be necessary, to meet critical public health needs of the United States, with respect to any pathogen that the President has determined has the potential for creating a public health emergency.

(c) Delegation Authority.—For purposes of using amounts appropriated in subsection (a), the President shall only delegate authority to—
(1) with respect to any uses described under subsection (b), the Secretary of Health and Human Services;

(2) with respect to uses described under subsection (b)(1), the head of any other agency responsible for responding to the COVID-19 pandemic if the President determines that such delegation is important to an effective response to such pandemic; and

(3) with respect to uses described under subsection (b)(2), the head of any other agency responsible for responding to any pathogen with the potential for creating a public health emergency if the President determines that such delegation is important to an effective response to a public health emergency that may be created by such pathogen.

(d) Application of Limitations Under the Defense Production Act of 1950.—The requirements described in section 304(e) of the Defense Production Act of 1950 (50 U.S.C. 4534(e)) shall not apply to the funds appropriated in subsection (a) until September 30, 2025.

Subtitle B—Housing Provisions

SEC. 4101. EMERGENCY RENTAL ASSISTANCE.

(a) Funding.—
(1) Appropriation.—In addition to amounts otherwise available, there is appropriated to the Secretary of the Treasury for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, $19,050,000,000, to remain available until September 30, 2027, for making payments to eligible grantees under this section—

(2) Reservation of Funds.—Of the amount appropriated under paragraph (1), the Secretary shall reserve—

(A) $305,000,000 for making payments under this section to the Commonwealth of Puerto Rico, the United States Virgin Islands, Guam, the Commonwealth of the Northern Mariana Islands, and American Samoa;

(B) $30,000,000 for costs of the Secretary for the administration of emergency rental assistance programs and technical assistance to recipients of any grants made by the Secretary to provide financial and other assistance to renters; and

(C) $3,000,000 for administrative expenses of the Inspector General relating to oversight of funds provided in this section.
(b) Allocation for Rental and Utility Assistance.—

(1) Allocation for States and Units of Local Government.—

(A) In General.—The amount appropriated under paragraph (1) of subsection (a) that remains after the application of paragraph (2) of such subsection shall be allocated to eligible grantees described in subparagraphs (A) and (B) of subsection (i)(1) in the same manner as the amount appropriated under section 501 of subtitle A of title V of division N of the Consolidated Appropriations Act, 2021 (Public Law 116–260) is allocated to States and units of local government under subsection (b)(1) of such section, except that section 501(b) of such subtitle A shall be applied—

(i) without regard to clause (i) of paragraph (1)(A);

(ii) by deeming the amount appropriated under paragraph (1) of subsection (a) of this Act that remains after the application of paragraph (2) of such subsection to be the amount deemed to apply
for purposes of applying clause (ii) of sec-
section 501(b)(1)(A) of such subtitle A;

(iii) by substituting “$152,000,000”
for “$200,000,000” each place such term
appears;

(iv) in subclause (I) of such section
501(b)(1)(A)(v), by substituting “under
section 4101 of the American Rescue Plan
Act of 2021” for “under this section”; and

(v) in subclause (II) of such section
501(b)(1)(A)(v), by substituting “local
government elects to receive funds from
the Secretary under section 4101 of the
American Rescue Plan Act of 2021 and
will use the funds in a manner consistent
with such section” for “local government’s
proposed uses of the funds are consistent
with subsection (d)”.

(B) PRO RATA ADJUSTMENT.—The Sec-
retary shall make pro rata adjustments in the
amounts of the allocations determined under
subparagraph (A) of this paragraph for entities
described in such subparagraph as necessary to
ensure that the total amount of allocations
made pursuant to such subparagraph does not
(2) **Allocations for Territories.**—The amount reserved under subsection (a)(2)(A) shall be allocated to eligible grantees described in subsection (i)(1)(C) in the same manner as the amount appropriated under section 501(a)(2)(A) of subtitle A of title V of division N of the Consolidated Appropriations Act, 2021 (Public Law 116–260) is allocated under section 501(b)(3) of such subtitle A to eligible grantees under subparagraph (C) of such section 501(b)(3), except that section 501(b)(3) of such subtitle A shall be applied—

(A) in subparagraph (A), by inserting “of this Act” after “the amount reserved under subsection (a)(2)(A)”; and

(B) in clause (i) of subparagraph (B), by substituting “the amount equal to 0.3 percent of the amount appropriated under subsection (a)(1)” with “the amount equal to 0.3 percent of the amount appropriated under subsection (a)(1) of this Act”.

(e) **Payment Schedule.**—

(1) **In General.**—The Secretary shall pay all eligible grantees not less than 50 percent of each
such eligible grantee’s total allocation provided under subsection (b) within 60 days of enactment of this Act.

(2) **Subsequent Payments.**—The Secretary shall pay to eligible grantees additional amounts in tranches up to the full amount of each such eligible grantee’s total allocation in accordance with a procedure established by the Secretary, provided that any such procedure established by the Secretary shall require that an eligible grantee must have obligated not less than 75 percent of the funds already disbursed by the Secretary pursuant to this section prior to disbursement of additional amounts.

(d) **Use of Funds.**—

(1) **In General.**—An eligible grantee shall only use the funds provided from payments made under this section as follows:

(A) **Financial Assistance.**—

(i) **In General.**—Subject to clause (ii) of this subparagraph, funds received by an eligible grantee from payments made under this section shall be used to provide financial assistance to eligible households, not to exceed 18 months, including the payment of—
(I) rent;

(II) rental arrears;

(III) utilities and home energy costs;

(IV) utilities and home energy costs arrears; and

(V) other expenses related to housing.

(ii) LIMITATION.—The aggregate amount of financial assistance an eligible household may receive under this section, when combined with financial assistance provided under section 501 of subtitle A of title V of division N of the Consolidated Appropriations Act, 2021 (Public Law 116–260), shall not exceed 18 months.

(B) HOUSING STABILITY SERVICES.—Not more than 10 percent of funds received by an eligible grantee from payments made under this section may be used to provide case management and other services intended to help keep households stably housed.

(C) ADMINISTRATIVE COSTS.—Not more than 15 percent of the total amount paid to an eligible grantee under this section may be used
for administrative costs attributable to providing financial assistance, housing stability services, and other affordable rental housing and eviction prevention activities under subparagraphs (A), (B), and (D), respectively, including for data collection and reporting requirements related to such funds.

(D) OTHER AFFORDABLE RENTAL HOUSING AND EVICTION PREVENTION ACTIVITIES.— An eligible grantee may use any funds from payments made under this section that are unobligated on October 1, 2022, for purposes in addition to those specified in this paragraph, provided that—

(i) such other purposes are affordable housing purposes, as defined by the Secretary, serving very low-income families (as such term is defined in section 3(b) of the United States Housing Act of 1937 (42 U.S.C. 1437a(b))); and

(ii) prior to obligating any funds for such purposes, the eligible grantee has obligated not less than 75 percent of the total funds allocated to such eligible grantee in accordance with this section.
(2) DISTRIBUTION OF ASSISTANCE.—Amounts appropriated under subsection (a)(1) of this section shall be subject to the same terms and conditions that apply under paragraph (4) of section 501(c) of subtitle A of title V of division N of the Consolidated Appropriations Act, 2021 (Public Law 116–260) to amounts appropriated under subsection (a)(1) of such section 501.

(e) REALLOCATION OF FUNDS.—

(1) IN GENERAL.—After September 30, 2022, the Secretary shall reallocate funds allocated to eligible grantees in accordance with subsection (b) but not yet paid in accordance with subsection (c)(2) according to a procedure established by the Secretary.

(2) ELIGIBILITY FOR REALLOCATED FUNDS.—The Secretary shall require an eligible grantee to have obligated 50 percent of the total amount of funds allocated to such eligible grantee under subsection (b) to be eligible to receive funds reallocated under paragraph (1) of this subsection.

(3) PAYMENT OF REALLOCATED FUNDS BY THE SECRETARY.—The Secretary shall pay to each eligible grantee eligible for a payment of reallocated funds described in paragraph (2) of this subsection the amount allocated to such eligible grantee in ac-
cordance with the procedure established by the Secretary in accordance with paragraph (2) of this subsection.

(4) Use of Reallocated Funds.—Eligible grantees may use any funds received in accordance with this subsection only for purposes specified in paragraph (1) of subsection (d).

(f) Inapplicability of Paperwork Reduction Act.—Subchapter I of chapter 35 of title 44, United States Code, shall not apply to the collection of information for reporting or research requirements specified in this section if the Secretary determines it is necessary to expedite the efficient use of funds under this section.

(g) Treatment of Assistance.—Assistance provided to a household from a payment made under this section shall not be regarded as income and shall not be regarded as a resource for purposes of determining the eligibility of the household or any member of the household for benefits or assistance, or the amount or extent of benefits or assistance, under any Federal program or under any State or local program financed in whole or in part with Federal funds.

(h) Information Required by Secretary.—Each eligible grantee that receives an allocation of funds under subsection (b) and at least one payment under subsection
(c) shall submit to the Secretary information required by the Secretary to monitor and evaluate activities carried out by the eligible grantee under subsection (d).

(i) Definitions.—In this section:

(1) Eligible grantee.—The term “eligible grantee” means any of the following:

(A) The 50 States of the United States and the District of Columbia.

(B) A unit of local government (as defined in paragraph (5)).

(C) The Commonwealth of Puerto Rico, the United States Virgin Islands, Guam, the Commonwealth of the Northern Mariana Islands, and American Samoa.

(2) Eligible household.—The term “eligible household” means a household of 1 or more individuals who are obligated to pay rent on a residential dwelling and with respect to which the eligible grantee involved determines that—

(A) 1 or more individuals within the household has—

(i) qualified for unemployment benefits; or

(ii) experienced a reduction in household income, incurred significant costs, or
experienced other financial hardship during or due, directly or indirectly, to the coronavirus pandemic;

(B) 1 or more individuals within the household can demonstrate a risk of experiencing homelessness or housing instability; and

(C) the household is a low-income family (as such term is defined in section 3(b) of the United States Housing Act of 1937 (42 U.S.C. 1437a(b)).

(3) INSPECTOR GENERAL.—The term “Inspector General” means the Inspector General of the Department of the Treasury.

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

(5) UNIT OF LOCAL GOVERNMENT.—The term “unit of local government” has the meaning given such term in section 501 of subtitle A of title V of division N of the Consolidated Appropriations Act, 2021 (Public Law 116–260).

(j) AVAILABILITY.—Funds provided to an eligible grantee under a payment made under this section shall remain available through September 30, 2025.

(k) EXTENSION OF AVAILABILITY UNDER PROGRAM FOR EXISTING FUNDING.—Paragraph (1) of section

SEC. 4102. EMERGENCY HOUSING VOUCHERS.

(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, $5,000,000,000, to remain available until September 30, 2030, for—

(1) incremental emergency vouchers under subsection (b);

(2) renewals of the vouchers under subsection (b);

(3) fees for the costs of administering vouchers under subsection (b) and other eligible expenses defined by notice to prevent, prepare, and respond to coronavirus to facilitate the leasing of the emergency vouchers, such as security deposit assistance and other costs related to retention and support of participating owners; and

(4) adjustments in the calendar year 2021 section 8 renewal funding allocation, including main-
stream vouchers, for public housing agencies that experience a significant increase in voucher per-unit costs due to extraordinary circumstances or that, despite taking reasonable cost savings measures, would otherwise be required to terminate rental assistance for families as a result of insufficient funding.

(b) EMERGENCY VOUCHERS.—

(1) IN GENERAL.—The Secretary shall provide emergency rental assistance vouchers under subsection (a), which shall be tenant-based rental assistance under section 8(o) of the United States Housing Act of 1937 (42 U.S.C. 1437f(o)).

(2) QUALIFYING INDIVIDUALS OR FAMILIES DEFINED.—For the purposes of this section, qualifying individuals or families are those who are—

(A) homeless (as such term is defined in section 103(a) of the McKinney-Vento Homeless Assistance Act (42 U.S.C. 11302(a));

(B) at risk of homelessness (as such term is defined in section 401(1) of the McKinney-Vento Homeless Assistance Act (42 U.S.C. 11360(1)));

(C) fleeing, or attempting to flee, domestic violence, dating violence, sexual assault, stalking, or human trafficking; or
(D) recently homeless, as determined by
the Secretary, and for whom providing rental
assistance will prevent the family’s homelessness or having high risk of housing instability.

(3) ALLOCATION.—Public housing agencies
shall be notified of the number of emergency vouchers allocated pursuant to this section to the agency
not later than 60 days after the date of the enactment of this Act, in accordance with a formula that
includes public housing agency capacity and ensures
geographic diversity, including with respect to rural
areas, among public housing agencies administering
the Housing Choice Voucher program.

(4) TERMS AND CONDITIONS.—

(A) ELECTION TO ADMINISTER.—The Sec-
retary shall establish a procedure for public
housing agencies to accept or decline the emer-
gency vouchers allocated to the agency in ac-
cordance with the formula under subparagraph
(3).

(B) FAILURE TO USE VOUCHERS PROMPT-
LY.—If a public housing agency fails to lease
its authorized vouchers under subsection (b) on
behalf of eligible families within a reasonable
period of time, the Secretary may revoke and
redistribute any unleased vouchers and associated funds, including administrative fees and costs referred to in subsection (a)(3), to other public housing agencies according to the formula under paragraph (3).

(5) WAIVERS AND ALTERNATIVE REQUIREMENTS.—Any provision of any statute or regulation used to administer the amounts made available under this section (except for requirements related to fair housing, nondiscrimination, labor standards, and the environment), shall be waived upon a finding that any such waivers or alternative requirements are necessary to expedite or facilitate the use of amounts made available in this section.

(6) TERMINATION OF VOUCHERS UPON TURNOVER.—After September 30, 2023, a public housing agency may not reissue any vouchers made available under this section when assistance for the family assisted ends.

(c) TECHNICAL ASSISTANCE AND OTHER COSTS.—The Secretary may use not more $20,000,000 of the amounts made available under this section for the costs to the Secretary of administering and overseeing the implementation of this section and the Housing Choice Voucher program generally, including information tech-
nology, financial reporting, and other costs. Of the
amounts set aside under this subsection, the Secretary
may use not more than $10,000,000, without competition,
to make new awards or increase prior awards to existing
technical assistance providers to provide an immediate in-
crease in capacity building and technical assistance to
public housing agencies.

(d) IMPLEMENTATION.—The provisions of this sec-
tion may be implemented by notice.

SEC. 4103. EMERGENCY ASSISTANCE FOR RURAL HOUSING.

In addition to amounts otherwise available, there is
appropriated for fiscal year 2021, out of any money in
the Treasury not otherwise appropriated, $100,000,000,
to remain available until September 30, 2022, to provide
grants under section 521(a)(2) of the Housing Act of
1949 or agreements entered into in lieu of debt forgiveness
or payments for eligible households as authorized by sec-
tion 502(c)(5)(D) of the Housing Act of 1949, for tem-
porary adjustment of income losses for residents of hous-
ing financed or assisted under section 514, 515, or 516
of the Housing Act of 1949 who have experienced income
loss but are not currently receiving Federal rental assist-
ance.
SEC. 4104. HOUSING ASSISTANCE AND SUPPORTIVE SERVICES PROGRAMS FOR NATIVE AMERICANS.

(a) APPROPRIATION.—In addition to amounts otherwise available, there is appropriated for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, $750,000,000, to remain available until September 30, 2025, to prevent, prepare for, and respond to coronavirus, for activities and assistance authorized under title I of the Native American Housing Assistance and Self-Determination Act of 1996 (NAHASDA) (25 U.S.C. 4111 et seq.), under title VIII of NAHASDA (25 U.S.C. 4221 et seq.), and under section 106(a)(1) of the Housing and Community Development Act of 1974 with respect to Indian tribes (42 U.S.C. 5301 et seq.), which shall be made available as follows:

(1) HOUSING BLOCK GRANTS.—$455,000,000 shall be available for the Native American Housing Block Grants and Native Hawaiian Housing Block Grant programs, as authorized under titles I and VIII of NAHASDA, subject to the following terms and conditions:

(A) FORMULA.—Of the amounts made available under this paragraph, $450,000,000 shall be for grants under title I of NAHASDA and shall be distributed according to the same funding formula used in fiscal year 2021.
(B) NATIVE HAWAIANS.—Of the amounts made available under this paragraph, $5,000,000 shall be for grants under title VIII of NAHASDA.

(C) USE.—Amounts made available under this paragraph shall be used by recipients to prevent, prepare for, and respond to coronavirus, including to maintain normal operations and fund eligible affordable housing activities under NAHASDA during the period that the program is impacted by coronavirus. In addition, amounts made available under subparagraph (B) shall be used to provide rental assistance to eligible Native Hawaiian families both on and off the Hawaiian Home Lands.

(D) TIMING OF OBLIGATIONS.—Amounts made available under this paragraph shall be used, as necessary, to cover or reimburse allowable costs to prevent, prepare for, and respond to coronavirus that are incurred by a recipient, including for costs incurred as of January 21, 2020.

(E) WAIVERS.—Any provision of statute or regulation used to administer amounts made available under this paragraph (except for re-
quirements related to fair housing, non-
discrimination, labor standards, and the envi-
ronment), shall be waived upon a finding that
any such waivers or alternative requirements
are necessary to expedite or facilitate the use of
amounts made available under this paragraph.

(F) UNOBLIGATED AMOUNTS.—Amounts
made available under this paragraph which are
not accepted, are voluntarily returned, or other-
wise recaptured for any reason shall be used to
fund grants under paragraph (2).

(2) INDIAN COMMUNITY DEVELOPMENT BLOCK
GRANTS.—$280,000,000 shall be available for grants
under title I of the Housing and Community Devel-
opment Act of 1974, subject to the following terms
and conditions:

(A) USE.—Amounts made available under
this paragraph shall be used, without competi-
tion, for emergencies that constitute imminent
threats to health and safety and are designed to
prevent, prepare for, and respond to
coronavirus.

(B) PLANNING.—Not to exceed 20 percent
of any grant made with funds made available
under this paragraph shall be expended for
planning and management development and ad-
ministration.

(C) Timing of Obligations.—Amounts
made available under this paragraph shall be
used, as necessary, to cover or reimburse allow-
able costs to prevent, prepare for, and respond
to coronavirus incurred by a recipient, including
for costs incurred as of January 21, 2020.

(D) Inapplicability of Public Services
Cap.—Notwithstanding section 105(a)(8) of the
Housing and Community Development Act of
1974 (42 U.S.C. 5305(a)(8)), there shall be no
der centum limitation for the use of funds made
available under this paragraph for public serv-
ices activities to prevent, prepare for, and re-
pond to coronavirus.

(E) Waivers.—Any provision of any stat-
ute or regulation used to administer amounts
made available under this paragraph (except for
requirements related to fair housing, non-
discrimination, labor standards, and the envi-
ronment), shall be waived upon a finding that
any such waivers or alternative requirements
are necessary to expedite or facilitate the use of
amounts made available under this paragraph.
(3) **Technical Assistance.**—$10,000,000 shall be used, without competition, to make new awards or increase prior awards to existing technical assistance providers to provide an immediate increase in training and technical assistance to Indian tribes, Indian housing authorities, and tribally designated housing entities for activities under this section.

(4) **Other Costs.**—$5,000,000 shall be used for the administrative costs to oversee and administer the implementation of this section, and pay for associated information technology, financial reporting, and other costs.

**SEC. 4105. HOUSING COUNSELING.**

(a) **Appropriation.**—In addition to amounts otherwise available, there is appropriated to the Neighborhood Reinvestment Corporation (in this section referred to as the “Corporation”) for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, $100,000,000, to remain available until September 30, 2025, for grants to housing counseling intermediaries approved by the Department of Housing and Urban Development, State housing finance agencies, and NeighborWorks organizations for providing housing counseling services, as authorized under the Neighborhood Re-
investment Corporation Act (42 U.S.C. 8101-8107) and consistent with the discretion set forth in section 606(a)(5) of such Act (42 U.S.C. 8105(a)(5)) to design and administer grant programs. Of the grant funds made available under this subsection, not less than 40 percent shall be provided to counseling organizations that—

(1) target housing counseling services to minority and low-income populations facing housing instability; or

(2) provide housing counseling services in neighborhoods having high concentrations of minority and low-income populations.

(b) LIMITATION.—The aggregate amount provided to NeighborWorks organizations under this section shall not exceed 15 percent of the total of grant funds made available by subsection (a).

(c) ADMINISTRATION AND OVERSIGHT.—The Corporation may retain a portion of the amounts provided under this section, in a proportion consistent with its standard rate for program administration in order to cover its expenses related to program administration and oversight.

(d) HOUSING COUNSELING SERVICES DEFINED.—For the purposes of this section, the term “housing counseling services” means—
(1) housing counseling provided directly to households facing housing instability, such as eviction, default, foreclosure, loss of income, or homelessness;

(2) education, outreach, training, technology upgrades, and other program related support; and

(3) operational oversight funding for grantees and subgrantees that receive funds under this section.

SEC. 4106. HOMELESSNESS ASSISTANCE AND SUPPORTIVE SERVICES PROGRAM.

(a) APPROPRIATION.—In addition to amounts otherwise available, there is appropriated for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, $5,000,000,000, to remain available until September 30, 2025, except that amounts authorized under subsection (d)(3) shall remain available until September 30, 2029, for assistance under title II of the Cranston-Gonzalez National Affordable Housing Act (42 U.S.C. 12721 et seq.) for the following activities to primarily benefit qualifying individuals or families:

(1) Tenant-based rental assistance.

(2) The development and support of affordable housing pursuant to section 212(a) of the Cranston-
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Gonzalez National Affordable Housing Act (42
U.S.C. 12742(a)) (“the Act” herein).

(3) Supportive services to qualifying individuals
or families not already receiving such supportive
services, including—

   (A) activities listed in section 401(29) of
the McKinney-Vento Homeless Assistance Act
(42 U.S.C. 11360(29));

   (B) housing counseling; and

   (C) homeless prevention services.

(4) The acquisition and development of non-
congregate shelter units, all or a portion of which
may—

   (A) be converted to permanent affordable
housing;

   (B) be used as emergency shelter under
subtitle B of title IV of the McKinney-Vento
Homeless Assistance Act (42 U.S.C. 11371-
11378);

   (C) be converted to permanent housing
under subtitle C of title IV of the McKinney-
Vento Homeless Assistance Act (42 U.S.C.
11381-11389); or

   (D) remain as non-congregate shelter
units.
(b) Qualifying Individuals or Families Defined.—For the purposes of this section, qualifying individuals or families are those who are—

(1) homeless, as defined in section 103(a) of the McKinney-Vento Homeless Assistance Act (42 U.S.C. 11302(a));

(2) at-risk of homelessness, as defined in section 401(1) of the McKinney-Vento Homeless Assistance Act (42 U.S.C. 11360(1));

(3) fleeing, or attempting to flee, domestic violence, dating violence, sexual assault, stalking, or human trafficking;

(4) in other populations where providing supportive services or assistance under section 212(a) of the Act (42 U.S.C. 12742(a)) would prevent the family’s homelessness or would serve those with the greatest risk of housing instability; or

(5) veterans and families that include a veteran family member that meet one of the preceding criteria.

(c) Terms and Conditions.—

(1) Funding Restrictions.—The cost limits in section 212(e) (42 U.S.C. 12742(e)), the commitment requirements in section 218(g) (42 U.S.C. 12749(g)), the matching requirements in section 220
(42 U.S.C. 12750), and the set-aside for housing developed, sponsored, or owned by community housing development organizations required in section 231 of the Act (42 U.S.C. 12771) shall not apply for amounts made available in this section.

(2) ADMINISTRATIVE COSTS.— Notwithstanding sections 212(c) and (d)(1) of the Act (42 U.S.C. 12742(c) and (d)(1)), of the funds made available in this section for carrying out activities authorized in this section, a grantee may use up to fifteen percent of its allocation for administrative and planning costs.

(3) OPERATING EXPENSES.—Notwithstanding sections 212(a) and (g) of the Act (42 U.S.C. 12742(a) and (g)), a grantee may use up to an additional five percent of its allocation for the payment of operating expenses of community housing development organizations and nonprofit organizations carrying out activities authorized under this section, but only if—

(A) such funds are used to develop the capacity of the community housing development organization or nonprofit organization in the jurisdiction or insular area to carry out activities authorized under this section; and
(B) the community housing development organization or nonprofit organization complies with the limitation on assistance in section 234(b) of the Act (42 U.S.C. 12774(b)).

(4) CONTRACTING.—A grantee, when contracting with service providers engaged directly in the provision of services under paragraph (a)(3), shall, to the extent practicable, enter into contracts in amounts that cover the actual total program costs and administrative overhead to provide the services contracted.

(d) ALLOCATION.—

(1) FORMULA ASSISTANCE.—Except as provided in paragraphs (2) and (3), amounts made available under this section shall be allocated pursuant to section 217 of the Act (42 U.S.C. 12746) to grantees that received allocations pursuant to that same formula in fiscal year 2021, and such allocations shall be made within 30 days of enactment of this Act.

(2) TECHNICAL ASSISTANCE.—Up to $25,000,000 of the amounts made available under this section shall be used, without competition, to make new awards or increase prior awards to existing technical assistance providers to provide an im-
mediate increase in capacity building and technical
assistance available to any grantees implementing
activities or projects consistent with this section.

(3) **Other costs.**—Up to $50,000,000 of the
amounts made available under this section shall be
used for the administrative costs to oversee and ad-
minister implementation of this section and the
HOME program generally, including information
technology, financial reporting, and other costs.

(4) **Waivers.**—Any provision of any statute or
regulation used to administer the amounts made
available under this section (except for requirements
related to fair housing, nondiscrimination, labor
standards, and the environment), may be waived
upon a finding that any such waivers or alternative
requirements are necessary to expedite or facilitate
the use of amounts made available in this section.

**SEC. 4107. HOMEOWNER ASSISTANCE FUND.**

(a) **Appropriation.**—In addition to amounts other-
wise available, there is appropriated to the Homeowner
Assistance Fund established under subsection (c) for fiscal
year 2021, out of any money in the Treasury not otherwise
appropriated, $9,961,000,000, to remain available until
September 30, 2025, for qualified expenses that meet the
purposes specified under subsection (c) and expenses described in subsection (d)(1).

(b) DEFINITIONS.—In this section:

(1) CONFORMING LOAN LIMIT.—The term “conforming loan limit” means the applicable limitation governing the maximum original principal obligation of a mortgage secured by a single-family residence, a mortgage secured by a 2-family residence, a mortgage secured by a 3-family residence, or a mortgage secured by a 4-family residence, as determined and adjusted annually under section 302(b)(2) of the Federal National Mortgage Association Charter Act (12 U.S.C. 1717(b)(2)) and section 305(a)(2) of the Federal Home Loan Mortgage Corporation Act (12 U.S.C. 1454(a)(2)).

(2) DWELLING.—The term “dwelling” means any building, structure, or portion thereof which is occupied as, or designed or intended for occupancy as, a residence by one or more individuals.

(3) ELIGIBLE ENTITY.—The term “eligible entity” means—

(A) a State; or

(B) any entity eligible for payment under subsection (f).
(4) MORTGAGE.—The term “mortgage” means any credit transaction—

(A) that is secured by a mortgage, deed of trust, or other consensual security interest on a principal residence of a borrower that is (i) a 1- to 4-unit dwelling, or (ii) residential real property that includes a 1- to 4-unit dwelling; and

(B) the unpaid principal balance of which was, at the time of origination, not more than the conforming loan limit.

(5) FUND.—The term “Fund” means the Homeowner Assistance Fund established under subsection (c).

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

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

(c) ESTABLISHMENT OF FUND.—

(1) ESTABLISHMENT; QUALIFIED EXPENSES.—There is established in the Department of the Treasury a Homeowner Assistance Fund to mitigate financial hardships associated with the coronavirus
pandemic by providing such funds as are appro-
priated by subsection (a) to eligible entities, and to
require an eligible entity that receives funds pursu-
ant to this section to periodically submit to the Sec-
retary a report that describes the activities carried
out by the eligible entity using the funds provided
under this section, for the purpose of preventing
homeowner mortgage delinquencies, defaults, fore-
closures, loss of utilities or home energy services,
and displacements of homeowners experiencing fi-
nancial hardship after January 21, 2020, through
qualified expenses related to mortgages and housing,
which include—

(A) mortgage payment assistance;

(B) financial assistance to allow a home-
owner to reinstate a mortgage or to pay other
housing related costs related to a period of for-
bearance, delinquency, or default;

(C) principal reduction;

(D) facilitating interest rate reductions;

(E) payment assistance for—

(i) utilities, including electric, gas,
and water;

(ii) internet service, including
broadband internet access service, as de-
fined in section 8.1(b) of title 47, Code of Federal Regulations (or any successor regulation);

(iii) property taxes;

(iv) homeowner’s insurance, flood insurance, and mortgage insurance; and

(v) homeowner’s association, condominium association fees, or common charges;

(F) reimbursement of funds expended by a State, local government, or designated entity under subsection (e) during the period beginning on January 21, 2020, and ending on the date that the first funds are disbursed by the eligible entity under the Homeowner Assistance Fund, for the purpose of providing housing or utility payment assistance to individuals or otherwise providing funds to prevent foreclosure or eviction of a homeowner or tenant or prevent mortgage delinquency or loss of housing or utilities as a response to the coronavirus disease (COVID) pandemic; and

(G) any other assistance to promote housing stability for homeowners, including preventing eviction, mortgage delinquency or de-
fault, foreclosure, or the loss of utility or home
energy services, as determined by the Secretary.

(2) TARGETING.—Not less than 60 percent of
amounts made to each eligible entity allocated
amounts under subsection (d) or (f) shall be used
for qualified expenses that assist homeowners having
incomes equal to or less than 100 percent of the
area median income for their household size or equal
to or less than 100 percent of the median income for
the United States, as determined by the Secretary of
Housing and Urban Development, whichever is
greater. The eligible entity shall prioritize remaining
funds to populations or geographies experiencing the
greatest need.

(d) ALLOCATION OF FUNDS.—

(1) ADMINISTRATION.—Of any amounts made
available under this section, the Secretary shall re-
serve—

(A) to the Department of the Treasury, an
amount not to exceed $40,000,000 to admin-
ister and oversee the Fund, and to provide tech-
nical assistance to eligible entities for the cre-
atation and implementation of State and tribal
programs to administer assistance from the
Fund; and
(B) to the Inspector General of the Department of the Treasury, an amount to not exceed $2,600,000 for oversight of the program under this section.

(2) FOR STATES.—After the application of paragraphs (1), (4), and (5) of this subsection and subject to paragraph (3) of this subsection, the Secretary shall establish such criteria as are necessary to allocate the remaining funds available within the Homeowner Assistance Fund to each State of the United States, the District of Columbia, and the Commonwealth of Puerto Rico, taking into consideration, for such State relative to all States of the United States, the District of Columbia, and the Commonwealth of Puerto Rico, as of the date of the enactment of this Act—

(A) the average number of unemployed individuals measured over a period of time not fewer than 3 months and not more than 12 months;

(B) the total number or mortgagors with—

(i) mortgage payments that are more than 30 days past due; or

(ii) mortgages in foreclosure.

(3) SMALL STATE MINIMUM.—
(A) IN GENERAL.—Each State of the United States, the District of Columbia, and the Commonwealth of Puerto Rico shall receive no less than $40,000,000 for the purposes established in (c).

(B) PRO RATA ADJUSTMENTS.—The Secretary shall adjust on a pro rata basis the amount of the payments for each State of the United States, the District of Columbia, and the Commonwealth of Puerto Rico determined under this subsection without regard to this subparagraph to the extent necessary to comply with the requirements of subparagraph (A).

(4) TERRITORY SET-ASIDE.—Notwithstanding any other provision of this section, of the amounts appropriated under subsection (a), the Secretary shall reserve $30,000,000 to be disbursed to Guam, American Samoa, the United States Virgin Islands, and the Commonwealth of the Northern Mariana Islands based on each such territory’s share of the combined total population of all such territories, as determined by the Secretary. For the purposes of this paragraph, population shall be determined based on the most recent year for which data are available from the United States Census Bureau.
(5) **TRIBAL SET-ASIDE.**—The Secretary shall allocate funds to any eligible entity designated under subsection (f) pursuant to the requirements of that subsection.

(c) **DISTRIBUTION OF FUNDS TO STATES.**—

(1) **IN GENERAL.**—The Secretary shall make payments, beginning not later than 45 days after enactment of this Act, from amounts allocated under subsection (d) to eligible entities that have notified the Secretary that they request to receive payment from the Fund and that the eligible entity will use such payments in compliance with this section.

(2) **REALLOCATION.**—If a State does not request allocated funds by the 90th day after the date of enactment of this Act, such State shall not be eligible for a payment from the Secretary pursuant to this section, and the Secretary shall reallocate any funds that were not requested by such State among the States that have requested funds by the 90th day after the date of enactment of this Act. For any such reallocation of funds, the Secretary shall adhere to the requirements of subsection (d), except for paragraph (1), to the greatest extent possible, provided that the Secretary shall also take into consideration in determining such reallocation a State’s
remaining need and a State’s record of using payments from the Fund to serve homeowners at disproportionate risk of mortgage default, foreclosure, or displacement, including homeowners having incomes equal to or less than 100 percent of the area median income for their household size or 100 percent of the median income for the United States, as determined by the Secretary of Housing and Urban Development, whichever is greater, and minority homeowners.

(f) Tribal Set-aside.—

(1) Set-aside.—Notwithstanding any other provision of this section, of the amounts appropriated under subsection (a), the Secretary shall use 5 percent to make payments to entities that are eligible for payments under clauses (i) and (ii) of section 501(b)(2)(A) of subtitle A of title V of division N of the Consolidated Appropriations Act, 2021 (Public Law 116-260) for the purposes described in subsection (c).

(2) Allocation and payment.—The Secretary shall allocate the funds set aside under paragraph (1) using the allocation formulas described in clauses (i) and (ii) of section 501(b)(2)(A) of subtitle A of title V of division N of the Consolidated Appropriations Act, 2021 (Public Law 116-260) for the purposes described in subsection (c).
Appropriations Act, 2021 (Public Law 116-260), and shall make payments of such amounts beginning no later than 45 days after enactment of this Act to entities eligible for payment under clauses (i) and (ii) of section 501(b)(2)(A) of subtitle A of title V of division N of the Consolidated Appropriations Act, 2021 (Public Law 116-260) that notify the Secretary that they request to receive payments allocated from the Fund by the Secretary for purposes described under subsection (c) and will use such payments in compliance with this section.

(3) ADJUSTMENT.—Allocations provided under this subsection may be further adjusted as provided by section 501(b)(2)(B) of subtitle A of title V of division N of the Consolidated Appropriations Act, 2021 (Public Law 116-260).

SEC. 4108. RELIEF MEASURES FOR SECTION 502 AND 504 DIRECT LOAN BORROWERS.

(a) APPROPRIATION.—In addition to amounts otherwise available, there is appropriated for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, $39,000,000, to remain available until September 30, 2023, for direct loans made under sections 502 and 504 of the Housing Act of 1949 (42 U.S.C. 1472, 1474).
(b) ADMINISTRATIVE EXPENSES.—The Secretary may use not more than 3 percent of the amounts appropriated under this section for administrative purposes.

Subtitle C—Small Business (SSBCI)


(a) REAUTHORIZATION.—

(1) IN GENERAL.—The State Small Business Credit Initiative Act of 2010 (12 U.S.C. 5701 et seq.) is amended—

(A) in section 3003—

(i) in subsection (b)—

(I) by amending paragraph (1) to read as follows:

“(1) IN GENERAL.—Not later than 30 days after the date of enactment of subsection (d), the Secretary shall allocate Federal funds to participating States so that each State is eligible to receive an amount equal to what the State would receive under the 2021 allocation, as determined under paragraph (2).”;

(II) in paragraph (2)—

(aa) by striking “2009” each place such term appears and inserting “2021”;
(bb) by striking “2008” each place such term appears and inserting “2020”;

(cc) in subparagraph (A), by striking “The Secretary” and inserting “With respect to States other than Tribal governments, the Secretary”;

(dd) in subparagraph (C)(i), by striking “2007” and inserting “2019”; and

(ee) by adding at the end the following:

“(C) SEPARATE ALLOCATION FOR TRIBAL GOVERNMENTS.—

“(i) IN GENERAL.—With respect to States that are Tribal governments, the Secretary shall determine the 2021 allocation by allocating $500,000,000 among the Tribal governments in the proportion the Secretary determines appropriate, including with consideration to available employment and economic data regarding each such Tribal government.
“(ii) NOTICE OF INTENT; TIMING OF ALLOCATION.—With respect to allocations to States that are Tribal governments, the Secretary may—

“(I) require Tribal governments that individually or jointly wish to participate in the Program to file a notice of intent with the Secretary not later than 30 days after the date of enactment of subsection (d); and

“(II) notwithstanding paragraph (1), allocate Federal funds to participating Tribal governments not later than 60 days after the date of enactment of subsection (d).

“(D) EMPLOYMENT DATA.—If the Secretary determines that employment data with respect to a State is unavailable from the Bureau of Labor Statistics of the Department of Labor, the Secretary shall consider such other economic and employment data that is otherwise available for purposes of determining the employment data of such State.”; and

(III) by striking paragraph (3); and
(ii) in subsection (c)—

(I) in paragraph (1)(A)(iii), by inserting before the period the following: “that have delivered loans or investments to eligible businesses”;

and

(II) by amending paragraph (4) to read as follows:

“(4) TERMINATION OF AVAILABILITY OF AMOUNTS NOT TRANSFERRED.—

“(A) IN GENERAL.—Any portion of a participating State’s allocated amount that has not been transferred to the State under this section may be deemed by the Secretary to be no longer allocated to the State and no longer available to the State and shall be returned to the general fund of the Treasury or reallocated as described under subparagraph (B), if—

“(i) the second ⅓ of a State’s allocated amount has not been transferred to the State before the end of the end of the 3-year period beginning on the date that the Secretary approves the State for participation; or
“(ii) the last ⅓ of a State’s allocated amount has not been transferred to the State before the end of the end of the 6-year period beginning on the date that the Secretary approves the State for participation.

“(B) REALLOCATION.—Any amount deemed by the Secretary to be no longer allocated to a State and no longer available to such State under subparagraph (A) may be reallocated by the Secretary to other participating States. In making such a reallocation, the Secretary shall not take into account the minimum allocation requirements under subsection (b)(2)(B) or the specific allocation for Tribal governments described under subsection (b)(2)(C).”;

(B) in section 3004(d), by striking “date of enactment of this Act” each place it appears and inserting “date of the enactment of section 3003(d)”;

(C) in section 3005(b), by striking “date of enactment of this Act” each place it appears and inserting “date of the enactment of section 3003(d)”;}
(D) in section 3006(b)(4), by striking “date of enactment of this Act” and inserting “date of the enactment of section 3003(d)”;

(E) in section 3007(b), by striking “March 31, 2011” and inserting “March 31, 2022”;

(F) in section 3009, by striking “date of enactment of this Act” each place it appears and inserting “date of the enactment of section 3003(d)”;

(G) in section 3011(b), by striking “date of the enactment of this Act” each place it appears and inserting “date of the enactment of section 3003(d)”.

(2) APPROPRIATION.—

(A) IN GENERAL.—In addition to amounts otherwise available, there is hereby appropriated to the Secretary of the Treasury for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, $10,000,000,000, to remain available until expended, to reauthorize, expand, and enhance the State Small Business Credit Initiative established under the State Small Business Credit Initiative Act of 2010, including to provide support to small businesses responding to and recovering from the economic
effects of the COVID–19 pandemic, ensure
business enterprises owned and controlled by
socially and economically disadvantaged individ-
uals have access to credit and investments, pro-
vide technical assistance to help small busi-
nesses applying for various support programs,
and to pay reasonable costs of administering
such Initiative.

(B) Rescission.—With respect to
amounts appropriated under subparagraph
(A)—

(i) the Secretary of the Treasury shall
complete all disbursements and remaining
obligations before September 30, 2030;
and

(ii) any amounts that remain unex-
pended (whether obligated or unobligated)
on September 30, 2030, shall be rescinded
and deposited into the general fund of the
Treasury.

(b) Additional Allocations to Support Busi-
ness Enterprises Owned and Controlled by So-
cially and Economically Disadvantaged Individ-
uals.—Section 3003 of the State Small Business Credit
Initiative Act of 2010 (12 U.S.C. 5702) is amended by adding at the end the following:

“(d) ADDITIONAL ALLOCATIONS TO SUPPORT BUSINESS ENTERPRISES OWNED AND CONTROLLED BY SOCIAFLY AND ECONOMICALLY DISADVANTAGED INDIVIDUALS.—Of the amounts appropriated for fiscal year 2021 to carry out the Program, the Secretary shall—

“(1) ensure that $1,500,000,000 from funds allocated under this section shall be allocated to States to be expended for business enterprises owned and controlled by socially and economically disadvantaged individuals;

“(2) allocate such amounts to States based on the needs of business enterprises owned and controlled by socially and economically disadvantaged individuals, as determined by the Secretary, in each State, and not subject to the allocation formula described under subsection (b);

“(3) oversee the States’ use of these funds to ensure they directly support business enterprises owned and controlled by socially and economically disadvantaged individuals; and

“(4) establish a minimum amount of support that a State shall provide to business enterprises
owned and controlled by socially and economically disadvantaged individuals.

“(e) Incentive Allocations to Support Business Enterprises Owned and Controlled by Socially and Economically Disadvantaged Individuals.—Of the amounts appropriated for fiscal year 2021 to carry out the Program, the Secretary shall set aside $1,000,000,000 for an incentive program under which the Secretary shall increase the second 1/3 and last 1/3 allocations for States that demonstrate robust support, as determined by the Secretary, for business concerns owned and controlled by socially and economically disadvantaged individuals in the deployment of prior allocation amounts.”.

(e) Additional Allocations to Support Very Small Businesses.—Section 3003 of the State Small Business Credit Initiative Act of 2010 (12 U.S.C. 5702), as amended by subsection (b), is further amended by adding at the end the following:

“(f) Additional Allocations to Support Very Small Businesses.—

“(1) In General.—Of the amounts appropriated to carry out the Program, the Secretary shall ensure that not less than $500,000,000 from funds allocated under this section shall be expended for very small businesses.
“(2) VERY SMALL BUSINESS DEFINED.—In this subsection, the term ‘very small business’—

“(A) means a business with fewer than 10 employees; and

“(B) may include independent contractors and sole proprietors.”.

(d) CDFI AND MDI PARTICIPATION PLAN.—Section 3004 of the State Small Business Credit Initiative Act of 2010 (12 U.S.C. 5703) is amended by adding at the end the following:

“(e) CDFI AND MDI PARTICIPATION PLAN.—The Secretary may not approve a State to be a participating State unless the State has provided the Secretary with a plan detailing how minority depository institutions and community development financial institutions will be encouraged to participate in State programs.”.

(e) PANDEMIC RESPONSE PLAN.—Section 3004 of the State Small Business Credit Initiative Act of 2010 (12 U.S.C. 5703), as amended by subsection (c), is further amended by adding at the end the following:

“(f) PANDEMIC RESPONSE PLAN.—The Secretary may not approve a State to be a participating State unless the State has provided the Secretary with a description of how the State will expeditiously utilize funds to support small businesses, including business enterprises owned and
controlled by socially and economically disadvantaged individuals, in responding to and recovering from the economic effects of the COVID–19 pandemic.”.

(f) **TECHNICAL ASSISTANCE.**—Section 3009 of the State Small Business Credit Initiative Act of 2010 (12 U.S.C. 5708) is amended by adding at the end the following:

“(e) **TECHNICAL ASSISTANCE.**—Of the amounts appropriated for fiscal year 2021 to carry out the Program, $500,000,000 may be used by the Secretary to—

“(1) provide funds to States to carry out a technical assistance plan under which a State will provide legal, accounting, and financial advisory services, either directly or contracted with legal, accounting, and financial advisory firms, with priority given to business enterprises owned and controlled by socially and economically disadvantaged individuals, to very small businesses and business enterprises owned and controlled by socially and economically disadvantaged individuals applying for—

“(A) State programs under the Program; and

“(B) other State or Federal programs that support small businesses;
“(2) transfer amounts to the Minority Business Development Agency, so that the Agency may use such amounts in a manner the Agency determines appropriate, including through contracting with third parties, to provide technical assistance to business enterprises owned and controlled by socially and economically disadvantaged individuals applying to—

“(A) State programs under the Program; and

“(B) other State or Federal programs that support small businesses; and

“(3) contract with legal, accounting, and financial advisory firms (with priority given to business enterprises owned and controlled by socially and economically disadvantaged individuals), to provide technical assistance to business enterprises owned and controlled by socially and economically disadvantaged individuals applying to—

“(A) State programs under the Program; and

“(B) other State or Federal programs that support small businesses.”.

(g) MULTI-STATE PARTICIPATION PROGRAM.—Section 3009 of the State Small Business Credit Initiative
Act of 2010 (12 U.S.C. 5708), as amended by subsection (d)(2), is further amended by adding at the end the following:

“(f) MULTI-STATE PARTICIPATION PROGRAM.—The Secretary may establish a multi-State participation program under which—

“(1) the Secretary determines which State programs are similar to each other, with respect to eligibility criteria and such other criteria as the Secretary determines appropriate; and

“(2) a State may elect to automatically deem a person eligible for a State program if the person is already participating in another State’s State program that the Secretary has determined is similar under paragraph (1).”.

(h) APPROVAL OF MULTI-STATE PROGRAMS.—Section 3004 of the State Small Business Credit Initiative Act of 2010 (12 U.S.C. 5703), as amended by subsection (d), is further amended by adding at the end the following:

“(g) APPROVAL OF MULTI-STATE PROGRAMS.—In approving State programs under section 3005 or 3006, the Secretary may approve a State program carried out jointly by more than one State.”.

(i) PREDATORY LENDING PROHIBITED.—Section 3004 of the State Small Business Credit Initiative Act of
2010 (15 U.S.C. 5702), as amended by subsection (g), is further amended by adding at the end the following:

“(h) Predatory Lending Prohibited.—The Secretary may not approve a State to be a participating State unless the State has agreed that no lending activity supported by amounts received by the State under the Program would result in predatory lending, as determined by the Secretary.”.

(j) Inclusion of Tribal Governments.—Section 3002(10) of the State Small Business Credit Initiative Act of 2010 (12 U.S.C. 5701(10)) is amended—

(1) in subparagraph (C), by striking “and” at the end;

(2) in subparagraph (D), by striking the period at the end and inserting “; and”;

(3) by adding at the end the following:

“(E) a Tribal government, or a group of Tribal governments that jointly apply for an allocation.”.

(k) Definitions.—Section 3002 of the State Small Business Credit Initiative Act of 2010 (12 U.S.C. 5701) is amended by adding at the end the following:

“(15) Business enterprise owned and controlled by socially and economically disadvantaged individuals.—The term ‘business en-
terprise owned and controlled by socially and economically disadvantaged individuals’ means a business that—

“(A) if privately owned, 51 percent is owned by one or more socially and economically disadvantaged individuals;

“(B) if publicly owned, 51 percent of the stock is owned by one or more socially and economically disadvantaged individuals; and

“(C) in the case of a mutual institution, a majority of the Board of Directors, account holders, and the community which the institution services is predominantly comprised of socially and economically disadvantaged individuals.

“(16) COMMUNITY DEVELOPMENT FINANCIAL INSTITUTION.—The term ‘community development financial institution’ has the meaning given that term under section 103 of the Riegle Community Development and Regulatory Improvement Act of 1994.

“(17) MINORITY DEPOSITORY INSTITUTION.—The term ‘minority depository institution’ has the meaning given that term under section 308(b) of the

“(18) 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.

“(19) Tribal government.—The term ‘Tribal government’ means a government of an Indian Tribe listed on the list of recognized Tribes published by the Secretary of the Interior under section 104 of the Federally Recognized Indian Tribe List Act of 1994 (25 U.S.C. 5131).”

(l) Rule of Application.—The amendments made by this section shall apply with respect to funds appropriated under this section and funds appropriated on and after the date of enactment of this section.
Subtitle D—Airlines

SEC. 4301. AIR TRANSPORTATION PAYROLL SUPPORT PROGRAM EXTENSION.

(a) DEFINITIONS.—The definitions in section 40102(a) of title 49, United States Code, shall apply with respect to terms used in this section, except that—

(1) the term “catering functions” means preparation, assembly, or both, of food, beverages, provisions and related supplies for delivery, and the delivery of such items, directly to aircraft or to a location on or near airport property for subsequent delivery to aircraft;

(2) the term “contractor” means—

(A) a person that performs, under contract with a passenger air carrier conducting operations under part 121 of title 14, Code of Federal Regulations—

(i) catering functions; or

(ii) functions on the property of an airport that are directly related to the air transportation of persons, property, or mail, including the loading and unloading of property on aircraft, assistance to passengers under part 382 of title 14, Code of Federal Regulations, security, airport

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ticketing and check-in functions, ground-handling of aircraft, or aircraft cleaning and sanitization functions and waste removal; or

(B) a subcontractor that performs such functions;

(3) the term “employee” means an individual, other than a corporate officer, who is employed by an air carrier or a contractor;

(4) the term “eligible air carrier” means an air carrier that—

(A) received financial assistance pursuant section 402(a)(1) of division N of the Consolidated Appropriations Act, 2021 (Public Law 116-260);

(B) provides air transportation as of March 31, 2021;

(C) has not conducted involuntary furloughs or reduced pay rates or benefits between March 31, 2021, and the date on which the air carrier makes a certification to the Secretary pursuant to subparagraph (D); and

(D) certifies to the Secretary that such air carrier will—
(i) refrain from conducting involuntary furloughs or reducing pay rates or benefits until September 30, 2021, or the date on which assistance provided under this section is exhausted, whichever is later;

(ii) refrain from purchasing an equity security of the air carrier or the parent company of the air carrier that is listed on a national securities exchange through September 30, 2022;

(iii) refrain from paying dividends, or making other capital distributions, with respect to common stock (or equivalent interest) of such air carrier through September 30, 2022;

(iv) during the 2-year period beginning April 1, 2021, and ending April 1, 2023, refrain from paying—

(I) any officer or employee of the air carrier whose total compensation exceeded $425,000 in calendar year 2019 (other than an employee whose compensation is determined through an existing collective bargaining

agreement entered into prior to the date of enactment of this Act)—

(aa) total compensation that exceeds, during any 12 consecutive months of such 2-year period, the total compensation received by the officer or employee from the air carrier in calendar year 2019; or

(bb) severance pay or other benefits upon termination of employment with the air carrier which exceeds twice the maximum total compensation received by the officer or employee from the air carrier in calendar year 2019; and

(II) any officer or employee of the air carrier whose total compensation exceeded $3,000,000 in calendar year 2019 during any 12 consecutive months of such period total compensation in excess of the sum of—

(aa) $3,000,000; and
(bb) 50 percent of the excess over $3,000,000 of the total compensation received by the officer or employee from the air carrier in calendar year 2019.

(5) the term “eligible contractor” means a contractor that—

(A) received financial assistance pursuant to section 402(a)(2) of division N of the Consolidated Appropriations Act, 2021 (Public Law 116-260); 

(B) performs one or more of the functions described under paragraph (2) as of March 31, 2021;

(C) has not conducted involuntary furloughs or reduced pay rates or benefits between March 31, 2021, and the date on which the contractor makes a certification to the Secretary pursuant to subparagraph (D); and

(D) certifies to the Secretary that such contractor will—

(i) refrain from conducting involuntary furloughs or reducing pay rates or benefits until September 30, 2021, or the date on which assistance provided under
this section is exhausted, whichever is later;

(ii) refrain from purchasing an equity security of the contractor or the parent company of the contractor that is listed on a national securities exchange through September 30, 2022;

(iii) refrain from paying dividends, or making other capital distributions, with respect to common stock (or equivalent interest) of the contractor through September 30, 2022;

(iv) during the 2-year period beginning April 1, 2021, and ending April 1, 2023, refrain from paying—

(I) any officer or employee of the contractor whose total compensation exceeded $425,000 in calendar year 2019 (other than an employee whose compensation is determined through an existing collective bargaining agreement entered into prior to the date of enactment of this Act)—

(aa) total compensation that exceeds, during any 12 consecu-
tive months of such 2-year period, the total compensation received by the officer or employee from the contractor in calendar year 2019; or

(bb) severance pay or other benefits upon termination of employment with the contractor which exceeds twice the maximum total compensation received by the officer or employee from the contractor in calendar year 2019; and

(II) any officer or employee of the contractor whose total compensation exceeded $3,000,000 in calendar year 2019 during any 12 consecutive months of such period total compensation in excess of the sum of—

(aa) $3,000,000; and

(bb) 50 percent of the excess over $3,000,000 of the total compensation received by the officer or employee from the contractor in calendar year 2019.
(6) the term "Secretary" means the Secretary of the Treasury.

(b) PAYROLL SUPPORT GRANTS.—

(1) IN GENERAL.—To preserve aviation jobs and compensate air carrier industry workers, the Secretary shall make available to eligible air carriers and eligible contractors, financial assistance exclusively for the continuation of payment of employee wages, salaries, and benefits to—

(A) eligible air carriers, in an aggregate amount of $14,000,000,000; and

(B) eligible contractors, in an aggregate amount of $1,000,000,000.

(2) APPORTIONMENTS.—

(A) IN GENERAL.—The Secretary shall apportion funds to eligible air carriers and eligible contractors in accordance with the requirements of this section not later than April 15, 2021.

(B) ELIGIBLE AIR CARRIERS.—The Secretary shall apportion funds made available under paragraph (1)(A) to each eligible air carrier in the ratio that—

(i) the amount received by the air carrier pursuant to section 403(a) of division
N of the Consolidated Appropriations Act, 2021 (Public Law 116-260) bears to
(ii) $15,000,000,000.

(C) Eligible contractors.—The Secretary shall apportion, to each eligible contractor, an amount equal to the total amount such contractor received pursuant to section 403(a) of division N of the Consolidated Appropriations Act, 2021 (Public Law 116-260).

(3) In general.—

(A) Forms; terms and conditions.—The Secretary shall provide financial assistance to an eligible air carrier or eligible contractor under this section in the same form and on the same terms and conditions as determined by pursuant to section 403(b)(1)(A) of subtitle A of title IV of division N of the Consolidated Appropriations Act, 2021 (Pub. L. No. 116-260).

(B) Procedures.—The Secretary shall publish streamlined and expedited procedures not later than 5 days after the date of enactment of this section for eligible air carriers and eligible contractors to submit requests for financial assistance under this section.
(C) Deadline for immediate payroll assistance.—Not later than 10 days after the date of enactment of this section, the Secretary shall make initial payments to air carriers and contractors that submit requests for financial assistance approved by the Secretary.

(4) Taxpayer protection.—The Secretary shall receive financial instruments issued by recipients of financial assistance under this section in the same form and amount, and under the same terms and conditions, as determined by the Secretary under section 408 of subtitle A of title IV of division N of the Consolidated Appropriations Act, 2021 (Pub. L. No. 116-260).

(5) Administrative expenses.—Of the amounts made available under paragraph (1)(A), $10,000,000 shall be made available to the Secretary for costs and administrative expenses associated with providing financial assistance under this section.

(c) Funding.—In addition to amounts otherwise available, there is appropriated for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, $15,000,000,000, to remain available until expended, to carry out this section.
TITLE V—COMMITTEE ON
OVERSIGHT AND REFORM
Subtitle A—Coronavirus State and
Local Fiscal Recovery Funds

SEC. 5001. CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS.

(a) IN GENERAL.—Title VI of the Social Security Act (42 U.S.C. 801 et seq.) is amended by adding at the end the following:

“SEC. 602. CORONAVIRUS STATE FISCAL RECOVERY FUND.

“(a) APPROPRIATION.—In addition to amounts otherwise available, there is appropriated for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, $219,800,000,000, to remain available until expended, for making payments under this section to States, territories, and Tribal governments to mitigate the fiscal effects stemming from the public health emergency with respect to the Coronavirus Disease (COVID–19).

“(b) AUTHORITY TO MAKE PAYMENTS.—

“(1) PAYMENTS TO TERRITORIES.—

“(A) IN GENERAL.—The Secretary shall reserve $4,500,000,000 of the amount appropriated under subsection (a) to make payments to the territories.
“(B) ALLOCATION.—Of the amount reserved under subparagraph (A)—

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

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

“(C) PAYMENT.—The Secretary shall pay each territory the total of the amounts allocated for the territory under subparagraph (B).

“(2) PAYMENTS TO TRIBAL GOVERNMENTS.—

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

“(B) ALLOCATION.—Of the amount reserved under subparagraph (A)—
“(i) $1,000,000,000 shall be allocated by the Secretary equally among each Tribal government; and

“(ii) $19,000,000,000 shall be allocated by the Secretary among each Tribal government in an amount determined by the Secretary.

“(C) PAYMENT.— The Secretary shall pay each Tribal government the total of the amounts allocated for the Tribal government under subparagraph (B).

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

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

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

“(i) $25,500,000,000 of such amount shall be allocated by the Secretary equally among each of the 50 States and the District of Columbia;
“(ii) an amount equal to $1,250,000,000 less the amount allocated for the District of Columbia pursuant to section 601(c)(6) shall be allocated by the Secretary as an additional amount to the District of Columbia; and

“(iii) an amount equal to the remainder of the amount reserved under subparagraph (A) after the application of clauses (i) and (ii) of this subparagraph shall be allocated by the Secretary as an additional amount to each of the 50 States and the District of Columbia in an amount which bears the same proportion to such remainder as the average estimated number of seasonally-adjusted unemployed individuals (as measured by the Bureau of Labor Statistics Local Area Unemployment Statistics program) in the State or District of Columbia over the 3-month period ending in December 2020 bears to the average estimated number of seasonally-adjusted unemployed individuals in all of the 50 States and the District of Columbia over the same period.
“(C) Payment.—The Secretary shall pay each of the 50 States and the District of Columbia the total of the amounts allocated for the State and District of Columbia under subparagraph (B).

“(4) Population data.—For purposes of determining allocations for a State or territory under this section, the population of the State or territory shall be determined based on the most recent data available from the Bureau of the Census.

“(5) Timing.—

“(A) In general.—Subject to subparagraph (B), to the extent practicable, with respect to each State, territory, and Tribal government allocated a payment under this subsection, the Secretary shall make the payment required for the State, territory, or Tribal government (as applicable) not later than 60 days after the date on which the certification required under subsection (d) is provided to the Secretary.

“(B) Exception.—With respect to the amount allocated to the District of Columbia under paragraph (3)(B)(ii)—
“(i) the Secretary shall pay such amount to the District of Columbia not later than 15 days after the date of enactment of this section; and

“(ii) the District of Columbia shall not be required to submit a certification under subsection (d) as a condition for receiving such payment.

“(6) Pro Rata Adjustment Authority.—The amounts otherwise determined for allocation and payment under paragraphs (1), (2), and (3) may be adjusted by the Secretary on a pro rata basis to the extent necessary to ensure that all available funds are distributed to territories, Tribal governments, and States in accordance with the requirements specified in each paragraph (as applicable) and the certification requirement specified in subsection (d).

“(c) Requirements.—

“(1) Use of Funds.—A State, territory, or Tribal government shall only use the funds provided under a payment made under this section to—

“(A) respond to or mitigate the public health emergency with respect to the
Coronavirus Disease 2019 (COVID–19) or its negative economic impacts;

“(B) cover costs incurred as a result of such emergency;

“(C) replace revenue that was lost, delayed, or decreased (as determined based on revenue projections for the State, Tribal Government, or territory as of January 27, 2020) as a result of such emergency; or

“(D) address the negative economic impacts of such emergency.

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

“(d) CERTIFICATION OF NEED AND INTENDED USES.—In order to receive a payment under this section (other than the payment made in accordance with sub-
section (b)(5)(B)), a State, territory, or Tribal govern-
ment shall provide the Secretary with a certification
signed by the authorized officer of such State, territory,
or Tribal government, that—

“(1) such State, territory, or Tribal government
requires Federal assistance under this section to ef-
fectively carry out the activities specified in sub-
section (c); and

“(2) such State, territory, or Tribal govern-
ment’s intended uses of any payment under this sec-
tion are consistent with subsection (c).

“(e) DEFINITIONS.—In this section:

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

“(2) STATE.—The term ‘State’ means each of
the 50 States and the District of Columbia.

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

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

“SEC. 603. CORONAVIRUS LOCAL FISCAL RECOVERY FUND.

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

“(b) AUTHORITY TO MAKE PAYMENTS.—

“(1) METROPOLITAN CITIES.—

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

“(B) ALLOCATION AND PAYMENT.—From the amount reserved under subparagraph (A), the Secretary shall allocate and pay to each metropolitan city an amount determined for the
metropolitan city pursuant to the formula under section 106(b)(1) of the Housing and Community Development Act of 1974 (42 U.S.C. 5306(b)(1)), except that, in applying such formula, the Secretary shall substitute ‘all metropolitan cities’ for ‘all metropolitan areas’ each place it appears.

“(2) NONENTITLEMENT UNITS OF LOCAL GOVERNMENT.—

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

“(B) ALLOCATION AND PAYMENT.—From the amount reserved under subparagraph (A), the Secretary shall allocate and pay to each State an amount which bears the same proportion to such reserved amount as the total population of all nonentitlement units of local government in the State bears to the total population of all nonentitlement units of local government in all such States.
“(C) DISTRIBUTION TO NONENTITLEMENT UNITS OF LOCAL GOVERNMENT.—

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

“(ii) DISTRIBUTION OF FUNDS.—

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

“(II) ADDITIONAL EXTENSIONS.—

“(aa) IN GENERAL.—If a State has been granted an extension to the distribution period under subclause (I) but is unable to make all the distributions required under clause (i) before the end of such period as extended, the authorized officer of the State may request an additional extension of the distribution period of not more than 30 days. The Secretary may grant a request for an additional extension of such period only if—

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

“(BB) the Secretary certifies in writing that the actions specified in such plan are likely sufficient for the State to make all such distributions before the end of the distribution period (as so extended).

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

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

“(iv) REDISTRIBUTION OF EXCESS AMOUNTS.—Any amounts not distributed to a nonentitlement unit of local government as a result of the application of clause (iii) shall be retained or paid as follows:

“(I) 50 percent of all such undistributed amounts shall be retained by the State.

“(II) Subject to the payment limit under clause (iii), the remainder of all such undistributed amounts shall be allocated and paid by the
State to each nonentitlement unit of local government in the State an amount that bears the same proportion to such remainder as the population of the nonentitlement unit of local government bears to the total population of all nonentitlement units of local government in the State.

“(v) ADJUSTMENT AUTHORITY.—A State may make pro rata adjustments to the allocations determined under clause (iv)(II) as necessary to comply with clause (iii) and ensure that all available funds are distributed to nonentitlement units of local government in a State.

“(D) PENALTY FOR NONCOMPLIANCE.—If, by the end of the 120-day period that begins on the date a State receives a payment under sub-paragraph (B) or, if later, the last day of the distribution period for the State (as extended with respect to the State under subparagraph (C)(ii)), such State has failed to make all the distributions from such payment in accordance with the terms of subparagraph (C) (including any extensions of the distribution period grant-
(3) COUNTIES.—

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

"(B) SPECIAL RULES.—

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

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

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

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

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

“(6) POPULATION.—For purposes of determining allocations under this section, the population of an entity shall be determined based on the most recent data are available from the Bureau of the
Census or, if not available, from such other data as a State determines appropriate.

“(7) TIMING.—To the extent practicable—

“(A) with respect to each metropolitan city allocated a payment under paragraph (1) and each county allocated a payment under paragraph (3), the Secretary shall make the payment required for the metropolitan city or county (as applicable) not later than 60 days after the date on which the certification required under subsection (d) is provided to the Secretary; and

“(B) with respect to the payments allocated to States under paragraph (2) for distribution to nonentitlement units of local government, the Secretary shall make such payments not later than 60 days after the date of enactment of this section.

“(c) REQUIREMENTS.—

“(1) USE OF FUNDS.—A metropolitan city, nonentitlement unit of local government, or county receiving a payment from funds made available under this section shall only use such amounts to—

“(A) respond to or mitigate the public health emergency with respect to the
Coronavirus Disease 2019 (COVID–19) or its negative economic impacts;

“(B) cover costs incurred as a result of such emergency;

“(C) replace revenue that was lost, delayed, or decreased (as determined based on revenue projections for the metropolitan city, nonentitlement unit of local government, or county as of January 27, 2020) as a result of such emergency; or

“(D) address the negative economic impacts of such emergency.

“(2) TRANSFER AUTHORITY.—A metropolitan city, nonentitlement unit of local government, or county receiving a payment from funds made available under this section may transfer funds to a private nonprofit organization (as that term is defined in paragraph (17) of section 401 of the McKinney-Vento Homeless Assistance Act (42 U.S.C. 11360(17)), a public benefit corporation involved in the transportation of passengers or cargo, a special-purpose unit of State or local government, or a multi-State entity involved in the transportation of passengers or cargo.
“(d) Certification of Need and Intended Uses.—In order to receive a payment under paragraphs (1) or (3) of subsection (b), a metropolitan city or a county (as each of those terms are defined in subsection (e)), shall provide the Secretary with a certification signed by the authorized officer of such metropolitan city or county, that—

“(1) such metropolitan city or county requires Federal assistance under this section to effectively carry out the activities specified in subsection (c); and

“(2) such metropolitan city or county’s intended uses of any payment under this section are consistent with subsection (e).

“(e) Definitions.—In this section:

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

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

“(3) NONENTITLEMENT UNIT OF LOCAL GOVERNMENT.—The term ‘nonentitlement unit of local government’ means a unit of general local government, other than a county, that is located in a non-entitlement area (as defined in section 102 of the Housing and Community Development Act of 1974 (42 U.S.C. 5302)) of a State (as that term is defined in such section 102).

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

“(5) STATE.—The term ‘State’ has the meaning given that term in section 102(a)(2) of the Housing and Community Development Act of 1974 (42 U.S.C. 5302 (a)(2).

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

(b) TECHNICAL AMENDMENT.—The heading for title VI of the Social Security Act (42 U.S.C. 801 et seq.) is amended by striking “FUND” and inserting “AND FISCAL RECOVERY FUNDS”.


Subtitle B—Other Matters

SEC. 5111. EMERGENCY FEDERAL EMPLOYEE LEAVE FUND.

(a) Establishment; Appropriation.—There is established in the Treasury the Emergency Federal Employee Leave Fund (in this section referred to as the “Fund”), to be administered by the Director of the Office of Personnel Management, 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, $570,000,000, to be deposited into the Fund.

(b) Purpose.—Amounts in the Fund shall be available for payment to an agency for the use of paid leave by any employee of the agency 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.

(e) LIMITATIONS.—

(1) Period of availability.—Paid leave under this section may only be provided to and used
by an employee during the period beginning on the
date of enactment of this Act and ending on Sep-
tember 30, 2021.

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

(A) may 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 uncom-
mon tour of duty, or employee with a seasonal
work schedule, in an amount not to exceed the
proportional equivalent of 600 hours as estab-
lished by the applicable agency; and

(B) may not be provided to an employee —

(i) at a rate that exceeds $35 for each

hour of leave taken; and

(ii) in an amount greater than $1,400

in aggregate for any week.

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

(A) is in addition to any other leave pro-
vided to an employee; and

(B) may not be used by an employee con-
currently with any other paid leave.
(4) CALCULATION OF ANNUITY.—Any paid leave provided to an employee under this section shall not count for purposes of determining the annuity of the employee, including an annuity under chapter 83 or 84 of title 5, United States Code.

(d) DEFINITIONS.—In this section—

(1) the term “agency” means—

(A) any agency or instrumentality of the executive branch of Government;

(B) the United States Postal Service and the Postal Regulatory Commission; and

(C) the Public Defender Service for the District of Columbia and the District of Columbia Courts; and

(2) the term “employee” does not include any member of the Armed Forces.

(e) CLARIFICATION.—Notwithstanding section 7425(b) of title 38, United States Code, the term “agency” in subsection (d)(1) includes the Veterans Health Administration.

SEC. 5112. FUNDING FOR THE GOVERNMENT ACCOUNTABILITY OFFICE.

In addition to amounts otherwise available, there is appropriated for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, $77,000,000, to
remain available until September 30, 2025, for necessary
expenses of the Government Accountability Office to pre-
vent, prepare for, and respond to Coronavirus and to sup-
port oversight of the Coronavirus response and of funds
provided in this Act or any other Act pertaining to the
Coronavirus pandemic.

SEC. 5113. PANDEMIC RESPONSE ACCOUNTABILITY COM-
MITTEE FUNDING AVAILABILITY.

In addition to amounts otherwise available, there is
appropriated for fiscal year 2021, out of any money in
the Treasury not otherwise appropriated, $40,000,000, to
remain available until September 30, 2025, for the Pan-
demic Response Accountability Committee to promote
transparency and support oversight of the Coronavirus re-
response and of funds provided in this Act or any other Act
pertaining to the Coronavirus pandemic.

TITLE VI—COMMITTEE ON
SMALL BUSINESS

SEC. 6001. MODIFICATIONS TO PAYCHECK PROTECTION
PROGRAM.

(a) ELIGIBILITY OF CERTAIN NONPROFIT ENTITIES
FOR COVERED LOANS UNDER THE PAYCHECK PROTEC-
TION PROGRAM.—

(1) IN GENERAL.—Section 7(a)(36) of the
Small Business Act (15 U.S.C. 636(a)(36)), as
amended by the Economic Aid to Hard-Hit Small Businesses, Nonprofits, and Venues Act (title III of division N of Public Law 116–260), is amended—

(A) in subparagraph (A)—

(i) in clause (xv), by striking “and” at the end;

(ii) in clause (xvi), by striking the period at the end and inserting “; and”; and

(iii) by adding at the end the following:

“(xvii) the term ‘additional covered nonprofit entity’—

“(I) means an organization described in any paragraph of section 501(c) of the Internal Revenue Code of 1986, other than paragraph (3), (4), (6), or (19), and exempt from tax under section 501(a) of such Code; and

“(II) does not include any entity that, if the entity were a business concern, would be described in section 120.110 of title 13, Code of Federal Regulations (or in any successor regulation or other related guidance or
rule that may be issued by the Administrator other than a business concern described in paragraph (a) or (k) of such section.”; and

(B) in subparagraph (D)—

(i) in clause (iii), by adding at the end the following:

“(III) ELIGIBILITY OF CERTAIN ORGANIZATIONS.—Subject to the provisions in this subparagraph, during the covered period—

“(aa) a nonprofit organization shall be eligible to receive a covered loan if the nonprofit organization employs not more than 500 employees per physical location of the organization; and

“(bb) an additional covered nonprofit entity and an organization that, but for subclauses (I)(dd) and (II)(dd) of clause (vii), would be eligible for a covered loan under clause (vii) shall be eligible to receive a covered loan if the entity or organization
employs not more than 300 employees per physical location of the entity or organization.”;

(ii) in clause (iv)—

(I) in subclause (III), by striking “and” at the end;

(II) in subclause (IV)—

(aa) by striking “(aa)”; 
(bb) by striking “; or” and inserting a semicolon; and

(cc) by striking item (bb);

and

(III) by adding at the end the following:

“(V) any nonprofit organization, additional covered nonprofit entity, or any organization made eligible for a loan under clause (vii); and’; and

(iii) by striking clause (vi) and inserting the following:

“(vi) ELIGIBILITY OF ADDITIONAL COVERED NONPROFIT ENTITIES.—An additional covered nonprofit entity shall be eligible to receive a covered loan if—
“(I) the additional covered nonprofit entity does not receive more than 15 percent of its receipts from lobbying activities;

“(II) the lobbying activities of the additional covered nonprofit entity do not comprise more than 15 percent of the total activities of the organization;

“(III) the cost of the lobbying activities of the additional covered nonprofit entity did not exceed $1,000,000 during the most recent tax year of the additional covered nonprofit entity that ended prior to February 15, 2020; and

“(IV) the additional covered nonprofit entity employs not more than 300 employees.”.

(2) Eligibility for Second Draw Loans.— Paragraph (37)(A)(i) of section 7(a) of the Small Business Act (15 U.S.C. 636(a)), as added by the Economic Aid to Hard-Hit Small Businesses, Non-profits, and Venues Act (title III of division N of Public Law 116–260), is amended by inserting “‘ad-
Section 7(a)(36)(D) of the Small Business Act (15 U.S.C. 636(a)(36)(D)), as amended by subsection (a), is further amended—

(A) in clause (iii), by adding at the end the following:

“(IV) ELIGIBILITY OF INTERNET PUBLISHING ORGANIZATIONS.—A business concern or other organization that was not eligible to receive a covered loan the day before the date of enactment of this subclause, is assigned a North American Industry Classification System code of 519130, certifies in good faith as an Internet-only news publisher or Internet-only periodical publisher, and is engaged in the collection and distribution of local or regional and national news and information shall be eligible to receive a covered loan for the continued provi-
sion of news, information, content, or emergency information if—

“(aa) the business concern or organization employs not more than 500 employees, or the size standard established by the Administrator for that North American Industry Classification code, per physical location of the business concern or organization; and

“(bb) the business concern or organization makes a good faith certification that proceeds of the loan will be used to support expenses at the component of the business concern or organization that supports local or regional news.”;

(B) in clause (iv), by adding at the end the following:

“(VI) any business concern or other organization that was not eligible to receive a covered loan the day before the date of enactment of this subclause, is assigned a North Amer-
can Industry Classification System code of 519130, certifies in good faith as an Internet-only news publisher or Internet-only periodical publisher, and is engaged in the collection and distribution of local or regional and national news and information, if the business concern or organization—

“(aa) employs not more than 500 employees, or the size standard established by the Administrator for that North American Industry Classification code, per physical location of the business concern or organization; and

“(bb) is majority owned or controlled by a business concern or organization that is assigned a North American Industry Classification System code of 519130.”;

(C) in clause (v), by striking “clause (iii)(II), (iv)(IV), or (vii)” and inserting “sub-clause (II), (III), or (IV) of clause (iii), sub-
clause (IV) or (VI) of clause (iv), clause (vi), or clause (vii); and

(D) in clause (viii)(II)—

(i) by striking “business concern made eligible by clause (iii)(II) or clause (iv)(IV) of this subparagraph” and inserting “business concern made eligible by subclause (II) or (III) of clause (iii), subclause (IV) or (V) of clause (iv), clause (vi), or clause (vii)”;

(ii) by inserting “or organization” after “business concern” each place it appears.

(2) Eligibility for Second Draw Loans.—

Section 7(a)(37)(A)(iv)(II) of the Small Business Act, as amended by the Economic Aid to Hard-Hit Small Businesses, Nonprofits, and Venues Act (title III of division N of Public Law 116–260), is amended by striking “clause (iii)(II), (iv)(IV), or (vii)” and inserting “subclause (II) or (III) of clause (iii), subclause (IV) or (V) of clause (iv), clause (vi), or clause (vii)”.

(e) Coordination With Continuation Coverage Premium Assistance.—
(1) **Paycheck Protection Program.**—Section 7A(a)(12) of the Small Business Act (as redesignated, transferred, and amended by section 304(b) of the Economic Aid to Hard-Hit Small Businesses, Nonprofits, and Venues Act (Public Law 116–260)) is amended—

(A) by striking “CARES Act or” and inserting “CARES Act,”; and

(B) by inserting before the period at the end the following: “, or premiums taken into account in determining the credit allowed under section 6432 of the Internal Revenue Code of 1986”.

(2) **Paycheck Protection Program Second Draw.**—Section 7(a)(37)(J)(iii)(I) of the Small Business Act, as amended by the Economic Aid to Hard-Hit Small Businesses, Nonprofits, and Venues Act (title III of division N of Public Law 116–260), is amended—

(A) by striking “or” at the end of item (aa);

(B) by striking the period at the end of item (bb) and inserting “; or”; and

(C) by adding at the end the following new item:
“(cc) premiums taken into account in determining the credit allowed under section 6432 of the Internal Revenue Code of 1986.”.

(3) APPLICABILITY.—The amendments made by this subsection shall apply only with respect to applications for forgiveness of covered loans made under paragraphs (36) or (37) of section 7(a) of the Small Business Act, as amended by the Economic Aid to Hard-Hit Small Businesses, Nonprofits, and Venues Act (title III of division N of Public Law 116–260), that are received on or after the date of the enactment of this Act.

(d) COMMITMENT AUTHORITY AND APPROPRIATIONS.—

(1) COMMITMENT AUTHORITY.—Section 1102(b)(1) of the CARES Act (Public Law 116–136) is amended by striking “$806,450,000,000” and inserting “$813,700,000,000”.

(2) DIRECT APPROPRIATIONS.—In addition to amounts otherwise available, there is appropriated to the Administrator of the Small Business Administration for fiscal year 2021, out of any money in the Treasury not otherwise appropriated,
$7,250,000,000, to remain available until expended, for carrying out this section.

SEC. 6002. TARGETED EIDL ADVANCE.

(a) DEFINITIONS.—In this section—

(1) the term “Administrator” means the Administrator of the Small Business Administration;

(2) the terms “covered entity” and “economic loss” have the meanings given the terms in section 331(a) of the Economic Aid to Hard-Hit Small Businesses, Nonprofits, and Venues Act (title III of division N of Public Law 116–260);

(3) the term “severely impacted small business” means a covered entity that—

(A) has suffered an economic loss of greater than 50 percent; and

(B) employs not more than 10 employees;

(4) the term “substantially impacted small business” means a covered entity that—

(A) employs not more than 10 employees; and

(B) is not a severely impacted small business; and

(5) the term “supplemental payment” means a payment—
(A) made by the Administrator under section 1110(e) of the CARES Act (15 U.S.C. 9009(e)) to a severely impacted small business or a substantially impacted small business;

(B) in an amount that is $5,000; and

(C) that, with respect to a covered entity, is in addition to any payment made to the covered entity under section 1110(e) of the CARES Act (15 U.S.C. 9009(e)) or section 331 of the Economic Aid to Hard-Hit Small Businesses, Nonprofits, and Venues Act (title III of division N of Public Law 116–260).

(b) PAYMENTS.—The Administrator shall take the following actions:

(1) Not later than 14 days after the date of the enactment of this subsection, the Administrator shall begin processing applications for payments, and may make payments, to covered entities that have not received the full amounts to which the covered entities are entitled under section 331 of the Economic Aid to Hard-Hit Small Businesses, Nonprofits, and Venues Act (title III of division N of Public Law 116–260).

(2)(A) During the 14-day period beginning on the date that is 28 days after the date of enactment
of this subsection, and subject to the availability of funds, the Administrator shall—

(i) begin processing applications for supplemental payments to severely impacted small businesses; and

(ii) continue to process applications for the payments described in paragraph (1).

(B) During the period described in subparagraph (A), the Administrator may make supplemental payments to severely impacted small businesses, and payments described in paragraph (1), in the order that the Administrator receives applications for those payments.

(3)(A) Beginning on the date that is 42 days after the date of enactment of this subsection, and subject to the availability of funds, the Administrator shall—

(i) begin processing applications for supplemental payments to substantially impacted small businesses; and

(ii) continue to process applications for the supplemental payments described in paragraph (2) and payments described in paragraph (1).

(B) During the period described in subparagraph (A), the Administrator may make supple-
mental payments to substantially impacted small
businesses, supplemental payments described in
paragraph (2), and payments described in paragraph
(1), in the order that the Administrator receives ap-
lications for those payments.

(c) Appropriations.—In addition to amounts other-
wise available, there is appropriated to the Administrator
for fiscal year 2021, out of any money in the Treasury
not otherwise appropriated, $15,000,000,000, to remain
available until expended, for carrying out this section.

SEC. 6003. SUPPORT FOR RESTAURANTS.

(a) Definitions.—In this section:

(1) Administrator.—The term “Adminis-
trator” means the Administrator of the Small Busi-
ness Administration.

(2) Affiliated business.—The term “affili-
ated business” means a business in which an eligible
entity has an equity or right to profit distributions
of not less than 50 percent, or in which an eligible
entity has the contractual authority to control the
direction of the business, provided that such affili-
ation shall be determined as of any arrangements or

(3) Covered period.—The term “covered pe-
period” means the period—
beginning on February 15, 2020; and

(B) ending on December 31, 2021, or a date to be determined by the Administrator that is not later than 2 years after the date of enactment of this section.

(4) ELIGIBLE ENTITY.—The term ‘‘eligible entity’’—

(A) means a restaurant, food stand, food truck, food cart, caterer, saloon, inn, tavern, bar, lounge, brewpub, tasting room, taproom, licensed facility or premise of a beverage alcohol producer where the public may taste, sample, or purchase products, or other similar place of business in which the public or patrons assemble for the primary purpose of being served food or drink;

(B) includes an entity described in subparagraph (A) that is located in an airport terminal or that is a Tribally-owned concern; and

(C) does not include—

(i) an entity described in subparagraph (A) that—

(I) is a State or local government-operated business;
(II) as of March 13, 2020, owns
or operates (together with any affiliated business) more than 20 locations,
regardless of whether those locations
do business under the same or multiple names; or

(III) has a pending application
for or has received a grant under section 324 of the Economic Aid to
Hard-Hit Small Businesses, Non-profits, and Venues Act (title III of
division N of Public Law 116–260);
or

(ii) a publicly-traded company.

(5) EXCHANGE; ISSUER; SECURITY.—The terms
“exchange”, “issuer”, and “security” have the
meanings given those terms in section 3(a) of the

(6) FUND.—The term “Fund” means the Restaurant Revitalization Fund established under subsection (b).

(7) PANDEMIC-RELATED REVENUE LOSS.—The
term “pandemic-related revenue loss” means, with
respect to an eligible entity—
(A) except as provided in subparagraphs (B), (C), and (D), the gross receipts, as established using such verification documentation as the Administrator may require, of the eligible entity during 2020 subtracted from the gross receipts of the eligible entity in 2019, if such sum is greater than zero;

(B) if the eligible entity was not in operation for the entirety of 2019—

(i) the difference between—

(I) the product obtained by multiplying the average monthly gross receipts of the eligible entity in 2019 by 12; and

(II) the product obtained by multiplying the average monthly gross receipts of the eligible entity in 2020 by 12; or

(ii) an amount based on a formula determined by the Administrator;

(C) if the eligible entity opened during the period beginning on January 1, 2020, and ending on the day before the date of enactment of this section—
(i) the expenses described in subsection (c)(5)(A) that were incurred by the eligible entity minus any gross receipts received; or

(ii) an amount based on a formula determined by the Administrator; or

(D) if the eligible entity has not yet opened as of the date of application for a grant under subsection (e), but has incurred expenses described in subsection (c)(5)(A) as of the date of enactment of this section—

(i) the amount of those expenses; or

(ii) an amount based on a formula determined by the Administrator.

For purposes of this paragraph, the pandemic-related revenue losses for an eligible entity shall be reduced by any amounts received from a covered loan made under paragraph (36) or (37) of section 7(a) of the Small Business Act (15 U.S.C. 636(a)) in 2020 or 2021.

(8) PAYROLL COSTS.—The term “payroll costs” has the meaning given the term in section 7(a)(36)(A) of the Small Business Act (15 U.S.C. 636(a)(36)(A)), except that such term shall not include—
(A) qualified wages (as defined in subsection (e)(3) of section 2301 of the CARES Act) taken into account in determining the credit allowed under such section 2301; or

(B) premiums taken into account in determining the credit allowed under section 6432 of the Internal Revenue Code of 1986.

(9) Publicly-traded Company.—The term “publicly-traded company” means an entity that is majority owned or controlled by an entity that is an issuer, the securities of which are listed on a national securities exchange under section 6 of the Securities Exchange Act of 1934 (15 U.S.C. 78f).

(10) Tribally-owned concern.—The term “Tribally-owned concern” has the meaning given the term in section 124.3 of title 13, Code of Federal Regulations, or any successor regulation.

(b) Restaurant Revitalization Fund.—

(1) In General.—There is established in the Treasury of the United States a fund to be known as the Restaurant Revitalization Fund.

(2) Appropriations.—

(A) In General.—In addition to amounts otherwise available, there is appropriated to the Restaurant Revitalization Fund for fiscal year
2021, out of any money in the Treasury not otherwise appropriated, $25,000,000,000, to remain available until expended.

(B) DISTRIBUTION.—

(i) IN GENERAL.—Of the amounts made available under subparagraph (A)—

(I) $5,000,000,000 shall be available to eligible entities with gross receipts during 2019 of not more than $500,000; and

(II) $20,000,000,000 shall be available to the Administrator to award grants under subsection (c) in an equitable manner to eligible entities of different sizes based on annual gross receipts.

(ii) ADJUSTMENTS.—The Administrator may make adjustments as necessary to the distribution of funds under clause (i)(II) based on demand and the relative local costs in the markets in which eligible entities operate.

(C) GRANTS AFTER INITIAL PERIOD.—Notwithstanding subparagraph (B), on and after the date that is 60 days after the date of...
enactment of this section, or another period of
time determined by the Administrator, the Ad-
ministrator may make grants using amounts
appropriated under subparagraph (A) to any el-
ligible entity regardless of the annual gross re-
ceipts of the eligible entity.

(3) USE OF FUNDS.—The Administrator shall
use amounts in the Fund to make grants described
in subsection (c).

(c) RESTAURANT REVITALIZATION GRANTS.—

(1) IN GENERAL.—Except as provided in sub-
section (b) and paragraph (3), the Administrator
shall award grants to eligible entities in the order in
which applications are received by the Adminis-
trator.

(2) APPLICATION.—

(A) CERTIFICATION.—An eligible entity
applying for a grant under this subsection shall
make a good faith certification that—

(i) the uncertainty of current eco-

nomic conditions makes necessary the
grant request to support the ongoing oper-
ations of the eligible entity; and

(ii) the eligible entity has not applied

for or received a grant under section 324

(B) **Prevention of Waste, Fraud, and Abuse.**—The Administrator may impose requirements on applicants for the purpose of reducing waste, fraud, and abuse.

(C) **Business Identifiers.**—In accepting applications for grants under this subsection, the Administrator shall prioritize the ability of each applicant to use their existing business identifiers over requiring other forms of registration or identification that may not be common to their industry and imposing additional burdens on applicants.

(3) **Priority in awarding grants.**—

(A) **In general.**—During the initial 21-day period in which the Administrator awards grants under this subsection, the Administrator shall prioritize awarding grants to eligible entities that are small business concerns owned controlled by women (as defined in section 3(n) of the Small Business Act (15 U.S.C. 632(n))), small business concerns owned and controlled
by veterans (as defined in section 3(q) of such Act (15 U.S.C. 632(q))), or socially and economically disadvantaged small business concerns (as defined in section 8(a)(4)(A) of the Small Business Act (15 U.S.C. 637(a)(4)(A))).

The Administrator may take such steps as necessary to ensure that eligible entities described in this subparagraph have access to grant funding under this section after the end of such 21-day period.

(B) Certification.—For purposes of establishing priority under subparagraph (A), an applicant shall submit a self-certification of eligibility for priority with the grant application.

(4) Grant Amount.—

(A) Aggregate Maximum Amount.—The aggregate amount of grants made to an eligible entity and any affiliated businesses of the eligible entity under this subsection—

(i) shall not exceed $10,000,000; and

(ii) shall be limited to $5,000,000 per physical location of the eligible entity.

(B) Determination of Grant Amount.—
(i) **In General.**—Except as provided in this paragraph, the amount of a grant made to an eligible entity under this subsection shall be equal to the pandemic-related revenue loss of the eligible entity.

(ii) **Return to Treasury.**—Any amount of a grant made under this subsection to an eligible entity based on estimated receipts that is greater than the actual gross receipts of the eligible entity in 2020 shall be returned to the Treasury.

(5) **Use of Funds.**—During the covered period, an eligible entity that receives a grant under this subsection may use the grant funds for the following expenses incurred as a direct result of, or during, the COVID–19 pandemic:

(A) Payroll costs.

(B) Payments of principal or interest on any mortgage obligation (which shall not include any prepayment of principal on a mortgage obligation).

(C) Rent payments, including rent under a lease agreement (which shall not include any prepayment of rent).

(D) Utilities.
(E) Maintenance expenses, including—

(i) construction to accommodate outdoor seating; and

(ii) walls, floors, deck surfaces, furniture, fixtures, and equipment.

(F) Supplies, including protective equipment and cleaning materials.

(G) Food and beverage expenses that are within the scope of the normal business practice of the eligible entity before the covered period.

(H) Covered supplier costs, as defined in section 7A(a) of the Small Business Act (as redesignated, transferred, and amended by section 304(b) of the Economic Aid to Hard-Hit Small Businesses, Nonprofits, and Venues Act (Public Law 116–260)).

(I) Operational expenses.

(J) Paid sick leave.

(K) Any other expenses that the Administrator determines to be essential to maintaining the eligible entity.

(6) RETURNING FUNDS.—If an eligible entity that receives a grant under this subsection fails to use all grant funds or permanently ceases operations on or before the last day of the covered period, the
eligible entity shall return to the Treasury any funds that the eligible entity did not use for the allowable expenses under paragraph (5).

(7) LIMITATION WITH RESPECT TO PRIVATE FUNDS.—

(A) DEFINITIONS.—In this paragraph:

(i) AFFILIATE.—

(I) IN GENERAL.—The term “affiliate” means, with respect to a person, any other person directly or indirectly controlling, controlled by, or under direct or indirect common control with the person.

(II) CONTROL.—For purposes of subclause (I), the term “control” means the ability to make or block management decisions of an entity.

(ii) EXECUTIVE.—The term “executive” means—

(I) any individual who serves an executive or director of a person, including the principal executive officer, principal financial officer, comptroller or principal accounting officer; and
(II) an executive officer, as defined in section 230.405 of title 17, Code of Federal Regulations, or any successor regulation.

(iii) PRIVATE FUND.—The term “private fund” means an issuer that would be an investment company, as defined in the Investment Company Act of 1940 (15 U.S.C. 80a–1 et seq.), but for paragraph (1) or (7) of section 3(c) of that Act (15 U.S.C. 80a–3(c)).

(B) ANTI-EVASION.—No company in which a private fund holds an ownership interest that has, directly or indirectly, received amounts under this subsection may pay any distributions, dividends, consulting fees, advisory fees, interest payments, or any other fees, expenses, or charges in excess of 10 percent of the net operating profits of the company operating profits for the calendar year ending December 31, 2021 (and for each successive year until the covered period has ended), to—

(i) a person registered as an investment adviser under the Investment Advis-
ers Act of 1940 (15 U.S.C. 80b–1 et seq.)
who advises a private fund;
(ii) any affiliate of such adviser;
(iii) any executive of such adviser or affiliate; or
(iv) any employee, consultant, or other person with a contractual relationship to provide services for or on behalf of such adviser or affiliate.

SEC. 6004. COMMUNITY NAVIGATOR PILOT PROGRAM.

(a) DEFINITIONS.—In this section:

(1) ADMINISTRATION.—The term “Administration” means the Small Business Administration.

(2) ADMINISTRATOR.—The term “Administrator” means the Administrator of the Small Business Administration.

(3) COMMUNITY NAVIGATOR SERVICES.—The term “community navigator services” means the outreach, education, and technical assistance provided by community navigators that target eligible businesses to increase awareness of, and participation in, programs of the Small Business Administration.

(4) COMMUNITY NAVIGATOR.—The term “community navigator” means a community organization, community financial institution as defined in section
7(a)(36)(A) of the Small Business Act (15 U.S.C. 636(a)(36)(A)), or other private nonprofit organization engaged in the delivery of community navigator services.

(5) ELIGIBLE BUSINESS.—The term “eligible business” means any small business concern, with priority for small business concerns owned and controlled by women (as defined in section 3(n) of the Small Business Act (15 U.S.C. 632(n))), small business concerns owned and controlled by veterans (as defined in section 3(q) of such Act (15 U.S.C. 632(q))), and socially and economically disadvantaged small business concerns (as defined in section 8(a)(4)(A) of the Small Business Act (15 U.S.C. 637(a)(4)(A))).

(6) PRIVATE NONPROFIT ORGANIZATION.—The term “private nonprofit organization” means an entity that is described in section 501(c) of the Internal Revenue Code of 1986 and exempt from tax under section 501(a) of such Code.

(7) RESOURCE PARTNER.—The term “resource partner” means—

(A) a small business development center (as defined in section 3 of the Small Business Act (15 U.S.C. 632));
(B) a women’s business center (as described in section 29 of the Small Business Act (15 U.S.C. 656)); and

(C) a chapter of the Service Corps of Retired Executives (as defined in section 8(b)(1)(B) of the Act (15 U.S.C. 637(b)(1)(B))).

(8) SMALL BUSINESS CONCERN.—The term “small business concern” has the meaning given under section 3 of the Small Business Act (15 U.S.C. 632).

(9) STATE.—The term “State” means a State of the United States, the District of Columbia, the Commonwealth of Puerto Rico, the Virgin Islands, American Samoa, the Commonwealth of the Northern Mariana Islands, and Guam, or an agency, instrumentality, or fiscal agent thereof.

(10) UNIT OF GENERAL LOCAL GOVERNMENT.—The term “unit of general local government” means a county, city, town, village, or other general purpose political subdivision of a State.

(b) COMMUNITY NAVIGATOR PILOT PROGRAM.—

(1) IN GENERAL.—The Administrator of the Small Business Administration shall establish a Community Navigator pilot program to make grants
to, or enter into contracts or cooperative agreements
with, private nonprofit organizations, resource part-
ers, States, Tribes, and units of local government
to ensure the delivery of free community navigator
services to current or prospective owners of eligible
businesses in order to improve access to assistance
programs and resources made available because of
the COVID–19 pandemic by Federal, State, Tribal,
and local entities.

(2) Appropriations.—In addition to amounts
otherwise available, there is appropriated to the Ad-
ministrator for fiscal year 2021, out of any money
in the Treasury not otherwise appropriated,
$100,000,000, to remain available until expended,
for carrying out this subsection.

(c) Outreach and Education.—

(1) Promotion.—The Administrator shall de-
velop and implement a program to promote commu-
nity navigator services to current or prospective
owners of eligible businesses.

(2) Call Center.—The Administrator shall
establish a telephone hotline to offer information
about Federal programs to assist eligible businesses
and offer referral services to resource partners, com-
community navigators, potential lenders, and other per-
sons that the Administrator determines appropriate for current or prospective owners of eligible businesses.

(3) OUTREACH.—The Administrator shall—

(A) conduct outreach and education, in the 10 most commonly spoken languages in the United States, to current or prospective owners of eligible businesses on community navigator services and other Federal programs to assist eligible businesses;

(B) improve the website of the Administration to describe such community navigator services and other Federal programs; and

(C) implement an education campaign by advertising in media targeted to current or prospective owners of eligible businesses.

(4) APPROPRIATIONS.—In addition to amounts otherwise available, there is appropriated to the Administrator for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, $75,000,000, to remain available until expended, for carrying out this subsection.

(d) SUNSET.—The authority of the Administrator to make grants under this section shall terminate on December 31, 2025.
SEC. 6005. SHUTTERED VENUE OPERATORS.

In addition to amounts otherwise available, there is appropriated for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, $1,250,000,000, to remain available until expended, to carry out section 324 of the Economic Aid to Hard-Hit Small Businesses, Nonprofits, and Venues Act (title III of division N of Public Law 116–260), of which $500,000 shall be used to provide technical assistance to help applicants access the System for Award Management (or any successor thereto) or to assist applicants with an alternative grant application system, which the Administrator of the Small Business Administration may develop for use for grant programs of the Small Business Administration.

SEC. 6006. DIRECT APPROPRIATIONS.

(a) IN GENERAL.—In addition to amounts otherwise available, there is appropriated to the Administrator for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, to remain available until expended—

(1) $840,000,000 for administrative expenses, including to prevent, prepare for, and respond to the COVID–19 pandemic, domestically or internationally, including administrative expenses related to paragraphs (36) and (37) of section 7(a) of the Small Business Act, section 324 of the Economic
Aid to Hard-Hit Small Businesses, Nonprofits, and Venues Act (title III of division N of Public Law 116–260), section 6002 of this title, and section 6003 of this title; and

(2) $460,000,000 to carry out the disaster loan program authorized by section 7(b) of the Small Business Act (15 U.S.C. 636(b)), of which $70,000,000 shall be for the cost of direct loans authorized by such section and $390,000,000 shall be for administrative expenses to carry out such program.

(b) INSPECTOR GENERAL.—In addition to amounts otherwise available, there is appropriated to the Inspector General of the Small Business Administration for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, $25,000,000, to remain available until expended, for necessary expenses of the Office of Inspector General in carrying out the provisions of the Inspector General Act of 1978.
TITLE VII—COMMITTEE ON TRANSPORTATION AND INFRASTRUCTURE
Subtitle A—Transportation and Infrastructure

SEC. 7001. FEDERAL EMERGENCY MANAGEMENT AGENCY APPROPRIATION.

In addition to amounts otherwise available, there is appropriated to the Federal Emergency Management Agency for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, $50,000,000,000, to remain available until September 30, 2025, for major disasters declared pursuant to the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5121 et seq.).

SEC. 7002. FUNERAL ASSISTANCE.

(a) In general.—For the emergency declaration issued by the President on March 13, 2020, pursuant to section 501(b) of the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5191(b)), and for any subsequent major disaster declaration under section 401 of such Act (42 U.S.C. 5170) that supersedes such emergency declaration, the President shall provide financial assistance to an individual or household to meet disaster-related funeral expenses under section 408(e)(1)
of the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5174(e)(1)), for which the Federal cost share shall be 100 percent.

(b) USE OF FUNDS.—Funds appropriated under section 7001 may be used to carry out subsection (a) of this section.

SEC. 7003. ECONOMIC ADJUSTMENT ASSISTANCE.

(a) Economic Development Administration Appropriation.—In addition to amounts otherwise available, there is appropriated for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, $3,000,000,000, to remain available until September 30, 2022, to the Department of Commerce for economic adjustment assistance as authorized by sections 209 and 703 of the Public Works and Economic Development Act of 1965 (42 U.S.C. 3149 and 3233) to prevent, prepare for, and respond to coronavirus and for necessary expenses for responding to economic injury as a result of coronavirus.

(b) Of the funds provided by this section, up to 2 percent shall be used for Federal costs to administer such assistance utilizing temporary Federal personnel as may be necessary consistent with the requirements applicable to such administrative funding in fiscal year 2020 to prevent, prepare for, and respond to coronavirus and which shall remain available until September 30, 2027.
(c) Of the funds provided by this section, 15 percent shall be for assistance to communities that have suffered economic injury as a result of job losses in the travel, tourism, or outdoor recreation sectors.

(d) The total amount provided by this section shall be allocated to eligible recipients in the States and Territories according to the total level of economic injury of such States and Territories as a result of coronavirus beginning on March 1, 2020, as measured by the change in economic activity, demonstrated by current Federal economic data sources such as unemployment claims and gross domestic product, before and after such date.

SEC. 7004. GREAT LAKES ST. LAWRENCE SEAWAY DEVELOPMENT CORPORATION OPERATIONS AND MAINTENANCE.

In addition to amounts otherwise available, there is appropriated for fiscal year 2021, out of amounts not otherwise appropriated from the Harbor Maintenance Trust Fund pursuant to section 210 of the Water Resources Development Act of 1986 (33 U.S.C. 2238), $1,500,000, to remain available until expended, to prevent, prepare for, and respond to coronavirus by conducting the operations, maintenance, and capital infrastructure activities of the Seaway International Bridge.
SEC. 7005. GRANTS TO THE NATIONAL RAILROAD PASSENGER CORPORATION.

(a) Northeast Corridor Appropriation.—In addition to amounts otherwise available, there is appropriated for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, $820,388,160, to remain available until September 30, 2024, for grants as authorized under section 11101(a) of the FAST Act (Public Law 114–94) to prevent, prepare for, and respond to coronavirus.

(b) National Network Appropriation.—In addition to amounts otherwise available, there is appropriated for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, $679,611,840, to remain available until September 30, 2024, for grants as authorized under section 11101(b) of the FAST Act (Public Law 114–94) to prevent, prepare for, and respond to coronavirus.

(c) Long-Distance Service Restoration and Employee Recalls.—Not less than $165,926,000 of the aggregate amounts made available under subsections (a) and (b) shall be for use by the National Railroad Passenger Corporation to—

(1) restore, not later than 90 days after the date of enactment of this Act, the frequency of rail service on long-distance routes (as defined in section
24102 of title 49, United States Code) that the National Railroad Passenger Corporation reduced the frequency of on or after July 1, 2020, and continue to operate such service at such frequency; and

(2) recall and manage employees furloughed on or after October 1, 2020, as a result of efforts to prevent, prepare for, and respond to coronavirus.

(d) USE OF FUNDS IN LIEU OF CAPITAL PAYMENTS.—Not less than $109,805,000 of the aggregate amounts made available under subsections (a) and (b)—

(1) shall be for use by the National Railroad Passenger Corporation in lieu of capital payments from States and commuter rail passenger transportation providers that are subject to the cost allocation policy under section 24905(c) of title 49, United States Code; and

(2) notwithstanding sections 24319(g) and 24905(c)(1)(A)(i) of title 49, United States Code, such amounts do not constitute cross-subsidization of commuter rail passenger transportation.

(e) USE OF FUNDS FOR STATE PAYMENTS FOR STATE-SUPPORTED ROUTES.—

(1) IN GENERAL.—Of the amounts made available under subsection (b), $174,850,000 shall be for use by the National Railroad Passenger Corporation
to offset amounts required to be paid by States for covered State-supported routes.

(2) FUNDING SHARE.—The share of funding provided under paragraph (1) with respect to a covered State-supported route shall be distributed as follows:

(A) Each covered State-supported route shall receive 7 percent of the costs allocated to the route in fiscal year 2019 under the cost allocation methodology adopted pursuant to section 209 of the Passenger Rail Investment and Improvement Act of 2008 (Public Law 110–432).

(B) Any remaining amounts after the distribution described in subparagraph (A) shall be apportioned to each covered State-supported route in proportion to the passenger revenue of such route and other revenue allocated to such route in fiscal year 2019 divided by the total passenger revenue and other revenue allocated to all covered State-supported routes in fiscal year 2019.

(3) COVERED STATE-SUPPORTED ROUTE DEFINED.—In this subsection, the term “covered State-supported route” means a State-supported
route, as such term is defined in section 24102 of title 49, United States Code, but does not include a State-supported route for which service was terminated on or before February 1, 2020.

(f) USE OF FUNDS FOR DEBT REPAYMENT OR PREPAYMENT.—Not more than $100,885,000 of the aggregate amounts made available under subsections (a) and (b) shall be—

(1) for the repayment or prepayment of debt incurred by the National Railroad Passenger Corporation under financing arrangements entered into prior to the date of enactment of this Act; and

(2) to pay required reserves, costs, and fees related to such debt, including for loans from the Department of Transportation and loans that would otherwise have been paid from National Railroad Passenger Corporation revenues.

(g) PROJECT MANAGEMENT OVERSIGHT.—Not more than $2,000,000 of the aggregate amounts made available under subsections (a) and (b) shall be for activities authorized under section 11101(c) of the FAST Act (Public Law 114–94).

SEC. 7006. FEDERAL TRANSIT ADMINISTRATION GRANTS.

(a) FEDERAL TRANSIT ADMINISTRATION APPROPRIATION.—
In addition to amounts otherwise made available, there are appropriated for fiscal year 2021, out of any funds in the Treasury not otherwise appropriated, $30,000,000,000, to remain available until September 30, 2024, that shall—

(A) be for grants under chapter 53 of title 49, United States Code, to eligible recipients 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.

Notwithstanding subsection (a)(1) or (b) of section 5307 of title 49, United States Code, section 5310(b)(2)(A), or any other provision of chapter 53 of such title, 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 Secretary that the recipient has not furloughed any employees;

(iii) subject to the requirements of section 5333 of such title, notwithstanding any waiver authority under section 5324 of such title; and

(iv) used to provide a Federal share of the costs for any grant made under this section of 100 percent, notwithstanding any provision of chapter 53 of such title.

(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 appor-
tioned 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, pre-
pare 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), $280,858,479 shall be for grants to recipients or subrecipients eligible under section 5311 of title 49, United States Code, other than subsections (b)(3) and (c)(1)(B) of such section and shall be administered as if the funds were provided under section 5311 of such title.

(B) Allocation Ratio.—Amounts made available under subparagraph (A) shall be allocated to States, as defined in section 5302 of title 49, United States Code, 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) $1,000,000,000 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) Amounts made available in subparagraph (A)(i) shall be proportionally
provided to each recipient to all projects with existing full funding grant agreements 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 paragraph.

(ii) 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.

(iii) Amounts distributed under clauses (i) and (ii) 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 Secretary 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 chapter 53 of title 49, United States Code, that, as a result of COVID–19, require additional assistance to maintain operations.

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

(C) Application requirements.—

(i) In general.—The Secretary 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 Secretary—

(I) estimates of financial need;

(II) data on reductions in farebox or other sources of local revenue for sustained operations; and
(III) a spending plan for such funds.

(ii) EVALUATION.—

(I) IN GENERAL.—Applications for assistance under this paragraph shall be evaluated by the Secretary 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 section 5324 of title 49, United States Code.

**SEC. 7007. RELIEF FOR AIRPORTS.**

(a) **IN GENERAL.**—

(1) **IN GENERAL.**—In addition to amounts otherwise available, there is appropriated for fiscal year 2021, out of any funds in the Treasury not otherwise appropriated, $8,000,000,000, to remain available until September 30, 2024, for assistance to airports under sections 47101 through 47144 of title 49, United States Code, to be made available to prevent, prepare for, and respond to coronavirus.

(2) **REQUIREMENTS AND LIMITATIONS.**—

Amounts made available under this section—
(A) shall not be subject to the requirements of chapter 471 of title 49, United States Code, except the requirements of chapter 471 (other than eligibility requirements) shall apply to any contract awarded after the date of enactment of this Act for airport development;

(B) may not be used for any purpose not directly related to the airport; and

(C) may not be provided to any airport that was allocated in excess of 4 years of operating funds to prevent, prepare for, and respond to coronavirus in fiscal year 2020.

(b) ALLOCATIONS.—The following terms shall apply to the amounts made available under this section:

(1) OPERATING EXPENSES AND DEBT SERVICE PAYMENTS.—

(A) IN GENERAL.—Not more than $6,492,000,000 shall be made available for primary airports, as such term is defined in section 47102 of title 49, United States Code, and certain cargo airports, for costs related to operations, personnel, cleaning, sanitization, janitorial services, combating the spread of pathogens at the airport, and debt service payments.
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(B) DISTRIBUTION.— Amounts made available under this paragraph—

(i) shall not be subject to the reduced apportionments under section 47114(f) of title 49, United States Code;

(ii) shall first be apportioned as set forth in sections 47114(c)(1)(A), 47114(c)(1)(C)(i), 47114(c)(1)(C)(ii), 47114(c)(2)(A), 47114(c)(2)(B), and 47114(c)(2)(E) of title 49, United States Code; and

(iii) shall not be subject to a maximum apportionment limit set forth in section 47114(c)(1)(B) of title 49, United States Code.

(C) REMAINING AMOUNTS.—Any amount remaining after distribution under subparagraph (B) shall be distributed to the sponsor of each primary airport (as such term is defined in section 47102 of title 49, United States Code) based on each such primary airport’s passenger enplanements compared to the total passenger enplanements of all such primary airports in calendar year 2019.
(2) Federal share for development projects.—

(A) In general.—Not more than $608,000,000 allocated under subsection (a)(1) shall be available to pay a Federal share of 100 percent of the costs for any grant awarded in fiscal year 2021, or in fiscal year 2020 with less than a 100-percent Federal share, for an airport development project (as such term is defined in section 47102 of title 49).

(B) Remaining amounts.—Any amount remaining under this paragraph shall be distributed as described in paragraph (1)(C).

(3) Nonprimary airports.—

(A) In general.—Not more than $100,000,000 shall be made available for general aviation and commercial service airports that are not primary airports (as such terms are defined in section 47102 of title 49, United States Code) for costs related to operations, personnel, cleaning, sanitization, janitorial services, combating the spread of pathogens at the airport, and debt service payments.

(B) Distribution.—Amounts made available under this paragraph shall be apportioned
to each non-primary airport based on the categories published in the most current National Plan of Integrated Airport Systems, reflecting the percentage of the aggregate published eligible development costs for each such category, and then dividing the allocated funds evenly among the eligible airports in each category, rounding up to the nearest thousand dollars.

(C) REMAINING AMOUNTS.—Any amount remaining under this paragraph shall be distributed as described in paragraph (1)(C).

(4) AIRPORT CONCESSIONS.—

(A) IN GENERAL.—Not more than $800,000,000 shall be made available for sponsors of primary airports to provide relief from rent and minimum annual guarantees to airport concessions, of which at least $640,000,000 shall be available to provide relief to eligible small airport concessions and of which at least $160,000,000 shall be available to provide relief to eligible large airport concessions located at primary airports.

(B) DISTRIBUTION.—The amounts made available for each set-aside in this paragraph shall be distributed to the sponsor of each pri-
mary airport (as such term is defined in section 47102 of title 49, United States Code) based on each such primary airport’s passenger enplanements compared to the total passenger enplanements of all such primary airports in calendar year 2019.

(C) CONDITIONS.—As a condition of approving a grant under this paragraph—

(i) the sponsor shall provide such relief from the date of enactment of this Act until the sponsor has provided relief equaling the total grant amount, to the extent practicable and to the extent permissible under State laws, local laws, and applicable trust indentures; and

(ii) for each set-aside, the sponsor shall provide relief from rent and minimum annual guarantee obligations to each eligible airport concession in an amount that reflects each eligible airport concession’s proportional share of the total amount of the rent and minimum annual guarantees of those eligible airport concessions at such airport.

(e) ADMINISTRATION.—
(1) **ADMINISTRATIVE EXPENSES.**—The Administrator of the Federal Aviation Administration may retain up to 0.1 percent of the funds provided under this section to fund the award of, and oversight by the Administrator of, grants made under this section.

(2) **WORKFORCE RETENTION REQUIREMENTS.**—

(A) **REQUIRED RETENTION.**—All airports receiving funds under this section shall continue to employ, through September 30, 2021, at least 90 percent of the number of individuals employed (after making adjustments for retirements or voluntary employee separations) by the airport as of March 27, 2020.

(B) **WAIVER OF RETENTION REQUIREMENT.**—The Secretary shall waive the workforce retention requirement if the Secretary determines that—

(i) the airport is experiencing economic hardship as a direct result of the requirement; or

(ii) the requirement reduces aviation safety or security.
(C) EXCEPTION.—The workforce retention requirement shall not apply to nonhub airports or nonprimary airports receiving funds under this section.

(d) DEFINITIONS.—In this section:

(1) ELIGIBLE LARGE AIRPORT CONCESSION.—
The term “eligible large airport concession” means a concession (as defined in section 23.3 of title 49, Code of Federal Regulations), that is in-terminal and has maximum gross receipts, averaged over the previous three fiscal years, of more than $56,420,000.

(2) ELIGIBLE SMALL AIRPORT CONCESSION.—
The term “eligible small airport concession” means a concession (as defined in section 23.3 of title 49, Code of Federal Regulations), that is in-terminal and—

(A) a small business with maximum gross receipts, averaged over the previous 3 fiscal years, of less than $56,420,000; or

(B) is a joint venture (as defined in section 23.3 of title 49, Code of Federal Regulations).
Subtitle B—Aviation

Manufacturing Jobs Protection

SEC. 7101. DEFINITIONS.

In this subtitle:

(1) ELIGIBLE EMPLOYEE GROUP.—The term “eligible employee group” means the portion of an employer’s United States workforce that—

(A) does not exceed 25 percent of the employer’s total United States workforce as of April 1, 2020; and

(B) contains only employees with a total compensation level of $200,000 or less per year; and

(C) is engaged in aviation manufacturing activities and services, or maintenance, repair, and overhaul activities and services.

(2) AVIATION MANUFACTURING COMPANY.—The term “aviation manufacturing company” means a corporation, firm, or other business entity—

(A) that—

(i) actively manufactures an aircraft, aircraft engine, propeller, or a component, part, or systems of an aircraft or aircraft engine under a Federal Aviation Administration production approval; or
(ii) holds a certificate issued under part 145 of title 14, Code of Federal Regulations, for maintenance, repair, and overhaul of aircraft, aircraft engines, components, or propellers.

(B) which, as supported by demonstrable evidence—

(i) is established, created, or organized in the United States or under the laws of the United States; and

(ii) has significant operations in, and a majority of its employees engaged in aviation manufacturing activities and services, or maintenance, repair, and overhaul activities and services based in the United States;

(C) which, as supported by demonstrable evidence, has involuntarily furloughed or laid off at least 10 percent of its workforce in 2020 as compared to 2019 or has experienced at least a 15 percent decline in 2020 revenues as compared to 2019;

(D) that, as supported by sworn financial statements or other appropriate data, has identified the eligible employee group and the
amount of total compensation level for the eligible employee group;

(E) that agrees to provide private contributions and maintain the total compensation level for the eligible employee group for the duration of an agreement under this subtitle;

(F) that agrees to provide immediate notice and justification to the Secretary of involuntary furloughs or layoffs exceeding 10 percent of the workforce that is not included in an eligible employee group for the duration of an agreement and receipt of public contributions under this subtitle;

(G) that has not conducted involuntary furloughs or reduced pay rates or benefits for the eligible employee group, subject to the employer’s right to discipline or terminate an employee in accordance with employer policy, between the date of application and the date on which such a corporation, firm, or other business entity enters into an agreement with the Secretary under this subtitle; and

(H) that—

(i) in the case of a corporation, firm, or other business entity including any par-
ent company or subsidiary of such a corporation, firm, or other business entity, that holds any type or production certificate or similar authorization issued under section 44704 of title 49, United States Code, with respect to a transport-category airplane covered under part 25 of title 14, Code of Federal Regulations, certificated with a passenger seating capacity of 50 or more, agrees to refrain from conducting involuntary layoffs or furloughs, or reducing pay rates and benefits, for the eligible employee group, subject to the employer’s right to discipline or terminate an employee in accordance with employer policy from the date of agreement until September 30, 2021, or the duration of the agreement and receipt of public contributions under this subtitle, whichever period ends later; or

(ii) in the case of corporation, firm, or other business entity not specified under subparagraph (i), agrees to refrain from conducting involuntary layoffs or furloughs, or reducing pay rates and benefits,
for the eligible employee group, subject to
the employer’s right to discipline or termi-
nate an employee in accordance with em-
ployer policy for the duration of the agree-
ment and receipt of public contributions
under this subtitle.

(3) COVID–19 PUBLIC HEALTH EMERGENCY.—
The term “COVID–19 public health emergency”
means the public health emergency first declared on
January 31, 2020, by the Secretary of Health and
Human Services under section 319 of the Public
Health Service Act (42 U.S.C. 247d) with respect to
the 2019 Novel Coronavirus (COVID–19) and in-
cludes any renewal of such declaration pursuant to
such section 319.

(4) EMPLOYEE.—The term “employee” has the
meaning given that term in section 3 of the Fair

(5) EMPLOYER.—The term “employer” means
an aviation manufacturing company that is an em-
ployer (as defined in section 3 of the Fair Labor
Standards Act of 1938 (29 U.S.C. 203)).

(6) PRIVATE CONTRIBUTION.—The term “pri-
vate contribution” means the contribution funded by
the employer under this subtitle to maintain 50 per-
cent of the eligible employee group’s total compensation level, and combined with the public contribution, is sufficient to maintain the total compensation level for the eligible employee group as of April 1, 2020.

(7) Public Contribution.—The term “public contribution” means the contribution funded by the Federal Government under this title to provide 50 percent of the eligible employees group’s total compensation level, and combined with the private contribution, is sufficient to maintain the total compensation level for those in the eligible employee group as of April 1, 2020.

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

(9) Total Compensation Level.—The term “total compensation level” means the level of total base compensation and benefits being provided to an eligible employee group employee, excluding overtime and premium pay, and excluding any Federal, State, or local payroll taxes paid, as of April 1, 2020.

SEC. 7102. PAYROLL SUPPORT PROGRAM.

(a) In General.—The Secretary shall establish a payroll support program and enter into agreements with employers who meet the eligibility criteria specified in sub-
section (b) and are not ineligible under subsection (c), to provide public contributions to supplement compensation of an eligible employee group. There is appropriated for fiscal year 2021, out of amounts in the Treasury not otherwise appropriated, $3,000,000,000, to remain available until September 30, 2023, for the Secretary to carry out the payroll support program authorized under the preceding sentence for which 1 percent of the funds may be used for implementation costs and administrative expenses.

(b) ELIGIBILITY.—The Secretary shall enter into an agreement and provide public contributions, for a term no longer than 6 months, solely with an employer that—

(1) agrees to use the funds received under an agreement exclusively for the continuation of employee wages, salaries, and benefits, to maintain the total compensation level for the eligible employee group as of April 1, 2020 for the duration of the agreement, and to facilitate the retention, rehire, or recall of employees of the employer, except that such funds may not be used for back pay of returning rehired or recalled employees; and

(2) agrees that any false, fictitious, misleading, or fraudulent information made or submitted by the employer, or the omission of any material fact by the
employer, may subject the employer to criminal, civil, or administrative penalties for fraud, false statements, false claims, or otherwise pursuant to applicable Federal law.

(c) INELIGIBILITY.—The Secretary may not enter into any agreement under this section with an employer who was allowed a credit under section 2301 of the CARES Act (26 U.S.C. 3111 note) for any calendar quarter ending before such agreement is entered into, who received financial assistance under section 4113 of the CARES Act (15 U.S.C. 9073), or who is currently expending financial assistance under the paycheck protection program established under section 7(a)(36) of the Small Business Act (15 U.S.C. 636(a)(36)), as of the date the employer submits an application under the payroll support program established under subsection (a).

(d) REDUCTIONS.—To address any shortfall in assistance that would otherwise be provided under this subtitle, the Secretary shall reduce, on a pro rata basis, the financial assistance provided under this subtitle.

(e) AGREEMENT DEADLINE.—No agreement may be entered into by the Secretary under the payroll support program established under subsection (a) after the last day of the 6 month period that begins on the effective
date of the first agreement entered into under such pro-
gram.

Subtitle C—Continued Assistance
to Rail Workers

SEC. 7201. ADDITIONAL ENHANCED BENEFITS UNDER THE
RAILROAD UNEMPLOYMENT INSURANCE ACT.

(a) IN GENERAL.—Section 2(a)(5)(A) of the Railroad
Unemployment Insurance Act (45 U.S.C. 352(a)(5)(A)) is
amended—

(1) in the first sentence—

(A) by striking “March 14, 2021” and in-
serting “August 29, 2021”;

(B) by striking “or July 1, 2020” and in-
serting “July 1, 2020, or July 1, 2021”; and

(2) by adding at the end the following: “For
registration periods beginning after March 14, 2021,
but on or before August 29, 2021, the recovery ben-
efit payable under this subparagraph shall be in the
amount of $800.”.

(b) CLARIFICATION ON AUTHORITY TO USE
FUNDS.—Funds appropriated under subparagraph (B) of
section 2(a)(5) of the Railroad Unemployment Insurance
Act (45 U.S.C. 352(a)(5)) shall be available to cover the
cost of recovery benefits provided under such section
2(a)(5) by reason of the amendments made by subsection
(a) as well as to cover the cost of such benefits provided under such section 2(a)(5) as in effect on the day before the date of enactment of this Act.

SEC. 7202. EXTENDED UNEMPLOYMENT BENEFITS UNDER THE RAILROAD UNEMPLOYMENT INSURANCE ACT.

(a) IN GENERAL.—Section 2(c)(2)(D) of the Railroad Unemployment Insurance Act (45 U.S.C. 352(e)(2)(D)) is amended—

(1) in clause (i)—

(A) in subclause (I), by striking “185 days” and inserting “305 days”;

(B) in subclause (II),

(i) by striking “19 consecutive 14-day periods” and inserting “31 consecutive 14-day periods”; and

(ii) by striking “6 consecutive 14-day periods” and inserting “18 consecutive 14-day periods”;

(2) in clause (ii)—

(A) by striking “120 days of unemployment” and inserting “240 days of unemployment”;
(B) by striking “12 consecutive 14-day periods” and inserting “24 consecutive 14-day periods”; and

(C) by striking “6 consecutive 14-day periods” and inserting “18 consecutive 14-day periods”; and

(3) in clause (iii)—

(A) by striking “June 30, 2021” and inserting “June 30, 2022”; and

(B) by striking “the provisions of clauses (i) and (ii) shall not apply to any employee whose extended benefit period under subparagraph (B) begins after March 14, 2021, and shall not apply to any employee with respect to any registration period beginning after April 5, 2021.” and inserting “the provisions of clauses (i) and (ii) shall not apply to any employee with respect to any registration period beginning after August 29, 2021.”

(b) **Clarification on Authority to Use Funds.**—Funds appropriated under either the first or second sentence of clause (v) of section 2(c)(2)(D) of the Railroad Unemployment Insurance Act shall be available to cover the cost of additional extended unemployment benefits provided under such section 2(c)(2)(D) by reason
of the amendments made by subsection (a) as well as to
cover the cost of such benefits provided under such section
2(c)(2)(D) as in effect on the day before the date of enact-
ment of this Act.

SEC. 7203. EXTENSION OF WAIVER OF THE 7-DAY WAITING
PERIOD FOR BENEFITS UNDER THE RAIL-
ROAD UNEMPLOYMENT INSURANCE ACT.

(a) IN GENERAL.—Section 2112(a) of the CARES
Act (15 U.S.C. 9030(a)) is amended by striking “March
14, 2021” and inserting “August 29, 2021”.

(b) CLARIFICATION ON AUTHORITY TO USE
FUNDS.—Funds appropriated under section 2112(c) of
the CARES Act (15 U.S.C. 9030(c)) shall be available to
cover the cost of additional benefits payable due to section
2112(a) of such Act by reason of the amendments made
by subsection (a) as well as to cover the cost of such bene-
fits payable due to such section 2112(a) as in effect on
the day before the date of enactment of this Act.

SEC. 7204. RAILROAD RETIREMENT BOARD AND OFFICE OF
THE INSPECTOR GENERAL FUNDING.

In addition to amounts otherwise made available,
there are appropriated for fiscal year 2021, out of any
money in the Treasury not otherwise appropriated—

(1) $27,975,000, to remain available until ex-
pended, for the Railroad Retirement Board, to pre-
vent, prepare for, and respond to coronavirus, of
which—

(A) $6,800,000 shall be for additional hiring and overtime bonuses as needed to administer the Railroad Unemployment Insurance Act; and

(B) $21,175,000 shall be to supplement, not supplant, existing resources devoted to operations and improvements for the Information Technology Investment Initiatives of the Railroad Retirement Board; and

(2) $500,000, to remain available until expended, for the Railroad Retirement Board Office of Inspector General for audit, investigatory and review activities, as authorized by the Inspector General Act of 1978.

TITLE VIII—COMMITTEE ON VETERANS’ AFFAIRS

SEC. 8001. FUNDING FOR CLAIMS AND APPEALS PROCESSING.

In addition to amounts otherwise made available, there is appropriated for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, $272,000,000, to remain available until September 30,
2023, pursuant to sections 308, 310, 7101 through 7113, 7701, and 7703 of title 38, United States Code.

SEC. 8002. FUNDING AVAILABILITY FOR MEDICAL CARE AND HEALTH NEEDS.

In addition to amounts otherwise made available, there is appropriated for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, $13,482,000,000, to remain available until September 30, 2023, for allocation under chapters 17, 20, 73, and 81 of title 38, United States Code, of which not more than $4,000,000,000 shall be available pursuant to section 1703 of title 38, United States Code for health care furnished through the Veterans Community Care program.

SEC. 8003. FUNDING FOR SUPPLY CHAIN MODERNIZATION.

In addition to amounts otherwise made available, there is appropriated for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, $100,000,000, to remain available until September 30, 2022, for the supply chain modernization initiative under sections 308, 310, and 7301(b) of title 38, United States Code.

SEC. 8004. FUNDING FOR STATE HOMES.

In addition to amounts otherwise made available, there are appropriated for fiscal year 2021, out of any money in the Treasury not otherwise appropriated—
(1) $500,000,000, to remain available until expended, for allocation under sections 8131 through 8137 of title 38, United States Code; and

(2) $250,000,000, to remain available until September 30, 2022, for a one-time only obligation and expenditure to existing State extended care facilities for veterans in proportion to each State’s share of the total resident capacity in such facilities as of the date of enactment of this Act where such capacity includes only veterans on whose behalf the Department pays a per diem payment pursuant to section 1741 or 1745 of title 38, United States Code.

SEC. 8005. FUNDING FOR THE DEPARTMENT OF VETERANS AFFAIRS OFFICE OF INSPECTOR 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, $10,000,000, to remain available until expended, to carry out audits, investigations, and other oversight activities authorized under the Inspector General Act of 1978 (5 U.S.C. App.) of projects and activities carried out pursuant to this title.
SEC. 8006. COVID–19 VETERAN RAPID RETRAINING ASSISTANCE PROGRAM.

(a) In General.—The Secretary of Veterans Affairs shall carry out a program under which the Secretary shall provide up to 12 months of retraining assistance to an eligible veteran for the pursuit of a covered program of education. Such retraining assistance shall be in addition to any other entitlement to educational assistance or benefits for which a veteran is, or has been, eligible.

(b) Eligible Veterans.—

(1) In General.—In this section, the term “eligible veteran” means a veteran who—

(A) as of the date of the receipt by the Department of Veterans Affairs of an application for assistance under this section, is at least 22 years of age but not more than 66 years of age;

(B) as of such date, is unemployed by reason of the covered public health emergency, as certified by the veteran;

(C) as of such date, is not eligible to receive educational assistance under chapter 30, 31, 32, 33, or 35 of title 38, United States Code, or chapter 1606 of title 10, United States Code;

(D) is not enrolled in any Federal or State jobs program;
(E) is not in receipt of compensation for a service-connected disability rated totally disabling by reason of unemployability; and

(F) will not be in receipt of unemployment compensation (as defined in section 85(b) of the Internal Revenue Code of 1986), including any cash benefit received pursuant to subtitle A of title II of division A of the CARES Act (Public Law 116–136), as of the first day on which the veteran would receive a housing stipend payment under this section.

(2) Treatment of veterans who transfer entitlement.—For purposes of paragraph (1)(C), a veteran who has transferred all of the veteran’s entitlement to educational assistance under section 3319 of title 38, United States Code, shall be considered to be a veteran who is not eligible to receive educational assistance under chapter 33 of such title.

(3) Failure to complete.—A veteran who receives retraining assistance under this section to pursue a program of education and who fails to complete the program of education shall not be eligible to receive additional assistance under this section.

(c) Covered programs of education.—
(1) **IN GENERAL.**—For purposes of this section, a covered program of education is a program of education (as such term is defined in section 3452(b) of title 38, United States Code) for training, pursued on a full-time or part-time basis—

(A) that—

(i) is approved under chapter 36 of such title;

(ii) does not lead to a bachelors or graduate degree; and

(iii) is designed to provide training for a high-demand occupation, as determined under paragraph (3); or

(B) that is a high technology program of education offered by a qualified provider, under the meaning given such terms in section 116 of the Harry W. Colmery Veterans Educational Assistance Act of 2017 (Public Law 115–48; 38 U.S.C. 3001 note).

(2) **ACCREDITED PROGRAMS.**—In the case of an accredited program of education, the program of education shall not be considered a covered program of education under this section if the program has received a show cause order from the accreditor of
the program during the five-year period preceding
the date of the enactment of this Act.

(3) **DETERMINATION OF HIGH-DEMAND OCCUPATIONS.**—

(A) **INITIAL IMPLEMENTATION.**—In carry-
ning out this section, the Secretary shall use
the list of high-demand occupations compiled by
the Commissioner of Labor Statistics until the
final list under subparagraph (C) is complete.

(B) **STUDY REQUIRED.**—The Secretary of
Veterans Affairs shall enter into an agreement
with a federally funded research and develop-
ment corporation or another appropriate non-
Department entity for the conduct of a study to
determine which occupations are high-demand
occupations. Such study shall be completed not
later than 90 days after the date of the enact-
ment of this Act.

(C) **FINAL LIST.**—The Secretary—

(i) may add or remove occupation
from the list in use pursuant to subpara-
graph (A) during the 90-day period fol-
lowing the completion of the study required
by subparagraph (B);
(ii) shall issue a final list of high-demand occupations for use under this section by not later than 90 days after the date of the completion of the study; and

(iii) shall make such final list publicly available on a website of the Department.

(D) Use of List.—The Secretary shall use the list developed under this paragraph in order to apply the requirement that retraining assistance under this section is used for training for a high-demand occupation, but the Secretary may remove occupations from the list as the Secretary determines appropriate.

(4) Full-time Defined.—For purposes of this subsection, the term “full-time” has the meaning given such term under section 3688 of title 38, United States Code.

(d) Amount of Assistance.—

(1) Retraining Assistance.—The Secretary of Veterans Affairs shall provide to an eligible veteran pursuing a covered program of education under the retraining assistance program under this section an amount equal to the amount of educational assistance payable under section 3313(c)(1)(A) of title 38, United States Code, for each month the veteran
pursues the covered program of education. Such amount shall be payable directly to the educational institution offering the covered program of education pursued by the veteran as follows:

(A) 50 percent of the total amount payable shall be paid when the eligible veteran begins the program of education.

(B) 25 percent of the total amount payable shall be paid when the eligible veteran completes the program of education.

(C) 25 percent of the total amount payable shall be paid when the eligible veteran finds employment in a field related to the program of education.

(2) FAILURE TO COMPLETE.—

(A) PRO-RATED PAYMENTS.—In the case of a veteran who pursues a covered program of education under the retraining assistance program under this section, but who does not complete the program of education, the Secretary shall pay to the educational institution offering such program of education a pro-rated amount based on the number of months the veteran pursued the program of education in accordance with this paragraph.
(B) Payment otherwise due upon completion of program.—The Secretary shall pay to the educational institution a pro-rated amount under paragraph (1)(B) when the veteran provides notice to the educational institution that the veteran no longer intends to pursue the program of education.

(C) Nonrecovery from veteran.—In the case of a veteran referred to in subparagraph (A), the educational institution may not seek payment from the veteran for any amount that would have been payable under paragraph (1)(B) had the veteran completed the program of education.

(D) Payment due upon employment.—

(i) Veterans who find employment.—In the case of a veteran referred to in subparagraph (A) who finds employment in a field related to the program of education during the 180-day period beginning on the date on which the veteran withdraws from the program of education, the Secretary shall pay to the educational institution a pro-rated amount under para-
(ii) VETERANS WHO DO NOT FIND EMPLOYMENT.—In the case of a veteran referred to in subparagraph (A) who does not find employment in a field related to the program of education during the 180-day period beginning on the date on which the veteran withdraws from the program of education—

(I) the Secretary shall not make a payment to the educational institution under paragraph (1)(C); and

(II) the educational institution may not seek payment from the veteran for any amount that would have been payable under paragraph (1)(C) had the veteran found employment during such 180-day period.

(3) HOUSING STIPEND.—For each month that an eligible veteran pursues a covered program of education under the retraining assistance program under this section, the Secretary shall pay to the veteran a monthly housing stipend in an amount equal to—
(A) in the case of a covered program of education leading to a degree, or a covered program of education not leading to a degree, at an institution of higher learning (as that term is defined in section 3452(f) of title 38, United States Code) pursued on more than a half-time basis, the amount specified under subsection (c)(1)(B) of section 3313 of title 38, United States Code;

(B) in the case of a covered program of education other than a program of education leading to a degree at an institution other than an institution of higher learning pursued on more than a half-time basis, the amount specified under subsection (g)(3)(A)(ii) of such section; or

(C) in the case of a covered program of education pursued on less than a half-time basis, or a covered program of education pursued solely through distance learning on more than a half-time basis, the amount specified under subsection (c)(1)(B)(iii) of such section.

(4) FAILURE TO FIND EMPLOYMENT.—The Secretary shall not make a payment under paragraph (1)(C) with respect to an eligible veteran who
completes or fails to complete a program of education under the retraining assistance program under this section if the veteran fails to find employment in a field related to the program of education within the 180-period beginning on the date on which the veteran withdraws from or completes the program.

(e) **NO TRANSFERABILITY.**—Retraining assistance provided under this section may not be transferred to another individual.

(f) **EMPLOYEE ASSISTANCE.**—The Secretary of Veterans Affairs, in consultation with the Secretary of Labor, shall contact each veteran who pursues a covered program of education under this section—

(1) not later than 30 days after the date on which the veteran begins the program of education to notify the veteran of the availability of employment placement services upon completion of the program; and

(2) not later than 14 days after the date on which the veteran completes, or terminates participation in, such program to facilitate the provision of employment placement services to such veteran.

(g) **NONPROFIT ORGANIZATION.**—
(1) **In General.**—The Secretary of Veterans Affairs shall seek to enter into a memorandum of understanding with one or more qualified nonprofit organizations for the purpose of facilitating the employment of veterans who participate in the retraining assistance program under this section.

(2) **Qualified Nonprofit Organization.**—For purposes of this subsection, a qualified nonprofit organization is a nonprofit organization that—

   (A) is an association of businesses; and

   (B) has at least two years of experience providing job placement services for veterans.

(h) **Follow Up Outreach.**—The Secretary of Veterans Affairs, in coordination with the Secretary of Labor, shall contact each veteran who completes a covered program of education under the retraining assistance program under this section 30, 60, 90, and 180 days after the veteran completes such program of education to ask the veteran about the experience of the veteran in the retraining assistance program and the veteran’s employment status.

(i) **Quarterly Reports.**—Not later than the date that is one year after the date of the enactment of this Act, and quarterly thereafter, the Secretary of Labor shall
submit to the Committees on Veterans’ Affairs of the Senate and House of Representatives a report containing the following information about veterans who participate in the retraining assistance program under this section:

(1) The percentage of such veterans who found employment before the end of the second calendar quarter after exiting the program.

(2) The percentage of such veterans who found employment before the end of the fourth calendar quarter after exiting the program.

(3) The median earnings of all such veterans for the second quarter after exiting the program.

(4) The percentage of such veterans who attain a recognized postsecondary credential during the 12-month period after exiting the program.

(j) LIMITATION.—Not more than 17,250 eligible veterans may receive retraining assistance under this section.

(k) TERMINATION.—No retraining assistance may be paid under this section after the date that is 21 months after the date of the enactment of this Act.

(l) COMPTROLLER GENERAL REPORT.—Not later than 180 days after the termination of the retraining assistance program under subsection (k), the Comptroller General shall submit to the Committees on Veterans’ Af-
fairs of the Senate and House of Representatives a report
on the outcomes and effectiveness of the program.

(m) DEFINITIONS.—In this section:

(1) The term “covered public health emergency” means the declaration—

(A) of a public health emergency, based on
an outbreak of COVID–19 by the Secretary of
Health and Human Services under section 319
of the Public Health Service Act (42 U.S.C.
247d); or

(B) of a domestic emergency, based on an
outbreak of COVID–19 by the President, the
Secretary of Homeland Security, or State, or
local authority.

(2) The term “veteran” means—

(A) a person who served in the active mili-
tary, naval, or air service, and who was dis-
charged or released therefrom under conditions
other than dishonorable; or

(B) a member of a reserve component of
the Armed Forces who performs active service
for a period of 30 days or longer by reason of
the covered public health emergency.
(3) The term “active service” has the meaning given such term in section 101 of title 10, United States Code.

(n) FUNDING.—In addition to amounts otherwise available there is appropriated to the Department of Veterans Affairs for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, $386,000,000, to remain available until expended, to carry out this section.

SEC. 8007. PROHIBITION ON COPAYMENTS AND COST SHARING FOR VETERANS DURING EMERGENCY RELATING TO COVID–19.

(a) IN GENERAL.—The Secretary of Veterans Affairs—

(1) shall not require a veteran to pay a copayment or other cost sharing with respect to health care under the laws administered by the Secretary received by the veteran during the period specified in subsection (b); and

(2) shall reimburse any veteran who paid a copayment or other cost sharing for health care under the laws administered by the Secretary received by the veteran during such period the amount paid by the veteran.
(b) Period Specified.—The period specified in this subsection is the period beginning on April 6, 2020, and ending on September 30, 2021.

c) Funding.—In addition to amounts otherwise available, there is appropriated to the Secretary of Veterans Affairs for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, $2,000,000,000, to remain available until expended, to carry out this section.

TITLE IX—COMMITTEE ON WAYS AND MEANS

Subtitle A—Crisis Support for Unemployed Workers

SEC. 9001. SHORT TITLE.

This subtitle may be cited as the “Crisis Support for Unemployed Workers Act”.

PART 1—EXTENSION OF CARES ACT

UNEMPLOYMENT PROVISIONS

SEC. 9011. EXTENSION OF PANDEMIC UNEMPLOYMENT ASSISTANCE.

(a) In General.—Section 2102(c) of the CARES Act (15 U.S.C. 9021(c)) is amended—

(1) in paragraph (1)—

(A) by striking “paragraphs (2) and (3)” and inserting “paragraph (2)”;

(B) in subparagraph (A)(ii), by striking “March 14, 2021” and inserting “August 29, 2021”; and

(2) by striking paragraph (3) and redesignating paragraph (4) as paragraph (3).

(b) INCREASE IN NUMBER OF WEEKS.—Section 2102(c)(2) of such Act (15 U.S.C. 9021(c)(2)) is amended—

(1) by striking “50 weeks” and inserting “74 weeks”; and

(2) by striking “50-week period” and inserting “74-week period”.

(c) HOLD HARMLESS FOR PROPER ADMINISTRATION.—In the case of an individual who is eligible to receive pandemic unemployment assistance under section 2102 of the CARES Act (15 U.S.C. 9021) as of the day before the date of enactment of this Act and on the date of enactment of this Act becomes eligible for pandemic emergency unemployment compensation under section 2107 of the CARES Act (15 U.S.C. 9025) by reason of the amendments made by section 9016(b) of this title, any payment of pandemic unemployment assistance under such section 2102 made after the date of enactment of this Act to such individual during an appropriate period of time, as determined by the Secretary of Labor, that
should have been made under such section 2107 shall not be considered to be an overpayment of assistance under such section 2102, except that an individual may not receive payment for assistance under section 2102 and a payment for assistance under section 2107 for the same week of unemployment.

(d) Effective Date.—The amendments made by subsections (a) and (b) shall apply as if included in the enactment of the CARES Act (Public Law 116–136), except that no amount shall be payable by virtue of such amendments with respect to any week of unemployment commencing before the date of the enactment of this Act.

SEC. 9012. EXTENSION OF EMERGENCY UNEMPLOYMENT RELIEF FOR GOVERNMENTAL ENTITIES AND NONPROFIT ORGANIZATIONS.

(a) In General.—Section 903(i)(1)(D) of the Social Security Act (42 U.S.C. 1103(i)(1)(D)) is amended by striking “March 14, 2021” and inserting “August 29, 2021”.

(b) Increase in Reimbursement Rate.—Section 903(i)(1)(B) of such Act (42 U.S.C. 1103(i)(1)(B)) is amended—

(1) in the first sentence, by inserting “and except as otherwise provided in this subparagraph”
after “as determined by the Secretary of Labor”;
and
(2) by inserting after the first sentence the fol-
lowing: “With respect to the amounts of such com-
pensation paid for weeks of unemployment beginning
after March 31, 2021, and ending on or before Au-
gust 29, 2021, the preceding sentence shall be ap-
plied by substituting ‘75 percent’ for ‘one-half’.”.

SEC. 9013. EXTENSION OF FEDERAL PANDEMIC UNEMPLOY-
MENT COMPENSATION.

(a) In General.—Section 2104(e)(2) of the CARES
Act (15 U.S.C. 9023(e)(2)) is amended by striking
“March 14, 2021” and inserting “August 29, 2021”.
(b) Amount.—Section 2104(b)(3)(A) of such Act
(15 U.S.C. 9023(b)(3)(A)) is amended by adding at the
end the following:
“(iii) For weeks of unemployment
ending after March 14, 2021, and ending
on or before August 29, 2021, $400.”.

(c) Disregard of Certain Additional Com-
pensation for Purposes of Medicaid and CHIP.—
Section 2104(h) of the CARES Act (15 U.S.C. 9023(h))
is amended by striking “Federal pandemic unemployment
compensation” and inserting “Federal Pandemic Unem-
ployment Compensation or Mixed Earner Unemployment Compensation”.

SEC. 9014. EXTENSION OF FULL FEDERAL FUNDING OF THE FIRST WEEK OF COMPENSABLE REGULAR UNEMPLOYMENT FOR STATES WITH NO WAITING WEEK.

(a) In General.—Section 2105(e)(2) of the CARES Act (15 U.S.C. 9024(e)(2)) is amended by striking “March 14, 2021” and inserting “August 29, 2021”.

(b) Full Reimbursement.—Paragraph (3) of section 2105(c) of such Act (15 U.S.C. 9024(c)) is repealed and such section shall be applied to weeks of unemployment to which an agreement under section 2105 of such Act applies as if such paragraph had not been enacted.

SEC. 9015. EXTENSION OF EMERGENCY STATE STAFFING FLEXIBILITY.

Section 4102(b) of the Families First Coronavirus Response Act (26 U.S.C. 3304 note), in the second sentence, is amended by striking “March 14, 2021” and inserting “August 29, 2021”.

SEC. 9016. EXTENSION OF PANDEMIC EMERGENCY UNEMPLOYMENT COMPENSATION.

(a) In General.—Section 2107(g) of the CARES Act (15 U.S.C. 9025(g)) is amended to read as follows:
“(g) APPLICABILITY.—An agreement entered into under this section shall apply to weeks of unemployment—

“(1) beginning after the date on which such agreement is entered into; and

“(2) ending on or before August 29, 2021.”.

(b) INCREASE IN NUMBER OF WEEKS.—Section 2107(b)(2) of such Act (15 U.S.C. 9025(b)(2)) is amended by striking “24” and inserting “48”.

(e) COORDINATION RULES.—

(1) COORDINATION OF PANDEMIC EMERGENCY UNEMPLOYMENT COMPENSATION WITH EXTENDED COMPENSATION.—

(A) INDIVIDUALS RECEIVING EXTENDED COMPENSATION AS OF THE DATE OF ENACTMENT.—Section 2107(a)(5) of such Act (15 U.S.C. 9025(a)(5)) is amended—

(i) by striking “RULE.—An agreement” and inserting the following:

“RULES.—

“(A) IN GENERAL.—Subject to subparagraph (B), an agreement”; and

(ii) by adding at the end the following:

“(B) SPECIAL RULE.—In the case of an individual who is receiving extended compensa-
tion under the State law for the week that includes the date of enactment of this subparagraph (without regard to the amendments made by subsections (a) and (b) of section 9016 of the Crisis Support for Unemployed Workers Act), such individual shall not be eligible to receive pandemic emergency unemployment compensation by reason of such amendments until such individual has exhausted all rights to such extended benefits.”.

(B) ELIGIBILITY FOR EXTENDED COMPENSATION.—Section 2107(a) of such Act (15 U.S.C. 9025(a)) is amended by adding at the end the following:

““(8) SPECIAL RULE FOR EXTENDED COMPENSATION.—At the option of a State, for any weeks of unemployment beginning after the date of the enactment of this paragraph and ending on or before August 29, 2021, an individual’s eligibility period (as described in section 203(c) of the Federal-State Extended Unemployment Compensation Act of 1970 (26 U.S.C. 3304 note)) shall, for purposes of any determination of eligibility for extended compensation under the State law of such State, be considered to include any week which begins—
“(A) after the date as of which such individual exhausts all rights to pandemic emergency unemployment compensation; and

“(B) during an extended benefit period that began on or before the date described in subparagraph (A).”.

(d) EFFECTIVE DATE.—The amendments made by this section shall apply as if included in the enactment of the CARES Act (Public Law 116–136), except that no amount shall be payable by virtue of such amendments with respect to any week of unemployment commencing before the date of the enactment of this Act.

SEC. 9017. EXTENSION OF TEMPORARY FINANCING OF SHORT-TIME COMPENSATION PAYMENTS IN STATES WITH PROGRAMS IN LAW.

Section 2108(b)(2) of the CARES Act (15 U.S.C. 9026(b)(2)) is amended by striking “March 14, 2021” and inserting “August 29, 2021”.

SEC. 9018. EXTENSION OF TEMPORARY FINANCING OF SHORT-TIME COMPENSATION AGREEMENTS FOR STATES WITHOUT PROGRAMS IN LAW.

Section 2109(d)(2) of the CARES Act (15 U.S.C. 9027(d)(2)) is amended by striking “March 14, 2021” and inserting “August 29, 2021”.
PART 2—EXTENSION OF FFCRA UNEMPLOYMENT PROVISIONS

SEC. 9021. EXTENSION OF TEMPORARY ASSISTANCE FOR STATES WITH ADVANCES.

Section 1202(b)(10)(A) of the Social Security Act (42 U.S.C. 1322(b)(10)(A)) is amended by striking “March 14, 2021” and inserting “August 29, 2021”.

SEC. 9022. EXTENSION OF FULL FEDERAL FUNDING OF EXTENDED UNEMPLOYMENT COMPENSATION.

Section 4105 of the Families First Coronavirus Response Act (26 U.S.C. 3304 note) is amended by striking “March 14, 2021” each place it appears and inserting “August 29, 2021”.

PART 3—DEPARTMENT OF LABOR FUNDING FOR TIMELY, ACCURATE, AND EQUITABLE PAYMENT

SEC. 9031. FUNDING FOR ADMINISTRATION.

In addition to amounts otherwise available, there is appropriated to the Employment and Training Administration of the Department of Labor for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, $8,000,000, to remain available until expended, for necessary expenses to carry out Federal activities relating to the administration of unemployment compensation programs.
SEC. 9032. FUNDING FOR FRAUD PREVENTION, EQUITABLE ACCESS, AND TIMELY PAYMENT TO ELIGIBLE WORKERS.

(a) IN GENERAL.—In addition to amounts otherwise available, there is appropriated to the Secretary of Labor for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, $2,000,000,000, to remain available until expended, to detect and prevent fraud, promote equitable access, and ensure the timely payment of benefits with respect to unemployment insurance programs, including programs extended under this subtitle.

(b) USE OF FUNDS.—Amounts made available under subsection (a) may be used—

(1) for Federal administrative costs related to the purposes described in subsection (a);

(2) for systemwide infrastructure investment and development related to such purposes;

(3) to make grants to States or territories administering unemployment insurance programs described in subsection (a) for such purposes, including the establishment of procedures or the building of infrastructure to verify or validate identity, implement Federal guidance regarding fraud detection and prevention, and accelerate claims processing or process claims backlogs due to the pandemic; and
(4) for transfer to the Inspector General of the Department of Labor, to the Attorney General, to the Commissioner of Internal Revenue, or to other Federal agencies investigating identity theft crime affecting Federal unemployment benefits, as determined appropriate by the Secretary, for the development of State tools for fraud detection or prevention or for the investigation or prosecution of fraud.

(e) Restrictions on Grants to States and Territories.—As a condition of receiving a grant under subsection (b)(3), the Secretary may require that a State or territory receiving such a grant shall—

(1) use such program integrity tools as the Secretary may specify; and

(2) as directed by the Secretary, conduct user accessibility testing on any new system developed by the Secretary pursuant to subsection (b)(2).

Subtitle B—Emergency Assistance to Families Through Home Visiting Programs

SEC. 9101. EMERGENCY ASSISTANCE TO FAMILIES THROUGH HOME VISITING PROGRAMS.

Title V of the Social Security Act (42 U.S.C. 701-713) is amended by inserting after section 511 the following:
SEC. 511A. EMERGENCY ASSISTANCE TO FAMILIES THROUGH HOME VISITING PROGRAMS.

“(a) Supplemental Appropriation.—In addition to amounts otherwise appropriated, out of any money in the Treasury of the United States not otherwise appropriated, there are appropriated to the Secretary $150,000,000, to remain available through September 30, 2022, to enable eligible entities to conduct programs in accordance with section 511 and subsection (c) of this section.

“(b) Eligibility for Funds.—To be eligible to receive funds made available by subsection (a) of this section, an entity shall—

“(1) as of the date of the enactment of this section, be conducting a program under section 511;

“(2) ensure the modification of grants, contracts, and other agreements, as applicable, executed under section 511 under which the program is conducted as are necessary to provide that, during the period that begins with the date of the enactment of this section and ends with the end of the 2nd succeeding fiscal year after the funds are awarded, the entity shall—

“(A) not reduce funding for, or staffing levels of, the program on account of reduced enrollment in the program; and
“(B) when using funds to provide emergency supplies to eligible families receiving grant services under section 511, ensure coordination with local diaper banks to the extent practicable; and

“(3) reaffirm that, in conducting the program, the entity will focus on priority populations (as defined in section 511(d)(4)).

“(e) USES OF FUNDS.—An entity to which funds are provided under this section may use the funds—

“(1) to serve families with home visits or with virtual visits, that may be conducted by the use of electronic information and telecommunications technologies, in a service delivery model described in section 511(d)(3)(A);

“(2) to pay hazard pay or other additional staff costs associated with providing home visits or administration for programs funded under section 511;

“(3) to train home visitors employed by the entity in conducting a virtual home visit and in emergency preparedness and response planning for families served, and may include training on how to safely conduct intimate partner violence screenings, and training on safety and planning for families served
to support the family outcome improvements listed in section 511(d)(2)(B);

“(4) for the acquisition by families served by programs under section 511 of such technological means as are needed to conduct and support a virtual home visit;

“(5) to provide emergency supplies (such as diapers and diapering supplies including diaper wipes and diaper cream, necessary to ensure that a child using a diaper is properly cleaned and protected from diaper rash, formula, food, water, hand soap and hand sanitizer) to an eligible family (as defined in section 511(k)(2));

“(6) to coordinate with and provide reimbursement for supplies to diaper banks when using such entities to provide emergency supplies specified in paragraph (5); and

“(7) to provide prepaid grocery cards to an eligible family (as defined in section 511(k)(2)) participating in the maternal, infant, and early childhood home visiting program under section 511 for the purpose of enabling the family to meet the emergency needs of the family.”.
Subtitle C—Emergency Assistance to Children and Families

SEC. 9201. PANDEMIC EMERGENCY ASSISTANCE FUND.

Section 403 of the Social Security Act (42 U.S.C. 603) is amended by adding at the end the following:

“(c) PANDEMIC EMERGENCY ASSISTANCE FUND.—

“(1) ESTABLISHMENT.—There is established in the Treasury of the United States a fund which shall be known as the ‘Pandemic Emergency Assistance Fund’ (in this section referred to as the ‘Fund’) for the duration of the applicable period.

“(2) DEPOSITS INTO FUND.—Out of any money in the Treasury of the United States not otherwise appropriated, there are appropriated for payment to the Fund $1,000,000,000, to remain available until expended.

“(3) RESERVATION OF FUNDS FOR TECHNICAL ASSISTANCE.—Of the amount specified in paragraph (2), the Secretary shall reserve $2,000,000 for administrative expenses and the provision of technical assistance to States and Indian tribes with respect to the use of funds provided under this subsection.

“(4) ALLOTMENTS.—

“(A) 50 STATES AND THE DISTRICT OF COLUMBIA.—
“(i) TOTAL AMOUNT TO BE ALLOTTED.—The Secretary shall allot a total of 92.5 percent of the amount specified in paragraph (2) that is not reserved under paragraph (3) among the States that are not a territory and that are operating a program funded under this part, in accordance with clause (ii) of this subparagraph.

“(ii) ALLOTMENT FORMULA.—The Secretary shall allot to each such State the sum of the following percentages of the total amount described in clause (i):

“(I) 50 percent, multiplied by—

“(aa) the population of children in the State, determined on the basis of the most recent population estimates as determined by the Bureau of the Census; divided by

“(bb) the total population of children in the States that are not territories, as so determined; plus

“(II) 50 percent, multiplied by—
“(aa) the total amount expended by the State for basic assistance, non-recurrent short term benefits, and emergency assistance in fiscal year 2019, as reported by the State under section 411; divided by

“(bb) the total amount expended by the States that are not territories for basic assistance, non-recurrent short term benefits, and emergency assistance in fiscal year 2019, as so reported by the States.

“(B) TERRITORIES AND INDIAN TRIBES.—
The Secretary shall allot among the territories and Indian tribes otherwise eligible for a grant under this part such portions of 7.5 percent of the amount specified in paragraph (2) that are not reserved under paragraph (3) as the Secretary deems appropriate based on the needs of the territory or tribe involved.

“(C) EXPENDITURE COMMITMENT REQUIREMENT.—To receive the full amount of funding payable under this subsection, a State
or Indian tribe shall inform the Secretary as to whether it intends to use all of its allotment under this paragraph and provide that information—

“(i) in the case of a State that is not a territory, within 45 days after the date of the enactment of this subsection; or

“(ii) in the case of a territory or an Indian tribe, within 90 days after such date of enactment.

“(5) GRANTS.—

“(A) IN GENERAL.—The Secretary shall provide funds to each State and Indian tribe to which an amount is allotted under paragraph (4), from the amount so allotted.

“(B) TREATMENT OF UNUSED FUNDS.—

“(i) REALLOTMENT.—The Secretary shall reallocate in accordance with paragraph (4) all funds provided to any State or Indian tribe under this subsection that are unused, among the other States and Indian tribes eligible for funds under this subsection. For purposes of paragraph (4), the Secretary shall treat the funds as if in—
cluded in the amount specified in paragraph (2).

“(ii) Provision.—The Secretary shall provide funds to each such other State or Indian tribe in an amount equal to the amount so reallocated.

“(6) Recipient of funds provided for territories.—In the case of a territory not operating a program funded under this part, the Secretary shall provide the funds required to be provided to the territory under this subsection, to the agency that administers the bulk of local human services programs in the territory.

“(7) Use of funds.—

“(A) In general.—A State or Indian tribe to which funds are provided under this subsection may use the funds only for non-recurrent short term benefits, whether in the form of cash or in other forms.

“(B) Limitation on use for administrative expenses.—A State to which funds are provided under this subsection shall not expend more than 15 percent of the funds for administrative purposes.
“(C) NONSUPPLANTATION.—Funds provided under this subsection shall be used to supplement and not supplant other Federal, State, or tribal funds for services and activities that promote the purposes of this part.

“(D) EXPENDITURE DEADLINE.—

“(i) IN GENERAL.—Except as provided in clause (ii), a State or Indian tribe to which funds are provided under this subsection shall expend the funds not later than the end of fiscal year 2022.

“(ii) EXCEPTION FOR REALLOTTED FUNDS.—A State or Indian tribe to which funds are provided under paragraph (5)(B) shall expend the funds within 12 months after receipt.

“(8) EXPENDITURE REPORTS.—

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

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

“(B) AUTHORITY TO COLLECT AND ADJUST EXPENDITURE DATA.—For the purpose of determining whether a State has expended the funds provided to the State under this subsection, the Secretary may—

“(i) develop a mechanism for collecting the expenditure data;

“(ii) make appropriate adjustments to the data, on a State-by-State basis, to ensure that the data are comparable with respect to the groups of families served and the types of aid provided; and

“(iii) set deadlines for making revisions to the data.

“(9) SUSPENSION OF TERRITORY SPENDING CAP.—Section 1108 shall not apply with respect to any funds provided under this subsection.
“(10) IMPLEMENTATION.—The Secretary shall implement this subsection as soon as is practicable, pursuant to appropriate guidance to States.

“(11) DEFINITIONS.—In this subsection:

“(A) APPLICABLE PERIOD.—The term ‘applicable period’ means the period that begins with April 1, 2021, and ends with September 30, 2022.

“(B) NON-RECURRENT SHORT TERM BENEFITS.—The term ‘non-recurrent short term benefits’ has the meaning given the term in OMB approved Form ACF-196R, published on July 31, 2014.

“(C) STATE.—The term ‘State’ means the 50 States of the United States, the District of Columbia, and the territories.

“(D) TERRITORY.—The term ‘territory’ means the Commonwealth of Puerto Rico, the United States Virgin Islands, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands.”.
Subtitle D—Elder Justice and Support Guarantee

SEC. 9301. ADDITIONAL FUNDING FOR AGING AND DISABILITY SERVICES PROGRAMS.

Subtitle A of title XX of the Social Security Act (42 U.S.C. 1397-1397h) is amended by adding at the end the following:

“SEC. 2010. ADDITIONAL FUNDING FOR AGING AND DISABILITY SERVICES PROGRAMS.

“(a) Appropriation.—In addition to amounts otherwise available, there is appropriated for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, $276,000,000, to remain available until expended, to carry out the programs described in subtitle B.

“(b) Use of Funds.—

“(1) In general.—Of the amounts made available by subsection (a)—

“(A) $88,000,000 shall be made available to carry out the programs described in subtitle B in fiscal year 2021, of which not less than an amount equal to $100,0000,000 minus the amount previously provided in fiscal year 2021 to carry out section 2042(b) shall be made available to carry out such section; and
“(B) $188,000,000 shall be made available to carry out the programs described in subtitle B in fiscal year 2022, of which not less than $100,000,000 shall be for activities described in section 2042(b).

“(2) Services for all adults.—The amounts made available by subsection (a) of this section to carry out section 2042(b) may be used to provide services under programs described in section 2042(b) for all adults.”.

Subtitle E—Support to Skilled Nursing Facilities in Response to COVID–19

SEC. 9401. PROVIDING FOR INFECTION CONTROL SUPPORT TO SKILLED NURSING FACILITIES THROUGH CONTRACTS WITH QUALITY IMPROVEMENT ORGANIZATIONS.

Section 1862(g) of the Social Security Act (42 U.S.C. 1395y(g)) is amended—

(1) by striking “The Secretary” and inserting “(1) The Secretary”; and

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

“(2) In addition to any amounts otherwise available, there is appropriated to the Secretary, out of any monies
in the Treasury not otherwise appropriated, $200,000,000, to remain available until expended, for purposes of carrying out infection control support (as determined appropriate by the Secretary) through the development and dissemination of protocols relating to the prevention or mitigation of COVID–19 in skilled nursing facilities (as defined in section 1819(a))."

SEC. 9402. FUNDING FOR STRIKE TEAMS FOR RESIDENT AND EMPLOYEE SAFETY IN SKILLED NURSING FACILITIES.

Section 1819 of the Social Security Act (42 U.S.C. 1395i–3) is amended by adding at the end the following new subsection:

"(k) FUNDING FOR STRIKE TEAMS.—In addition to amounts otherwise available, there is appropriated to the Secretary, out of any monies in the Treasury not otherwise appropriated, $250,000,000, to remain available until expended, for purposes of allocating such amount among the States (including the District of Columbia and each territory of the United States) to increase the capacity of such a State to respond to COVID–19 by allowing such a State to establish and implement a strike team that will be deployed to a skilled nursing facility in the State with diagnosed or suspected cases of COVID–19 among residents or staff for the purposes of assisting with clinical care,
infection control, or staffing during the emergency period described in section 1135(g)(1)(B).”.

Subtitle F—Preserving Health Benefits for Workers

SEC. 9500. SHORT TITLE.

This subtitle may be cited as the “Worker Health Coverage Protection Act”.

SEC. 9501. PRESERVING HEALTH BENEFITS FOR WORKERS.

(a) PREMIUM ASSISTANCE FOR COBRA CONTINUATION COVERAGE FOR INDIVIDUALS AND THEIR FAMILIES.—

(1) Provision of premium assistance.—

(A) Reduction of premiums payable.—In the case of any premium for a period of coverage during the period beginning on the first day of the first month beginning after the date of the enactment of this Act, and ending on September 30, 2021, for COBRA continuation coverage with respect to any assistance eligible individual described in paragraph (3), such individual shall be treated for purposes of any COBRA continuation provision as having paid the amount of such premium if such individual pays (or any person other than such individual’s employer pays on behalf of
such individual) 15 percent of the amount of such premium.

(B) PLAN ENROLLMENT OPTION.—

(i) IN GENERAL.—Notwithstanding the COBRA continuation provisions, any assistance eligible individual who is enrolled in a group health plan offered by a plan sponsor may, not later than 90 days after the date of notice of the plan enrollment option described in this subparagraph, elect to enroll in coverage under a plan offered by such plan sponsor that is different than coverage under the plan in which such individual was enrolled at the time, in the case of any assistance eligible individual described in paragraph (3), the qualifying event specified in section 603(2) of the Employee Retirement Income Security Act of 1974, section 4980B(f)(3)(B) of the Internal Revenue Code of 1986, or section 2203(2) of the Public Health Service Act, except for the voluntary termination of such individual’s employment by such individual, occurred, and such coverage shall be treated as COBRA continu-
ation coverage for purposes of the applicable COBRA continuation coverage provision.

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

(I) the employer involved has made a determination that such employer will permit such assistance eligible individual to enroll in different coverage as provided under this subparagraph;

(II) the premium for such different coverage does not exceed the premium for coverage in which such individual was enrolled at the time such qualifying event occurred;

(III) the different coverage in which the individual elects to enroll is coverage that is also offered to similarly situated active employees of the employer at the time at which such election is made; and
(IV) the different coverage in which the individual elects to enroll is not—

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

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

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

(2) LIMITATION OF PERIOD OF PREMIUM ASSISTANCE.—

(A) ELIGIBILITY FOR ADDITIONAL COVERAGE.—Paragraph (1)(A) shall not apply with respect to any assistance eligible individual de-
scribed in paragraph (3) for months of coverage beginning on or after the earlier of—

(i) the first date that such individual is eligible for coverage under any other group health plan (other than coverage consisting of only excepted benefits (as defined in section 9832(c) of the Internal Revenue Code of 1986, section 733(c) of the Employee Retirement Income Security Act of 1974, and section 2791(c) of the Public Health Service Act), coverage under a flexible spending arrangement (as defined in section 106(c)(2) of the Internal Revenue Code of 1986), coverage under a qualified small employer health reimbursement arrangement (as defined in section 9831(d)(2) of the Internal Revenue Code of 1986)), or eligible for benefits under the Medicare program under title XVIII of the Social Security Act; or

(ii) the earlier of—

(I) the date following the expiration of the maximum period of continuation coverage required under the
applicable COBRA continuation coverage provision; or

(II) the date following the expiration of the period of continuation coverage allowed under paragraph (4)(B)(ii).

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

(3) ASSISTANCE ELIGIBLE INDIVIDUAL.—For purposes of this section, the term “assistance eligible individual” means, with respect to a period of coverage during the period beginning on the first day of the first month beginning after the date of the enactment of this Act, and ending on September 30, 2021, any individual that is a qualified beneficiary who—

(A) is eligible for COBRA continuation coverage by reason of a qualifying event speci-
fied in section 603(2) of the Employee Retirement Income Security Act of 1974, section 4980B(f)(3)(B) of the Internal Revenue Code of 1986, or section 2203(2) of the Public Health Service Act, except for the voluntary termination of such individual’s employment by such individual; and

(B) elects such coverage.

(4) EXTENSION OF ELECTION PERIOD AND EFFECT ON COVERAGE.—

(A) IN GENERAL.—For purposes of applying section 605(a) of the Employee Retirement Income Security Act of 1974, section 4980B(f)(5)(A) of the Internal Revenue Code of 1986, and section 2205(a) of the Public Health Service Act, in the case of—

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

(ii) an individual who elected COBRA continuation coverage and discontinued
from such coverage before the first day of
the first month beginning after the date of
the enactment of this Act,
such individual may elect the COBRA continuation coverage under the COBRA continuation coverage provisions containing such provisions during the period beginning on the first day of the first month beginning after the date of the enactment of this Act and ending 60 days after the date on which the notification required under paragraph (6)(C) is provided to such individual.

(B) COMMENCEMENT OF COBRA CONTINUATION COVERAGE.—Any COBRA continuation coverage elected by a qualified beneficiary during an extended election period under subparagraph (A)—

(i) shall commence (including for purposes of applying the treatment of premium payments under paragraph (1)(A) and any cost-sharing requirements for items and services under a group health plan) with the first period of coverage beginning on or after the first day of the
first month beginning after the date of the enactment of this Act, and

(ii) shall not extend beyond the period of COBRA continuation coverage that would have been required under the applicable COBRA continuation coverage provision if the coverage had been elected as required under such provision.

(5) EXPEDITED REVIEW OF DENIALS OF PREMIUM ASSISTANCE.—In any case in which an individual requests treatment as an assistance eligible individual described in paragraph (3) and is denied such treatment by the group health plan, the Secretary of Labor (or the Secretary of Health and Human Services in connection with COBRA continuation coverage which is provided other than pursuant to part 6 of subtitle B of title I of the Employee Retirement Income Security Act of 1974), in consultation with the Secretary of the Treasury, shall provide for expedited review of such denial. An individual shall be entitled to such review upon application to such Secretary in such form and manner as shall be provided by such Secretary, in consultation with the Secretary of the Treasury. Such Secretary shall make a determination regarding such in-
individual’s eligibility within 15 business days after receipt of such individual’s application for review under this paragraph. Such Secretary’s determination upon review of the denial shall be de novo and shall be the final determination of such Secretary. A reviewing court shall grant deference to such Secretary’s determination. The provisions of this paragraph, paragraphs (1) through (4), and paragraphs (6) through (7) shall be treated as provisions of title I of the Employee Retirement Income Security Act of 1974 for purposes of part 5 of subtitle B of such title.

(6) NOTICES TO INDIVIDUALS.—

(A) GENERAL NOTICE.—

(i) IN GENERAL.—In the case of notices provided under section 606(a)(4) of the Employee Retirement Income Security Act of 1974 (29 U.S.C. 1166(4)), section 4980B(f)(6)(D) of the Internal Revenue Code of 1986, or section 2206(4) of the Public Health Service Act (42 U.S.C. 300bb–6(4)), with respect to individuals who, during the period described in paragraph (3), become entitled to elect COBRA continuation coverage, the requirements of
such provisions shall not be treated as met
unless such notices include an additional
written notification to the recipient in clear
and understandable language of—

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

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

(ii) ALTERNATIVE NOTICE.—In the
case of COBRA continuation coverage to
which the notice provision under such sec-
tions does not apply, the Secretary of
Labor, in consultation with the Secretary
of the Treasury and the Secretary of
Health and Human Services, shall, in con-
sultation with administrators of the group
health plans (or other entities) that provide
or administer the COBRA continuation
coverage involved, provide rules requiring
the provision of such notice.
(iii) FORM.—The requirement of the additional notification under this subparagraph may be met by amendment of existing notice forms or by inclusion of a separate document with the notice otherwise required.

(B) SPECIFIC REQUIREMENTS.—Each additional notification under subparagraph (A) shall include—

(i) the forms necessary for establishing eligibility for premium assistance under this subsection;

(ii) the name, address, and telephone number necessary to contact the plan administrator and any other person maintaining relevant information in connection with such premium assistance;

(iii) a description of the extended election period provided for in paragraph (4)(A);

(iv) a description of the obligation of the qualified beneficiary under paragraph (2)(B) and the penalty provided under section 6720C of the Internal Revenue Code.
of 1986 for failure to carry out the obligation;

(v) a description, displayed in a prominent manner, of the qualified beneficiary’s right to a reduced premium and any conditions on entitlement to the reduced premium; and

(vi) a description of the option of the qualified beneficiary to enroll in different coverage if the employer permits such beneficiary to elect to enroll in such different coverage under paragraph (1)(B).

(C) NOTICE IN CONNECTION WITH EXTENDED ELECTION PERIODS.—In the case of any assistance eligible individual described in paragraph (3) (or any individual described in paragraph (4)(A)) who became entitled to elect COBRA continuation coverage before the first day of the first month beginning after the date of the enactment of this Act, the administrator of the applicable group health plan (or other entity) shall provide (within 60 days after such first day of such first month) for the additional notification required to be provided under subparagraph (A) and failure to provide such no-
notice shall be treated as a failure to meet the notice requirements under the applicable COBRA continuation provision.

(D) MODEL NOTICES.—Not later than 30 days after the date of enactment of this Act, with respect to any assistance eligible individual described in paragraph (3), the Secretary of Labor, in consultation with the Secretary of the Treasury and the Secretary of Health and Human Services, shall prescribe models for the additional notification required under this paragraph.

(7) NOTICE OF EXPIRATION OF PERIOD OF PREMIUM ASSISTANCE.—

(A) IN GENERAL.—With respect to any assistance eligible individual, subject to subparagraph (B), the requirements of section 606(a)(4) of the Employee Retirement Income Security Act of 1974 (29 U.S.C. 1166(4)), section 4980B(f)(6)(D) of the Internal Revenue Code of 1986, or section 2206(4) of the Public Health Service Act (42 U.S.C. 300bb–6(4)), shall not be treated as met unless the plan administrator of the individual, during the period specified under subparagraph (C), provides to
such individual a written notice in clear and un-
derstandable language—

(i) that the premium assistance for
such individual will expire soon and the
prominent identification of the date of
such expiration; and

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

(I) COBRA continuation cov-
erage; or

(II) coverage under a group
health plan.

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

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

(D) MODEL NOTICES.—Not later than 45 days after the date of enactment of this Act, with respect to any assistance eligible individual, the Secretary of Labor, in consultation with the Secretary of the Treasury and the Secretary of Health and Human Services, shall prescribe models for the notification required under this paragraph.

(8) REGULATIONS.—The Secretary of the Treasury and the Secretary of Labor may jointly prescribe such regulations or other guidance as may be necessary or appropriate to carry out the provisions of this subsection, including the prevention of fraud and abuse under this subsection, except that the Secretary of Labor and the Secretary of Health and Human Services may prescribe such regulations (including interim final regulations) or other guidance as may be necessary or appropriate to carry out the provisions of paragraphs (5), (6), (7), and (9).

(9) OUTREACH.—
(A) IN GENERAL.—The Secretary of Labor, in consultation with the Secretary of the Treasury and the Secretary of Health and Human Services, shall provide outreach consisting of public education and enrollment assistance relating to premium assistance provided under this subsection. Such outreach shall target employers, group health plan administrators, public assistance programs, States, insurers, and other entities as determined appropriate by such Secretaries. Such outreach shall include an initial focus on those individuals electing continuation coverage who are referred to in paragraph (6)(C). Information on such premium assistance, including enrollment, shall also be made available on websites of the Departments of Labor, Treasury, and Health and Human Services.

(B) ENROLLMENT UNDER MEDICARE.—
The Secretary of Health and Human Services shall provide outreach consisting of public education. Such outreach shall target individuals who lose health insurance coverage. Such outreach shall include information regarding enrollment for benefits under title XVIII of the
Social Security Act (42 U.S.C. 1395 et seq.) for purposes of preventing mistaken delays of such enrollment by such individuals, including lifetime penalties for failure of timely enrollment.

(10) **DEFINITIONS.**—For purposes of this section:

(A) **ADMINISTRATOR.**—The term “administrator” has the meaning given such term in section 3(16)(A) of the Employee Retirement Income Security Act of 1974.

(B) **COBRA CONTINUATION COVERAGE.**—The term “COBRA continuation coverage” means continuation coverage provided pursuant to part 6 of subtitle B of title I of the Employee Retirement Income Security Act of 1974 (other than under section 609), title XXII of the Public Health Service Act, or section 4980B of the Internal Revenue Code of 1986 (other than subsection (f)(1) of such section insofar as it relates to pediatric vaccines), or under a State program that provides comparable continuation coverage. Such term does not include coverage under a health flexible spending arrangement under a cafeteria plan.
within the meaning of section 125 of the Internal Revenue Code of 1986.

(C) COBRA CONTINUATION PROVISION.—
The term “COBRA continuation provision” means the provisions of law described in subparagraph (B).

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

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

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

(G) STATE.—The term “State” includes the District of Columbia, the Commonwealth of Puerto Rico, the Virgin Islands, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands.

(H) PERIOD OF COVERAGE.—Any reference in this subsection to a period of coverage
shall be treated as a reference to a monthly or shorter period of coverage with respect to which premiums are charged with respect to such coverage.

(I) PLAN SPONSOR.—The term “plan sponsor” has the meaning given such term in section 3(16)(B) of the Employee Retirement Income Security Act of 1974.

(J) PREMIUM.—The term “premium” includes, with respect to COBRA continuation coverage, any administrative fee.

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

(b) COBRA PREMIUM ASSISTANCE.—

(1) ALLOWANCE OF CREDIT.—

(A) IN GENERAL.—Subchapter B of chapter 65 of the Internal Revenue Code of 1986 is amended by adding at the end the following new section:
“SEC. 6432. CONTINUATION COVERAGE PREMIUM ASSISTANCE.

(a) IN GENERAL.—The person to whom premiums are payable for continuation coverage under section 9501(a)(1) of the Worker Health Coverage Protection Act shall be allowed as a credit against the tax imposed by section 3111(b), or so much of the taxes imposed under section 3221(a) as are attributable to the rate in effect under section 3111(b), for each calendar quarter an amount equal to the premiums not paid by assistance eligible individuals for such coverage by reason of such section 9501(a)(1) with respect to such calendar quarter.

(b) PERSON TO WHOM PREMIUMS ARE PAYABLE.—For purposes of subsection (a), except as otherwise provided by the Secretary, the person to whom premiums are payable under such continuation coverage shall be treated as being—

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

“(2) in the case of any group health plan not described in paragraph (1), and under which some or all of the coverage is not provided by insurance, the employer maintaining the plan, and
“(3) in the case of any group health plan not described in paragraph (1) or (2), the insurer providing the coverage under the group health plan.

“(c) LIMITATIONS AND REFUNDABILITY.—

“(1) CREDIT LIMITED TO CERTAIN EMPLOYMENT TAXES.—The credit allowed by subsection (a) with respect to any calendar quarter shall not exceed the tax imposed by section 3111(b), or so much of the taxes imposed under section 3221(a) as are attributable to the rate in effect under section 3111(b), for such calendar quarter (reduced by any credits allowed against such taxes under sections 7001 and 7003 of the Families First Coronavirus Response Act and section 2301 of the CARES Act) on the wages paid with respect to the employment of all employees of the employer.

“(2) REFUNDABILITY OF EXCESS CREDIT.—

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

“(B) CREDIT MAY BE ADVANCED.—In anticipation of the credit, including the refundable
portion under subparagraph (A), the credit may be advanced, according to forms and instructions provided by the Secretary, up to an amount calculated under subsection (a) through the end of the most recent payroll period in the quarter.

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

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

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

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

“(e) DENIAL OF DOUBLE BENEFIT.—For purposes
of chapter 1, the gross income of any person allowed a
credit under this section shall be increased for the taxable
year which includes the last day of any calendar quarter
with respect to which such credit is allowed by the amount
of such credit. 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 qual-
ified health plan expenses under section 7001(d) or
7003(d) of the Families First Coronavirus Response Act.

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

“(1) the requirement to report information or the establishment of other methods for verifying the correct amounts of reimbursements under this section,

“(2) the application of this section to group health plans that are multiemployer plans (as defined in section 3(37) of the Employee Retirement Income Security Act of 1974),

“(3) to allow the advance payment of the credit determined under subsection (a), subject to the limitations provided in this section, based on such information as the Secretary shall require,

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

“(5) allowing the credit to third party payors (including professional employer organizations, certified professional employer organizations, or agents under section 3504).”.

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

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

(C) EFFECTIVE DATE.—The amendments made by this paragraph shall apply to premiums to which subsection (a)(1)(A) applies and wages paid on or after April 1, 2021.

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

(i) IN GENERAL.—In the case of an assistance eligible individual who pays, with respect any period of coverage to which subsection (a)(1)(A) applies, the amount of the premium for such coverage that the individual would have (but for this Act) been required to pay, the person to whom such payment is payable shall reimburse such individual for the amount of such premium paid in excess of the amount required to be paid under subsection (a)(1)(A).

(ii) CREDIT OF REIMBURSEMENT.—A person to which clause (i) applies shall be allowed a credit in the manner provided under section 6432 of the Internal Rev-
(iii) Payment of credits.—Any person to which clause (i) applies shall make the payment required under such clause to the individual not later than 60 days after the date on which such individual elects continuation coverage under subsection (a)(1).

(2) Penalty for failure to notify health plan of cessation of eligibility for premium assistance.—

(A) In general.—Part I of subchapter B of chapter 68 of the Internal Revenue Code of 1986 is amended by adding at the end the following new section:

“SEC. 6720C. PENALTY FOR FAILURE TO NOTIFY HEALTH PLAN OF CESSION OF ELIGIBILITY FOR CONTINUATION COVERAGE PREMIUM ASSISTANCE.

“(a) In general.—Except in the case of a failure described in subsection (b) or (c), any person required to notify a group health plan under section 9501(a)(2)(B) of the Worker Health Coverage Protection Act who fails to make such a notification at such time and in such man-
ner as the Secretary of Labor may require shall pay a penalty of $250 for each such failure.

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

“(1) $250, or

“(2) 110 percent of the premium assistance provided under section 9501(a)(1)(A) of the Worker Health Coverage Protection Act after termination of eligibility under such section.

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

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

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

(3) COORDINATION WITH HCTC.—

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

“(9) CONTINUATION COVERAGE PREMIUM ASSISTANCE.—In the case of an assistance eligible in—
dividual who receives premium assistance for continuation coverage under section 9501(a)(1) of the Worker Health Coverage Protection Act for any month during the taxable year, such individual shall not be treated as an eligible individual, a certified individual, or a qualifying family member for purposes of this section or section 7527 with respect to such month.”.

(B) EFFECTIVE DATE.—The amendment made by subparagraph (A) shall apply to taxable years ending after the date of the enactment of this Act.

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

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

“SEC. 139I. CONTINUATION COVERAGE PREMIUM ASSISTANCE.

“In the case of an assistance eligible individual (as defined in subsection (a)(3) of section 9501 of the Worker Health Coverage Protection Act), gross income does not include any premium assistance provided under subsection (a)(1) of such section.”.
(B) CLERICAL AMENDMENT.—The table of sections for part III of subchapter B of chapter 1 of such Code is amended by inserting after the item relating to section 139H the following new item:

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

(C) EFFECTIVE DATE.—The amendments made by this paragraph shall apply to taxable years ending after the date of the enactment of this Act.

Subtitle G—Promoting Economic Security

PART 1—2021 RECOVERY REBATES TO INDIVIDUALS

SEC. 9601. 2021 RECOVERY REBATES TO INDIVIDUALS.

(a) IN GENERAL.—Subchapter B of chapter 65 of the Internal Revenue Code of 1986 is amended by inserting after section 6428A the following new section:

“SEC. 6428B. 2021 RECOVERY REBATES TO INDIVIDUALS.

“(a) IN GENERAL.—In the case of an eligible individual, there shall be allowed as a credit against the tax imposed by subtitle A for the first taxable year beginning in 2021 an amount equal to the 2021 rebate amount determined for such taxable year.
“(b) 2021 Rebate Amount.—For purposes of this section, the term ‘2021 rebate amount’ means, with respect to any taxpayer for any taxable year, the sum of—

“(1) $1,400 ($2,800 in the case of a joint return), plus

“(2) $1,400 multiplied by the number of dependents of the taxpayer for such taxable year.

“(c) Eligible Individual.—For purposes of this section, the term ‘eligible individual’ means any individual other than—

“(1) any nonresident alien individual,

“(2) any individual who is a dependent of another taxpayer for a taxable year beginning in the calendar year in which the individual’s taxable year begins, and

“(3) an estate or trust.

“(d) Limitation Based on Adjusted Gross Income.—

“(1) In General.—The amount of the credit allowed by subsection (a) (determined without regard to this subsection and subsection (f)) shall be reduced (but not below zero) by the amount which bears the same ratio to such credit (as so determined) as—

“(A) the excess of—
“(i) the taxpayer’s adjusted gross income for such taxable year, over

“(ii) $75,000, bears to

“(B) $25,000.

“(2) SPECIAL RULES.—

“(A) JOINT RETURN OR SURVIVING SPOUSE.—In the case of a joint return or a surviving spouse (as defined in section 2(a)), paragraph (1) shall be applied by substituting ‘$150,000’ for ‘$75,000’ and ‘$50,000’ for ‘$25,000’.

“(B) HEAD OF HOUSEHOLD.—In the case of a head of household (as defined in section 2(b)), paragraph (1) shall be applied by substituting ‘$112,500’ for ‘$75,000’ and ‘$37,500’ for ‘$25,000’.

“(e) DEFINITIONS AND SPECIAL RULES.—

“(1) DEPENDENT DEFINED.—For purposes of this section, the term ‘dependent’ has the meaning given such term by section 152.

“(2) IDENTIFICATION NUMBER REQUIREMENT.—

“(A) IN GENERAL.—In the case of a return other than a joint return, the $1,400 amount in subsection (b)(1) shall be treated as
being zero unless the taxpayer includes the
valid identification number of the taxpayer on
the return of tax for the taxable year.

“(B) JOINT RETURNS.—In the case of a
joint return, the $2,800 amount in subsection
(b)(1) shall be treated as being—

“(i) $1,400 if the valid identification
number of only 1 spouse is included on the
return of tax for the taxable year, and

“(ii) zero if the valid identification
number of neither spouse is so included.

“(C) DEPENDENTS.—A dependent shall
not be taken into account under subsection
(b)(2) unless the valid identification number of
such dependent is included on the return of tax
for the taxable year.

“(D) VALID IDENTIFICATION NUMBER.—

“(i) IN GENERAL.—For purposes of
this paragraph, the term ‘valid identification
number’ means a social security num-
ber issued to an individual by the Social
Security Administration on or before the
due date for filing the return for the tax-
able year.
“(ii) Adoption taxpayer identification number.—For purposes of subparagraph (C), in the case of a dependent who is adopted or placed for adoption, the term ‘valid identification number’ shall include the adoption taxpayer identification number of such dependent.

“(E) Special rule for members of the armed forces.—Subparagraph (B) shall not apply in the case where at least 1 spouse was a member of the Armed Forces of the United States at any time during the taxable year and the valid identification number of at least 1 spouse is included on the return of tax for the taxable year.

“(F) Coordination with certain advance payments.—In the case of any payment determined pursuant to subsection (g)(6), a valid identification number shall be treated for purposes of this paragraph as included on the taxpayer’s return of tax if such valid identification number is available to the Secretary as described in such subsection.

“(G) Mathematical or clerical error authority.—Any omission of a correct valid
identification number required under this paragraph shall be treated as a mathematical or clerical error for purposes of applying section 6213(g)(2) to such omission.

“(3) CREDIT TREATED AS REFUNDABLE.—The credit allowed by subsection (a) shall be treated as allowed by subpart C of part IV of subchapter A of chapter 1.

“(f) COORDINATION WITH ADVANCE REFUNDS OF CREDIT.—

“(1) REDUCTION OF REFUNDABLE CREDIT.—The amount of the credit which would (but for this paragraph) be allowable under subsection (a) shall be reduced (but not below zero) by the aggregate refunds and credits made or allowed to the taxpayer (or, except as otherwise provided by the Secretary, any dependent of the taxpayer) under subsection (g). 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).

“(2) JOINT RETURNS.—Except as otherwise provided by the Secretary, in the case of a refund or credit made or allowed under subsection (g) with respect to a joint return, half of such refund or cred-
it shall be treated as having been made or allowed to each individual filing such return.

“(g) ADVANCE REFUNDS AND CREDITS.—

“(1) IN GENERAL.—Subject to paragraphs (5) and (6), each individual who was an eligible individual for such individual’s first taxable year beginning in 2019 shall be treated as having made a payment against the tax imposed by chapter 1 for such taxable year in an amount equal to the advance refund amount for such taxable year.

“(2) ADVANCE REFUND AMOUNT.—

“(A) IN GENERAL.—For purposes of paragraph (1), the advance refund amount is the amount that would have been allowed as a credit under this section for such taxable year if this section (other than subsection (f) and this subsection) had applied to such taxable year.

“(B) TREATMENT OF DECEASED INDIVIDUALS.—For purposes of determining the advance refund amount with respect to such taxable year—

“(i) any individual who was deceased before January 1, 2021, shall be treated for purposes of applying subsection (e)(2) in the same manner as if the valid identi-
fication number of such person was not included on the return of tax for such taxable year (except that subparagraph (E) thereof shall not apply),

“(ii) notwithstanding clause (i), in the case of a joint return with respect to which only 1 spouse is deceased before January 1, 2021, such deceased spouse was a member of the Armed Forces of the United States at any time during the taxable year, and the valid identification number of such deceased spouse is included on the return of tax for the taxable year, the valid identification number of 1 (and only 1) spouse shall be treated as included on the return of tax for the taxable year for purposes of applying subsection (e)(2)(B) with respect to such joint return, and

“(iii) no amount shall be determined under subsection (e)(2) with respect to any dependent of the taxpayer if the taxpayer (both spouses in the case of a joint return) was deceased before January 1, 2021.

“(3) TIMING AND MANNER OF PAYMENTS.—
“(A) TIMING.—The Secretary shall, subject to the provisions of this title, 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.

“(B) DELIVERY OF PAYMENTS.—Notwithstanding any other provision of law, the Secretary may certify and disburse refunds payable under this subsection electronically to—

“(i) any account to which the payee received or authorized, on or after January 1, 2019, a refund of taxes under this title or of a Federal payment (as defined in section 3332 of title 31, United States Code),

“(ii) any account belonging to a payee from which that individual, on or after January 1, 2019, made a payment of taxes under this title, or

“(iii) any Treasury-sponsored account (as defined in section 208.2 of title 31, Code of Federal Regulations).
“(C) Waiver of Certain Rules.—Notwithstanding section 3325 of title 31, United States Code, or any other provision of law, with respect to any payment of a refund under this subsection, a disbursing official in the executive branch of the United States Government may modify payment information received from an officer or employee described in section 3325(a)(1)(B) of such title for the purpose of facilitating the accurate and efficient delivery of such payment. Except in cases of fraud or reckless neglect, no liability under section 3325, 3527, 3528, or 3529 of title 31, United States Code, shall be imposed with respect to payments made under this subparagraph.

“(4) No Interest.—No interest shall be allowed on any overpayment attributable to this subsection.

“(5) Application to Individuals Who Have Filed a Return of Tax for 2020.—

“(A) Application to 2020 Returns Filed at Time of Initial Determination.—

If, at the time of any determination made pursuant to paragraph (3), the individual referred to in paragraph (1) has filed a return of tax for
the individual’s first taxable year beginning in 2020, paragraph (1) shall be applied with respect to such individual by substituting ‘2020’ for ‘2019’.

“(B) ADDITIONAL PAYMENT.—

“(i) IN GENERAL.—In the case of any individual who files, before the additional payment determination date, a return of tax for such individual’s first taxable year beginning in 2020, the Secretary shall make a payment (in addition to any payment made under paragraph (1)) to such individual equal to the excess (if any) of—

“(I) the amount which would be determined under paragraph (1) (after the application of subparagraph (A)) by applying paragraph (1) as of the additional payment determination date, over

“(II) the amount of any payment made with respect to such individual under paragraph (1).

“(ii) ADDITIONAL PAYMENT DETERMINATION DATE.—The term ‘additional
payment determination date’ means the earlier of—

‘‘(I) the date which is 90 days after the 2020 calendar year filing deadline, or

‘‘(II) September 1, 2021.

‘‘(iii) 2020 CALENDAR YEAR FILING DEADLINE.—The term ‘2020 calendar year filing deadline’ means the date specified in section 6072(a) with respect to returns for calendar year 2020. Such date shall be determined after taking into account any period disregarded under section 7508A if such disregard applies to substantially all returns for calendar year 2020 to which section 6072(a) applies.

‘‘(6) APPLICATION TO CERTAIN INDIVIDUALS WHO HAVE NOT FILED A RETURN OF TAX FOR 2019 OR 2020 AT TIME OF DETERMINATION.—

‘‘(A) IN GENERAL.—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 may apply para-
graph (1) on the basis of information available
to the Secretary and, on the basis of such infor-
mation, may determine the advance refund
amount with respect to such individual without
regard to subsection (d).

“(B) PAYMENT TO REPRESENTATIVE PAY-
EES AND FIDUCIARIES.—In the case of any
payment determined pursuant to subparagraph
(A), such payment may be made to an indi-
vidual or organization serving as the eligible in-
dividual’s representative payee or fiduciary for
a federal benefit program and the entire
amount of such payment so made shall be used
only for the benefit of the individual who is en-
titled to the payment.

“(7) SPECIAL RULE RELATED TO TIME OF FIL-
ING RETURN.—Solely for purposes of this sub-
section, a return of tax shall not be treated as filed
until such return has been processed by the Internal
Revenue Service.

“(8) NOTICE TO TAXPAYER.—As soon as prac-
ticable after the date on which the Secretary distrib-
uted any payment to an eligible taxpayer pursuant
to this subsection, notice shall be sent by mail to
such taxpayer’s last known address. Such notice
shall indicate the method by which such payment was made, the amount of such payment, a phone number for an appropriate point of contact at the Internal Revenue Service to report any error with respect to such payment, and such other information as the Secretary determines appropriate.

“(9) Restriction on use of certain previously issued prepaid debit cards.—Payments made by the Secretary to individuals under this section shall not be in the form of an increase in the balance of any previously issued prepaid debit card if, as of the time of the issuance of such card, such card was issued solely for purposes of making payments under section 6428 or 6428A.

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

“(1) regulations or other guidance providing taxpayers the opportunity to provide the Secretary information sufficient to allow the Secretary to make payments to such taxpayers under subsection (g) (including the determination of the amount of such payment) if such information is not otherwise available to the Secretary, and
“(2) regulations or other guidance to ensure to
the maximum extent administratively practicable
that, in determining the amount of any credit under
subsection (a) and any credit or refund under sub-
section (g), an individual is not taken into account
more than once, including by different taxpayers and
including by reason of a change in joint return sta-
tus or dependent status between the taxable year for
which an advance refund amount is determined and
the taxable year for which a credit under subsection
(a) is determined.

“(i) OUTREACH.—The Secretary shall carry out a ro-
 robust and comprehensive outreach program to ensure that
all taxpayers described in subsection (h)(1) learn of their
eligibility for the advance refunds and credits under sub-
section (g); are advised of the opportunity to receive such
advance refunds and credits as provided under subsection
(h)(1); and are provided assistance in applying for such
advance refunds and credits. In conducting such outreach
program, the Secretary shall coordinate with other govern-
ment, State, and local agencies; federal partners; and com-
 munity-based nonprofit organizations that regularly inter-
face with such taxpayers.”.

(b) TREATMENT OF CERTAIN POSSESSIONS.—
(1) Payments to Possessions with Mirror Code Tax Systems.—The Secretary of the Treasury 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 amendments made by this section. Such amounts shall be determined by the Secretary of the Treasury based on information provided by the government of the respective possession.

(2) Payments to Other Possessions.—The Secretary of the Treasury shall pay to each possession of the United States which does not have a mirror code tax system amounts estimated by the Secretary of the Treasury as being equal to the aggregate benefits (if any) that would have been provided to residents of such possession by reason of the amendments made by 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 of the Treasury, under which such possession will promptly distribute such payments to its residents.

(3) Inclusion of Administrative Expenses.—The Secretary of the Treasury shall pay
to each possession of the United States to which the
Secretary makes a payment under paragraph (1) or
(2) an amount equal to the lesser of—
(A) the increase (if any) of the administra-
tive expenses of such possession—
   (i) in the case of a possession de-
scribed in paragraph (1), by reason of the
   amendments made by this section, and
   (ii) in the case of a possession de-
scribed in paragraph (2), by reason of car-
   rying out the plan described in such para-
   graph, or
(B) $500,000 ($10,000,000 in the case of
   Puerto Rico).

The amount described in subparagraph (A) shall be
determined by the Secretary of the Treasury based
on information provided by the government of the
respective possession.

(4) COORDINATION WITH CREDIT ALLOWED
AGAINST UNITED STATES INCOME TAXES.—No cred-

it shall be allowed against United States income
taxes under section 6428B of the Internal Revenue
Code of 1986 (as added by this section), nor shall
any credit or refund be made or allowed under sub-
section (g) of such section, to any person—
(A) to whom a credit is allowed against
taxes imposed by the possession by reason of
the amendments made by this section, or

(B) who is eligible for a payment under a
plan described in paragraph (2).

(5) MIRROR CODE TAX SYSTEM.—For purposes
of this subsection, the term “mirror code tax sys-
tem” means, with respect to any possession of the
United States, the income tax system of such posses-
sion 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.

(6) 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 pro-
vision referred to in subsection (b)(2) of such sec-
tion.

(e) ADMINISTRATIVE PROVISIONS.—

(1) DEFINITION OF DEFICIENCY.—Section
6211(b)(4)(A) of the Internal Revenue Code of 1986
is amended by striking “6428, and 6428A” and in-
serting “6428, 6428A, and 6428B”.
(2) EXCEPTION FROM REDUCTION OR OFFSET.—Any refund payable by reason of section 6428B(g) of the Internal Revenue Code of 1986 (as added by this section), or any such refund payable by reason of subsection (b) of this section, shall not be —

(A) subject to reduction or offset pursuant to section 3716 or 3720A of title 31, United States Code,

(B) subject to reduction or offset pursuant to subsection (e), (d), (e), or (f) of section 6402 of the Internal Revenue Code of 1986, or

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

(3) CONFORMING AMENDMENTS.—

(A) Paragraph (2) of section 1324(b) of title 31, United States Code, is amended by inserting “6428B,” after “6428A,”.

(B) The table of sections for subchapter B of chapter 65 of the Internal Revenue Code of 1986 is amended by inserting after the item relating to section 6428A the following new item:

“Sec. 6428B. 2021 recovery rebates to individuals.”.

(d) APPROPRIATIONS.—Immediately upon the enactment of this Act, in addition to amounts otherwise avail-
able, there are appropriated for fiscal year 2021, out of any money in the Treasury not otherwise appropriated:

(1) $1,464,500,000 to remain available until September 30, 2023 for necessary expenses for the Internal Revenue Service for the administration of the advance payments, the provision of taxpayer assistance, and the furtherance of integrated, modernized, and secure Internal Revenue Service systems, which shall supplement and not supplant any other appropriations that may be available for this purpose.

(2) $7,000,000 to remain available until September 30, 2022, for necessary expenses for the Bureau of the Fiscal Service to carry out this section (and the amendments made by this section), which shall supplement and not supplant any other appropriations that may be available for this purpose, and

(3) $8,000,000 to remain available until September 30, 2023, for the Treasury Inspector General for Tax Administration for the purposes of overseeing activates related to the administration of this section (and the amendments made by this section), which shall supplement and not supplant any other appropriations that may be available for this purpose.
(e) Flexibility With Respect to IRS Information Technology Employees.—

(1) If services performed by an employee of the Internal Revenue Service during the period beginning on January 1, 2020, and ending on December 31, 2022, are determined by the Commissioner of Internal Revenue to be primarily related to information technology, any premium pay for such services shall be disregarded in calculating the aggregate of such employee’s basic pay and premium pay for purposes of a limitation under section 5547(a) of title 5, United States Code, or under any other provision of law, whether such employee’s pay is paid on a bi-weekly or calendar year basis.

(2) Any overtime pay for such services shall be disregarded in calculating any annual limit on the amount of overtime pay payable in a calendar or fiscal year.

(3) With regard to such services, any pay that is disregarded under either paragraph (1) or (2) shall be disregarded in calculating such employees aggregate pay for purposes of the limitations in sections 5307 and 9502 of such title 5.

(4) If application of this subsection results in the payment of additional premium pay to a covered
employee of a type that is normally creditable as
basic pay for retirement or any other purpose, that
additional pay shall not—

(A) be considered to be basic pay of the
covered employee for any purpose; or

(B) be used in computing a lump-sum pay-
ment to the covered employee for accumulated
and accrued annual leave under section 5551 or
section 5552 of such title 5.

PART 2—CHILD TAX CREDIT

SEC. 9611. CHILD TAX CREDIT IMPROVEMENTS FOR 2021.

(a) IN GENERAL.—Section 24 of the Internal Rev-

enue Code of 1986 is amended by adding at the end the
following new subsection:

“(i) SPECIAL RULES FOR 2021.—In the case of any
taxable year beginning after December 31, 2020, and be-
fore January 1, 2022—

“(1) REFUNDABLE CREDIT.—If the taxpayer
(in the case of a joint return, either spouse) has a
principal place of abode in the United States (deter-
mined as provided in section 32) for more than one-
half of the taxable year or is a bona fide resident of
Puerto Rico (within the meaning of section 937(a))
for such taxable year—

“(A) subsection (d) shall not apply, and
“(B) so much of the credit determined under subsection (a) (after application of sub-
paragraph (A)) as does not exceed the amount of such credit which would be so determined without regard to subsection (h)(4) shall be al-
lowed under subpart C (and not allowed under this subpart).

“(2) 17-YEAR-OLDS ELIGIBLE FOR TREATMENT AS QUALIFYING CHILDREN.—This section shall be applied—

“(A) by substituting ‘age 18’ for ‘age 17’ in subsection (c)(1), and

“(B) by substituting ‘described in sub-
section (c) (determined after the application of subsection (i)(2)(A))’ for ‘described in sub-
section (c)’ in subsection (h)(4)(A).

“(3) CREDIT AMOUNT.—Subsection (h)(2) shall not apply and subsection (a) shall be applied by sub-
stituting ‘$3,000 ($3,600 in the case of a qualifying child who has not attained age 6 as of the close of the calendar year in which the taxable year of the taxpayer begins)’ for ‘$1,000’.

“(4) REDUCTION OF INCREASED CREDIT AMOUNT BASED ON MODIFIED ADJUSTED GROSS IN-
COME.—
“(A) IN GENERAL.—The amount of the credit allowable under subsection (a) (determined without regard to subsection (b)) shall be reduced by $50 for each $1,000 (or fraction thereof) by which the taxpayer’s modified adjusted gross income (as defined in subsection (b)) exceeds the applicable threshold amount.

“(B) APPLICABLE THRESHOLD AMOUNT.—For purposes of this paragraph, the term ‘applicable threshold amount’ means—

“(i) $150,000, in the case of a joint return or surviving spouse (as defined in section 2(a)),

“(ii) $112,500, in the case of a head of household (as defined in section 2(b)), and

“(iii) $75,000, in any other case.

“(C) LIMITATION ON REDUCTION.—

“(i) IN GENERAL.—The amount of the reduction under subparagraph (A) shall not exceed the lesser of—

“(I) the applicable credit increase amount, or

“(II) 5 percent of the applicable phaseout threshold range.
(ii) APPLICABLE CREDIT INCREASE AMOUNT.—For purposes of this subparagraph, the term ‘applicable credit increase amount’ means the excess (if any) of—

“(I) the amount of the credit allowable under this section for the taxable year determined without regard to this paragraph and subsection (b), over

“(II) the amount of such credit as so determined and without regard to paragraph (3).

“(iii) APPLICABLE PHASEOUT THRESHOLD RANGE.—For purposes of this subparagraph, the term ‘applicable phaseout threshold range’ means the excess of—

“(I) the threshold amount applicable to the taxpayer under subsection (b) (determined after the application of subsection (h)(3)), over

“(II) the applicable threshold amount applicable to the taxpayer under this paragraph.

“(D) COORDINATION WITH LIMITATION ON OVERALL CREDIT.—Subsection (b) shall be ap-
plied by substituting ‘the credit allowable under subsection (a) (determined after the application of subsection (i)(4)(A)’ for ‘the credit allowable under subsection (a)’.”.

(b) ADVANCE PAYMENT OF CREDIT.—

(1) IN GENERAL.—Chapter 77 of such Code is amended by inserting after section 7527 the following new section:

“SEC. 7527A. ADVANCE PAYMENT OF CHILD TAX CREDIT.

“(a) IN GENERAL.—The Secretary shall establish a program for making monthly payments to taxpayers each of which is equal to \( \frac{1}{12} \) of the annual advance amount determined with respect to such taxpayer for the calendar year.

“(b) ANNUAL ADVANCE AMOUNT.—For purposes of this section—

“(1) IN GENERAL.—Except as otherwise provided in this subsection, the term ‘annual advance amount’ means, with respect to any taxpayer for any calendar year, the amount (if any) which is estimated by the Secretary as being equal to the amount which would be treated as allowed under subpart C of part IV of subchapter A of chapter 1 by reason of section 24(i)(1) for the taxpayer’s taxable year beginning in such calendar year if—

“(A) the status of the taxpayer as a taxpayer described in section 24(i)(1) is determined with respect to the reference taxable year,

“(B) the taxpayer’s modified adjusted gross income for such taxable year is equal to the taxpayer’s modified adjusted gross income for the reference taxable year,

“(C) the only children of such taxpayer for such taxable year are qualifying children properly claimed on the taxpayer’s return of tax for the reference taxable year, and

“(D) the ages of such children (and the status of such children as qualifying children) are determined for such taxable year by taking into account the passage of time since the reference taxable year.

“(2) REFERENCE TAXABLE YEAR.—Except as provided in paragraph (3)(A), the term ‘reference taxable year’ means, with respect to any taxpayer for any calendar year, the taxpayer’s taxable year beginning in the preceding calendar year or, in the case of taxpayer who did not file a return of tax for such taxable year, the taxpayer’s taxable year beginning in the second preceding calendar year.
“(3) MODIFICATIONS DURING CALENDAR YEAR.—

“(A) IN GENERAL.—The Secretary may modify, during any calendar year, the annual advance amount with respect to any taxpayer for such calendar year to take into account—

“(i) a return of tax filed by such taxpayer during such calendar year (and the taxable year to which such return relates may be taken into account as the reference taxable year), and

“(ii) any other information provided by the taxpayer to the Secretary which allows the Secretary to determine payments under subsection (a) which, in the aggregate during any taxable year of the taxpayer, more closely total the Secretary’s estimate of the amount treated as allowed under subpart C of part IV of subchapter A of chapter 1 by reason of section 24(i)(1) for such taxable year of such taxpayer.

“(B) ADJUSTMENT TO REFLECT EXCESS OR DEFICIT IN PRIOR PAYMENTS.—In the case of any modification of the annual advance
amount under subparagraph (A), the Secretary may adjust the amount of any monthly payment made after the date of such modification to properly take into account the amount by which any monthly payment made before such date was greater than or less than the amount that such payment would have been on the basis of the annual advance amount as so modified.

“(4) Determination of Status.—If information contained in the taxpayer’s return of tax for the reference taxable year does not establish the status of the taxpayer as being described in section 24(i)(1), 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.

“(5) Treatment of Certain Deaths.—A child shall not be taken into account in determining the annual advance amount under paragraph (1) if the death of such child is known to the Secretary as of the beginning of the calendar year for which the estimate under such paragraph is made.
“(c) ON-LINE INFORMATION PORTAL.—The Secretary shall establish an on-line portal which allows taxpayers to—

“(1) elect not to receive payments under this section, and

“(2) provide information to the Secretary which would be relevant to a modification under subsection (b)(3)(B) of the annual advance amount, including information regarding—

“(A) a change in the number of the taxpayer’s qualifying children, including by reason of the birth of a child,

“(B) a change in the taxpayer’s marital status,

“(C) a significant change in the taxpayer’s income, and

“(D) any other factor which the Secretary may provide.

“(d) NOTICE OF PAYMENTS.—Not later than January 31 of the calendar year following any calendar year during which the Secretary makes one or more payments to any taxpayer under this section, the Secretary shall provide such taxpayer with a written notice which includes the taxpayer’s taxpayer identity (as defined in section 6103(b)(6)), the aggregate amount of such payments
made to such taxpayer during such calendar year, and
such other information as the Secretary determines appro-
priate.

“(e) Authority to Adjust Interval of Pay-
ments.—If the Secretary determines that it is not admin-
istratively feasible to make monthly payments under this
section——

“(1) such payments shall be made on the basis
of the shortest interval which the Secretary deter-
mines is administratively feasible, and

“(2) the amount of such payments shall be de-
termined by substituting the ratio of the length of
such interval to the length of the calendar year for
‘1/12’ in subsection (a).

“(f) Administrative Provisions.—

“(1) Application of Direct Deposit Re-
quirement.—Solely for purposes of section 3332 of
title 31, United States Code (and notwithstanding
the last sentence of subsection (j)(3) thereof), the
payments made by the Secretary under subsection
(a) shall be treated as Federal payments.

“(2) Delivery of Payments.—Notwith-
standing any other provision of law, the Secretary
may certify and disburse refunds payable under this
section electronically to——
“(A) any account to which the payee received or authorized, on or after January 1, 2019, a refund of taxes under this title or a Federal payment (as defined in section 3332 of title 31, United States Code),

“(B) any account belonging to a payee from which that individual, on or after January 1, 2019, made a payment of taxes under this title, or

“(C) any Treasury-sponsored account (as defined in section 208.2 of title 31, Code of Federal Regulations).

“(3) WAIVER OF CERTAIN RULES.—Notwithstanding section 3325 of title 31, United States Code, or any other provision of law, with respect to any payment of a refund under this section, a disbursing official in the executive branch of the United States Government may modify payment information received from an officer or employee described in section 3325(a)(1)(B) of such title for the purpose of facilitating the accurate and efficient delivery of such payment. Except in cases of fraud or reckless neglect, no liability under section 3325, 3527, 3528, or 3529 of title 31, United States Code, shall be im-
posed with respect to payments made under this paragraph.

“(4) 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 section 3716 or 3720A of title 31, United States Code,

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

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

“(5) Advance payments not applicable to 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.

“(g) APPLICATION.—No payments shall be made under the program established under subsection (a) with respect to—

“(1) any month beginning before July 1, 2021, or

“(2) any month beginning after December 31, 2021.

“(h) REGULATIONS.—The Secretary shall issue such regulations or other guidance as the Secretary determines necessary or appropriate to carry out the purposes of this section and subsections (i)(1) and (j) of section 24, including regulations or other guidance which provides for the application of such provisions where the filing status of the taxpayer for a taxable year is different from the status used for determining the annual advance amount.”.

(2) RECONCILIATION OF CREDIT AND ADVANCE CREDIT.—Section 24 of such Code, as amended by
the preceding provision of this Act, is amended by adding at the end the following new subsection:

“(j) **Reconciliation of Credit and Advance Credit.**—

“(1) **In General.**—The amount of the credit allowed under this section to any taxpayer for any taxable year shall be reduced (but not below zero) by the aggregate amount of payments made under section 7527A to such taxpayer during such taxable year. 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).

“(2) **Excess Advance Payments.**—

“(A) **In General.**—If the aggregate amount of payments under section 7527A to the taxpayer during the taxable year exceeds the amount of the credit allowed under this section to such taxpayer for such taxable year (determined without regard to paragraph (1)), the tax imposed by this chapter for such taxable year shall be increased by the amount of such excess. Any failure to so increase the tax shall be treated as arising out of a mathematical or clerical error and assessed according to section 6213(b)(1).
“(B) Safe harbor based on modified adjusted gross income.—

“(i) In general.—In the case of a taxpayer whose modified adjusted gross income (as defined in subsection (b)) for the taxable year does not exceed 200 percent of the applicable income threshold, the amount of the increase determined under subparagraph (A) with respect to such taxpayer for such taxable year shall be reduced (but not below zero) by the safe harbor amount.

“(ii) Phase out of safe harbor amount.—In the case of a taxpayer whose modified adjusted gross income (as defined in subsection (b)) for the taxable year exceeds the applicable income threshold, the safe harbor amount otherwise in effect under clause (i) shall be reduced by the amount which bears the same ratio to such amount as such excess bears to the applicable income threshold.

“(iii) Applicable income threshold.—For purposes of this subparagraph,
the term ‘applicable income threshold’ means—

“(I) $60,000 in the case of a joint return or surviving spouse (as defined in section 2(a)),

“(II) $50,000 in the case of a head of household, and

“(III) $40,000 in any other case.

“(iv) SAFE HARBOR AMOUNT.—For purposes of this subparagraph, the term ‘safe harbor amount’ means, with respect to any taxable year, the product of—

“(I) $2,000, multiplied by

“(II) the excess (if any) of the number of qualified children taken into account in determining the annual advance amount with respect to the taxpayer under section 7527A with respect to months beginning in such taxable year, over the number of qualified children taken into account in determining the credit allowed under this section for such taxable year.”.
(3) Coordination with wage withholding.—Section 3402(f)(1)(C) of such Code is amended by striking “section 24(a)” and inserting “section 24 (determined after application of subsection (j) thereof”).

(4) Conforming amendments.—

(A) Section 26(b)(2) of such Code is amended by striking “and” at the end of subparagraph (X), by striking the period at the end of subparagraph (Y) and inserting “, and”, and by adding at the end the following new subparagraph:

“(Z) section 24(j)(2) (relating to excess advance payments).”.

(B) Section 6211(b)(4) (A) of such Code, as amended by the preceding provisions of this subtitle, is amended—

(i) by striking “24(d)” and inserting “24 by reason of subsections (d) and (i)(1) thereof”, and

(ii) by striking “and 6428B” and inserting “6428B, and 7527A”.

(C) Paragraph (2) of section 1324(b) of title 31, United States Code, is amended—
(i) by inserting “24,” before “25A”,

and

(ii) by striking “ or 6431” and inserting “6431, or 7527A”.

(D) The table of sections for chapter 77 of

the Internal Revenue Code of 1986 is amended

by inserting after the item relating to section

7527 the following new item:

“Sec. 7527A. Advance payment of child tax credit.”.

(5) Appropriations to carry out advance payments.—Immediately upon the enactment of

this Act, in addition to amounts otherwise available,

there are appropriated for fiscal year 2021, out of

any money in the Treasury not otherwise appro-

priated:

(A) $397,200,000 to remain available until

September 30, 2022, for necessary expenses for

the Internal Revenue Service to carry out this

section (and the amendments made by this sec-

tion), which shall supplement and not supplant

any other appropriations that may be available

for this purpose, and

(B) $16,200,000 to remain available until

September 30, 2022, for necessary expenses for

the Bureau of the Fiscal Service to carry out

this section (and the amendments made by this
section), which shall supplement and not supplant any other appropriations that may be available for this purpose.

(c) Effective Date.—

(1) In General.—The amendments made by this section shall apply to taxable years beginning after December 31, 2020.

(2) Establishment of Advance Payment Program.—The Secretary of the Treasury (or the Secretary’s designee) shall establish the program described in section 7527A of the Internal Revenue Code of 1986 as soon as practicable after the date of the enactment of this Act, except that the Secretary shall ensure that the timing of the establishment of such program does not interfere with carrying out section 6428B(g) as rapidly as possible.

SEC. 9612. APPLICATION OF CHILD TAX CREDIT IN POSSESSIONS.

(a) In General.—Section 24 of the Internal Revenue Code of 1986, as amended by the preceding provisions of this Act, is amended by adding at the end the following new subsection:

“(k) Application of Credit in Possessions.—

“(1) Mirror code possessions.—
“(A) IN GENERAL.—The Secretary shall pay to each possession of the United States with a mirror code tax system amounts equal to the loss (if any) to that possession by reason of the application of this section (determined without regard to this subsection) with respect to taxable years beginning after 2020. Such amounts shall be determined by the Secretary based on information provided by the government of the respective possession.

“(B) COORDINATION WITH CREDIT ALLOWED AGAINST UNITED STATES INCOME TAXES.—No credit shall be allowed under this section for any taxable year to any individual to whom a credit is allowable against taxes imposed by a possession of the United States with a mirror code tax system by reason of the application of this section in such possession for such taxable year.

“(C) MIRROR CODE TAX SYSTEM.—For purposes of this paragraph, 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.

“(2) PUERTO RICO.—

“(A) APPLICATION TO TAXABLE YEARS IN 2021.—

“(i) For application of refundable credit to residents of Puerto Rico, see subsection (i)(1).

“(ii) For nonapplication of advance payment to residents of Puerto Rico, see section 7527A(f)(5)(A).

“(B) APPLICATION TO TAXABLE YEARS AFTER 2021.—In the case of any bona fide resident of Puerto Rico (within the meaning of section 937(a)) for any taxable year beginning after December 31, 2021—

“(i) the credit determined under this section shall be allowable to such resident, and

“(ii) subsection (d)(1)(B)(ii) shall be applied without regard to the phrase ‘in the case of a taxpayer with 3 or more qualifying children’.

“(3) AMERICAN SAMOA.—
“(A) IN GENERAL.—The Secretary shall pay to American Samoa amounts estimated by the Secretary as being equal to the aggregate benefits that would have been provided to residents of American Samoa by reason of the application of this section for taxable years beginning after 2020 if the provisions of this section had been in effect in American Samoa (applied as if American Samoa were the United States and without regard to the application of this section to bona fide residents of Puerto Rico under subsection (i)(1)).

“(B) DISTRIBUTION REQUIREMENT.—Subparagraph (A) shall not apply unless American Samoa has a plan, which has been approved by the Secretary, under which American Samoa will promptly distribute such payments to its residents.

“(C) COORDINATION WITH CREDIT ALLOWED AGAINST UNITED STATES INCOME TAXES.—

“(i) IN GENERAL.—In the case of a taxable year with respect to which a plan is approved under subparagraph (B), this section (other than this subsection) shall
not apply to any individual eligible for a distribution under such plan.

“(ii) Application of section in event of absence of approved plan.—In the case of a taxable year with respect to which a plan is not approved under subparagraph (B)—

“(I) if such taxable year begins in 2021, subsection (i)(1) shall be applied by substituting ‘bona fide resident of Puerto Rico or American Samoa’ for ‘bona fide resident of Puerto Rico’, and

“(II) if such taxable year begins after December 31, 2021, rules similar to the rules of paragraph (2)(B) shall apply with respect to bona fide residents of American Samoa (within the meaning of section 937(a)).

“(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.”.
(b) **Effective Date.**—The amendments made by this section shall apply to taxable years beginning after December 31, 2020.

**PART 3—EARNED INCOME TAX CREDIT**

**SEC. 9621. STRENGTHENING THE EARNED INCOME TAX CREDIT FOR INDIVIDUALS WITH NO QUALIFYING CHILDREN.**

(a) **Special Rules for 2021.**—Section 32 of the Internal Revenue Code of 1986 is amended by adding at the end the following new subsection:

“(n) **Special Rules for Individuals Without Qualifying Children.**—In the case of any taxable year beginning after December 31, 2020, and before January 1, 2022—

“(1) **Decrease in Minimum Age for Credit.**—

“(A) **In General.**—Subsection (c)(1)(A)(ii)(II) shall be applied by substituting ‘the applicable minimum age’ for ‘age 25’.

“(B) **Applicable Minimum Age.**—For purposes of this paragraph, the term ‘applicable minimum age’ means—

“(i) except as otherwise provided in this subparagraph, age 19,
“(ii) in the case of a specified student (other than a qualified former foster youth or a qualified homeless youth), age 24, and

“(iii) in the case of a qualified former foster youth or a qualified homeless youth, age 18.

“(C) SPECIFIED STUDENT.—For purposes of this paragraph, the term ‘specified student’ means, with respect to any taxable year, an individual who is an eligible student (as defined in section 25A(b)(3)) during at least 5 calendar months during the taxable year.

“(D) QUALIFIED FORMER FOSTER YOUTH.—For purposes of this paragraph, the term ‘qualified former foster youth’ means an individual who—

“(i) on or after the date that such individual attained age 14, was in foster care provided under the supervision or administration of an entity administering (or eligible to administer) a plan under part B or part E of title IV of the Social Security Act (without regard to whether Federal assistance was provided with respect to such child under such part E), and
“(ii) provides (in such manner as the Secretary may provide) consent for entities which administer a plan under part B or part E of title IV of the Social Security Act to disclose to the Secretary information related to the status of such individual as a qualified former foster youth.

“(E) QUALIFIED HOMELESS YOUTH.—For purposes of this paragraph, the term ‘qualified homeless youth’ means, with respect to any taxable year, an individual who—

“(i) is certified by a local educational agency or a financial aid administrator during such taxable year as being either an unaccompanied youth who is a homeless child or youth, or as unaccompanied, at risk of homelessness, and self-supporting, and

“(ii) provides (in such manner as the Secretary may provide) consent for local educational agencies and financial aid administrators to disclose to the Secretary information related to the status of such individual as a qualified homeless youth.
Terms used in this subparagraph which are also
used in section 480(d)(1) of the Higher Edu-
cation Act of 1965 shall have the same meaning
as when used in such section.

“(2) Elimination of maximum age for
credit.—Subsection (c)(1)(A)(ii)(II) shall be ap-
plied without regard to the phrase ‘but not attained
age 65’.

“(3) Increase in credit and phaseout per-
centages.—The table contained in subsection
(b)(1) shall be applied by substituting ‘15.3’ for
‘7.65’ each place it appears therein.

“(4) Increase in earned income and
phaseout amounts.—

“(A) In general.—The table contained in
subsection (b)(2)(A) shall be applied—

“(i) by substituting ‘$9,820’ for
‘$4,220’, and

“(ii) by substituting ‘$11,610’ for
‘$5,280’.

“(B) Coordination with inflation ad-
justment.—Subsection (j) shall not apply to
any dollar amount specified in this paragraph.”.

(b) Information return matching.—As soon as
practicable, the Secretary of the Treasury (or the Sec-
retary’s delegate) shall develop and implement procedures
to use information returns under section 6050S (relating
to returns relating to higher education tuition and related
expenses) to check the status of individuals as specified
students for purposes of section 32(n)(1)(B)(ii) of the In-
ternal Revenue Code of 1986 (as added by this section).

(c) Effective Date.—The amendment made by
this section shall apply to taxable years beginning after

SEC. 9622. TAXPAYER ELIGIBLE FOR CHILDLess EARNED
INCOME CREDIT IN CASE OF QUALIFYING
CHILDREN WHO FAIL TO MEET CERTAIN
IDENTIFICATION REQUIREMENTS.

(a) In General.—Section 32(c)(1) of the Internal
Revenue Code of 1986 is amended by striking subpara-
graph (F).

(b) Effective Date.—The amendment made by
this section shall apply to taxable years beginning after
December 31 2020.

SEC. 9623. CREDIT ALLOWED IN CASE OF CERTAIN SEPA-
RATED SPOUSES.

(a) In General.—Section 32(d) of the Internal Rev-

enue Code of 1986 is amended—
(1) by striking “MARRIED INDIVIDUALS.—In the case of” and inserting the following: “MARRIED INDIVIDUALS.—

“(1) IN GENERAL.—In the case of”, and

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

“(2) DETERMINATION OF MARITAL STATUS.—

For purposes of this section—

“(A) IN GENERAL.—Except as provided in subparagraph (B), marital status shall be determined under section 7703(a).

“(B) SPECIAL RULE FOR SEPARATED SPOUSE.—An individual shall not be treated as married if such individual—

“(i) is married (as determined under section 7703(a)) and does not file a joint return for the taxable year,

“(ii) resides with a qualifying child of the individual for more than one-half of such taxable year, and

“(iii)(I) during the last 6 months of such taxable year, does not have the same principal place of abode as the individual’s spouse, or
“(II) has a decree, instrument, or agreement (other than a decree of divorce) described in section 121(d)(3)(C) with respect to the individual’s spouse and is not a member of the same household with the individual’s spouse by the end of the taxable year.”.

(b) CONFORMING AMENDMENTS.—

(1) Section 32(c)(1)(A) of such Code is amended by striking the last sentence.

(2) Section 32(c)(1)(E)(ii) of such Code is amended by striking “(within the meaning of section 7703)”.

(3) Section 32(d)(1) of such Code, as amended by subsection (a), is amended by striking “(within the meaning of section 7703)”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2020.

SEC. 9624. MODIFICATION OF DISQUALIFIED INVESTMENT INCOME TEST.

(a) IN GENERAL.—Section 32(i) of the Internal Revenue Code of 1986 is amended by striking “$2,200” and inserting “$10,000”.
(b) **Inflation Adjustment.**—Section 32(j)(1) of such Code is amended—

(1) in the matter preceding subparagraph (A), by inserting “(2021 in the case of the dollar amount in subsection (i)(1))” after “2015”,

(2) in subparagraph (B)(i)—

(A) by striking “subsections (b)(2)(A) and (i)(1)” and inserting “subsection (b)(2)(A)”,

and

(B) by striking “and” at the end,

(3) by striking the period at the end of sub-

paragraph (B)(ii) and inserting “, and”, and

(4) by inserting after subparagraph (B)(ii) the following new clause:

“(iii) in the case of the $10,000 amount in subsection (i)(1), ‘calendar year 2020’ for ‘calendar year 2016’.”.

(c) **Effective Date.**—The amendments made by this section shall apply to taxable years beginning after December 31, 2020.

**SEC. 9625. APPLICATION OF EARNED INCOME TAX CREDIT IN POSSESSIONS OF THE UNITED STATES.**

(a) **In General.**—Chapter 77 of the Internal Revenue Code of 1986 is amended by adding at the end the following new section:
SEC. 7530. APPLICATION OF EARNED INCOME TAX CREDIT TO POSSESSIONS OF THE UNITED STATES.

(a) PUERTO RICO.—

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

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

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

(i) the expenditures made by Puerto Rico during such calendar year for education efforts with respect to individual taxpayers and tax return preparers relating to the earned income tax credit, or

(ii) $1,000,000.

(2) REQUIREMENT TO REFORM EARNED INCOME TAX CREDIT.—The Secretary shall not make any payments under paragraph (1) with respect to any calendar year unless Puerto Rico has in effect an earned income tax credit for taxable years beginning in or with such calendar year which (relative to the earned income tax credit which was in effect for taxable years beginning in or with calendar year
2019) increases the percentage of earned income which is allowed as a credit for each group of individuals with respect to which such percentage is separately stated or determined in a manner designed to substantially increase workforce participation.

“(3) SPECIFIED MATCHING AMOUNT.—For purposes of this subsection—

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

“(i) the excess (if any) of—

“(I) the cost to Puerto Rico of the earned income tax credit for taxable years beginning in or with such calendar year, over

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

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

“(B) BASE AMOUNT.—

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

“(I) the cost to Puerto Rico of the earned income tax credit for tax-
able years beginning in or with calendar year 2019 (rounded to the nearest multiple of $1,000,000), or

“(II) $200,000,000.

“(ii) Inflation Adjustment.—In the case of any calendar year after 2021, the term ‘base amount’ means the dollar amount determined under clause (i) increased by an amount equal to—

“(I) such dollar amount, multiplied by—

“(II) the cost-of-living adjustment determined under section 1(f)(3) for such calendar year, determined by substituting ‘calendar year 2020’ for ‘calendar year 2016’ in subparagraph (A)(ii) thereof.

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

“(4) Rules related to payments and reports.—

“(A) Timing of payments.—The Secretary shall make payments under paragraph (1) for any calendar year—
“(i) after receipt of the report described in subparagraph (B) for such calendar year, 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) ANNUAL REPORTS.—With respect to calendar year 2021 and each calendar year thereafter, Puerto Rico shall provide to the Secretary a report which shall include—

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

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

“(C) ADJUSTMENTS.—

“(i) IN GENERAL.—In the event that any estimate of an amount is more or less than the actual amount as later determined and any payment under paragraph (1) was determined on the basis of such estimate, proper payment shall be made
by, or to, the Secretary (as the case may be) as soon as practicable after the determination that such estimate was inaccurate. Proper adjustment shall be made in the amount of any subsequent payments made under paragraph (1) to the extent that proper payment is not made under the preceding sentence before such subsequent payments.

“(ii) ADDITIONAL REPORTS.—The Secretary may require such additional periodic reports of the information described in subparagraph (B) as the Secretary determines appropriate to facilitate timely adjustments under clause (i).

“(D) 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.
“(b) Possessions With Mirror Code Tax Systems.—

“(1) In General.—With respect to calendar year 2021 and each calendar year thereafter, the Secretary shall, except as otherwise provided in this subsection, make payments to the Virgin Islands, Guam, and the Commonwealth of the Northern Mariana Islands equal to—

“(A) the cost to such possession of the earned income tax credit for taxable years beginning in or with such calendar year, plus

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

“(i) the expenditures made by such possession during such calendar year for education efforts with respect to individual taxpayers and tax return preparers relating to such earned income tax credit, or

“(ii) $50,000.

“(2) Application of Certain Rules.—Rules similar to the rules of subparagraphs (A), (B), (C), and (D) of subsection (a)(4) shall apply for purposes of this subsection.

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

“(A) the lesser of—

“(i) the cost to American Samoa of the earned income tax credit for taxable years beginning in or with such calendar year, or

“(ii) $16,000,000, plus

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

“(i) the expenditures made by American Samoa during such calendar year for education efforts with respect to individual taxpayers and tax return preparers relating to such earned income tax credit, or

“(ii) $50,000.

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

“(3) INFLATION ADJUSTMENT.—In the case of
any calendar year after 2021, the $16,000,000
amount in paragraph (1)(A)(ii) shall be increased by
an amount equal to—

“(A) such dollar amount, multiplied by—

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

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

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

“(d) TREATMENT OF PAYMENTS.—For purposes of
section 1324 of title 31, United States Code, the payments
under this section shall be treated in the same manner
as a refund due from a credit provision referred to in sub-
section (b)(2) of such section.”.
(b) CLERICAL AMENDMENT.—The table of sections for chapter 77 of the Internal Revenue Code of 1986 is amended by adding at the end the following new item:

“Sec. 7530. Application of earned income tax credit to possessions of the United States.”.

SEC. 9626. TEMPORARY SPECIAL RULE FOR DETERMINOING EARNED INCOME FOR PURPOSES OF EARNED INCOME TAX CREDIT.

(a) IN GENERAL.—If the earned income of the taxpayer for the taxpayer’s first taxable year beginning in 2021 is less than the earned income of the taxpayer for the taxpayer’s first taxable year beginning in 2019, the credit allowed under section 32 of the Internal Revenue Code of 1986 may, at the election of the taxpayer, be determined by substituting—

(1) such earned income for the taxpayer’s first taxable year beginning in 2019, for

(2) such earned income for the taxpayer’s first taxable year beginning in 2021.

(b) EARNED INCOME.—

(1) IN GENERAL.—For purposes of this section, the term “earned income” has the meaning given such term under section 32(c) of the Internal Revenue Code of 1986.

(2) APPLICATION TO JOINT RETURNS.—For purposes of subsection (a), in the case of a joint re-
turn, the earned income of the taxpayer for the first
taxable year beginning in 2019 shall be the sum of
the earned income of each spouse for such taxable
year.

(c) Special Rules.—

(1) Errors treated as mathematical er-
rors.—For purposes of section 6213 of the Internal
Revenue Code of 1986, an incorrect use on a return
of earned income pursuant to subsection (a) shall be
treated as a mathematical or clerical error.

(2) No effect on determination of gross
income, etc.—Except as otherwise provided in this
subsection, the Internal Revenue Code of 1986 shall
be applied without regard to any substitution under
subsection (a).

(d) Treatment of Certain Possessions.—

(1) Payments to possessions with mirror
code tax systems.—The Secretary of the Treas-
ury 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
(other than this subsection) with respect to section
32 of the Internal Revenue Code of 1986. Such
amounts shall be determined by the Secretary of the
Treasury based on information provided by the government of the respective possession.

(2) Payments to other possessions.—The Secretary of the Treasury shall pay to each possession of the United States which does not have a mirror code tax system amounts estimated by the Secretary of the Treasury 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 (other than this subsection) with respect to section 32 of the Internal Revenue Code of 1986 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 of the Treasury, 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 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.

PART 4—DEPENDENT CARE ASSISTANCE

SEC. 9631. REFUNDABILITY AND ENHANCEMENT OF CHILD AND DEPENDENT CARE TAX CREDIT.

(a) In General.—Section 21 of the Internal Revenue Code of 1986 is amended by adding at the end the following new subsection:

“(g) SPECIAL RULES FOR 2021.—In the case of any taxable year beginning after December 31, 2020, and before January 1, 2022—

“(1) CREDIT MADE REFUNDABLE.—If the taxpayer (in the case of a joint return, either spouse) has a principal place of abode in the United States (determined as provided in section 32) for more than one-half of the taxable year, the credit allowed under subsection (a) shall be treated as a credit allowed under subpart C (and not allowed under this subpart).

“(2) INCREASE IN DOLLAR LIMIT ON AMOUNT CREDITABLE.—Subsection (c) shall be applied—
“(3) INCREASE IN APPLICABLE PERCENTAGE.— Subsection (a)(2) shall be applied—

“(A) by substituting ‘50 percent’ for ‘35 percent’, and

“(B) by substituting ‘$125,000’ for ‘$15,000’.

“(4) APPLICATION OF PHASEOUT TO HIGH INCOME INDIVIDUALS.—

“(A) IN GENERAL.—Subsection (a)(2) shall be applied by substituting ‘the phaseout percentage’ for ‘20 percent’.

“(B) PHASEOUT PERCENTAGE.—The term ‘phaseout percentage’ means 20 percent reduced (but not below zero) by 1 percentage point for each $2,000 (or fraction thereof) by which the taxpayer’s adjusted gross income for the taxable year exceeds $400,000.”.

(b) APPLICATION OF CREDIT IN POSSESSIONS.—Section 21 of such Code, as amended by subsection (a), is amended by adding at the end the following new subsection:
“(h) Application of Credit in Possessions.—

“(1) Payment to Possessions with Mirror Code Tax Systems.—The Secretary shall pay to each possession of the United States with a mirror code tax system amounts equal to the loss (if any) to that possession by reason of the application of this section (determined without regard to this subsection) with respect to taxable years beginning in or with 2021. 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 that would have been provided to residents of such possession by reason of this section with respect to taxable years beginning in or with 2021 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) Coordination with credit allowed against United States income taxes.—In the case of any taxable year beginning in or with 2021, no credit shall be allowed under this section to any individual—

“(A) to whom a credit is allowable against taxes imposed by a possession with a mirror code tax system by reason of this section, or

“(B) who is eligible for a payment under a plan described in paragraph (2).

“(4) Mirror code tax system.—For purposes of this subsection, 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.

“(5) 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.”.

(c) Conforming Amendments.—
(1) Section 6211(b)(4)(A) of such Code, as amended by the preceding provisions of this Act, is amended by inserting “21 by reason of subsection (g) thereof,” before “24”.

(2) Section 1324(b)(2) of title 31, United States Code (as amended by the preceding provisions of this title), is amended by inserting “21,” before “24”.

(d) Effective Date.—The amendments made by this section shall apply to taxable years beginning after December 31, 2020.

SEC. 9632. INCREASE IN EXCLUSION FOR EMPLOYER-PROVIDED DEPENDENT CARE ASSISTANCE.

(a) In General.—Section 129(a)(2) of the Internal Revenue Code of 1986 is amended by adding at the end the following new subparagraph:

“(D) Special rule for 2021.—In the case of any taxable year beginning after December 31, 2020, and before January 1, 2022, subparagraph (A) shall be applied be substituting ‘$10,500 (half such dollar amount’ for ‘$5,000 ($2,500’.”.

(b) Effective Date.—The amendment made by this section shall apply to taxable years beginning after December 31, 2020.
(c) Retroactive Plan Amendments.—A plan that otherwise satisfies all applicable requirements of sections 125 and 129 of the Internal Revenue Code of 1986 (including any rules or regulations thereunder) shall not fail to be treated as a cafeteria plan or dependent care assistance program merely because such plan is amended pursuant to a provision under this section and such amendment is retroactive, if—

(1) such amendment is adopted no later than the last day of the plan year in which the amendment is effective, and

(2) the plan is operated consistent with the terms of such amendment during the period beginning on the effective date of the amendment and ending on the date the amendment is adopted.

PART 5—CREDITS FOR PAID SICK AND FAMILY LEAVE

SEC. 9641. EXTENSION OF CREDITS.

(a) In General.—The following provisions of the Families First Coronavirus Response Act are each amended by striking “March 31, 2021” and inserting “September 30, 2021”:

(1) Section 7001(c)(2)(A).

(2) Section 7001(g).

(3) Section 7002(b)(2)(B)(i).
Section 7002(e).

Section 7003(c)(2)(A).

Section 7003(g).

Section 7004(b)(2)(B)(i).

Section 7004(e).

(b) CONFORMING AMENDMENT.—Section 7005(a) of such Act is amended by striking “April 1, 2021” and inserting “October 1, 2021”.

SEC. 9642. INCREASE IN LIMITATIONS ON CREDITS FOR PAID FAMILY LEAVE.

(a) INCREASE IN OVERALL LIMITATION ON QUALIFIED FAMILY LEAVE WAGES.—

(1) IN GENERAL.—Section 7003(b)(1)(B) of the Families First Coronavirus Response Act is amended by striking “$10,000” and inserting “$12,000”.

(2) CONFORMING AMENDMENT.—Section 7004(d)(3) of such Act is amended by striking “$10,000” and inserting “$12,000”.

(b) INCREASE IN QUALIFIED FAMILY LEAVE EQUIVALENT AMOUNT FOR SELF-EMPLOYED INDIVIDUALS.—Section 7004(c)(1)(A) of such Act is amended by striking “50” and inserting “60”.

(c) COORDINATION WITH DEFINITION OF QUALIFIED FAMILY LEAVE WAGES.—Section 7003(c)(2)(A) of such
Act, as amended by the preceding provisions of this part, is amended to read as follows:

“(A) which would be so required to be paid if—

“(i) section 102(a)(1)(F) of the Family and Medical Leave Act of 1993 were applied by substituting ‘September 30, 2021’ for ‘December 31, 2020’, and

“(ii) section 110(b)(2)(B)(ii) of such Act were applied by substituting ‘$12,000’ for ‘$10,000’, and”.

SEC. 9643. EXPANSION OF LEAVE TO WHICH PAID FAMILY LEAVE CREDITS APPLIES.

(a) IN GENERAL.—Section 7003(c)(2)(A) of the Families First Coronavirus Response Act, as amended by the preceding provisions of this part, is amended by striking “and” at the end of clause (i), by redesignating clause (ii) as clause (iii), and by inserting after clause (i) the following new clause:

“(ii) section 110(a)(2)(A) of such Act were applied by inserting ‘or any reason for leave described in section 5102(a) of the Families First Coronavirus Response Act’ after ‘public health emergency’, and”.

SEC. 9643. EXPANSION OF LEAVE TO WHICH PAID FAMILY LEAVE CREDITS APPLIES.
(b) Application to Credit for Paid Family Leave for Self-Employed Individuals.—Section 7004(b)(2)(B) of such Act is amended by striking “and” at the end of clause (i), by redesignating clause (ii) as clause (iii), and by inserting after clause (i) the following new clause:

“(ii) section 110(a)(2)(A) of such Act were applied by inserting ‘or any reason for leave described in section 5102(a) of the Families First Coronavirus Response Act’ after ‘public health emergency’, and”.

SEC. 9644. PAID LEAVE CREDITS ALLOWED FOR LEAVE FOR COVID-VACCINATION.

(a) Paid Sick Leave Credit.—Section 7001(c)(2)(A) of the Families First Coronavirus Response Act is amended by striking “and” at the end of clause (i), by redesignating clause (ii) as clause (iii), and by inserting after clause (i) the following new clause:

“(ii) by inserting ‘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), and’.”
(b) **PAID SICK LEAVE CREDIT FOR SELF-EMPLOYED INDIVIDUALS.**—Section 7002(b)(2)(B)(i) of such Act, as amended by the preceding provisions of this part, is amended to read as follows:

“(i) such Act were applied—

“(I) by substituting ‘September 30, 2021’ for ‘December 31, 2020’ in section 5109 thereof, and

“(II) by inserting ‘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), and”.

(e) **PAID FAMILY LEAVE CREDIT.**—Section 7003(c)(2)(A)(ii) of such Act, as amended by the preceding provisions of this part, is amended by inserting “or to obtain immunization related to COVID–19 or to recover from any injury, disability, illness, or condition related to such immunization” after “section 5102(a) of the Families First Coronavirus Response Act”.

(d) **PAID FAMILY LEAVE CREDIT FOR SELF-EMPLOYED INDIVIDUALS.**—Section 7004(b)(2)(B)(ii) of such Act, as amended by the preceding provisions of this part,
is amended by inserting “or to obtain immunization related to COVID–19 or to recover from any injury, disability, illness, or condition related to such immunization” after “section 5102(a) of the Families First Coronavirus Response Act”.

SEC. 9645. APPLICATION OF NON-DISCRIMINATION RULES.

(a) PAID SICK LEAVE CREDIT.—Section 7001 of the Families First and Coronavirus Response Act is amended by adding at the end the following new subsection:

“(j) 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) of the Internal Revenue Code of 1986), full-time employees, or employees on the basis of employment tenure with such employer.”.

(b) PAID FAMILY LEAVE CREDIT.—Section 7003 of such Act is amended by adding at the end the following new subsection:

“(j) 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) of the Internal Revenue Code of 1986), full-time employees, or employees on the basis of employment tenure with such employer.”.

SEC. 9646. RESET OF LIMITATION ON PAID SICK LEAVE.

(a) In General.—Section 7001(b)(2) of the Families First Coronavirus Response Act is amended to read as follows:

“(2) Overall limitation on number of days taken into account.—

“(A) Limitation applicable after the first quarter of 2021.—In the case of calendar quarters beginning after March 31, 2021, in any calendar year, the aggregate number of days taken into account under paragraph (1) shall not exceed the excess (if any) of—

“(i) 10, over

“(ii) 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).
“(B) LIMITATION APPLICABLE BEFORE THE SECOND QUARTER OF 2021.—In the case of
calendar quarters beginning before April 1, 2021, the aggregate number of days taken into
account under paragraph (1) for any calendar quarter shall not exceed the excess (if any) of—

“(i) 10, over

“(ii) the aggregate number of days so taken into account for all preceding cal-
endar quarters.”.

(b) COORDINATION WITH MANDATE PROVISIONS.—

Section 7001(c)(2)(A) of such Act, as amended by the pre-
ceding provisions of this part, is amended by striking “and” at the end of clause (ii), by redesignating clause (iii) as clause (iv), and by inserting after clause (ii) the following new clause:

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

(e) APPLICATION TO SICK LEAVE CREDIT FOR THE SELF-EMPLOYED.—
(1) IN GENERAL.—Section 7002(c) of such Act is amended—

   (A) by striking “(but not more than the applicable number of days)” in paragraph (1)(A) and inserting “(but not more than 10)”, and

   (B) by striking paragraph (3) and redesignating paragraph (4) as paragraph (3).

(2) COORDINATION WITH MANDATE PROVISIONS.—Section 7002(b)(2)(B)(i) of such Act, as amended by the preceding provisions of this part, is amended by striking “and” at the end of subclause (I), by striking “and” at the end of subclause (II), and by adding at the end the following new subclauses:

   “(III) by applying section 5102(b)(1) of such Act separately with respect to each taxable year, and

   “(IV) without regard to section 5102(b)(3) thereof, and”.

SEC. 9647. CREDITS ALLOWED AGAINST EMPLOYER HOSPITAL INSURANCE TAX.

   (a) IN GENERAL.—The following provisions of the Families First Coronavirus Response Act are each amend-
ed by striking “section 3111(a)” and inserting “section 3111(b)”:

(1) Section 7001(a).

(2) Section 7001(b)(3).

(3) The section 7001(e)(4) which relates to references to railroad retirement tax.

(4) Section 7001(i).

(5) Section 7003(a).

(6) Section 7003(b)(2).

(7) The section 7003(e)(4) which relates to references to railroad retirement tax.

(8) Section 7003(i).

(b) CONFORMING AMENDMENTS.—

(1) Section 7001(b)(3) of such Act is amended by striking “(reduced by any credits allowed under subsections (e) and (f) of section 3111 of such Code, and section 303(d) of the Taxpayer Certainty and Disaster Tax Relief Act of 2020, for such quarter)”.

(2) Section 7001 of such Act is amended by striking subsection (h).

(3) Section 7003(b)(2) of such Act is amended by striking “(reduced by any credits allowed under subsections (e) and (f) of section 3111 of such Code, section 7001 of this Act, and section 303(d) of the Taxpayer Certainty and Disaster Tax Relief Act of
2020, for such quarter)’’ and inserting ‘‘(reduced by any credits allowed under section 7001 of this Act)’’.

(4) Section 7003 of such Act is amended by striking subsection (h).

(5) Section 7005(a) of such Act is amended by striking ‘‘section 3111(a)’’ both places it appears and inserting ‘‘section 3111(b)’’.

(6) Section 7005 of such Act is amended by striking subsection (c).

SEC. 9648. APPLICATION OF CREDITS TO CERTAIN GOVERNMENTAL EMPLOYERS.

(a) CREDIT FOR PAID SICK LEAVE.—Section 7001(e) of the Families First Coronavirus Response Act is amended—

(1) by striking the paragraph (4) which relates to certain governmental employers, and

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

‘‘(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) of the Internal Revenue Code of 1986
and exempt from tax under section 501(a) of such Code.”.

(b) CREDIT FOR PAID FAMILY LEAVE.—Section 7003(e) of such Act is amended—

(1) by striking the paragraph (4) which relates to certain governmental employers, and

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

“(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) of the Internal Revenue Code of 1986 and exempt from tax under section 501(a) of such Code.”.

SEC. 9649. GROSS UP OF CREDIT IN LIEU OF EXCLUSION FROM TAX.

(a) IN GENERAL.—Section 7005 of the Families First Coronavirus Response Act (as amended by the preceding provisions of this part) is amended—

(1) by amending subsection (a) to read as follows:

“(a) IN GENERAL.—The credit allowed by section 7001 and the credit allowed by section 7003 shall each
be increased by the amount of the taxes imposed by sub-
sections (a) and (b) of section 3111 and section 3221(a)
of the Internal Revenue Code of 1986 on qualified sick
leave wages, or qualified family leave wages, for which
credit is allowed under such section 7001 or 7003 (respec-
tively).”,

(2) by striking so much of subsection (b) as
precedes paragraph (2) thereof,

(3) by redesignating such paragraph (2) as sub-
section (b) and adjusting the indentation thereof ac-
cordingly, and

(4) by striking “paragraph (1)” in such sub-
section (b) (as so redesignated) and inserting “sub-
section (a)”.

(b) COORDINATION WITH DEFINITION OF QUALI-
FIED WAGES.—

(1) Section 7001(c) of such Act is amended—

(A) by striking “and section 7005(a) of
this Act,”, and

(B) by striking “and without regard to sec-
tion 7005(a) of this Act)”.

(2) Section 7003(c) of such Act is amended by
striking “wages (as defined” and all that follows
through “paid by an employer” and inserting
“wages (as defined in section 3121(a) of the Inter-
nal Revenue Code of 1986, determined without regard to paragraphs (1) through (22) of section 3121(b) of such Code) and compensation (as defined in section 3231(e) of the Internal Revenue Code, determined without regard to the sentence in paragraph (1) thereof which begins ‘Such term does not include remuneration’) paid by an employer’.

SEC. 9650. EFFECTIVE DATE.

(a) IN GENERAL.—Except as otherwise provided in this section, the amendments made by this part shall apply to amounts paid with respect to calendar quarters beginning after March 31, 2021.

(b) APPLICATION TO SELF-EMPLOYMENT TAX CREDITS.—The amendments made by this part to any provision of section 7002 or 7004 of the Families First Coronavirus Response Act shall apply to taxable years beginning after December 31, 2020.

PART 6—EMPLOYEE RETENTION CREDIT

SEC. 9651. EXTENSION OF EMPLOYEE RETENTION CREDIT.

(a) IN GENERAL.—Section 2301(m) of the CARES Act is amended by striking “July 1, 2021” and inserting “January 1, 2022”.

(b) CREDIT ALLOWED AGAINST EMPLOYER HOSPITAL INSURANCE TAX.—
In General.—Subparagraphs (A) and (B) of section 2301(e)(1) of such Act are each amended by striking “section 3111(a)” and inserting “section 3111(b)”.

Conforming Amendments.—Section 2301(b)(2) of such Act is amended—

(A) by striking “subsection (e) and (f) of section 3111 of the Internal Revenue Code of 1986,”, and

(B) by striking “, and section 303(d) of the Taxpayer Certainty and Disaster Tax Relief Act of 2020”.

t. Effective Date.—The amendments made by this section shall apply to calendar quarters beginning after June 30, 2021.

PART 7—PREMIUM TAX CREDIT

SEC. 9661. IMPROVING AFFORDABILITY BY EXPANDING PREMIUM ASSISTANCE FOR CONSUMERS.

(a) In General.—Section 36B(b)(3)(A) of the Internal Revenue Code of 1986 is amended by adding at the end the following new clause:

“(iii) Temporary percentages for 2021 and 2022.—In the case of a taxable year beginning in 2021 or 2022—
“(I) clause (ii) shall not apply for purposes of adjusting premium percentages under this subparagraph, and

“(II) the following table shall be applied in lieu of the table contained in clause (i):

<table>
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<tr>
<th>In the case of household income (expressed as a percent of poverty line) within the following income tier:</th>
<th>The initial premium percentage is—</th>
<th>The final premium percentage is—</th>
</tr>
</thead>
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<tr>
<td>Up to 150.0 percent ...................................</td>
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<td>0.0</td>
</tr>
<tr>
<td>150.0 percent up to 200.0 percent .............</td>
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<td>200.0 percent up to 250.0 percent .............</td>
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<tr>
<td>300.0 percent up to 400.0 percent .............</td>
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<td>8.5</td>
</tr>
<tr>
<td>400.0 percent and higher ...........................</td>
<td>8.5</td>
<td>8.5</td>
</tr>
</tbody>
</table>

(b) CONFORMING AMENDMENT.—Section 36B(c)(1) of the Internal Revenue Code of 1986 is amended by adding at the end the following new subparagraph:

“(E) TEMPORARY RULE FOR 2021 AND 2022.—In the case of a taxable year beginning in 2021 or 2022, subparagraph (A) shall be applied without regard to ‘but does not exceed 400 percent’.”.

(e) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2020.
SEC. 9662. TEMPORARY MODIFICATION OF LIMITATIONS ON RECONCILIATION OF TAX CREDITS FOR COVERAGE UNDER A QUALIFIED HEALTH PLAN WITH ADVANCE PAYMENTS OF SUCH CREDIT.

(a) In General.—Section 36B(f)(2)(B) of the Internal Revenue Code of 1986 is amended by adding at the end the following new clause:

“(iii) TEMPORARY MODIFICATION OF LIMITATION ON INCREASE.—In the case of any taxable year beginning in 2020, for any taxpayer who files for such taxable year an income tax return reconciling any advance payment of the credit under this section, the Secretary shall treat subparagraph (A) as not applying.”.

(b) Effective Date.—The amendment made by this section shall apply to taxable years beginning after December 31, 2019.

SEC. 9663. APPLICATION OF PREMIUM TAX CREDIT IN CASE OF INDIVIDUALS RECEIVING UNEMPLOYMENT COMPENSATION DURING 2021.

(a) In General.—Section 36B of the Internal Revenue Code of 1986 is amended by redesignating subsection (g) as subsection (h) and by inserting after subsection (f) the following new subsection:
“(g) **SPECIAL RULE FOR INDIVIDUALS WHO RECEIVE UNEMPLOYMENT COMPENSATION DURING 2021.**

“(1) **IN GENERAL.**—For purposes of this section, in the case of a taxpayer who has received, or has been approved to receive, unemployment compensation for any week beginning during 2021, for the taxable year in which such week begins—

“(A) such taxpayer shall be treated as an applicable taxpayer, and

“(B) there shall not be taken into account any household income of the taxpayer in excess of 133 percent of the poverty line for a family of the size involved.

“(2) **UNEMPLOYMENT COMPENSATION.**—For purposes of this subsection, the term ‘unemployment compensation’ has the meaning given such term in section 85(b).

“(3) **EVIDENCE OF UNEMPLOYMENT COMPENSATION.**—For purposes of this subsection, a taxpayer shall not be treated as having received (or been approved to receive) unemployment compensation for any week unless such taxpayer provides self-attestation of, and such documentation as the Secretary shall prescribe which demonstrates, such receipt or approval.
“(4) **Clarification of rules remaining applicable.**—

“(A) **Joint return requirement.**—Paragraph (1)(A) shall not affect the application of subsection (c)(1)(C).

“(B) **Household income and affordability.**—Paragraph (1)(B) shall not apply to any determination of household income for purposes of paragraph (2)(C)(i)(II) or (4)(C)(ii) of subsection (e)”.

(b) **Effective date.**—The amendments made by this section shall apply to taxable years beginning after December 31, 2020.

### PART 8—MISCELLANEOUS PROVISIONS

#### SEC. 9671. REPEAL OF ELECTION TO ALLOCATE INTEREST, ETC. ON WORLDWIDE BASIS.

(a) **In general.**—Section 864 of the Internal Revenue Code of 1986 is amended by striking subsection (f).

(b) **Effective date.**—The amendment made by this section shall apply to taxable years beginning after December 31, 2020.

#### SEC. 9672. TAX TREATMENT OF TARGETED EIDL ADVANCES.

For purposes of the Internal Revenue Code of 1986—
(1) amounts received from the Administrator of
the Small Business Administration in the form of a
Targeted EIDL Advance shall not be included in the
gross income of the person that receives such
amounts,

(2) no deduction shall be denied, no tax at-
tribute shall be reduced, and no basis increase shall
be denied, by reason of the exclusion from gross in-
come provided by paragraph (1), and

(3) in the case of a partnership or S corpora-
tion that receives such amounts—

(A) any amount excluded from income by
reason of paragraph (1) shall be treated as tax
exempt income for purposes of sections 705 and
1366 of the Internal Revenue Code of 1986,
and

(B) the Secretary of the Treasury (or the
Secretary’s delegate) shall prescribe rules for
determining a partner’s distributive share of
any amount described in subparagraph (A) for
purposes of section 705 of the Internal Revenue
SEC. 9673. TAX TREATMENT OF RESTAURANT REVITALIZATION GRANTS.

For purposes of the Internal Revenue Code of 1986—

(1) amounts received from the Administrator of the Small Business Administration in the form of a Restaurant Revitalization Grant shall not be included in the gross income of the person that receives such amounts,

(2) no deduction shall be denied, no tax attribute shall be reduced, and no basis increase shall be denied, by reason of the exclusion from gross income provided by paragraph (1), and

(3) in the case of a partnership or S corporation that receives such amounts—

(A) except as otherwise provided by the Secretary of the Treasury (or the Secretary’s delegate), any amount excluded from income by reason of paragraph (1) shall be treated as tax exempt income for purposes of sections 705 and 1366 of the Internal Revenue Code of 1986, and

(B) the Secretary of the Treasury (or the Secretary’s delegate) shall prescribe rules for determining a partner’s distributive share of any amount described in subparagraph (A) for
purposes of section 705 of the Internal Revenue

Subtitle H—Pensions

SEC. 9700. SHORT TITLE.
This subtitle may be cited as the “Butch Lewis
Emergency Pension Plan Relief Act of 2021”.

SEC. 9701. TEMPORARY DELAY OF DESIGNATION OF MULTI-
EMPLOYER PLANS AS IN ENDANGERED, CRIT-
ICAL, OR CRITICAL AND DECLINING STATUS.

(a) In General.—Notwithstanding the actuarial
certification under section 305(b)(3) of the Employee Re-
tirement Income Security Act of 1974 and section
432(b)(3) of the Internal Revenue Code of 1986, if a plan
sponsor of a multiemployer plan elects the application of
this section, then, for purposes of section 305 of such Act
and section 432 of such Code—

(1) the status of the plan for its first plan year
beginning during the period beginning on March 1,
2020, and ending on February 28, 2021, or the next
succeeding plan year (as designated by the plan
sponsor in such election), shall be the same as the
status of such plan under such sections for the plan
year preceding such designated plan year, and

(2) in the case of a plan which was in endan-
gered or critical status for the plan year preceding
the designated plan year described in paragraph (1),
the plan shall not be required to update its plan or
schedules under section 305(c)(6) of such Act and
section 432(e)(6) of such Code, or section
305(e)(3)(B) of such Act and section 432(e)(3)(B)
of such Code, whichever is applicable, until the plan
year following the designated plan year described in
paragraph (1).

(b) EXCEPTION FOR PLANS BECOMING CRITICAL
DURING ELECTION.—If—

(1) an election was made under subsection (a)

with respect to a multiemployer plan, and

(2) such plan has, without regard to such elec-
tion, been certified by the plan actuary under section
305(b)(3) of the Employee Retirement Income Secu-

rity Act of 1974 and section 432(b)(3) of the Inter-

nal Revenue Code of 1986 to be in critical status for
the designated plan year described in subsection
(a)(1), then such plan shall be treated as a plan in
critical status for such plan year for purposes of ap-

plying section 4971(g)(1)(A) of such Code, section
302(b)(3) of such Act (without regard to the second
sentence thereof), and section 412(b)(3) of such
Code (without regard to the second sentence thereto-
(c) Election and Notice.—

(1) Election.—An election under subsection (a)—

(A) shall be made at such time and in such manner as the Secretary of the Treasury or the Secretary’s delegate may prescribe and, once made, may be revoked only with the consent of the Secretary, and

(B) if made—

(i) before the date the annual certification is submitted to the Secretary or the Secretary’s delegate under section 305(b)(3) of such Act and section 432(b)(3) of such Code, shall be included with such annual certification, and

(ii) after such date, shall be submitted to the Secretary or the Secretary’s delegate not later than 30 days after the date of the election.

(2) Notice to Participants.—

(A) In general.—Notwithstanding section 305(b)(3)(D) of the Employee Retirement Income Security Act of 1974 and section 432(b)(3)(D) of the Internal Revenue Code of 1986, if, by reason of an election made under
subsection (a), the plan is in neither endangered nor critical status—

(i) the plan sponsor of a multiemployer plan shall not be required to provide notice under such sections, and

(ii) the plan sponsor shall provide to the participants and beneficiaries, the bargaining parties, the Pension Benefit Guaranty Corporation, and the Secretary of Labor a notice of the election under subsection (a) and such other information as the Secretary of the Treasury (in consultation with the Secretary of Labor) may require—

(I) if the election is made before the date the annual certification is submitted to the Secretary or the Secretary’s delegate under section 305(b)(3) of such Act and section 432(b)(3) of such Code, not later than 30 days after the date of the certification, and

(II) if the election is made after such date, not later than 30 days after the date of the election.
(B) NOTICE OF ENDANGERED STATUS.—

Notwithstanding section 305(b)(3)(D) of such Act and section 432(b)(3)(D) of such Code, if the plan is certified to be in critical status for any plan year but is in endangered status by reason of an election made under subsection (a), the notice provided under such sections shall be the notice which would have been provided if the plan had been certified to be in endangered status.

SEC. 9702. TEMPORARY EXTENSION OF THE FUNDING IMPROVEMENT AND REHABILITATION PERIODS FOR MULTIEMPLOYER PENSION PLANS IN CRITICAL AND ENDANGERED STATUS FOR 2020 OR 2021.

(a) IN GENERAL.—If the plan sponsor of a multiemployer plan which is in endangered or critical status for a plan year beginning in 2020 or 2021 (determined after application of section 9701) elects the application of this section, then, for purposes of section 305 of the Employee Retirement Income Security Act of 1974 and section 432 of the Internal Revenue Code of 1986—

(1) except as provided in paragraph (2), the plan’s funding improvement period or rehabilitation
period, whichever is applicable, shall be 15 years rather than 10 years, and

(2) in the case of a plan in seriously endangered status, the plan’s funding improvement period shall be 20 years rather than 15 years.

(b) DEFINITIONS AND SPECIAL RULES.—For purposes of this section—

(1) ELECTION.—An election under this section shall be made at such time, and in such manner and form, as (in consultation with the Secretary of Labor) the Secretary of the Treasury or the Secretary’s delegate may prescribe.

(2) DEFINITIONS.—Any term which is used in this section which is also used in section 305 of the Employee Retirement Income Security Act of 1974 and section 432 of the Internal Revenue Code of 1986 shall have the same meaning as when used in such sections.

(c) EFFECTIVE DATE.—This section shall apply to plan years beginning after December 31, 2019.

SEC. 9703. ADJUSTMENTS TO FUNDING STANDARD ACCOUNT RULES.

(a) ADJUSTMENTS.—

(1) AMENDMENT TO EMPLOYEE RETIREMENT INCOME SECURITY ACT OF 1974.—Section 304(b)(8)
of the Employee Retirement Income Security Act of 1974 (29 U.S.C. 1084(b)) is amended by adding at the end the following new subparagraph:

“(F) RELIEF FOR 2020 AND 2021.—A multiemployer plan with respect to which the solvency test under subparagraph (C) is met as of February 29, 2020, may elect to apply this paragraph (without regard to whether such plan previously elected the application of this paragraph)—

“(i) by substituting ‘February 29, 2020’ for ‘August 31, 2008’ each place it appears in subparagraphs (A)(i), (B)(i)(I), and (B)(i)(II),

“(ii) by inserting ‘and other losses related to the virus SARS–CoV–2 or coronavirus disease 2019 (COVID–19) (including experience losses related to reductions in contributions, reductions in employment, and deviations from anticipated retirement rates, as determined by the plan sponsor)’ after ‘net investment losses’ in subparagraph (A)(i), and

“(iii) by substituting ‘this subparagraph or subparagraph (A)’ for ‘this sub-
paragraph and subparagraph (A) both’ in
subparagraph (B)(iii).

The preceding sentence shall not apply to a
plan to which special financial assistance is
granted under section 4262. For purposes of
the application of this subparagraph, the Sec-
retary of the Treasury shall rely on the plan
sponsor’s calculations of plan losses unless such
calculations are clearly erroneous.”.

(2) AMENDMENT TO INTERNAL REVENUE CODE

of 1986.—Section 431(b)(8) of the Internal Revenue
Code of 1986 is amended by adding at the end the
following new subparagraph:

“(F) RELIEF FOR 2020 AND 2021.—A mul-
tiemployer plan with respect to which the sol-
vency test under subparagraph (C) is met as of
February 29, 2020, may elect to apply this
paragraph (without regard to whether such plan
previously elected the application of this para-
graph)—

“(i) by substituting ‘February 29,
2020’ for ‘August 31, 2008’ each place it
appears in subparagraphs (A)(i), (B)(i)(I),
and (B)(i)(II),
“(ii) by inserting ‘and other losses related to the virus SARS–CoV–2 or coronavirus disease 2019 (COVID–19) (including experience losses related to reductions in contributions, reductions in employment, and deviations from anticipated retirement rates, as determined by the plan sponsor)’ after ‘net investment losses’ in subparagraph (A)(i), and

“(iii) by substituting ‘this subparagraph or subparagraph (A)’ for ‘this subparagraph and subparagraph (A) both’ in subparagraph (B)(iii).

The preceding sentence shall not apply to a plan to which special financial assistance is granted under section 4262 of the Employee Retirement Income Security Act of 1974. For purposes of the application of this subparagraph, the Secretary shall rely on the plan sponsor’s calculations of plan losses unless such calculations are clearly erroneous.”.

(b) EFFECTIVE DATES.—

(1) IN GENERAL.—The amendments made by this section shall take effect as of the first day of the first plan year ending on or after February 29,
2020, except that any election a plan makes pursuant to this section that affects the plan’s funding standard account for the first plan year beginning after February 29, 2020, shall be disregarded for purposes of applying the provisions of section 305 of the Employee Retirement Income Security Act of 1974 and section 432 of the Internal Revenue Code of 1986 to such plan year.

(2) Restrictions on benefit increases.—Notwithstanding paragraph (1), the restrictions on plan amendments increasing benefits in sections 304(b)(8)(D) of such Act and 431(b)(8)(D) of such Code, as applied by the amendments made by this section, shall take effect on the date of enactment of this Act.

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 ad-
ministrative 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 multi-employer 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 financial assistance pursuant to this section shall not be subject to repayment obligations.

“(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 sup-
porting 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 en-
actment of this section.
“(d) TEMPORARY PRIORITY CONSIDERATION OF AP-
PLICATIONS.—
“(1) IN GENERAL.—The corporation may speci-
fy 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 multiem-
ployer plan unless—
“(A) the eligible multiemployer plan is in-
solvent 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 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 accrued 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 Benefit Suspensions.—

An eligible multiemployer plan that receives special financial assistance under this section shall—

“(1) reinstate any benefits that were suspended under section 305(e)(9) or section 4245(a), 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) provide 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 each employer that has an obligation to contribute to such plan, and each labor organization representing participants employed by such employer, with 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 may be used by an eligible multi-employer 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 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).”.

(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.”.

SEC. 9705. EXTENDED AMORTIZATION FOR SINGLE EMPLOYER PLANS.

(a) 15-YEAR AMORTIZATION UNDER THE INTERNAL REVENUE CODE OF 1986.—Section 430(c) of the Internal Revenue Code of 1986 is amended by adding at the end the following new paragraph:

“(8) 15-YEAR AMORTIZATION.—With respect to plan years beginning after December 31, 2019 (or, at the election of the plan sponsor, after December 31, 2018)—

“(A) the shortfall amortization bases for all plan years preceding the first plan year beginning after December 31, 2019 (or after December 31, 2018, whichever is elected), and all shortfall amortization installments determined
with respect to such bases, shall be reduced to zero, and

“(B) subparagraphs (A) and (B) of paragraph (2) shall each be applied by substituting ‘15-plan-year period’ for ‘7-plan-year period’.”.

(b) 15-YEAR AMORTIZATION UNDER THE EMPLOYEE RETIREMENT INCOME SECURITY ACT OF 1974.—Section 303(c) of the Employee Retirement Income Security Act of 1974 (29 U.S.C. 1083(c)) is amended by adding at the end the following new paragraph:

“(8) 15-YEAR AMORTIZATION.—With respect to plan years beginning after December 31, 2019 (or, at the election of the plan sponsor, after December 31, 2018)—

“(A) the shortfall amortization bases for all plan years preceding the first plan year beginning after December 31, 2019 (or after December 31, 2018, whichever is elected), and all shortfall amortization installments determined with respect to such bases, shall be reduced to zero, and

“(B) subparagraphs (A) and (B) of paragraph (2) shall each be applied by substituting ‘15-plan-year period’ for ‘7-plan-year period’.”.
(c) **Effective Date.**—The amendments made by this section shall apply to plan years beginning after December 31, 2018.

**SEC. 9706.** EXTENSION OF PENSION FUNDING STABILIZATION PERCENTAGES FOR SINGLE EMPLOYER PLANS.

(a) **Amendment to Internal Revenue Code of 1986.**—

(1) **In General.**—The table contained in subclause (II) of section 430(h)(2)(C)(iv) of the Internal Revenue Code of 1986 is amended to read as follows:

<table>
<thead>
<tr>
<th>“If the calendar year is:”</th>
<th>The applicable minimum percentage is:</th>
<th>The applicable maximum percentage is:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Any year in the period starting in 2012 and ending in 2019</td>
<td>90%</td>
<td>110%</td>
</tr>
<tr>
<td>Any year in the period starting in 2020 and ending in 2025</td>
<td>95%</td>
<td>105%</td>
</tr>
<tr>
<td>2026</td>
<td>90%</td>
<td>110%</td>
</tr>
<tr>
<td>2027</td>
<td>85%</td>
<td>115%</td>
</tr>
<tr>
<td>2028</td>
<td>80%</td>
<td>120%</td>
</tr>
<tr>
<td>2029</td>
<td>75%</td>
<td>125%</td>
</tr>
<tr>
<td>After 2029</td>
<td>70%</td>
<td>130%</td>
</tr>
</tbody>
</table>

(2) **Floor on 25-Year Averages.**—Subclause (I) of section 430(h)(2)(C)(iv) of such Code is amended by adding at the end the following: “Notwithstanding anything in this subclause, if the average of the first, second, or third segment rate for
any 25-year period is less than 5 percent, such average shall be deemed to be 5 percent.”.

(b) Amendments to Employee Retirement Income Security Act of 1974.—

(1) In general.—The table contained in subclause (II) of section 303(h)(2)(C)(iv) of the Employee Retirement Income Security Act of 1974 (29 U.S.C. 1083(h)(2)(C)(iv)(II)) is amended to read as follows:

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“If the calendar year is:          The applicable minimum percentage is:  The applicable maximum percentage is:
Any year in the period starting in 2012 and ending in 2019 ......................................................... 90%  110%  
Any year in the period starting in 2020 and ending in 2025 ......................................................... 95%  105%  
2026 ................................................................. 90%  110%  
2027 ................................................................. 85%  115%  
2028 ................................................................. 80%  120%  
2029 ................................................................. 75%  125%  
After 2029 ........................................................ 70%  130%.”.
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(2) Floor on 25-year averages.—Subclause (I) of section 303(h)(2)(C)(iv) of such Act (29 U.S.C. 1083(h)(2)(C)(iv)(I)) is amended by adding at the end the following: “Notwithstanding anything in this subclause, if the average of the first, second, or third segment rate for any 25-year period is less than 5 percent, such average shall be deemed to be 5 percent.”.

(3) Conforming amendments.—
(A) **IN GENERAL.**—Section 101(f)(2)(D) of such Act (29 U.S.C. 1021(f)(2)(D)) is amended—

(i) in clause (i) by striking “and the Bipartisan Budget Act of 2015” both places it appears and inserting “, the Bipartisan Budget Act of 2015, and the Butch Lewis Emergency Pension Plan Relief Act of 2021”, and

(ii) in clause (ii) by striking “2023” and inserting “2029”.

(B) **STATEMENTS.**—The Secretary of Labor shall modify the statements required under subclauses (I) and (II) of section 101(f)(2)(D)(i) of such Act to conform to the amendments made by this section.

(c) **EFFECTIVE DATE.**—The amendments made by this section shall apply with respect to plan years beginning after December 31, 2019.

**SEC. 9707. MODIFICATION OF SPECIAL RULES FOR MINIMUM FUNDING STANDARDS FOR COMMUNITY NEWSPAPER PLANS.**

(a) **AMENDMENT TO INTERNAL REVENUE CODE OF 1986.**—Subsection (m) of section 430 of the Internal Revenue Code of 1986 is amended to read as follows:
“(m) Special Rules for Community Newspaper Plans.—

“(1) In General.—An eligible newspaper plan sponsor of a plan under which no participant has had the participant’s accrued benefit increased (whether because of service or compensation) after April 2, 2019, may elect to have the alternative standards described in paragraph (4) apply to such plan.

“(2) Eligible Newspaper Plan Sponsor.—
The term ‘eligible newspaper plan sponsor’ means the plan sponsor of—

“(A) any community newspaper plan, or

“(B) any other plan sponsored, as of April 2, 2019, by a member of the same controlled group of a plan sponsor of a community newspaper plan if such member is in the trade or business of publishing 1 or more newspapers.

“(3) Election.—An election under paragraph (1) shall be made at such time and in such manner as prescribed by the Secretary. Such election, once made with respect to a plan year, shall apply to all subsequent plan years unless revoked with the consent of the Secretary.
“(4) ALTERNATIVE MINIMUM FUNDING STANDARDS.—The alternative standards described in this paragraph are the following:

“(A) INTEREST RATES.—

“(i) IN GENERAL.—Notwithstanding subsection (h)(2)(C) and except as provided in clause (ii), the first, second, and third segment rates in effect for any month for purposes of this section shall be 8 percent.

“(ii) NEW BENEFIT ACCRUALS.—Notwithstanding subsection (h)(2), for purposes of determining the funding target and normal cost of a plan for any plan year, the present value of any benefits accrued or earned under the plan for a plan year with respect to which an election under paragraph (1) is in effect shall be determined on the basis of the United States Treasury obligation yield curve for the day that is the valuation date of such plan for such plan year.

“(iii) UNITED STATES TREASURY OBLIGATION YIELD CURVE.—For purposes of this subsection, the term ‘United States
Treasury obligation yield curve’ means,

with respect to any day, a yield curve

which shall be prescribed by the Secretary

for such day on interest-bearing obligations

of the United States.

“(B) SHORTFALL AMORTIZATION BASE.—

“(i) PREVIOUS SHORTFALL AMORTIZATION BASES.—The shortfall amortization bases determined under subsection (c)(3)

for all plan years preceding the first plan

year to which the election under paragraph

(1) applies (and all shortfall amortization

installments determined with respect to

such bases) shall be reduced to zero under

rules similar to the rules of subsection

(c)(6).

“(ii) NEW SHORTFALL AMORTIZATION

BASE.—Notwithstanding subsection (c)(3),

the shortfall amortization base for the first

plan year to which the election under para-

graph (1) applies shall be the funding

shortfall of such plan for such plan year

(determined using the interest rates as

modified under subparagraph (A)).
“(C) Determination of Shortfall Amortization Installments.—

“(i) 30-Year Period.—Subparagraphs (A) and (B) of subsection (c)(2) shall be applied by substituting ‘30-plan-year’ for ‘7-plan-year’ each place it appears.

“(ii) No Special Election.—The election under subparagraph (D) of subsection (c)(2) shall not apply to any plan year to which the election under paragraph (1) applies.

“(D) Exemption from At-Risk Treatment.—Subsection (i) shall not apply.

“(5) Community Newspaper Plan.—For purposes of this subsection—

“(A) In General.—The term ‘community newspaper plan’ means any plan to which this section applies maintained as of December 31, 2018, by an employer which—

“(i) maintains the plan on behalf of participants and beneficiaries with respect to employment in the trade or business of publishing 1 or more newspapers which were published by the employer at any
time during the 11-year period ending on
the date of the enactment of this sub-
section,

“(ii)(I) is not a company the stock of
which is publicly traded (on a stock ex-
change or in an over-the-counter market),
and is not controlled, directly or indirectly,
by such a company, or

“(II) is controlled, directly or indi-
rectly, during the entire 30-year period
ending on the date of the enactment of this
subsection by individuals who are members
of the same family, and does not publish or
distribute a daily newspaper that is car-
rier-distributed in printed form in more
than 5 States, and

“(iii) is controlled, directly or indi-
rectly—

“(I) by 1 or more persons resid-
ing primarily in a State in which the
community newspaper has been pub-
lished on newsprint or carrier-distrib-
uted,

“(II) during the entire 30-year
period ending on the date of the en-
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actment of this subsection by individ-
uals who are members of the same
family,

“(III) by 1 or more trusts, the
sole trustees of which are persons de-
scribed in subclause (I) or (II), or

“(IV) by a combination of per-
sons described in subclause (I), (II),
or (III).

“(B) NEWSPAPER.—The term ‘newspaper’
does not include any newspaper (determined
without regard to this subparagraph) to which
any of the following apply:

“(i) Is not in general circulation.

“(ii) Is published (on newsprint or
electronically) less frequently than 3 times
per week.

“(iii) Has not ever been regularly
published on newsprint.

“(iv) Does not have a bona fide list of
paid subscribers.

“(C) CONTROL.—A person shall be treated
as controlled by another person if such other
person possesses, directly or indirectly, the
power to direct or cause the direction and man-
agement of such person (including the power to
elect a majority of the members of the board of
directors of such person) through the ownership
of voting securities.

“(6) CONTROLLED GROUP.—For purposes of
this subsection, the term ‘controlled group’ means all
persons treated as a single employer under sub-
section (b), (c), (m), or (o) of section 414 as of the
date of the enactment of this subsection.”.

(b) AMENDMENT TO EMPLOYEE RETIREMENT IN-
COME SECURITY ACT OF 1974.—Subsection (m) of section
303 of the Employee Retirement Income Security Act of
1974 (29 U.S.C. 1083(m)) is amended to read as follows:

“(m) SPECIAL RULES FOR COMMUNITY NEWSPAPER
PLANS.—

“(1) IN GENERAL.—An eligible newspaper plan
sponsor of a plan under which no participant has
had the participant’s accrued benefit increased
(whether because of service or compensation) after
April 2, 2019, may elect to have the alternative
standards described in paragraph (4) apply to such
plan.

“(2) ELIGIBLE NEWSPAPER PLAN SPONSOR.—
The term ‘eligible newspaper plan sponsor’ means
the plan sponsor of—
“(A) any community newspaper plan, or

“(B) any other plan sponsored, as of April 2, 2019, by a member of the same controlled group of a plan sponsor of a community newspaper plan if such member is in the trade or business of publishing 1 or more newspapers.

“(3) ELECTION.—An election under paragraph (1) shall be made at such time and in such manner as prescribed by the Secretary of the Treasury. Such election, once made with respect to a plan year, shall apply to all subsequent plan years unless revoked with the consent of the Secretary of the Treasury.

“(4) ALTERNATIVE MINIMUM FUNDING STANDARDS.—The alternative standards described in this paragraph are the following:

“(A) INTEREST RATES.—

“(i) IN GENERAL.—Notwithstanding subsection (h)(2)(C) and except as provided in clause (ii), the first, second, and third segment rates in effect for any month for purposes of this section shall be 8 percent.

“(ii) NEW BENEFIT ACCRUALS.—Notwithstanding subsection (h)(2), for purposes of determining the funding target
and normal cost of a plan for any plan year, the present value of any benefits accrued or earned under the plan for a plan year with respect to which an election under paragraph (1) is in effect shall be determined on the basis of the United States Treasury obligation yield curve for the day that is the valuation date of such plan for such plan year.

“(iii) UNITED STATES TREASURY OBLIGATION YIELD CURVE.—For purposes of this subsection, the term ‘United States Treasury obligation yield curve’ means, with respect to any day, a yield curve which shall be prescribed by the Secretary of the Treasury for such day on interest-bearing obligations of the United States.

“(B) SHORTFALL AMORTIZATION BASE.—

“(i) PREVIOUS SHORTFALL AMORTIZATION BASES.—The shortfall amortization bases determined under subsection (c)(3) for all plan years preceding the first plan year to which the election under paragraph (1) applies (and all shortfall amortization installments determined with respect to
such bases) shall be reduced to zero under rules similar to the rules of subsection (c)(6).

“(ii) **NEW SHORTFALL AMORTIZATION BASE.**—Notwithstanding subsection (c)(3), the shortfall amortization base for the first plan year to which the election under paragraph (1) applies shall be the funding shortfall of such plan for such plan year (determined using the interest rates as modified under subparagraph (A)).

“(C) **DETERMINATION OF SHORTFALL AMORTIZATION INSTALLMENTS.**—

“(i) **30-YEAR PERIOD.**—Subparagraphs (A) and (B) of subsection (c)(2) shall be applied by substituting ‘30-plan-year’ for ‘7-plan-year’ each place it appears.

“(ii) **NO SPECIAL ELECTION.**—The election under subparagraph (D) of subsection (c)(2) shall not apply to any plan year to which the election under paragraph (1) applies.

“(D) **EXEMPTION FROM AT-RISK TREATMENT.**—Subsection (i) shall not apply.
“(5) COMMUNITY NEWSPAPER PLAN.—For purposes of this subsection—

“(A) IN GENERAL.—The term ‘community newspaper plan’ means a plan to which this section applies maintained as of December 31, 2018, by an employer which—

“(i) maintains the plan on behalf of participants and beneficiaries with respect to employment in the trade or business of publishing 1 or more newspapers which were published by the employer at any time during the 11-year period ending on the date of the enactment of this subsection,

“(ii)(I) is not a company the stock of which is publicly traded (on a stock exchange or in an over-the-counter market), and is not controlled, directly or indirectly, by such a company, or

“(II) is controlled, directly, or indirectly, during the entire 30-year period ending on the date of the enactment of this subsection by individuals who are members of the same family, and does not publish or distribute a daily newspaper that is car-
rier-distributed in printed form in more than 5 States, and

“(iii) is controlled, directly, or indirectly—

“(I) by 1 or more persons residing primarily in a State in which the community newspaper has been published on newsprint or carrier-distributed,

“(II) during the entire 30-year period ending on the date of the enactment of this subsection by individuals who are members of the same family,

“(III) by 1 or more trusts, the sole trustees of which are persons described in subclause (I) or (II), or

“(IV) by a combination of persons described in subclause (I), (II), or (III).

“(B) NEWSPAPER.—The term ‘newspaper’ does not include any newspaper (determined without regard to this subparagraph) to which any of the following apply:

“(i) Is not in general circulation.
“(ii) Is published (on newsprint or electronically) less frequently than 3 times per week.

“(iii) Has not ever been regularly published on newsprint.

“(iv) Does not have a bona fide list of paid subscribers.

“(C) CONTROL.—A person shall be treated as controlled by another person if such other person possesses, directly or indirectly, the power to direct or cause the direction and management of such person (including the power to elect a majority of the members of the board of directors of such person) through the ownership of voting securities.

“(6) CONTROLLED GROUP.—For purposes of this subsection, the term ‘controlled group’ means all persons treated as a single employer under subsection (b), (c), (m), or (o) of section 414 of the Internal Revenue Code of 1986 as of the date of the enactment of this subsection.

“(7) EFFECT ON PREMIUM RATE CALCULATION.—Notwithstanding any other provision of law or any regulation issued by the Pension Benefit Guaranty Corporation, in the case of a plan for
which an election is made to apply the alternative standards described in paragraph (3), the additional premium under section 4006(a)(3)(E) shall be determined as if such election had not been made.”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to plan years ending after December 31, 2017.

SEC. 9708. COST OF LIVING ADJUSTMENT FREEZE.

(a) IN GENERAL.—Subsection (d) of section 415 of the Internal Revenue Code of 1986 is amended by adding at the end the following new paragraph:

“(5) FREEZE ON COST OF LIVING ADJUSTMENTS.—

“(A) IN GENERAL.—Except as provided in subparagraph (B), in the case of calendar years beginning after December 31, 2030—

“(i) no adjustment shall be made under paragraph (1), and

“(ii) the dollar amounts as adjusted under such paragraph for calendar year 2030 shall apply.

“(B) EXCEPTION.—Subparagraph (A) shall not apply in the case of a plan maintained pursuant to 1 or more collective bargaining agreements.”.
(b) COMPENSATION LIMIT.—Paragraph (17) of section 401(a) of the Internal Revenue Code of 1986 is amended by adding at the end the following new subgraph:

“(C) FREEZE ON COST OF LIVING ADJUSTMENTS.—

“(i) IN GENERAL.—Except as provided in clause (ii), in the case of calendar years beginning after December 31, 2030—

“(I) no adjustment shall be made under subparagraph (B), and

“(II) the dollar amount as adjusted under such subparagraph for calendar year 2030 shall apply.

“(ii) EXCEPTION.—Clause (i) shall not apply in the case of a plan maintained pursuant to 1 or more collective bargaining agreements.”.

(c) CONFORMING AMENDMENTS.—

(1) Section 45A(c)(3) of the Internal Revenue Code of 1986 is amended by striking “415(d)” and inserting “415(d) (without regard to paragraph (5) thereof)”.

"
(2) Section 402(g)(4) of such Code is amended by striking “415(d)” and inserting “415(d) (without regard to paragraph (5) thereof)

(3) Section 404(l) of such Code is amended by striking “401(a)(17)(B)” and inserting “401(a)(17)(B) (without regard to section 401(a)(17)(C))”.

(4) Section 408(k)(8) of such Code is amended—

(A) by striking “415(d)” and inserting “415(d) (without regard to paragraph (5) thereof)”, and

(B) by striking “401(a)(17)(B)” and inserting “401(a)(17)(B) (without regard to section 401(a)(17)(C))”.

(5) Section 408(p)(2)(E)(ii) of such Code is amended by striking “415(d)” and inserting “415(d) (without regard to paragraph (5) thereof)”.

(6) Section 409(o)(2) of such Code is amended by striking “415(d)” and inserting “415(d) (without regard to paragraph (5) thereof)”.

(7) Section 416(i)(1)(A) of such Code is amended by striking “415(d)” and inserting “415(d) (without regard to paragraph (5) thereof)”.
(8) Section 457(e)(11)(B)(iii) of such Code is amended by striking “415(d)” and inserting “415(d) (without regard to paragraph (5) thereof)”.

(9) Section 457(e)(15)(B) of such Code is amended by striking “415(d)” and inserting “415(d) (without regard to paragraph (5) thereof)”.

(10) Section 505(b)(7) of such Code is amended by striking “401(a)(17)(B)” and inserting “401(a)(17)(B) (without regard to section 401(a)(17)(C))”.

(11) Section 664(g)(7)(B) of such Code is amended by striking “415(d)” and inserting “415(d) (without regard to paragraph (5) thereof)”.

Subtitle I—Child Care for Workers

SEC. 9801. CHILD CARE ASSISTANCE.

(a) Appropriation.—

(1) In General.—Section 418(a)(3) of the Social Security Act (42 U.S.C. 618(a)(3)) is amended to read as follows:

“(3) Appropriation.—For grants under this section, there are appropriated $3,550,000,000 for each fiscal year, of which—

“(A) $3,375,000,000 shall be available for grants to States;
“(B) $100,000,000 shall be available for grants to Indian tribes and tribal organizations; and

“(C) $75,000,000 shall be available for grants to territories.”.

(2) CONFORMING AMENDMENT.—Section 418(a)(2)(A) of such Act (42 U.S.C. 618(a)(2)(A)) is amended by striking “paragraph (3), and remaining after the reservation described in paragraph (4) and” and inserting “paragraph (3)(A),”.

(b) SUSPENSION OF STATE MATCH REQUIREMENT IN FISCAL YEARS 2021 AND 2022.—With respect to the amounts made available by section 418(a)(3)(A) of the Social Security Act for each of fiscal years 2021 and 2022, section 418(a)(2)(C) of such Act shall be applied and administered with respect to any State that is entitled to receive the entire amount that would be allotted to the State under section 418(a)(2)(B) of such Act for the fiscal year in the absence of this section, as if the Federal medical assistance percentage for the State for the fiscal year were 100 percent.

(c) FUNDING FOR THE TERRITORIES.—Section 418(a)(4) of such Act (42 U.S.C. 618(a)(4)) is amended to read as follows:

“(4) TERRITORIES.—
“(A) GRANTS.—The Secretary shall use the amounts made available by paragraph (3)(C) to make grants to the territories under this paragraph.

“(B) ALLOTMENTS.—The amount described in subparagraph (A) shall be allotted among the territories in proportion to the share of each territory of the total of the amounts payable to the territories under the Child Care and Development Block Grant Act of 1990 for the then most recent fiscal year.

“(C) REDISTRIBUTION.—The 1st sentence of clause (i) and clause (ii) of paragraph (2)(D) shall apply with respect to the amounts allotted to the territories under this paragraph, except that the 2nd sentence of paragraph (2)(D) shall not apply and the amounts allotted to the territories that are available for redistribution for a fiscal year shall be redistributed to each territory that applies for the additional amounts, to the extent that the Secretary determines that the territory will be able to use the additional amounts to provide child care assistance, in an amount that bears the same ratio to the amount so available for redistribution as the
amount allotted to the territory for the fiscal year bears to the total amount allotted to all the territories receiving redistributed funds under this paragraph for the fiscal year.

“(D) INAPPLICABILITY OF PAYMENT LIMITATION.— Section 1108(a) shall not apply with respect to any amount paid under this paragraph.

“(E) APPLICATION OF CHILD CARE AND DEVELOPMENT BLOCK GRANT ACT OF 1990.— Subsection (c) shall apply with respect to any amount paid under this paragraph.

“(F) TERRITORY.—In this paragraph, the term ‘territory’ means the Commonwealth of Puerto Rico, the United States Virgin Islands, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands.”.