

The American Rescue Plan Act of 2021 (H.R. 1319), Section-by-Section

(as of February 22, 2021)

Table of Contents

TITLE I—COMMITTEE ON AGRICULTURE	3
Subtitle A – Agriculture	3
Subtitle B – Nutrition	4
TITLE II—COMMITTEE ON EDUCATION AND LABOR	5
Subtitle A – Education Matters	5
Subtitle B – Labor Matters	8
Subtitle C – Human Services and Community Supports	9
Subtitle D – Child Nutrition & Related Programs.....	11
Subtitle E – COBRA Continuation Coverage.....	12
TITLE III—COMMITTEE ON ENERGY AND COMMERCE	12
Subtitle A – Public Health.....	12
Subtitle B – Medicaid	18
Subtitle C – Children’s Health Insurance Program.....	20
Subtitle D – Other Provisions	20
TITLE IV—COMMITTEE ON FINANCIAL SERVICES	22
Subtitle A – Defense Production Act of 1950	22
Subtitle B – Housing Provisions.....	22
Subtitle C – Small Business (SSBCI)	29
Subtitle D – Airlines.....	31
TITLE V—COMMITTEE ON OVERSIGHT AND REFORM.....	32
Subtitle A – Coronavirus State and Local Fiscal Recovery Funds.....	32
Subtitle B – Other Matters.....	35
TITLE VI—COMMITTEE ON SMALL BUSINESS	36
TITLE VII – COMMITTEE ON TRANSPORTATION AND INFRASTRUCTURE	38
Subtitle A – Transportation and Infrastructure	38
Subtitle B – Aviation Manufacturing Jobs Protection.....	40
Subtitle C – Continued Assistance to Rail Workers.....	40

Table of Contents (continued)

TITLE VIII – COMMITTEE ON VETERANS AFFAIRS 41

TITLE IX – COMMITTEE ON WAYS AND MEANS 42

 Subtitle A – Crisis Support for Unemployed Workers..... 42

 Subtitle B – Emergency Assistance to Families through Home Visiting Programs 44

 Subtitle C – Emergency Assistance to Children and Families Section-by-Section 45

 Subtitle D – Elder Justice and Support Guarantee 46

 Subtitle E – Support to Skilled Nursing Facilities in Response to COVID-19 46

 Subtitle F – Preserving Health Benefits for Workers 47

 Subtitle G – Promoting Economic Security 47

 Part 1 – 2021 Recovery Rebates 47

 Part 2 – Child Tax Credit..... 48

 Part 3– Earned Income Tax Credit 49

 Part 4 – Dependent Care Assistance..... 50

 Part 5 - Credits for Paid Sick and Family Leave 50

 Part 6 – Employee Retention Credit 51

 Part 7 – Premium Tax Credit 52

 Part 8 – Miscellaneous Provisions..... 52

 Subtitle H – Pensions 53

 Subtitle I – Childcare for Workers 55

TITLE I—COMMITTEE ON AGRICULTURE

Subtitle A – Agriculture

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

Section 1001 provides \$4,000,000,000 to the Secretary of Agriculture, \$3,600,000,000 of which is to support the food supply chain, including purchasing food and agricultural commodities; making grants and loans for small to mid-sized processors, seafood processing facilities, farmers markets, producers and other organizations to respond to COVID-19; providing assistance to maintain and improve food and agricultural supply chain resiliency; and making payments for necessary expenses related to losses of crops (including losses due to derechos) pursuant to the Wildfire Hurricane Indemnity Program Plus.

The section requires the Secretary to use \$300,000,000 of the \$4,000,000,000 made available, to conduct animal surveillance related to COVID-19.

The section requires that Secretary use \$100,000,000 of the \$4,000,000,000 made available, to reduce the amount of overtime inspection costs borne by federally inspected small and very small meat, poultry, and egg processors.

SEC. 1002. EMERGENCY GRANTS FOR RURAL HEALTH CARE.

Section 1002 provides \$500,000,000 for the Secretary of Agriculture to award emergency grants for rural health care costs related to COVID-19, including increasing capacity for vaccine distribution, constructing temporary or permanent structures to provide vaccine administration or testing, and supporting staffing needs for vaccine administration or testing. Grants awarded under this section may be used to reimburse for costs incurred prior to the issuance of the grant.

The funds provided to carry out this section shall remain available until September 30, 2023. Not more than three percent of the funds may be used by the Secretary for administrative purposes and not more than two percent may be used by the Secretary for technical assistance.

SEC. 1003. PANDEMIC PROGRAM ADMINISTRATION FUNDS.

Section 1003 provides \$47,500,000 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.

Section 1004 provides \$2,500,000 for the USDA Office of the Inspector General to audit, investigate, and conduct other oversight activities of projects and activities carried out with funds made available to the Department of Agriculture related to the COVID-19 pandemic. These funds remain available until September 30, 2022.

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

Section 1005 requires the Secretary of Agriculture to make payments of 120 percent of any outstanding farm loan indebtedness, as of January 1, 2021, to pay off such loan debt for each socially disadvantaged

farmer or rancher. A payment under this section shall not affect the eligibility of the affected socially disadvantaged farmer or rancher for a farm loan after the date on which the payment under this section is made.

SEC. 1006. ASSISTANCE AND SUPPORT FOR SOCIALLY DISADVANTAGED FARMERS, RANCHERS, FOREST LAND OWNERS AND OPERATORS, AND GROUPS.

Section 1006 provides \$1,010,000,000 for the Secretary of Agriculture to provide assistance and support for socially disadvantaged farmers, ranchers, and forest land owners and operators, and socially disadvantaged groups, including providing technical assistance, cooperative development training and support, and other activities to support socially disadvantaged groups; providing grants and loans to improve land access for socially disadvantaged farmers, ranchers, or forest land owners or operators, including issues related to heirs' property; supporting the development of agricultural credit institutions that are designed to serve socially disadvantaged groups; to support the activities of one or more equity commissions; to support and supplement research, education, and extension, as well as scholarships and programs that provide internships and pathways to Federal employment, at 1890 institutions, 1994 institutions, Alaska Native, Native Hawaiian, and Hispanic-serving institutions, and insular area institutions of higher education.

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

Section 1007 provides \$800,000,000 for Food for Peace Title II grants. These funds remain available until September 30, 2022.

Subtitle B – Nutrition

SEC. 1011. SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM.

Section 1011 extends from June 30, 2021 to September 30, 2021, the requirement that the value of supplemental nutrition assistance program benefits be calculated using 115 percent of the June 2020 value of the thrifty food plan.

This section also provides \$1,150,000,000 to the Secretary of Agriculture, \$1,135,000,000 of which shall be for the Secretary to make grants for each of fiscal years 2021 through 2023 to each State agency for the costs of State administrative expenses associated with the supplemental nutrition assistance program. The remaining \$15,000,000 is made available to the Secretary of Agriculture for necessary expenses for management and oversight of the supplemental nutrition assistance program.

SEC. 1012. ADDITIONAL ASSISTANCE FOR SNAP ONLINE PURCHASING AND TECHNOLOGY IMPROVEMENTS.

Section 1012 provides \$25,000,000 for the Secretary of Agriculture to make technological improvements to online purchasing in the supplemental nutrition assistance program, to modernize electronic benefit transfer technology, to support the use of mobile technologies, and to provide technical assistance to educate retailers on such technologies. These funds remain available until September 30, 2026.

SEC. 1013. ADDITIONAL FUNDING FOR NUTRITION ASSISTANCE PROGRAMS.

Section 1013 provides \$1,000,000,000 to remain available until September 30, 2027 for the Secretary of Agriculture to provide grants for nutrition assistance to Puerto Rico, American Samoa, and the Commonwealth of Northern Mariana Islands. \$30,000,000 of the total funding shall be made available to the Commonwealth of Northern Mariana Islands.

SEC. 1014. COMMODITY SUPPLEMENTAL FOOD PROGRAM.

Section 1014 provides \$37,000,000 for the Commodity Supplemental Food Program, to remain available until September 30, 2022.

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.

Provides \$128,554,800,000 for grants to state educational agencies (SEAs), with 90 percent allocated to local educational agencies (LEAs), to be made in accordance with the same terms and conditions applicable to funds provided in Fiscal Year 2021 for the Elementary and Secondary School Emergency Relief Fund (ESSERF) of the Education Stabilization Fund. SEAs are required to reserve at least 5 percent of new ESSERF allocations to carry out activities to address learning loss. LEAs must reserve at least 20 percent of newly allocated ESSERF subgrants to address learning loss. The LEA reservation for learning loss is the only provision subject to equitable services. LEAs are required to provide equitable services to students and teachers in non-public schools in the same manner as Section 1117 of the Elementary and Secondary Education Act, as determined in consultation with representatives of non-public schools.

SEC. 2002. HIGHER EDUCATION EMERGENCY RELIEF FUND.

Provides \$39,584,570,000 for grants to institutions of higher education to be made in accordance with the same terms and conditions applicable to funds provided in Fiscal Year 2021 for the Higher Education Emergency Relief Fund (HEERF) of the Education Stabilization Fund. Public and private non-profit institutions receiving new HEERF allocations will be required to spend at least 50 percent of such allocations on emergency financial aid grants to students, while for-profit institutions receiving allocations and institutions receiving allocations due to the enrollment of students enrolled exclusively online will have to spend 100 percent of such allocations on student aid. Institutions will be solely responsible for determining which students receive emergency financial aid grants. Institutions are required to use a portion of the institutional share of new allocations to implement evidence-based practices to mitigate COVID-19 and conduct outreach to students regarding the opportunity to receive a financial aid adjustment due to the recent unemployment of a family member or other changes in financial circumstances. Restrictions that were applied exclusively to institutions subject to the endowment tax in the previous Higher Education Emergency Relief Fund will not apply to new allocations under this section. The share of funds for for-profit institutions is reduced from 3 percent to 1 percent, with the difference reinvested in funds for institutions as defined in section 101 of the Higher Education Act. The share of funds for Historically Black Colleges and Universities, Tribal Colleges and Universities, Minority-Serving Institutions, and other under-resourced institutions is unchanged at 7.5

percent. Similarly, the share of funds for institutions with the greatest unmet needs related to coronavirus is unchanged at .5 percent.

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

Requires each state receiving funds under the Elementary and Secondary School Emergency Relief Fund to maintain spending in Fiscal Years 2022 and 2023 on both elementary and secondary education and higher education, at least at the proportionate levels of the state's spending on those categories relative to the state's overall spending, averaged over Fiscal Years 2017, 2018, and 2019. The Secretary of Education may waive maintenance of effort requirements for the purpose of relieving fiscal burdens incurred by states in preventing, preparing for, and responding to the coronavirus. This section also includes fiscal equity guardrails to prevent state budget cuts from disproportionately impacting high-poverty school districts and low-income students. This section prohibits state educational agencies (SEAs) from cutting per-pupil spending on high-poverty local education agencies (LEAs) at a rate steeper than overall cuts in per-pupil spending across all local education agencies. SEAs are further prohibited from reducing funding for the 20 percent of LEAs with the highest percentage of economically disadvantaged students below the level of funding provided to those LEAs in Fiscal Year 2019. Lastly, LEAs are prohibited from cutting per-pupil spending on any high-poverty school at a rate steeper than overall cuts in per-pupil spending across all schools served by the LEA, and from reducing per-pupil staffing in any high-poverty school at a rate steeper than overall cuts in per-pupil staffing across all schools served by the LEA.

SEC. 2004. OUTLYING AREAS.

Provides \$850,000,000 for grants to the outlying areas.

SEC. 2005. BUREAU OF INDIAN EDUCATION.

Provides \$850,000,000 for grants to Bureau of Indian Education-operated and funded elementary and secondary schools and Tribal Colleges or Universities.

SEC. 2006. GALLAUDET UNIVERSITY.

Provides \$19,250,000 for the Kendall Demonstration Elementary School, the Model Secondary School for the Deaf, and Gallaudet University.

SEC. 2007. STUDENT AID ADMINISTRATION.

Provides \$91,130,000 for Student Aid Administration within the Department of Education to prevent, prepare for, and respond to coronavirus, domestically and 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.

Provides \$35,000,000 for Howard University.

SEC. 2009. NATIONAL TECHNICAL INSTITUTE FOR THE DEAF.

Provides \$19,250,000 for the National Technical Institute for the Deaf.

SEC. 2010. INSTITUTE OF EDUCATION SCIENCES.

Provides \$100,000,000 for the Institute of Education Sciences to study learning loss and disseminate findings to SEAs, LEAs, and other appropriate entities.

SEC. 2011. PROGRAM ADMINISTRATION.

Provides \$15,000,000 for Program Administration within the Department of Education to prevent, prepare for, and respond to coronavirus, domestically and internationally, and for salaries and expenses necessary to implement this part.

SEC. 2012. OFFICE OF INSPECTOR GENERAL.

Provides \$5,000,000 for the Office of the Inspector General of the Department of Education.

SEC. 2013. MODIFICATION OF REVENUE REQUIREMENTS FOR PROPRIETARY INSTITUTIONS OF HIGHER EDUCATION.

Modifies the requirement in Sec. 487 of the *Higher Education Act* to require proprietary institutions to derive not less than ten percent of revenue from funds other than federal education assistance funds, including from the GI Bill.

Part 2 – Miscellaneous

SEC. 2021. NATIONAL ENDOWMENT FOR THE ARTS.

Provides \$135,000,000 for the National Endowment for the Arts, with forty percent of funds reserved for grants to state art agencies and regional art organizations, and sixty percent of funds reserved for direct grants that support organizations' programming and general operating expenses.

SEC. 2022. NATIONAL ENDOWMENT FOR THE HUMANITIES.

Provides \$135,000,000 for the National Endowment for the Humanities, with forty percent of funds reserved for grants to state humanities councils, and sixty percent of funds reserved for direct grants that support humanities organizations' programming and general operating expenses.

SEC. 2023. INSTITUTE OF MUSEUM AND LIBRARY SERVICES.

Provides \$200,000,000 to carry out the *Library Service and Technology Act* as authorized under Subtitle B of the *Museum and Library Services Act* with a minimum allocation of \$2,000,000 for each state.

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

Provides \$10,000,000 for emergency grants to support Native American language preservation and maintenance. Funding will mitigate COVID-19-related disruptions or threats to Native American languages and the continued vitality of Native American languages during and after the COVID-19 public health emergency.

Subtitle B – Labor Matters

SEC. 2101. RAISING THE FEDERAL MINIMUM WAGE.

Increases the federal minimum wage (“6(a)(1) wage”) for employees from \$7.25 per hour to \$15 per hour by 2025 (\$9.50 in 2021; \$11.00 in 2022; \$12.50 in 2023; \$14.00 in 2024; and \$15.00 in 2025). Thereafter, annual increases in the 6(a)(1) wage are indexed to the percentage increase, if any, in the median hourly wages of all employees.

Increases the tipped minimum wage from \$2.13 to \$4.95 in 2021. For each succeeding year, the tipped minimum wage increases by the lesser of either \$2.00 or the difference between the tipped minimum wage and the 6(a)(1) wage. Once the tipped minimum wage reaches the 6(a)(1) wage (2027), the tipped minimum wage is eliminated by stipulating that the tipped minimum wage will be the 6(a)(1) wage.

Increases the youth subminimum wage, which employers may currently pay to individuals under 20 years of age for the first 90 calendar days of employment, from \$4.25 to \$6.00 in 2021. Each subsequent year, the youth subminimum wage increases by the lesser of either \$1.75 or the difference between the youth subminimum wage and the 6(a)(1) wage. Once the youth minimum wage reaches the 6(a)(1) wage (in 2027), the youth subminimum wage is eliminated by stipulating that the youth minimum wage will be the 6(a)(1) wage.

Discontinues the issuance of new 14(c) certificates, which permit the payment of subminimum wages to workers with disabilities, while allowing existing 14(c) certificate holders to continue using their subminimum wage certificates for five years after enactment. Sets the hourly wage paid to 14(c) covered employees to at least \$5.00 in 2021 (or, if greater, the wage that was paid to the employee before enactment). Each subsequent year, the 14(c) subminimum wage increases by \$2.50. In 2025, the subminimum wage paid to 14(c) covered employees must be the same as the 6(a)(1) wage and remaining 14(c) certificates will have no legal effect.

Unless otherwise specified, these amendments to the Fair Labor Standards Act take effect on the first day of the third month that begins after the date of enactment. The effective date for the Commonwealth of the Northern Mariana Islands is 18 months after this general effective date.

SEC. 2102. FUNDING FOR U.S. DEPARTMENT OF LABOR WORKER PROTECTION ACTIVITIES.

Provides \$150,000,000 for the Secretary of Labor to implement COVID-19 worker protection activities across the Department, with not less than \$75,000,000 allocated to the Occupational Safety and Health Administration (OSHA), and within this allocation funds are reserved for OSHA enforcement in high risk sectors (such as meat processing, corrections, and health care) and the Susan Harwood Training Grant Program. As part of the \$150,000,000, \$12,500,000 is provided for the DOL Inspector General.

SEC. 2103. ELIGIBILITY FOR WORKERS’ COMPENSATION BENEFITS FOR FEDERAL EMPLOYEES DIAGNOSED WITH COVID-19.

Provides that federal and postal employees who (1) came into contact with patients, the public, or co-workers in the course of their duties, and (2) were diagnosed with COVID-19 between January 27, 2020, and January 30, 2023, will receive a presumption that COVID-19 is a work-related illness for purposes of eligibility under the Federal Employees’ Compensation Act (FECA). FECA provides wage loss compensation for temporary or total disability, medical costs, and death benefits to survivors. Funds

are appropriated to the Employees' Compensation Fund to pay benefit costs through September 30, 2030.

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

Provides that employees who were engaged in maritime employment between January 27, 2020, and January 27, 2023, and were diagnosed with COVID-19, or were ordered to quarantine, shall receive a conclusive presumption that such illness or quarantine was work related for purposes of workers' compensation benefits under the Longshore and Harbor Workers' Compensation Act (LHWCA). The LHWCA provides medical benefits, wage loss compensation for disability, funeral expenses, and survivors benefits. Self-insured employers and insurance carriers shall be reimbursed for the cost of such claims from the Employees' Compensation Fund in the U.S. Treasury, provided the employer is in compliance with any safety and health guidelines and standards related to COVID-19, including those issued by the OSHA, a state OSHA plan, or applicable public health authority. Funds are appropriated from the Treasury to the Employees' Compensation Fund through September 30, 2030, to cover the cost of such reimbursements.

Subtitle C – Human Services and Community Supports

SEC. 2201. ADDITIONAL FUNDING FOR AGING AND DISABILITY SERVICES PROGRAMS.

Provides a total of \$276,000,000 in funding for the Elder Justice Act for Fiscal Years 2021 and 2022; ensures that Adult Protective Services (APS) funding may be used to serve all adults.

SEC. 2202. SUPPORTING OLDER AMERICANS AND THEIR FAMILIES.

Provides \$1,444,000,000 in funding for programs authorized under the *Older Americans Act* (OAA):

- \$740,000,000 to support nutrition programs for older Americans;
- \$25,000,000 for services, including nutrition, for Native American communities;
- \$470,000,000 to support home-and community-based support services programs, including support for COVID-19 vaccination outreach and coordination and addressing social isolation;
- \$44,000,000 for evidence-based health promotion and disease prevention;
- \$145,000,000 for the National Family Caregiver Support Program; and
- \$10,000,000 for the long-term care ombudsman program.

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

Provides \$14,990,000,000 for the Child Care and Development Block Grant (CCDBG) program. Lead agencies may obligate funds during the current fiscal year and succeeding two fiscal years. Lead agencies may use such funds to provide child care assistance to essential workers without regard to such workers' income.

Provides an additional \$23,975,000,000 to be used for child care stabilization as described in section 2204 and in accordance with the requirements of the Child Care and Development Block Grant Act except for requirements in subparagraphs (C) through (E) of section 658E(c)(3) and section 658G of such Act.

Provides an additional \$35,000,000 for federal administrative costs, including technical assistance and research, to carry out child care stabilization and implement the additional funding for CCDBG.

SEC. 2204. CHILD CARE STABILIZATION.

Establishes child care stabilization grants to be awarded to each lead agency in accordance with allocation requirements under the Child Care and Development Block Grant Act. A lead agency may reserve up to 10 percent of grant funds for administrative and technical assistance costs and must use the remainder of funds to award subgrants to qualified child care providers that were, on the date of submission of the application for the subgrant, either open and available to provide child care services or closed for reasons related to the COVID-19 public health emergency. The subgrant amount must be based on the child care provider's stated current operating expenses. The Committee Print specifies the allowable uses of funds for subgrants, which include but are not limited to personnel expenses, cleaning supplies and personal protective equipment, and mental health supports. Subgrant funds may be used for sums obligated or expended prior to the date of enactment of this Act.

A child care provider that receives funds must certify that for the duration of the subgrant, the child care provider will: implement practices in line with guidance from state, Tribal, and local authorities, and to the greatest extent possible, guidance from the Centers for Disease Control and Prevention; pay no less than the full compensation the provider was paying each employee on the date of submission of the application for the subgrant; and provide relief from copayments and tuition payments to families enrolled in the provider's program, to the greatest extent possible, and prioritize such relief for families struggling to make either type of payment. The lead agency shall notify the Secretary of Health and Human Services if the lead agency is unable to obligate at least 50 percent of funds awarded to carry out this section within nine months of the date of the enactment of this Act.

SEC. 2205. HEAD START.

Provides \$1,000,000,000 for Head Start programs, to be allocated to each Head Start agency according to the number of children enrolled in that agency as compared to the total number of children enrolled in all Head Start agencies. Such funding shall not be included in the calculation of base grants in subsequent fiscal years and shall not be subject to allocation requirements in section 640(a) of the *Head Start Act*.

SEC. 2206. PROGRAMS FOR SURVIVORS.

Provides a total of \$450,000,000, which shall not be subject to matching requirements for the duration of the COVID-19 pandemic, for *Family Violence Prevention and Services Act* (FVPSA) programs and related programs:

- \$180,000,000 to support FVPSA formula grants;
- \$18,000,000 for grants for Indian tribes;
- \$2,000,000 for the national domestic violence hotline, of which \$1,000,000 is directed to support Tribal communities;
- \$49,500,000 for grants to support culturally-specific populations;
- \$198,000,000 for grants to support survivors of sexual assault; and
- \$2,500,000 for the federal administrative costs of implementing grants to support culturally-specific populations and grants to support survivors of sexual assault.

SEC. 2207. CHILD ABUSE PREVENTION AND TREATMENT.

Provides \$250,000,000 for child abuse and neglect prevention programs as authorized under Title II of the Child Abuse Prevention and Treatment Act (CAPTA), except that such funds shall not be subject to state match requirements and shall be distributed to each state in an amount that bears the same proportion to such amount appropriated for all states as the number of children under the age of 18 residing in the state bears to the total number of children under the age of 18 residing in all states.

Provides \$100,000,000 for the child abuse and neglect treatment and response state grant program authorized under section 106 of CAPTA, which shall be allocated without regard to the discretionary activity allocation requirements under section 112(a)(2) of CAPTA.

SEC. 2208. LIHEAP.

Provides \$4,500,000,000 for the Low Income Home Energy Assistance Program (LIHEAP) to help families afford home heating and cooling costs, to remain available through September 30, 2022.

SEC. 2209. DEPARTMENT OF HEALTH AND HUMAN SERVICES.

Provides \$425,000,000 to the Secretary of Health and Human Services for increased costs associated with the COVID-19 pandemic in any programs administered under the Administration for Children and Families that provide direct program services to children.

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

Provides \$1,000,000,000 to the Corporation for National and Community Service and the National Service Trust to support an increase in AmeriCorps volunteers to respond to communities impacted by COVID-19 such as helping schools safely reopen and tackling the growing hunger crisis. Grants will be prioritized based on grantees located in and recruiting from communities disproportionately impacted by COVID-19 and taking into account the diversity of communities and participants served by such entities, including racial, ethnic, socioeconomic, linguistic, or geographic diversity.

Subtitle D – Child Nutrition & Related Programs

SEC. 2301. IMPROVEMENTS TO WIC BENEFITS.

Provides the Secretary of Agriculture with authority and funding to temporarily boost the value of the Cash Value Voucher (CVV) in the Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) up to \$35 per month for women and children for a four-month period during the COVID-19 pandemic.

SEC. 2302. WIC PROGRAM MODERNIZATION.

Provides \$390 million for outreach, innovation, and program modernization efforts to improve participation and benefit redemption in the WIC program.

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

Temporarily expands the age of eligibility for the Child and Adult Care Food Program (CACFP) at emergency homeless shelters from 18 to 25 for the duration of the COVID-19 pandemic.

SEC. 2304. PANDEMIC EBT PROGRAM.

Allows the Pandemic Electronic Benefit Transfer (P-EBT) program to be implemented for any school year in which the COVID-19 public health emergency designation is in effect and allows for P-EBT benefits to be extended through the summer.

Subtitle E – COBRA Continuation Coverage

SEC. 2401. PRESERVING HEALTH BENEFITS FOR WORKERS.

Provides subsidies to support workers who are eligible for continuation coverage under the Consolidated Omnibus Reconciliation Act of 1985 (COBRA) due to involuntary termination or reduction in hours. Eighty-five percent premium assistance will be available beginning the first month following the date of enactment and will remain available through September 30, 2021. Provides for an extended election period to allow individuals who previously experienced a qualifying event to enroll in subsidized coverage. Requires clear and understandable written notices and establishes an expedited review process for workers who are denied premium assistance. Provides a refundable payroll tax credit to allow employers and health plans to be reimbursed for the full amount of COBRA premiums.

Provides \$10 million to the Secretary of Labor to support implementation by the Employee Benefits Security Administration (EBSA).

TITLE III—COMMITTEE ON ENERGY AND COMMERCE

Subtitle A – Public Health

CHAPTER 1 – Vaccines and Therapeutics

SEC. 3001. FUNDING FOR COVID-19 VACCINE ACTIVITIES AT THE CENTERS FOR DISEASE CONTROL AND PREVENTION.

Provides \$7.5 billion in funding for CDC to support vaccine related activities to prepare, promote, distribute, administer, monitor, and track COVID-19 vaccines. This includes funding for activities related to enhancing, expanding, and improving distribution and administration, including activities related to the distribution of ancillary medical products and supplies related to vaccines. This section further provides technical assistance, guidance, support, and awards to State, local, Tribal, and territorial public health departments for enhancement of COVID-19 vaccine distribution and administration capabilities, including the distribution and administration of licensed or authorized vaccines and ancillary medical products and supplies; the establishment and expansion of community vaccination centers, including in particularly underserved areas; the deployment of mobile vaccination units, particularly in underserved areas; IT, data, and reporting enhancements; facility enhancements; and public communication.

SEC. 3002. FUNDING FOR VACCINE CONFIDENCE ACTIVITIES.

Provides \$1 billion in funding for CDC to strengthen vaccine confidence in the United States, provide further information and education with respect to authorized or licensed vaccines, and improve vaccination rates.

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

Provides \$5.2 billion in funding to the Secretary of HHS to support research, development, manufacturing, production, and purchase of vaccines, therapeutics, and ancillary medical products and supplies for SARS-CoV-2, or any viral variant mutating therefrom, and COVID-19 or any disease with potential for creating a pandemic.

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

Provides \$500 million in funding to be made available to FDA for the evaluation of the continued performance, safety, and effectiveness of COVID-19 vaccines, therapeutics, and diagnostics; invest in advanced continuous manufacturing activities related to the production of vaccines and related materials; conduct inspections; review of devices authorized for COVID-19; and supply chain oversight including to mitigate shortages.

CHAPTER 2 – Testing

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

Provides \$46 billion in funding to the Secretary of HHS to detect, diagnose, trace, monitor and mitigate COVID-19 infections. Specified activities include: implementing a national strategy for testing, contact tracing, surveillance, and mitigation; providing technical assistance, guidance, support, and grants or cooperative agreements to States, localities, and territories for activities to detect, diagnose, trace, monitor, and mitigate COVID-19 infections; support the development, manufacturing, procurement, distribution, administration of tests, including supplies necessary for administration such as personal protective equipment (PPE); establishing and expanding federal, State, local, or territorial testing and contact tracing capabilities, including investments in laboratory capacity, community-based testing sites, and mobile testing units, particularly in medically underserved areas; enhancing IT, data modernization, and reporting; awarding grants, cooperative agreements, or contracts with State, local, and territorial public health departments to establish, expand, and sustain a public health workforce; and to cover administrative and program support costs

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

Provides \$1.75 billion in funding to the Director of CDC to be used for activities and workforce related to genomic sequencing and analytics, and diseases surveillance. Such funds shall be used to conduct, expand, and improve activities to sequence genomes, identify mutations, and survey the circulation and transmission of viruses including strains of SARS-CoV-2; awarding grants or cooperative agreements to State, local, Tribal, and territorial public health departments or public health laboratories to increase their genomic sequencing, identifying mutations, identifying outbreaks, developing disease response strategies, enhancing and expanding informatics capabilities, and facility improvements.

SEC. 3013. FUNDING FOR GLOBAL HEALTH.

Provides \$750 million to CDC to combat 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.

Provides \$500 million to CDC to support health data surveillance and analytics infrastructure modernization initiatives and to establish, expand, and maintain efforts to modernize the United States disease warning system to forecast and track hotspots for COVID-19.

CHAPTER 3 – Public Health Workforce

SEC 3021. FUNDING FOR PUBLIC HEALTH WORKFORCE.

Provides \$7.66 billion in funding to the Secretary of HHS to establish, expand, and sustain a public health workforce, including by making awards to State, local, and territorial public health departments. Such funds shall be used for costs, including wages and benefits, related to the recruiting, hiring, and training of individuals 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 experts, and any other positions as may be required to prevent, prepare for, and respond to COVID-19. Further, such individuals shall be employed by the State, territorial, or local public health department involved or a nonprofit private or public organization with demonstrated expertise in implementing public health programs and established relationships with such public health departments, particularly in medically underserved areas. Such funds shall also be used for PPE, data management and other technology, other supplies, administrative costs, reporting, or subawards.

SEC. 3022. FUNDING FOR MEDICAL RESERVE CORPS.

Provides \$100 million to the Medical Reserve Corps.

CHAPTER 4 - Public Health Investments

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

Provides \$7.6 billion in funding to the Secretary of HHS to support COVID-19 response at community health centers. No less than \$20 million of the funding shall be for grants or contracts to qualified Native Hawaiian Health Centers. Funds are required to be used to plan, prepare for, promote, distribute, administer, and track COVID-19 vaccines and related activities; detect, diagnose, trace, monitor, and mitigate COVID-19 infections, including equipment or supplies necessary for such activities; purchase equipment and supplies to conduct mobile testing or vaccinations for COVID-19, including purchasing and maintaining mobile vehicles and equipment to conduct such testing or vaccinations, and personnel needs, in particular in medically underserved areas; establish, expand, and sustain the health care workforce to prevent, prepare, and respond to COVID-19; modify, enhance and expand health care services and infrastructure; and conduct community outreach and education activities related to COVID-19. Awardees may use amounts made available to cover the costs of carrying out such related past COVID-19 activities.

SEC. 3032. FUNDING FOR NATIONAL HEALTH SERVICE CORPS.

Provides \$800 million in funding for the National Health Service Corps. This includes \$100 million for the State Loan Repayment Programs for which the state matching requirement shall not apply. State loan repayment programs shall not spend more than 10 percent of an award on the cost of administering the program.

SEC. 3033. FUNDING FOR NURSE CORPS.

Provides \$200 million in funding to support the Nurse Corps Loan Repayment Program.

SEC. 3034. FUNDING FOR TEACHING HEALTH CENTERS THAT OPERATE GRADUATE MEDICAL EDUCATION.

Provides \$330 million to remain available until September 30, 2023 for Teaching Health Centers (THC) Graduate Medical Education (GME) sites nationwide. Such funds shall be used for making payments to new approved graduate medical residency training programs, increasing the per resident allocation of existing and new THC GME providers, restoring the number of full-time equivalent residents in existing programs to at least the numbers between fiscal years 2016 through 2018, expanding existing approved graduate medical residency programs, establishing new accredited or expanded primary care residency programs, and covering administrative costs necessary for carrying out these activities.

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

Provides \$1.8 billion 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. Funds shall be used to support activities related to testing through the use of in vitro diagnostic products 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. The Secretary of HHS shall pay through any mechanism deemed appropriate, all or part of the costs to entities administering or procuring tests. Funds shall also be used to support vaccine-related activities for authorized or licensed COVID-19 vaccines, for the vaccination of staff of, or individuals residing in, congregate settings. The Secretary shall pay through any mechanism deemed appropriate, all or part of the costs to entities administering or procuring vaccines. Funds shall also be used to purchase, procure, or distribute personal protective equipment or other products supplies for use in mitigation of COVID-19 transmission among staff of, or individuals residing in, congregate settings. Funds shall be used to provide technical assistance, guidance, and support and award grants, contracts, or cooperative agreements to public health departments or public and private entities that manage congregate settings for activities related to SARS-CoV-2 and COVID-19 infections. Congregate settings, are defined to include prisons, jails, detention centers (including juvenile detention centers), other correctional, detention, and reentry facilities, long-term care facilities, psychiatric hospitals and residential treatment facilities, shared living arrangements for individuals with disabilities, immediate care, and other residential care facilities.

SEC. 3036. FUNDING FOR FAMILY PLANNING.

Provides \$50 million in funding for fiscal year 2021 to the Secretary of HHS for necessary expenses for grants and contracts for the Title X Family Planning Program.

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

Provides \$425 million in funding to the Secretary of HHS for expenses related to the care of children under the care of HHS. These expenses include 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 HHS. The funds shall be used for costs related to capacity to provide care to the children described; cost related to the recruiting, hiring, and training of additional staff; activities to detect, diagnose, trace, treat, and monitor SAR-CoV-2 and COVID-19 infections; the purchase, procurement, or distribution of in vitro diagnostic products for the detection or diagnosis of SARS-CoV-2 and supplies necessary for administering tests; distribution of COVID-19 vaccines to children and staff caring for such children; or the purchase, procurement, or distribution of personal protective equipment for mitigation and prevention of COVID-19 transmission.

SEC. 3038. FUNDING FOR OFFICE OF INSPECTOR GENERAL.

Provides \$5 million in funding to the Inspector General of HHS for oversight of activities supported with funds provided to HHS to prevent, prepare for, and respond to COVID-19.

CHAPTER 5 – Indian Health

SEC. 3041. FUNDING FOR INDIAN HEALTH.

Provides \$6.94 billion to the Secretary of HHS, of which \$5.484 billion for carrying out activities of the Indian Health Service (IHS). Of these funds, \$2 billion for lost reimbursements from third party payers to IHS; \$500 million for additional health care services, services provided through the Purchased/Referred Care program, and other related services; \$140 million for IT infrastructure for telehealth and the IHS electronic health records system; \$84 million for urban Indian health programs; \$600 million for expenses to plan, prepare for, promote, distribute, administer, and track COVID-19 vaccines among Indian Tribes, Tribal organizations, and urban Indian organizations; \$1.5 billion for expenses to detect, diagnose, trace, and monitor COVID-19 infections, as well as activities to mitigate spread, necessary supplies for such activities including vaccine-related activities and workforce-related activities; \$240 million for expenses to establish, expand and sustain a public health workforce for COVID-19 response and public health workforce-related activities, including for vaccine-related activities and testing, contact tracing, and mitigation activities; \$420 million for expenses related to mental and behavioral health prevention and treatment services, and IT and facilities needs related to mental and behavioral health services; \$600 million for leasing, purchasing, constructing, altering, renovating, or equipping health facilities to respond to COVID-19 and for maintenance and improvement projects necessary to respond to COVID-19; and \$10 million for potable water delivery.

Funds appropriated in this section are available to restore funds that were incurred during since the COVID-19 PHE began on January 30, 2020 and are available to Tribes and Tribal organizations, including self-governance Tribes on a one-time allotment.

CHAPTER 6 – Mental Health and Substance Use Disorder

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

Provides \$1.75 billion to the Secretary of HHS or activities related to the Community Mental Health Services Block Grant program.

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

Provides \$1.75 billion to the Secretary for activities related to the Substance Abuse Prevention Treatment Block Grant program.

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

Provides \$80 million in funding to the Secretary of HHS, acting through the Administrator of HRSA, 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. The funding shall be used to plan, develop, operate, or participate in health professions and nursing training activities for health care students, residents, professionals, paraprofessionals, trainees, 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.

Provides \$20 million in funding to the Secretary of HHS, acting through the Director of CDC and in consultation with the medical professional community, 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. Such awareness campaign shall encourage primary prevention of mental and behavioral health conditions and secondary tertiary prevention by encouraging health care professionals to seek support and treatment for their own behavioral health concerns; help such professionals to identify risk factors and respond to such risks; include information on reducing or preventing suicide, substance use disorders, burnout, and other mental and behavioral health conditions, and addressing stigma associated with seeking support and treatment; and 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.

Provides \$40 million in funding to the Secretary of HHS, acting through the Administrator of HRSA, 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 health care providers and related personnel.

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

Provides \$30 million to the Secretary of HHS, acting through the Assistant Secretary of Mental Health and Substance Use and in consultation with the Director of CDC, to award grants to State, local, Tribal, and territorial governments, Tribal organizations, nonprofit community-based organizations, and

primary care and behavioral health organizations to support community-based overdose prevention programs, syringe service programs, and other harm reduction services with respect to the harms of drug misuse exacerbated by the COVID-19 public health emergency. Such funds are to be used for preventing and controlling the spread of infectious diseases and the consequences of such diseases for individuals with substance use disorder, distributing opioid overdose reversal medication to at-risk individuals, connecting at-risk individuals to overdose education, counseling, and health education, and encouraging at-risk 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.

Provides \$50 million to the Secretary of HHS, acting through the Assistant Secretary of Mental Health and Substance Use to award grants to State, local, Tribal, and territorial governments, Tribal organizations, nonprofit community-based organizations, and primary care and behavioral health organizations to address increased community behavioral health needs worsened by the COVID-19 pandemic. Such funds are to be used for supporting care coordination among local entities; training 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 for those with co-occurring substance use disorders delivered by behavioral and mental health professionals using telehealth services; and supporting, enhancing, or expanding mental and behavioral health preventative and crisis intervention services.

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

Provides \$10 million for the National Childhood Traumatic Stress Network at SAMHSA to address the problem of high-risk or medically underserved persons who experience violence-related stress.

SEC. 3059. FUNDING FOR PROJECT AWARE.

Provides \$30 million for Project AWARE at SAMHSA to advance wellness and resiliency in education.

SEC. 3059A. FUNDING FOR YOUTH SUICIDE PREVENTION.

Provides \$20 million to SAMHSA for youth suicide early intervention and prevention strategies program and suicide prevention for children and adolescents program.

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

Provides \$100 million in funding to HRSA's Behavioral Health Workforce Education and Training Program.

CHAPTER 7 – Exchange Grant Program

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

Provides \$20 million to the Secretary of HHS to award grants to State-Based Marketplaces (SBMs) to modernize or update any system, program or technology utilized by SBMs.

Subtitle B – Medicaid

SECTION. 3101. MANDATORY COVERAGE OF COVID-19 VACCINES AND ADMINISTRATION AND TREATMENT UNDER MEDICAID

This provision requires Medicaid coverage of COVID-19 vaccines and treatment without beneficiary cost sharing with coverage and administration of vaccines matched at a 100 percent FMAP through one year after the end of the PHE. It also gives states the option to provide coverage to the uninsured for COVID-19 vaccines and treatment without cost sharing through the PHE, with vaccines matched at 100 percent FMAP.

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

This provision allows states, for five years, to extend Medicaid eligibility to women for 12 months postpartum.

SEC. 3103. ALLOWING FOR MEDICAL ASSISTANCE UNDER MEDICAID FOR INMATES DURING 30-DAY PERIOD PRECEDING RELEASE

This provision provides Medicaid eligibility, for five years, to incarcerated individuals 30 days prior to their release.

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

This provision provides an enhanced FMAP for state Medicaid programs to cover mobile crisis intervention services for individuals experiencing a mental health or substance use disorder crisis.

SEC. 3105. TEMPORARY INCREASE IN FMAP FOR MEDICAL ASSISTANCE UNDER STATE MEDICAID PLANS WHICH BEGIN TO EXPEND AMOUNTS FOR CERTAIN MANDATORY INDIVIDUALS

This provision temporarily increases a state's base FMAP by five percentage points for two years for states that newly expand Medicaid.

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

This provision provides 100 percent FMAP for services provided to Medicaid beneficiaries receiving care through Urban Indian Organizations and Native Hawaiian Health Centers for two years.

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

This provision eliminates the cap on Medicaid drug rebates, starting in calendar year 2023.

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

This provision provides a temporary FMAP increase of 7.35 percentage points for states to make improvements to Medicaid HCBS for one year.

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

This provision provides \$250 million to the Secretary of Health and Human Services to allocate to states for the purposes of establishing strike teams to be deployed to nursing facilities with diagnosed or suspected cases of COVID-19 among residents.

Subtitle C – Children’s Health Insurance Program

SECTION. 3201. MANDATORY COVERAGE OF COVID-19 VACCINES AND ADMINISTRATION AND TREATMENT UNDER CHIP

Requires CHIP coverage of COVID-19 vaccines and treatment without beneficiary cost sharing with the vaccines and the administration of vaccines matched at a 100 percent FMAP through one year after the end of the PHE.

SEC. 3202. MODIFICATIONS TO CERTAIN COVERAGE UNDER CHIP FOR PREGNANT AND POSTPARTUM WOMEN

This provision allows states, for five years, to extend CHIP eligibility to women for 12 months postpartum.

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.

Section 3301 provides EPA with funds to address health outcome disparities from pollution and the COVID-19 pandemic. Specifically, it provides \$50 million in funds to EPA for environmental justice grants and activities and \$50 million in funding to EPA for air quality monitoring grants and other purposes outlined in subsections (a), (b), and (c) of section 103 and section 105 of the Clean Air Act.

SEC. 3302. FUNDING FOR LIHEAP.

Section 3302 directs \$4.5 billion to HHS for home energy assistance through LIHEAP.

SEC. 3303. FUNDING FOR WATER ASSISTANCE PROGRAM.

Section 3303 directs \$500 million to HHS to provide financial assistance to low income consumers and other consumers adversely affected financially by COVID-19 to assist with payments for drinking water and wastewater expenses

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.

Subsection (a) of this section appropriates \$50,000,000 to the CPSC for fiscal year 2021, to remain available until September 30, 2026, for the purposes described in subsection (b).

Subsection (b) of this section specifies the purposes for which the CPSC may use funds made available in subsection (a). Paragraph (1) of this subsection specifies funds shall be used to carry out the requirements in title XX of division FF of the Consolidated Appropriations Act, 2021 (P.L. 116-260). Paragraph (2) of this subsection specifies funds shall be used to enhance targeting, surveillance, and screening of consumer products, particularly COVID-19 products, entering the United States at ports of entry. Paragraph (3) of this subsection specifies funds shall be used to enhance monitoring of internet websites for the offering for sale of new and used violative consumer products and coordination with retail and resale websites to improve identification and elimination of listings of such products. Paragraph (4) of this subsection specifies funds shall be used to increase awareness and communication, particularly of COVID-19 product related risks and other consumer product safety information. Paragraph (5) of this subsection specifies funds shall be used to improve the CPSC'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.

Subsection (c) of this section defines terms used in the subsection, including "de minimis shipments," "violative consumer products," "COVID-19 emergency period," and "COVID-19 products." The term "violative consumer products" is defined as consumer products in violation of an applicable consumer product safety standard under the Consumer Product Safety Act or any similar rule, regulation, standard, or ban under any other Act enforced by the Commission and is intended to include consumer products subject to voluntary corrective action. The term "COVID-19 products" is defined as 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.

This section establishes a \$7.59 billion Emergency Connectivity Fund. The section further requires the FCC to promulgate rules within 60 days of enactment to provide funding from this Fund to eligible schools and libraries to enable them to provide eligible connected devices, internet service, and equipment necessary to support internet service to students and teachers, regardless of technology, for internet use in locations other than a school or library, among other things.

The FCC will cease to provide support from the Fund on the June 30 that first occurs after the date that is one year after the date on which the COVID-19 Emergency Period ends. In providing support under the covered regulations, the Commission shall reimburse 100 percent of the costs associated with the eligible equipment and services, so long as the FCC determines that such costs are reasonable. This section also provides \$1 million to the FCC's Inspector General to help oversee the program and limits administrative costs for the program to no more than two percent.

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

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

Sec. 3321 would appropriate an additional \$3 million above other amounts appropriated to the Office of the Inspector General of Department of Commerce for oversight of activities of the Department 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.

Subsection (a) provides that in addition to funds otherwise available, \$10,000,000,000 is appropriated in fiscal year 2021 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).

Subsection (b) sets out the purposes for which the funds appropriated by subsection (a) may be used. Paragraph (1) provides that the funds may be used for the purchase, production or distribution of medical equipment and supplies related to combating the COVID-19 Pandemic, including funding for all types of COVID-19 tests, personal protection equipment, including N95 masks, and vaccines and drugs for preventing or treating COVID-19 or its symptoms. Paragraph (1) also provides for using such funds for acquisition of material, equipment and technology needed for such purposes. Paragraph (2) provides that after September 30, 2022, funds appropriated by subsection (a) may be used to combat future pathogens that the President determines have the potential for creating a public health emergency.

Subsection (c) provides that the authority to expend the funds in subsection (a) for the uses described in subsection (b) shall be delegated to the Secretary of Health and Human Services unless the President determines that it is important to the U.S. response to delegate such authority to another agency.

Subsection (d) clarifies that the amounts appropriated by subsection (a) that are in the Defense Production Act Fund shall not be subject to the carry over limitations of section 304(e) of the Defense Production Act of 1950 (50 U.S. C. U.S.C. 4534(e)) until September 30, 2025.

Subtitle B – Housing Provisions

SEC. 4101. EMERGENCY RENTAL ASSISTANCE.

Subsection (a) provides that in addition to amounts otherwise made available, \$19,050,000,000 is appropriated to the Secretary of Department of Treasury (Treasury) for fiscal year 2021 to remain available until September 30, 2027 to make payments to eligible grantees under this section. \$305,000,000 is reserved for U.S. territories. \$30,000,000 is reserved for Treasury to administer emergency rental assistance programs and provide technical assistance to recipients of any grants provided by Treasury to provide financial or other assistance to renters. \$3,000,0000 is reserved for the Inspector General of the Treasury for administrative expenses relating to oversight of program funds.

Subsection (b) provides that program funds shall be allocated to eligible grantees in the same manner as funds were allocated in section 501 of Subtitle A of title V of division N of the Consolidated

Appropriations Act, 2021 (Public Law 116-260) (Section 501), except that funds are not required to be allocated and paid within 30 days and that small states shall receive a minimum allocation of \$152,000,000 instead of \$200,000,000.

Subsection (c) provides that the Treasury Secretary shall pay all eligible grantees not less than 50 percent of their total allocation within 60 days of enactment of the Act. The Secretary shall make subsequent payments to eligible grantees, but only after a grantee has obligated not less than 75 percent of the funds the grantee has already received.

Subsection (d) provides that funds may only be used for (1) the provision of financial assistance, including rent, rental arrears, utilities and home energy costs, utilities and home energy costs arrears, and other housing expenses; (2) the provision housing stability services; (3) program administration; and (4) other affordable rental housing and eviction prevention activities that serve very low-income families. Eligible renters can receive up to 18 months of financial assistance. Under this subsection, grantees may only spend any unobligated funds on other affordable rental housing and eviction prevention activities after September 30, 2022 and only if the grantee has obligated not less than 75 percent of its total allocation on other activities permitted under section 4201. Grantees may spend up to 15 percent of their funds on program administration and up to 10 percent of their funds on supportive services. When providing assistance to eligible renter households, this subsection also provides that grantees must prioritize renter households with incomes that do not exceed 50 percent of AMI as well as renter households who are currently unemployed and have been unemployed for 90 days.

Subsection (e) provides that after September 30, 2022, the Secretary shall reallocate and pay funds to eligible grantees that have obligated 50 percent of the total amount of funds allocated to such grantees. Under this subsection, reallocated funds may be used for any eligible use under paragraph (1) of subsection (d).

Subsection (f) provides that 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 necessary to expedite the efficient use of funds under this section.

Subsection (g) provides that assistance provided to an eligible household shall not be regarded as income and shall not be regarded as a resource when determining the household's eligibility for other benefits or assistance provided by any Federal program or any State or local program financed in whole or in part with Federal funds.

Subsection (h) provides that each eligible grantee to submit to Treasury information to monitor and evaluate activities carried out by eligible grantees.

Subsection (i) defines certain terms under Section 4201.

Subsection (j) provides that funds are available to eligible grantees through September 30, 2025.

Subsection (k) provides an extension of availability for program funds under Public Law 116-260 until September 30, 2022.

SEC. 4102. EMERGENCY HOUSING VOUCHERS.

Subsection (a) provides that in addition to amounts otherwise made available, \$5,000,000,000 is appropriated to the Secretary of the Department of Housing and Urban Development (HUD) for fiscal year 2021 to remain available until September 30, 2030 for (1) incremental emergency vouchers; (2) renewals of the incremental emergency vouchers; (3) fees for the costs for administering vouchers and other eligible expenses to prevent prepare, and respond to coronavirus to facilitate the leasing of the emergency vouchers; and (4) adjustments in the calendar year 2021 section 8 renewal funding allocation, including mainstream 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.

Subsection (b) provides that the HUD Secretary shall provide emergency Housing Choice Vouchers. Under this subsection, to qualify to receive a voucher, an individual or household must be either (1) homeless; (2) at risk of homelessness; (3) fleeing, or attempting to flee, domestic violence, dating violence, sexual assault, stalking, or human trafficking; or (4) 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. Under this subsection, public housing agencies (PHAs) shall be notified of the number of emergency vouchers allocated to the agency no later than 60 days after the date of the enactment of this Act, in accordance with a formula that includes PHA capacity and ensures geographic diversity, including with respect to rural areas, among PHAs administering the Housing Choice Voucher program. This subsection also provides that the Secretary shall establish a procedure for PHAs to accept or decline their allocation of emergency vouchers. If a PHA fails to lease its allocation of vouchers within a reasonable time, the Secretary may revoke and redistribute any unleased vouchers and associated funds, including administrative fees and costs, to other PHAs according to formula. Under this subsection, any provision of any statute or regulation used to administer 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. After September 30, 2023, a PHA may not reissue to a new household any emergency voucher returned to the PHA.

Subsection (c) provides that the Secretary may use no more than \$20,000,000 of the amounts made available under subsection (a) to administer and oversee implementation of this section. Of this amount, the Secretary may use no more than \$10,000,000 for technical assistance for PHAs.

Subsection (d) provides that this section may be implemented by notice.

SEC. 4103. EMERGENCY ASSISTANCE FOR RURAL HOUSING.

This section provides that in addition to amounts otherwise made available, \$100,000,000 is appropriated for fiscal year 2021 to remain available until September 30, 2022 to provide rental assistance under USDA's 521 program or agreements entered into in lieu of debt forgiveness or payments for eligible households for temporary adjustment of income losses for residents of housing 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 assistance.

SEC. 4104. HOUSING ASSISTANCE AND SUPPORTIVE SERVICES PROGRAMS FOR NATIVE AMERICANS.

This section provides that in addition to amounts otherwise made available, \$750,000,000 is appropriated for fiscal year 2021 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), under title VIII of NAHASDA, and under section 106(a)(1) of the Housing and Community Development Act of 1974 with respect to Indian tribes.

Paragraph (1) provides that of the funds made available, \$450,000,000 shall be for the Native American Housing Block Grant program to be distributed according to the same funding formula used in fiscal year 2021 and that \$5,000,000 shall be used for the Native Hawaiian Block Grant program. Funds shall be used by recipients to prevent, prepare for, and respond to the coronavirus, including to maintain normal operations and fund eligible affordable housing activities under NAHASDA. This paragraph also provides that amounts shall be used to provide rental assistance to eligible Native Hawaiian families both on and off the Hawaiian Home Lands. Funds shall be used to reimburse allowable costs to prevent, prepare for, and respond to the coronavirus that were incurred as of January 21, 2020. This paragraph also provides that any provision of any statute or regulation used to administer 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. This paragraph also provides that amounts made available that are voluntarily returned or are recaptured shall be used to fund grants under paragraph (2).

Paragraph (2) provides that \$280,000,000 shall be available for the Indian Community Development Block Grant program. Funds shall be used, without competition, for emergencies that constitute imminent threats to health and safety and are designed to prevent, prepare for, and respond to coronavirus. This paragraph also provides that grantees may not use more than 20 percent of funds received on planning and management development and administration. Funds shall be used to reimburse allowable costs to prevent, prepare for, and respond to the coronavirus that were incurred as of January 21, 2020. For funds provided under this paragraph, there is no limitation on providing public service activities to prevent, prepare for, and respond to the coronavirus. This paragraph also provides that any provision of any statute or regulation used to administer 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.

Paragraph (3) provides that \$10,000,000 shall be used to provide technical assistance for Indian tribes, Indian housing authorities, and tribally designated housing entities.

Paragraph (4) provides that \$5,000,000 shall be used for costs to oversee and administer the implementation of Section 4204 and pay for other associated costs.

SEC. 4105 HOUSING COUNSELING.

Subsection (a) provides that in addition to amounts otherwise made available, \$100,000,000 is appropriated for fiscal year 2021 to remain available until September 30, 2025 for the Neighborhood Reinvestment Coalition (NeighborWorks) to make 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 Reinvestment 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. This subsection also provides that, of the grant funds appropriated, not less than 40 percent shall be provided to counseling organizations meeting the requirements in paragraphs (1) and (2).

Paragraph (1) provides that, of the not less than 40 percent of funds appropriated by this subsection, funds shall be provided to counseling organizations that target housing counseling services to minority and low-income populations facing housing instability.

Paragraph (2) provides that, of the funds appropriated by this subsection, not less than 40 percent of funds appropriated, funds shall also be provided for housing counseling services in neighborhoods having high concentrations of minority and low-income populations.

Subsection (b) provides that not more than 15 percent of the total grant funds appropriated under this section shall be provided to NeighborWorks organizations.

Subsection (c) provides that NeighborWorks may retain a portion of the appropriated amounts 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.

Subsection (d) defines the term “housing counseling services” in this section to mean (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 HOMELESS ASSISTANCE AND SUPPORTIVE SERVICES PROGRAM.

Subsection (a) provides that in addition to amounts otherwise made available, \$5,000,000,000 is appropriated for fiscal year 2021 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 that primarily benefit qualifying individuals or families: (1) tenant-based rental assistance; (2) the development and support of affordable housing; (3) supportive services, including eligible supportive services activities under the Continuum of Care program, housing counseling, and homeless prevention services; and (4) the acquisition and development of non-congregate shelter units, all or a portion of which may be converted to permanent affordable housing, be used as emergency shelter, be converted to permanent supportive housing, or remain as non-congregate shelter units.

Subsection (b) provides that to qualify for assistance, an individual or household must be either (1) homeless; (2) at risk of homelessness; (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 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.

Subsection (c) lifts certain funding restrictions to facilitate the use of funds under this section. This subsection provides that a grantee may use up to 15 percent of its allocation for administrative and planning costs. A grantee, when contracting with services 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.

Subsection (d) provides that funds for the program will be distributed through the HOME Investment Partnerships program formula within 30 days of enactment of the Act. This subsection provides that up to \$25,000,000 may be used to provide technical assistance to grantees. Up to \$50,000,000 may be used for administration and oversight of the program. Any provision of any statute or regulation used to administer 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.

SEC. 4107. HOMEOWNER ASSISTANCE FUND.

Subsection (a) provides that in addition to amounts otherwise made available, \$9,961,000,000 is appropriated for fiscal year 2021 to remain available until September 30, 2025 for qualified expenses that meet the purposes specified under subsection (c) and expenses described in paragraph (1) of subsection (d).

Subsection (b) defines certain terms for section 4207.

Subsection (c) establishes a Homeowner Assistance Fund within the Department of the Treasury and enumerates the qualified expenses that such funds may be used for.

Paragraph (1) provides that the Homeowner Assistance Fund established under this subsection is intended to mitigate financial hardships associated with the coronavirus pandemic by providing such funds as are appropriated by subsection (a) to eligible entities, as defined under subsection (b). This paragraph also provides that an eligible entity that receives funds pursuant to this section is required to periodically submit to the Secretary a report that describes the activities carried out by the eligible entity using the funds provided under this section for qualified expenses related to mortgages and housing, which are defined and enumerated under this paragraph.

Paragraph (2) provides that 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. This paragraph also provides that the eligible entity shall prioritize remaining funds to populations or geographies experiencing the greatest need.

Subsection (d) provides for the allocation of appropriated funds.

Paragraph (1) provides that, of the amounts appropriated under this section, the Secretary shall reserve not more than \$40,000,000 to the Department of the Treasury to administer and oversee the Fund, and to provide technical assistance to eligible entities for the creation and implementation of State and

tribal programs to administer assistance from the Fund, and \$2,600,000 to the Inspector General of the Department of the Treasury for oversight of the program under this section.

Paragraph (2) provides that, after the application of paragraphs (1), (4), and (5), of this subsection and subject to paragraph (3) of this subsection, the Secretary shall establish a formula to allocate remaining funds within the Homeowner Assistance Fund to each State of the United States, the District of Columbia, and the Commonwealth of Puerto Rico. The formula shall take 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, the average number of unemployed individuals measured over a period of time not fewer than 3 months and not more than 12 months, and the total number or mortgagors with mortgage payments that are more than 30 days past due, or mortgages in foreclosure.

Paragraph (3) provides that 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). This paragraph also provides that the Secretary shall adjust on a pro rata basis 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 the minimum state allocation requirement of this paragraph.

Paragraph (4) provides that 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 and based on the most recent year for which data are available from the United States Census Bureau.

Paragraph (5) provides that the Secretary shall allocate funds to any eligible entity designated under subsection (f) pursuant to the requirements of that subsection.

Subsection (e) provides for the manner in which funds are distributed to eligible entities.

Paragraph (1) provides that 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.

Paragraph (2) provides that 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, 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. This paragraph also provides that reallocation of such funds shall adhere to subsection (d), except paragraph (1), and that such reallocation shall also consider a State's remaining need and record of using payments from the Fund to serve homeowners at disproportionate risk of mortgage default, foreclosure, or displacement, including to minority homeowners and homeowners with eligible incomes under the 60 percent of income-targeted funds set aside under subsection (c), paragraph (2).

Subsection (f) provides for set-asides for Native Americans.

Paragraph (1) provides that 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).

Paragraph (2) provides that the Secretary shall allocate such 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), 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.

Paragraph (3) provides that 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.

Subsection (a) provides that in addition to amounts otherwise made available, \$39,000,000 is appropriated for fiscal year 2021 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).

Subsection (b) provides that the Secretary of the Department of Agriculture may use not more than 3 percent of the amounts appropriated under this section for administrative purposes.

Subtitle C – Small Business (SSBCI)

SEC. 4201. REAUTHORIZATION OF THE STATE SMALL BUSINESS CREDIT INITIATIVE ACT OF 2010.

Subsection (a) makes a number of changes to the State Small Business Credit Initiative Act of 2010 (SSBCI Act). Paragraph (1) would amend section 3003 of the SSBCI Act to stipulate that within 30 days of the enactment of this Act, the Secretary of the Treasury (Secretary) shall allocate funds to participating States, territories, and D.C. based on an updated 2021 allocation formula. Funds are generally allocated to States based on declines in the number of individuals employed in a given State between December 2019 and December 2020. The underlying SSBCI Act stipulates each of those jurisdictions will receive a minimum allocation of 0.9% of funds.

Paragraph (1) also establishes a separate allocation of \$500 million for Tribal governments in the proportion the Secretary determines appropriate, with consideration to available employment and economic data for such Tribal governments. The Secretary may require Tribal governments who wish to participate, either individually or jointly, to file a notice of intent with Treasury within 30 days of enactment of the Act, and the Secretary may subsequently allocate funds to participating Tribal governments within 60 days of enactment of the Act.

Section 3003 of the SSBCI Act directs the Secretary to divide a participant's allocation into thirds. The Secretary transfers the first tranche of funds when they approve a State for participation. The Secretary

transfers the second and third tranches of funds after a State certifies they have expended or obligated at least 80 percent of the previous tranche of funds. Paragraph (1) clarifies that 80 percent of funds must have been utilized to not just establish a State program, but must also have subsequently delivered loans or investments to eligible businesses. Paragraph (1) also stipulates if a State does not utilize one-third of its allocation after three years, or two-thirds of its allocation after six years, the Secretary may reallocate some or all of that State's remaining allocation to other states without regard to minimum or set-aside allocation requirements. Moreover, paragraph (1) updates the SSBCI Act to make the program's authorities contingent on the enactment date of this Act, not the original SSBCI Act.

Paragraph (2) of subsection (a) appropriates \$10 billion to the Department of Treasury (Treasury) for fiscal year 2021 and to remain available until expended to support small business financing through state, territorial, and tribal government programs. These funds are to be used to provide support to small businesses impacted by the economic effects of the COVID-19 pandemic. These funds are also to be used to ensure businesses enterprises owned and controlled by socially and economically disadvantaged individuals, such as minority-owned businesses, have access to credit, investments, and technical assistance on how to apply for such funds. These funds may be used to pay reasonable administrative costs. Paragraph (2) also provides that these funds must be expended by September 30, 2030, and funds that remain unexpended, regardless if they have been obligated or not, shall be deposited in Treasury's general fund.

Subsection (b) establishes a \$2.5 billion set aside to allocate funds to states that support business enterprises owned and controlled by socially and economically disadvantaged individuals, including minority-owned businesses. Specifically, there is \$1.5 billion set aside that will be allocated by the Secretary to states and other eligible jurisdictions to support underserved businesses based on their needs. To incentivize states to provide more support for the underserved, there is an additional \$1 billion for the Secretary to provide additional funds added to their second and third tranches to states and other jurisdictions that demonstrate robust support for minority-owned and other disadvantaged businesses.

Subsection (c) requires the Secretary to ensure that not less than \$500 million of the funds allocated to states are expended to support very small businesses, defined as a business with fewer than 10 employees, and may include independent contractors and sole proprietors.

Subsection (d) requires states that apply to provide Treasury a plan describing how they will encourage participation of minority depository institutions (MDIs) and community development financial institutions (CDFIs) in their program.

Subsection (e) requires states that apply to provide Treasury a plan to describing how they will expeditiously utilize funds to help small businesses respond to and recover from the COVID-19 pandemic.

Small businesses, especially those owned by socially and economically disadvantaged individuals, that are already struggling as a result of the pandemic, may lack resources to pay for legal, accounting or other technical advice to navigate the application process for various assistance programs. Therefore, subsection (f) establishes a \$500 million technical assistance program administered by the Secretary to ensure very small and underserved businesses have access to advice in applying for small business support programs. The Secretary will use the remaining funds to contract with firms and enter into

agreements, including with the Minority Business Development Agency (MBDA), to provide technical assistance to very small and underserved businesses.

Subsection (g) allows the Secretary to establish a multi-state participation program as it allocates funds to states and approves various state programs. The Secretary may identify state programs that are similar enough where a state may automatically deem a lender eligible to participate if they are approved to participate in another similar state program.

As the Secretary allocates funds and approves various states, territories, and Tribal governments to participate in SSBCI, subsection (h) allows multiple states and other jurisdictions to jointly apply for funds they are collectively eligible for and, if approved, jointly run a multi-state small business program.

Subsection (i) prohibits a State from using SSBCI funds for programs that would result in predatory lending, as determined by the Secretary.

The SSBCI Act defines a “State” to include D.C. and the U.S. territories. Subsection (j) amends Section 3002 of the SSBCI Act to include a Tribal government, or a group of Tribal governments that jointly apply for an allocation, in that definition of a “State”.

Subsection (k) amends the SSBCI Act to add several definitions, specifically “business enterprise owned and controlled by socially and economically,” “community development financial institution,” “minority depository institution,” “socially and economically disadvantaged individual,” and “tribal government.”

Subsection (l) clarifies that the amendments made to the SSBCI Act by this section applies with respect to the \$10 billion in funds newly appropriated under this section.

Subtitle D – Airlines

SEC. 4301. AIR TRANSPORTATION PAYROLL SUPPORT PROGRAM EXTENSION.

Subsection (a) stipulates that definitions in 49 USC 40102(a) apply to the terms used in this section to extend the Payroll Support Program (PSP), though additional or alternative definitions are set forth in this subsection for “catering functions,” “contractor,” “employee,” “eligible air carrier,” “eligible contractor,” and “Secretary.” Specifically with respect to the definitions for “eligible air carrier” and “eligible contractor”, those definitions effectively prohibit air carriers and contractors from furloughing or reducing pay rates or benefits for their workers until September 30, 2021, or on the date on which the assistance they receive is exhausted, whichever is later. Those businesses face similar restrictions in this third iteration of the PSP (PSP3) on executive compensation, based on 2019 pay, and capital distributions, such as dividend payments, as there were in earlier iterations of the program.

In subsection (b), paragraph (1) provides \$14 billion to eligible air carriers, and \$1 billion to eligible contractors, that is exclusively for the continuation of payment of employee wages, salaries, and benefits.

Paragraph (2) requires the Secretary of the Treasury (Secretary) to apportion funds to eligible air carriers and eligible contractors no later than April 15, 2021. Air carriers will receive an amount that is in a similar ratio to what the entity received from PSP2 authorized by the Consolidated Appropriations Act,

2021 (P.L. 116-260) compared to \$15 billion. Contractors will receive a similar amount they received in PSP2.

Paragraph (3) of subsection (b) requires Treasury to provide financial assistance the in the same form and on the same terms and conditions as was provided to the recipient during PSP2. The Secretary must publish application procedures within 5 days of enactment of this Act, and Treasury must make initial payments to recipients within 10 days of enactment of this Act.

Paragraph (4) carries over taxpayer protection provisions from PSP2, authorizing Treasury to receive financial notes and warrants from the companies receiving PSP3 assistance.

Paragraph (5) provides \$10 million to Treasury for administrative expenses.

Subsection (c) appropriates \$15 billion to Treasury for fiscal year 2021 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.

Title VI of the Social Security Act (42 U.S.C. §801 et seq.) would be amended to create Coronavirus State and Local Fiscal Recovery Funds by adding the following sections:

Sec. 602. Coronavirus State Fiscal Recovery Fund

(a) Appropriation

\$219.8 billion would be appropriated to the Coronavirus State Fiscal Recovery Fund, to remain available until expended.

(b)(1) Payments to Territories

Of the total appropriation, \$4.5 billion would be allocated to the U.S. Territories of the Commonwealth of Puerto Rico, the U.S. Virgin Islands, Guam, the Commonwealth of the Northern Mariana Islands, and American Samoa. Half (\$2.25 billion) would be divided equally among the five territories, and half (\$2.25 billion) would be allocated in proportion to the relative population each territory bears to the total population of all the territories.

(b)(2) Payments to Tribal Governments

Of the total appropriation, \$20 billion would be allocated to Tribal governments, defined as recognized governing bodies of entities included in the most recently published Federally Recognized Indian Tribe List. Of that amount, \$1 billion would be allocated equally among each Tribal government, and \$19 billion would be allocated by the Secretary of the Treasury in an amount determined by the Secretary.

(b)(3) Payments to Each of the 50 States and the District of Columbia

Of the total appropriation, \$195.3 billion would be allocated to the 50 states and D.C. Of that amount, \$25.5 billion would be divided equally among each of the 50 states and D.C., allocating

a minimum of \$500 million per state. Of the remaining sum, \$755 million would be allocated to D.C., meeting the minimum state allocation threshold it would have received through the CARES Act. This amount would need to be disbursed by the Secretary of the Treasury within 15 days of enactment and would not require a certification of need and intended use to be submitted by D.C. The remaining sum (\$169.045 billion) would be allocated to the 50 states and D.C. in an amount proportionate to each entity's share of the average estimated number of seasonally-adjusted unemployed individuals (as measured by the Bureau of Labor Statistics Local Area Unemployed Statistics program) over the three-month period ending in December 2020.

(b)(4) Population Data

State and territorial allocations would be made based on the most recent data available from the Census Bureau.

(b)(5) Timing

The Secretary of the Treasury would be required to make payments within 60 days of receiving a state, territory, or Tribal government's certification, as required by subsection (d).

(b)(6) Pro Rata Adjustment Authority

The Secretary of the Treasury would be permitted to adjust allocations to state, territory, and Tribal governments on a pro rata basis as necessary to ensure that all available funds are distributed as required.

(c) Requirements

Recipient governments would be permitted to use funds only to respond to or mitigate the COVID-19 emergency or its negative economic impacts; to cover costs incurred as a result of the emergency; to replace revenue lost, delayed, or decreased as a result of the emergency, as determined based on revenue projections as of January 27, 2020; or to address the negative economic impacts of the emergency. Recipient governments would be permitted to transfer funds to private nonprofit organizations, public benefit corporations 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 Use

To receive the funds described in this section, a state, territory, or Tribal government must provide the Secretary of the Treasury a certification signed by the authorized officer specifying that the government requires the federal assistance to effectively carry out pandemic response and mitigation activities consistent with the requirements of the permitted uses of the funds.

Sec. 603. Coronavirus Local Fiscal Recovery Fund

(a) Appropriation

\$130.2 billion would be appropriated to the Coronavirus Local Fiscal Recovery Fund, to remain available until expended.

(b)(1) Metropolitan Cities

Of the total appropriation, \$45.57 billion would be allocated for metropolitan cities, distributed pursuant to the formula used to administer the Community Development Block Grant (CDBG), modified to replace “all metropolitan cities” with “all metropolitan areas.” The Secretary of the Treasury would be required to make payments within 60 days of receiving a city’s certification.

(b)(2) Nonentitlement Units of Local Government

Of the total appropriation, \$19.53 billion would be reserved for nonentitlement units of local government, generally defined as those with fewer than 50,000 inhabitants. The Secretary of the Treasury would be required to transmit payments to states within 60 days of enactment, and states would be required to transmit payments to nonentitlement units of local government within 30 days of receipt. This provision would ensure that nonentitlement units of local government receive payments under this Act as expeditiously as practicable. States would have no discretionary authority to change the amount of, or attach additional requirements to, such payments.

If a state certifies in writing to the Secretary before the end of the 30-day distribution period that one or more required distributions would constitute an excessive administrative burden on the state, the state may request a 30-day extension. A further 30-day extension may be granted only if the authorizing officer provides a written plan for distributing the funds within that period and if the Secretary certifies in writing that the plan is likely sufficient. Any further extensions must follow these same requirements. If a state does not disburse funds within 120 days of receipt or the last day of an approved distribution period, the undisbursed funds would be booked as debt owed by the state to the federal government and must be repaid to the Treasury out of the state’s own allocation.

Payments would be distributed by the state to nonentitlement units of local government based on proportionate population, but not to exceed 75 percent of the most recent budget for the nonentitlement unit of government as of January 27, 2020. Of any amount above this cap, half would be retained by the state and half would be reallocated to other nonentitlement units of local government in the state. States may make pro rata adjustments to allocations as necessary to ensure that all funds are distributed.

(b)(3) Counties

Of the total appropriation, \$65.1 billion would be allocated to make payments directly to counties of the 50 states, D.C., and the territories, distributed proportionate to population based on the most recent data available from the Census Bureau. If such data is not available, the state may base distribution on other data as appropriate. The Secretary of the Treasury must make payments within 30 days of receiving a county’s certification.

Urban counties would receive at least the amount they would receive if the sum were distributed to metropolitan cities and urban counties according to the CDBG formula. Funds for counties that are not units of general local government would be paid to the state to be distributed to cities proportionate to population. D.C. would be considered a single county that is a unit of general local government.

(b)(4) Consolidated Governments

A unit of general local government that has formed a consolidated government, or that is geographically contained within the boundaries of another unit of local government, may receive funds for metropolitan cities and nonentitlement units of local government.

(b)(5) Pro Rata Adjustment Authority

The Secretary of the Treasury may adjust the allocated amounts on a pro rata basis as necessary to ensure that all available funds are distributed.

(b)(6) Population Data

Allocations to local governments would be made based on the most recent data available from the Census Bureau.

(b)(7) Timing

The Secretary of the Treasury would be required to make payments within 60 days of receiving a certification, as required by subsection (d).

(c) Requirements

Recipient governments would be permitted to use funds only to respond to or mitigate the COVID-19 emergency or its negative economic impacts; to cover costs incurred as a result of the emergency; to replace revenue lost, delayed, or decreased as a result of the emergency, as determined based on revenue projections as of January 27, 2020; or to address the negative economic impacts of the emergency. Recipient governments would be permitted to transfer funds to private nonprofit organizations, public benefit corporations 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

To receive the funds described in this section, a local government county or metropolitan city must provide the Secretary of the Treasury a certification signed by the authorized officer specifying that the government requires the federal assistance to effectively carry out pandemic response and mitigation activities consistent with the requirements of the permitted uses of the funds.

Subtitle B – Other Matters

SEC. 5111. EMERGENCY FEDERAL EMPLOYEE LEAVE FUND.

(a) Establishment; Appropriation

This subsection would establish the Emergency Federal Employee Leave Fund (the “Fund”) in the Treasury, to be administered by the Office of Personnel Management. For fiscal year 2021, \$570 million would be appropriated to the fund.

(b) Purpose

An agency would be permitted to use the Fund to provide paid leave to any employee of the agency who is unable to work due to certain reasons related to COVID-19. These include situations involving quarantine or isolation due to COVID-19, caring for family members who are facing these conditions, experience of symptoms related to COVID-19, caring for a son or daughter whose school is closed or performing virtual or hybrid learning instruction, or substantially similar conditions. Agencies also would be permitted to use the Fund to provide paid leave to an employee who 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, if care is unavailable due to COVID-19. Paid leave also may be provided to an employee who is obtaining or recovering from COVID-19 vaccination.

(c) Limitations

Paid leave may be provided only during the period starting on the date of enactment of the Act and ending on September 30, 2021, and may not exceed 600 hours of paid leave for each full-time employee, with proportional equivalents provided to employees working less than a full-time schedule. Paid leave would be capped at a rate of \$35 per hour of leave, with a weekly aggregate cap of \$1,400. Paid leave from the Fund would be provided in addition to any other leave provided to an employee under an agency’s leave system, although it may not be used by an employee concurrently with any other paid leave. Paid leave from the Fund would not count for purposes of determining an employee’s annuity under Title 5 provisions.

(d) Definitions

Paid leave from the Fund could be provided to civilian employees of federal executive branch agencies.

(e) Clarification

Paid leave from the Fund could be provided to employees of the Veterans Health Administration.

SEC. 5112. FUNDING FOR THE GOVERNMENT ACCOUNTABILITY OFFICE.

GAO would receive \$77 million for expenses relating to the coronavirus pandemic and to support oversight of federal coronavirus response efforts.

SEC. 5113. PANDEMIC RESPONSE ACCOUNTABILITY COMMITTEE FUNDING AVAILABILITY.

The PRAC would receive \$40 million, available until September 30, 2025, to promote transparency and support oversight of federal coronavirus response efforts.

TITLE VI—COMMITTEE ON SMALL BUSINESS

SEC. 6001. MODIFICATIONS TO PAYCHECK PROTECTION PROGRAM.

Eligibility of Certain Nonprofit Entities

This subsection expands eligibility to the additional non-profits listed in Section 501(c) of the Internal Revenue Code to receive an initial Paycheck Protection Program (PPP), except for 501(c)(4) organizations, provided that: 1) the organization does not receive more than 15 percent of receipts from lobbying activities; 2) the lobbying activities do not comprise more than 15 percent of activities; 3) the cost of lobbying activities of the organization did not exceed \$1,000,000 during the most recent tax year that ended prior to February 15, 2020; and 4) the organization employs not more than 300 employees.

It makes larger non-profits eligible for PPP by striking the application of the Small Business Administration's (SBA) affiliation rules to nonprofits in the CARES Act and looking at the employee headcount at the "per physical location" level of the organization. Larger 501(c)(3)s and veteran's organizations are eligible for PPP that employ not more than 500 employees per physical location of the organization. Larger 501(c)(6)s, domestic marketing organizations, and all other non-profits in Section 501(c) of the IRC (except for 501(c)(4)s) are eligible for PPP that employ not more than 300 employees per physical location of the organization.

It also provides that newly eligible entities may take out second draw PPP loans, provided that they have suffered at least a 25 percent revenue loss and employ not more than 300 employees.

Eligibility of Internet Publishing Organizations

This subsection makes eligible for PPP internet-only news and periodical publishers with more than one physical location, as long as the business has not more than 500 employees per physical location or the applicable SBA size standard, if the organization certifies it is an internet-only news or periodical publisher and that the loan will support locally focused or emergency information.

It also waives affiliation rules for internet-only news and periodical publishers, as long as the organization has not more than 500 employees per physical location or the applicable SBA size standard. This section also waives the prohibition against publicly traded internet-only news and periodical publishers from being eligible if the business certifies that the loan will support locally focused or emergency content.

Coordination with Continuation Coverage Premium Assistance

This clarifies that COBRA payments are not to be included in PPP forgiveness calculations.

Commitment Authority and Appropriations.

Provides an additional \$7.25 billion for PPP and increases the PPP program level from \$806.4 billion to \$813.7 billion.

SEC. 6002. TARGETED EIDL ADVANCE

This section provides an additional \$15 billion for the Targeted Economic Injury Disaster Loan (EIDL) Advance program and directs SBA to address any potential funding shortfalls in the first 28 days after enactment to ensure that remaining eligible businesses can access the \$10,000 grant.

It directs SBA to make any remaining funding available for supplemental grants to "severely impacted" small businesses that: 1) have suffered a loss of at least 50 percent; 2) are located in a low-income census tract as defined by section 45D(e) of the Internal Revenue Code; and 3) have ten employees or fewer. In the event funding remains available after 14 days, the revenue loss threshold is lowered to 30 percent, allowing "substantially impacted" businesses to apply for the \$5,000 supplemental grants.

SEC. 6003. SUPPORT FOR RESTAURANTS

This section provides \$25 billion for a new program at the SBA offering assistance to restaurants and other food and drinking establishments. Of this amount, \$5 billion of this amount is set aside for businesses with less than \$500,000 in 2019 annual revenue.

The grants are available for up to \$10 million per entity, with a limitation of \$5 million per physical location. Entities are limited to 20 locations. The grants are calculated by subtracting

2020 revenue from 2019 revenue. During the first 21 days, applications from restaurants owned and operated controlled by women, veterans, or socially and economically disadvantaged individuals will receive priority. The grants may be used for a wide variety of expenses, including payroll, mortgage, rent, utilities, supplies, food and beverage expenses, paid sick leave, and operational expenses.

SEC. 6004. COMMUNITY NAVIGATOR PILOT PROGRAM

This section establishes the Community Navigator pilot program to make more equitable the awareness of and participation in COVID-19 relief programs for business owners currently lacking access, with priority for businesses owned by socially and economically disadvantaged individuals, women, and veterans.

It provides \$100 million for community navigator grants and \$75 million for outreach and education and authorizes the pilot program through December 31, 2025.

This section allows for grants to, or contracts or cooperative agreements with, private nonprofit organizations, SBA resource partners (Small Business Development Centers (SBDCs), Women’s Business Centers (WBCs), SCORE chapters), 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.

Finally, this section promotes outreach and education of the navigator services and COVID-19 assistance by: 1) conducting outreach and education, in the 10 most commonly spoken languages in the United States; 2) improving the website of the SBA to describe such community navigator services and other Federal programs; 3) implementing an education campaign by advertising in media targeted to current or prospective owners of eligible businesses; and 4) establishing a telephone hotline to offer information about Federal programs to assist eligible businesses and offer referral services to resource partners, community navigators, potential lenders and other appropriate experts.

SEC. 6005. SHUTTERED VENUE OPERATORS

This section provides an additional \$1.25 billion for the SBA Shuttered Venue Operators Grant Program, including a set aside for technical assistance to help entities apply for grants.

SEC. 6006. DIRECT APPROPRIATIONS.

This section provides \$840 million for administrative costs to prevent, prepare and respond to the COVID–19 pandemic, including expenses related to PPP, aid to Venues, and grants to restaurants. It also provides \$460 million for the disaster loan program, of which \$70 million is for the cost of direct loans and \$390 million is for administrative costs. Finally, this section provides \$25 million for SBA’s Office of Inspector General for oversight, to remain available until expended.

TITLE VII – COMMITTEE ON TRANSPORTATION AND INFRASTRUCTURE

Subtitle A – Transportation and Infrastructure

SEC. 7001. FEDERAL EMERGENCY MANAGEMENT AGENCY APPROPRIATION.

This section provides the Federal Emergency Management Agency's (FEMA) Disaster Relief Fund (DRF) with \$50 billion for reimbursement to state, local, tribal, and territorial governments dealing with ongoing response and recovery activities from COVID-19 and other Presidentially-declared disasters and emergencies, available through fiscal year 2025.

SEC. 7002. FUNERAL ASSISTANCE.

This section directs FEMA to continue providing funeral assistance for COVID-19-related deaths and to provide such assistance at 100 percent federal cost share.

SEC. 7003. ECONOMIC ADJUSTMENT ASSISTANCE.

This section provides \$3 billion for the Economic Development Administration to provide economic adjustment assistance for fiscal year 2021 for the purpose of preventing, preparing for, and responding to economic injury caused by the COVID-19 pandemic. It sets aside 15 percent of the assistance for communities that have suffered economic injury as a result of job losses in travel, tourism, or outdoor recreation activities.

SEC. 7004. GREAT LAKES ST. LAWRENCE SEAWAY DEVELOPMENT CORPORATION OPERATIONS AND MAINTENANCE.

This section provides \$1.5 million from the Harbor Maintenance Trust Fund to the Seaway International Bridge for operations, maintenance, and capital infrastructure activities.

SEC. 7005. GRANTS TO THE NATIONAL RAILROAD PASSENGER CORPORATION.

This section provides \$1.5 billion to keep Amtrak fully operational through fiscal year 2021. Specifically, it provides \$820 million for the Northeast Corridor and \$680 million for the National Network. The funding will allow Amtrak to recall and pay employees furloughed due to the COVID-19 pandemic through the end of fiscal year 2021 and restore daily long-distance service.

It also sets aside \$117 million to states to help cover lost revenue in state-supported routes and avoid large increases in state payments to Amtrak; \$109 million to states and commuter rail agencies to cover their Northeast Corridor commuter rail payment to Amtrak; and \$101 million to cover Amtrak's debt repayments.

SEC. 7006. FEDERAL TRANSIT ADMINISTRATION GRANTS.

The section provides \$30 billion in grants under chapter 53 of title 49, United States Code, for eligible recipients to prevent, prepare for, and respond to the ongoing threat of COVID-19. Funds provided in the Committee Print are designated as mandatory budget authority and mandatory outlays that are distinct from FTA funding provided from the Mass Transit Account of the Highway Trust under the FAST Act (P.L. 114-94) and under its extension for FY 2021, the Continuing Appropriations Act, 2021 and Other Extensions Act (P.L. 116-159). These funds are to be primarily used for payroll expenses, operating costs to maintain service including the purchase of personal protective equipment, and paying the administrative leave of operations or contractor personnel due to reductions in service.

Specifically this section includes \$26.1 billion in operating assistance formula grants for transit service in urbanized areas; \$50.0 million in formula grants for the provision of transportation for seniors and persons with disabilities; \$280.9 million in operating assistance formula grants for states to support rural transit agencies in areas of fewer than 50,000 people; \$1.0 billion in funds to ensure the solvency of ongoing New Start, Core Capacity, and Expedited Project Delivery projects under the Capital Investment Grants program (CIG), under which FTA is directed to use the non-CIG project costs associated with 2019 and 2020 allocations when making allocations; \$250.0 million in funds to ensure the solvency of ongoing Small Start CIG projects; \$100.0 million for intercity bus service to support service that provides essential connections in rural areas; \$25.0 million in route planning grants to help agencies improve service throughout and following the pandemic, including by improving the quality and frequency of service provided to low-income riders and disadvantaged communities; and \$2.2 billion in funding to be allocated to recipients with the greatest operating assistance needs that remain unmet after relief funding provided by formula.

SEC. 7007. RELIEF FOR AIRPORTS.

This section provides \$8 billion in emergency aid for primary airport, non-primary airports, and airport concessions. Of this amount \$6.4 billion is distributed to primary airports for costs related to operations, personnel, debt service payments, and combating the spread of pathogens at airports. A condition of receiving federal funds is that airports are required to continue to retain 90 percent of their workforce through the end of the fiscal year. This section also provides \$100 million to non-primary airports to help address costs related to the current pandemic and more than \$600 million to help ensure all airports receive 100 percent federal cost share for any airport improvement grant awarded to them in fiscal year 2021. Finally, this section allocates \$800 million to airport concessions at primary airports to provide relief from rent and minimum annual guarantee obligations. Eight percent of this allocation is for small businesses and minority-owned firms.

Subtitle B – Aviation Manufacturing Jobs Protection

SEC. 7101. DEFINITIONS.

This section provides definitions for this Subtitle.

SEC. 7102. PAYROLL SUPPORT PROGRAM.

This section establishes a \$3 billion temporary payroll support program, administered by the U.S. Department of Transportation, to provide a 50 percent federal share to eligible U.S. aerospace manufacturing companies to help cover the wages, salaries, and benefits of manufacturing employees most at risk of being furloughed

Subtitle C – Continued Assistance to Rail Workers

SEC. 7201. ADDITIONAL ENHANCED BENEFITS UNDER THE RAILROAD UNEMPLOYMENT INSURANCE ACT.

This section provides an additional \$400 per week to unemployed railroad workers on top of their standard benefit for registration periods beginning on or before August 29, 2021.

SEC. 7202. EXTENDED UNEMPLOYMENT BENEFITS UNDER THE RAILROAD UNEMPLOYMENT INSURANCE ACT.

This section provides up to 24 additional weeks of unemployment benefits, which expire after August 29, 2021.

SEC. 7203. EXTENSION OF WAIVER OF THE 7-DAY WAITING PERIOD FOR BENEFITS UNDER THE RAILROAD UNEMPLOYMENT INSURANCE ACT.

This section waives the one-week delay for railroad unemployment and sickness benefits through August 29, 2021.

SEC. 7204. RAILROAD RETIREMENT BOARD AND OFFICE OF THE INSPECTOR GENERAL FUNDING.

This section provides the Railroad Retirement Board \$6.8 million for additional hiring and overtime bonuses needed to administer the sustained high volume of unemployment and sickness benefits, and \$21.175 million for improvements to the Information Technology Investment Initiatives. In addition, it provides \$500,000 to the Railroad Retirement Board Office of the Inspector General for oversight activities.

TITLE VIII – COMMITTEE ON VETERANS AFFAIRS

SEC. 8001. FUNDING FOR CLAIMS AND APPEALS PROCESSING.

This section provides \$272 million for the Department of Veterans Affairs (VA) to mitigate the impacts of the pandemic on the benefits claims and appeals backlog caused by delays in claim development, which resulted from the Coronavirus disease 2019 (COVID-19)-related shutdowns. This funding will be used to increase staff overtime in fiscal year (FY) 2022, expand Veterans Benefits Administration (VBA)-funded scanning of service records from federal records facilities impacted by COVID-19, improve scheduling of hearings, and enhance contact center functions. In addition, funding will support the Board of Veterans Appeals' efforts to improve mail processing and add temporary staff, including intake specialists, attorneys, and staff to support telehearings.

SEC. 8002. FUNDING AVAILABILITY FOR MEDICAL CARE AND HEALTH NEEDS.

This section provides nearly \$13.5 billion for the Veterans Health Administration (VHA) to provide healthcare services and related support to eligible veterans. It includes funding to cover the impacts of delays in care, including the need for more expensive care because of delays in necessary care, and veterans' greater reliance on VA healthcare due to loss of other health insurance or other economic impacts from the pandemic. It also includes funding for sustainment of Coronavirus Aid, Relief, and Economic Security (CARES) Act (Pub. L. 116-136) supported staffing and service-level expansions, including in the areas of suicide prevention, women's health, VA homelessness programs, and telehealth. This section broadly allows spending to provide medical services to veterans, including medical facility improvements, research, and administrative expenses. Furthermore, it prevents VA from using more than \$4 billion of the total for the Veterans Community Care Program.

SEC. 8003. FUNDING FOR SUPPLY CHAIN MODERNIZATION.

This section provides \$100 million in funding for investments in information technology systems to support the acceleration of VA's supply chain modernization efforts.

SEC. 8004. FUNDING FOR STATE HOMES.

This section provides support to State Veterans Homes (SVH) through two mechanisms. First, it provides \$500 million for VA to provide construction funds to states provided they have required matching funds for projects that will upgrade and enhance safety and operation of SVHs across the country.

It further provides \$250 million in one-time emergency federal payments to support these state-operated facilities, to be allocated based on the number of beds at each home that could be occupied by eligible veteran residents. This emergency funding can be used to enhance treatment of veterans during the pandemic, including by enhancing cleaning services, procuring personal protective equipment (PPE) or other equipment, and temporarily expanding staffing levels to care for veterans.

SEC. 8005. FUNDING FOR THE DEPARTMENT OF VETERANS AFFAIRS OFFICE OF INSPECTOR GENERAL.

This section provides \$10 million for the VA Office of Inspector General to provide oversight of VA projects and activities carried out pursuant to the title.

SEC. 8006. COVID-19 VETERAN RAPID RETRAINING ASSISTANCE PROGRAM.

This section provides nearly \$400 million for up to 12 months of retraining assistance for veterans who are unemployed due to COVID-19 and do not have other veteran education benefits. This funding covers the cost of the retraining program and provides a housing allowance for veterans while they undergo this training.

SEC. 8007. PROHIBITION ON COPAYMENTS AND COST SHARING FOR VETERANS DURING EMERGENCY RELATING TO COVID-19.

This section allows VA to waive up to \$2 billion worth of copays that otherwise would be charged to veterans for VA healthcare services, for the period beginning April 6, 2020 (when VA first paused medical billing, near the start of the pandemic), through September 30, 2021. This section also authorizes VA to reimburse those veterans who have recently submitted payments for care they received during this period, since VHA began issuing billing notices in January 2021.

TITLE IX – COMMITTEE ON WAYS AND MEANS

Subtitle A – Crisis Support for Unemployed Workers

SEC. 9001. SHORT TITLE. This section provides the short title.

Part 1 – Extension of CARES Act Unemployment Provisions

SEC. 9011. EXTENSION OF PANDEMIC UNEMPLOYMENT ASSISTANCE.

This section extends through August 29, 2021 the Pandemic Unemployment Assistance program, which provides unemployment benefits to some self-employed and pandemic-affected individuals who do not qualify for regular state unemployment benefits. This section also increases the total number of weeks

of benefits available to individuals who are not able to return to work safely from 50 to 74 and provides guidance to states on coordinating with other unemployment benefits when needed.

SEC. 9012. EXTENSION OF EMERGENCY UNEMPLOYMENT RELIEF FOR GOVERNMENTAL ENTITIES AND NONPROFIT ORGANIZATIONS.

This section extends a CARES provision that provides a 50 percent subsidy for costs incurred by employers who provide unemployment benefits on a reimbursable basis, rather than via tax contributions, and increases the subsidy to 75 percent beginning after March 31. The subsidy would remain available through August 29, 2021 at the 75 percent rate.

SEC. 9013. EXTENSION OF FEDERAL PANDEMIC UNEMPLOYMENT COMPENSATION.

This section extends through August 29, 2021 the federal supplemental unemployment benefit (FPUC), which is added to both state and federal benefits, and the mixed-earner supplement added to it for eligible workers. It increases the FPUC amount from \$300 to \$400 for weeks ending after March 14 and before August 29, 2021. This section also clarifies that mixed-earner supplement is treated the same way as the FPUC in determining eligibility for Medicaid and the Children's Health Insurance Program.

SEC. 9014. EXTENSION OF FULL FEDERAL FUNDING OF THE FIRST WEEK OF COMPENSABLE REGULAR UNEMPLOYMENT FOR STATES WITH NO WAITING WEEK.

This section restores full reimbursement for state costs related to waiving the waiting week beginning December 31, 2020 and continues it through August 29, 2021.

SEC. 9015. EXTENSION OF EMERGENCY STATE STAFFING FLEXIBILITY.

This section extends temporary exceptions to state unemployment insurance staffing restrictions from the CARES Act through August 29, 2021.

SEC. 9016. EXTENSION OF PANDEMIC EMERGENCY UNEMPLOYMENT COMPENSATION.

This section increases the number of weeks of benefits an individual worker may receive in the Pandemic Emergency Unemployment Compensation (PEUC) program from 24 to 48, and extends the period of time in which workers can receive PEUC benefits if they exhaust regular state UI benefits through August 29, 2021. The section also includes rules for the order in which various types of unemployment benefits should be paid.

SEC. 9017. EXTENSION OF TEMPORARY FINANCING OF SHORT-TIME COMPENSATION PAYMENTS IN STATES WITH PROGRAMS IN LAW.

This section extends full federal financing of benefits provided in Short-Time Compensation programs for states which have laws establishing such programs within their Unemployment Insurance systems through August 29, 2021.

SEC. 9018. EXTENSION OF TEMPORARY FINANCING OF SHORT-TIME COMPENSATION AGREEMENTS FOR STATES WITHOUT PROGRAMS IN LAW.

This section extends through August 29, 2021 a 50 percent subsidy for temporary Short-Time Compensation programs, which states established using administrative authority during the pandemic, in states that have not amended state law to permit access in the future.

Part 2 – Extension of FFCRA Unemployment Provisions

SEC. 9021. EXTENSION OF TEMPORARY ASSISTANCE FOR STATES WITH ADVANCES.

This section ensures that the earliest date on which states would begin accumulating interest on federal loans they have taken to pay state unemployment benefits would be August 29, 2021. The loans allow states with low balances in their unemployment trust funds to delay employer tax increases or other employer surcharges while the economy is struggling.

SEC. 9022. EXTENSION OF FULL FEDERAL FUNDING OF EXTENDED UNEMPLOYMENT COMPENSATION.

This section extends through August 29, 2021, the provision in the Families First Coronavirus Response Act that provides temporary full federal financing of Extended Benefits (EB) for high-unemployment states. States are normally required to pay 50 percent of the cost of EB, which is a program in permanent law.

Part 3 – Department of Labor Funding for Timely, Accurate, and Equitable Payment

SEC. 9031. DEPARTMENT OF LABOR FUNDING.

This section provides a direct appropriation of \$8 million to the Department of Labor's Employment and Training Administration for costs related to day-to-day federal administration of unemployment insurance, including the temporary pandemic programs.

SEC. 9032. FUND FOR FRAUD PREVENTION, EQUITABLE ACCESS, AND TIMELY PAYMENT TO ELIGIBLE WORKERS. This section appropriates \$2 billion to the Department of Labor specifically to support program integrity and timely and equitable access to benefits. The Secretary of Labor would be authorized to use the funds directly to develop system-wide program integrity and address access barriers and processing backlogs, distribute funds to state and territorial Unemployment Insurance programs for these purposes, and also to make transfers to the Office of the Inspector General or the Department of Justice or other agencies to support unemployment fraud investigations or prosecutions.

Subtitle B – Emergency Assistance to Families through Home Visiting Programs

SEC. 9101. EMERGENCY ASSISTANCE TO FAMILIES THROUGH HOME VISITING PROGRAMS.

This section creates a new section 511A in the Social Security Act entitled, "Emergency Assistance to Families Through Home Visiting Programs," providing additional funding to federal home visiting programs and rules for its use.

Paragraph (a). Supplemental appropriation. This paragraph provides \$150 million to MIECHV-funded home visiting programs for specified purposes, to remain available for obligation through the end of fiscal year 2022.

Paragraph (b). Eligibility for funds. This paragraph specifies that to receive funding, entities must be operating a MIECHV home visiting program, consent to amendment of their existing grants or contracts, agree not to reduce staffing levels during the pandemic, and, if they choose to provide diapering supplies during the emergency, coordinate with diaper banks operating in their service areas to the extent practicable.

Paragraph (c). Uses of funds.

This paragraph lays out the allowable uses of the funds provided in paragraph (a). Allowable uses include:

- Serving families with home visits, whether in person or virtually
- Staff costs associated with home visits (including hazard pay)
- Training for home visitors on virtual home visits, emergency preparedness, and domestic violence
- Helping enrolled families acquire technology needed to conduct a virtual home visit, including WiFi access or cell phone minutes
- Providing emergency supplies to enrolled families, including formula, food, water, hand soap and sanitizer, and diapers and diapering supplies
- Coordinating with and providing reimbursement to diaper banks when using them to provide emergency supplies
- Providing prepaid grocery cards to an eligible family

Subtitle C – Emergency Assistance to Children and Families Section-by-Section

SEC. 9201. PANDEMIC EMERGENCY ASSISTANCE FUND.

Funds a \$1 billion Pandemic Emergency Assistance Fund within Section 403 of the Social Security Act and provides rules for how funds must be used.

Paragraph (1). Establishes the fund for the applicable period, which begins April 1, 2021 and ends September 30, 2022.

Paragraph (2). Provides \$1 billion for the fund.

Paragraph (4). Within the fund, this paragraph requires \$2 million to be used by the Department of Health and Human Services (HHS) to administer the fund and provide technical assistance to states, tribes, and territories. Under this paragraph, the remainder of the funding is to be allocated as follows:

- 92.5 percent of funds to be distributed to US states and Washington DC through an allotment formula that is half based on the population of children in the state and half based on prior state expenditures on direct cash assistance and Non-Recurrent Short-Term benefits to low-income families with children.
- 7.5 percent of funds are set-aside for Tribal TANF programs and all U.S. Territories, to be distributed in a manner deemed appropriate by the HHS Secretary.

The paragraph also specifies that a condition of receiving the full amount of funding is to promptly notify HHS about intent to use allotted funds. For States and Washington DC, HHS must receive such expenditure commitment within 45 days of enactment. For Tribal TANF programs and US Territories, HHS must receive such expenditure commitment within 90 days of enactment.

Paragraph (5). Requires the Secretary of HHS to reallocate unspent funds among states, tribes, and territories that are willing to use them in the same proportions as the original funding was provided.

Paragraph (6). For any US Territory that is not currently operating a Territory TANF program, this paragraph specifies that the HHS Secretary shall distribute the territory's allotted funds to the agency that administers the bulk of local human services programs in the territory.

Paragraph (7). Specifies that no more than 15 percent of Pandemic Emergency Assistance Fund dollars may be spent on administrative costs, and the remainder may only be spent on Non-Recurrent Short-Term cash and other Non-Recurrent Short-Term benefits, as defined in ACF-196R, published on July 31, 2014. The paragraph also specifies that funds may not supplant other federal, state, or tribal funds, and that funds from the original allocation must be spent by the end of fiscal year 2022. Funds that have been reallocated to other states, tribes and territories must be spent within 12 months of receipt.

Paragraph (8). Provides that once the allotted funds from the Pandemic Emergency Assistance Fund have been spent, states must submit an expenditure report within 90 days after expenditure, and territories and tribes must submit within 120 days after expenditure, and also gives the Secretary of HHS the authority to collect and adjust expenditure data.

Paragraph (9). Exempts Pandemic Emergency Assistance Funds from the overall cap on funding to U.S. Territories in Section 1108 of the Social Security Act.

Paragraph (10). Requires the Secretary of Health and Human Services to implement the Pandemic Emergency Assistance Fund as soon as possible.

Paragraph (11). Defines terms used within the subsection.

Subtitle D – Elder Justice and Support Guarantee

SEC. 9301. ADDITIONAL FUNDING FOR AGING AND DISABILITY SERVICES PROGRAMS.

This section adds a new Section 2010 to Subpart A of Title XX which directly appropriates \$276 million to programs in the Elder Justice Act and allows \$88 million to be used in 2021 and \$188 million to be used in 2022. The provision also specifies that adult protective services funding may be used to protect and assist non-elderly at-risk 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.

This section amends 1862(g) of the Social Security Act to provide direct appropriations of \$200 million to the Secretary of the Department of Health and Human Services for the purpose of carrying out infection control support related to COVID-19 in skilled nursing facilities through quality improvement organizations.

SEC. 9402. FUNDING FOR STRIKE TEAMS FOR RESIDENT AND EMPLOYEE SAFETY IN SKILLED NURSING FACILITIES.

This section amends 1819 of the Social Security Act by adding a new subsection (k) to provide direct appropriations of \$250 million to the Secretary of the Department of Health and Human Services for the

purpose of allocating money to the states, District of Columbia, and U.S. territories to establish strike teams to respond to COVID-19 outbreaks in skilled nursing facilities.

Subtitle F – Preserving Health Benefits for Workers

SEC. 9500. SHORT TITLE.

This section provides a short title of the “Worker Health Coverage Protection Act”

SEC. 9501. PRESERVING HEALTH BENEFITS FOR WORKERS.

This section provides for premium assistance of 85 percent for COBRA continuation coverage for eligible individuals and families from the first of the month after enactment through September 31, 2021. The section specifies the reduction in premium payments made by individuals and plan enrollment options. This section establishes assistance eligible individuals and excludes individuals from receiving premium assistance if individuals are eligible for other group health plan coverage or Medicare. This section also provides an extension of the COBRA election period and specifies the date for commencement of coverage; provides for an expedited review process relating to denials for premium assistance; and requires notices to individuals including information about extended election periods and the expiration of premium assistance.

This section provides a refundable payroll tax credit to reimburse employers and plans who paid the subsidized portion of the premium to COBRA assistance eligible individuals; specifies penalties associated with failure to notify employees and plans of cessation of eligibility for premium assistance; and excludes premium assistance from income.

This section provides \$10 million for the Department of Labor for implementation funding.

Subtitle G – Promoting Economic Security

Part 1 – 2021 Recovery Rebates

SEC. 9601 – 2021 RECOVERY REBATES TO INDIVIDUALS.

Provides a \$1,400 refundable tax credit for each family member that shall be paid out in advance payments, similar to the Economic Impact Payments in the CARES Act and Consolidated Appropriations Act, 2021. The credit is \$1,400 for a single taxpayer (\$2,800 for joint filers), in addition to \$1,400 per dependent. The credit phases out between \$75,000 and \$100,00 of adjusted gross income (\$112,500 and \$150,000 for head of household filers and \$150,000 and \$200,000 for joint filers) proportional to the taxpayer’s income in excess of the phaseout threshold over \$25,000 (\$37,500 for head of household filers and \$50,000 for joint filers). Thus, under this phaseout structure, the credit is reduced to zero for all taxpayers at the \$100,000, \$150,000 and \$200,000 AGI levels (depending on filing status).

For purposes of this credit, a dependent includes both children and non-child dependents. A taxpayer is eligible for a credit with respect to any individual in the household for whom a Social Security number is associated with such individual on the tax return.

Advance payments are generally not subject to administrative offset for past due federal or state debts, including offset for past-due child support.

Treasury is directed to issue this credit as an advance payment based on the information on 2019 or 2020 tax returns. Furthermore, Treasury is given broad authority to make payments to non-filer populations based on return information available to the Secretary. Treasury shall conduct outreach to non-filers to inform them of how to file for their advance payment.

Taxpayers receiving an advance payment that exceeds their maximum eligible credit based on 2021 tax return information will not be required to repay any amount of the payment to the Treasury. If a taxpayer's 2021 tax credit exceeds the amount of the advance payment, taxpayers can claim the difference on their 2021 tax returns.

Part 2 – Child Tax Credit

SEC. 9611 – CHILD TAX CREDIT IMPROVEMENTS FOR 2021.

Makes the child tax credit (“CTC”) fully refundable for 2021 and increases the amount to \$3,000 per child (\$3,600 for a child under age 6). The provision also increases the age of qualifying children by one year for 2021, such that 17-year-olds qualify for the credit. For 2021, the excess of the child tax credit (i.e., the additional \$1,000 or \$1,600 per-child in excess of the present-law \$2,000 per-child credit) is reduced by \$50 for every \$1000 in modified adjusted gross income in excess of \$150,000 for joint filers (\$112,500 for head of household filers and \$75,000 for other filers). Once the excess credit amount is so reduced, the credit plateaus at \$2,000, and then phases out at the present law levels established in the TCJA (\$400,000 for joint filers, \$200,00 for other filers).

Directs the Secretary of the Treasury to issue advance payments of the child tax credit, based on 2019 or 2020 tax return information. The payments are intended to be delivered on a monthly basis, but if the Secretary determines that this frequency is infeasible, the Secretary is directed to issue the payments as frequently as is feasible. The advance payments under this section do not begin until July 1, 2021, and will comprise in total half of the child tax credit for which the taxpayer is otherwise entitled to for 2021 (with the remaining half claimed on the 2021 tax return). Thus, under the advance payment provision, if the Secretary determined that a monthly payment was feasible, a taxpayer with two children above age 5 would receive \$500 per month ($2 \times \$3,000/12$) for each of the six months remaining in calendar year 2021, for a total of \$3,000. The remaining \$3,000 would be claimed in 2021 on the taxpayer's tax return. If, however, the Secretary determined that it was feasible to make a payment every two months, each advance payment would total \$1,000.

The taxpayer's child tax credit claimed on the 2021 tax return is reduced by the aggregate of advance payments paid by the Secretary. However, in the case of taxpayers who received an overpayment of the advance credit due to a child for whom the advance was paid in 2021, when in fact the child was no longer that taxpayer's dependent, the provision provides a hold-harmless amount on the repayment obligation. Under this hold-harmless amount, a taxpayer below the income threshold (\$40,000 for a single taxpayer, \$50,000 for a head of household, and \$60,000 for a joint filer) will be protected from repaying up to \$2,000 in overpayments per child that was incorrectly taken into account. The hold-harmless threshold is decreased to \$0 as the taxpayer's income rises to double the threshold amount.

The Secretary is directed to establish an on-line portal to allow taxpayers to opt-out of receiving advanced payments and provide information regarding changes in income, marital status, and number of qualifying children for purposes of determining each taxpayer's maximum eligible credit.

SEC. 9612 – APPLICATION OF CHILD TAX CREDIT IN POSSESSIONS.

Instructs the Treasury Department to make payments to each “mirror code” territory for the cost of such territory's CTC. This amount is determined by Treasury based on information provided by the territorial governments. Puerto Rico, which does not have a mirror code, will receive the refundable credit by having its residents file for the CTC directly with the IRS, as they do currently for those residents of Puerto Rico with three or more children. For American Samoa, which does not have a mirror code, Treasury is instructed to make payments in an amount estimated by Treasury as being equal to the aggregate amount of benefits that would have been provided if American Samoa had a mirror code in place.

Part 3– Earned Income Tax Credit

SEC. 9621 – STRENGTHENING THE EARNED INCOME TAX CREDIT FOR INDIVIDUALS WITH NO QUALIFYING CHILDREN.

Expands the eligibility and the amount of the earned income tax credit for taxpayers with no qualifying children (the “childless EITC”) for 2021. In particular, the minimum age to claim the childless EITC is reduced from 25 to 19 (except for certain full-time students) and the upper age limit for the childless EITC is eliminated. This section also increases childless EITC amount by increasing the credit percentage and phaseout percentage from 7.65 to 15.3 percent, increasing the income at which the maximum credit amount is reached to \$9,820, and increasing the income at which phaseout begins to \$11,610 for non-joint filers. Under these parameters, the maximum credit amount in 2021 increases from \$543 to \$1,502. The provision contains special rules regarding the application of the credit for former foster youth and homeless youth.

SEC. 9622 – TAXPAYER ELIGIBLE FOR CHILDLESS EARNED INCOME CREDIT IN CASE OF QUALIFYING CHILDREN WHO FAIL TO MEET CERTAIN IDENTIFICATION REQUIREMENTS.

Repeals the provision prohibiting an otherwise EITC-eligible taxpayer with qualifying children from claiming the childless EITC if he or she cannot claim the EITC with respect to qualifying children due to failure to meet child identification requirements (including a valid SSN for qualifying children). Accordingly, individuals who do not claim the EITC with respect to qualifying children due to failure to meet identification requirements would now be able claim the childless EITC.

SEC. 9623 – CREDIT ALLOWED IN CASE OF CERTAIN SEPARATED SPOUSES.

Allows a married but separated individual to be treated as not married for purposes of the EITC if a joint return is not filed. Thus, the EITC may be claimed by the individual on a separate return. This rule only applies if the taxpayer lives with a qualifying child for more than one-half of the taxable year and either does not have the same principal place of abode as his or her spouse for the last six months of the year, or has a separation decree, instrument, or agreement and doesn't live with his or her spouse by the end of the taxable year. This change aligns the EITC eligibility requirements with present-day family law practice.

SEC. 9624 – MODIFICATION OF DISQUALIFIED INVESTMENT INCOME TEST.

Increases the limitation on disqualified investment income for purposes of claiming the EITC from \$3,650 (2020) to \$10,000. The \$10,000 amount is indexed for inflation.

SEC. 9625 – APPLICATION OF EARNED INCOME TAX CREDIT IN POSSESSIONS OF THE UNITED STATES.

Instructs Treasury to make payments to the territories that relate to the cost of each territory's EITC. In the case of Puerto Rico, which has an EITC, the payment is structured as a matching payment, wherein the Treasury will provide a match of up to three times the current cost of the Puerto Rico EITC, if Puerto Rico chooses to expand its current EITC. The other territories receive cost reimbursements of 75% of their EITC expenditures. The territories must provide Treasury with annual reports on the estimate of costs and a statement of costs with respect to the preceding year.

SEC. 9626 – TEMPORARY SPECIAL RULE FOR DETERMINING EARNED INCOME FOR PURPOSES OF EARNED INCOME TAX CREDIT.

Allows taxpayers in 2021, for purposes of computing the EITC, to substitute their 2019 earned income for their 2021 earned income, if 2021 earned income was less than 2019 earned income.

Part 4 – Dependent Care Assistance

SEC. 9631 – REFUNDABILITY AND ENHANCEMENT OF CHILD AND DEPENDENT CARE TAX CREDIT.

Makes a number of modifications to the child and dependent care tax credit ("CDCTC") for 2021. Makes the credit fully refundable and increases the maximum credit rate to 50 percent. Amends the phaseout threshold to begin at \$125,000 instead of \$15,000. Increases the amount of child and dependent care expenses that are eligible for the credit to \$8,000 for one qualifying individual and \$16,000 for two or more qualifying individuals (such that the maximum credits are \$4,000 and \$8,000). At \$125,000 the credit percentage begins to phase out, and plateaus at 20 percent. This 20-percent credit rate phases out for taxpayers whose AGI is in excess of \$400,000, such that taxpayers with income in excess of \$500,000 are not eligible for the credit.

Provides for a reimbursement of mirror code territories for the costs of this refundable credit in 2021. Additionally, for non-mirror code territories (Puerto Rico and American Samoa), provides a reimbursement for the aggregate value of such a credit, provided the territory develops a plan, approved by the Secretary, to distribute these amounts to its residents.

SEC. 9632 – INCREASE IN EXCLUSION FOR EMPLOYER-PROVIDED DEPENDENT CARE ASSISTANCE.

Increases the exclusion for employer-provided dependent care assistance from \$5,000 to \$10,500 (from \$2,500 to \$5,250 in the case of a separate return filed by a married individual) for 2021.

Part 5 - Credits for Paid Sick and Family Leave

SEC. 9641 – EXTENSION OF CREDITS.

Extends the Families First Coronavirus Response Act paid sick time and paid family leave credits from March 31, 2021 through September 30, 2021.

SEC. 9642 – INCREASE IN LIMITATIONS ON CREDITS FOR PAID FAMILY LEAVE.

Increases the amount of wages for which an employer may claim the paid family credit in a year from \$10,000 to \$12,000 per employee and increases the number of days for which self-employed individuals can claim the credit from 50 to 60.

SEC. 9643 – EXPANSION OF LEAVE TO WHICH PAID FAMILY LEAVE CREDIT APPLIES.

Expands the paid family leave credit to allow employers to claim the credit for leave provided for the reasons included under the previous employer mandate for paid sick time (e.g. if the employee has contracted COVID-19 or is caring for someone with COVID-19).

SEC. 9644 – PAID LEAVE CREDITS ALLOWED FOR LEAVE FOR COVID VACCINATION.

Expands the paid sick time and paid family leave credits to include leave taken to obtain a COVID-19 vaccine or to recover from an injury, disability, illness, or condition related to a COVID-19 immunization.

SEC. 9645 – APPLICATION OF NON-DISCRIMINATION RULES

Prevents employers from claiming the credit if they make leave available in a manner that discriminates in favor of highly compensated employees, full time employees, or based on employment tenure with the employer.

SEC. 9646 – RESET OF LIMITATION ON PAID SICK LEAVE.

Resets the ten-day limitation on the maximum number of days for which an employer can claim the paid sick leave credit with respect to wages paid to an employee. The current ten-day limitation runs from the start of the credits in 2020 through March 31, 2021. The new ten-day limitation applies to sick days after March 31, 2021. For self-employed individuals, the ten-day limitation resets on January 1, 2021.

SEC. 9647 – CREDITS ALLOWED AGAINST EMPLOYER HOSPITAL INSURANCE TAX.

Beginning after March 31, 2021, the credits for paid family and medical leave will be structured as a refundable payroll tax credit against the hospital insurance tax.

SEC. 9648 - APPLICATION OF CREDITS TO CERTAIN GOVERNMENTAL EMPLOYERS.

Allows state and local governments as well as Federal governmental instrumentalities that are tax-exempt 501(c)(1) organizations to access the paid sick time and paid family leave credits.

SEC. 9649 – GROSS UP OF CREDIT IN LIEU OF EXCLUSION FROM TAX.

Increases the value of the credits by the amount equal to the OASDI and HI employer-share tax imposed on qualified paid family and medical leave wages for purposes of this credit.

SEC. 9650 – EFFECTIVE DATE

The provisions relating to the payroll tax credits included in this title become effective for amounts paid with respect to leave taken after March 31, 2021. The provisions relating to self employed individuals becomes effective retroactive beginning after December 31, 2021.

Part 6 – Employee Retention Credit

SEC. 9651 – EXTENSION OF EMPLOYEE RETENTION CREDIT.

Extends the employee retention tax credit, as added by the CARES Act and expanded and extended in P.L. 116-260, through December 31, 2021. Modifies the credit such that, beginning after June 30, 2021, the credit will be structured as a refundable payroll tax credit against the hospital insurance tax.

Part 7 – Premium Tax Credit

SEC. 9661 – IMPROVING AFFORDABILITY BY EXPANDING PREMIUM ASSISTANCE FOR CONSUMERS.

Modifies the affordability percentages used for 36 (B) premium tax credits for 2021 and 2022 to increase credits for individuals eligible for assistance under current law and provides 36 (B) credits for taxpayers with income below 400 percent of the federal poverty line (FPL).

SEC. 9662 – TEMPORARY MODIFICATION OF LIMITATIONS ON RECONCILIATION OF TAX CREDITS FOR COVERAGE UNDER A QUALIFIED HEALTH PLAN WITH ADVANCE PAYMENTS OF SUCH CREDIT.

For tax year 2020, modifies the repayment obligations for taxpayers receiving excess premium tax credits under Section 36 (B) so such payments are not subject to recapture.

SEC. 9663 – APPLICATION OF PREMIUM TAX CREDIT IN CASE OF INDIVIDUALS RECEIVING UNEMPLOYMENT COMPENSATION DURING 2021.

For 2021, provides advanced premium tax credits as if the taxpayer’s income was no higher than 133 percent of the federal poverty line (FPL) for individuals receiving unemployment compensation as defined in section 85(B) of the Internal Revenue Code.

Part 8 – Miscellaneous Provisions

SEC. 9671 – REPEAL OF ELECTION TO ALLOCATE INTEREST, ETC. ON A WORLDWIDE BASIS.

This provision repeals the election for U.S. affiliated groups to allocate interest expense on a worldwide basis. This change maintains pre-2021 policy regarding the allocation of expenses by eliminating the election that would be available starting in 2021. This change is effective for taxable years beginning in 2021.

SEC. 9672 – TAX TREATMENT OF TARGETED EIDL ADVANCES.

Exempts Economic Injury Disaster Loan (EIDL) grants from tax and provides that such exclusion shall not result in a denial of deduction, reduction of tax attributes, or denial of increase in basis by reason of this exclusion from income. Directs the Secretary to prescribe rules for determining a partner’s distributive share of amounts received through an EIDL grant.

SEC. 9673 – TAX TREATMENT OF RESTAURANT REVITALIZATION GRANTS.

Exempts Restaurant Revitalization Grants from tax and provides that such exclusion shall not result in a denial of deduction, reduction of tax attributes, or denial of increase in basis by reason of this exclusion from income. Directs the Secretary to prescribe rules for determining a partner’s distributive share of amounts received through a Restaurant Revitalization Grant.

Subtitle H – Pensions

SEC. 9700. SHORT TITLE.

The subtitle may be cited as the “Butch Lewis Emergency Pension Plan Relief Act of 2021.”

SEC. 9701. TEMPORARY DELAY OF DESIGNATION OF MULTIEMPLOYER PLANS AS IN ENDANGERED, CRITICAL, OR CRITICAL AND DECLINING STATUS.

Under the legislation, a plan could retain its funding zone status as of a plan year beginning in 2019 for plan years that begin in 2020 or 2021. A plan in endangered or critical status would not have to update its plan or schedules until the plan year beginning March 1, 2021. This would provide a plan with flexibility and ease an administrative burden given the economic and financial turmoil resulting from the COVID-19 public health crisis.

SEC. 9702. TEMPORARY EXTENSION OF THE FUNDING IMPROVEMENT AND REHABILITATION PERIODS FOR MULTIEMPLOYER PENSION PLANS IN CRITICAL AND ENDANGERED STATUS FOR 2020 OR 2021.

Under the bill, a plan in endangered or critical status for a plan year beginning in 2020 or 2021 could extend its rehabilitation period by five years. This would give a plan additional time to improve its contribution rates, limit benefit accruals, and maintain plan funding—all on its own terms. This provision is effective for plan years beginning after December 31, 2019.

SEC. 9703. ADJUSTMENTS TO FUNDING STANDARD ACCOUNT RULES.

Funding shortfalls as a result of investment losses are generally required to be made up over a period of 15 years. Following the financial crisis of 2008, multiemployer plans were allowed to amortize investment losses from 2008 or 2009 over a period of 30 years. Under the legislation, for investment losses or reductions in regularly scheduled employer contributions, a plan could use a 30-year amortization base to spread out losses over time. Pension plans, participants, and plan sponsors need more stability and a longer period over which to pay for long-term liabilities that can stretch out for decades. This would help a plan weather this economic and financial storm. This provision is effective for plan years ending on or after February 29, 2020.

SEC. 9704. SPECIAL FINANCIAL ASSISTANCE PROGRAM FOR FINANCIALLY TROUBLED MULTIEMPLOYER PLANS.

About 10 million Americans participate in multiemployer pension plans and about 1.3 million of them are in plans that are quickly running out of money. Many of these troubled multiemployer plans cover workers who are on the front lines of the COVID-19 public health crisis, such as trucking, food processing, grocery store workers, and others. Even before the pandemic, workers, businesses, and retirees faced a crisis and were in dire need of our help. The economic catastrophe resulting from COVID-19 has exacerbated the multiemployer pension crisis and threatened the hard-earned pensions of even more workers and retirees. This threatens to bankrupt the Pension Benefit Guaranty Corporation (“PBGC”), impose damaging liabilities on thousands of businesses, and devastate communities across the country.

To address this crisis, the legislation generally would create a special financial assistance program under which cash payments would be made by the PBGC to financially troubled multiemployer pension plans

to ensure that such plans can continue paying retirees' benefits. The PBGC would be provided with the amounts necessary to provide such payments through a general Treasury transfer.

Multiemployer pension plans that would be eligible for this program generally would include plans in critical and declining status and plans with significant underfunding with more retirees than active workers in any plan year beginning in 2020 through 2022. In addition, plans that have suspended benefits and certain plans that have already become insolvent also would be eligible.

Applications for special financial assistance under this program must be submitted no later than December 31, 2025. Once an application is approved, the payment made by the PBGC to the eligible multiemployer pension plan would be made as a single, lump sum payment. The amount of financial assistance would be such amount required for the plan to pay all benefits due during the period beginning on the date of enactment and ending on the last day of the plan year ending in 2051 with generally no reduction in a participant's or beneficiary's accrued benefit. Plans would be required to invest such amounts in investment-grade bonds or other investments as permitted by the PBGC.

By stabilizing these pensions, the special financial assistance program for financially troubled multiemployer plans would protect retirees who worked for decades to earn their benefits. It would also help businesses avoid crushing liabilities and support communities around the country.

In addition, the legislation would increase the PBGC multiemployer plans premium rate to \$52 per participant starting in calendar year 2031. Such premium rate would be indexed for inflation.

SEC. 9705. EXTENDED AMORTIZATION FOR SINGLE EMPLOYER PLANS.

In light of an ongoing pattern of interest rate and market volatility due to the COVID-19 public health crisis, the current law requirement to amortize funding shortfalls over seven years is no longer appropriate. Pension plans, participants, and plan sponsors need more stability and a longer period over which to pay for long-term liabilities that can stretch out for more than 50 years. Accordingly, under the bill, the following rules would apply to all single employer pension plans. All shortfall amortization bases for plan year 2019 or 2020 (at the election of the plan sponsor) and all shortfall amortization installments determined with respect to such bases would be reduced to zero. For all plan years beginning after December 31, 2019, all shortfalls would be amortized over 15 years, rather than seven years. The plan sponsor also may elect to apply this provision for the 2019 plan year.

SEC. 9706. EXTENSION OF PENSION FUNDING STABILIZATION PERCENTAGES FOR SINGLE EMPLOYER PLANS.

In 2012, 2014, and 2015, Congress provided for pension interest rate smoothing in order to address concerns that historically low interest rates were creating inflated pension funding obligations, diverting corporate assets away from jobs and business recovery. Under interest rate smoothing, the interest rates used to value pension liabilities must be within 10% of 25-year interest rate averages. The smoothed interest rates would begin phasing out in 2021, with the 10% corridor around the 25-year interest rate averages increasing five percentage points each year until interest rates need only be within 30% of the 25-year averages. Because of this phaseout, smoothing would soon cease to have much effect. In order to preserve the stabilizing effects of smoothing: The 10% interest rate corridor would be reduced to 5%, effective in 2020. The phase-out of the 5% corridor would be delayed until 2026, at which point the corridor would, as under current law, increase by 5 percentage points each

year until it attains 30% in 2030, where it would stay. A 5% floor would be put on the 25-year interest rate averages. This floor would establish stability and predictability on a longer-term basis, so that interest rate variations do not create excessive volatility. In addition, this floor would protect funding rules from the extremes of interest rate movements. This provision is effective for plan years beginning after December 31, 2019.

SEC. 9707. MODIFICATION OF SPECIAL RULES FOR MINIMUM FUNDING STANDARDS FOR COMMUNITY NEWSPAPER PLANS.

Community newspapers are generally family-owned, non- publicly traded, independent newspapers. The recently enacted SECURE Act provided pension funding relief for a number of community newspaper plans by increasing the interest rate to calculate those funding obligations to 8 percent. Additionally, the SECURE Act provided for a longer amortization period of 30 years from 7 years. These two changes enable struggling community newspapers to stretch out their required pension plan contributions over a longer time period. The legislation would expand the SECURE Act relief to additional community newspapers.

SEC. 9708. COST OF LIVING ADJUSTMENT FREEZE.

Under current law, various qualified retirement plan limitations are indexed for inflation. For 2021, the Code Section 415(c) annual contribution limit for defined contribution plans is \$58,000 – and the 415(b)(1)(A) annual defined benefit limit is \$230,000. In addition, for 2021, the 401(a)(17) annual compensation limit is \$290,000. The legislation would freeze these limits starting in calendar year 2030.

Subtitle I – Childcare for Workers

SEC. 9801. CHILD CARE ASSISTANCE.

This section provides additional funding for the Child Care Entitlement to States and makes changes to eligibility and conditions of funding.

Paragraph (a). Appropriation.

This section increases annual funding for the Child Care Entitlement to States (CCES) to \$3,550,000,000 per year, of which \$3,375,000,000 is for the states and the District of Columbia, \$100,000,000 is for American Indian tribes and tribal organizations, and \$75,000,000 is for U.S. territories.

Paragraph (b). Suspension of State Match Requirement in Fiscal Years 2021 and 2022.

This section waives the required state match on funding above \$2.917 billion for fiscal year 2021 and fiscal year 2022.

Paragraph (c). Funding for the Territories.

This section makes U.S. territories eligible to receive CCES funding, which shall be allotted to them in the same proportions in which they currently receive discretionary child care funds through the Child Care and Development Block Grant, provides for redistribution of unused funds, and exempts funds provided under Section 418 from the overall cap on funding to U.S. Territories. Eligible territories are

Commonwealth of Puerto Rico, United States Virgin Islands, Guam, American Samoa, and Commonwealth of the Northern Mariana Islands.