

**AMENDMENT TO H.R. 1319, AS REPORTED
OFFERED BY MR. YARMUTH OF KENTUCKY**

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

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

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

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

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

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

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

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

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

- 1101. Supplemental nutrition assistance program.
- 1102. Additional assistance for SNAP online purchasing and technology improvements.
- 1103. Additional funding for nutrition assistance programs.
- 1104. Commodity supplemental food program.

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

Page 11, line 17, strike “seafood,”.

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

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

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

Page 12, strike lines 7 through 17.

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

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

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

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

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

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

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

Page 15, line 9, strike “drugs or”.

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

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

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

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

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

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

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

Page 18, strike lines 11 through 16.

Page 19, line 8, insert “**USDA**” before “**ASSIST-
ANCE**”.

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

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

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

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

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

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

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

Page 23, beginning on line 1, strike “for expenses, not otherwise recoverable” and all that follows through “said Act” on line 5, and insert “to use the Commodity Credit Corporation to acquire and make available com-

modities under section 406(b) of the Food for Peace Act (7 U.S.C. 1736(b)) and for expenses under such section”.

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

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

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

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

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

1 **SEC. 2001. ELEMENTARY AND SECONDARY SCHOOL EMER-**
2 **GENCY RELIEF FUND.**

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

9 (b) GRANTS.—From funds provided under subsection
10 (a), the Secretary shall make grants to each State edu-
11 cational agency in accordance with this section.

12 (c) ALLOCATIONS TO STATES.—The amount of each
13 grant under subsection (b) shall be allocated by the Sec-
14 retary to each State in the same proportion as each State
15 received under part A of title I of the Elementary and

1 Secondary Education Act of 1965 in the most recent fiscal
2 year.

3 (d) SUBGRANTS TO LOCAL EDUCATIONAL AGEN-
4 CIES.—Each State shall allocate not less than 90 percent
5 of the grant funds awarded to the State under this section
6 as subgrants to local educational agencies (including char-
7 ter schools that are local educational agencies) in the State
8 in proportion to the amount of funds such local edu-
9 cational agencies and charter schools that are local edu-
10 cational agencies received under part A of title I of the
11 Elementary and Secondary Education Act of 1965 in the
12 most recent fiscal year.

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

15 (1) shall reserve not less than 20 percent of
16 such funds to address learning loss through the im-
17 plementation of evidence-based interventions, such
18 as summer learning, extended day, comprehensive
19 afterschool programs, or extended school year pro-
20 grams, and ensure that such interventions respond
21 to students' academic, social, and emotional needs
22 and address the disproportionate impact of the
23 coronavirus on the student subgroups described in
24 section 1111(b)(2)(xi) of the Elementary and Sec-
25 ondary Education Act of 1965 (20 U.S.C.

1 6311(b)(2)(xi)), students experiencing homelessness,
2 and children and youth in foster care; and

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

5 (A) Any activity authorized by the Elemen-
6 tary and Secondary Education Act of 1965.

7 (B) Any activity authorized by the Individ-
8 uals with Disabilities Education Act.

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

11 (D) Any activity authorized by the Carl D.
12 Perkins Career and Technical Education Act of
13 2006.

14 (E) Coordination of preparedness and re-
15 sponse efforts of local educational agencies with
16 State, local, Tribal, and territorial public health
17 departments, and other relevant agencies, to
18 improve coordinated responses among such enti-
19 ties to prevent, prepare for, and respond to
20 coronavirus.

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

24 (G) Activities to address the unique needs
25 of low-income children or students, children

1 with disabilities, English learners, racial and
2 ethnic minorities, students experiencing home-
3 lessness, and foster care youth, including how
4 outreach and service delivery will meet the
5 needs of each population.

6 (H) Developing and implementing proce-
7 dures and systems to improve the preparedness
8 and response efforts of local educational agen-
9 cies.

10 (I) Training and professional development
11 for staff of the local educational agency on sani-
12 tation and minimizing the spread of infectious
13 diseases.

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

17 (K) Planning for, coordinating, and imple-
18 menting activities during long-term closures, in-
19 cluding providing meals to eligible students,
20 providing technology for online learning to all
21 students, providing guidance for carrying out
22 requirements under the IDEA and ensuring
23 other educational services can continue to be
24 provided consistent with all Federal, State, and
25 local requirements.

1 (L) Purchasing educational technology (in-
2 cluding hardware, software, and connectivity)
3 for students who are served by the local edu-
4 cational agency that aids in regular and sub-
5 stantive educational interaction between stu-
6 dents and their classroom instructors, including
7 low-income students and children with disabil-
8 ities, which may include assistive technology or
9 adaptive equipment.

10 (M) Providing mental health services and
11 supports.

12 (N) Planning and implementing activities
13 related to summer learning and supplemental
14 afterschool programs, including providing class-
15 room instruction or online learning during the
16 summer months and addressing the needs of
17 low-income students, children with disabilities,
18 English learners, migrant students, students ex-
19 perencing homelessness, and children in foster
20 care.

21 (O) Addressing learning loss among stu-
22 dents, including low-income students, children
23 with disabilities, English learners, racial and
24 ethnic minorities, students experiencing home-

1 lessness, and children and youth in foster care,
2 of the local educational agency, including by—

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

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

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

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

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

20 (Q) Inspection, testing, maintenance, repair, replacement, and upgrade projects to im-

1 prove the indoor air quality in school facilities,
2 including mechanical and non-mechanical heat-
3 ing, ventilation, and air conditioning systems,
4 filtering, purification and other air cleaning,
5 fans, control systems, and window and door re-
6 pair and replacement.

7 (R) Developing strategies and imple-
8 menting public health protocols including, to
9 the greatest extent practicable, policies in line
10 with guidance from the Centers for Disease
11 Control and Prevention for the reopening and
12 operation of school facilities to effectively main-
13 tain the health and safety of students, edu-
14 cators, and other staff.

15 (S) Other activities that are necessary to
16 maintain the operation of and continuity of
17 services in local educational agencies and con-
18 tinuing to employ existing staff of the local edu-
19 cational agency.

20 (f) STATE FUNDING.—With funds not otherwise allo-
21 cated under subsection (d), a State—

22 (1) shall reserve not less than 5 percent of the
23 total amount of grant funds awarded to the State
24 under this section to carry out, directly or through
25 grants or contracts, activities to address learning

1 loss by supporting the implementation of evidence-
2 based interventions, such as summer learning, ex-
3 tended day, comprehensive afterschool programs, or
4 extended school year programs, and ensure that
5 such interventions respond to students' academic,
6 social, and emotional needs and address the dis-
7 proportionate impact of the coronavirus on the stu-
8 dent subgroups described in section 1111(b)(2)(xi)
9 of the Elementary and Secondary Education Act of
10 1965 (20 U.S.C. 6311(b)(2)(xi)), students experi-
11 encing homelessness, and children and youth in fos-
12 ter care, including by providing additional support to
13 local educational agencies to fully address such im-
14 pacts; and

15 (2) may reserve not more than one-half of 1
16 percent of the total amount of grant funds awarded
17 to the State under this section for administrative
18 costs and the remainder for emergency needs as de-
19 termined by the state educational agency to address
20 issues responding to coronavirus, which may be ad-
21 dressed through the use of grants or contracts.

22 (g) **EQUITABLE SERVICES.**—

23 (1) **IN GENERAL.**—In carrying out subsection
24 (e)(1), a local educational agency shall provide equi-
25 table services in the same manner as provided under

1 section 1117 of the Elementary and Secondary Edu-
2 cation Act of 1965 (20 U.S.C. 6320) to students
3 and teachers in non-public schools, as determined in
4 consultation with representatives of non-public
5 schools, except that the standards for a bypass (if
6 needed because a local educational agency is prohib-
7 ited by law from providing equitable services or has
8 substantially failed or is unwilling to provide equi-
9 table services) shall be solely determined by the Sec-
10 retary.

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

19 (h) REPORT.—A State receiving funds under this sec-
20 tion shall submit a report to the Secretary, not later than
21 6 months after receiving funding provided in this section,
22 and every 6 months thereafter until such funds are obli-
23 gated, that provides a detailed accounting of the use of
24 funds provided under this section, including by identifying
25 the specific amounts used to carry out subsections (e)(1)

1 and (f)(1) and a description of the specific activities car-
2 ried out under such subsections.

3 (i) REALLOCATION.—A State shall return to the Sec-
4 retary any funds received under this section that the State
5 does not award within 1 year of receiving such funds and
6 the Secretary shall reallocate such funds to the remaining
7 States in accordance with subsection (e).

8 (j) ESEA TERMS.—The terms “child”, “children
9 with disabilities”, “distance education”, “elementary
10 school”, “English learner”, “evidence-based”, “extended
11 learning time”, “secondary school”, “local educational
12 agency”, “parent”, “school leader”, “Secretary”, “State”,
13 “state educational agency”, and “technology” have the
14 meanings given those terms in section 8101 of the Ele-
15 mentary and Secondary Education Act of 1965 (20 U.S.C.
16 7801).

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

17 **SEC. 2002. HIGHER EDUCATION EMERGENCY RELIEF FUND.**

18 In addition to amounts otherwise available, there is
19 appropriated to the Department of Education for fiscal
20 year 2021, out of any money in the Treasury not otherwise
21 appropriated, \$39,584,570,000, to remain available
22 through September 30, 2023, for making allocations to in-
23 stitutions of higher education in accordance with the same

1 terms and conditions of section 314 of Coronavirus Re-
2 sponse and Relief Supplemental Appropriations Act, 2021
3 (division M of Public Law 116–260), except that—

4 (1) subsection (a)(1) of such section 314 shall
5 be applied by substituting “91 percent” for “89 per-
6 cent”;

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

9 (A) in the matter preceding subparagraph
10 (A), by substituting “under the heading ‘Higher
11 Education’ in the Department of Education Ap-
12 propriations Act, 2020” for “in the Further
13 Consolidated Appropriations Act, 2020 (Public
14 Law 116–94)”; and

15 (B) in subparagraph (B), by substituting
16 “under the heading ‘Higher Education’ in the
17 Department of Education Appropriations Act,
18 2020” for “in the Further Consolidated Appro-
19 priations Act, 2020 (Public Law 116–94)”;

20 (3) an institution that receives an allocation ap-
21 portioned in accordance with clause (iii) of sub-
22 section (a)(2)(A) of such section 314 that has a
23 total endowment size of less than \$1,000,000 (in-
24 cluding an institution that does not have an endow-
25 ment) shall be treated by the Secretary as having a

1 total endowment size of \$1,000,000 for the purposes
2 of such clause (iii);

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

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

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

13 (B) conduct direct outreach to financial
14 aid applicants about the opportunity to receive
15 a financial aid adjustment due to the recent un-
16 employment of a family member or independent
17 student, or other circumstances, described in
18 section 479A of the Higher Education Act of
19 1965 (20 U.S.C. 1087tt);

20 (6) the following shall not apply to funds pro-
21 vided or received in accordance with this section—

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

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

1 (C) paragraphs (1), (2), (4), (5), (6), and
2 (8) of subsection (d) of such section 314;
3 (D) subsections (e) and (f) of such section
4 314; and
5 (E) section 316 of the Coronavirus Re-
6 sponse and Relief Supplemental Appropriations
7 Act, 2021 (division M of Public Law 116–260);
8 and
9 (7) an institution that receives an allocation
10 under this section apportioned in accordance with
11 subparagraphs (A) through (D) of subsection (a)(1)
12 of such section 314 shall use not less than 50 per-
13 cent of such allocation to provide emergency finan-
14 cial aid grants to students in accordance with sub-
15 section (c)(3) of such section 314.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Page 56, beginning on line 24, strike “(including an employee of the United States Postal Service, the Transportation Security Administration, or the Department of

Veterans Affairs, including any individual appointed under chapter 73 or 74 of title 38, United States Code)”.

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

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

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

Page 61, after line 7, insert the following:

1 (5) EXCLUSION.— The Secretary shall not con-
2 sider any compensation paid with respect to a notice
3 or claim described in subsection (a), including com-
4 pensation for disability, death benefits, funeral and
5 burial expenses, and medical expenses, in calculating
6 the annual assessments under section 44(c)(2) of the
7 Longshore and Harbor Workers’ Compensation Act
8 (33 U.S.C. 944(c)(2)).

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

9 (c) APPROPRIATIONS.—
10 (1) IN GENERAL.—A reimbursement under sub-
11 section (b) shall be paid out of the Longshore

1 COVID–19 Fund established in section 45 of the
2 Longshore and Harbor Workers’ Compensation Act
3 (in this section, referred to as the “Longshore
4 COVID–19 Fund”).

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

14 (3) LIMITATION.—With respect to a notice or
15 claim for benefits approved on the basis of sub-
16 section (a), no payments may be made from the
17 Longshore COVID–19 Fund or the special fund es-
18 tablished under section 44 of the Longshore and
19 Harbor Workers’ Compensation Act (33 U.S.C. 944)
20 after September 30, 2030, for benefits, reimburse-
21 ments, or other expenditures relating to such claim.

22 (4) FINAL ACTION.—The action of the Sec-
23 retary in allowing or denying any reimbursement
24 under subsection (b) shall be final and conclusive on
25 all questions of law and fact.

Page 65, after line 24, insert the following:

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

4 **“SEC. 45. LONGSHORE COVID–19 FUND.**

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

11 “(b) EXPENDITURES.—Amounts in the Fund shall be
12 available for the reimbursement of an employer or the em-
13 ployer’s carrier for payment of compensation, death bene-
14 fits, and other benefits and expenses paid under this Act
15 when reimbursement is required under section 2104(b) of
16 the American Rescue Act of 2021, subject to any limita-
17 tions in such section.”.

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

Page 69, beginning on line 8, strike “Child Care”
and all that follows through “et seq.)” on line 9, and in-
sert “program authorized under section 658C of the

Child Care and Development Block Grant Act of 1990 (42 U.S.C. 9858a)”.

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

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

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

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

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

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

Page 71, beginning on line 24, strike “the” and all that follows through “(42 U.S.C. 9858m)” on line 10 of page 72 and insert “each lead agency a child care stabilization grant, without regard to the requirements in subparagraphs (C) and (E) of section 658E(c)(3), and in

section 658G, of the Child Care and Development Block Grant Act of 1990 (42 U.S.C. 9858c(e)(3), 9858e)”.

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

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

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

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

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

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

Page 78, line 5, strike “in”.

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

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

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

Page 84, strike lines 3 through 22.

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

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

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

Page 86, beginning on line 4, strike “organizations described in” and all the follows through line 11, and insert “entities to support programs described in para-

graphs (1)(B), (2)(B), (3)(B), (4)(B), and (5)(B) of subsection (a), and subsection (b)(2), of section 122 of the National and Community Service Act of 1990 (42 U.S.C. 12572), whether or not the entities are already grant recipients under such provisions on the date of enactment of this Act, and notwithstanding section 122(a)(1)(B)(vi) of the National and Community Service Act of 1990 (42 U.S.C. 12572(a)(1)(B)(vi)), by—”.

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

Page 87, line 16, strike “et seq.”.

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

Page 87, line 23, strike “et seq.”.

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

1 (6) ADMINISTRATIVE COSTS.—\$73,000,000
2 shall be used for the Corporation for National and
3 Community Service for administrative expenses to
4 carry out programs and activities funded by sub-
5 section (a).

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

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

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

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

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

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

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

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

1 “(A) which is subject to the COBRA con-
2 tinuation provisions contained in—
3 “(i) the Internal Revenue Code of
4 1986,
5 “(ii) the Employee Retirement Income
6 Security Act of 1974, or
7 “(iii) the Public Health Service Act,
8 or
9 “(B) under which some or all of the cov-
10 erage is not provided by insurance,
11 the employer maintaining the plan, and”.

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

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

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

Page 120, after line 16, insert the following:

1 “(f) EXTENSION OF LIMITATION ON ASSESSMENT.—
2 Notwithstanding section 6501, the limitation on the time
3 period for the assessment of any amount attributable to
4 a credit claimed under this section shall not expire before
5 the date that is 5 years after the later of—
6 “(1) the date on which the original return
7 which includes the calendar quarter with respect to
8 which such credit is determined is filed, or
9 “(2) the date on which such return is treated
10 as filed under section 6501(b)(2).”.

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

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

Page 128, line 6, strike “and”.

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

Page 128, after line 9, insert the following:

11 (G) transportation of individuals to facili-
12 tate vaccinations, including at community vac-
13 cination centers and mobile vaccination units,
14 particularly for underserved populations.

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

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

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

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

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

5 (A) support for the development, manufac-
6 ture, procurement, and distribution of supplies
7 necessary for administering tests, such as per-
8 sonal protective equipment; and

9 (B) support for the acquisition, construc-
10 tion, alteration, or renovation of non-federally
11 owned facilities for the production of
12 diagnostics and ancillary medical supplies where
13 the Secretary determines that such an invest-
14 ment is necessary to ensure the production of
15 sufficient amounts of such supplies.

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

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

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

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

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

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

Page 140, line 14, strike “supplemental”.

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

1 (1) For making payments to establish new ap-
2 proved graduate medical residency training pro-
3 grams pursuant to section 340H(a)(1)(C) of the
4 Public Health Service Act (42 U.S.C.
5 256h(a)(1)(C)).

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

6 (3) For making payments under section
7 340H(a)(1)(A) of the Public Health Service Act (42
8 U.S.C. 256h(a)(1)(A)) to qualified teaching health
9 centers for maintenance of filled positions at existing
10 approved graduate medical residency training pro-
11 grams.

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

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

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

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

- Sec. 3035. Funding for family planning.
- Sec. 3036. Funding for Office of Inspector General.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Page 175, after line 8, insert the following:

1 “(C) COVERAGE UNDER CHIP.—A State
2 making an election under this paragraph that
3 covers under title XXI child health assistance
4 for targeted low-income children who are preg-
5 nant or targeted low-income pregnant women,

1 as applicable, shall also make the election under
2 section 2107(e)(1)(J) of such title.”.

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

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

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

3 **SEC. 3103. STATE OPTION TO PROVIDE QUALIFYING COM-**
4 **MUNITY-BASED MOBILE CRISIS INTERVEN-**
5 **TION SERVICES.**

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

9 **“SEC. 1947. STATE OPTION TO PROVIDE QUALIFYING COM-**
10 **MUNITY-BASED MOBILE CRISIS INTERVEN-**
11 **TION SERVICES.**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Page 178, strike lines 17 through 23.

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

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

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

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

Page 179, strike lines 23 through 25.

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

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

Page 180, strike line 3.

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

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

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

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

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

Page 181, strike lines 4 through 12.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Page 196, after line 20, insert the following:

1 **SEC. 3109. SPECIAL RULE FOR THE PERIOD OF A DE-**
2 **CLARED PUBLIC HEALTH EMERGENCY RE-**
3 **LATED TO CORONAVIRUS.**

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

6 (1) in subparagraph (A), by striking “subpara-
7 graph (E)” and inserting “subparagraphs (E) and
8 (F)” ; and

9 (2) by adding at the end the following new sub-
10 paragraph:

11 “(F) ALLOTMENTS DURING THE
12 CORONAVIRUS TEMPORARY MEDICAID FMAP IN-
13 CREASE.—

14 “(i) IN GENERAL.—Notwithstanding
15 any other provision of this subsection, for
16 any fiscal year for which the Federal med-
17 ical assistance percentage applicable to ex-
18 penditures under this section is increased
19 pursuant to section 6008 of the Families
20 First Coronavirus Response Act, the Sec-
21 retary shall recalculate the annual DSH al-
22 lotment, including the DSH allotment
23 specified under paragraph (6)(A)(vi), to
24 ensure that the total DSH payments (in-
25 cluding both Federal and State shares)
26 that a State may make related to a fiscal

1 year is equal to the total DSH payments
2 that the State could have made for such
3 fiscal year without such increase to the
4 Federal medical assistance percentage.

5 “(ii) NO APPLICATION TO ALLOT-
6 MENTS BEGINNING AFTER COVID–19 EMER-
7 GENCY PERIOD.—The DSH allotment for
8 any State for the first fiscal year beginning
9 after the end of the emergency period de-
10 scribed in section 1135(g)(1)(B) or any
11 succeeding fiscal year shall be determined
12 under this paragraph without regard to the
13 DSH allotments determined under clause
14 (i).”.

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

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

- Sec. 3104. Temporary increase in FMAP for medical assistance under State Medicaid plans which begin to expend amounts for certain mandatory individuals.
- Sec. 3105. Extension of 100 percent Federal medical assistance percentage to Urban Indian Health Organizations and Native Hawaiian Health Care Systems.
- Sec. 3106. Sunset of limit on maximum rebate amount for single source drugs and innovator multiple source drugs.

- Sec. 3107. Additional support for Medicaid home and community-based services during the COVID-19 emergency period.
- Sec. 3108. Funding for State strike teams for resident and employee safety in nursing facilities.
- Sec. 3109. Special Rule for the Period of a Declared Public Health Emergency Related to Coronavirus.

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

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

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

- 1 (1) \$50,000,000, shall be for grants, contracts,
- 2 and other agency activities that identify and address

1 disproportionate environmental or public health
2 harms and risks in minority populations or low-in-
3 come populations under—

4 (A) section 103(b) of the Clean Air Act
5 (42 U.S.C. 7403(b));

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

8 (C) section 104(k)(7)(A) of the Com-
9 prehensive Environmental Response, Compensa-
10 tion, and Liability Act of 1980 (42 U.S.C.
11 9604(k)(7)(A)); and

12 (D) sections 791 through 797 of the En-
13 ergy Policy Act of 2005 (42 U.S.C. 16131
14 through 16137); and

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

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

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

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

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

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

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

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

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

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

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

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

Page 217, beginning on line 22, strike “and devices (as those terms are defined in the Federal Food, Drug,

and Cosmetic Act (21 U.S.C. 301 et seq.)) and biological products (as that term is defined by section 351 of the Public Health Service Act (42 U.S.C. 262))” and insert “, devices, and biological products”.

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

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

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

Page 220, line 24, strike “and”.

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

Page 221, after line 3, insert the following:

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

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

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

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

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

Page 223, after line 24, insert the following:

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

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

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

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

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

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

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

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

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

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

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

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

1 (5) WAIVERS AND ALTERNATIVE REQUIRE-
2 MENTS.—The Secretary may waive or specify alter-
3 native requirements for any provision of the United

1 States Housing Act of 1937 (42 U.S.C. 1437 et
2 seq.) or regulation applicable to such statute other
3 than requirements related to fair housing, non-
4 discrimination, labor standards, and the environ-
5 ment, upon a finding that the waiver or alternative
6 requirement is necessary to expedite or facilitate the
7 use of amounts made available in this section.

Page 235, strike lines 14 and 15 and insert the fol-
lowing:

8 (d) IMPLEMENTATION.—The Secretary may imple-
9 ment the provisions of this section by notice.

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

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

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

10 (E) WAIVERS OR ALTERNATIVE REQUIRE-
11 MENTS.—The Secretary may waive or specify
12 alternative requirements for any provision of
13 NAHASDA (25 U.S.C. 4101 et seq.) or regula-
14 tion applicable to the Native American Housing

1 Block Grant or Native Hawaiian Housing Block
2 Grant program other than requirements related
3 to fair housing, nondiscrimination, labor stand-
4 ards, and the environment, upon a finding that
5 the waiver or alternative requirement is nec-
6 essary to expedite or facilitate the use of
7 amounts made available under this paragraph.

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

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

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

11 (E) WAIVERS OR ALTERNATIVE REQUIRE-
12 MENTS.—The Secretary may waive or specify
13 alternative requirements for any provision of
14 title I of the Housing and Community Develop-
15 ment Act of 1974 (42 U.S.C. 5301 et seq.) or
16 regulation applicable to the Indian Community
17 Development Block Grant program other than
18 requirements related to fair housing, non-
19 discrimination, labor standards, and the envi-
20 ronment, upon a finding that the waiver or al-

1 ternative requirement is necessary to expedite
2 or facilitate the use of amounts made available
3 under this paragraph.

Page 240, line 11, strike “and”.

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

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

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

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

Page 246, line 22, after the comma insert “the Sec-
retary shall allocate”.

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

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

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

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

1 (4) WAIVERS OR ALTERNATIVE REQUIRE-
2 MENTS.—The Secretary may waive or specify
3 alternative requirements for any provision of
4 the Cranston-Gonzalez National Affordable
5 Housing Act (42 U.S.C. 12701 et seq.) and ti-
6 tles I and IV of the McKinney-Vento Homeless-
7 ness Act (42 U.S.C. 11301 et seq., 11360 et
8 seq.) or regulation for the administration of the
9 amounts made available under this section
10 other than requirements related to fair housing,
11 nondiscrimination, labor standards, and the en-
12 vironment, upon a finding that the waiver or al-
13 ternative requirement is necessary to expedite
14 or facilitate the use of amounts made available
15 under this section.

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

Page 249, after line 20, insert the following:

16 (7) SOCIALLY AND ECONOMICALLY DISADVAN-
17 TAGED INDIVIDUAL.—The term “socially and eco-
18 nomically disadvantaged individual” means an indi-
19 vidual who is a socially disadvantaged individual or
20 an economically disadvantaged individual, as such
21 terms are defined, respectively, under section 8 of

1 the Small Business Act (15 U.S.C. 637) and the
2 regulations thereunder.

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

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

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

Page 251, strike line 9.

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

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

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

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

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

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

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

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

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

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

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

Page 258, after line 7, insert the following:

1 SEC. 4109 FAIR HOUSING ACTIVITIES.

2 (a) APPROPRIATION.—In addition to amounts other-
3 wise available, there is appropriated to the Secretary of
4 Housing and Urban Development (in this section referred
5 to as the “Secretary”) for fiscal year 2021, out of any
6 money in the Treasury not otherwise appropriated,
7 \$20,000,000, to remain available until September 30,
8 2023, for the Fair Housing Initiatives Program under sec-
9 tion 561 of the Housing and Community Development Act
10 of 1987 (42 U.S.C. 3616a) to ensure fair housing organi-
11 zations have additional resources to address fair housing
12 inquiries, complaints, investigations, and education and
13 outreach activities, during or relating to the coronavirus
14 pandemic.

15 (b) ADMINISTRATIVE EXPENSES.—The Secretary
16 may use not more than 3 percent of the amounts appro-
17 priated under this section for administrative purposes.

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

4109. Fair housing activities.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Page 293, line 2, strike “(1)”.

Page 293, line 4, strike “(1)”.

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

sert “all areas that are non-metropolitan cities in the State bears to the total population of all areas that are non-metropolitan cities in all such States.”.

Page 299, beginning on line 13, strike “within the 50 States, the District of Columbia, the Commonwealth of Puerto Rico, the United States Virgin Islands, Guam, the Commonwealth of the Northern Mariana Islands, and American Samoa”.

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

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

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

Page 303, after line 24, insert the following

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

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

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

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

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

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

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

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

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

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

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

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

3 (A) shall be provided to an employee in an
4 amount not to exceed 600 hours of paid leave
5 for each full-time employee, and in the case of
6 a part-time employee, employee on an uncom-
7 mon tour of duty, or employee with a seasonal
8 work schedule, in an amount not to exceed the
9 proportional equivalent of 600 hours to the ex-
10 tent amounts in the Fund remain available for
11 reimbursement;

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

14 (C) may not be provided to an employee if
15 the leave would result in payments greater than
16 \$2,800 in aggregate for any biweekly pay pe-
17 riod for a full-time employee, or a proportion-

1 ally equivalent biweekly limit for a part-time
2 employee.

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

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

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

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

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

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

15 (3) an individual employed by the Postal Regu-
16 latory Commission; and

17 (4) an employee of the Public Defender Service
18 for the District of Columbia and the District of Co-
19 lumbia Courts.

Insert after section 5113 the following:

1 **SEC. 5114. FUNDING FOR THE WHITE HOUSE.**

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

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

Sec. 5114. Funding for the White House.

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

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

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

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

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

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

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

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

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

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

1 **SEC. 7006. FEDERAL TRANSIT ADMINISTRATION GRANTS.**

2 (a) FEDERAL TRANSIT ADMINISTRATION APPRO-
3 PRIATION.—

4 (1) IN GENERAL.—In addition to amounts oth-
5 erwise made available, there are appropriated for fis-
6 cal year 2021, out of any funds in the Treasury not
7 otherwise appropriated, \$30,461,355,534, to remain
8 available until September 30, 2024, that shall—

9 (A) be for grants to eligible recipients
10 under sections 5307, 5309, 5310, and 5311 of
11 title 49, United States Code, to prevent, pre-
12 pare for, and respond to coronavirus; and

13 (B) not be subject to any prior restriction
14 on the total amount of funds available for im-

1 plementation or execution of programs author-
2 ized under sections 5307, 5310, or 5311 of
3 such title.

4 (2) AVAILABILITY OF FUNDS FOR OPERATING
5 EXPENSES.—

6 (A) IN GENERAL.—Notwithstanding sub-
7 section (a)(1) or (b) of section 5307 and section
8 5310(b)(2)(A) of title 49, United States Code,
9 funds provided under this section, other than
10 subsection (b)(4), shall be available for the op-
11 erating expenses of transit agencies to prevent,
12 prepare for, and respond to the coronavirus
13 public health emergency, including, beginning
14 on January 20, 2020—

15 (i) reimbursement for payroll of public
16 transportation (including payroll and ex-
17 penses of private providers of public trans-
18 portation);

19 (ii) operating costs to maintain service
20 due to lost revenue due as a result of the
21 coronavirus public health emergency, in-
22 cluding the purchase of personal protective
23 equipment; and

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

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

6 (i) available for immediate obligation,
7 notwithstanding the requirement for such
8 expenses to be included in a transportation
9 improvement program, long-range trans-
10 portation plan, statewide transportation
11 plan, or statewide transportation improve-
12 ment program under sections 5303 and
13 5304 of title 49, United States Code;

14 (ii) directed to payroll and operations
15 of public transportation (including payroll
16 and expenses of private providers of public
17 transportation), unless the recipient cer-
18 tifies to the Administrator of the Federal
19 Transit Administration that the recipient
20 has not furloughed any employees;

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

24 (b) ALLOCATION OF FUNDS.—

25 (1) URBANIZED AREA FORMULA GRANTS.—

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

8 (B) ALLOCATION.—Amounts made avail-
9 able under subparagraph (A) shall be appor-
10 tioned to urbanized areas based on data con-
11 tained in the National Transit Database such
12 that—

13 (i) each urbanized area shall receive
14 an apportionment of an amount that, when
15 combined with amounts that were other-
16 wise made available to such urbanized area
17 for similar activities to prevent, prepare
18 for, and respond to coronavirus, is equal to
19 132 percent of the urbanized area's 2018
20 operating costs; and

21 (ii) for funds remaining after the ap-
22 portionment described in clause (i), such
23 funds shall be apportioned such that—

24 (I) each urbanized area that did
25 not receive an apportionment under

1 clause (i) shall receive an apportion-
2 ment equal to 25 percent of the ur-
3 banized area's 2018 operating costs;
4 and

5 (II) each urbanized area under
6 clause (i), when the amounts that
7 were otherwise made available, prior
8 to clause (i) to that urbanized area
9 for similar activities to prevent, pre-
10 pare for, and respond to coronavirus
11 are equal to or greater than 130 per-
12 cent of the urbanized area's 2018 op-
13 erating costs but do not exceed 132
14 percent of such costs, such urbanized
15 area shall receive an apportionment
16 equal to 10 percent of the urbanized
17 area's 2018 operating costs, in addi-
18 tion to amounts apportioned to the
19 urbanized area under clause (i).

20 (2) FORMULA GRANTS FOR THE ENHANCED
21 MOBILITY OF SENIORS AND INDIVIDUALS WITH DIS-
22 ABILITIES.—

23 (A) IN GENERAL.—Of the amounts made
24 available under subsection (a), \$50,000,000
25 shall be for grants to recipients or subrecipients

1 eligible under section 5310 of title 49, United
2 States Code, and shall be apportioned in ac-
3 cordance with such section.

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

9 (3) FORMULA GRANTS FOR RURAL AREAS.—

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

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

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

9 (ii) any State that does not receive an
10 allocation under clause (i) that received an
11 amount for similar activities to prevent,
12 prepare for, and respond to coronavirus
13 that is equal to or greater than 140 per-
14 cent of the combined 2018 rural operating
15 costs of the recipients and subrecipients in
16 that State shall receive an amount equal to
17 10 percent of such State's 2018 rural op-
18 erating costs; and

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

23 (4) CAPITAL INVESTMENTS.—

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

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

6 (ii) \$250,000,000 shall be for grants
7 administered under subsection (h) of sec-
8 tion 5309 of title 49, United States Code.

9 (B) FUNDING DISTRIBUTION.—

10 (i) IN GENERAL.—Of the amounts
11 made available in subparagraph (A)(i),
12 \$1,250,000,000 shall be provided to each
13 recipient for all projects with existing full
14 funding grant agreements that received al-
15 locations for fiscal year 2019 or 2020 and
16 all projects under section 3005(b) of Pub-
17 lic Law 114–94 that received allocations
18 for fiscal year 2019 or 2020, except that
19 recipients with projects open for revenue
20 service are not eligible to receive a grant
21 under this subparagraph. Funds shall be
22 provided proportionally based on the non-
23 capital investment grant or non-expedited
24 project delivery share of the amount allo-
25 cated.

1 (ii) ALLOCATION.—Of the amounts
2 made available in subparagraph (A)(i),
3 \$175,000,000 shall be provided to each re-
4 cipient for all projects with existing full
5 funding grant agreements that received an
6 allocation only prior to fiscal year 2019,
7 except that projects open for revenue serv-
8 ice are not eligible to receive a grant under
9 this subparagraph and no project may re-
10 ceive more than 40 percent of the amounts
11 provided under this clause. The Adminis-
12 trator of the Federal Transit Administra-
13 tion shall proportionally distribute funds in
14 excess of such percent to recipients for
15 which the percent of funds does not exceed
16 40 percent. Funds shall be provided pro-
17 portionally based on the non-capital invest-
18 ment grant share of the amount allocated.

19 (iii) ELIGIBLE RECIPIENTS.—For
20 amounts made available in subparagraph
21 (A)(ii), eligible recipients shall be any re-
22 cipient of an allocation under subsection
23 (h) of section 5309 of title 49, United
24 States Code, or an applicant in the project

1 development phase described in paragraph
2 (2) of such subsection.

3 (iv) AMOUNT.—Amounts distributed
4 under clauses (i), (ii), and (iii) of subpara-
5 graph (A) shall be provided notwith-
6 standing the limitation of any calculation
7 of the maximum amount of Federal finan-
8 cial assistance for the project under sub-
9 section (k)(2)(C)(ii) or (h)(7) of section
10 5309 of title 49, United States Code, or
11 section 3005(b)(9) of the FAST Act (Pub-
12 lic Law 114–94).

13 (5) SECTION 5311(F) SERVICES.—

14 (A) IN GENERAL.—Of the amounts made
15 available under subsection (a) and in addition
16 to the amounts made available under paragraph
17 (3), \$100,000,000 shall be available for grants
18 to recipients for bus operators that partner with
19 recipients or subrecipients of funds under sec-
20 tion 5311(f) of title 49, United States Code.

21 (B) ALLOCATION RATIO.—Notwithstanding
22 paragraph (3), the Administrator of the Federal
23 Transit Administration shall allocate amounts
24 under subparagraph (A) in the same ratio as

1 funds were provided under section 5311 of title
2 49, United States Code, for fiscal year 2020.

3 (C) EXCEPTION.—If a State or territory
4 does not have bus providers eligible under sec-
5 tion 5311(f) of title 49, United States Code,
6 funds under this paragraph may be used by
7 such State or territory for any expense eligible
8 under section 5311 of title 49, United States
9 Code.

10 (6) PLANNING.—

11 (A) IN GENERAL.—Of the amounts made
12 available under subsection (a), \$25,000,000
13 shall be for grants to recipients eligible under
14 section 5307 of title 49, United States Code,
15 for the planning of public transportation associ-
16 ated with the restoration of services as the
17 coronavirus public health emergency concludes
18 and shall be available in accordance with such
19 section.

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

24 (i) increase ridership and reduce trav-
25 el times, while maintaining or expanding

1 the total level of vehicle revenue miles of
2 service provided in the planning period; or

3 (ii) make service adjustments to in-
4 crease the quality or frequency of service
5 provided to low-income riders and dis-
6 advantaged neighborhoods or communities.

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

15 (7) RECIPIENTS AND SUBRECIPIENTS REQUIR-
16 ING ADDITIONAL ASSISTANCE.—

17 (A) IN GENERAL.—Of the amounts made
18 available under subsection (a), \$2,207,561,294
19 shall be for grants to eligible recipients or sub-
20 recipients of funds under sections 5307 or 5311
21 of title 49, United States Code, that, as a result
22 of COVID–19, require additional assistance for
23 costs related to operations, personnel, cleaning,
24 and sanitization combating the spread of patho-
25 gens on transit systems, and debt service pay-

1 ments incurred to maintain operations and
2 avoid layoffs and furloughs.

3 (B) ADMINISTRATION.—Funds made avail-
4 able under subparagraph (A) shall, after alloca-
5 tion, be administered as if provided under para-
6 graph (1) or (3), as applicable.

7 (C) APPLICATION REQUIREMENTS.—

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

14 (I) estimates of financial need;

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

18 (III) a spending plan for such
19 funds; and

20 (IV) demonstration of expendi-
21 ture of greater than 90 percent of
22 funds available to the applicant from
23 funds made available for similar ac-
24 tivities in fiscal year 2020.

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

4 (I) not later than 180 days after
5 the date of enactment of this Act,
6 issue a Notice of Funding Oppor-
7 tunity for assistance under this para-
8 graph; and

9 (II) not later than 120 days after
10 the application deadline established in
11 the Notice of Funding Opportunity
12 under subclause (I), make awards
13 under this paragraph to selected ap-
14 plicants.

15 (iii) EVALUATION.—

16 (I) IN GENERAL.—Applications
17 for assistance under this paragraph
18 shall be evaluated by the Adminis-
19 trator of the Federal Transit Admin-
20 istration based on the level of finan-
21 cial need demonstrated by an eligible
22 recipient or subrecipient, including
23 projections of future financial need to
24 maintain service as a percentage of
25 the 2018 operating costs that has not

1 been replaced by the funds made
2 available to the eligible recipient or
3 subrecipient under paragraphs (1)
4 through (5) of this subsection when
5 combined with the amounts allocated
6 to such eligible recipient or sub-
7 recipient from funds previously made
8 available for the operating expenses of
9 transit agencies related to the re-
10 sponse to the COVID-19 public
11 health emergency.

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

16 (iv) STATE APPLICANTS.—A State
17 may apply for assistance under this para-
18 graph on behalf of an eligible recipient or
19 subrecipient or a group of eligible recipi-
20 ents or subrecipients.

21 (D) UNOBLIGATED FUNDS.—If amounts
22 made available under this paragraph remain
23 unobligated on September 30, 2023, such
24 amounts shall be available for any purpose eligi-

1 ble under sections 5307 or 5311 of title 49,
2 United States Code.

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

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

Page 371, after line 4, insert the following:

3 (D) NONCOMPLIANCE.—Any financial as-
4 sistance provided under this section to an air-
5 port that fails to comply with the workforce re-
6 tention requirement described in subparagraph
7 (A), and does not otherwise qualify for a waiver
8 or exception under this paragraph, shall be sub-
9 ject to clawback by the Secretary.

Page 371, after line 22, insert the following:

10 **SEC. 7008. EMERGENCY FAA EMPLOYEE LEAVE FUND.**

11 (a) ESTABLISHMENT; APPROPRIATION.—There is es-
12 tablished in the Federal Aviation Administration an Emer-
13 gency FAA Employee Leave Fund (in this section referred

1 to as the “Fund”), to be administered by the Adminis-
2 trator of the Federal Aviation Administration, for the pur-
3 poses set forth in subsection (b). In addition to amounts
4 otherwise available, there is appropriated for fiscal year
5 2021, out of any money in the Treasury not otherwise ap-
6 propriated, \$9,000,000, which shall be deposited into the
7 Fund and remain available through September 30, 2022.

8 (b) PURPOSE.—Amounts in the Fund shall be avail-
9 able to the Administrator for the use of paid leave under
10 this section by any employee of the Administration who
11 is unable to work because the employee—

12 (1) is subject to a Federal, State, or local quar-
13 antine or isolation order related to COVID–19;

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

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

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

21 (5) is caring for a son or daughter of such em-
22 ployee if the school or place of care of the son or
23 daughter has been closed, if the school of such son
24 or daughter requires or makes optional a virtual
25 learning instruction model or requires or makes op-

1 tional a hybrid of in-person and virtual learning in-
2 struction models, or the child care provider of such
3 son or daughter is unavailable, due to COVID-19
4 precautions;

5 (6) is experiencing any other substantially simi-
6 lar condition;

7 (7) is caring for a family member with a mental
8 or physical disability or who is 55 years of age or
9 older and incapable of self-care, without regard to
10 whether another individual other than the employee
11 is available to care for such family member, if the
12 place of care for such family member is closed or the
13 direct care provider is unavailable due to COVID-
14 19; or

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

18 (c) LIMITATIONS.—

19 (1) PERIOD OF AVAILABILITY.—Paid leave
20 under this section may only be provided to and used
21 by an employee of the Administration during the pe-
22 riod beginning on the date of enactment of this sec-
23 tion and ending on September 30, 2021.

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

1 (A) shall be provided to an employee of the
2 Administration in an amount not to exceed 600
3 hours of paid leave for each full-time employee,
4 and in the case of a part-time employee, em-
5 ployee on an uncommon tour of duty, or em-
6 ployee with a seasonal work schedule, in an
7 amount not to exceed the proportional equiva-
8 lent of 600 hours to the extent amounts in the
9 Fund remain available for reimbursement;

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

12 (C) may not be provided to an employee if
13 the leave would result in payments greater than
14 \$2,800 in aggregate for any biweekly pay pe-
15 riod for a full-time employee, or a proportion-
16 ally equivalent biweekly limit for a part-time
17 employee.

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

20 (A) is in addition to any other leave pro-
21 vided to an employee of the Administration; and

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

1 (4) CALCULATION OF RETIREMENT BENEFIT.—
2 Any paid leave provided to an employee of the Ad-
3 ministration under this section shall reduce the total
4 service used to calculate any Federal retirement ben-
5 efit.

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

Sec. 7008. Emergency FAA Employee Leave Fund.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1 SEC. 8008. EMERGENCY DEPARTMENT OF VETERANS AF-

2 FAIRS EMPLOYEE LEAVE FUND.

3 (a) ESTABLISHMENT; APPROPRIATION.—There is es-
4 tablished in the Treasury the Emergency Department of
5 Veterans Affairs Employee Leave Fund (in this section
6 referred to as the “Fund”), to be administered by the Sec-
7 retary of Veterans Affairs, for the purposes set forth in
8 subsection (b). In addition to amounts otherwise available,
9 there is appropriated for fiscal year 2021, out of any

1 money in the Treasury not otherwise appropriated,
2 \$80,000,000, which shall be deposited into the Fund and
3 remain available through September 20, 2022.

4 (b) PURPOSE.—Amounts in the Fund shall be avail-
5 able for payment to the Department of Veterans Affairs
6 for the use of paid leave by any covered employee who
7 is unable to work because the employee—

8 (1) is subject to a Federal, State, or local quar-
9 antine or isolation order related to COVID–19;

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

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

15 (4) is experiencing symptoms of COVID–19
16 and seeking a medical diagnosis;

17 (5) is caring for a son or daughter of such em-
18 ployee if the school or place of care of the son or
19 daughter has been closed, if the school of such son
20 or daughter requires or makes optional a virtual
21 learning instruction model or requires or makes op-
22 tional a hybrid of in-person and virtual learning in-
23 struction models, or the child care provider of such
24 son or daughter is unavailable, due to COVID–19
25 precautions;

1 (6) is experiencing any other substantially simi-
2 lar condition;

3 (7) is caring for a family member with a mental
4 or physical disability or who is 55 years of age or
5 older and incapable of self-care, without regard to
6 whether another individual other than the employee
7 is available to care for such family member, if the
8 place of care for such family member is closed or the
9 direct care provider is unavailable due to COVID-
10 19; or

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

14 (c) LIMITATIONS.—

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

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

22 (A) shall be provided to a covered employee
23 in an amount not to exceed 600 hours of paid
24 leave for each full-time employee, and in the
25 case of a part-time employee, employee on an

1 uncommon tour of duty, or employee with a
2 seasonal work schedule, in an amount not to ex-
3 ceed the proportional equivalent of 600 hours to
4 the extent amounts in the Fund remain avail-
5 able for reimbursement;

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

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

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

16 (A) is in addition to any other leave pro-
17 vided to a covered employee; and

18 (B) may not be used by a covered em-
19 ployee concurrently with any other paid leave.

20 (4) CALCULATION OF RETIREMENT BENEFIT.—
21 Any paid leave provided to a covered employee under
22 this section shall reduce the total service used to cal-
23 culate any Federal civilian retirement benefit.

24 (d) COVERED EMPLOYEE DEFINED.—In this section,
25 the term “covered employee” means an employee of the

1 Department of Veterans Affairs appointed under chapter
2 74 of title 38, United States Code.

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

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

Page 401, strike lines 14 through 16.

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

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

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

1 (c) COORDINATION OF PANDEMIC EMERGENCY UN-
2 EMPLOYMENT COMPENSATION WITH EXTENDED COM-
3 PENSATION.—Section 2107(a)(5)(B) of such Act (15
4 U.S.C. 9025(a)(5)(B)) is amended by inserting “or for the
5 week that includes the date of enactment of the American
6 Rescue Plan Act of 2021 (without regard to the amend-
7 ments made by subsections (a) and (b) of section 9016
8 of such Act)” after “2020”.

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

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

Page 411, strikes lines 1 through 8.

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

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

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

Page 415, line 6, strike “**FUND**”.

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

1 “(1) APPROPRIATION.—In addition to amounts
2 otherwise available, there is appropriated for fiscal
3 year 2021, out of any money in the Treasury of the
4 United States not otherwise appropriated,
5 \$1,000,000,000, to remain available until expended,
6 to carry out this subsection.”.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1 “(7) EXPENDITURE REPORTS.—On expending
2 all funds provided to a State or Indian tribe under
3 this subsection, the entity shall submit to the Sec-
4 retary a written report that describes how the funds
5 were expended, which report shall be so submitted—
6 “(A) if the entity is a State that is not a
7 territory, within 90 days after expenditure; or
8 “(B) if the entity is a territory or is oper-
9 ating a tribal program funded under this part,
10 within 120 days after expenditure.”.

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

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

Page 422, strike lines 1 through 3.

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

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

Page 425, beginning on line 20, strike “to increase the capacity of such a State to respond to COVID–19 by

allowing such a State to” and insert “for such a State to”.

Page 426, strike lines 5 through 7.

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

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

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

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

1 “(2) in the case of any group health plan not
2 described in paragraph (1)—
3 “(A) which is subject to the COBRA con-
4 tinuation provisions contained in—
5 “(i) the Internal Revenue Code of
6 1986,
7 “(ii) the Employee Retirement Income
8 Security Act of 1974, or
9 “(iii) the Public Health Service Act,
10 or

1 “(B) under which some or all of the cov-
2 erage is not provided by insurance,
3 the employer maintaining the plan, and”.

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

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

Page 449, beginning on line 18, strike “No amount for which a credit is allowed under this section shall be taken into account as qualified wages under section 2301 of the CARES Act or as qualified health plan expenses under section 7001(d) or 7003(d) of the Families First Coronavirus Response Act.” and insert “No credit shall be allowed under this section with respect to any amount which is taken into account as qualified wages under section 2301 of the CARES Act or section 3134 of this title or as qualified health plan expenses under section 7001(d) or 7003(d) of the Families First Coronavirus Response Act or section 3131 or 3132 of this title.”.

Page 449, after line 22, insert the following:

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

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

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

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

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

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

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

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

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

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

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

11 “(6) APPLICATION TO CERTAIN INDIVIDUALS
12 WHO HAVE NOT FILED A RETURN OF TAX FOR 2019
13 OR 2020 AT TIME OF DETERMINATION.—In the case
14 of any individual who, at the time of any determina-
15 tion made pursuant to paragraph (3), has filed a tax
16 return for neither the year described in paragraph
17 (1) nor for the year described in paragraph (5)(A),
18 the Secretary shall, consistent with rules similar to
19 the rules of section 6428A(f)(5)(H)(i), apply para-
20 graph (1) on the basis of information available to

1 the Secretary and shall, on the basis of such infor-
2 mation, determine the advance refund amount with
3 respect to such individual without regard to sub-
4 section (d) unless the Secretary has reason to know
5 that such amount would otherwise be reduced by
6 reason of such subsection.”.

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

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

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

Page 474, line 9, insert “of which up to
\$20,000,000 is available for premium pay for services re-
lated to the development of information technology as de-
termined by the Commissioner of the Internal Revenue
occurring between January 1, 2020 and December 31,
2022, notwithstanding any limitations on pay otherwise
imposed, and all of” before “which shall”.

Page 474, line 21, strike “activates” and insert “ac-
tivities”.

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

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

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

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

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

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

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

Page 485, strike lines 4 through 14.

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

1 “(e) ADMINISTRATIVE PROVISIONS.—

2 “(1) APPLICATION OF ELECTRONIC FUNDS PAY-
3 MENT REQUIREMENT.—The payments made by the
4 Secretary under subsection (a) shall be made by
5 electronic funds transfer to the same extent and in
6 the same manner as if such payments were Federal
7 payments not made under this title.

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

12 “(3) EXCEPTION FROM REDUCTION OR OFF-
13 SET.—Any payment made to any individual under
14 this section shall not be—

15 “(A) subject to reduction or offset pursu-
16 ant to subsection (c), (d), (e), or (f) of section
17 6402, or

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

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

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

4 “(i) by applying section 24(i)(1) with-
5 out regard to the phrase ‘or is a bona fide
6 resident of Puerto Rico (within the mean-
7 ing of section 937(a))’, and

8 “(ii) without regard to section
9 24(k)(3)(C)(ii)(I).

10 “(B) MIRROR CODE POSSESSIONS.—In the
11 case of any possession of the United States with
12 a mirror code tax system (as defined in section
13 24(k)), this section shall not be treated as part
14 of the income tax laws of the United States for
15 purposes of determining the income tax law of
16 such possession unless such possession elects to
17 have this section be so treated.

18 “(C) ADMINISTRATIVE EXPENSES OF AD-
19 VANCE PAYMENTS.—

20 “(i) MIRROR CODE POSSESSIONS.—In
21 the case of any possession described in
22 subparagraph (B) which makes the elec-
23 tion described in such subparagraph, the
24 amount otherwise paid by the Secretary to
25 such possession under section 24(k)(1)(A)

1 with respect to taxable years beginning in
2 2021 shall be increased by \$300,000 if
3 such possession has a plan, which has been
4 approved by the Secretary, for making ad-
5 vance payments consistent with such elec-
6 tion.

7 “(ii) AMERICAN SAMOA.—The amount
8 otherwise paid by the Secretary to Amer-
9 ican Samoa under subparagraph (A) of
10 section 24(k)(3) with respect to taxable
11 years beginning in 2021 shall be increased
12 by \$300,000 if the plan described in sub-
13 paragraph (B) of such section includes a
14 program, which has been approved by the
15 Secretary, for making advance payments
16 under rules similar to the rules of this sec-
17 tion.

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

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

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

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

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

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

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

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

1 “(4) RULES RELATED TO PAYMENTS.—
2 “(A) TIMING OF PAYMENTS.—The Sec-
3 retary shall make payments under paragraph
4 (1) for any calendar year—
5 “(i) after receipt of such information
6 as the Secretary may require to determine
7 such payments, and
8 “(ii) except as provided in clause (i),
9 within a reasonable period of time before
10 the due date for individual income tax re-
11 turns (as determined under the laws of

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

3 “(B) INFORMATION.—The Secretary may
4 require the reporting of such information as the
5 Secretary may require to carry out this sub-
6 section.

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

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

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

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

1 **PART 5—CREDITS FOR PAID SICK AND FAMILY**

2 **LEAVE**

3 **SEC. 9641. PAYROLL CREDITS.**

4 (a) IN GENERAL.—Chapter 21 of the Internal Rev-
5 enue Code of 1986 is amended by adding at the end the
6 following new subchapter:

7 **“Subchapter D—Credits**

 “Sec. 3131. Credit for paid sick leave.

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

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

8 **“SEC. 3131. CREDIT FOR PAID SICK LEAVE.**

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

14 “(b) LIMITATIONS AND REFUNDABILITY.—

15 “(1) WAGES TAKEN INTO ACCOUNT.—The
16 amount of qualified sick leave wages taken into ac-
17 count under subsection (a) with respect to any indi-
18 vidual shall not exceed \$200 (\$511 in the case of
19 any day any portion of which is paid sick time de-
20 scribed in paragraph (1), (2), or (3) of section
21 5102(a) of the Emergency Paid Sick Leave Act, ap-
22 plied with the modification described in subsection
23 (c)(2)(A)(i) for any day (or portion thereof) for

1 which the individual is paid qualified sick leave
2 wages.

3 “(2) OVERALL LIMITATION ON NUMBER OF
4 DAYS TAKEN INTO ACCOUNT.—The aggregate num-
5 ber of days taken into account under paragraph (1)
6 for any calendar quarter shall not exceed the excess
7 (if any) of—

8 “(A) 10, over

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

13 “(3) CREDIT LIMITED TO CERTAIN EMPLOY-
14 MENT TAXES.—The credit allowed by subsection (a)
15 with respect to any calendar quarter shall not exceed
16 the applicable employment taxes for such calendar
17 quarter on the wages paid with respect to the em-
18 ployment of all employees of the employer.

19 “(4) REFUNDABILITY OF EXCESS CREDIT.—

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

1 “(B) ADVANCING CREDIT.—In anticipation
2 of the credit, including the refundable portion
3 under subparagraph (A), the credit shall be ad-
4 vanced, according to forms and instructions
5 provided by the Secretary, up to an amount cal-
6 culated under subsection (a), subject to the lim-
7 its under paragraph (1) and (2), all calculated
8 through the end of the most recent payroll pe-
9 riod in the quarter.

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

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

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

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

22 “(i) by inserting ‘, the employee is
23 seeking or awaiting the results of a diag-
24 nostic test for, or a medical diagnosis of,
25 COVID-19 and such employee has been ex-

1 posed to COVID-19 or the employee’s em-
2 ployer has requested such test or diag-
3 nosis, or the employee is obtaining immu-
4 nization related to COVID–19 or recov-
5 ering from any injury, disability, illness, or
6 condition related to such immunization’
7 after ‘medical diagnosis’ in section
8 5102(a)(3) thereof, and

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

14 “(B) LEAVE MUST MEET REQUIRE-
15 MENTS.—If an employer fails to comply with
16 any requirement of such Act (determined with-
17 out regard to section 5109 thereof) with respect
18 to paid sick time (as defined in section 5110 of
19 such Act), amounts paid by such employer with
20 respect to such paid sick time shall not be
21 taken into account as qualified sick leave wages.
22 For purposes of the preceding sentence, an em-
23 ployer which takes an action described in sec-
24 tion 5104 of such Act shall be treated as failing
25 to meet a requirement of such Act.

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

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

8 “(2) QUALIFIED HEALTH PLAN EXPENSES.—
9 For purposes of this subsection, the term ‘qualified
10 health plan expenses’ means amounts paid or in-
11 curred by the employer to provide and maintain a
12 group health plan (as defined in section 5000(b)(1)),
13 but only to the extent that such amounts are ex-
14 cluded from the gross income of employees by reason
15 of section 106(a).

16 “(3) ALLOCATION RULES.—For purposes of
17 this section, qualified health plan expenses shall be
18 allocated to qualified sick leave wages in such man-
19 ner as the Secretary may prescribe. Except as other-
20 wise provided by the Secretary, such allocation shall
21 be treated as properly made if made on the basis of
22 being pro rata among covered employees and pro
23 rata on the basis of periods of coverage (relative to
24 the time periods of leave to which such wages re-
25 late).

1 “(e) DEFINITIONS AND SPECIAL RULES.—

2 “(1) APPLICABLE EMPLOYMENT TAXES.—For
3 purposes of this section, the term ‘applicable employ-
4 ment taxes’ means the following:

5 “(A) The taxes imposed under section
6 3111(b).

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

10 “(2) WAGES.—For purposes of this section, the
11 term ‘wages’ means wages (as defined in section
12 3121(a), determined without regard to paragraphs
13 (1) through (22) of section 3121(b)) and compensa-
14 tion (as defined in section 3231(e), determined with-
15 out regard to the sentence in paragraph (1) thereof
16 which begins ‘Such term does not include remunera-
17 tion’).

18 “(3) DENIAL OF DOUBLE BENEFIT.—For pur-
19 poses of chapter 1, the gross income of the em-
20 ployer, for the taxable year which includes the last
21 day of any calendar quarter with respect to which a
22 credit is allowed under this section, shall be in-
23 creased by the amount of such credit. Any wages
24 taken into account in determining the credit allowed
25 under this section shall not be taken into account for

1 purposes of determining the credit allowed under
2 sections 45A, 45P, 45S, 51, 3132, and 3134. In the
3 case of any credit allowed under section 2301 of the
4 CARES Act or section 41 with respect to wages
5 taken into account under this section, the credit al-
6 lowed under this section shall be reduced by the por-
7 tion of the credit allowed under such section 2301
8 or section 41 which is attributable to such wages.

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

15 “(5) CERTAIN GOVERNMENTAL EMPLOYERS.—
16 No credit shall be allowed under this section to the
17 Government of the United States or to any agency
18 or instrumentality thereof. The preceding sentence
19 shall not apply to any organization described in sec-
20 tion 501(c)(1) and exempt from tax under section
21 501(a).

22 “(6) EXTENSION OF LIMITATION ON ASSESS-
23 MENT.—Notwithstanding section 6501, the limita-
24 tion on the time period for the assessment of any
25 amount attributable to a credit claimed under this

1 section shall not expire before the date that is 5
2 years after the later of—

3 “(A) the date on which the original return
4 which includes the calendar quarter with re-
5 spect to which such credit is determined is filed,
6 or

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

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

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

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

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

22 “(4) regulations or other guidance for recap-
23 turing the benefit of credits determined under this
24 section in cases where there is a subsequent adjust-
25 ment to the credit determined under subsection (a),

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

6 “(6) regulations or other guidance to permit the
7 advancement of the credit determined under sub-
8 section (a).

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

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

17 “(i) NON-DISCRIMINATION REQUIREMENT.—No
18 credit shall be allowed under this section to any employer
19 for any calendar quarter if such employer, with respect
20 to the availability of the provision of qualified sick leave
21 wages to which this section otherwise applies for such cal-
22 endar quarter, discriminates in favor of highly com-
23 pensated employees (within the meaning of section
24 414(q)), full-time employees, or employees on the basis of
25 employment tenure with such employer.

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

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

7 “(b) LIMITATIONS AND REFUNDABILITY.—

8 “(1) WAGES TAKEN INTO ACCOUNT.—The
9 amount of qualified family leave wages taken into
10 account under subsection (a) with respect to any in-
11 dividual shall not exceed—

12 “(A) for any day (or portion thereof) for
13 which the individual is paid qualified family
14 leave wages, \$200, and

15 “(B) in the aggregate with respect to all
16 calendar quarters, \$12,000.

17 “(2) CREDIT LIMITED TO CERTAIN EMPLOY-
18 MENT TAXES.—The credit allowed by subsection (a)
19 with respect to any calendar quarter shall not exceed
20 the applicable employment taxes for such calendar
21 quarter (reduced by any credits allowed under sec-
22 tion 3131) on the wages paid with respect to the em-
23 ployment of all employees of the employer.

24 “(3) REFUNDABILITY OF EXCESS CREDIT.—

25 “(A) CREDIT IS REFUNDABLE.—If the
26 amount of the credit under subsection (a) ex-

1 ceeds the limitation of paragraph (2) for any
2 calendar quarter, such excess shall be treated
3 as an overpayment that shall be refunded under
4 sections 6402(a) and 6413(b).

5 “(B) ADVANCING CREDIT.—In anticipation
6 of the credit, including the refundable portion
7 under subparagraph (A), the credit shall be ad-
8 vanced, according to forms and instructions
9 provided by the Secretary, up to an amount cal-
10 culated under subsection (a), subject to the lim-
11 its under paragraph (1) and (2), all calculated
12 through the end of the most recent payroll pe-
13 riod in the quarter.

14 “(c) QUALIFIED FAMILY LEAVE WAGES.—

15 “(1) IN GENERAL.—For purposes of this sec-
16 tion, the term ‘qualified family leave wages’ means
17 wages paid by an employer which would be required
18 to be paid by reason of the Emergency Family and
19 Medical Leave Expansion Act (including the amend-
20 ments made by such Act) as if such Act (and
21 amendments made by such Act) applied after March
22 31, 2021.

23 “(2) RULES OF APPLICATION.—

1 “(A) IN GENERAL.—For purposes of deter-
2 mining whether wages are qualified family leave
3 wages under paragraph (1)—

4 “(i) section 110(a)(2)(A) of the Fam-
5 ily and Medical Leave Act of 1993 shall be
6 applied by inserting ‘or any reason for
7 leave described in section 5102(a) of the
8 Families First Coronavirus Response Act,
9 or the employee is seeking or awaiting the
10 results of a diagnostic test for, or a med-
11 ical diagnosis of, COVID-19 and such em-
12 ployee has been exposed to COVID-19 or
13 the employee’s employer has requested
14 such test or diagnosis, or the employee is
15 obtaining immunization related to COVID-
16 19 or recovering from any injury, dis-
17 ability, illness, or condition related to such
18 immunization’ after ‘public health emer-
19 gency’, and

20 “(ii) section 110(b) of such Act shall
21 be applied—

22 “(I) without regard to paragraph
23 (1) thereof,

1 “(II) by striking ‘after taking
2 leave after such section for 10 days’
3 in paragraph (2)(A) thereof, and

4 “(III) by substituting ‘\$12,000’
5 for ‘\$10,000’ in paragraph (2)(B)(ii)
6 thereof.

7 “(B) LEAVE MUST MEET REQUIRE-
8 MENTS.—For purposes of determining whether
9 wages would be required to be paid under para-
10 graph (1), if an employer fails to comply with
11 any requirement of the Family and Medical
12 Leave Act of 1993 or the Emergency Family
13 and Medical Leave Expansion Act (determined
14 without regard to any time limitation under sec-
15 tion 102(a)(1)(F) of the Family and Medical
16 Leave Act of 1994) with respect to any leave
17 provided for a qualifying need related to a pub-
18 lic health emergency (as defined in section 110
19 of such Act, applied as described in subpara-
20 graph (A)(i)), amounts paid by such employer
21 with respect to such leave shall not be taken
22 into account as qualified family leave wages.
23 For purposes of the preceding sentence, an em-
24 ployer which takes an action described in sec-
25 tion 105 of the Family and Medical Leave Act

1 of 1993 shall be treated as failing to meet a re-
2 quirement of such Act.

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

5 “(1) IN GENERAL.—The amount of the credit
6 allowed under subsection (a) shall be increased by so
7 much of the employer’s qualified health plan ex-
8 penses as are properly allocable to the qualified fam-
9 ily leave wages for which such credit is so allowed.

10 “(2) QUALIFIED HEALTH PLAN EXPENSES.—
11 For purposes of this subsection, the term ‘qualified
12 health plan expenses’ means amounts paid or in-
13 curred by the employer to provide and maintain a
14 group health plan (as defined in section 5000(b)(1)),
15 but only to the extent that such amounts are ex-
16 cluded from the gross income of employees by reason
17 of section 106(a).

18 “(3) ALLOCATION RULES.—For purposes of
19 this section, qualified health plan expenses shall be
20 allocated to qualified family leave wages in such
21 manner as the Secretary may prescribe. Except as
22 otherwise provided by the Secretary, such allocation
23 shall be treated as properly made if made on the
24 basis of being pro rata among covered employees
25 and pro rata on the basis of periods of coverage (rel-

1 ative to the time periods of leave to which such
2 wages relate).

3 “(e) DEFINITIONS AND SPECIAL RULES.—

4 “(1) APPLICABLE EMPLOYMENT TAXES.—For
5 purposes of this section, the term ‘applicable employ-
6 ment taxes’ means the following:

7 “(A) The taxes imposed under section
8 3111(b).

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

12 “(2) WAGES.—For purposes of this section, the
13 term ‘wages’ means wages (as defined in section
14 3121(a), determined without regard to paragraphs
15 (1) through (22) of section 3121(b)) and compensa-
16 tion (as defined in section 3231(e), determined with-
17 out regard to the sentence in paragraph (1) thereof
18 which begins ‘Such term does not include remunera-
19 tion’).

20 “(3) DENIAL OF DOUBLE BENEFIT.—For pur-
21 poses of chapter 1, the gross income of the em-
22 ployer, for the taxable year which includes the last
23 day of any calendar quarter with respect to which a
24 credit is allowed under this section, shall be in-
25 creased by the amount of such credit. Any wages

1 taken into account in determining the credit allowed
2 under this section shall not be taken into account for
3 purposes of determining the credit allowed under
4 sections 45A, 45P, 45S, 51, 3131, and 3134. In the
5 case of any credit allowed under section 2301 of the
6 CARES Act or section 41 with respect to wages
7 taken into account under this section, the credit al-
8 lowed under this section shall be reduced by the por-
9 tion of the credit allowed under such section 2301
10 or section 41 which is attributable to such wages.

11 “(4) ELECTION TO NOT TAKE CERTAIN WAGES
12 INTO ACCOUNT.—This section shall not apply to so
13 much of the qualified family leave wages paid by an
14 eligible employer as such employer elects (at such
15 time and in such manner as the Secretary may pre-
16 scribe) to not take into account for purposes of this
17 section.

18 “(5) CERTAIN GOVERNMENTAL EMPLOYERS.—
19 No credit shall be allowed under this section to the
20 Government of the United States or to any agency
21 or instrumentality thereof. The preceding sentence
22 shall not apply to any organization described in sec-
23 tion 501(c)(1) and exempt from tax under section
24 501(a).

1 “(6) EXTENSION OF LIMITATION ON ASSESS-
2 MENT.—Notwithstanding section 6501, the limita-
3 tion on the time period for the assessment of any
4 amount attributable to a credit claimed under this
5 section shall not expire before the date that is 5
6 years after the later of—

7 “(A) the date on which the original return
8 which includes the calendar quarter with re-
9 spect to which such credit is determined is filed,
10 or

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

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

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

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

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

1 “(4) regulations or other guidance for recap-
2 turing the benefit of credits determined under this
3 section in cases where there is a subsequent adjust-
4 ment to the credit determined under subsection (a),

5 “(5) regulations or other guidance to ensure
6 that the wages taken into account under this section
7 conform with the paid leave required to be provided
8 under the Emergency Family and Medical Leave Ex-
9 pansion Act (including the amendments made by
10 such Act), and

11 “(6) regulations or other guidance to permit the
12 advancement of the credit determined under sub-
13 section (a).

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

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

22 “(i) NON-DISCRIMINATION REQUIREMENT.—No
23 credit shall be allowed under this section to any employer
24 for any calendar quarter if such employer, with respect
25 to the availability of the provision of qualified family leave

1 wages to which this section otherwise applies for such cal-
2endar quarter, discriminates in favor of highly com-
3pensated employees (within the meaning of section
4 414(q)), full-time employees, or employees on the basis of
5 employment tenure with such employer.

6 **“SEC. 3133. SPECIAL RULE RELATED TO TAX ON EMPLOY-**
7 **ERS.**

8 “(a) IN GENERAL.—The credit allowed by section
9 3131 and the credit allowed by section 3132 shall each
10 be increased by the amount of the taxes imposed by sub-
11 sections (a) and (b) of section 3111 and section 3221(a)
12 on qualified sick leave wages, or qualified family leave
13 wages, for which credit is allowed under such section 3131
14 or 3132 (respectively).

15 “(b) DENIAL OF DOUBLE BENEFIT.—For denial of
16 double benefit with respect to the credit increase under
17 subsection (a), see sections 3131(e)(3) and 3132(e)(3).”.

18 (b) REFUNDS.—Paragraph (2) of section 1324(b) of
19 title 31, United States Code, is amended by inserting
20 “3131, 3132,” before “6428”.

21 (c) CLERICAL AMENDMENT.—The table of sub-
22 chapters for chapter 21 of the Internal Revenue Code of
23 1986 is amended by adding at the end the following new
24 item:

“SUBCHAPTER D—CREDITS”.

1 (d) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to amounts paid with respect to
3 calendar quarters beginning after March 31, 2021.

4 **SEC. 9642. CREDIT FOR SICK LEAVE FOR CERTAIN SELF-**
5 **EMPLOYED INDIVIDUALS.**

6 (a) IN GENERAL.—In the case of an eligible self-em-
7 ployed individual, there shall be allowed as a credit against
8 the tax imposed by chapter 1 of the Internal Revenue Code
9 of 1986 for any taxable year an amount equal to the quali-
10 fied sick leave equivalent amount with respect to the indi-
11 vidual.

12 (b) ELIGIBLE SELF-EMPLOYED INDIVIDUAL.—For
13 purposes of this section—

14 (1) IN GENERAL.—The term “eligible self-em-
15 ployed individual” means an individual who—

16 (A) regularly carries on any trade or busi-
17 ness within the meaning of section 1402 of the
18 Internal Revenue Code of 1986, and

19 (B) would be entitled to receive paid leave
20 during the taxable year pursuant to the Emer-
21 gency Paid Sick Leave Act if—

22 (i) the individual were an employee of
23 an employer (other than himself or her-
24 self), and

1 (ii) such Act applied after March 31,
2 2021.

3 (2) RULES OF APPLICATION.—For purposes of
4 paragraph (1)(B), in determining whether an indi-
5 vidual would be entitled to receive paid leave under
6 the Emergency Paid Sick Leave Act, such Act shall
7 be applied—

8 (A) by inserting “, the employee is seeking
9 or awaiting the results of a diagnostic test for,
10 or a medical diagnosis of, COVID-19 and such
11 employee has been exposed to COVID-19 or is
12 unable to work pending the results of such test
13 or diagnosis, or the employee is obtaining im-
14 munization related to COVID–19 or recovering
15 from any injury, disability, illness, or condition
16 related to such immunization” after “medical
17 diagnosis” in section 5102(a)(3) of such Act,
18 and

19 (B) by applying section 5102(b)(1) of such
20 Act separately with respect to each taxable
21 year.

22 (c) QUALIFIED SICK LEAVE EQUIVALENT
23 AMOUNT.—For purposes of this section—

24 (1) IN GENERAL.—The term “qualified sick
25 leave equivalent amount” means, with respect to any

1 eligible self-employed individual, an amount equal
2 to—

3 (A) the number of days during the taxable
4 year (but not more than 10) that the individual
5 is unable to perform services in any trade or
6 business referred to in section 1402 of the In-
7 ternal Revenue Code of 1986 for a reason with
8 respect to which such individual would be enti-
9 tled to receive sick leave as described in sub-
10 section (b), multiplied by

11 (B) the lesser of—

12 (i) \$200 (\$511 in the case of any day
13 of paid sick time described in paragraph
14 (1), (2), or (3) of section 5102(a) of the
15 Emergency Paid Sick Leave Act, applied
16 with the modification described in sub-
17 section (b)(2)(A)) of this section, or

18 (ii) 67 percent (100 percent in the
19 case of any day of paid sick time described
20 in paragraph (1), (2), or (3) of section
21 5102(a) of the Emergency Paid Sick Leave
22 Act) of the average daily self-employment
23 income of the individual for the taxable
24 year.

1 (2) AVERAGE DAILY SELF-EMPLOYMENT IN-
2 COME.—For purposes of this subsection, the term
3 “average daily self-employment income” means an
4 amount equal to—

5 (A) the net earnings from self-employment
6 of the individual for the taxable year, divided by

7 (B) 260.

8 (3) ELECTION TO USE PRIOR YEAR NET EARN-
9 INGS FROM SELF-EMPLOYMENT INCOME.—In the
10 case of an individual who elects (at such time and
11 in such manner as the Secretary may provide) the
12 application of this paragraph, paragraph (2)(A) shall
13 be applied by substituting “the prior taxable year”
14 for “the taxable year”.

15 (4) ELECTION TO NOT TAKE DAYS INTO AC-
16 COUNT.—Any day shall not be taken into account
17 under paragraph (1)(A) if the eligible self-employed
18 individual elects (at such time and in such manner
19 as the Secretary may prescribe) to not take such day
20 into account for purposes of such paragraph.

21 (d) CREDIT REFUNDABLE.—

22 (1) IN GENERAL.—The credit determined under
23 this section shall be treated as a credit allowed to
24 the taxpayer under subpart C of part IV of sub-
25 chapter A of chapter 1 of such Code.

1 (2) TREATMENT OF PAYMENTS.—For purposes
2 of section 1324 of title 31, United States Code, any
3 refund due from the credit determined under this
4 section shall be treated in the same manner as a re-
5 fund due from a credit provision referred to in sub-
6 section (b)(2) of such section.

7 (e) SPECIAL RULES.—

8 (1) DOCUMENTATION.—No credit shall be al-
9 lowed under this section unless the individual main-
10 tains such documentation as the Secretary may pre-
11 scribe to establish such individual as an eligible self-
12 employed individual.

13 (2) DENIAL OF DOUBLE BENEFIT.—In the case
14 of an individual who receives wages (as defined in
15 section 3121(a) of the Internal Revenue Code of
16 1986) or compensation (as defined in section
17 3231(e) of such Code) paid by an employer which
18 are required to be paid by reason of the Emergency
19 Paid Sick Leave Act, the qualified sick leave equiva-
20 lent amount otherwise determined under subsection
21 (c) of this section shall be reduced (but not below
22 zero) to the extent that the sum of the amount de-
23 scribed in such subsection and in section 3131(b)(1)
24 of such Code exceeds \$2,000 (\$5,110 in the case of
25 any day any portion of which is paid sick time de-

1 scribed in paragraph (1), (2), or (3) of section
2 5102(a) of the Emergency Paid Sick Leave Act).

3 (f) APPLICATION OF SECTION.—Only days occurring
4 during the period beginning on April 1, 2021, and ending
5 on September 30, 2021, may be taken into account under
6 subsection (c)(1)(A).

7 (g) APPLICATION OF CREDIT IN CERTAIN POSSES-
8 SIONS.—

9 (1) PAYMENTS TO POSSESSIONS WITH MIRROR
10 CODE TAX SYSTEMS.—The Secretary shall pay to
11 each possession of the United States which has a
12 mirror code tax system amounts equal to the loss (if
13 any) to that possession by reason of the application
14 of the provisions of this section. Such amounts shall
15 be determined by the Secretary based on information
16 provided by the government of the respective posses-
17 sion.

18 (2) PAYMENTS TO OTHER POSSESSIONS.—The
19 Secretary shall pay to each possession of the United
20 States which does not have a mirror code tax system
21 amounts estimated by the Secretary as being equal
22 to the aggregate benefits (if any) that would have
23 been provided to residents of such possession by rea-
24 son of the provisions of this section if a mirror code
25 tax system had been in effect in such possession.

1 The preceding sentence shall not apply unless the re-
2 spective possession has a plan, which has been ap-
3 proved by the Secretary, under which such posses-
4 sion will promptly distribute such payments to its
5 residents.

6 (3) MIRROR CODE TAX SYSTEM.—For purposes
7 of this section, the term “mirror code tax system”
8 means, with respect to any possession of the United
9 States, the income tax system of such possession if
10 the income tax liability of the residents of such pos-
11 session under such system is determined by ref-
12 erence to the income tax laws of the United States
13 as if such possession were the United States.

14 (4) TREATMENT OF PAYMENTS.—For purposes
15 of section 1324 of title 31, United States Code, the
16 payments under this subsection shall be treated in
17 the same manner as a refund due from a credit pro-
18 vision referred to in subsection (b)(2) of such sec-
19 tion.

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

23 (1) regulations or other guidance to effectuate
24 the purposes of this section, and

1 (2) regulations or other guidance to minimize
2 compliance and record-keeping burdens under this
3 section.

4 **SEC. 9643. CREDIT FOR FAMILY LEAVE FOR CERTAIN SELF-**
5 **EMPLOYED INDIVIDUALS.**

6 (a) **IN GENERAL.**—In the case of an eligible self-em-
7 ployed individual, there shall be allowed as a credit against
8 the tax imposed by chapter 1 of the Internal Revenue Code
9 of 1986 for any taxable year an amount equal to 100 per-
10 cent of the qualified family leave equivalent amount with
11 respect to the individual.

12 (b) **ELIGIBLE SELF-EMPLOYED INDIVIDUAL.**—For
13 purposes of this section—

14 (1) **IN GENERAL.**—The term “eligible self-em-
15 ployed individual” means an individual who—

16 (A) regularly carries on any trade or busi-
17 ness within the meaning of section 1402 of the
18 Internal Revenue Code of 1986, and

19 (B) would be entitled to receive paid leave
20 during the taxable year pursuant to the Emer-
21 gency Family and Medical Leave Expansion Act
22 if—

23 (i) the individual were an employee of
24 an employer (other than himself or her-
25 self),

1 (ii) section 102(a)(1)(F) of the Fam-
2 ily and Medical Leave Act of 1993 applied
3 after March 31, 2021.

4 (2) RULES OF APPLICATION.—For purposes of
5 paragraph (1)(B), in determining whether an indi-
6 vidual would be entitled to receive paid leave under
7 the Emergency Family and Medical Leave Act—

8 (A) section 110(a)(2)(A) of the Family and
9 Medical Leave Act of 1993 shall be applied by
10 inserting “or any reason for leave described in
11 section 5102(a) of the Families First
12 Coronavirus Response Act, or the employee is
13 seeking or awaiting the results of a diagnostic
14 test for, or a medical diagnosis of, COVID-19
15 and such employee has been exposed to
16 COVID-19 or is unable to work pending the re-
17 sults of such test or diagnosis, or the employee
18 is obtaining immunization related to COVID-
19 19 or recovering from any injury, disability, ill-
20 ness, or condition related to such immuniza-
21 tion” after “public health emergency”, and

22 (B) section 110(b) of such Act shall be ap-
23 plied—

24 (i) without regard to paragraph (1)
25 thereof, and

1 (ii) by striking “after taking leave
2 after such section for 10 days” in para-
3 graph (2)(A) thereof.

4 (c) QUALIFIED FAMILY LEAVE EQUIVALENT
5 AMOUNT.—For purposes of this section—

6 (1) IN GENERAL.—The term “qualified family
7 leave equivalent amount” means, with respect to any
8 eligible self-employed individual, an amount equal to
9 the product of—

10 (A) the number of days (not to exceed 60)
11 during the taxable year that the individual is
12 unable to perform services in any trade or busi-
13 ness referred to in section 1402 of the Internal
14 Revenue Code of 1986 for a reason with respect
15 to which such individual would be entitled to re-
16 ceive paid leave as described in subsection (b)
17 of this section, multiplied by

18 (B) the lesser of—

19 (i) 67 percent of the average daily
20 self-employment income of the individual
21 for the taxable year, or

22 (ii) \$200.

23 (2) AVERAGE DAILY SELF-EMPLOYMENT IN-
24 COME.—For purposes of this subsection, the term

1 “average daily self-employment income” means an
2 amount equal to—

3 (A) the net earnings from self-employment
4 income of the individual for the taxable year,
5 divided by

6 (B) 260.

7 (3) ELECTION TO USE PRIOR YEAR NET EARN-
8 INGS FROM SELF-EMPLOYMENT INCOME.—In the
9 case of an individual who elects (at such time and
10 in such manner as the Secretary may provide) the
11 application of this paragraph, paragraph (2)(A) shall
12 be applied by substituting “the prior taxable year”
13 for “the taxable year”.

14 (4) COORDINATION WITH CREDIT FOR SICK
15 LEAVE.—Any day taken into account in determining
16 the qualified sick leave equivalent amount with re-
17 spect to any eligible-self employed individual under
18 section 9642 shall not be take into account in deter-
19 mining the qualified family leave equivalent amount
20 with respect to such individual under this section.

21 (d) CREDIT REFUNDABLE.—

22 (1) IN GENERAL.—The credit determined under
23 this section shall be treated as a credit allowed to
24 the taxpayer under subpart C of part IV of sub-
25 chapter A of chapter 1 of such Code.

1 (2) TREATMENT OF PAYMENTS.—For purposes
2 of section 1324 of title 31, United States Code, any
3 refund due from the credit determined under this
4 section shall be treated in the same manner as a re-
5 fund due from a credit provision referred to in sub-
6 section (b)(2) of such section.

7 (e) SPECIAL RULES.—

8 (1) DOCUMENTATION.—No credit shall be al-
9 lowed under this section unless the individual main-
10 tains such documentation as the Secretary may pre-
11 scribe to establish such individual as an eligible self-
12 employed individual.

13 (2) DENIAL OF DOUBLE BENEFIT.—In the case
14 of an individual who receives wages (as defined in
15 section 3121(a) of the Internal Revenue Code of
16 1986) or compensation (as defined in section
17 3231(e) of such Code) paid by an employer which
18 are required to be paid by reason of the Emergency
19 Family and Medical Leave Expansion Act, the quali-
20 fied family leave equivalent amount otherwise de-
21 scribed in subsection (c) of this section shall be re-
22 duced (but not below zero) to the extent that the
23 sum of the amount described in such subsection and
24 in section 3132(b)(1) of such Code exceeds \$12,000.

1 (3) REFERENCES TO EMERGENCY FAMILY AND
2 MEDICAL LEAVE EXPANSION ACT.—Any reference in
3 this section to the Emergency Family and Medical
4 Leave Expansion Act shall be treated as including a
5 reference to the amendments made by such Act.

6 (f) APPLICATION OF SECTION.—Only days occurring
7 during the period beginning on April 1, 2021 and ending
8 on September 30, 2021, may be taken into account under
9 subsection (c)(1)(A).

10 (g) APPLICATION OF CREDIT IN CERTAIN POSSES-
11 SIONS.—

12 (1) PAYMENTS TO POSSESSIONS WITH MIRROR
13 CODE TAX SYSTEMS.—The Secretary shall pay to
14 each possession of the United States which has a
15 mirror code tax system amounts equal to the loss (if
16 any) to that possession by reason of the application
17 of the provisions of this section. Such amounts shall
18 be determined by the Secretary based on information
19 provided by the government of the respective posses-
20 sion.

21 (2) PAYMENTS TO OTHER POSSESSIONS.—The
22 Secretary shall pay to each possession of the United
23 States which does not have a mirror code tax system
24 amounts estimated by the Secretary as being equal
25 to the aggregate benefits (if any) that would have

1 been provided to residents of such possession by rea-
2 son of the provisions of this section if a mirror code
3 tax system had been in effect in such possession.
4 The preceding sentence shall not apply unless the re-
5 spective possession has a plan, which has been ap-
6 proved by the Secretary, under which such posses-
7 sion will promptly distribute such payments to its
8 residents.

9 (3) MIRROR CODE TAX SYSTEM.—For purposes
10 of this section, the term “mirror code tax system”
11 means, with respect to any possession of the United
12 States, the income tax system of such possession if
13 the income tax liability of the residents of such pos-
14 session under such system is determined by ref-
15 erence to the income tax laws of the United States
16 as if such possession were the United States.

17 (4) TREATMENT OF PAYMENTS.—For purposes
18 of section 1324 of title 31, United States Code, the
19 payments under this subsection shall be treated in
20 the same manner as a refund due from a credit pro-
21 vision referred to in subsection (b)(2) of such sec-
22 tion.

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

- 1 (1) regulations or other guidance to prevent the
2 avoidance of the purposes of this section, and
3 (2) regulations or other guidance to minimize
4 compliance and record-keeping burdens under this
5 section.

In the table of contents on page 10, strike each of the items relating to sections 9641 through 9650 and insert the following:

Sec. 9641. Payroll credits.

Sec. 9642. Credit for sick leave for certain self-employed individuals.

Sec. 9643. Credit for family leave for certain self-employed individuals.

Page 536, strike line 18 and all that follows through page 537, line 15, and insert the following:

6 **PART 6—EMPLOYEE RETENTION CREDIT**

7 **SEC. 9651. EXTENSION OF EMPLOYEE RETENTION CREDIT.**

8 (a) IN GENERAL.—Subchapter D of chapter 21 of
9 subtitle C of the Internal Revenue Code of 1986, as added
10 by section 9641, is amended by adding at the end the fol-
11 lowing:

12 **“SEC. 3134. EMPLOYEE RETENTION CREDIT FOR EMPLOY-**
13 **ERS SUBJECT TO CLOSURE DUE TO COVID-19.**

14 “(a) IN GENERAL.—In the case of an eligible em-
15 ployer, there shall be allowed as a credit against applicable
16 employment taxes for each calendar quarter an amount
17 equal to 70 percent of the qualified wages with respect

1 to each employee of such employer for such calendar quar-
2 ter.

3 “(b) LIMITATIONS AND REFUNDABILITY.—

4 “(1) WAGES TAKEN INTO ACCOUNT.—The
5 amount of qualified wages with respect to any em-
6 ployee which may be taken into account under sub-
7 section (a) by the eligible employer for any calendar
8 quarter shall not exceed \$10,000.

9 “(2) CREDIT LIMITED TO EMPLOYMENT
10 TAXES.—The credit allowed by subsection (a) with
11 respect to any calendar quarter shall not exceed the
12 applicable employment taxes (reduced by any credits
13 allowed under sections 3131 and 3132) on the wages
14 paid with respect to the employment of all the em-
15 ployees of the eligible employer for such calendar
16 quarter.

17 “(3) REFUNDABILITY OF EXCESS CREDIT.—If
18 the amount of the credit under subsection (a) ex-
19 ceeds the limitation of paragraph (2) for any cal-
20 endar quarter, such excess shall be treated as an
21 overpayment that shall be refunded under sections
22 6402(a) and 6413(b).

23 “(c) DEFINITIONS.—For purposes of this section—

1 “(1) APPLICABLE EMPLOYMENT TAXES.—The
2 term ‘applicable employment taxes’ means the fol-
3 lowing:

4 “(A) The taxes imposed under section
5 3111(b).

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

9 “(2) ELIGIBLE EMPLOYER.—

10 “(A) IN GENERAL.—The term ‘eligible em-
11 ployer’ means any employer—

12 “(i) which was carrying on a trade or
13 business during the calendar quarter for
14 which the credit is determined under sub-
15 section (a), and

16 “(ii) with respect to any calendar
17 quarter, for which—

18 “(I) the operation of the trade or
19 business described in clause (i) is fully
20 or partially suspended during the cal-
21 endar quarter due to orders from an
22 appropriate governmental authority
23 limiting commerce, travel, or group
24 meetings (for commercial, social, reli-
25 gious, or other purposes) due to the

1 coronavirus disease 2019 (COVID–
2 19), or

3 “(II) the gross receipts (within
4 the meaning of section 448(c)) of such
5 employer for such calendar quarter
6 are less than 80 percent of the gross
7 receipts of such employer for the same
8 calendar quarter in calendar year
9 2019.

10 With respect to any employer for any cal-
11 endar quarter, if such employer was not in
12 existence as of the beginning of the same
13 calendar quarter in calendar year 2019,
14 clause (ii)(II) shall be applied by sub-
15 stituting ‘2020’ for ‘2019’.

16 “(B) ELECTION TO USE ALTERNATIVE
17 QUARTER.—At the election of the employer—

18 “(i) subparagraph (A)(ii)(II) shall be
19 applied—

20 “(I) by substituting ‘for the im-
21 mediately preceding calendar quarter’
22 for ‘for such calendar quarter’, and

23 “(II) by substituting ‘the cor-
24 responding calendar quarter in cal-
25 endar year 2019’ for ‘the same cal-

1 endar quarter in calendar year 2019’,
2 and

3 “(ii) the last sentence of subpara-
4 graph (A) shall be applied by substituting
5 ‘the corresponding calendar quarter in cal-
6 endar year 2019’ for ‘the same calendar
7 quarter in calendar year 2019’.

8 An election under this subparagraph shall be
9 made at such time and in such manner as the
10 Secretary shall prescribe.

11 “(C) TAX-EXEMPT ORGANIZATIONS.—In
12 the case of an organization which is described
13 in section 501(c) and exempt from tax under
14 section 501(a)—

15 “(i) clauses (i) and (ii)(I) of subpara-
16 graph (A) shall apply to all operations of
17 such organization, and

18 “(ii) any reference in this section to
19 gross receipts shall be treated as a ref-
20 erence to gross receipts within the meaning
21 of section 6033.

22 “(3) QUALIFIED WAGES.—

23 “(A) IN GENERAL.—The term ‘qualified
24 wages’ means—

1 “(i) in the case of an eligible employer
2 for which the average number of full-time
3 employees (within the meaning of section
4 4980H) employed by such eligible employer
5 during 2019 was greater than 500, wages
6 paid by such eligible employer with respect
7 to which an employee is not providing serv-
8 ices due to circumstances described in sub-
9 clause (I) or (II) of paragraph (2)(A)(ii),
10 or

11 “(ii) in the case of an eligible em-
12 ployer for which the average number of
13 full-time employees (within the meaning of
14 section 4980H) employed by such eligible
15 employer during 2019 was not greater
16 than 500—

17 “(I) with respect to an eligible
18 employer described in subclause (I) of
19 paragraph (2)(A)(ii), wages paid by
20 such eligible employer with respect to
21 an employee during any period de-
22 scribed in such clause, or

23 “(II) with respect to an eligible
24 employer described in subclause (II)
25 of such paragraph, wages paid by

1 such eligible employer with respect to
2 an employee during such quarter.

3 “(B) EXCEPTION.—The term ‘qualified
4 wages’ shall not include any wages taken into
5 account under sections 41, 45A, 45P, 45S, 51,
6 1396, 3131, and 3132.

7 “(4) WAGES.—

8 “(A) IN GENERAL.—The term ‘wages’
9 means wages (as defined in section 3121(a))
10 and compensation (as defined in section
11 3231(e)). For purposes of the preceding sen-
12 tence, in the case of any organization or entity
13 described in subsection (f)(2), wages as defined
14 in section 3121(a) shall be determined without
15 regard to paragraphs (5), (6), (7), (10), and
16 (13) of section 3121(b) (except with respect to
17 services performed in a penal institution by an
18 inmate thereof).

19 “(B) ALLOWANCE FOR CERTAIN HEALTH
20 PLAN EXPENSES.—

21 “(i) IN GENERAL.—Such term shall
22 include amounts paid by the eligible em-
23 ployer to provide and maintain a group
24 health plan (as defined in section
25 5000(b)(1)), but only to the extent that

1 such amounts are excluded from the gross
2 income of employees by reason of section
3 106(a).

4 “(ii) ALLOCATION RULES.—For pur-
5 poses of this section, amounts treated as
6 wages under clause (i) shall be treated as
7 paid with respect to any employee (and
8 with respect to any period) to the extent
9 that such amounts are properly allocable to
10 such employee (and to such period) in such
11 manner as the Secretary may prescribe.
12 Except as otherwise provided by the Sec-
13 retary, such allocation shall be treated as
14 properly made if made on the basis of
15 being pro rata among periods of coverage.

16 “(5) OTHER TERMS.—Any term used in this
17 section which is also used in this chapter or chapter
18 22 shall have the same meaning as when used in
19 such chapter.

20 “(d) AGGREGATION RULE.—All persons treated as a
21 single employer under subsection (a) or (b) of section 52,
22 or subsection (m) or (o) of section 414, shall be treated
23 as one employer for purposes of this section.

1 “(e) CERTAIN RULES TO APPLY.—For purposes of
2 this section, rules similar to the rules of sections 51(i)(1)
3 and 280C(a) shall apply.

4 “(f) CERTAIN GOVERNMENTAL EMPLOYERS.—

5 “(1) IN GENERAL.—This credit shall not apply
6 to the Government of the United States, the govern-
7 ment of any State or political subdivision thereof, or
8 any agency or instrumentality of any of the fore-
9 going.

10 “(2) EXCEPTION.—Paragraph (1) shall not
11 apply to—

12 “(A) any organization described in section
13 501(c)(1) and exempt from tax under section
14 501(a), or

15 “(B) any entity described in paragraph (1)
16 if—

17 “(i) such entity is a college or univer-
18 sity, or

19 “(ii) the principal purpose or function
20 of such entity is providing medical or hos-
21 pital care.

22 In the case of any entity described in subpara-
23 graph (B), such entity shall be treated as satis-
24 fying the requirements of subsection
25 (c)(2)(A)(i).

1 “(g) ELECTION TO NOT TAKE CERTAIN WAGES INTO
2 ACCOUNT.—

3 “(1) IN GENERAL.—This section shall not apply
4 to so much of the qualified wages paid by an eligible
5 employer as such employer elects (at such time and
6 in such manner as the Secretary may prescribe) to
7 not take into account for purposes of this section.

8 “(2) APPLICATION WHERE CERTAIN LOANS NOT
9 FORGIVEN.—The Secretary shall issue guidance pro-
10 viding that payroll costs paid during the covered pe-
11 riod shall not fail to be treated as qualified wages
12 under this section by reason of paragraph (1) to the
13 extent that—

14 “(A) a covered loan of the taxpayer under
15 section 7(a)(37) of the Small Business Act is
16 not forgiven by reason of a decision under sec-
17 tion 7(a)(37)(J) of such Act, or

18 “(B) a covered loan of the taxpayer under
19 section 7A of the Small Business Act is not for-
20 given by reason of a decision under section
21 7A(g) of such Act.

22 “(h) THIRD PARTY PAYORS.—Any credit allowed
23 under this section shall be treated as a credit described
24 in section 3511(d)(2).

25 “(i) ADVANCE PAYMENTS.—

1 “(1) IN GENERAL.—Except as provided in para-
2 graph (2), no advance payment of the credit under
3 subsection (a) shall be allowed.

4 “(2) ADVANCE PAYMENTS TO SMALL EMPLOY-
5 ERS.—

6 “(A) IN GENERAL.—Under rules provided
7 by the Secretary, an eligible employer for which
8 the average number of full-time employees
9 (within the meaning of section 4980H) em-
10 ployed by such eligible employer during 2019
11 was not greater than 500 may elect for any cal-
12 endar quarter to receive an advance payment of
13 the credit under subsection (a) for such quarter
14 in an amount not to exceed 70 percent of the
15 average quarterly wages paid by the employer
16 in calendar year 2019.

17 “(B) SPECIAL RULE FOR SEASONAL EM-
18 PLOYERS.—In the case of any employer who
19 employs seasonal workers (as defined in section
20 45R(d)(5)(B)), the employer may elect to sub-
21 stitute ‘the wages for the calendar quarter in
22 2019 which corresponds to the calendar quarter
23 to which the election relates’ for ‘the average
24 quarterly wages paid by the employer in cal-
25 endar year 2019’.

1 “(C) SPECIAL RULE FOR EMPLOYERS NOT
2 IN EXISTENCE IN 2019.—In the case of any em-
3 ployer that was not in existence in 2019, sub-
4 paragraphs (A) and (B) shall each be applied
5 by substituting ‘2020’ for ‘2019’ each place it
6 appears.

7 “(3) RECONCILIATION OF CREDIT WITH AD-
8 VANCE PAYMENTS.—

9 “(A) IN GENERAL.—The amount of credit
10 which would (but for this subsection) be allowed
11 under this section shall be reduced (but not
12 below zero) by the aggregate payment allowed
13 to the taxpayer under paragraph (2). Any fail-
14 ure to so reduce the credit shall be treated as
15 arising out of a mathematical or clerical error
16 and assessed according to section 6213(b)(1).

17 “(B) EXCESS ADVANCE PAYMENTS.—If the
18 advance payments to a taxpayer under para-
19 graph (2) for a calendar quarter exceed the
20 credit allowed by this section (determined with-
21 out regard to subparagraph (A)), the tax im-
22 posed under section 3111(b) or so much of the
23 tax imposed under section 3221(a) as is attrib-
24 utable to the rate in effect under section
25 3111(b) (whichever is applicable) for the cal-

1 endar quarter shall be increased by the amount
2 of such excess.

3 “(j) TREATMENT OF DEPOSITS.—The Secretary shall
4 waive any penalty under section 6656 for any failure to
5 make a deposit of any applicable employment taxes if the
6 Secretary determines that such failure was due to the rea-
7 sonable anticipation of the credit allowed under this sec-
8 tion.

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

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

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

19 “(l) REGULATIONS AND GUIDANCE.—The Secretary
20 shall issue such forms, instructions, regulations, and guid-
21 ance as are necessary—

22 “(1) to allow the advance payment of the credit
23 under subsection (a) as provided in subsection (i)(2),
24 subject to the limitations provided in this section,

1 based on such information as the Secretary shall re-
2 quire,

3 “(2) with respect to the application of the cred-
4 it under subsection (a) to third party payors (includ-
5 ing professional employer organizations, certified
6 professional employer organizations, or agents under
7 section 3504), including regulations or guidance al-
8 lowing such payors to submit documentation nec-
9 essary to substantiate the eligible employer status of
10 employers that use such payors, and

11 “(3) to prevent the avoidance of the purposes of
12 the limitations under this section, including through
13 the leaseback of employees.

14 Any forms, instructions, regulations, or guidance de-
15 scribed in paragraph (2) shall require the customer to be
16 responsible for the accounting of the credit and for any
17 liability for improperly claimed credits and shall require
18 the certified professional employer organization or other
19 third party payor to accurately report such tax credits
20 based on the information provided by the customer.

21 “(m) APPLICATION.—This section shall only apply to
22 wages paid after June 30, 2021, and before January 1,
23 2022.”.

1 (b) REFUNDS.—Paragraph (2) of section 1324(b) of
2 title 31, United States Code, is amended by inserting
3 “3134,” before “6428”.

4 (c) CLERICAL AMENDMENT.—The table of sections
5 for subchapter D of chapter 21 of subtitle C of the Inter-
6 nal Revenue Code of 1986 is amended by adding at the
7 end the following:

“Sec. 3134. Employee retention credit for employers subject to closure due to
COVID-19.”.

8 (d) EFFECTIVE DATE.—The amendments made by
9 this section shall apply to calendar quarters beginning
10 after June 30, 2021.

Page 544, after line 2, insert the following:

11 **SEC. 9674. MODIFICATION OF EXCEPTIONS FOR REPORT-**
12 **ING OF THIRD PARTY NETWORK TRANS-**
13 **ACTIONS.**

14 (a) IN GENERAL.—Section 6050W(e) of the Internal
15 Revenue Code of 1986 is amended to read as follows:

16 “(e) DE MINIMIS EXCEPTION FOR THIRD PARTY
17 SETTLEMENT ORGANIZATIONS.—A third party settlement
18 organization shall not be required to report any informa-
19 tion under subsection (a) with respect to third party net-
20 work transactions of any participating payee if the amount
21 which would otherwise be reported under subsection (a)(2)
22 with respect to such transactions does not exceed \$600.”.

1 (b) CLARIFICATION THAT REPORTING IS NOT RE-
2 QUIRED ON TRANSACTIONS WHICH ARE NOT FOR GOODS
3 OR SERVICES.—Section 6050W(c)(3) of such Code is
4 amended by inserting “described in subsection
5 (d)(3)(A)(iii)” after “any transaction”.

6 (c) EFFECTIVE DATE.—

7 (1) IN GENERAL.—The amendment made by
8 subsection (a) shall apply to returns for calendar
9 years beginning after December 31, 2021.

10 (2) CLARIFICATION.—The amendment made by
11 subsection (b) shall apply to transactions after the
12 date of the enactment of this Act.

In the table of contents on page 10, insert after the
item relating to section 9673 the following:

Sec. 9674. Modification of exceptions for reporting of third party network
transactions.

Page 544, strike lines 4 through 6 (and amend the
table of contents accordingly).

Page 548, strike line 22 and all that follows through
page 549, line 5, and insert the following: “of the Inter-
nal Revenue Code of 1986, the plan’s funding improve-
ment period or rehabilitation period, whichever is applica-
ble, shall be extended by 5 years.”.

Page 553, strike line 16 and all that follows through page 568, line 9, and insert the following:

1 **SEC. 9704. SPECIAL FINANCIAL ASSISTANCE PROGRAM FOR**
2 **FINANCIALLY TROUBLED MULTIEMPLOYER**
3 **PLANS.**

4 (a) APPROPRIATION.—Section 4005 of the Employee
5 Retirement Income Security Act of 1974 (29 U.S.C. 1305)
6 is amended by adding at the end the following:

7 “(i)(1) An eighth fund shall be established for special
8 financial assistance to multiemployer pension plans, as
9 provided under section 4262, and to pay for necessary ad-
10 ministrative and operating expenses of the corporation re-
11 lating to such assistance.

12 “(2) There is appropriated from the general fund
13 such amounts as are necessary for the costs of providing
14 financial assistance under section 4262 and necessary ad-
15 ministrative and operating expenses of the corporation.
16 The eighth fund established under this subsection shall be
17 credited with amounts from time to time as the Secretary
18 of the Treasury, in conjunction with the Director of the
19 Pension Benefit Guaranty Corporation, determines appro-
20 priate, from the general fund of the Treasury, but in no
21 case shall such transfers occur after September 30,
22 2030.”.

1 (b) FINANCIAL ASSISTANCE AUTHORITY.—The Em-
2 ployee Retirement Income Security Act of 1974 is amend-
3 ed by inserting after section 4261 of such Act (29 U.S.C.
4 1431) the following:

5 **“SEC. 4262. SPECIAL FINANCIAL ASSISTANCE BY THE COR-**
6 **PORATION.**

7 “(a) SPECIAL FINANCIAL ASSISTANCE.—

8 “(1) IN GENERAL.—The corporation shall pro-
9 vide special financial assistance to an eligible multi-
10 employer plan under this section, upon the applica-
11 tion of a plan sponsor of such a plan for such assist-
12 ance.

13 “(2) INAPPLICABILITY OF CERTAIN REPAYMENT
14 OBLIGATION.—A plan receiving special financial as-
15 sistance pursuant to this section shall not be subject
16 to repayment obligations with respect to such special
17 financial assistance.

18 “(b) ELIGIBLE MULTIEMPLOYER PLANS.—

19 “(1) IN GENERAL.—For purposes of this sec-
20 tion, a multiemployer plan is an eligible multiem-
21 ployer plan if—

22 “(A) the plan is in critical and declining
23 status (within the meaning of section
24 305(b)(6)) in any plan year beginning in 2020
25 through 2022;

1 “(B) a suspension of benefits has been ap-
2 proved with respect to the plan under section
3 305(e)(9) as of the date of the enactment of
4 this section;

5 “(C) in any plan year beginning in 2020
6 through 2022, the plan is certified by the plan
7 actuary to be in critical status (within the
8 meaning of section 305(b)(2)), has a modified
9 funded percentage of less than 40 percent, and
10 has a ratio of active to inactive participants
11 which is less than 2 to 3; or

12 “(D) the plan became insolvent for pur-
13 poses of section 418E of the Internal Revenue
14 Code of 1986 after December 16, 2014, and
15 has remained so insolvent and has not been ter-
16 minated as of the date of enactment of this sec-
17 tion.

18 “(2) MODIFIED FUNDED PERCENTAGE.—For
19 purposes of paragraph (1)(C), the term ‘modified
20 funded percentage’ means the percentage equal to a
21 fraction the numerator of which is current value of
22 plan assets (as defined in section 3(26) of such Act)
23 and the denominator of which is current liabilities
24 (as defined in section 431(c)(6)(D) of such Code and
25 section 304(c)(6)(D) of such Act).

1 “(c) APPLICATIONS FOR SPECIAL FINANCIAL ASSIST-
2 ANCE.—Within 120 days of the date of enactment of this
3 section, the corporation shall issue regulations or guidance
4 setting forth requirements for special financial assistance
5 applications under this section. In such regulations or
6 guidance, the corporation shall—

7 “(1) limit the materials required for a special
8 financial assistance application to the minimum nec-
9 essary to make a determination on the application;

10 “(2) specify effective dates for transfers of spe-
11 cial financial assistance following approval of an ap-
12 plication, based on the effective date of the sup-
13 porting actuarial analysis and the date on which the
14 application is submitted; and

15 “(3) provide for an alternate application for
16 special financial assistance under this section, which
17 may be used by a plan that has been approved for
18 a partition under section 4233 before the date of en-
19 actment of this section.

20 “(d) TEMPORARY PRIORITY CONSIDERATION OF AP-
21 PPLICATIONS.—

22 “(1) IN GENERAL.—The corporation may speci-
23 fy in regulations or guidance under subsection (c)
24 that, during a period no longer than the first 2
25 years following the date of enactment of this section,

1 applications may not be filed by an eligible multiem-
2 ployer plan unless—

3 “(A) the eligible multiemployer plan is in-
4 solvent or is likely to become insolvent within 5
5 years of the date of enactment of this section;

6 “(B) the corporation projects the eligible
7 multiemployer plan to have a present value of
8 financial assistance payments under section
9 4261 that exceeds \$1,000,000,000 if the special
10 financial assistance is not ordered;

11 “(C) the eligible multiemployer plan has
12 implemented benefit suspensions under section
13 305(e)(9) as of the date of the enactment of
14 this section; or

15 “(D) the corporation determines it appro-
16 priate based on other similar circumstances.

17 “(e) ACTUARIAL ASSUMPTIONS.—

18 “(1) ELIGIBILITY.—For purposes of deter-
19 mining eligibility for special financial assistance, the
20 corporation shall accept assumptions incorporated in
21 a multiemployer plan’s determination that it is in
22 critical status or critical and declining status (within
23 the meaning of section 305(b)) for certifications of
24 plan status completed before January 1, 2021, un-
25 less such assumptions are clearly erroneous. For cer-

1 tifications of plan status completed after December
2 31, 2020, a plan shall determine whether it is in
3 critical or critical and declining status for purposes
4 of eligibility for special financial assistance by using
5 the assumptions that the plan used in its most re-
6 cently completed certification of plan status before
7 January 1, 2021, unless such assumptions (exclud-
8 ing the plan’s interest rate) are unreasonable.

9 “(2) AMOUNT OF FINANCIAL ASSISTANCE.—In
10 determining the amount of special financial assist-
11 ance in its application, an eligible multiemployer
12 plan shall—

13 “(A) use the interest rate used by the plan
14 in its most recently completed certification of
15 plan status before January 1, 2021, provided
16 that such interest rate may not exceed the in-
17 terest rate limit; and

18 “(B) for other assumptions, use the as-
19 sumptions that the plan used in its most re-
20 cently completed certification of plan status be-
21 fore January 1, 2021, unless such assumptions
22 are unreasonable.

23 “(3) INTEREST RATE.—The interest rate limit
24 for purposes of this subsection is the rate specified
25 in section 303(h)(2)(C)(iii) (disregarding modifica-

1 tions made under clause (iv) of such section) for the
2 month in which the application for special financial
3 assistance is filed by the eligible multiemployer plan
4 or the 3 preceding months, with such specified rate
5 increased by 200 basis points.

6 “(4) CHANGES IN ASSUMPTIONS.—If a plan de-
7 termines that use of one or more prior assumptions
8 is unreasonable, the plan may propose in its applica-
9 tion to change such assumptions, provided that the
10 plan discloses such changes in its application and
11 describes why such assumptions are no longer rea-
12 sonable. The corporation shall accept such changed
13 assumptions unless it determines the changes are
14 unreasonable, individually or in the aggregate. The
15 plan may not propose a change to the interest rate
16 otherwise required under this subsection for eligi-
17 bility or financial assistance amount.

18 “(f) APPLICATION DEADLINE.—Any application by a
19 plan for special financial assistance under this section
20 shall be submitted to the corporation (and, in the case of
21 a plan to which section 432(k)(1)(D) of the Internal Rev-
22 enue Code of 1986 applies, to the Secretary of the Treas-
23 ury) no later than December 31, 2025, and any revised
24 application for special financial assistance shall be sub-
25 mitted no later than December 31, 2026.

1 “(g) DETERMINATIONS ON APPLICATIONS.—A plan’s
2 application for special financial assistance under this sec-
3 tion that is timely filed in accordance with the regulations
4 or guidance issued under subsection (c) shall be deemed
5 approved unless the corporation notifies the plan within
6 120 days of the filing of the application that the applica-
7 tion is incomplete, any proposed change or assumption is
8 unreasonable, or the plan is not eligible under this section.
9 Such notice shall specify the reasons the plan is ineligible
10 for special financial assistance, any proposed change or
11 assumption is unreasonable, or information is needed to
12 complete the application. If a plan is denied assistance
13 under this subsection, the plan may submit a revised ap-
14 plication under this section. Any revised application for
15 special financial assistance submitted by a plan shall be
16 deemed approved unless the corporation notifies the plan
17 within 120 days of the filing of the revised application that
18 the application is incomplete, any proposed change or as-
19 sumption is unreasonable, or the plan is not eligible under
20 this section. Special financial assistance issued by the cor-
21 poration shall be effective on a date determined by the
22 corporation, but no later than 1 year after a plan’s special
23 financial assistance application is approved by the cor-
24 poration or deemed approved. The corporation shall not

1 pay any special financial assistance after September 30,
2 2030.

3 “(h) MANNER OF PAYMENT.—The payment made by
4 the corporation to an eligible multiemployer plan under
5 this section shall be made as a single, lump sum payment.

6 “(i) AMOUNT AND MANNER OF SPECIAL FINANCIAL
7 ASSISTANCE.—

8 “(1) IN GENERAL.—Special financial assistance
9 under this section shall be a transfer of funds in the
10 amount necessary as demonstrated by the plan spon-
11 sor on the application for such special financial as-
12 sistance, in accordance with the requirements de-
13 scribed in subsection (j). Special financial assistance
14 shall be paid to such plan as soon as practicable
15 upon approval of the application by the corporation.

16 “(2) NO CAP.—Special financial assistance
17 granted by the corporation under this section shall
18 not be capped by the guarantee under 4022A.

19 “(j) DETERMINATION OF AMOUNT OF SPECIAL FI-
20 NANCIAL ASSISTANCE.—

21 “(1) IN GENERAL.—The amount of financial
22 assistance provided to a multiemployer plan eligible
23 for financial assistance under this section shall be
24 such amount required for the plan to pay all benefits
25 due during the period beginning on the date of pay-

1 ment of the special financial assistance payment
2 under this section and ending on the last day of the
3 plan year ending in 2051, with no reduction in a
4 participant's or beneficiary's accrued benefit as of
5 the date of enactment of this section, except to the
6 extent of a reduction in accordance with section
7 305(e)(8) adopted prior to the plan's application for
8 special financial assistance under this section, and
9 taking into account the reinstatement of benefits re-
10 quired under subsection (k).

11 “(2) PROJECTIONS.—The funding projections
12 for purposes of this section shall be performed on a
13 deterministic basis.

14 “(k) REINSTATEMENT OF SUSPENDED BENEFITS.—
15 The Secretary, in coordination with the Secretary of the
16 Treasury, shall ensure that an eligible multiemployer plan
17 that receives special financial assistance under this sec-
18 tion—

19 “(1) reinstates any benefits that were sus-
20 pended under section 305(e)(9) or section 4245(a)
21 in accordance with guidance issued by the Secretary
22 of the Treasury pursuant to section 432(k)(1)(B) of
23 the Internal Revenue Code of 1986, effective as of
24 the first month in which the effective date for the

1 special financial assistance occurs, for participants
2 and beneficiaries as of such month; and

3 “(2) provides payments equal to the amount of
4 benefits previously suspended under section
5 305(e)(9) or 4245(a) to any participants or bene-
6 ficiaries in pay status as of the effective date of the
7 special financial assistance, payable, as determined
8 by the eligible multiemployer plan—

9 “(A) as a lump sum within 3 months of
10 such effective date; or

11 “(B) in equal monthly installments over a
12 period of 5 years, commencing within 3 months
13 of such effective date, with no adjustment for
14 interest.

15 “(l) WITHDRAWAL LIABILITY.—An employer’s with-
16 drawal liability for purposes of this title shall be calculated
17 without taking into account special financial assistance re-
18 ceived under this section until the plan year beginning 15
19 calendar years after the effective date of the special finan-
20 cial assistance.

21 “(m) REQUIRED DISCLOSURE.—An eligible plan that
22 receives special financial assistance under this section
23 shall provide to the corporation, the Secretary of the
24 Treasury, each employer that has an obligation to con-
25 tribute to such plan, and each labor organization rep-

1 resenting participants employed by such employer, an esti-
2 mate of the employer's share of the plan's unfunded vested
3 benefits as of the end of each plan year ending after the
4 date of enactment of this section, as determined after tak-
5 ing into account any special financial assistance received
6 under this section. Such disclosure shall include a state-
7 ment that, due to the special financial assistance provided
8 under this section, the plan will have sufficient resources
9 to pay 100 percent of the plan's benefit obligations until
10 the last day of the plan year ending in 2051.

11 “(n) RESTRICTIONS ON THE USE OF SPECIAL FI-
12 NANCIAL ASSISTANCE.—Special financial assistance re-
13 ceived under this section and any earnings thereon may
14 be used by an eligible multiemployer plan to make benefit
15 payments and pay plan expenses. Special financial assist-
16 ance and any earnings on such assistance shall be seg-
17 regated from other plan assets. Special financial assist-
18 ance shall be invested by plans in investment-grade bonds
19 or other investments as permitted by the corporation.

20 “(o) CONDITIONS ON PLANS RECEIVING SPECIAL FI-
21 NANCIAL ASSISTANCE.—

22 “(1) IN GENERAL.—The corporation, in con-
23 sultation with the Secretary of the Treasury, may
24 impose, by regulation, reasonable conditions on an
25 eligible multiemployer plan that receives special fi-

1 nancial assistance relating to increases in future ac-
2 crual rates and any retroactive benefit improve-
3 ments, allocation of plan assets, reductions in em-
4 ployer contribution rates, diversion of contributions
5 to, and allocation of expenses to, other benefit plans,
6 and withdrawal liability.

7 “(2) LIMITATION.—The corporation shall not
8 impose conditions on an eligible multiemployer plan
9 as a condition of, or following receipt of, special fi-
10 nancial assistance under this section relating to—

11 “(A) any prospective reduction in plan
12 benefits (including benefits that may be ad-
13 justed pursuant to section 305(e)(8));

14 “(B) plan governance, including selection
15 of, removal of, and terms of contracts with,
16 trustees, actuaries, investment managers, and
17 other service providers; or

18 “(C) any funding rules relating to the plan
19 receiving special financial assistance under this
20 section.

21 “(3) PAYMENT OF PREMIUMS.—An eligible
22 multiemployer plan receiving special financial assist-
23 ance under this section shall continue to pay all pre-
24 miums due under section 4007 for participants and
25 beneficiaries in the plan.

1 “(4) ASSISTANCE NOT CONSIDERED FOR CER-
2 TAIN PURPOSES.—An eligible multiemployer plan
3 that receives special financial assistance shall be
4 deemed to be in critical status within the meaning
5 of section 305(b)(2) until the last plan year ending
6 in 2051.

7 “(5) INSOLVENT PLANS.—An eligible multiem-
8 ployer plan receiving special financial assistance
9 under this section that subsequently becomes insol-
10 vent will be subject to the current rules and guar-
11 antee for insolvent plans.

12 “(6) INELIGIBILITY FOR OTHER ASSISTANCE.—
13 An eligible multiemployer plan that receives special
14 financial assistance under this section is not eligible
15 to apply for a new suspension of benefits under sec-
16 tion 305(e)(9)(G).

17 “(p) COORDINATION WITH SECRETARY OF THE
18 TREASURY.—In prescribing the application process for eli-
19 gible multiemployer plans to receive special financial as-
20 sistance under this section and reviewing applications of
21 such plans, the corporation shall coordinate with the Sec-
22 retary of the Treasury in the following manner:

23 “(1) In the case of a plan which has suspended
24 benefits under section 305(e)(9)—

1 “(A) in determining whether to approve
2 the application, the corporation shall consult
3 with the Secretary of the Treasury regarding
4 the plan’s proposed method of reinstating bene-
5 fits, as described in the plan’s application and
6 in accordance with guidance issued by the Sec-
7 retary of the Treasury, and

8 “(B) the corporation shall consult with the
9 Secretary of the Treasury regarding the amount
10 of special financial assistance needed based on
11 the projected funded status of the plan as of
12 the last day of the plan year ending in 2051,
13 whether the plan proposes to repay benefits
14 over 5 years or as a lump sum, as required by
15 subsection (k)(2), and any other relevant fac-
16 tors, as determined by the corporation in con-
17 sultation with the Secretary of the Treasury, to
18 ensure the amount of assistance is sufficient to
19 meet such requirement and is sufficient to pay
20 benefits as required in subsection (j)(1).

21 “(2) In the case of any plan which proposes in
22 its application to change the assumptions used, as
23 provided in subsection (e)(4), the corporation shall
24 consult with the Secretary of the Treasury regarding
25 such proposed change in assumptions.

1 “(3) If the corporation specifies in regulations
2 or guidance that temporary priority consideration is
3 available for plans which are insolvent within the
4 meaning of section 418E of the Internal Revenue
5 Code of 1986 or likely to become so insolvent or for
6 plans which have suspended benefits under section
7 305(e)(9), or that availability is otherwise based on
8 the funded status of the plan under section 305, as
9 permitted by subsection (d), the corporation shall
10 consult with the Secretary of the Treasury regarding
11 any granting of priority consideration to such
12 plans.”.

13 (c) PREMIUM RATE INCREASE.—Section 4006(a)(3)
14 of the Employee Retirement Income Security Act of 1974
15 (29 U.S.C. 1306(a)(3)) is amended—

16 (1) in subparagraph (A)—

17 (A) in clause (vi)—

18 (i) by inserting “, and before January
19 1, 2031” after “December 31, 2014,”; and

20 (ii) by striking “or” at the end;

21 (B) in clause (vii)—

22 (i) by moving the margin 2 ems to the
23 left; and

24 (ii) in subclause (II), by striking the
25 period and inserting “, or”; and

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

2 “(viii) in the case of a multiemployer plan, for
3 plan years beginning after December 31, 2030, \$52
4 for each individual who is a participant in such plan
5 during the applicable plan year.”; and

6 (2) by adding at the end the following:

7 “(N) For each plan year beginning in a calendar year
8 after 2031, there shall be substituted for the dollar
9 amount specified in clause (viii) of subparagraph (A) an
10 amount equal to the greater of—

11 “(i) the product derived by multiplying such
12 dollar amount by the ratio of—

13 “(I) the national average wage index (as
14 defined in section 209(k)(1) of the Social Secu-
15 rity Act) for the first of the 2 calendar years
16 preceding the calendar year in which such plan
17 year begins, to

18 “(II) the national average wage index (as
19 so defined) for 2029; and

20 “(ii) such dollar amount for plan years begin-
21 ning in the preceding calendar year.

22 If the amount determined under this subparagraph
23 is not a multiple of \$1, such product shall be round-
24 ed to the nearest multiple of \$1.”.

1 (d) AMENDMENTS TO INTERNAL REVENUE CODE OF
2 1986.—

3 (1) IN GENERAL.—Section 432(a) of the Inter-
4 nal Revenue Code of 1986 is amended—

5 (A) by striking “and” at the end of para-
6 graph (2)(B),

7 (B) by striking the period at the end of
8 paragraph (3)(B) and inserting “, and”, and

9 (C) by adding at the end the following new
10 paragraph:

11 “(4) if the plan is an eligible multiemployer
12 plan which is applying for or receiving special finan-
13 cial assistance under section 4262 of the Employee
14 Retirement Income Security Act of 1974, the re-
15 quirements of subsection (k) shall apply to the
16 plan.”.

17 (2) PLANS RECEIVING SPECIAL FINANCIAL AS-
18 SISTANCE TO BE IN CRITICAL STATUS.—Section
19 432(b) of the Internal Revenue Code of 1986 is
20 amended by adding at the end the following new
21 paragraph:

22 “(7) PLANS RECEIVING SPECIAL FINANCIAL AS-
23 SISTANCE.—If an eligible multiemployer plan receiv-
24 ing special financial assistance under section 4262 of
25 the Employee Retirement Income Security Act of

1 1974 meets the requirements of subsection (k)(2),
2 notwithstanding the preceding paragraphs of this
3 subsection, the plan shall be deemed to be in critical
4 status for plan years beginning with the plan year
5 in which the effective date for such assistance occurs
6 and ending with the last plan year ending in 2051.”.

7 (3) RULES RELATING TO ELIGIBLE MULTIEM-
8 PLOYER PLANS.—Section 432 of the Internal Rev-
9 enue Code of 1986 is amended by adding at the end
10 the following new subsection:

11 “(k) RULES RELATING TO ELIGIBLE MULTIEM-
12 PLOYER PLANS.—

13 “(1) PLANS APPLYING FOR SPECIAL FINANCIAL
14 ASSISTANCE.—In the case of an eligible multiem-
15 ployer plan which applies for special financial assist-
16 ance under section 4262 of such Act—

17 “(A) IN GENERAL.—Such application shall
18 be submitted in accordance with the require-
19 ments of such section, including any guidance
20 issued thereunder by the Pension Benefit Guar-
21 anty Corporation.

22 “(B) REINSTATEMENT OF SUSPENDED
23 BENEFITS.—In the case of a plan for which a
24 suspension of benefits has been approved under
25 subsection (e)(9), the application shall describe

1 the manner in which suspended benefits will be
2 reinstated in accordance with paragraph (2)(A)
3 and guidance issued by the Secretary if the
4 plan receives special financial assistance.

5 “(C) AMOUNT OF FINANCIAL ASSIST-
6 ANCE.—

7 “(i) IN GENERAL.—In determining
8 the amount of special financial assistance
9 to be specified in its application, an eligible
10 multiemployer plan shall—

11 “(I) use the interest rate used by
12 the plan in its most recently com-
13 pleted certification of plan status be-
14 fore January 1, 2021, provided that
15 such interest rate does not exceed the
16 interest rate limit, and

17 “(II) for other assumptions, use
18 the assumptions that the plan used in
19 its most recently completed certifi-
20 cation of plan status before January
21 1, 2021, unless such assumptions are
22 unreasonable.

23 “(ii) INTEREST RATE.—For purposes
24 of clause (i), the interest rate limit is the
25 rate specified in section 430(h)(2)(C)(iii)

1 (disregarding modifications made under
2 clause (iv) of such section) for the month
3 in which the application for special finan-
4 cial assistance is filed by the eligible multi-
5 employer plan or the 3 preceding months,
6 with such specified rate increased by 200
7 basis points.

8 “(iii) CHANGES IN ASSUMPTIONS.—If
9 a plan determines that use of one or more
10 prior assumptions is unreasonable, the
11 plan may propose in its application to
12 change such assumptions, provided that
13 the plan discloses such changes in its ap-
14 plication and describes why such assump-
15 tions are no longer reasonable. The plan
16 may not propose a change to the interest
17 rate otherwise required under this sub-
18 section for eligibility or financial assistance
19 amount.

20 “(D) PLANS APPLYING FOR PRIORITY CON-
21 sideration.—In the case of a plan applying
22 for special financial assistance under rules pro-
23 viding for temporary priority consideration, as
24 provided in paragraph (4)(C), such plan’s appli-
25 cation shall be submitted to the Secretary in

1 addition to the Pension Benefit Guaranty Cor-
2 poration.

3 “(2) PLANS RECEIVING SPECIAL FINANCIAL AS-
4 SISTANCE.—In the case of an eligible multiemployer
5 plan receiving special financial assistance under sec-
6 tion 4262 of the Employee Retirement Income Secu-
7 rity Act of 1974—

8 “(A) REINSTATEMENT OF SUSPENDED
9 BENEFITS.—The plan shall—

10 “(i) reinstate any benefits that were
11 suspended under subsection (e)(9) or sec-
12 tion 4245(a) of the Employee Retirement
13 Income Security Act of 1974, effective as
14 of the first month in which the effective
15 date for the special financial assistance oc-
16 curs, for participants and beneficiaries as
17 of such month, and

18 “(ii) provide payments equal to the
19 amount of benefits previously suspended to
20 any participants or beneficiaries in pay
21 status as of the effective date of the special
22 financial assistance, payable, as determined
23 by the plan—

24 “(I) as a lump sum within 3
25 months of such effective date; or

1 “(II) in equal monthly install-
2 ments over a period of 5 years, com-
3 mencing within 3 months of such ef-
4 fective date, with no adjustment for
5 interest.

6 “(B) RESTRICTIONS ON THE USE OF SPE-
7 CIAL FINANCIAL ASSISTANCE.—Special financial
8 assistance received by the plan may be used to
9 make benefit payments and pay plan expenses.
10 Such assistance shall be segregated from other
11 plan assets, and shall be invested by the plan
12 in investment-grade bonds or other investments
13 as permitted by regulations or other guidance
14 issued by the Pension Benefit Guaranty Cor-
15 poration.

16 “(C) CONDITIONS ON PLANS RECEIVING
17 SPECIAL FINANCIAL ASSISTANCE.—

18 “(i) IN GENERAL.—The Pension Ben-
19 efit Guaranty Corporation, in consultation
20 with the Secretary, may impose, by regula-
21 tion, reasonable conditions on an eligible
22 multiemployer plan receiving special finan-
23 cial assistance relating to increases in fu-
24 ture accrual rates and any retroactive ben-
25 efit improvements, allocation of plan as-

1 sets, reductions in employer contribution
2 rates, diversion of contributions and alloca-
3 tion of expenses to other benefit plans, and
4 withdrawal liability.

5 “(ii) LIMITATION.—The Pension Ben-
6 efit Guaranty Corporation shall not impose
7 conditions on an eligible multiemployer
8 plan as a condition of, or following receipt
9 of, special financial assistance relating
10 to—

11 “(I) any prospective reduction in
12 plan benefits (including benefits that
13 may be adjusted pursuant to sub-
14 section (e)(8)),

15 “(II) plan governance, including
16 selection of, removal of, and terms of
17 contracts with, trustees, actuaries, in-
18 vestment managers, and other service
19 providers, or

20 “(III) any funding rules relating
21 to the plan.

22 “(D) ASSISTANCE DISREGARDED FOR CER-
23 TAIN PURPOSES.—

24 “(i) FUNDING STANDARDS.—Special
25 financial assistance received by the plan

1 shall not be taken into account for deter-
2 mining contributions required under sec-
3 tion 431.

4 “(ii) INSOLVENT PLANS.—If the plan
5 becomes insolvent within the meaning of
6 section 418E after receiving special finan-
7 cial assistance, the plan shall be subject to
8 all rules applicable to insolvent plans.

9 “(E) INELIGIBILITY FOR SUSPENSION OF
10 BENEFITS.—The plan shall not be eligible to
11 apply for a new suspension of benefits under
12 subsection (e)(9)(G).

13 “(3) ELIGIBLE MULTIEMPLOYER PLAN.—

14 “(A) IN GENERAL.—For purposes of this
15 section, a multiemployer plan is an eligible mul-
16 tiemployer plan if—

17 “(i) the plan is in critical and declin-
18 ing status in any plan year beginning in
19 2020 through 2022,

20 “(ii) a suspension of benefits has been
21 approved with respect to the plan under
22 subsection (e)(9) as of the date of the en-
23 actment of this subsection;

24 “(iii) in any plan year beginning in
25 2020 through 2022, the plan is certified by

1 the plan actuary to be in critical status,
2 has a modified funded percentage of less
3 than 40 percent, and has a ratio of active
4 to inactive participants which is less than
5 2 to 3, or

6 “(iv) the plan became insolvent within
7 the meaning of section 418E after Decem-
8 ber 16, 2014, and has remained so insol-
9 vent and has not been terminated as of the
10 date of enactment of this subsection.

11 “(B) MODIFIED FUNDED PERCENTAGE.—
12 For purposes of subparagraph (A)(iii), the term
13 ‘modified funded percentage’ means the per-
14 centage equal to a fraction the numerator of
15 which is current value of plan assets (as defined
16 in section 3(26) of the Employee Retirement
17 Income Security Act of 1974) and the denomi-
18 nator of which is current liabilities (as defined
19 in section 431(c)(6)(D)).

20 “(4) COORDINATION WITH PENSION BENEFIT
21 GUARANTY CORPORATION.—In prescribing the appli-
22 cation process for eligible multiemployer plans to re-
23 ceive special financial assistance under section 4262
24 of the Employee Retirement Income Security Act of
25 1974 and reviewing applications of such plans, the

1 Pension Benefit Guaranty Corporation shall coordi-
2 nate with the Secretary in the following manner:

3 “(A) In the case of a plan which has sus-
4 pended benefits under subsection (e)(9)—

5 “(i) in determining whether to ap-
6 prove the application, such corporation
7 shall consult with the Secretary regarding
8 the plan’s proposed method of reinstating
9 benefits, as described in the plan’s applica-
10 tion and in accordance with guidance
11 issued by the Secretary, and

12 “(ii) such corporation shall consult
13 with the Secretary regarding the amount
14 of special financial assistance needed based
15 on the projected funded status of the plan
16 as of the last day of the plan year ending
17 in 2051, whether the plan proposes to
18 repay benefits over 5 years or as a lump
19 sum, as required by paragraph (2)(A)(ii),
20 and any other relevant factors, as deter-
21 mined by such corporation in consultation
22 with the Secretary, to ensure the amount
23 of assistance is sufficient to meet such re-
24 quirement and is sufficient to pay benefits

1 as required in section 4262(j)(1) of such
2 Act.

3 “(B) In the case of any plan which pro-
4 poses in its application to change the assump-
5 tions used, as provided in paragraph (1)(C)(iii),
6 such corporation shall consult with the Sec-
7 retary regarding such proposed change in as-
8 sumptions.

9 “(C) If such corporation specifies in regu-
10 lations or guidance that temporary priority con-
11 sideration is available for plans which are insol-
12 vent within the meaning of section 418E or
13 likely to become so insolvent or for plans which
14 have suspended benefits under subsection
15 (e)(9), or that availability is otherwise based on
16 the funded status of the plan under this sec-
17 tion, as permitted by section 4262(d) of such
18 Act, such corporation shall consult with the
19 Secretary regarding any granting of priority
20 consideration to such plans.”.

Page 572, strike line 8 and all that follows through
“2021” on line 9 and insert “American Rescue Plan Act
of 2021”.

Page 572, strike lines 17 through 19 and insert the
following:

1 (c) EFFECTIVE DATE.—

2 (1) IN GENERAL.—The amendments made by
3 this section shall apply with respect to plan years be-
4 ginning after December 31, 2019.

5 (2) ELECTION NOT TO APPLY.—A plan sponsor
6 may elect not to have the amendments made by this
7 section apply to any plan year beginning before Jan-
8 uary 1, 2021, either (as specified in the election)—

9 (A) for all purposes for which such amend-
10 ments apply, or

11 (B) solely for purposes of determining the
12 adjusted funding target attainment percentage
13 under sections 436 of the Internal Revenue
14 Code of 1986 and 206(g) of the Employee Re-
15 tirement Income Security Act of 1974 for such
16 plan year.

17 A plan shall not be treated as failing to meet the re-
18 quirements of sections 204(g) of such Act and
19 411(d)(6) of such Code solely by reason of an elec-
20 tion under this paragraph.

Page 577, strike lines 2 through 3 and insert “De-
cember 20, 2019,”.

Page 577, starting on line 11, strike “the date of
the enactment of this subsection” and insert “December
20, 2019,”.

Page 577, starting on line 25, strike “the date of the enactment of this subsection” and insert “December 20, 2019,”.

Page 579, starting on line 8, strike “the date of the enactment of this subsection.” and insert “December 20, 2019.”.

Page 583, strike lines 13 through 14 and insert “December 20, 2019,”.

Page 583, starting on line 22, strike “the date of the enactment of this subsection” and insert “December 20, 2019,”.

Page 584, starting on line 11, strike “the date of the enactment of this subsection” and insert “December 20, 2019,”.

Page 585, starting on line 20, strike “the date of the enactment of this subsection.” and insert “December 20, 2019.”.

Page 585, starting on line 23, strike “Notwithstanding any other provision of law or any regulation issued by the Pension Benefit Guaranty Corporation, in the case of a plan” and insert “In the case of a plan”.

Page 588, strike lines 4 through 15.

Page 588, line 16, strike “(5)” and insert “(3)”.

Page 588, line 19, strike “(6)” and insert “(4)”.

Page 588, line 22, strike “(7)” and insert “(5)”.

Page 589, line 1, strike “(8)” and insert “(6)”.

Page 589, line 4, strike “(9)” and insert “(7)”.

Page 589, strike lines 7 through 10.

Page 589, line 11, strike “(11)” and insert “(10)”.

Page 591, beginning on line 7, strike “the share” and all that follows through “fiscal year” on line 11 and insert “their respective needs”.

Page 592, strike lines 9 through 12.

Page 592, line 13, strike “(F)” and insert “(E)”.

Add after title IX the following new titles:

1 **TITLE X—INTERNATIONAL**
2 **AFFAIRS**

3 **SEC. 10001. DEPARTMENT OF STATE OPERATIONS.**

4 In addition to amounts otherwise available, there is
5 authorized and appropriated to the Secretary of State for
6 fiscal year 2021, out of any money in the Treasury not
7 otherwise appropriated, \$204,000,000, to remain available
8 until September 30, 2022, for necessary expenses of the
9 Department of State to carry out the authorities, func-

1 tions, duties, and responsibilities in the conduct of the for-
2 eign affairs of the United States, to prevent, prepare for,
3 and respond to coronavirus domestically or internationally,
4 which shall include maintaining Department of State oper-
5 ations.

6 **SEC. 10002. UNITED STATES AGENCY FOR INTERNATIONAL**
7 **DEVELOPMENT OPERATIONS.**

8 In addition to amounts otherwise available, there is
9 authorized and appropriated to the Administrator of the
10 United States Agency for International Development for
11 fiscal year 2021, out of any money in the Treasury not
12 otherwise appropriated, \$41,000,000, to remain available
13 until September 30, 2022, to carry out the provisions of
14 section 667 of the Foreign Assistance Act of 1961 (22
15 U.S.C. 2427) for necessary expenses of the United States
16 Agency for International Development to prevent, prepare
17 for, and respond to coronavirus domestically or inter-
18 nationally, and for other operations and maintenance re-
19 quirements related to coronavirus.

20 **SEC. 10003. GLOBAL RESPONSE.**

21 (a) IN GENERAL.—In addition to amounts otherwise
22 available, there is authorized and appropriated to the Sec-
23 retary of State for fiscal year 2021, out of any money in
24 the Treasury not otherwise appropriated, \$8,675,000,000,
25 to remain available until September 30, 2022, for nec-

1 essary expenses to carry out the provisions of section 531
2 of chapter 4 of part II of the Foreign Assistance Act of
3 1961 (22 U.S.C. 2346) as health programs to prevent,
4 prepare for, and respond to coronavirus, which shall in-
5 clude recovery from the impacts of such virus and shall
6 be allocated as follows—

7 (1) \$905,000,000 to be made available to the
8 United States Agency for International Development
9 for global health activities to prevent, prepare for,
10 and respond to coronavirus, which shall include a
11 contribution to a multilateral vaccine development
12 partnership to support epidemic preparedness;

13 (2) \$3,750,000,000 to be made available to the
14 Department of State to support programs for the
15 prevention, treatment, and control of HIV/AIDS in
16 order to prevent, prepare for, and respond to
17 coronavirus, including to mitigate the impact on
18 such programs from coronavirus and support recov-
19 ery from the impacts of the coronavirus, of which
20 not less than \$3,500,000,000 shall be for a United
21 States contribution to the Global Fund to Fight
22 AIDS, Tuberculosis and Malaria;

23 (3) \$3,090,000,000 to be made available to the
24 United States Agency for International Development
25 to prevent, prepare for, and respond to coronavirus,

1 which shall include support for international disaster
2 relief, rehabilitation, and reconstruction, for health
3 activities, and to meet emergency food security
4 needs; and

5 (4) \$930,000,000 to be made available to pre-
6 vent, prepare for, and respond to coronavirus, which
7 shall include activities to address economic and sta-
8 bilization requirements resulting from such virus.

9 (b) **WAIVER OF LIMITATION.**—Any contribution to
10 the Global Fund to Fight AIDS, Tuberculosis and Malaria
11 made pursuant to subsection (a)(2) shall be made avail-
12 able notwithstanding section 202(d)(4)(A)(i) of the United
13 States Leadership Against HIV/AIDS, Tuberculosis, and
14 Malaria Act of 2003 (22 U.S.C. 7622(d)(4)(A)(i)), and
15 such contribution shall not be considered a contribution
16 for the purpose of applying such section 202(d)(4)(A)(i).

17 (c) **PERIOD OF AVAILABILITY.**—Funds appropriated
18 by this section shall remain available for one additional
19 year if such funds are initially obligated before the expira-
20 tion of the period of availability contained in subsection
21 (a).

22 **SEC. 10004. HUMANITARIAN RESPONSE.**

23 (a) **IN GENERAL.**—In addition to amounts otherwise
24 available, there is authorized and appropriated to the Sec-
25 retary of State for fiscal year 2021, out of any money in

1 the Treasury not otherwise appropriated, \$500,000,000,
2 to remain available until September 30, 2022, to carry out
3 the provisions of section 2(a) and (b) of the Migration and
4 Refugee Assistance Act of 1962 (22 U.S.C. 2601(a) and
5 (b)) to prevent, prepare for, and respond to coronavirus.

6 (b) USE OF FUNDS.—Funds appropriated pursuant
7 to this section shall not be made available for the costs
8 of resettling refugees in the United States.

9 (c) PERIOD OF AVAILABILITY.—Funds appropriated
10 by this section shall remain available for one additional
11 year if such funds are initially obligated before the expira-
12 tion of the period of availability contained in subsection
13 (a).

14 **SEC. 10005. MULTILATERAL ASSISTANCE.**

15 In addition to amounts otherwise available, there is
16 authorized and appropriated to the Secretary of State for
17 fiscal year 2021, out of any money in the Treasury not
18 otherwise appropriated, \$580,000,000, to remain available
19 until September 30, 2022, to carry out the provisions of
20 section 301(a) of the Foreign Assistance Act of 1961 (22
21 U.S.C. 2221(a)) to prevent, prepare for, and respond to
22 coronavirus, which shall include support for the priorities
23 and objectives of the United Nations Global Humanitarian
24 Response Plan COVID–19 through voluntary contribu-

1 tions to international organizations and programs admin-
2 istered by such organizations.

3 **TITLE XI—COMMITTEE ON**
4 **NATURAL RESOURCES**

5 **SEC. 1101. INDIAN AFFAIRS.**

6 (a) IN GENERAL.—In addition to amounts otherwise
7 made available, there is appropriated for fiscal year 2021,
8 out of any money in the Treasury not otherwise appro-
9 priated, \$900,000,000 to remain available until expended,
10 pursuant to the Snyder Act (25 U.S.C. 13), of which—

11 (1) \$100,000,000 shall be for Tribal housing
12 improvement;

13 (2) \$772,500,000 shall be for Tribal govern-
14 ment services, public safety and justice, social serv-
15 ices, child welfare assistance, and for other related
16 expenses;

17 (3) \$7,500,000 shall be for related Federal ad-
18 ministrative costs and oversight; and

19 (4) \$20,000,000 shall be to provide and deliver
20 potable water.

21 (b) EXCLUSIONS FROM CALCULATION.—Funds ap-
22 propriated under subsection (a) shall be excluded from the
23 calculation of funds received by those Tribal governments
24 that participate in the “Small and Needy” program.

1 (c) ONE-TIME BASIS FUNDS.—Funds made available
2 under subsection (a) to Tribes and Tribal organizations
3 under the Indian Self-Determination and Education As-
4 sistance Act (25 U.S.C. 5301 et seq.) shall be available
5 on a one-time basis. Such non-recurring funds shall not
6 be part of the amount required by section 106 of the In-
7 dian Self-Determination and Education Assistance Act
8 (25 U.S.C. 5325), and such funds shall only be used for
9 the purposes identified in this section.

10 **SEC. 1102. UNITED STATES FISH AND WILDLIFE SERVICE.**

11 (a) INSPECTION, INTERDICTION, AND RESEARCH RE-
12 LATED TO CERTAIN SPECIES AND COVID-19.—In addi-
13 tion to amounts otherwise made available, there is appro-
14 priated for fiscal year 2021, out of any money in the
15 Treasury not otherwise appropriated, \$95,000,000 to re-
16 main available until expended, to carry out the provisions
17 of the Fish and Wildlife Act of 1956 (16 U.S.C. 742a et
18 seq.) and the Fish and Wildlife Coordination Act (16
19 U.S.C. 661 et seq.) through direct expenditure, contracts,
20 and grants, of which—

21 (1) \$20,000,000 shall be for wildlife inspec-
22 tions, interdictions, investigations, and related activi-
23 ties, and for efforts to address wildlife trafficking;

24 (2) \$30,000,000 shall be for the care of captive
25 species listed under the Endangered Species Act of

1 1973, for the care of rescued and confiscated wild-
2 life, and for the care of Federal trust species in fa-
3 cilities experiencing lost revenues due to COVID-19;
4 and

5 (3) \$45,000,000 shall be for research and ex-
6 tension activities to strengthen early detection, rapid
7 response, and science-based management to address
8 wildlife disease outbreaks before they become
9 pandemics and strengthen capacity for wildlife
10 health monitoring to enhance early detection of dis-
11 eases that have capacity to jump the species barrier
12 and pose a risk in the United States, including the
13 development of a national wildlife disease database.

14 (b) LACEY ACT PROVISIONS.—In addition to
15 amounts otherwise made available, there is appropriated
16 for fiscal year 2021, out of any money in the Treasury
17 not otherwise appropriated, \$10,000,000, to remain avail-
18 able until expended, to carry out the provisions of section
19 42(a) of title 18, United States Code, and the Lacey Act
20 Amendments of 1981 (16 U.S.C. 3371–3378) to identify
21 and designate wildlife species, or larger taxonomic groups
22 of species, as injurious under such provisions if they trans-
23 mit a pathogen that could potentially pose a risk to human
24 health and develop regulations to develop a process to
25 make emergency listings for injurious species.

1 **TITLE XII—COMMITTEE ON**
2 **SCIENCE, SPACE, AND TECH-**
3 **NOLOGY**

4 **SEC. 12001. NATIONAL INSTITUTE OF STANDARDS AND**
5 **TECHNOLOGY.**

6 In addition to amounts otherwise made available,
7 there are appropriated to the National Institute of Stand-
8 ards and Technology for fiscal year 2021, out of any
9 money in the Treasury not otherwise appropriated,
10 \$150,000,000, to remain available until September 30,
11 2022, to fund awards for research, development, and
12 testbeds to prevent, prepare for, and respond to
13 coronavirus. None of the funds provided by this section
14 shall be subject to cost share requirements.

15 **SEC. 12002. NATIONAL SCIENCE FOUNDATION.**

16 In addition to amounts otherwise made available,
17 there are appropriated to the National Science Foundation
18 for fiscal year 2021, out of any money in the Treasury
19 not otherwise appropriated, \$600,000,000, to remain
20 available until September 30, 2022, to fund or extend new
21 and existing research grants, cooperative agreements,
22 scholarships, fellowships, and apprenticeships, and related
23 administrative expenses to prevent, prepare for, and re-
24 spond to coronavirus.

At the end of the table of contents on page 10, add
the following:

TITLE X—INTERNATIONAL AFFAIRS

- Sec. 10001. Department of State operations.
- Sec. 10002. United States agency for international development operations.
- Sec. 10003. Global response.
- Sec. 10004. Humanitarian response.
- Sec. 10005. Multilateral assistance.

TITLE XI—COMMITTEE ON NATURAL RESOURCES

- Sec. 1101. Indian affairs.
- Sec. 1102. United States Fish and Wildlife Service.

TITLE XII—COMMITTEE ON SCIENCE, SPACE, AND TECHNOLOGY

- Sec. 12001. National Institute of Standards and Technology.
- Sec. 12002. National Science Foundation.

