Title: To provide emergency assistance and health care response for individuals, families, and businesses affected by the 2020 coronavirus pandemic.

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

SECTION 1. SHORT TITLE.

This Act may be cited as the "Coronavirus Aid, Relief, and Economic Security Act" or the "CARES Act".

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DIVISION A—SMALL BUSINESS INTERRUPTION LOANS

SEC. 1101. DEFINITIONS.

In this division—

(1) the terms “Administration” and “Administrator” mean the Small Business Administration and the Administrator thereof; and

(2) the term “small business concern” has the meaning given the term in section 3 of the

Small Business Act (15 U.S.C. 632).

SEC. 1102. 7(a) LOAN PROGRAM.

(a) Definition of Covered Period.—In this section, the term "covered period" means the period beginning on March 1, 2020 and ending on December 31, 2020.

(b) Increased Eligibility for Certain Small Businesses and Organizations.—

(1) IN GENERAL.—During the covered period, any business concern, private nonprofit organization, or public nonprofit organization which employs not more than 500 employees shall be eligible to receive a loan made under section 7(a) of the Small Business Act (15 U.S.C. 636(a)), in addition to small business concerns.

(2) EXCLUSION OF NONPROFITS RECEIVING MEDICAID EXPENDITURES.—Paragraph (1) shall not apply to a nonprofit entity eligible for payment for items or services furnished under a State plan under title XIX of the Social Security Act (42 U.S.C. 1396 et seq.) or under a waiver of such plan.

(c) Maximum Loan Amount.—During the covered period, with respect to any loan guaranteed under section 7(a) of the Small Business Act (15 U.S.C. 636(a)) for which an application is approved or pending approval on or after the date of enactment of this Act, the maximum loan amount shall be the lesser of—

(1) the product obtained by multiplying—

(A) the average total monthly payments by the applicant for payroll, mortgage payments, rent payments, and payments on any other debt obligations incurred during the 1 year period before the date on which the loan is made, except that, in the case of an applicant that is seasonal employer, as determined by the Administrator, the average total monthly payments for payroll shall be for the period beginning March 1, 2019 and ending June 30, 2019; by

(B) 4; or

(2) $10,000,000.

(d) Allowable Uses of Program Loans.—

(1) IN GENERAL.—During the covered period, a recipient of a loan made under section 7(a) of the Small Business Act (15 U.S.C. 636(a)) (including a recipient of assistance under the Community Advantage Pilot Program of the Administration) may, in addition to the allowable uses of such a loan, use the proceeds of the loan for—

(A) payroll support, including paid sick, medical, or family leave, and costs related to the continuation of group health care benefits during those periods of leave;

(B) employee salaries;

(C) mortgage payments;

(D) rent (including rent under a lease agreement);

(E) utilities; and

(F) any other debt obligations that were incurred before the covered period.

1 (2) DELEGATED AUTHORITY.—

2 (A) IN GENERAL.—For purposes of making loans for the purposes described in
3 paragraph (1), a lender under section 7(a) of the Small Business Act (15 U.S.C. 636(a))
4 shall be considered to have delegated authority to make and approve loans under such
5 section 7(a) based on an evaluation of the eligibility of the borrower.

6 (B) CONSIDERATIONS.—In evaluating the eligibility of a borrower for a loan under
7 section 7(a) of the Small Business Act (15 U.S.C. 636(a)) with the terms described in
8 this subsection and subsection (c), a lender shall only consider whether the borrower—

9 (i) was in operation on March 1, 2020; and

10 (ii) had employees for whom the borrower paid salaries and payroll taxes.

11 (3) LIMITATION.—A borrower that receives assistance under section 7(b)(2) of the Small
12 Business Act (15 U.S.C. 636(b)(2)) related to COVID–19 for purposes of paying payroll
13 and providing payroll support shall not be eligible for a loan described in paragraph (1) for
14 the same purpose.

15 (e) Fee Waiver for 7(a) Loans.—During the covered period, with respect to each loan
16 guaranteed under section 7(a) of the Small Business Act (15 U.S.C. 636(a))—

17 (1) in lieu of the fee otherwise applicable under section 7(a)(23)(A) of the Small Business
18 Act (15 U.S.C. 636(a)(23)(A)), the Administrator shall collect no fee or reduce fees to the
19 maximum extent possible; and

20 (2) for which the application is approved on or after the date of enactment of this Act, the
21 Administrator shall, in lieu of the fee otherwise applicable under section 7(a)(18)(A) of the
22 Small Business Act (15 U.S.C. 636(a)(18)(A)), collect no fee or reduce fees to the
23 maximum extent possible.

24 (f) Guarantee Amount for 7(a) Loans.—

25 (1) IN GENERAL.—Section 7(a)(2)(A) of the Small Business Act (15 U.S.C. 636(a)(2)(A))
26 is amended by striking "equal to—" and all that follows through the end of the
27 subparagraph and inserting "equal to 100 percent of the balance of the financing
28 outstanding at the time of disbursement of the loan.".

29 (2) PROSPECTIVE REPEAL.—Effective on January 1, 2021, section 7(a)(2)(A) of the Small
30 Business Act (15 U.S.C. 636(a)(2)(A)) is amended by striking "equal to 100 percent of the
31 balance of financing outstanding at the time of disbursement of the loan" and inserting
32 "equal to—

33 "(i) 75 percent of the balance of the financing outstanding at the time of
34 disbursement of the loan, if such balance exceeds $150,000; or

35 "(ii) 85 percent of the balance of the financing outstanding at the time of
36 disbursement of the loan, if such balance is less than or equal to $150,000.".

37 (g) Deferment of 7(a) Loans.—

38 (1) DEFINITIONS .—

39 (A) ELIGIBLE BORROWER.—The term "eligible borrower" means—

1 (i) a small business concern; or

2 (ii) an organization made eligible by subsection (b) of this section for a loan
3 under section 7(a) of the Small Business Act (15 U.S.C. 636(a)).

4 (B) IMPACTED BORROWER.—

5 (i) IN GENERAL.—In this subsection, the term "impacted borrower" means an
6 eligible borrower that—

7 (I) is in operation on March 1, 2020; and

8 (II) has an application for a loan made under section 7(a) of the Small
9 Business Act (15 U.S.C. 636(a)) that is approved or pending approval on or
10 after the date of enactment of this Act.

11 (ii) PRESUMPTION.—For purposes of this subsection, an impacted borrower is
12 presumed to have been adversely impacted by COVID–19.

13 (2) DEFERRAL.—During the covered period, the Administrator shall—

14 (A) consider each eligible borrower that applies for a loan under section 7(a) of the
15 Small Business Act (15 U.S.C. 636(a)) to be an impacted borrower; and

16 (B) require lenders under such section 7(a) to provide complete payment deferment
17 relief for impacted borrowers with loans guaranteed under such section 7(a) for a
18 period of not more than 1 year.

19 (3) SECONDARY MARKET.—During the covered period, with respect to a loan made under
20 7(a) of the Small Business Act (15 U.S.C. 636(a)) that is sold on the secondary market, if an
21 investor declines to approve a deferral requested by a lender under paragraph (2), the
22 Administrator shall exercise the authority to purchase the loan so that the impacted
23 borrower may receive a deferral for a period of not more than 1 year.

24 (4) GUIDANCE.—Not later than 30 days after the date of enactment of this Act, the
25 Administrator shall provide guidance to lenders under section 7(a) of the Small Business
26 Act (15 U.S.C. 636(a)) on the deferment process described in this subsection.

27 (h) Commitments for 7(a) Loans.—During the covered period—

28 (1) there shall be no limitation on the commitments for general business loans authorized
29 under section 7(a) of the Small Business Act (15 U.S.C. 636(a)); and

30 (2) the amount authorized for commitments for such loans under the heading "BUSINESS
31 LOANS PROGRAM ACCOUNT" under the heading "Small Business Administration" under title
32 V of the Consolidated Appropriations Act, 2020 (Public Law 116–93; 133 Stat. 2475) shall
33 not apply.

34 (i) Express Loans.—

35 (1) IN GENERAL.—Section 7(a)(31)(D) of the Small Business Act (15 U.S.C.
36 636(a)(31)(D)) is amended by striking "$350,000" and inserting "$1,000,000".

37 (2) PROSPECTIVE REPEAL.—Effective on January 1, 2021, section 7(a)(31)(D) of the
38 Small Business Act (15 U.S.C. 636(a)(31)(D)) is amended by striking "$1,000,000" and
39 inserting "$350,000".

SEC. 1103. ENTREPRENEURIAL DEVELOPMENT.

(a) Definitions.—In this section—

(1) the term "covered small business concern" means a small business concern that is located in an area that is substantially affected by the COVID–19;

(2) the term "resource partner" means—

(A) a small business development center; and

(B) a women's business center;

(3) the term "small business development center" has the meaning given the term in section 3 of the Small Business Act (15 U.S.C. 632);

(4) the term "substantially affected by COVID–19" means, with respect to a covered small business concern, that the covered small business concern has experienced—

(A) supply chain disruptions, including changes in—

(i) quantity and lead time, including the number of shipments of components and delays in shipments;

(ii) quality, including shortages in supply for quality control reasons; and

(iii) technology, including a compromised payment network;

(B) staffing challenges;

(C) a decrease in sales or customers; or

(D) shuttered businesses; and

(5) the term "women's business center" means a women's business center described in section 29 of the Small Business Act (15 U.S.C. 656).

(b) Education, Training, and Advising Grants.—

(1) In general.—The Administration may provide financial assistance in the form of grants to resource partners to provide education, training, and advising to covered small business concerns.

(2) Use of funds.—Grants under this subsection shall be used for the education, training, and advising of covered small business concerns and their employees on—

(A) accessing and applying for resources provided by the Administration and other Federal resources relating to access to capital and business resiliency;

(B) the hazards and prevention of the transmission and communication of COVID–19 and other communicable diseases;

(C) the potential effects of COVID–19 on the supply chains, distribution, and sale of products of covered small business concerns and the mitigation of those effects;

(D) the management and practice of telework to reduce possible transmission of COVID–19;

(E) the management and practice of remote customer service by electronic or other

means;

(F) the risks of and mitigation of cyber threats in remote customer service or telework practices;

(G) the mitigation of the effects of reduced travel or outside activities on covered small business concerns during COVID–19 or similar occurrences; and

(H) any other relevant business practices necessary to mitigate the economic effects of COVID–19 or similar occurrences.

(3) GRANT DETERMINATION.—

(A) SMALL BUSINESS DEVELOPMENT CENTERS.—The Administration shall award 80 percent of funds authorized to carry out this subsection to small business development centers, which shall be awarded pursuant to a formula jointly developed, negotiated, and agreed upon, with full participation of both parties, between the association formed under section 21(a)(3)(A) of the Small Business Act (15 U.S.C. 648(a)(3)(A)) and the Administration.

(B) WOMEN'S BUSINESS CENTERS.—The Administration shall award 20 percent of funds authorized to carry out this subsection to women's business centers, which shall be awarded pursuant to a process established by the Administration in consultation with recipients of assistance.

(C) NO MATCHING FUNDS REQUIRED.—Matching funds shall not be required for any grant under this subsection.

(4) GOALS AND METRICS.—

(A) IN GENERAL.—Goals and metrics for the funds made available under this subsection shall be jointly developed, negotiated, and agreed upon, with full participation of both parties, between the resource partners and the Administrator, which shall—

(i) take into consideration the extent of the circumstances relating to the spread of COVID–19, or similar occurrences, that affect covered small business concerns located in the areas covered by the resource partner, particularly in rural areas or economically distressed areas;

(ii) generally follow the use of funds outlined in paragraph (2), but shall not restrict the activities of resource partners in responding to unique situations; and

(iii) encourage resource partners to develop and provide services to covered small business concerns.

(B) PUBLIC AVAILABILITY.—The Administrator shall make publicly available the methodology by which the Administrator and resource partners jointly develop the metrics and goals described in subparagraph (A).

(c) Resource Partner Association Grants.—

(1) IN GENERAL.—The Administrator may provide grants to an association or associations representing resource partners to establish a centralized hub for COVID–19 information, which shall include—

(A) an online platform that consolidates resources and information available across multiple Federal agencies for small business concerns related to COVID–19; and

(B) a training program to educate resource partner counselors on the resources and information described in subparagraph (A).

(2) GOALS AND METRICS.—Goals and metrics for the funds made available under this subsection shall be jointly developed, negotiated, and agreed upon, with full participation of both parties, between the association or associations receiving a grant under this subsection and the Administrator.

(d) Report.—Not later than 6 months after the date of enactment of this Act, and annually thereafter, the Administrator shall submit to the Committee on Small Business and Entrepreneurship of the Senate and the Committee on Small Business of the House of Representatives a report—

(1) that describes, with respect to the initial year covered by the report—

(A) the programs and services developed and provided by the Administration and resource partners under subsection (b);

(B) the initial efforts to provide those services under subsection (b); and

(C) the online platform and training developed and provided by the Administration and the association or associations under subsection (c); and

(2) that describes, with respect to the subsequent years covered by the report—

(A) with respect to the grant program under subsection (b)—

(i) the efforts of the Administrator and resource partners to develop services to assist covered small business concerns;

(ii) the challenges faced by owners of covered small business concerns in accessing services provided by the Administration and resource partners;

(iii) the number of unique covered small business concerns that were served by the Administration and resource partners; and

(iv) other relevant outcome performance data with respect to covered small business concerns, including the number of employees affected, the effect on sales, the disruptions of supply chains, and the efforts made by the Administration and resource partners to mitigate these effects; and

(B) with respect to the grant program under subsection (c)—

(i) the efforts of the Administrator and the association or associations to develop and evolve an online resource for small business concerns; and

(ii) the efforts of the Administrator and the association or associations to develop a training program for resource partner counselors, including the number of counselors trained.

SEC. 1104. WAIVER OF MATCHING FUNDS REQUIREMENT UNDER THE WOMEN'S BUSINESS

1 CENTER PROGRAM.

2 During the 3-month period beginning on the date of enactment of this Act, the requirement
3 relating to obtaining cash contributions from non-Federal sources under section 29(c)(1) of the
4 Small Business Act (15 U.S.C. 656(c)(1)) is waived for any recipient of assistance under such
5 section 29.

6 SEC. 1105. LOAN FORGIVENESS.

7 (a) Definitions.—In this section—

8 (1) the term "covered 7(a) loan" means a loan guaranteed under section 7(a) of the Small
9 Business Act (15 U.S.C. 636(a)) that is made during the covered period;

10 (2) the term "covered period" means the period beginning on March 1, 2020 and ending
11 on June 30, 2020;

12 (3) the term "eligible recipient" means the recipient of a covered 7(a) loan; and

13 (4) the term "payroll costs" shall not include—

14 (A) the compensation of an individual employee in excess of $33,333 during the
15 covered period;

16 (B) qualified sick leave wages for which a credit is allowed under section 7001 of
17 the Families First Coronavirus Response Act; or

18 (C) qualified family leave wages for which a credit is allowed under section 7003 of
19 the Families First Coronavirus Response Act.

20 (b) Forgiveness.—An eligible recipient shall be eligible for forgiveness of indebtedness on a
21 covered 7(a) loan in an amount equal to the cost of maintaining payroll continuity during the
22 covered period.

23 (c) Treatment of Amounts Forgiven.—

24 (1) IN GENERAL.—Amounts which have been forgiven under this section shall be
25 considered canceled indebtedness by lenders authorized under section 7(a) of the Small
26 Business Act (15 U.S.C. 636(a)).

27 (2) FOR PURPOSES OF REDEMPTION OF GUARANTEES.—For purposes of the redemption of a
28 guarantee by the lender for a covered 7(a) loan, amounts which are forgiven under this
29 section shall be treated as a default, in accordance with the procedures that are otherwise
30 applicable to a default on a loan guaranteed under section 7(a) of the Small Business Act
31 (15 U.S.C. 636(a)).

32 (d) Limits on Amount of Forgiveness.—

33 (1) IN GENERAL.—The amount of loan forgiveness under this section for an eligible
34 recipient shall not exceed the sum of—

35 (A) the total payroll costs incurred by the eligible recipient during the covered
36 period; and

37 (B) the amount of payments made during the covered period on debt obligations that
38 were incurred before the covered period.

1 (2) REDUCTION BASED ON REDUCTION IN NUMBER OF EMPLOYEES.—

2 (A) IN GENERAL.—The amount of loan forgiveness under this section shall be
3 reduced by the percentage equal to the difference obtained by subtracting—

4 (i) the quotient obtained by dividing—

5 (I) the average number of full-time equivalent employees per month
6 employed by the eligible recipient during the covered period; by

7 (II)(aa) the average number of full time equivalent employees per month
8 employed by the eligible recipient during the period beginning on March 1,
9 2019 and ending on June 30, 2019; or

10 (bb) in the case of an eligible recipient that is seasonal employer, as
11 determined by the Administrator, the average number of full-time equivalent
12 employees per month employed by the eligible recipient during the period
13 beginning on March 1, 2019 and ending on June 30, 2019; from

14 (ii) 1.

15 (B) CALCULATION OF AVERAGE NUMBER OF EMPLOYEES.—The average number of
16 full-time equivalent employees shall be determined by calculating the average number
17 of employees for each pay period falling within a month.

18 (3) REDUCTION RELATING TO COMPENSATION.—The amount of loan forgiveness under
19 this section shall also be reduced by the amount of any reduction in excess of 25 percent of
20 compensation in the most recent full quarter in which the employee was paid in
21 compensation during the covered period of any employee who was compensated—

22 (A) in an amount less than $33,333 during the period beginning on March 1, 2019
23 and ending on June 30, 2019; or

24 (B) not more than $100,000 on annualized basis during 2019.

25 (4) EXCEPTION FOR TIPPED WORKERS.—An eligible recipient with tipped employees
26 described in section 3(m)(2)(A) of the Fair Labor Standards Act of 1938 (29 U.S.C.
27 203(m)(2)(A)) may receive forgiveness for additional wages paid to those employees.

28 (e) Application.—An eligible recipient seeking loan forgiveness under this section shall
29 submit to the lender that originated the covered 7(a) loan an application, which shall include
30 documentation verifying the number of full-time equivalent employees on payroll and pay rates
31 for the periods described in subsection (d), including—

32 (1) payroll tax filings reported to the Internal Revenue Service;

33 (2) State income, payroll, and unemployment insurance filings;

34 (3) financial statements verifying payment on debt obligations incurred before the
35 covered period; and

36 (4) any other documentation the Administrator determines necessary.

37 (f) Certification.—An eligible recipient receiving loan forgiveness under this section shall
38 make a good faith certification that the uncertainty of current economic conditions justifies the
39 loan request to support the ongoing operations of the borrower, and acknowledges that funds will

be used to retain workers and maintain payroll.

(g) Prohibition on Forgiveness Without Documentation.—No eligible recipient shall receive forgiveness under this section without submitting to the lender that originated the covered 7(a) loan the documentation required under subsection (e).

(h) Decision.—Not later than 15 days after the date on which a lender receives an application for loan forgiveness under this section from an eligible recipient, the lender shall issue a decision on the an application.

(i) Taxability.—Canceled indebtedness under this section shall be excluded from gross income for purposes of the Internal Revenue Code of 1986.

(j) Rule of Construction.—The cancellation of indebtedness on a covered 7(a) loan under this section shall not otherwise modify the terms and conditions of the covered 7(a) loan.

(k) Regulations.—Not later than 30 days after the date of enactment of this Act, the Administrator shall issue guidance and regulations implementing this section.

SEC. 1106. DIRECT APPROPRIATIONS.

(a) In General.—There is appropriated, out of amounts in the Treasury not otherwise appropriated, for the fiscal year ending September 30, 2020, to remain available until September 30, 2021, for additional amounts—

(1) $299,400,000,000 under the heading “Small Business Administration—Business Loans Program Account” for the cost of guaranteed loans as authorized under section 7(a) of the Small Business Act (15 U.S.C. 636(a));

(2) $300,000,000 under the heading “Small Business Administration—Salaries and Expenses” for salaries and expenses of the Administration;

(3) $25,000,000 under the heading “Small Business Administration—Office of Inspector General” for necessary expenses of the Office of Inspector General of the Administration in carrying out the provisions of the Inspector General Act of 1978 (5 U.S.C. App.);

(4) $265,000,000 under the heading “Small Business Administration—Entrepreneurial Development Programs”, of which—

(A) $240,000,000 shall be for carrying section 1103(b) of this Act; and

(B) $25,000,000 shall be for carrying out section 1103(c) of this Act; and

(5) $10,000,000 under the heading “Department of Commerce—Minority Business Development Agency” for minority business centers of the Minority Business Development Agency to provide technical assistance to small business concerns.

(b) Reports.—Not later than 180 days after the date of enactment of this Act, the Administrator shall submit to the Committee on Appropriations of the Senate and the Committee on Appropriations of the House of Representatives a detailed expenditure plan for using the amounts appropriated under subsection (a).

SEC. 1107. MINORITY BUSINESS DEVELOPMENT AGENCY.

1 (a) Definitions.—In this section—

2 (1) the term "Agency" means the Minority Business Development Agency of the
3 Department of Commerce;

4 (2) the term "covered small business concern" means a small business concern (as
5 defined in section 3 of the Small Business Act (15 U.S.C. 632) that is located in an area that
6 is substantially affected by the COVID–19;

7 (3) the term "minority business center" means a Business Center of the Agency; and

8 (4) the term "substantially affected by COVID–19" means, with respect to a covered
9 small business concern, that the covered small business concern has experienced—

10 (A) supply chain disruptions, including changes in—

11 (i) quantity and lead time, including the number of shipments of components
12 and delays in shipments;

13 (ii) quality, including shortages in supply for quality control reasons; and

14 (iii) technology, including a compromised payment network;

15 (B) staffing challenges;

16 (C) a decrease in sales or customers; or

17 (D) shuttered businesses.

18 (b) Education, Training, and Advising Grants.—

19 (1) IN GENERAL.—The Agency may provide financial assistance in the form of grants to
20 minority business centers to provide education, training, and advising to covered small
21 business concerns.

22 (2) USE OF FUNDS.—Grants under this section shall be used for the education, training,
23 and advising of covered small business concerns and their employees on—

24 (A) accessing and applying for resources provided by the Agency and other Federal
25 resources relating to access to capital and business resiliency;

26 (B) the hazards and prevention of the transmission and communication of COVID–
27 19 and other communicable diseases;

28 (C) the potential effects of COVID–19 on the supply chains, distribution, and sale of
29 products of covered small business concerns and the mitigation of those effects;

30 (D) the management and practice of telework to reduce possible transmission of
31 COVID–19;

32 (E) the management and practice of remote customer service by electronic or other
33 means;

34 (F) the risks of and mitigation of cyber threats in remote customer service or
35 telework practices;

36 (G) the mitigation of the effects of reduced travel or outside activities on covered
37 small business concerns during COVID–19 or similar occurrences; and

(H) any other relevant business practices necessary to mitigate the economic effects of COVID–19 or similar occurrences.

(3) NO MATCHING FUNDS REQUIRED.—Matching funds shall not be required for any grant under this section.

(4) GOALS AND METRICS.—

(A) IN GENERAL.—Goals and metrics for the funds made available under this section shall be jointly developed, negotiated, and agreed upon, with full participation of both parties, between the minority business centers and the Agency, which shall—

(i) take into consideration the extent of the circumstances relating to the spread of COVID–19, or similar occurrences, that affect covered small business concerns located in the areas covered by the minority business centers, particularly in rural areas or economically distressed areas;

(ii) generally follow the use of funds outlined in paragraph (2), but shall not restrict the activities of minority business centers in responding to unique situations; and

(iii) encourage minority business centers to develop and provide services to covered small business concerns.

(B) PUBLIC AVAILABILITY.—The Agency shall make publicly available the methodology by which the Agency and minority business centers jointly develop the metrics and goals described in subparagraph (A).

(5) AUTHORIZATION OF APPROPRIATIONS.—There is authorized to be appropriated $10,000,000 to carry out this section, to remain available until expended.

SEC. 1108. WAIVER OF PREPAYMENT PENALTY.

Notwithstanding any other provision of law, for a loan made under the authority under this division or an amendment made by this division, there shall be no prepayment penalty for any payment on the loan made on or before December 31, 2020.

SEC. 1109. UNITED STATES TREASURY PROGRAM MANAGEMENT AUTHORITY.

(a) Authority to Include Additional Financial Institutions.—The Department of the Treasury, in consultation with the Administration and the other Federal financial regulatory agencies (as defined in section 313(r) of title 31, United States Code), shall establish criteria for insured depository institutions (as defined in section 3 of the Federal Deposit Insurance Act (12 U.S.C. 1813)) and other specialized lenders, that do not already participate in lending under programs of the Administration, to participate in a small business interruption loans program to provide loans under section 7(a) of the Small Business Act (15 U.S.C. 636(a)) in accordance with this section until the date on which the national emergency declared by the President under the National Emergencies Act (50 U.S.C. 1601 et seq.) with respect to the Coronavirus Disease 2019 (COVID–19) expires.

(b) Criteria.—Due to exigent circumstances, the eligibility criteria that would otherwise be

applicable a loan made under section 7(a) of the Small Business Act (15 U.S.C. 636(a)) shall not apply to a loan made under this section.

(c) Safety and Soundness.—An insured depository institution (as defined in section 3 of the Federal Deposit Insurance Act (12 U.S.C. 1813)) or other specialized lender may only participate in the program established under this section if participation does not affect the safety and soundness of the institution or lender.

(d) Additional Regulations.—The Secretary of the Treasury, in consultation with the Administrator, shall issue regulations and guidance in order to direct additional lenders under this section and establish additional terms that set out compensation, underwriting standards, interest rates, maturity, and other relevant terms and conditions.

(e) Program Administration.—Under the infrastructure of the Department of the Treasury and with guidance from the Secretary of the Treasury, the Administration shall administer the program established under this section until the date on which the national emergency declared by the President under the National Emergencies Act (50 U.S.C. 1601 et seq.) with respect to the Coronavirus Disease 2019 (COVID–19) expires.

DIVISION B—RELIEF FOR INDIVIDUALS, FAMILIES, AND BUSINESSES

TITLE I—REBATES AND OTHER INDIVIDUAL PROVISIONS

SEC. 2101. 2020 RECOVERY REBATES FOR INDIVIDUALS.

(a) In General.—Subchapter B of chapter 65 of subtitle F of the Internal Revenue Code of 1986 is amended by inserting after section 6427 the following new section:

“SEC. 6428. 2020 RECOVERY REBATES FOR INDIVIDUALS.

“(a) In General.—In the case of an eligible individual, there shall be allowed as a credit against the tax imposed by subtitle A for the first taxable year beginning in 2020 an amount equal to the lesser of—

“(1) net income tax liability, or

“(2) $1,200 ($2,400 in the case of a joint return).

“(b) Special Rules.—

“(1) In general.—In the case of a taxpayer described in paragraph (2)—

“(A) the amount determined under subsection (a) shall not be less than $600 ($1,200 in the case of a joint return), and

“(B) the amount determined under subsection (a) (after the application of subparagraph (A)) shall be increased by the product of $500 multiplied by the number

of qualifying children (within the meaning of section 24(c)) of the taxpayer.

"(2) TAXPAYER DESCRIBED.—A taxpayer is described in this paragraph if the taxpayer—

"(A) has qualifying income of at least $2,500, or

"(B) has—

"(i) net income tax liability which is greater than zero, and

"(ii) gross income which is greater than the basic standard deduction.

"(c) Treatment of Credit.—The credit allowed by subsection (a) shall be treated as allowed by subpart C of part IV of subchapter A of chapter 1.

"(d) Limitation Based on Adjusted Gross Income.—The amount of the credit allowed by subsection (a) (determined without regard to this subsection and subsection (f)) shall be reduced (but not below zero) by 5 percent of so much of the taxpayer's adjusted gross income as exceeds $75,000 ($150,000 in the case of a joint return).

"(e) Definitions.—For purposes of this section—

"(1) QUALIFYING INCOME.—The term 'qualifying income' means—

"(A) earned income,

"(B) social security benefits (within the meaning of section 86(d)), and

"(C) any compensation or pension received under chapter 11, chapter 13, or chapter 15 of title 38, United States Code.

"(2) NET INCOME TAX LIABILITY.—The term 'net income tax liability' means the excess of—

"(A) the sum of the taxpayer's regular tax liability (within the meaning of section 26(b)) and the tax imposed by section 55 for the taxable year, over

"(B) the credits allowed by part IV (other than section 24 and subpart C thereof) of subchapter A of chapter 1.

"(3) ELIGIBLE INDIVIDUAL.—The term 'eligible individual' means any individual other than—

"(A) any nonresident alien individual,

"(B) any individual with respect to whom a deduction under section 151 is allowable to another taxpayer for a taxable year beginning in the calendar year in which the individual's taxable year begins, and

"(C) an estate or trust.

"(4) EARNED INCOME.—The term 'earned income' has the meaning set forth in section 32(c)(2) except that such term shall not include net earnings from self-employment which are not taken into account in computing taxable income.

"(5) BASIC STANDARD DEDUCTION.—The term 'basic standard deduction' shall have the same meaning as when used in section 63 (as modified by subsection (c)(7) of such section).

1 "(f) Coordination With Advance Refunds of Credit.—

2 "(1) IN GENERAL.—The amount of credit which would (but for this paragraph) be
3 allowable under this section shall be reduced (but not below zero) by the aggregate refunds
4 and credits made or allowed to the taxpayer under subsection (g). Any failure to so reduce
5 the credit shall be treated as arising out of a mathematical or clerical error and assessed
6 according to section 6213(b)(1).

7 "(2) JOINT RETURNS.—In the case of a refund or credit made or allowed under subsection
8 (g) with respect to a joint return, half of such refund or credit shall be treated as having been
9 made or allowed to each individual filing such return.

10 "(g) Advance Refunds and Credits.—

11 "(1) IN GENERAL.—Subject to paragraph (5), each individual who was an eligible
12 individual for such individual's first taxable year beginning in 2018 shall be treated as
13 having made a payment against the tax imposed by chapter 1 for such first taxable year in
14 an amount equal to the advance refund amount for such taxable year.

15 "(2) ADVANCE REFUND AMOUNT.—For purposes of paragraph (1), the advance refund
16 amount is the amount that would have been allowed as a credit under this section for such
17 first taxable year if this section (other than subsection (f) and this subsection) had applied to
18 such taxable year.

19 "(3) TIMING OF PAYMENTS.—The Secretary shall, subject to the provisions of this title,
20 refund or credit any overpayment attributable to this section as rapidly as possible. No
21 refund or credit shall be made or allowed under this subsection after December 31, 2020.

22 "(4) NO INTEREST.—No interest shall be allowed on any overpayment attributable to this
23 section.

24 "(5) ALTERNATE TAXABLE YEAR.—In the case of an individual who, at the time of any
25 determination made pursuant to paragraph (3), has not filed a tax return for the year
26 described in paragraph (1), the Secretary may apply such paragraph by substituting '2019'
27 for '2018'.

28 "(h) Identification Number Requirement.—

29 "(1) IN GENERAL.—No credit shall be allowed under subsection (a) to an eligible
30 individual who does not include on the return of tax for the taxable year—

31 "(A) such individual's valid identification number,

32 "(B) in the case of a joint return, the valid identification number of such individual's
33 spouse, and

34 "(C) in the case of any qualifying child taken into account under subsection
35 (b)(1)(B), the valid identification number of such qualifying child.

36 "(2) VALID IDENTIFICATION NUMBER.—

37 "(A) IN GENERAL.—For purposes of paragraph (1), the term 'valid identification
38 number' means a social security number (as such term is defined in section 24(h)(7)).

39 "(B) ADOPTION TAXPAYER IDENTIFICATION NUMBER.—For purposes of paragraph
40 (1)(C), in the case of a qualifying child who is adopted, the term 'valid identification

number' shall include the adoption taxpayer identification number of such child.

"(i) Regulations.—The Secretary shall prescribe such regulations or other guidance as may be necessary to carry out the purposes of this section.".

(b) Administrative Amendments.—

(1) DEFINITION OF DEFICIENCY.—Section 6211(b)(4)(A) of the Internal Revenue Code of 1986 is amended by striking "and 36B, 168(k)(4)" and inserting "36B, and 6428".

(2) MATHEMATICAL OR CLERICAL ERROR AUTHORITY.—Section 6213(g)(2)(L) of such Code is amended by striking "or 32" and inserting "32, or 6428".

(c) Treatment of Possessions.—

(1) PAYMENTS TO POSSESSIONS.—

(A) MIRROR CODE POSSESSION.—The Secretary of the Treasury shall pay to each possession of the United States which has a mirror code tax system amounts equal to the loss (if any) to that possession by reason of the amendments made by this section. Such amounts shall be determined by the Secretary of the Treasury based on information provided by the government of the respective possession.

(B) OTHER POSSESSIONS.—The Secretary of the Treasury shall pay to each possession of the United States which does not have a mirror code tax system amounts estimated by the Secretary of the Treasury as being equal to the aggregate benefits (if any) that would have been provided to residents of such possession by reason of the amendments made by this section if a mirror code tax system had been in effect in such possession. The preceding sentence shall not apply unless the respective possession has a plan, which has been approved by the Secretary of the Treasury, under which such possession will promptly distribute such payments to its residents.

(2) COORDINATION WITH CREDIT ALLOWED AGAINST UNITED STATES INCOME TAXES.—No credit shall be allowed against United States income taxes under section 6428 of the Internal Revenue Code of 1986 (as added by this section) to any person—

(A) to whom a credit is allowed against taxes imposed by the possession by reason of the amendments made by this section, or

(B) who is eligible for a payment under a plan described in paragraph (1)(B).

(3) DEFINITIONS AND SPECIAL RULES.—

(A) POSSESSION OF THE UNITED STATES.—For purposes of this subsection, the term "possession of the United States" includes the Commonwealth of Puerto Rico and the Commonwealth of the Northern Mariana Islands.

(B) MIRROR CODE TAX SYSTEM.—For purposes of this subsection, the term "mirror code tax system" means, with respect to any possession of the United States, the income tax system of such possession if the income tax liability of the residents of such possession under such system is determined by reference to the income tax laws of the United States as if such possession were the United States.

(C) TREATMENT OF PAYMENTS.—For purposes of section 1324 of title 31, United States Code, the payments under this section shall be treated in the same manner as a

1 refund due from a credit provision referred to in subsection (b)(2) of such section.

2 (d) Exception From Treasury Offset Program.—Any credit or refund allowed or made to any
3 individual by reason of section 6428 of the Internal Revenue Code of 1986 (as added by this
4 section) or by reason of subsection (c) of this section shall not be subject to reduction or offset
5 pursuant to—

6 (1) section 3716 or 3720A of title 31, United States Code, or

7 (2) subsection (d), (e), or (f) of section 6402 of the Internal Revenue Code of 1986.

8 (e) Appropriations to Carry Out Rebates.—

9 (1) IN GENERAL.—Immediately upon the enactment of this Act, the following sums are
10 appropriated, out of any money in the Treasury not otherwise appropriated, for the fiscal
11 year ending September 30, 2020:

12 (A) DEPARTMENT OF THE TREASURY.—

13 (i) For an additional amount for "Department of the Treasury—Bureau of the
14 Fiscal Service—Salaries and Expenses", $78,650,000, to remain available until
15 September 30, 2021.

16 (ii) For an additional amount for "Department of the Treasury—Internal
17 Revenue Service—Taxpayer Services", $70,200,000, to remain available until
18 September 30, 2021.

19 (iii) For an additional amount for "Department of the Treasury—Internal
20 Revenue Service—Operations Support", $209,600,000, to remain available until
21 September 30, 2021.

22 (B) SOCIAL SECURITY ADMINISTRATION.—For an additional amount for "Social
23 Security Administration—Limitation on Administrative Expenses", $38,000,000, to
24 remain available until September 30, 2020.

25 (2) REPORTS.—No later than 15 days after enactment of this Act, the Secretary of the
26 Treasury shall submit a plan to the Committees on Appropriations of the House of
27 Representatives and the Senate detailing the expected use of the funds provided by
28 paragraph (1)(A). Beginning 90 days after enactment of this Act, the Secretary of the
29 Treasury shall submit a quarterly report to the Committees on Appropriations of the House
30 of Representatives and the Senate detailing the actual expenditure of funds provided by
31 paragraph (1)(A) and the expected expenditure of such funds in the subsequent quarter.

32 (f) Conforming Amendments.—

33 (1) Paragraph (2) of section 1324(b) of title 31, United States Code, is amended by
34 inserting "6428," after "54B(h),".

35 (2) The table of sections for subchapter B of chapter 65 of subtitle F of the Internal
36 Revenue Code of 1986 is amended by inserting after the item relating to section 6427 the
37 following:

38 "Sec.6428.2020 Recovery Rebates for individuals.".

39 SEC. 2102. DELAY OF CERTAIN DEADLINES.

(a) Filing Deadlines for 2019.—

(1) IN GENERAL.—In the case of returns for taxable year 2019, including for purposes of section 6151(a) of the Internal Revenue Code of 1986, section 6072(a) of such Code shall be applied—

(A) by substituting "July" for "April", and

(B) by substituting "the seventh month" for "the fourth month".

(2) EFFECTIVE DATE.—Paragraph (1) shall apply to all returns required to be filed for taxable year 2019.

(b) Estimated Tax Payments for Individuals.—

(1) IN GENERAL.—In the case of an individual, the due date for any required installment under section 6654 of the Internal Revenue Code of 1986 which (but for the application of this section) would be due during the applicable period shall not be due before October 15, 2020, and all such installments shall be treated as one installment due on such date. The Secretary of the Treasury (or the Secretary's delegate) shall prescribe such regulations or other guidance as may be necessary to carry out the purposes of this subsection.

(2) APPLICABLE PERIOD.—For purposes of this subsection, the applicable period is the period beginning on the date of the enactment of this Act and ending before October 15, 2020.

SEC. 2103. SPECIAL RULES FOR USE OF RETIREMENT FUNDS.

(a) Tax-favored Withdrawals From Retirement Plans.—

(1) IN GENERAL.—Section 72(t) of the Internal Revenue Code of 1986 shall not apply to any coronavirus-related distribution.

(2) AGGREGATE DOLLAR LIMITATION.—

(A) IN GENERAL.—For purposes of this subsection, the aggregate amount of distributions received by an individual which may be treated as coronavirus-related distributions for any taxable year shall not exceed $100,000.

(B) TREATMENT OF PLAN DISTRIBUTIONS.—If a distribution to an individual would (without regard to subparagraph (A)) be a coronavirus-related distribution, a plan shall not be treated as violating any requirement of the Internal Revenue Code of 1986 merely because the plan treats such distribution as a coronavirus-related distribution, unless the aggregate amount of such distributions from all plans maintained by the employer (and any member of any controlled group which includes the employer) to such individual exceeds $100,000.

(C) CONTROLLED GROUP.—For purposes of subparagraph (B), the term "controlled group" means any group treated as a single employer under subsection (b), (c), (m), or (o) of section 414 of the Internal Revenue Code of 1986.

(3) AMOUNT DISTRIBUTED MAY BE REPAID.—

(A) IN GENERAL.—Any individual who receives a coronavirus-related distribution

may, at any time during the 3-year period beginning on the day after the date on which such distribution was received, make 1 or more contributions in an aggregate amount not to exceed the amount of such distribution to an eligible retirement plan of which such individual is a beneficiary and to which a rollover contribution of such distribution could be made under section 402(c), 403(a)(4), 403(b)(8), 408(d)(3), or 457(e)(16), of the Internal Revenue Code of 1986, as the case may be.

(B) TREATMENT OF REPAYMENTS OF DISTRIBUTIONS FROM ELIGIBLE RETIREMENT PLANS OTHER THAN IRAS.—For purposes of the Internal Revenue Code of 1986, if a contribution is made pursuant to subparagraph (A) with respect to a coronavirus-related distribution from an eligible retirement plan other than an individual retirement plan, then the taxpayer shall, to the extent of the amount of the contribution, be treated as having received the coronavirus-related distribution in an eligible rollover distribution (as defined in section 402(c)(4) of such Code) and as having transferred the amount to the eligible retirement plan in a direct trustee to trustee transfer within 60 days of the distribution.

(C) TREATMENT OF REPAYMENTS OF DISTRIBUTIONS FROM IRAS.—For purposes of the Internal Revenue Code of 1986, if a contribution is made pursuant to subparagraph (A) with respect to a coronavirus-related distribution from an individual retirement plan (as defined by section 7701(a)(37) of such Code), then, to the extent of the amount of the contribution, the coronavirus-related distribution shall be treated as a distribution described in section 408(d)(3) of such Code and as having been transferred to the eligible retirement plan in a direct trustee to trustee transfer within 60 days of the distribution.

(4) DEFINITIONS.—For purposes of this subsection—

(A) CORONAVIRUS-RELATED DISTRIBUTION.—Except as provided in paragraph (2), the term "coronavirus-related distribution" means any distribution from an eligible retirement plan made—

(i) on or after the date of the enactment of this Act and before December 31, 2020,

(ii) to an individual—

(I) who is diagnosed with the virus SARS-CoV-2 or with coronavirus disease 2019 (COVID-19) by a test approved by the Centers for Disease Control and Prevention,

(II) whose spouse or dependent (as defined in section 152 of the Internal Revenue Code of 1986) is diagnosed with such virus or disease by such a test, or

(III) who experiences adverse financial consequences as a result of being quarantined, being furloughed or laid off or having work hours reduced due to such virus or disease, being unable to work due to lack of child care due to such virus or disease, closing or reducing hours of a business owned or operated by the individual due to such virus or disease, or other factors as determined by the Secretary of the Treasury (or the Secretary's delegate).

(B) ELIGIBLE RETIREMENT PLAN.—The term "eligible retirement plan" has the meaning given such term by section 402(c)(8)(B) of the Internal Revenue Code of 1986.

(5) INCOME INCLUSION SPREAD OVER 3-YEAR PERIOD.—

(A) IN GENERAL.—In the case of any coronavirus-related distribution, unless the taxpayer elects not to have this paragraph apply for any taxable year, any amount required to be included in gross income for such taxable year shall be so included ratably over the 3-taxable-year period beginning with such taxable year.

(B) SPECIAL RULE.—For purposes of subparagraph (A), rules similar to the rules of subparagraph (E) of section 408A(d)(3) of the Internal Revenue Code of 1986 shall apply.

(6) SPECIAL RULES.—

(A) EXEMPTION OF DISTRIBUTIONS FROM TRUSTEE TO TRUSTEE TRANSFER AND WITHHOLDING RULES.—For purposes of sections 401(a)(31), 402(f), and 3405 of the Internal Revenue Code of 1986, coronavirus-related distributions shall not be treated as eligible rollover distributions.

(B) CORONAVIRUS-RELATED DISTRIBUTIONS TREATED AS MEETING PLAN DISTRIBUTION REQUIREMENTS.—For purposes of the Internal Revenue Code of 1986, a coronavirus-related distribution shall be treated as meeting the requirements of sections 401(k)(2)(B)(i), 403(b)(7)(A)(i), 403(b)(11), and 457(d)(1)(A) of such Code.

(b) Loans From Qualified Plans.—

(1) INCREASE IN LIMIT ON LOANS NOT TREATED AS DISTRIBUTIONS.—In the case of any loan from a qualified employer plan (as defined under section 72(p)(4) of the Internal Revenue Code of 1986) to a qualified individual made during the 180-day period beginning on the date of the enactment of this Act—

(A) clause (i) of section 72(p)(2)(A) of such Code shall be applied by substituting "$100,000" for "$50,000", and

(B) clause (ii) of such section shall be applied by substituting "the present value of the nonforfeitable accrued benefit of the employee under the plan" for "one-half of the present value of the nonforfeitable accrued benefit of the employee under the plan".

(2) DELAY OF REPAYMENT.—In the case of a qualified individual with an outstanding loan (on or after the date of the enactment of this Act) from a qualified employer plan (as defined in section 72(p)(4) of the Internal Revenue Code of 1986)—

(A) if the due date pursuant to subparagraph (B) or (C) of section 72(p)(2) of such Code for any repayment with respect to such loan occurs during the period beginning on the date of the enactment of this Act and ending on December 31, 2020, such due date shall be delayed for 1 year (or, if later, until the date which is 180 days after the date of the enactment of this Act),

(B) any subsequent repayments with respect to any such loan shall be appropriately adjusted to reflect the delay in the due date under subparagraph (A) and any interest accruing during such delay, and

1 (C) in determining the 5-year period and the term of a loan under subparagraph (B)
2 or (C) of section 72(p)(2) of such Code, the period described in subparagraph (A) of
3 this paragraph shall be disregarded.

4 (3) QUALIFIED INDIVIDUAL.—For purposes of this subsection, the term "qualified
5 individual" means any individual who is described in subsection (a)(4)(A)(ii).

6 (c) Provisions Relating to Plan Amendments.—

7 (1) IN GENERAL.—If this subsection applies to any amendment to any plan or annuity
8 contract, such plan or contract shall be treated as being operated in accordance with the
9 terms of the plan during the period described in paragraph (2)(B)(i).

10 (2) AMENDMENTS TO WHICH SUBSECTION APPLIES.—

11 (A) IN GENERAL.—This subsection shall apply to any amendment to any plan or
12 annuity contract which is made—

13 (i) pursuant to any provision of this section, or pursuant to any regulation
14 issued by the Secretary of the Treasury or the Secretary of Labor (or the delegate
15 of either such Secretary) under any provision of this section, and

16 (ii) on or before the last day of the first plan year beginning on or after January
17 1, 2020, or such later date as the Secretary of the Treasury (or the Secretary's
18 delegate) may prescribe.

19 In the case of a governmental plan (as defined in section 414(d) of the Internal
20 Revenue Code of 1986), clause (ii) shall be applied by substituting the date which is 2
21 years after the date otherwise applied under clause (ii).

22 (B) CONDITIONS.—This subsection shall not apply to any amendment unless—

23 (i) during the period—

24 (I) beginning on the date that this section or the regulation described in
25 subparagraph (A)(i) takes effect (or in the case of a plan or contract
26 amendment not required by this section or such regulation, the effective date
27 specified by the plan), and

28 (II) ending on the date described in subparagraph (A)(ii) (or, if earlier, the
29 date the plan or contract amendment is adopted),

30 the plan or contract is operated as if such plan or contract amendment were in
31 effect, and

32 (ii) such plan or contract amendment applies retroactively for such period.

33 SEC. 2104. ALLOWANCE OF PARTIAL ABOVE THE LINE 34 DEDUCTION FOR CHARITABLE CONTRIBUTIONS.

35 (a) In General.—Section 62(a) of the Internal Revenue Code of 1986 is amended by inserting
36 after paragraph (21) the following new paragraph:

37 "(22) CHARITABLE CONTRIBUTIONS.—In the case of taxable years beginning in 2020, the
38 amount (not to exceed $300) of qualified charitable contributions made by an eligible

taxpayer during the taxable year .”.

(b) Definitions.—Section 62 of such Code is amended by adding at the end the following new subsection:

“(f) Definitions Relating to Qualified Charitable Contributions.—For purposes of subsection (a)(22)—

“(1) ELIGIBLE TAXPAYER.—The term ‘eligible taxpayer’ means any individual who does not elect to itemize deductions.

“(2) QUALIFIED CHARITABLE CONTRIBUTIONS.—The term ‘qualified charitable contribution’ means a charitable contribution (as defined in section 170(c))—

“(A) which is made in cash,

“(B) for which a deduction is allowable under section 170 (determined without regard to subsection (b) thereof), and

“(C) which is—

“(i) made to an organization described in section 170(b)(1)(A), and

“(ii) not—

“(I) to an organization described in section 509(a)(3), or

“(II) for the establishment of a new, or maintenance of an existing, donor advised fund (as defined in section 4966(d)(2)).

Such term shall not include any amount which is treated as a charitable contribution made in such taxable year under subsection (b)(1)(G) or (d)(1) of section 170.”.

(c) Effective Date.—The amendments made by this section shall apply to taxable years beginning after December 31, 2019.

SEC. 2105. MODIFICATION OF LIMITATIONS ON CHARITABLE CONTRIBUTIONS DURING 2020.

(a) Temporary Suspension of Limitations on Certain Cash Contributions.—

(1) IN GENERAL.—Except as otherwise provided in paragraph (2), qualified contributions shall be disregarded in applying subsections (b) and (d) of section 170 of the Internal Revenue Code of 1986.

(2) TREATMENT OF EXCESS CONTRIBUTIONS.—For purposes of section 170 of the Internal Revenue Code of 1986—

(A) INDIVIDUALS.—In the case of an individual—

(i) LIMITATION.—Any qualified contribution shall be allowed as a deduction only to the extent that the aggregate of such contributions does not exceed the excess of the taxpayer’s contribution base (as defined in subparagraph (H) of section 170(b)(1) of such Code) over the amount of all other charitable contributions allowed under section 170(b)(1) of such Code.

(ii) CARRYOVER.—If the aggregate amount of qualified contributions made in the contribution year (within the meaning of section 170(d)(1) of such Code) exceeds the limitation of clause (i), such excess shall be added to the excess described in section 170(b)(1)(G)(ii).

(B) CORPORATIONS.—In the case of a corporation—

(i) LIMITATION.—Any qualified contribution shall be allowed as a deduction only to the extent that the aggregate of such contributions does not exceed the excess of 25 percent of the taxpayer's taxable income (as determined under paragraph (2) of section 170(b) of such Code) over the amount of all other charitable contributions allowed under such paragraph.

(ii) CARRYOVER.—If the aggregate amount of qualified contributions made in the contribution year (within the meaning of section 170(d)(2) of such Code) exceeds the limitation of clause (i), such excess shall be appropriately taken into account under section 170(d)(2) subject to the limitations thereof.

(3) QUALIFIED CONTRIBUTIONS.—

(A) IN GENERAL.—For purposes of this subsection, the term "qualified contribution" means any charitable contribution (as defined in section 170(c) of the Internal Revenue Code of 1986) if—

(i) such contribution is paid in cash during calendar year 2020 to an organization described in section 170(b)(1)(A) of such Code, and

(ii) the taxpayer has elected the application of this section with respect to such contribution.

(B) EXCEPTION.—Such term shall not include a contribution by a donor if the contribution is—

(i) to an organization described in section 509(a)(3) of the Internal Revenue Code of 1986, or

(ii) for the establishment of a new, or maintenance of an existing, donor advised fund (as defined in section 4966(d)(2) of such Code).

(C) APPLICATION OF ELECTION TO PARTNERSHIPS AND S CORPORATIONS.—In the case of a partnership or S corporation, the election under subparagraph (A)(ii) shall be made separately by each partner or shareholder.

(b) Increase in Limits on Contributions of Food Inventory.—In the case of any charitable contribution of food during 2020 to which section 170(e)(3)(C) of the Internal Revenue Code of 1986 applies, subclauses (I) and (II) of clause (ii) thereof shall each be applied by substituting "25 percent" for "15 percent."

(c) Effective Date.—This section shall apply to taxable years ending after December 31, 2019.

TITLE II—BUSINESS PROVISIONS

SEC. 2201. DELAY OF ESTIMATED TAX PAYMENTS FOR

CORPORATIONS.

(a) In General.—In the case of a corporation, the due date for any required installment under section 6655 of the Internal Revenue Code of 1986 which (but for the application of this section) would be due during the applicable period shall not be due before October 15, 2020, and all such installments shall be treated as one installment due on such date. The Secretary of the Treasury (or the Secretary's delegate) shall prescribe such regulations or other guidance as may be necessary to carry out the purposes of this section.

(b) Applicable Period.—For purposes of this section, the applicable period is the period beginning on the date of the enactment of this Act and ending before October 15, 2020.

SEC. 2202. DELAY OF PAYMENT OF EMPLOYER PAYROLL TAXES.

(a) In General.—

(1) TAXES.—Notwithstanding any other provision of law, the payment for applicable employment taxes for the payroll tax deferral period shall not be due before the applicable date.

(2) DEPOSITS.—Notwithstanding section 6302 of the Internal Revenue Code of 1986, an employer shall be treated as having timely made all deposits of applicable employment taxes that are required to be made (without regard to this section) for such taxes during the payroll tax deferral period if all such deposits are made not later than the applicable date.

(3) EXCEPTION.—This subsection shall not apply to any taxpayer if such taxpayer has had indebtedness forgiven under section 1105 of this Act with respect to a loan under section 7(a) of the Small Business Act (15 U.S.C. 636(a)).

(b) SECA.—

(1) IN GENERAL.—Notwithstanding any other provision of law, the payment for 50 percent of the taxes imposed under section 1401(a) of the Internal Revenue Code of 1986 for the payroll tax deferral period shall not be due before the applicable date.

(2) ESTIMATED TAXES.—For purposes of applying section 6654 of the Internal Revenue Code of 1986 to any taxable year which includes any part of the payroll tax deferral period, 50 percent of the of the taxes imposed under section 1401(a) of such Code for the payroll tax deferral period shall not be treated as taxes to which such section 6654 applies.

(c) Definitions.—For purposes of this section—

(1) APPLICABLE EMPLOYMENT TAXES.—The term "applicable employment taxes" means the following:

(A) The taxes imposed under section 3111(a) of the Internal Revenue Code of 1986.

(B) So much of the taxes imposed under section 3211(a) of such Code as are attributable to the rate in effect under section 3111(a) of such Code.

(C) So much of the taxes imposed under section 3221(a) of such Code as are attributable to the rate in effect under section 3111(a) of such Code.

(2) PAYROLL TAX DEFERRAL PERIOD.—The term "payroll tax deferral period" means the period beginning on the date of the enactment of this Act and ending before January 1, 2021.

(3) APPLICABLE DATE.—The term "applicable date" means—

(A) December 31, 2021, with respect to 50 percent of the amounts to which subsection (a) or (b), as the case may be, apply, and

(B) December 31, 2022, with respect to the remaining such amounts.

(d) Trust Funds Held Harmless.—There are hereby appropriated (out of any money in the Treasury not otherwise appropriated) for each fiscal year to the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund established under section 201 of the Social Security Act (42 U.S.C. 401) and the Social Security Equivalent Benefit Account established under section 15A(a) of the Railroad Retirement Act of 1974 (45 U.S.C. 231n–1(a)) an amount equal to the reduction in the transfers to such fund for such fiscal year by reason of this section. Amounts appropriated by the preceding sentence shall be transferred from the general fund at such times and in such manner as to replicate to the extent possible the transfers which would have occurred to such Trust Fund had such amendments not been enacted.

(e) Regulatory Authority.—The Secretary of the Treasury (or the Secretary's delegate) shall issue such regulations or other guidance as necessary to carry out the purposes of this section.

SEC. 2203. MODIFICATIONS FOR NET OPERATING LOSSES.

(a) Temporary Repeal of Taxable Income Limitation.—

(1) IN GENERAL.—The first sentence of section 172(a) of the Internal Revenue Code of 1986 is amended by striking "an amount equal to" and all that follows and inserting "an amount equal to—

"(1) in the case of a taxable year beginning before January 1, 2021, the aggregate of the net operating loss carryovers to such year, plus the net operating loss carrybacks to such year, and

"(2) in the case of a taxable year beginning after December 31, 2020, the sum of—

"(A) the aggregate amount of net operating losses arising in taxable years beginning before January 1, 2018, carried to such taxable year, plus

"(B) the lesser of—

"(i) the aggregate amount of net operating losses arising in taxable years beginning after December 31, 2017, carried to such taxable year, or

"(ii) 80 percent of the excess (if any) of—

"(I) taxable income computed without regard to the deductions under this section and sections 199A and 250, over

"(II) the amount determined under subparagraph (A).".

(2) CONFORMING AMENDMENTS.—

1 (A) Section 172(b)(2)(C) of such Code is amended to read as follows:

2 "(C) for taxable years beginning after December 31, 2020, be reduced by 20 percent
3 of the excess (if any) described in subsection (a)(2)(B)(ii) for such taxable year.".

4 (B) Section 172(d)(6)(C) of such Code is amended by striking "subsection (a)(2)"
5 and inserting "subsection (a)(2)(B)(ii)(I)".

6 (C) Section 860E(a)(3)(B) of such Code is amended by striking all that follows "for
7 purposes of" and inserting "subsection (a)(2)(B)(ii)(I) and the second sentence of
8 subsection (b)(2) of section 172.".

9 (b) Modification of Rules Relating to Carrybacks.—

10 (1) IN GENERAL.—Section 172(b)(1) of the Internal Revenue Code of 1986 is amended by
11 adding at the end the following new subparagraph:

12 "(D) SPECIAL RULE FOR LOSSES ARISING IN 2018, 2019, AND 2020.—

13 "(i) IN GENERAL.—In the case of any net operating loss arising in a taxable year
14 beginning after December 31, 2017, and before January 1, 2020—

15 "(I) such loss shall be a net operating loss carryback to each of the 5
16 taxable years preceding the taxable year of such loss, and

17 "(II) subparagraphs (B) and (C)(i) shall not apply.

18 "(ii) SPECIAL RULES FOR REIT'S.—For purposes of this subparagraph—

19 "(I) IN GENERAL.—A net operating loss for a REIT year shall not be a net
20 operating loss carryback to any taxable year preceding the taxable year of
21 such loss.

22 "(II) SPECIAL RULE.—In the case of any net operating loss for a taxable
23 year which is not a REIT year, such loss shall not be carried back to any
24 taxable year which is a REIT year.

25 "(III) REIT YEAR.—For purposes of this subparagraph, the term 'REIT
26 year' means any taxable year for which the provisions of part II of
27 subchapter M (relating to real estate investment trusts) apply to the taxpayer.

28 "(iii) ELECTION.—A taxpayer may elect not to have clause (i) apply for any
29 taxable year. Such election shall be made in such manner as prescribed by the
30 Secretary and shall be made—

31 "(I) in the case of any election relating to a net operating loss arising in a
32 taxable year beginning in 2018 or 2019, by the due date (including
33 extensions of time) for filing the taxpayer's return for the first taxable year
34 ending after the date of the enactment of this subparagraph, and

35 "(II) in the case of any election relating to a net operating loss arising in a
36 taxable year beginning in 2020, by the due date (including extensions of
37 time) for such taxable year.

38 Such election, once made for any taxable year, shall be irrevocable for such
39 taxable year.".

(2) CONFORMING AMENDMENT.—Section 170(b)(1)(A) of such Code, as amended by subsection (c)(2), is amended by striking "and (C)(i)" and inserting ", (C)(i), and (D)".

(c) Technical Amendment Relating to Section 13302 of Public Law 115–97.—

(1) Section 13302(e) of Public Law 115–97 is amended to read as follows:

"(e) Effective Dates.—

"(1) NET OPERATING LOSS LIMITATION.—The amendments made by subsections (a) and (d)(2) shall apply to—

"(A) taxable years beginning after December 31, 2017, and

"(B) taxable years beginning on or before December 31, 2017, to which net operating losses arising in taxable years beginning after December 31, 2017, are carried.

"(2) CARRYFORWARDS AND CARRYBACKS.—The amendments made by subsections (b), (c), and (d)(1) shall apply to net operating losses arising in taxable years beginning after December 31, 2017.".

(2) Section 172(b)(1)(A) of the Internal Revenue Code of 1986 is amended to read as follows:

"(A) GENERAL RULE.—A net operating loss for any taxable year—

"(i) shall be a net operating loss carryback to the extent provided in subparagraphs (B) and (C)(i), and

"(ii) except as provided in subparagraph (C)(ii), shall be a net operating loss carryover—

"(I) in the case of a net operating loss arising in a taxable year beginning before January 1, 2018, to each of the 20 taxable years following the taxable year of the loss, and

"(II) in the case of a net operating loss arising in a taxable year beginning after December 31, 2017, to each taxable year following the taxable year of the loss.".

(d) Effective Dates.—

(1) NET OPERATING LOSS LIMITATION.—The amendments made by subsection (a) shall apply—

(A) to taxable years beginning after December 31, 2017, and

(B) taxable years beginning on or before December 31, 2017, to which net operating losses arising in taxable years beginning after December 31, 2017, are carried.

(2) CARRYFORWARDS AND CARRYBACKS.—The amendment made by subsection (b) shall apply to net operating losses arising in taxable years beginning after December 31, 2017.

(3) TECHNICAL AMENDMENTS.—The amendments made by subsection (c) shall take effect as if included in the provisions of Public Law 115–97 to which they relate.

(4) SPECIAL RULE.—In the case of a net operating loss arising in a taxable year beginning

before January 1, 2018, and ending after December 31, 2017—

(A) an application under section 6411(a) of the Internal Revenue Code of 1986 with respect to the carryback of such net operating loss shall not fail to be treated as timely filed if filed not later than the date which is 120 days after the date of the enactment of this Act, and

(B) an election to—

(i) forgo any carryback of such net operating loss,

(ii) reduce any period to which such net operating loss may be carried back, or

(iii) revoke any election made under section 172(b) to forgo any carryback of such net operating loss,

shall not fail to be treated as timely made if made not later than the date which is 120 days after the date of the enactment of this Act.

SEC. 2204. MODIFICATION OF LIMITATION ON LOSSES FOR TAXPAYERS OTHER THAN CORPORATIONS.

(a) In General.—Section 461(l)(1) of the Internal Revenue Code of 1986 is amended by striking "December 31, 2017" and inserting "December 31, 2020".

(b) Technical Amendments Relating to Section 11012 of Public Law 115–97.—

(1) Section 461(l)(2) of the Internal Revenue Code of 1986 is amended by striking "a net operating loss carryover to the following taxable year under section 172" and inserting "a net operating loss for the taxable year for purposes of determining any net operating loss carryover under section 172(b) for subsequent taxable years".

(2) Section 461(l)(3)(A) of such Code is amended—

(A) in clause (i), by inserting "and without regard to any deduction allowable under section 172 or 199A" after "under paragraph (1)", and

(B) by adding at the end the following flush sentence:

"Such excess shall be determined without regard to any deductions, gross income, or gains attributable to any trade or business of performing services as an employee.".

(3) Section 461(l)(3) of such Code is amended by redesignating subparagraph (B) as subparagraph (C) and by inserting after subparagraph (A) the following new subparagraph:

"(B) TREATMENT OF CAPITAL GAINS AND LOSSES.—

"(i) LOSSES.—Deductions for losses from sales or exchanges of capital assets shall not be taken into account under subparagraph (A)(i).

"(ii) GAINS.—The amount of gains from sales or exchanges of capital assets taken into account under subparagraph (A)(ii) shall not exceed the lesser of—

"(I) the capital gain net income determined by taking into account only gains and losses attributable to a trade or business, or

"(II) the capital gain net income.".

1 (c) Effective Dates.—

2 (1) IN GENERAL.—The amendments made by subsection (a) shall apply to taxable years
3 beginning after December 31, 2017.

4 (2) TECHNICAL AMENDMENTS.—The amendments made by subsection (b) shall take
5 effect as if included in the provisions of Public Law 115–97 to which they relate.

6 SEC. 2205. MODIFICATION OF CREDIT FOR PRIOR YEAR 7 MINIMUM TAX LIABILITY OF CORPORATIONS.

8 (a) In General.—Section 53(e) of the Internal Revenue Code of 1986 is amended to read as
9 follows:

10 "(e) Credit Treated as Refundable for Certain Taxpayers.—In the case of the first taxable year
11 of a corporation beginning in 2018—

12 "(1) subsection (c) shall not apply, and

13 "(2) for purposes of this title (other than this section), the credit allowed by reason of this
14 subsection shall be treated as allowed under subpart C (and not this subpart).".

15 (b) Effective Date.—The amendment made by this section shall apply to taxable years
16 beginning after December 31, 2017.

17 SEC. 2206. MODIFICATION OF LIMITATION ON 18 BUSINESS INTEREST.

19 (a) In General.—Section 163(j) of the Internal Revenue Code of 1986 is amended by
20 redesignating paragraph (10) as paragraph (11) and by inserting after paragraph (9) the following
21 new paragraph:

22 "(10) SPECIAL RULE FOR TAXABLE YEARS BEGINNING IN 2019 AND 2020.—

23 "(A) IN GENERAL.—In the case of any taxable year beginning in 2019 or 2020,
24 paragraph (1)(B) shall be applied by substituting '50 percent' for '30 percent'.

25 "(B) ELECTION TO USE 2019 INCOME FOR TAXABLE YEARS BEGINNING IN 2020.—

26 "(i) IN GENERAL.—Subject to clause (ii), in the case of any taxable year
27 beginning in 2020, the taxpayer may elect to apply this subsection by substituting
28 the adjusted taxable income of the taxpayer for the last taxable year beginning in
29 2019 for the adjusted taxable income for such taxable year.

30 "(ii) SPECIAL RULE FOR SHORT TAXABLE YEARS.—No election may be made
31 under clause (i) with respect to any taxable year beginning in 2020 if such taxable
32 year is a short taxable year.".

33 (b) Effective Date.—The amendments made by this section shall apply to taxable years
34 beginning after December 31, 2018.

35 SEC. 2207. TECHNICAL AMENDMENTS REGARDING 36 QUALIFIED IMPROVEMENT PROPERTY.

(a) In General.—Section 168 of the Internal Revenue Code of 1986 is amended—

(1) in subsection (e)—

(A) in paragraph (3)(E), by striking "and" at the end of clause (v), by striking the period at the end of clause (vi) and inserting ", and", and by adding at the end the following new clause:

"(vii) any qualified improvement property.", and

(B) in paragraph (6)(A), by inserting "made by the taxpayer" after "any improvement", and

(2) in the table contained in subsection (g)(3)(B)—

(A) by striking the item relating to subparagraph (D)(v), and

(B) by inserting after the item relating to subparagraph (E)(vi) the following new item:

"(E)(vii)

20".

(b) Effective Date.—The amendments made by this section shall take effect as if included in section 13204 of Public Law 115–97.

SEC. 2208. INSTALLMENTS NOT TO PREVENT CREDIT OR REFUND OF OVERPAYMENTS OR INCREASE ESTIMATED TAXES.

(a) In General.—Section 965(h) of the Internal Revenue Code of 1986 is amended by adding at the end the following new paragraph:

"(7) INSTALLMENTS NOT TO PREVENT CREDIT OR REFUND OF OVERPAYMENTS OR INCREASE ESTIMATED TAXES.—If an election is made under paragraph (1) to pay the net tax liability under this section in installments—

"(A) no installment of such net tax liability shall—

"(i) in the case of a request for credit or refund, be taken into account as a liability for purposes of determining whether an overpayment exists for purposes of section 6402 before the date on which such installment is due, or

"(ii) for purposes of sections 6425, 6654, and 6655, be treated as a tax imposed by section 1, section 11, or subchapter L of chapter 1, and

"(B) the first sentence of section 6403 shall not apply with respect to any such installment.".

(b) Limitation on Payment of Interest.—In the case of the portion of any overpayment which exists by reason of the application of section 965(h)(7) of the Internal Revenue Code of 1986 (as added by this section)—

(1) if credit or refund of such portion is made on or before the date which is 45 days after the date of the enactment of this Act, no interest shall be allowed or paid under section 6611

1 of such Code with respect to such portion; and

2 (2) if credit or refund of such portion is made after the date which is 45 days after the
3 date of the enactment of this Act, no interest shall be allowed or paid under section 6611 of
4 such Code with respect to such portion for any period before the date of the enactment of
5 this Act.

6 (c) Effective Date.—The amendment made by subsection (a) shall take effect as if included in
7 section 14103 of Public Law 115–97.

8 SEC. 2209. RESTORATION OF LIMITATION ON 9 DOWNWARD ATTRIBUTION OF STOCK OWNERSHIP IN 10 APPLYING CONSTRUCTIVE OWNERSHIP RULES.

11 (a) In General.—Section 958(b) of the Internal Revenue Code of 1986 is amended—

12 (1) by inserting after paragraph (3) the following:

13 "(4) Subparagraphs (A), (B), and (C) of section 318(a)(3) shall not be applied so as to
14 consider a United States person as owning stock which is owned by a person who is not a
15 United States person.", and

16 (2) by striking "Paragraph (1)" in the last sentence and inserting "Paragraphs (1) and (4)".

17 (b) Foreign Controlled United States Shareholders.—Subpart F of part III of subchapter N of
18 chapter 1 of such Code is amended by inserting after section 951A the following new section:

19 "SEC. 951B. AMOUNTS INCLUDED IN GROSS INCOME 20 OF FOREIGN CONTROLLED UNITED STATES 21 SHAREHOLDERS.

22 "(a) In General.—In the case of any foreign controlled United States shareholder of a foreign
23 controlled foreign corporation—

24 "(1) this subpart (other than sections 951A, 951(b), 957, and 965) shall be applied with
25 respect to such shareholder (separately from, and in addition to, the application of this
26 subpart without regard to this section)—

27 "(A) by substituting 'foreign controlled United States shareholder' for 'United States
28 shareholder' each place it appears therein, and

29 "(B) by substituting 'foreign controlled foreign corporation' for 'controlled foreign
30 corporation' each place it appears therein, and

31 "(2) sections 951A and 965 shall be applied with respect to such shareholder —

32 "(A) by treating each reference to 'United States shareholder' in such sections as
33 including a reference to such shareholder, and

34 "(B) by treating each reference to 'controlled foreign corporation' in such sections
35 as including a reference to such foreign controlled foreign corporation.

36 "(b) Foreign Controlled United States Shareholder.—For purposes of this section, the term

‘foreign controlled United States shareholder’ means, with respect to any foreign corporation, any United States person which would be a United States shareholder with respect to such foreign corporation if—

“(1) section 951(b) were applied by substituting ‘more than 50 percent’ for ‘10 percent or more’, and

“(2) section 958(b) were applied without regard to paragraph (4) thereof.

“(c) Foreign Controlled Foreign Corporation.—For purposes of this section, the term ‘foreign controlled foreign corporation’ means a foreign corporation, other than a controlled foreign corporation, which would be a controlled foreign corporation if section 957(a) were applied—

“(1) by substituting ‘foreign controlled United States shareholders’ for ‘United States shareholders’, and

“(2) by substituting ‘section 958(b) (other than paragraph (4) thereof)’ for ‘section 958(b)’.

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

“(1) to treat a foreign controlled United States shareholder or a foreign controlled foreign corporation as a United States shareholder or as a controlled foreign corporation, respectively, for purposes of provisions of this title other than this subpart, and

“(2) to prevent the avoidance of the purposes of this section.”.

(c) Clerical Amendment.—The table of sections for subpart F of part III of subchapter N of chapter 1 of such Code is amended by inserting after the item relating to section 951A the following new item:

“Sec.951B.Amounts included in gross income of foreign controlled United States shareholders.”.

(d) Effective Date.—The amendments made by this section shall apply to—

(1) the last taxable year of foreign corporations beginning before January 1, 2018, and each subsequent taxable year of such foreign corporations, and

(2) taxable years of United States persons in which or with which such taxable years of foreign corporations end.

DIVISION C—ASSISTANCE TO SEVERELY DISTRESSED SECTORS OF THE UNITED STATES ECONOMY

TITLE I—ECONOMIC STABILIZATION

SEC. 3101. SHORT TITLE.

This title may be cited as the “Coronavirus Economic Stabilization Act of 2020”.

SEC. 3102. EMERGENCY RELIEF THROUGH LOANS AND LOAN GUARANTEES.

(a) In General.—Notwithstanding any other provision of law, to provide liquidity to eligible businesses related to losses incurred as a direct result of coronavirus, the Secretary is authorized to make or guarantee loans to eligible businesses that do not, in the aggregate, exceed $208,000,000,000 and provide the subsidy amounts necessary for such loans and loan guarantees in accordance with the provisions of the Federal Credit Reform Act of 1990 (2 U.S.C. 661 et seq.).

(b) Distribution of Loans and Loan Guarantees.—Loans and loan guarantees made pursuant to subsection (a) shall be made available to eligible business as follows:

(1) Not more than $50,000,000,000 shall be available for passenger air carriers.

(2) Not more than $8,000,000,000 shall be available for cargo air carriers.

(3) Not more than $150,000,000,000 shall be available for other eligible businesses.

(c) Loans and Loan Guarantees.—

(1) IN GENERAL.—The Secretary shall review and decide on applications for loans and loan guarantees under this section and may enter into agreements to make or guarantee loans to one or more obligors if the Secretary determines, in the Secretary's discretion, that—

(A) the obligor is a eligible business for which credit is not reasonably available at the time of the transaction;

(B) the intended obligation by the obligor is prudently incurred; and

(C) the loan is sufficiently secured.

(2) TERMS AND LIMITATIONS.—

(A) FORMS; TERMS AND CONDITIONS.—A loan or loan guarantee shall be issued under this section in such form and on such terms and conditions and contain such covenants, representatives, warranties, and requirements (including requirements for audits) as the Secretary determines appropriate. Any loans made by the Secretary under this section shall be at a rate not less than a rate determined by the Secretary taking into consideration the current average yield on outstanding marketable obligations of the United States of comparable maturity.

(B) PROCEDURES.—As soon as practicable, but in no case later than 10 days after the date of enactment of this Act, the Secretary shall publish procedures for application and minimum requirements, which may be supplemented by the Secretary in the Secretary's discretion, for the making of loans and loan guarantees under this section.

(d) Financial Protection of Government.—

(1) IN GENERAL.—To the extent feasible and practicable, the Secretary shall ensure that the Federal Government is compensated for the risk assumed in making loans and loan guarantees under this section.

(2) GOVERNMENT PARTICIPATION IN GAINS.—If an eligible business receives a loan or loan guarantee from the Federal Government under this section, the Secretary is authorized to enter into contracts under which the Federal Government, contingent on the financial success of the eligible business, would participate in the gains of the eligible business or its

security holders through the use of such instruments as warrants, stock options, common or preferred stock, or other appropriate equity instruments.

(e) Deposit of Proceeds.—Amounts collected by the Secretary under this section, including the proceeds of investments, earnings, and interest collected, shall be deposited as follows:

(1) Amounts collected from eligible businesses that received loans or loan guarantees under paragraph (1) or (2) of subsection (b) shall be deposited in the Airport and Airway Trust Fund under section 9502 of the Internal Revenue Code of 1986.

(2) Amounts collected from eligible businesses that received loans or loan guarantees under paragraph (3) of subsection (b) shall be deposited in the Treasury as miscellaneous receipts.

(f) Administrative Expenses.—Notwithstanding any other provision of law, the Secretary may use $100,000,000 of the funds made available under this section to pay costs and administrative expenses associated with the provision of direct loans or guarantees authorized under this section.

(g) Conforming Amendment.—Section 10(a) of the Gold Reserve Act of 1934 (31 U.S.C. 5302(a)) is amended—

(1) by striking “and” before “section 3”; and

(2) by inserting “and the Coronavirus Economic Stabilization Act of 2020,” before “and for investing”.

SEC. 3103. LIMITATION ON CERTAIN EMPLOYEE COMPENSATION.

(a) In General.—The Secretary may only enter into a loan or loan agreement under section 3102(a) with an eligible business after the eligible business enters into a legally binding agreement with the Secretary that, during the 2-year period beginning March 1, 2020, and ending March 1, 2022, no officer or employee of the eligible business whose total compensation exceeded $425,000 in calendar year 2019 (other than an employee whose compensation is determined through an existing collective bargaining agreement entered into prior to March 1, 2020)—

(1) will receive from the eligible business total compensation which exceeds, during any 12 consecutive months of such 2-year period, the total compensation received by the officer or employee from the eligible business in calendar year 2019; and

(2) will receive from the eligible business severance pay or other benefits upon termination of employment with the eligible business which exceeds twice the maximum total compensation received by the officer or employee from the eligible business in calendar year 2019.

(b) Total Compensation Defined.—In this section, the term “total compensation” includes salary, bonuses, awards of stock, and other financial benefits provided by an eligible business to an officer or employee of the eligible business.

SEC. 3104. CONTINUATION OF CERTAIN AIR SERVICE.

The Secretary of Transportation is authorized to require, to the extent reasonable and practicable, an air carrier receiving loans and loan guarantees under section 3102 to maintain scheduled air transportation service as the Secretary of Transportation deems necessary to ensure services to any point served by that carrier before March 1, 2020. When considering whether to exercise the authority granted by this section, the Secretary of Transportation shall take into consideration the air transportation needs of small and remote communities.

SEC. 3105. REPORTS.

(a) Secretary.—The Secretary shall, with respect to the loans and loan guarantees provided under section 3102, make such reports as are required under section 5302 or title 31, United States Code.

(b) Government Accountability Office.—

(1) STUDY.—The Comptroller General of the United States shall conduct a study on the loans and loan guarantees provided under section 3102.

(2) REPORT.—Not later than 9 months after the date of enactment of this Act, and annually thereafter through the year succeeding the last year for which loans or loan guarantees provided under section 3102 are in effect, the Comptroller General shall submit to the Committee on Transportation and Infrastructure, the Committee on Appropriations, and the Committee on the Budget of the House of Representatives and the Committee on Commerce, Science, and Transportation, the Committee on Appropriations, and the Committee on the Budget of the Senate a report on the loans and loan guarantees provided under section 3102.

SEC. 3106. COORDINATION WITH SECRETARY OF TRANSPORTATION.

In implementing this title with respect to air carriers, the Secretary shall coordinate with the Secretary of Transportation.

SEC. 3107. DEFINITIONS.

In this title:

(1) AIR CARRIER.—The term “air carrier” has the meaning such term has under section 40102 of title 49, United States Code.

(2) CORONAVIRUS.—The term “coronavirus” means SARS-CoV-2 or another coronavirus with pandemic potential.

(3) COVERED LOSS.—The term “covered loss” includes losses, direct or incremental, incurred as a result of coronavirus, as determined by the Secretary.

(4) ELIGIBLE BUSINESS.—The term “eligible business” means—

(A) an air carrier; or

(B) a United States business that has incurred covered losses such that the continued operations of the business are jeopardized, as determined by the Secretary, and that has not otherwise applied for or received economic relief in the form of loans or loan

1 guarantees provided under any other provision of this Act.

2 (5) SECRETARY.—The term “Secretary” means the Secretary of the Treasury, or the
3 designee of the Secretary of the Treasury.

4 SEC. 3108. RULE OF CONSTRUCTION.

5 Nothing in this title shall be construed to allow the Secretary to provide relief to eligible
6 businesses except in the form of secured loans and loan guarantees as provided in this title and
7 under terms and conditions that are in the interest of the Federal Government.

8 TITLE II—AVIATION EXCISE TAXES

9 SEC. 3201. SUSPENSION OF CERTAIN AVIATION EXCISE
10 TAXES.

11 (a) Transportation by Air.—In the case of any payment for transportation by air (including any
12 amount treated as paid for transportation by air by reason of section 4261(e)(3) of the Internal
13 Revenue Code of 1986) during the excise tax holiday period, no tax shall be imposed under
14 section 4261 or 4271 of such Code. The preceding sentence shall not apply to amounts paid for
15 transportation on or before the date of the enactment of this Act.

16 (b) Use of Kerosene in Commercial Aviation.—In the case of kerosene used in commercial
17 aviation (as defined in section 4083 of the Internal Revenue Code of 1986) during the excise tax
18 holiday period—

19 (1) no tax shall be imposed on such kerosene under—

20 (A) section 4041(c) of the Internal Revenue Code of 1986, or

21 (B) section 4081 of such Code (other than at the rate provided in subsection
22 (a)(2)(B) thereof), and

23 (2) section 6427(l) of such Code shall be applied—

24 (A) by treating such use as a nontaxable use, and

25 (B) without regard to paragraph (4)(A)(ii) thereof.

26 (c) Excise Tax Holiday Period.—For purposes of section, the term “excise tax holiday period”
27 means the period beginning after the date of the enactment of this section and ending before
28 January 1, 2021.

29 DIVISION D—HEALTH CARE RESPONSE

30 TITLE I—HEALTH PROVISIONS

31 Subtitle A—Addressing Supply Shortages

32 PART I—MOVING THE STRATEGIC NATIONAL
33 STOCKPILE TO ASPR

SEC. 4101. MOVING THE STRATEGIC NATIONAL STOCKPILE TO ASPR.

Section 319F–2(a)(1) of the Public Health Service Act (42 U.S.C. 247d–6b(a)(1)) is amended by striking “The Secretary, in collaboration with the Assistant Secretary for Preparedness and Response and the Director of the Centers for Disease Control and Prevention, and in coordination with the Secretary of Homeland Security (referred to in this section as the ‘Homeland Security Secretary’), shall maintain” and inserting “The Secretary, in collaboration with the Assistant Secretary for Preparedness and Response, and in coordination with the Secretary of Homeland Security (referred to in this section as the ‘Homeland Security Secretary’), shall maintain”.

PART II—MEDICAL PRODUCT SUPPLIES

SEC. 4111. NATIONAL ACADEMIES REPORT ON AMERICA’S MEDICAL PRODUCT SUPPLY CHAIN SECURITY.

(a) In General.—Not later than 60 days after the date of enactment of this Act, the Secretary of Health and Human Services shall enter into an agreement with the National Academies of Sciences, Engineering, and Medicine (referred to in this section as the “National Academies”) to examine, and, in a manner that does not compromise national security, report on, the security of the United States medical product supply chain.

(b) Purposes.—The report developed under this section shall—

(1) assess and evaluate the dependence of the United States, including the private commercial sector, States, and the Federal Government, on critical drugs and devices that are sourced or manufactured outside of the United States, which may include an analysis of—

(A) the supply chain of critical drugs and devices of greatest priority to providing health care;

(B) any potential public health security or national security risks associated with reliance on critical drugs and devices sourced or manufactured outside of the United States, which may include responses to previous or existing shortages or public health emergencies, such as infectious disease outbreaks, bioterror attacks, and other public health threats;

(C) any existing supply chain information gaps, as applicable; and

(D) potential economic impact of increased domestic manufacturing; and

(2) provide recommendations, which may include a plan to improve the resiliency of the supply chain for critical drugs and devices as described in paragraph (1), and to address any supply vulnerabilities or potential disruptions of such products that would significantly affect or pose a threat to public health security or national security, as appropriate, which may include strategies to—

(A) promote supply chain redundancy and contingency planning;

(B) encourage domestic manufacturing, including consideration of economic impacts, if any;

(C) improve supply chain information gaps;

(D) improve planning considerations for medical product supply chain capacity during public health emergencies; and

(E) promote the accessibility of such drugs and devices.

(c) Input.—In conducting the study and developing the report under subsection (b), the National Academies shall—

(1) consider input from the Department of Health and Human Services, the Department of Homeland Security, the Department of Defense, the Department of Commerce, the Department of State, the Department of Veterans Affairs, the Department of Justice, and any other Federal agencies as appropriate; and

(2) consult with relevant stakeholders, which may include conducting public meetings and other forms of engagement, as appropriate, with health care providers, medical professional societies, State-based societies, public health experts, State and local public health departments, State medical boards, patient groups, medical product manufacturers, health care distributors, wholesalers and group purchasing organizations, pharmacists, and other entities with experience in health care and public health, as appropriate.

(d) Definitions.—In this section, the terms “device” and “drug” have the meanings given such terms in section 201 of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 321).

SEC. 4112. REQUIRING THE STRATEGIC NATIONAL STOCKPILE TO INCLUDE CERTAIN TYPES OF MEDICAL SUPPLIES.

Section 319F–2(a)(1) of the Public Health Service Act (42 U.S.C. 247d–6b(a)(1)) is amended by inserting “(including personal protective equipment, ancillary medical supplies, and other applicable supplies required for the administration of drugs, vaccines and other biological products, medical devices, and diagnostic tests in the stockpile)” after “other supplies”.

SEC. 4113. TREATMENT OF RESPIRATORY PROTECTIVE DEVICES AS COVERED COUNTERMEASURES.

Section 319F–3(i)(1) of the Public Health Service Act (42 U.S.C. 247d–6d(i)(1)) is amended—

(1) in subparagraph (B), by striking “or” at the end;

(2) in subparagraph (C), by striking the period at the end and inserting “; or”; and

(3) by adding at the end the following:

“(D) a respiratory protective device that is approved by the National Institute for Occupational Safety and Health under part 84 of title 42, Code of Federal Regulations

(or any successor regulations), and that the Secretary determines to be a priority for use during a public health emergency declared pursuant to section 319.”.

PART III—MITIGATING EMERGENCY DRUG SHORTAGES

SEC. 4121. PRIORITIZE REVIEWS OF DRUG APPLICATIONS; INCENTIVES.

Section 506C(g) of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 356c(g)) is amended—

(1) in paragraph (1), by striking “the Secretary may” and inserting “the Secretary shall, as appropriate”;

(2) in paragraph (1), by inserting “prioritize and” before “expedite the review”; and

(3) in paragraph (2), by inserting “prioritize and” before “expedite an inspection”.

SEC. 4122. ADDITIONAL MANUFACTURER REPORTING REQUIREMENTS IN RESPONSE TO DRUG SHORTAGES.

(a) Expansion To Include Active Pharmaceutical Ingredients.—Subsection (a) of section 506C of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 356c) is amended—

(1) in paragraph (1)(C), by inserting “or any such drug that is critical to the public health during a public health emergency determined under section 319 of the Public Health Service Act” after “during surgery”; and

(2) in the flush text at the end—

(A) by inserting “, or a discontinuance or an interruption in the manufacture of the active pharmaceutical ingredients of such drug,” before “that is likely”; and

(B) by adding at the end the following: “Notification under this subsection shall include disclosure of reasons for the discontinuation or interruption, as applicable; if an active pharmaceutical ingredient is a reason for, or risk factor in, such discontinuation or interruption, the source of the active pharmaceutical ingredient and any alternative sources for the active pharmaceutical ingredient known by the manufacturer; whether any associated medical devices used for preparation or administration included in the finished dosage form is a reason for, or a risk factor in, such discontinuation or interruption; the expected duration of the interruption; and such other information as the Secretary may require.”.

(b) FOIA Exemption.—Section 506C(d) of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 356c(d)) is amended by adding at the end the following: “Information provided by a manufacturer to the Secretary under this section shall not be subject to disclosure under section 552 of title 5, United States Code.”.

(c) Manufacturing Contingency Plans.—Section 506C of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 356c) is amended by adding at the end the following:

"(j) Manufacturer Contingency Plans.—Each manufacturer of a drug described in subsection (a) or of any active pharmaceutical ingredient or any associated medical devices used for preparation or administration included in the finished dosage form of such a drug, shall maintain contingency and redundancy plans, as applicable, for each establishment in which such drugs or active pharmaceutical ingredients of such drugs are manufactured to help prevent or mitigate interruptions in the supply of the drug or ingredient.".

(d) Annual Notification.—Section 506E of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 356e) is amended by adding at the end the following:

"(d) Interagency Notification.—Not later than 180 days after the date of enactment of this subsection, and every 90 days thereafter, the Secretary shall transmit a report regarding the drugs of the current drug shortage list under this section to the Administrator of the Centers for Medicare & Medicaid Services.".

(e) Reporting After Inspections.—Section 704(b) of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 374(b)) is amended—

(1) by redesignating paragraphs (1) and (2) and subparagraphs (A) and (B);

(2) by striking "(b) Upon completion" and inserting "(b)(1) Upon completion"; and

(3) by adding at the end the following:

"(2) In carrying out this subsection with respect to any establishment manufacturing a drug approved under subsection (c) or (j) of section 505 for which a notification has been submitted in accordance with section 506C is, or has been in the last 5 years, listed on the drug shortage list under section 506E, or that is described in section 505(j)(11)(A), a copy of the report shall be sent promptly to the appropriate offices of the Food and Drug Administration with expertise regarding drug shortages. Such offices shall ensure timely and effective coordination regarding the reviews of such report and overseeing the alignment of any feedback regarding such report, or corrective or preventative actions, after consideration of the systematic benefits and risks to public health, patient safety, the drug supply and drug supply chain, and timely patient access to such drugs.".

(f) Effective Date.—The amendments made by this section and section 4121 shall take effect on the date that is 180 days after the date of enactment of this Act.

SEC. 4123. GAO REPORT ON INTRA-AGENCY COORDINATION.

(a) In General.—Not later than 2 years after the date of enactment of this Act, the Comptroller General of the United States shall submit to the Committee on Health, Education, Labor, and Pensions of the Senate and the Committee on Energy and Commerce of the House of Representatives a report examining the Food and Drug Administration's intra-agency coordination, communication, and decision making in assessing drug shortage risks, and taking corrective action.

(b) Content.—The report shall include—

(1) consideration of—

(A) risks associated with violations of current good manufacturing practices;

(B) corrective and preventative actions with respect to such violations requested by the Food and Drug Administration;

(C) the effects of potential manufacturing slow-downs or shut-downs on potential drug shortages, including the discontinuance of drug manufacturing and marketing;

(D) efforts to prioritize review of applications for drugs that the Secretary has determined under section 506E of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 356e) to be in shortage; and

(E) efforts to prioritize inspections of facilities necessary for approval of applications for drugs described in subparagraph (D);

(2) a description of how the Food and Drug Administration proactively coordinates strategies to mitigate the consequences of the violations, slow-downs, and shut-downs described in paragraph (1) across agencies; and

(3) an evaluation of changes in relevant Food and Drug Administration practices that such agency has proposed but not yet implemented.

SEC. 4124. REPORT.

Not later than 2 years after the date of enactment of this Act, the Secretary of Health and Human Services, in coordination with the Commissioner of Food and Drugs and the Administrator of the Centers for Medicare & Medicaid Services, shall develop and submit to the Committee on Health, Education, Labor, and Pensions of the Senate and the Committee on Energy and Commerce of the House of Representatives a report containing recommendations—

(1) for market-based incentives or other appropriate mechanisms, sufficient to encourage the manufacture of drugs in shortage or at risk of shortage; and

(2) on how the Emerging Technology Program of the Food and Drug Administration can help facilitate creating or upgrading existing technologies to address drug shortage challenges and promote modern, reliable manufacturing strategies.

SEC. 4125. SAFE HARBOR PROVISION.

(a) In General.—The Federal Food, Drug, and Cosmetic Act is amended by inserting after section 502 (21 U.S.C. 352) the following:

“SEC. 502A. SAFE HARBOR PROVISION.

“(a) In General.—The communication of information, consistent with subsection (b), with respect to the use of a drug or device authorized under section 564 provided or distributed to a health care provider, shall not—

“(1) be a basis for treating such drug or device as misbranded under subsection (a) or (f) of section 502, or in violation of section 505, 515, or 564 of this Act or subsection (a) or (k) of section 351(a)(1) of the Public Health Service Act, as applicable; or

“(2) be treated as evidence that such drug or device is misbranded under subsection (a) or (f) of section 502, or in violation of section 505, 513, 515, or 564 of this Act or subsection (a) or (k) of section 351 of the Public Health Service Act, as applicable.

1 "(b) Provision of Information.—

2 "(1) In general.—Any information relating to a use of a drug or device authorized
3 under section 564, or for which a submission under section 564 has been submitted, that—

4 "(A) is neither false nor misleading, when measured objectively against the
5 information available at the time the statement is made;

6 "(B) is accompanied, as required, by an appropriate disclaimer, as described in
7 paragraph (2); and

8 "(C) is based on competent and reliable scientific evidence, as described in
9 subsection (c).

10 "(2) Disclaimers.—For purposes of paragraph (1), such information shall be
11 accompanied, as necessary, by an appropriate disclaimer, including—

12 "(A) a statement identifying any differences between the information and any
13 labeling of the drug or device;

14 "(B) a statement identifying contradictory evidence; and

15 "(C) such other information as may be required by regulation.

16 "(c) Competent and Reliable Scientific Evidence.—In this section, the term 'competent and
17 reliable scientific evidence' means evidence established through scientific methods that are
18 widely accepted by experts in the relevant field and followed pursuant to a clear and well-
19 described protocol, as scientifically appropriate. Evidence may constitute competent and reliable
20 scientific evidence within the meaning of this section—

21 "(1) regardless of whether it is supported by 2 adequate and well-controlled clinical
22 studies; and

23 "(2) may include—

24 "(A) information derived from clinical trials, observational studies, clinical studies
25 or bench tests that describe performance, database reviews, registries, patient
26 utilization projections, and modeling techniques, and the data, inputs, and components
27 of such information;

28 "(B) information about the effects of a drug or device in subgroups defined by
29 demographic or other variables, including groups defined by race, sex, risk factors, or
30 other variables, such as genomic features or disease severity;

31 "(C) information related to the emergency use authorization, as applicable; and

32 "(D) information relating to the safety, effectiveness, or benefit of a use or treatment
33 that is authorized under section 564 for a drug or device, including information
34 regarding—

35 "(i) health outcomes, patient or caregiver experience, or other quality metrics;
36 and

37 "(ii) the comparative effectiveness of a drug or device relative to others
38 products, other health care interventions, program and quality improvement
39 interventions, or no intervention.

"(d) Distribution.—Information pursuant to subsection (b) may be distributed proactively through written or oral means, or other information platforms, to a health care provider, payor, formulary committee, or other similar entity carrying out responsibilities for making drug coverage, reimbursement, or usage decisions on a population basis.

"(e) Coverage Not Excluded.—The distribution of information that otherwise meets the requirements of this section shall not fail to meet the requirements of subsection (a) because the manufacturer or distributor of the drug or device about which information is being distributed has—

"(1) knowledge that such drug or device is being used by patients or health care practitioners in a manner not described in any labeling of the drug or device, as applicable; or

"(2) objective or subjective intent that such drug or device be used in a manner inconsistent with any labeling, as applicable, of such drug or device.

"(f) Rule of Construction.—Nothing in this section shall be construed—

"(1) to limit communication not specifically permitted by this section; or

"(2) to alter or expand the authority of the Secretary to enforce the provisions of this Act, except to the extent that the communication of information in accordance with this section is permitted.".

PART IV—PREVENTING ESSENTIAL MEDICAL DEVICE SHORTAGES

SEC. 4131. DISCONTINUANCE OR INTERRUPTION IN THE PRODUCTION OF MEDICAL DEVICES.

Chapter V of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 351 et seq.) is amended by inserting after section 506I the following:

"SEC. 506J. DISCONTINUANCE OR INTERRUPTION IN THE PRODUCTION OF MEDICAL DEVICES.

"(a) In General.—A manufacturer of a device that—

"(1) is critical to public health during a public health emergency, including devices that are life-supporting, life-sustaining, or intended for use in emergency medical care or during surgery; or

"(2) for which the Secretary determines that information on potential meaningful supply disruptions of such device is needed during, or in advance of, a public health emergency;

shall, during, or in advance of, a public health emergency determined by the Secretary pursuant to section 319, notify the Secretary, in accordance with subsection (b), of a permanent discontinuance in the manufacture of the device (except for discontinuances as a result of an approved modification of the device) or an interruption of the manufacture of the device that is likely to lead to a meaningful disruption in the supply of that device in the United States, and the

1 reasons for such discontinuance or interruption.

2 “(b) Timing.—A notice required under subsection (a) shall be submitted to the Secretary—

3 “(1) at least 6 months prior to the date of the discontinuance or interruption; or

4 “(2) if compliance with paragraph (1) is not possible, as soon as practicable.

5 “(c) Distribution.—

6 “(1) PUBLIC AVAILABILITY.—To the maximum extent practicable, subject to paragraph
7 (2), the Secretary shall distribute, through such means as the Secretary determines
8 appropriate, information on the discontinuance or interruption of the manufacture of devices
9 reported under subsection (a) to appropriate organizations, including physician, health
10 provider, patient organizations, and supply chain partners, as appropriate and applicable.

11 “(2) PUBLIC HEALTH EXCEPTION.—The Secretary may choose not to make information
12 collected under this section publicly available pursuant to this section if the Secretary
13 determines that disclosure of such information would adversely affect the public health,
14 such as by increasing the possibility of unnecessary over purchase of product or other
15 disruption of the availability of medical products to patients.

16 “(d) Confidentiality.—Nothing in this section shall be construed as authorizing the Secretary
17 to disclose any information that is a trade secret or confidential information subject to section
18 552(b)(4) of title 5, United States Code, or section 1905 of title 18, United States Code.

19 “(e) Failure To Meet Requirements.—If a person fails to submit information required under
20 subsection (a) in accordance with subsection (b)—

21 “(1) the Secretary shall issue a letter to such person informing such person of such
22 failure;

23 “(2) not later than 30 calendar days after the issuance of a letter under paragraph (1), the
24 person who receives such letter shall submit to the Secretary a written response to such
25 letter setting forth the basis for noncompliance and providing information required under
26 subsection (a); and

27 “(3) not later than 45 calendar days after the issuance of a letter under paragraph (1), the
28 Secretary shall make such letter and any response to such letter under paragraph (2)
29 available to the public on the internet website of the Food and Drug Administration, with
30 appropriate redactions made to protect information described in subsection (d), except that,
31 if the Secretary determines that the letter under paragraph (1) was issued in error or, after
32 review of such response, the person had a reasonable basis for not notifying as required
33 under subsection (a), the requirements of this paragraph shall not apply.

34 “(f) Expedited Inspections and Reviews.—If, based on notifications described in subsection
35 (a) or any other relevant information, the Secretary concludes that there is, or is likely to be, a
36 shortage of an device, the Secretary shall, as appropriate—

37 “(1) prioritize and expedite the review of a submission under section 513(f)(2), 515,
38 review of a notification under section 510(k), or 520(m) for a device that could help
39 mitigate or prevent such shortage; or

40 “(2) prioritize and expedite an inspection or reinspection of an establishment that could

1 help mitigate or prevent such shortage.

2 "(g) Device Shortage List.—

3 "(1) ESTABLISHMENT.—The Secretary shall establish and maintain an up-to-date list of
4 devices that are determined by the Secretary to be in shortage in the United States.

5 "(2) CONTENTS.—For each device included on the list under paragraph (1), the Secretary
6 shall include the following information:

7 "(A) The category or name of the device in shortage.

8 "(B) The name of each manufacturer of such device.

9 "(C) The reason for the shortage, as determined by the Secretary, selecting from the
10 following categories:

11 "(i) Requirements related to complying with good manufacturing practices.

12 "(ii) Regulatory delay.

13 "(iii) Shortage or discontinuance of a component or part.

14 "(iv) Discontinuance of the manufacture of the device.

15 "(v) Delay in shipping of the device.

16 "(vi) Delay in sterilization of the device.

17 "(vii) Demand increase for the device.

18 "(D) The estimated duration of the shortage as determined by the Secretary.

19 "(3) PUBLIC AVAILABILITY.—

20 "(A) IN GENERAL.—Subject to subparagraphs (B) and (C), the Secretary shall make
21 the information in the list under paragraph (1) publicly available.

22 "(B) TRADE SECRETS AND CONFIDENTIAL INFORMATION.—Nothing in this subsection
23 shall be construed to alter or amend section 1905 of title 18, United States Code, or
24 section 552(b)(4) of title 5 of such Code.

25 "(C) PUBLIC HEALTH EXCEPTION.—The Secretary may elect not to make information
26 collected under this subsection publicly available if the Secretary determines that
27 disclosure of such information would adversely affect the public health (such as by
28 increasing the possibility of hoarding or other disruption of the availability of the
29 device to patients).

30 "(h) Rule of Construction.—Nothing in this section shall be construed to affect the authority
31 of the Secretary on the date of enactment of this section to expedite the review of devices under
32 section 515 of the Federal Food, Drug, and Cosmetic Act, section 515B of such Act relating to
33 the priority review program for devices, and section 564 of such Act relating to the emergency
34 use authorization authorities.

35 "(i) Definitions.—In this section:

36 "(1) DEVICE.—The term 'device' means a device (as defined in section 201(h)) that is
37 intended for human use and is subject to sections 510(k), 513(f)(2), 515, or 520(m).

"(2) MEANINGFUL DISRUPTION.—The term 'meaningful disruption'—

"(A) means a change in production that is reasonably likely to lead to a reduction in the supply of a device by a manufacturer that is more than negligible and affects the ability of the manufacturer to fill orders or meet expected demand for its product;

"(B) does not include interruptions in manufacturing due to matters such as routine maintenance or insignificant changes in manufacturing so long as the manufacturer expects to resume operations in a reasonable or short period of time; and

"(C) does not include interruptions in manufacturing of components or raw materials so long as such interruptions do not result in a shortage of finished product and the manufacturer expects to resume operations in a reasonable or short period of time.

"(3) SHORTAGE.—The term 'shortage', with respect to a device, means a period of time when the demand or projected demand for the device within the United States exceeds the supply of the device.".

SEC. 4132. GAO REPORT ON INTRA-AGENCY COORDINATION.

(a) In General.—Not later than 18 months after the date of enactment of this Act, the Comptroller General of the United States shall submit to the Committee on Health, Education, Labor, and Pensions of the Senate and the Committee on Energy and Commerce of the House of Representatives a report examining the Food and Drug Administration's intra-agency coordination, communication, and decision-making in assessing device shortages and risks associated with the supply of devices, and any efforts by the Food and Drug Administration to mitigate any device shortages or to take corrective actions.

(b) Content.—The report shall include—

(1) consideration of—

(A) risks of creating, worsening, or extending a shortage of a device associated with violations of current good manufacturing practices;

(B) corrective and preventative actions with respect to such violations requested by the Food and Drug Administration;

(C) the effects of potential manufacturing disruptions or shut-downs on potential device shortages, which may include the discontinuance of device manufacturing and marketing, or the manufacturing of device components or parts;

(D) efforts to prioritize and expedite the review of submissions for devices that the Secretary has determined under section 506J(g) of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 356j) to be in shortage; and

(E) efforts to prioritize inspections of facilities necessary for approval or clearance of devices described in subparagraph (D);

(2) a description of how the Food and Drug Administration proactively coordinates strategies to mitigate the consequences of the violations, slow-downs, and shut-downs described in paragraph (1) across agencies; and

(3) an evaluation of changes in relevant Food and Drug Administration practices that such agency has proposed but not yet implemented.

(c) Definition.—In this section, the term "device" has the meaning given such term under section 506J(i)(1) of the Federal Food, Drug, and Cosmetic Act, as added by section 4131.

PART V—EMERGENCY USE OF LABORATORY DEVELOPED TESTS

SEC. 4141. EMERGENCY USE OF LABORATORY DEVELOPED TESTS.

(a) In General.—For the time in which the public health emergency under section 319 of the Public Health Service Act (42 U.S.C. 247d) related to the coronavirus (COVID-19), declared by the Secretary of Health and Human Services (referred to in this section as the "Secretary") on January 31, 2020, is in place (or such other period of time determined by the Secretary), tests intended to diagnose COVID–19 that are described in subsection (b) may be lawfully marketed in accordance with this section.

(b) Criteria.—Tests described in subsection (a) may be lawfully marketed, during the period described in such subsection, if such test—

(1) is developed in a State that has notified the Secretary of its intention to review tests intended to diagnose COVID-19;

(2) is developed in a laboratory with a certificate to conduct high-complexity testing pursuant to section 353 of the Public Health Service Act (42 U.S.C. 263a), and the developer of such test—

(A) is pursuing an emergency use authorization under section 564 of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 360bbb–3) and provides updates to the Secretary on efforts to pursue such authorization;

(B) validates such test prior to use;

(C) notifies the Secretary of the assay validation; and

(D) includes a statement together with the results of the test that reads: "This test was developed for use as a part of a response to the public health emergency declared to address the outbreak of COVID-19. This test has not been reviewed by the Food and Drug Administration."; or

(3) is an in vitro diagnostic test for which the developer of such test meets all of the requirements of subparagraphs (A) through (D) of paragraph (2) with respect to the test.

(c) Disposition of Product.—Notwithstanding the termination of a declaration under subsection (b) of section 564 of the Federal Food, Drug, and Cosmetic Act, or a revocation under subsection (g) of such section with respect to a product described in subsection (a), the Secretary shall consult with the developer of such in vitro diagnostic test with respect to the appropriate disposition of such test to ensure that authorization of any in vitro diagnostic test under this section shall continue to be effective to provide for continued use of such product to prevent or detect COVID–19.

(d) In Vitro Diagnostic Test.—In this section, the term “in vitro diagnostic test” has the meaning given the term “in vitro diagnostic product” in section 809.3(a) of title 21, Code of Federal Regulations (or successor regulations).

Subtitle B—Access to Health Care for COVID-19 Patients

PART I—COVERAGE OF TESTING AND PREVENTIVE SERVICES

SEC. 4201. COVERAGE OF DIAGNOSTIC TESTING FOR COVID-19.

(a) In General.—A group health plan and a health insurance issuer offering group or individual health insurance coverage (including a grandfathered health plan (as defined in section 1251(e) of the Patient Protection and Affordable Care Act (42 U.S.C. 18011(b))) shall provide coverage, and shall not impose any cost-sharing (including deductibles, copayments, and coinsurance) requirements or prior authorization or other medical management requirements, for the following items and services furnished during any portion of the public health emergency declared by the Secretary of Health and Human Services pursuant to section 319 of the Public Health Service Act on January 31, 2020, with respect to COVID-19, beginning on or after the date of the enactment of this Act:

(1) An in vitro diagnostic product (as defined in section 809.3(a) of title 21, Code of Federal Regulations) for the detection of SARS–CoV–2 or the diagnosis of the virus that causes COVID–19, and the administration of such an in vitro diagnostic product, that—

(A) is approved, cleared, or authorized under section 510(k), 513, 515, or 564 of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 360(k), 360c, 360e, 360bbb–3);

(B) is a clinical laboratory service performed in a laboratory (including a public health laboratory) certified to conduct high-complexity testing pursuant to section 353 of the Public Health Service Act (42 U.S.C. 253a) for which the developer has requested, or intends to request, emergency use authorization under section 564 of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 360bbb–3), unless and until the emergency use authorization request under such section 564 has been denied or the developer of such test does not submit a request under such section within a reasonable timeframe; or

(C) is developed in a State that has notified the Secretary of Health and Human Services of its intention to review tests intended to diagnose COVID-19.

(2) Items and services furnished to an individual during health care provider office visits, urgent care center visits, and emergency room visits that result in an order for or administration of an in vitro diagnostic product described in paragraph (1), but only to the extent such items and services relate to the furnishing or administration of such product or to the evaluation of such individual for purposes of determining the need of such individual for such product.

SEC. 4202. PRICING OF DIAGNOSTIC TESTING.

(a) Reimbursement Rates.—A group health plan or a health insurance issuer providing coverage of items and services described in section 201(a) with respect to an enrollee shall reimburse the provider of the diagnostic testing as follows:

(1) If the health plan or issuer has a negotiated rate for such service with such provider, such negotiated rate shall apply.

(2) If the health plan or issuer does not have a negotiated rate for such service with such provider, such plan or issuer shall reimburse the provider in an amount that equals the cash price for such service as listed by the provider on a public internet website.

(b) Requirement to Publicize Cash Price for Diagnostic Testing for COVID-19.—

(1) In general.—Each provider of a diagnostic test for COVID-19 shall make public the cash price for such test on a public internet website of such provider.

(2) Civil monetary penalties.—The Secretary of Health and Human Services may impose a civil monetary penalty on any provider of a diagnostic test for COVID-19 that is not in compliance with paragraph (1) and has not completed a corrective action plan to comply with the requirements of such paragraph, in an amount not to exceed $300 per day that the violation is ongoing.

SEC. 4203. RAPID COVERAGE OF PREVENTIVE SERVICES AND VACCINES FOR CORONAVIRUS.

(a) In General.—Notwithstanding 2713(b) of the Public Health Service Act (42 U.S.C. 300gg–13), the Secretary of Health and Human Services, the Secretary of Labor, and the Secretary of the Treasury shall require group health plans and health insurance issuers offering group or individual health insurance to cover any qualifying coronavirus preventive service, pursuant to section 2713(a) of the Public Health Service Act (42 U.S.C. 300gg–13(a)). The requirement described in this subsection shall take effect with respect to a qualifying coronavirus prevention service on the specified date described in subsection (b)(2).

(b) Definitions.—For purposes of this section:

(1) Qualifying coronavirus preventive service.—The term “qualifying coronavirus preventive service” means an item, service, or immunization that is intended to prevent or mitigate coronavirus disease 2019 and that is—

(A) an evidence-based item or service that has in effect a rating of “A” or “B” in the current recommendations of the United States Preventive Services Task Force; or

(B) an immunization that has in effect a recommendation from the Advisory Committee on Immunization Practices of the Centers for Disease Control and Prevention with respect to the individual involved.

(2) Specified date.—The term “specified date” means the date that is 15 business days after the date on which a recommendation is made relating to the immunization as described in such paragraph.

(3) Health insurance terms.—In this section, the terms “group health plan”, “health insurance issuer”, “group health insurance coverage”, and “individual health insurance coverage” have the meanings given such terms in section 2791 of the Public Health Service

Act (42 U.S.C. 300gg–91).

PART II—SUPPORT FOR HEALTH CARE PROVIDERS

SEC. 4211. SUPPLEMENTAL AWARDS FOR HEALTH CENTERS.

(a) Supplemental Awards.—Section 330(r) of the Public Health Service Act (42 U.S.C. 254b(r)) is amended by adding at the end the following:

"(6) ADDITIONAL AMOUNTS FOR SUPPLEMENTAL AWARDS.—In addition to any amounts made available pursuant to this subsection, section 402A of this Act, or section 10503 of the Patient Protection and Affordable Care Act, there is authorized to be appropriated, and there is appropriated, out of any monies in the Treasury not otherwise appropriated, $1,320,000,000 for fiscal year 2020 for supplemental awards under subsection (d) for the detection of SARS-CoV-2 or the prevention, diagnosis, and treatment of COVID-19.".

(b) Application of Provisions.—Amounts appropriated pursuant to the amendment made by subsection (a) for fiscal year 2020 shall be subject to the requirements contained in Public Law 116–94 for funds for programs authorized under sections 330 through 340 of the Public Health Service Act (42 U.S.C. 254 through 256).

SEC. 4212. ALLOWING PERMANENT DIRECT HIRE OF NDMS HEALTH CARE PROFESSIONALS.

Section 2812(c)(4) of the Public Health Service Act (42 U.S.C. 300hh–11(c)(4)) is amended to read as follows:

"(4) CERTAIN APPOINTMENTS.—If the Secretary determines that the number of intermittent disaster response personnel within the National Disaster Medical System under this section is insufficient to address a public health emergency or potential public health emergency, the Secretary may appoint candidates directly to personnel positions for intermittent disaster response within such system. The Secretary shall provide updates on the number of vacant or unfilled positions within such system to the congressional committees of jurisdiction each quarter for which this authority is in effect.".

SEC. 4213. TELEHEALTH NETWORK AND TELEHEALTH RESOURCE CENTERS GRANT PROGRAMS.

Section 330I of the Public Health Service Act (42 U.S.C. 254c–14) is amended—

(1) in subsection (d)—

(A) in paragraph (1)—

(i) in the matter preceding subparagraph (A), by striking "projects to demonstrate how telehealth technologies can be used through telehealth networks" and inserting "evidence-based projects that utilize telehealth technologies through telehealth networks";

(ii) in subparagraph (A)—

1 (I) by striking "the quality of" and inserting "access to, and the quality
2 of,"; and

3 (II) by inserting "and" after the semicolon;

4 (iii) by striking subparagraph (B);

5 (iv) by redesignating subparagraph (C) as subparagraph (B); and

6 (v) in subparagraph (B), as so redesignated, by striking "and patients and their
7 families, for decisionmaking" and inserting ", patients, and their families"; and

8 (B) in paragraph (2)—

9 (i) by striking "demonstrate how telehealth technologies can be used" and
10 inserting "support initiatives that utilize telehealth technologies"; and

11 (ii) by striking ", to establish telehealth resource centers";

12 (2) in subsection (e), by striking "4 years" and inserting "5 years";

13 (3) in subsection (f)—

14 (A) by striking paragraph (2);

15 (B) in paragraph (1)(B)—

16 (i) by redesignating clauses (i) through (iii) as paragraphs (1) through (3),
17 respectively, and adjusting the margins accordingly;

18 (ii) in paragraph (3), as so redesignated by clause (i), by redesignating
19 subclauses (I) through (XII) as subparagraphs (A) through (L), respectively, and
20 adjusting the margins accordingly; and

21 (iii) by striking "(1) TELEHEALTH NETWORK GRANTS—" and all that follows
22 through "(B) TELEHEALTH NETWORKS—"; and

23 (C) in paragraph (3)(I), as so redesignated, by inserting "and substance use disorder"
24 after "mental health" each place such term appears;

25 (4) in subsection (g)(2), by striking "or improve" and inserting "and improve";

26 (5) by striking subsection (h);

27 (6) by redesignating subsections (i) through (p) as subsection (h) through (o),
28 respectively;

29 (7) in subsection (h), as so redesignated—

30 (A) in paragraph (1)—

31 (i) in subparagraph (B), by striking "mental health, public health, long-term
32 care, home care, preventive" and inserting "mental health care, public health
33 services, long-term care, home care, preventive care";

34 (ii) in subparagraph (E), by inserting "and regional" after "local"; and

35 (iii) by striking subparagraph (F); and

36 (B) in paragraph (2)(A), by striking "medically underserved areas or" and inserting

"rural areas, medically underserved areas, or";

(8) in paragraph (2) of subsection (i), as so redesignated, by striking "ensure that—" and all that follows through the end of subparagraph (B) and inserting "ensure that not less than 50 percent of the funds awarded shall be awarded for projects in rural areas.";

(9) in subsection (j), as so redesignated—

(A) in paragraph (1)(B), by striking "computer hardware and software, audio and video equipment, computer network equipment, interactive equipment, data terminal equipment, and other"; and

(B) in paragraph (2)(F), by striking "health care providers and";

(10) in subsection (k), as so redesignated—

(A) in paragraph (2), by striking "40 percent" and inserting "20 percent"; and

(B) in paragraph (3), by striking "(such as laying cable or telephone lines, or purchasing or installing microwave towers, satellite dishes, amplifiers, or digital switching equipment)";

(11) by striking subsections (q) and (r) and inserting the following:

"(p) Report.—Not later than 4 years after the date of enactment of the CARES Act, and every 5 years thereafter, the Secretary shall prepare and submit to the Committee on Health, Education, Labor, and Pensions of the Senate and the Committee on Energy and Commerce of the House of Representatives a report on the activities and outcomes of the grant programs under subsection (b).";

(12) by redesignating subsection (s) as subsection (q); and

(13) in subsection (q), as so redesignated, by striking "this section—" and all that follows through the end of paragraph (2) and inserting "this section $29,000,000 for each of fiscal years 2021 through 2025.".

SEC. 4214. RURAL HEALTH CARE SERVICES OUTREACH, RURAL HEALTH NETWORK DEVELOPMENT, AND SMALL HEALTH CARE PROVIDER QUALITY IMPROVEMENT GRANT PROGRAMS.

Section 330A of the Public Health Service Act (42 U.S.C. 254c) is amended—

(1) in subsection (d)(2)—

(A) in subparagraph (A), by striking "essential" and inserting "basic"; and

(B) in subparagraph (B)—

(i) in the matter preceding clause (i), by inserting "to" after "grants"; and

(ii) in clauses (i), (ii), and (iii), by striking "to" each place such term appears;

(2) in subsection (e)—

(A) in paragraph (1)—

(i) by inserting "improving and" after "outreach by";

(ii) by inserting ", through community engagement and evidence-based or innovative, evidence-informed models" before the period of the first sentence; and

(iii) by striking "3 years" and inserting "5 years";

(B) in paragraph (2)—

(i) in the matter preceding subparagraph (A), by inserting "shall" after "entity";

(ii) in subparagraph (A), by striking "shall be a rural public or rural nonprofit private entity" and inserting "be an entity with demonstrated experience serving, or the capacity to serve, rural underserved populations";

(iii) in subparagraphs (B) and (C), by striking "shall" each place such term appears; and

(iv) in subparagraph (B)—

(I) in the matter preceding clause (i), by inserting "that" after "members"; and

(II) in clauses (i) and (ii), by striking "that" each place such term appears; and

(C) in paragraph (3)(C), by striking "the local community or region" and inserting "the rural underserved populations in the local community or region";

(3) in subsection (f)—

(A) in paragraph (1)—

(i) in subparagraph (A)—

(I) in the matter preceding clause (i), by striking "promote, through planning and implementation, the development of integrated health care networks that have combined the functions of the entities participating in the networks" and inserting "plan, develop, and implement integrated health care networks that collaborate"; and

(II) in clause (ii), by striking "essential health care services" and inserting "basic health care services and associated health outcomes"; and

(ii) by amending subparagraph (B) to read as follows:

"(B) GRANT PERIODS.—The Director may award grants under this subsection for periods of not more than 5 years.";

(B) in paragraph (2)—

(i) in the matter preceding subparagraph (A), by inserting "shall" after "entity";

(ii) in subparagraph (A), by striking "shall be a rural public or rural nonprofit private entity" and inserting "be an entity with demonstrated experience serving,

1 or the capacity to serve, rural underserved populations”;
2 (iii) in subparagraph (B)—
3 (I) in the matter preceding clause (i)—
4 (aa) by striking “shall”; and
5 (bb) by inserting “that” after “participants”; and
6 (II) in clauses (i) and (ii), by striking “that” each place such term appears;
7 and
8 (iv) in subparagraph (C), by striking “shall”; and
9 (C) in paragraph (3)—
10 (i) by amending clause (iii) of subparagraph (C) to read as follows:
11 “(iii) how the rural underserved populations in the local community or region to
12 be served will benefit from and be involved in the development and ongoing
13 operations of the network;”; and
14 (ii) in subparagraph (D), by striking “the local community or region” and
15 inserting “the rural underserved populations in the local community or region”;
16 (4) in subsection (g)—
17 (A) in paragraph (1)—
18 (i) by inserting “, including activities related to increasing care coordination,
19 enhancing chronic disease management, and improving patient health outcomes”
20 before the period of the first sentence; and
21 (ii) by striking “3 years” and inserting “5 years”;
22 (B) in paragraph (2)—
23 (i) in the matter preceding subparagraph (A), by inserting “shall” after “entity”;
24 (ii) in subparagraphs (A) and (B), by striking “shall” each place such term
25 appears; and
26 (iii) in subparagraph (A)(ii), by inserting “or regional” after “local”; and
27 (C) in paragraph (3)(D), by striking “the local community or region” and inserting
28 “the rural underserved populations in the local community or region”;
29 (5) in subsection (h)(3), in the matter preceding subparagraph (A), by inserting “, as
30 appropriate,” after “the Secretary”;
31 (6) by amending subsection (i) to read as follows:
32 “(i) Report.—Not later than 4 years after the date of enactment of the CARES Act, and every
33 5 years thereafter, the Secretary shall prepare and submit to the Committee on Health, Education,
34 Labor, and Pensions of the Senate and the Committee on Energy and Commerce of the House of
35 Representatives a report on the activities and outcomes of the grant programs under subsections
36 (e), (f), and (g), including the impact of projects funded under such programs on the health status
37 of rural residents with chronic conditions.”; and

(7) in subsection (j), by striking "$45,000,000 for each of fiscal years 2008 through 2012" and inserting "$79,500,000 for each of fiscal years 2021 through 2025".

SEC. 4215. UNITED STATES PUBLIC HEALTH SERVICE MODERNIZATION.

(a) Commissioned Corps and Ready Reserve Corps.—Section 203 of the Public Health Service Act (42 U.S.C. 204) is amended—

(1) in subsection (a)(1), by striking "a Ready Reserve Corps for service in time of national emergency" and inserting ", for service in time of a public health or national emergency, a Ready Reserve Corps"; and

(2) in subsection (c)—

(A) in the heading, by striking "Research" and inserting "Reserve Corps";

(B) in paragraph (1), by inserting "during public health or national emergencies" before the period;

(C) in paragraph (2)—

(i) in the matter preceding subparagraph (A), by inserting ", consistent with paragraph (1)" after "shall";

(ii) in subparagraph (C), by inserting "during such emergencies" after "members"; and

(iii) in subparagraph (D), by inserting ", consistent with subparagraph (C)" before the period; and

(D) by adding at the end the following:

"(3) STATUTORY REFERENCES TO RESERVE.—A reference in any Federal statute, except in the case of subsection (b), to the 'Reserve Corps' of the Public Health Service or to the 'reserve' of the Public Health Service shall be deemed to be a reference to the Ready Reserve Corps.".

(b) Deployment Readiness.—Section 203A(a)(1)(B) of the Public Health Service Act (42 U.S.C. 204a(a)(1)(B)) is amended by striking "Active Reserves" and inserting "Ready Reserve Corps".

(c) Retirement of Commissioned Officers.—Section 211 of the Public Health Service Act (42 U.S.C. 212) is amended—

(1) by striking "the Service" each place it appears and inserting "the Regular Corps";

(2) in subsection (a)(4), by striking "(in the case of an officer in the Reserve Corps)";

(3) in subsection (c)—

(A) in paragraph (1)—

(i) by striking "or an officer of the Reserve Corps"; and

(ii) by inserting "or under section 221(a)(19)" after "subsection (a)"; and

(B) in paragraph (2), by striking "Regular or Reserve Corps" and inserting "Regular Corps or Ready Reserve Corps"; and

(4) in subsection (f), by striking "the Regular or Reserve Corps of".

(d) Rights, Privileges, etc. of Officers and Surviving Beneficiaries.—Section 221 of the Public Health Service Act (42 U.S.C. 213a) is amended—

(1) in subsection (a), by adding at the end the following:

"(19) Chapter 1223, Retired Pay for Non-Regular Service.

"(20) Section 12601, Compensation: Reserve on active duty accepting from any person.

"(21) Section 12684, Reserves: separation for absence without authority or sentence to imprisonment."; and

(2) in subsection (b)—

(A) by striking "Secretary of Health, Education, and Welfare or his designee" and inserting "Secretary of Health and Human Services or the designee of such secretary";

(B) by striking "(b) The authority vested" and inserting the following:

"(b)(1) The authority vested";

(C) by striking "For purposes of" and inserting the following:

"(2) For purposes of"; and

(D) by adding at the end the following:

"(3) For purposes of paragraph (19) of subsection (a), the terms 'Military department', 'Secretary concerned', and 'Armed forces' in such title 10 shall be deemed to include, respectively, the Department of Health and Human Services, the Secretary of Health and Human Services, and the Commissioned Corps.".

(e) Technical Amendments.—Title II of the Public Health Service Act (42 U.S.C. 202 et seq.) is amended—

(1) in sections 204 and 207(c), by striking "Regular or Reserve Corps" each place it appears and inserting "Regular Corps or Ready Reserve Corps";

(2) in section 208(a), by striking "Regular and Reserve Corps" each place it appears and inserting "Regular Corps and Ready Reserve Corps"; and

(3) in section 205(c), 206(c), 210, and 219, and in subsections (a), (b), and (d) of section 207, by striking "Reserve Corps" each place it appears and inserting "Ready Reserve Corps".

SEC. 4216. LIMITATION ON LIABILITY FOR VOLUNTEER HEALTH CARE PROFESSIONALS DURING COVID-19 EMERGENCY RESPONSE.

(a) Limitation on Liability.—Except as provided in subsection (b), a health care professional shall not be liable under Federal or State law for any harm caused by an act or omission of the

professional in the provision of health care services during the public health emergency declared by the Secretary of Health and Human Services (referred to in this section as the "Secretary") pursuant to section 319 of the Public Health Service Act (42 U.S.C. 247d) on January 31, 2020 with respect to COVID-19, if—

(1) the professional is providing health care services in response to such public health emergency, as a volunteer; and

(2) the act or omission occurs—

(A) in the course of providing health care services;

(B) in the health care professional's capacity as a volunteer;

(C) in the course of providing health care services that are within the scope of the license, registration, or certification of the volunteer, as defined by the State of licensure, registration, or certification; and

(D) in a good faith belief that the individual being treated is in need of health care services.

(b) Exceptions.—Subsection (a) does not apply if—

(1) the harm was caused by an act or omission constituting willful or criminal misconduct, gross negligence, reckless misconduct, or a conscious flagrant indifference to the rights or safety of the individual harmed by the health care professional; or

(2) the health care professional rendered the health care services under the influence (as determined pursuant to applicable State law) of alcohol or an intoxicating drug.

(c) Preemption.—

(1) IN GENERAL.—This section preempts the laws of a State or any political subdivision of a State to the extent that such laws are inconsistent with this section, unless such laws provide greater protection from liability.

(2) VOLUNTEER PROTECTION ACT.—Protections afforded by this section are in addition to those provided by the Volunteer Protection Act of 1997 (Public Law 105–19).

(d) Definitions.—In this section—

(1) the term "harm" includes physical, nonphysical, economic, and noneconomic losses;

(2) the term "health care professional" means an individual who is licensed, registered, or certified under Federal or State law to provide health care services;

(3) the term "health care services" means any services provided by a health care professional, or by any individual working under the supervision of a health care professional that relate to—

(A) the diagnosis, prevention, or treatment of COVID-19; or

(B) the assessment or care of the health of a human being; and

(4) the term "volunteer" means a health care professional who, with respect to the health care services rendered, does not receive compensation or any other thing of value in lieu of compensation, which compensation—

(A) includes a payment under any insurance policy or health plan, or under any Federal or State health benefits program; and

(B) excludes receipt of items to be used exclusively for rendering health care services in the health care professional's capacity as a volunteer described in subsection (a)(1).

(e) Effective Date.—This section shall take effect upon the date of enactment of this Act, and applies to a claim for harm only if the act or omission that caused such harm occurred on or after the date of enactment.

(f) Sunset.—This section shall be in effect only for the length of the public health emergency declared by the Secretary of Health and Human Services (referred to in this section as the "Secretary") pursuant to section 319 of the Public Health Service Act (42 U.S.C. 247d) on January 31, 2020 with respect to COVID-19.

PART III—MISCELLANEOUS PROVISIONS

SEC. 4221. CONFIDENTIALITY AND DISCLOSURE OF RECORDS RELATING TO SUBSTANCE USE DISORDER.

(a) Conforming Changes Relating to Substance Use Disorder.—Subsections (a) and (h) of section 543 of the Public Health Service Act (42 U.S.C. 290dd–2) are each amended by striking "substance abuse" and inserting "substance use disorder".

(b) Disclosures to Covered Entities Consistent With HIPAA.—Paragraph (1) of section 543(b) of the Public Health Service Act (42 U.S.C. 290dd–2(b)) is amended to read as follows:

"(1) CONSENT.—The following shall apply with respect to the contents of any record referred to in subsection (a):

"(A) Such contents may be used or disclosed in accordance with the prior written consent of the patient with respect to whom such record is maintained.

"(B) Once prior written consent of the patient has been obtained, such contents may be used or disclosed by a covered entity, business associate, or a program subject to this section for purposes of treatment, payment, and health care operations as permitted by the HIPAA regulations. Any information so disclosed may then be redisclosed in accordance with the HIPAA regulations. Section 13405(c) of the Health Information Technology and Clinical Health Act (42 U.S.C. 17935(c)) shall apply to all disclosures pursuant to subsection (b)(1) of this section.

"(C) It shall be permissible for a patient's prior written consent to be given once for all such future uses or disclosures for purposes of treatment, payment, and health care operations, until such time as the patient revokes such consent in writing.

"(D) Section 13405(a) of the Health Information Technology and Clinical Health Act (42 U.S.C. 17935(a)) shall apply to all disclosures pursuant to subsection (b)(1) of this section.".

(c) Disclosures of De-Identified Health Information to Public Health Authorities.—Paragraph (2) of section 543(b) of the Public Health Service Act (42 U.S.C. 290dd–2(b)), is amended by

1 adding at the end the following:

2 "(D) To a public health authority, so long as such content meets the standards
3 established in section 164.514(b) of title 45, Code of Federal Regulations (or successor
4 regulations) for creating de-identified information.".

5 (d) Definitions.—Section 543 of the Public Health Service Act (42 U.S.C. 290dd–2) is
6 amended by adding at the end the following:

7 "(k) Definitions.—For purposes of this section:

8 "(1) Breach.—The term 'breach' has the meaning given such term for purposes of the
9 HIPAA regulations.

10 "(2) Business associate.—The term 'business associate' has the meaning given such
11 term for purposes of the HIPAA regulations.

12 "(3) Covered entity.—The term 'covered entity' has the meaning given such term for
13 purposes of the HIPAA regulations.

14 "(4) Health care operations.—The term 'health care operations' has the meaning
15 given such term for purposes of the HIPAA regulations.

16 "(5) HIPPA regulations.—The term 'HIPAA regulations' has the meaning given such
17 term for purposes of parts 160 and 164 of title 45, Code of Federal Regulations.

18 "(6) Payment.—The term 'payment' has the meaning given such term for purposes of
19 the HIPAA regulations.

20 "(7) Public health authority.—The term 'public health authority' has the meaning
21 given such term for purposes of the HIPAA regulations.

22 "(8) Treatment.—The term 'treatment' has the meaning given such term for purposes
23 of the HIPAA regulations.

24 "(9) Unsecured protected health information.—The term 'unprotected health
25 information' has the meaning given such term for purposes of the HIPAA regulations.".

26 (e) Use of Records in Criminal, Civil, or Administrative Investigations, Actions, or
27 Proceedings.—Subsection (c) of section 543 of the Public Health Service Act (42 U.S.C. 290dd–
28 2(c)) is amended to read as follows:

29 "(c) Use of Records in Criminal, Civil, or Administrative Contexts.—Except as otherwise
30 authorized by a court order under subsection (b)(2)(C) or by the consent of the patient, a record
31 referred to in subsection (a), or testimony relaying the information contained therein, may not be
32 disclosed or used in any civil, criminal, administrative, or legislative proceedings conducted by
33 any Federal, State, or local authority, including with respect to the following activities:

34 "(1) Such record or testimony shall not be entered into evidence in any criminal
35 prosecution or civil action before a Federal or State court.

36 "(2) Such record or testimony shall not form part of the record for decision or otherwise
37 be taken into account in any proceeding before a Federal, State, or local agency.

38 "(3) Such record or testimony shall not be used by any Federal, State, or local agency for
39 a law enforcement purpose or to conduct any law enforcement investigation.

1 "(4) Such record or testimony shall not be used in any application for a warrant.".

2 (f) Penalties.—Subsection (f) of section 543 of the Public Health Service Act (42 U.S.C.
3 290dd–2) is amended to read as follows:

4 "(f) Penalties.—The provisions of sections 1176 and 1177 of the Social Security Act shall
5 apply to a violation of this section to the extent and in the same manner as such provisions apply
6 to a violation of part C of title XI of such Act. In applying the previous sentence—

7 "(1) the reference to 'this subsection' in subsection (a)(2) of such section 1176 shall be
8 treated as a reference to 'this subsection (including as applied pursuant to section 543(f) of
9 the Public Health Service Act)'; and

10 "(2) in subsection (b) of such section 1176—

11 "(A) each reference to 'a penalty imposed under subsection (a)' shall be treated as a
12 reference to 'a penalty imposed under subsection (a) (including as applied pursuant to
13 section 543(f) of the Public Health Service Act)'; and

14 "(B) each reference to 'no damages obtained under subsection (d)' shall be treated
15 as a reference to 'no damages obtained under subsection (d) (including as applied
16 pursuant to section 543(f) of the Public Health Service Act)'.".

17 (g) Antidiscrimination.—Section 543 of the Public Health Service Act (42 U.S.C. 290dd–2) is
18 amended by inserting after subsection (h) the following:

19 "(i) Antidiscrimination.—

20 "(1) In general.—No entity shall discriminate against an individual on the basis of
21 information received by such entity pursuant to an inadvertent or intentional disclosure of
22 records, or information contained in records, described in subsection (a) in—

23 "(A) admission, access to, or treatment for health care;

24 "(B) hiring, firing, or terms of employment, or receipt of worker's compensation;

25 "(C) the sale, rental, or continued rental of housing;

26 "(D) access to Federal, State, or local courts; or

27 "(E) access to, approval of, or maintenance of social services and benefits provided
28 or funded by Federal, State, or local governments.

29 "(2) Recipients of federal funds.—No recipient of Federal funds shall discriminate
30 against an individual on the basis of information received by such recipient pursuant to an
31 intentional or inadvertent disclosure of such records or information contained in records
32 described in subsection (a) in affording access to the services provided with such funds.".

33 (h) Notification in Case of Breach.—Section 543 of the Public Health Service Act (42 U.S.C.
34 290dd–2), as amended by subsection (g), is further amended by inserting after subsection (i) the
35 following:

36 "(j) Notification in Case of Breach.—The provisions of section 13402 of the HITECH Act (42
37 U.S.C. 17932) shall apply to a program or activity described in subsection (a), in case of a breach
38 of records described in subsection (a), to the same extent and in the same manner as such
39 provisions apply to a covered entity in the case of a breach of unsecured protected health

information.”.

(i) Regulations.—

(1) In general.—The Secretary of Health and Human Services, in consultation with appropriate Federal agencies, shall make such revisions to regulations as may be necessary for implementing and enforcing the amendments made by this section, such that such amendments shall apply with respect to uses and disclosures of information occurring on or after the date that is 12 months after the date of enactment of this Act.

(2) Easily understandable notice of privacy practices.—Not later than 1 year after the date of enactment of this Act, the Secretary of Health and Human Services, in consultation with appropriate legal, clinical, privacy, and civil rights experts, shall update section 164.520 of title 45, Code of Federal Regulations, so that covered entities and entities creating or maintaining the records described in subsection (a) provide notice, written in plain language, of privacy practices regarding patient records referred to in section 543(a) of the Public Health Service Act (42 U.S.C. 290dd–2(a)), including—

(A) a statement of the patient’s rights, including self-pay patients, with respect to protected health information and a brief description of how the individual may exercise these rights (as required by subsection (b)(1)(iv) of such section 164.520); and

(B) a description of each purpose for which the covered entity is permitted or required to use or disclose protected health information without the patient’s written authorization (as required by subsection (b)(2) of such section 164.520).

(j) Rules of Construction.—Nothing in this title or the amendments made by this title shall be construed to limit—

(1) a patient’s right, as described in section 164.522 of title 45, Code of Federal Regulations, or any successor regulation, to request a restriction on the use or disclosure of a record referred to in section 543(a) of the Public Health Service Act (42 U.S.C. 290dd–2(a)) for purposes of treatment, payment, or health care operations; or

(2) a covered entity’s choice, as described in section 164.506 of title 45, Code of Federal Regulations, or any successor regulation, to obtain the consent of the individual to use or disclose a record referred to in such section 543(a) to carry out treatment, payment, or health care operation.

(k) Sense of Congress.—It is the sense of the Congress that—

(1) any person treating a patient through a program or activity with respect to which the confidentiality requirements of section 543 of the Public Health Service Act (42 U.S.C. 290dd–2) apply is encouraged to access the applicable State-based prescription drug monitoring program when clinically appropriate;

(2) patients have the right to request a restriction on the use or disclosure of a record referred to in section 543(a) of the Public Health Service Act (42 U.S.C. 290dd–2(a)) for treatment, payment, or health care operations;

(3) covered entities should make every reasonable effort to the extent feasible to comply with a patient’s request for a restriction regarding such use or disclosure;

(4) for purposes of applying section 164.501 of title 45, Code of Federal Regulations, the

definition of health care operations shall have the meaning given such term in such section, except that clause (v) of paragraph (6) shall not apply; and

(5) programs creating records referred to in section 543(a) of the Public Health Service Act (42 U.S.C. 290dd–2(a)) should receive positive incentives for discussing with their patients the benefits to consenting to share such records.

SEC. 4222. NUTRITION SERVICES.

(a) Definitions.—In this section, the terms “Assistant Secretary”, “Secretary”, “State agency”, and “area agency on aging” have the meanings given the terms in section 102 of the Older Americans Act of 1965 (42 U.S.C. 3002).

(b) Nutrition Services Transfer Criteria.—During any portion of the COVID-19 public health emergency declared under section 319 of the Public Health Service Act (42 U.S.C. 247d), the Secretary shall allow a State agency or an area agency on aging, without prior approval, to transfer not more than 100 percent of the funds received by the State agency or area agency on aging, respectively, and attributable to funds appropriated under paragraph (1) or (2) of section 303(b) of the Older Americans Act of 1965 (42 U.S.C. 3023(b)), between subpart 1 and subpart 2 of part C (42 U.S.C. 3030d–2 et seq.) for such use as the State agency or area agency on aging, respectively, considers appropriate to meet the needs of the State or area served.

(c) Home-delivered Nutrition Services Waiver.—For purposes of State agencies determining the delivery of nutrition services under section 337 of the Older Americans Act of 1965 (42 U.S.C. 3030g), during the period of the COVID–19 public health emergency declared under section 319 of the Public Health Service Act (42 U.S.C. 247d), the same meaning shall be given to an individual who is unable to obtain nutrition because the individual is practicing social distancing due to the emergency as is given to an individual who is homebound by reason of illness.

(d) Dietary Guidelines Waiver.—To facilitate implementation of subparts 1 and 2 of part C of title III of the Older Americans Act of 1965 (42 U.S.C. 3030d–2 et seq.) during any portion of the COVID-19 public health emergency declared under section 319 of the Public Health Service Act (42 U.S.C. 247d), the Assistant Secretary shall waive the requirements for meals provided under those subparts to comply with the requirements of clauses (i) and (ii) of section 339(2)(A) of such Act (42 U.S.C. 3030g–21(2)(A)).

SEC. 4223. GUIDANCE ON PROTECTED HEALTH INFORMATION.

Not later than 180 days after the date of enactment of this Act, the Secretary of Health and Human Services shall issue guidance on the sharing of patients’ protected health information pursuant to section 160.103 of title 45, Code of Federal Regulations (or any successor regulations) during the public health emergency declared by the Secretary of Health and Human Services under section 319 of the Public Health Service Act (42 U.S.C. 247d) with respect to COVID-19, during the emergency involving Federal primary responsibility determined to exist by the President under section 501(b) of the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5191(b)) with respect to COVID-19, and during the national emergency declared by the President under the National Emergencies Act (50 U.S.C. 1601 et

seq.) with respect to COVID-19. Such guidance shall include information on compliance with the regulations promulgated pursuant to section 264(c) of the Health Insurance Portability and Accountability Act of 1996 (42 U.S.C. 1320d–2 note) and applicable policies, including such policies that may come into effect during such emergencies.

SEC. 4224. REAUTHORIZATION OF HEALTHY START PROGRAM.

Section 330H of the Public Health Service Act (42 U.S.C. 254c–8) is amended—

(1) in subsection (a)—

(A) in paragraph (1), by striking ", during fiscal year 2001 and subsequent years,"; and

(B) in paragraph (2), by inserting "or increasing above the national average" after "areas with high";

(2) in subsection (b)—

(A) in paragraph (1), by striking "consumers of project services, public health departments, hospitals, health centers under section 330" and inserting "participants and former participants of project services, public health departments, hospitals, health centers under section 330, State substance abuse agencies"; and

(B) in paragraph (2)—

(i) in subparagraph (A), by striking "such as low birthweight" and inserting "including poor birth outcomes (such as low birthweight and preterm birth) and social determinants of health";

(ii) by redesignating subparagraph (B) as subparagraph (C);

(iii) by inserting after subparagraph (A), the following:

"(B) Communities with—

"(i) high rates of infant mortality or poor perinatal outcomes; or

"(ii) high rates of infant mortality or poor perinatal outcomes in specific subpopulations within the community."; and

(iv) in subparagraph (C) (as so redesignated)—

(I) by redesignating clauses (i) and (ii) as clauses (ii) and (iii), respectively;

(II) by inserting before clause (ii) (as so redesignated) the following:

"(i) collaboration with the local community in the development of the project;";

(III) in clause (ii) (as so redesignated), by striking "and" at the end;

(IV) in clause (iii) (as so redesignated), by striking the period and inserting "; and"; and

(V) by adding at the end the following:

1 "(iv) the use and collection of data demonstrating the effectiveness of such
2 program in decreasing infant mortality rates and improving perinatal outcomes, as
3 applicable, or the process by which new applicants plan to collect this data.";

4 (3) in subsection (c)—

5 (A) by striking "Recipients of grants" and inserting the following:

6 "(1) IN GENERAL.—Recipients of grants"; and

7 (B) by adding at the end the following:

8 "(2) OTHER PROGRAMS.—The Secretary shall ensure coordination of the program carried
9 out pursuant to this section with other programs and activities related to the reduction of the
10 rate of infant mortality and improved perinatal and infant health outcomes supported by the
11 Department.";

12 (4) in subsection (e)—

13 (A) in paragraph (1), by striking "appropriated—" and all that follows through the
14 end and inserting "appropriated $122,500,000 for each of fiscal years 2020 through
15 2024."; and

16 (B) in paragraph (2)(B), by adding at the end the following: "Evaluations may also
17 include, to the extent practicable, information related to—

18 "(i) progress toward achieving any grant metrics or outcomes related to
19 reducing infant mortality rates, improving perinatal outcomes, or reducing the
20 disparity in health status;

21 "(ii) recommendations on potential improvements that may assist with
22 addressing gaps, as applicable and appropriate; and

23 "(iii) the extent to which the grantee coordinated with the community in which
24 the grantee is located in the development of the project and delivery of services,
25 including with respect to technical assistance and mentorship programs."; and

26 (5) by adding at the end the following:

27 "(f) GAO Report.—

28 "(1) IN GENERAL.—Not later than 4 years after the date of the enactment of this
29 subsection, the Comptroller General of the United States shall conduct an independent
30 evaluation, and submit to the appropriate Committees of Congress a report, concerning the
31 Healthy Start program under this section.

32 "(2) EVALUATION.—In conducting the evaluation under paragraph (1), the Comptroller
33 General shall consider, as applicable and appropriate, information from the evaluations
34 under subsection (e)(2)(B).

35 "(3) REPORT.—The report described in paragraph (1) shall review, assess, and provide
36 recommendations, as appropriate, on the following:

37 "(A) The allocation of Healthy Start program grants by the Health Resources and
38 Services Administration, including considerations made by such Administration
39 regarding disparities in infant mortality or perinatal outcomes among urban and rural

areas in making such awards.

"(B) Trends in the progress made toward meeting the evaluation criteria pursuant to subsection (e)(2)(B), including programs which decrease infant mortality rates and improve perinatal outcomes, programs that have not decreased infant mortality rates or improved perinatal outcomes, and programs that have made an impact on disparities in infant mortality or perinatal outcomes.

"(C) The ability of grantees to improve health outcomes for project participants, promote the awareness of the Healthy Start program services, incorporate and promote family participation, facilitate coordination with the community in which the grantee is located, and increase grantee accountability through quality improvement, performance monitoring, evaluation, and the effect such metrics may have toward decreasing the rate of infant mortality and improving perinatal outcomes.

"(D) The extent to which such Federal programs are coordinated across agencies and the identification of opportunities for improved coordination in such Federal programs and activities.".

Subtitle C—Innovation

SEC. 4301. REMOVING THE CAP ON OTA.

Section 319L(c)(5)(A)(ii) of the Public Health Service Act (42 U.S.C. 247d–7e(c)(5)(A)(ii)) is amended to read as follows:

"(ii) LIMITATIONS ON AUTHORITY.—To the maximum extent practicable, competitive procedures shall be used when entering into transactions to carry out projects under this subsection.".

SEC. 4302. EXTENDING THE PRIORITY REVIEW PROGRAM FOR AGENTS THAT PRESENT NATIONAL SECURITY THREATS.

Section 565A of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 360bbb–4a) is amended by striking subsection (g).

SEC. 4303. PRIORITY ZOONOTIC ANIMAL DRUGS.

Chapter V of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 351 et seq.) is amended by inserting after section 512 the following:

"SEC. 512A. PRIORITY ZOONOTIC ANIMAL DRUGS.

"(a) In General.—The Secretary shall, at the request of the sponsor intending to submit an application for approval of a new animal drug under section 512(b)(1) or an application for conditional approval of a new animal drug under section 571, expedite the development and review of such new animal drug if preliminary clinical evidence indicates that the new animal drug, alone or in combination with 1 or more other animal drugs, has the potential to prevent or treat a zoonotic disease in animals, including a vector borne-disease, that has the potential to

cause serious adverse health consequences for, or serious or life-threatening diseases in, humans.

"(b) Request for Designation.—The sponsor of a new animal drug may request the Secretary to designate a new animal drug described in subsection (a) as a priority zoonotic animal drug. A request for the designation may be made concurrently with, or at any time after, the opening of an investigational new animal drug file under section 512(j) or the filing of an application under section 512(b)(1) or 571.

"(c) Designation.—

"(1) IN GENERAL.—Not later than 60 calendar days after the receipt of a request under subsection (b), the Secretary shall determine whether the new animal drug that is the subject of the request meets the criteria described in subsection (a). If the Secretary determines that the new animal drug meets the criteria, the Secretary shall designate the new animal drug as a priority zoonotic animal drug and shall take such actions as are appropriate to expedite the development and review of the application for approval or conditional approval of such new animal drug.

"(2) ACTIONS.—The actions to expedite the development and review of an application under paragraph (1) may include, as appropriate—

"(A) taking steps to ensure that the design of clinical trials is as efficient as practicable, when scientifically appropriate, such as by utilizing novel trial designs or drug development tools (including biomarkers) that may reduce the number of animals needed for studies;

"(B) providing timely advice to, and interactive communication with, the sponsor (which may include meetings with the sponsor and review team) regarding the development of the new animal drug to ensure that the development program to gather the nonclinical and clinical data necessary for approval is as efficient as practicable;

"(C) involving senior managers and review staff with experience in zoonotic or vector-borne disease to facilitate collaborative, cross-disciplinary review, including, as appropriate, across agency centers; and

"(D) implementing additional administrative or process enhancements, as necessary, to facilitate an efficient review and development program.".

Subtitle D—Finance Committee

SEC. 4401. EXEMPTION FOR TELEHEALTH SERVICES.

(a) In General.—Paragraph (2) of section 223(c) of the Internal Revenue Code of 1986 is amended by adding at the end the following new subparagraph:

"(E) SAFE HARBOR FOR ABSENCE OF DEDUCTIBLE FOR TELEHEALTH.—In the case of plan years beginning on or before December 31, 2021, a plan shall not fail to be treated as a high deductible health plan by reason of failing to have a deductible for telehealth and other remote care services.".

(b) Certain Coverage Disregarded.—Clause (ii) of section 223(c)(1)(B) of the Internal Revenue Code of 1986 is amended by striking "or long-term care" and inserting "long-term care, or (in the case of plan years beginning on or before December 31, 2021) telehealth and other

remote care”.

(c) Effective Date.—The amendments made by this section shall take effect on the date of the enactment of this Act.

SEC. 4402. INCLUSION OF CERTAIN OVER-THE-COUNTER MEDICAL PRODUCTS AS QUALIFIED MEDICAL EXPENSES.

(a) HSAs.—Section 223(d)(2) of the Internal Revenue Code of 1986 is amended—

(1) by striking the last sentence of subparagraph (A) and inserting the following: “For purposes of this subparagraph, amounts paid for menstrual care products shall be treated as paid for medical care.”; and

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

“(D) MENSTRUAL CARE PRODUCT.—For purposes of this paragraph, the term ‘menstrual care product’ means a tampon, pad, liner, cup, sponge, or similar product used by individuals with respect to menstruation or other genital-tract secretions.”.

(b) Archer MSAs.—Section 220(d)(2)(A) of such Code is amended by striking the last sentence and inserting the following: “For purposes of this subparagraph, amounts paid for menstrual care products (as defined in section 223(d)(2)(D)) shall be treated as paid for medical care.”.

(c) Health Flexible Spending Arrangements and Health Reimbursement Arrangements.—Section 106 of such Code is amended by striking subsection (f) and inserting the following new subsection:

“(f) Reimbursements for Menstrual Care Products.—For purposes of this section and section 105, expenses incurred for menstrual care products (as defined in section 223(d)(2)(D)) shall be treated as incurred for medical care.”.

(d) Effective Dates.—

(1) DISTRIBUTIONS FROM SAVINGS ACCOUNTS.—The amendment made by subsections (a) and (b) shall apply to amounts paid after December 31, 2019.

(2) REIMBURSEMENTS.—The amendment made by subsection (c) shall apply to expenses incurred after December 31, 2019.

SEC. 4403. TREATMENT OF DIRECT PRIMARY CARE SERVICE ARRANGEMENTS.

(a) In General.—Section 223(c)(1) of the Internal Revenue Code of 1986 is amended by adding at the end the following new subparagraph:

“(D) TREATMENT OF DIRECT PRIMARY CARE SERVICE ARRANGEMENTS.—

“(i) IN GENERAL.—A direct primary care service arrangement shall not be treated as a health plan for purposes of subparagraph (A)(ii).

“(ii) DIRECT PRIMARY CARE SERVICE ARRANGEMENT.—For purposes of this

paragraph—

"(I) IN GENERAL.—The term 'direct primary care service arrangement' means, with respect to any individual, an arrangement under which such individual is provided medical care (as defined in section 213(d)) consisting solely of primary care services provided by primary care practitioners (as defined in section 1833(x)(2)(A) of the Social Security Act, determined without regard to clause (ii) thereof), if the sole compensation for such care is a fixed periodic fee.

"(II) LIMITATION.—With respect to any individual for any month, such term shall not include any arrangement if the aggregate fees for all direct primary care service arrangements (determined without regard to this subclause) with respect to such individual for such month exceed $150 (twice such dollar amount in the case of an individual with any direct primary care service arrangement (as so determined) that covers more than one individual).

"(iii) CERTAIN SERVICES SPECIFICALLY EXCLUDED FROM TREATMENT AS PRIMARY CARE SERVICES.—For purposes of this paragraph, the term 'primary care services' shall not include—

"(I) procedures that require the use of general anesthesia, and

"(II) laboratory services not typically administered in an ambulatory primary care setting.

The Secretary, after consultation with the Secretary of Health and Human Services, shall issue regulations or other guidance regarding the application of this clause.".

(b) Direct Primary Care Service Arrangement Fees Treated as Medical Expenses.—Section 223(d)(2)(C) is amended by striking "or" at the end of clause (iii), by striking the period at the end of clause (iv) and inserting ", or", and by adding at the end the following new clause:

"(v) any direct primary care service arrangement.".

(c) Inflation Adjustment.—Section 223(g)(1) of such Code is amended—

(1) by inserting ", (c)(1)(D)(ii)(II)," after "(b)(2)," each place such term appears, and

(2) in subparagraph (B), by inserting "and (iii)" after "clause (ii)" in clause (i), by striking "and" at the end of clause (i), by striking the period at the end of clause (ii) and inserting ", and", and by inserting after clause (ii) the following new clause:

"(iii) in the case of the dollar amount in subsection (c)(1)(D)(ii)(II) for taxable years beginning in calendar years after 2020, 'calendar year 2019'.''".

(d) Reporting of Direct Primary Care Service Arrangement Fees on w–2.—Section 6051(a) of such Code is amended by striking "and" at the end of paragraph (16), by striking the period at the end of paragraph (17) and inserting ", and", and by inserting after paragraph (17) the following new paragraph:

"(18) in the case of a direct primary care service arrangement (as defined in section

223(c)(1)(D)(ii)) which is provided in connection with employment, the aggregate fees for such arrangement for such employee.".

(e) Effective Date.—The amendments made by this section shall apply to months beginning after December 31, 2019, in taxable years ending after such date.

SEC. 4404. INCREASING MEDICARE TELEHEALTH FLEXIBILITIES DURING EMERGENCY PERIOD.

Section 1135 of the Social Security Act (42 U.S.C. 1320b–5) is amended—

(1) in subsection (b)(8), by striking "to an individual by a qualified provider (as defined in subsection (g)(3))" and all that follows through the period and inserting ", the requirements of section 1834(m)."; and

(2) in subsection (g), by striking paragraph (3).

SEC. 4405. ENHANCING MEDICARE TELEHEALTH SERVICES FOR FEDERALLY QUALIFIED HEALTH CENTERS AND RURAL HEALTH CLINICS DURING EMERGENCY PERIOD.

Section 1834(m) of the Social Security Act (42 U.S.C. 1395m(m)) is amended—

(1) in the first sentence of paragraph (1), by striking "The Secretary" and inserting "Subject to paragraph (8), the Secretary";

(2) in paragraph (2)(A), by striking "The Secretary" and inserting "Subject to paragraph (8), the Secretary";

(3) in paragraph (4)—

(A) in subparagraph (A), by striking "The term" and inserting "Subject to paragraph (8), the term"; and

(B) in subparagraph (F)(i), by striking "The term" and inserting "Subject to paragraph (8), the term"; and

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

"(8) ENHANCING TELEHEALTH SERVICES FOR FEDERALLY QUALIFIED HEALTH CENTERS AND RURAL HEALTH CLINICS DURING EMERGENCY PERIOD.—

"(A) IN GENERAL.—During the emergency period described in section 1135(g)(1)(B)—

"(i) the Secretary shall pay for telehealth services that are furnished via a telecommunications system by a Federally qualified health center or a rural health clinic to an eligible telehealth individual enrolled under this part notwithstanding that the Federally qualified health center or rural clinic providing the telehealth service is not at the same location as the beneficiary;

"(ii) the amount of payment to a Federally qualified health center or rural

health clinic that serves as a distant site for such a telehealth service shall be determined under subparagraph (B); and

"(iii) for purposes of this subsection—

"(I) the term 'distant site' includes a Federally qualified health center or rural health clinic that furnishes a telehealth service to an eligible telehealth individual; and

"(II) the term 'telehealth services' includes a rural health clinic service or Federally qualified health center service that is furnished using telehealth to the extent that payment codes corresponding to services identified by the Secretary under clause (i) or (ii) of paragraph (4)(F) are listed on the corresponding claim for such rural health clinic service or Federally qualified health center service.

"(B) SPECIAL PAYMENT RULE.—The Secretary shall develop and implement payment methods that apply under this subsection to a Federally qualified health center or rural health clinic that serves as a distant site that furnishes a telehealth service to an eligible telehealth individual during such emergency period. Such payment methods shall be based on a composite rate that is similar to the payment that applies to payment for comparable telehealth services under the physician fee schedule under section 1848. Notwithstanding any other provision of law, the Secretary may implement such payment methods through program instruction or otherwise.".

SEC. 4406. TEMPORARY WAIVER OF REQUIREMENT FOR FACE-TO-FACE VISITS BETWEEN HOME DIALYSIS PATIENTS AND PHYSICIANS.

Section 1881(b)(3)(B) of the Social Security Act (42 U.S.C. 1395rr(b)(3)(B)) is amended—

(1) in clause (i), by striking "clause (ii)" and inserting "clauses (ii) and (iii)";

(2) in clause (ii), in the matter preceding subclause (I), by striking "Clause (i)" and inserting "Except as provided in clause (iii), clause (i)"; and

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

"(iii) The Secretary may waive the provisions of clause (ii) during the emergency period described in section 1135(g)(1)(B).".

SEC. 4407. IMPROVING CARE PLANNING FOR MEDICARE HOME HEALTH SERVICES.

(a) Part A Provisions.—Section 1814(a) of the Social Security Act (42 U.S.C. 1395f(a)) is amended—

(1) in paragraph (2)—

(A) in the matter preceding subparagraph (A), by inserting ", a nurse practitioner or clinical nurse specialist (as such terms are defined in section 1861(aa)(5)) who is working in accordance with State law, or a physician assistant (as defined in section

1861(aa)(5)) under the supervision of a physician, who is" after "in the case of services described in subparagraph (C), a physician"; and

(B) in subparagraph (C)—

(i) by inserting ", a nurse practitioner, a clinical nurse specialist, or a physician assistant (as the case may be)" after "physician" the first 2 times it appears; and

(ii) by striking ", and, in the case of a certification made by a physician" and all that follows through "face-to-face encounter" and inserting ", and, in the case of a certification made by a physician after January 1, 2010, or by a nurse practitioner, clinical nurse specialist, or physician assistant (as the case may be) after a date specified by the Secretary (but in no case later than the date that is 6 months after the date of the enactment of the CARES Act), prior to making such certification a physician, nurse practitioner, clinical nurse specialist, or physician assistant must document that a physician, nurse practitioner, clinical nurse specialist, or physician assistant has had a face-to-face encounter";

(2) in the third sentence—

(A) by striking "physician certification" and inserting "certification";

(B) by inserting "(or in the case of regulations to implement the amendments made by section 4407 of the CARES Act, the Secretary shall prescribe regulations, which shall become effective no later than 6 months after the enactment of such Act))" after "1981"; and

(C) by striking "a physician who" and inserting "a physician, nurse practitioner, clinical nurse specialist, certified nurse-midwife, or physician assistant who"; and

(3) in the fourth sentence, by inserting ", nurse practitioner, clinical nurse specialist, certified nurse-midwife, or physician assistant" after "physician"; and

(4) in the fifth sentence—

(A) by inserting "or no later than six months after the enactment of this legislation for purposes of documentation for certification and recertification made under paragraph (2) by a nurse practitioner, clinical nurse specialist, certified nurse-midwife, or physician assistant,"; and

(B) by inserting ", nurse practitioner, clinical nurse specialist, certified nurse-midwife, or physician assistant" after "of the physician".

(b) Part B Provisions.—Section 1835(a) of the Social Security Act (42 U.S.C. 1395n(a)) is amended—

(1) in paragraph (2)—

(A) in the matter preceding subparagraph (A), by inserting ", a nurse practitioner or clinical nurse specialist (as those terms are defined in section 1861(aa)(5)) who is working in accordance with State law, or a physician assistant (as defined in section 1861(aa)(5)) under the supervision of a physician, who is" after "in the case of services described in subparagraph (C), a physician"; and

(B) in subparagraph (A)—

(i) in each of clauses (ii) and (iii) of subparagraph (A) by inserting ", a nurse practitioner, a clinical nurse specialist, or a physician assistant (as the case may be)" after "physician"; and

(ii) in clause (iv), by striking "after January 1, 2010" and all that follows through "face-to-face encounter" and inserting "made by a physician after January 1, 2010, or by a nurse practitioner, clinical nurse specialist, or physician assistant (as the case may be) after a date specified by the Secretary (but in no case later than the date that is 6 months after the date of the enactment of the CARES Act), prior to making such certification a physician, nurse practitioner, clinical nurse specialist, certified nurse-midwife, or physician assistant must document that a physician, nurse practitioner, clinical nurse specialist, or physician assistant has had a face-to-face encounter";

(2) in the third sentence, by inserting ", nurse practitioner, clinical nurse specialist, or physician assistant (as the case may be)" after physician;

(3) in the fourth sentence—

(A) by striking "physician certification" and inserting "certification";

(B) by inserting "(or in the case of regulations to implement the amendments made by section 4407 of the CARES Act the Secretary shall prescribe regulations which shall become effective no later than 6 months after the enactment of such Act))" after "1981"; and

(C) by striking "a physician who" and inserting "a physician, nurse practitioner, clinical nurse specialist, or physician assistant who";

(4) in the fifth sentence, by inserting ", nurse practitioner, clinical nurse specialist, or physician assistant" after "physician"; and

(5) in the sixth sentence—

(A) by inserting "or no later than six months after the enactment of this legislation for purposes of documentation for certification and recerification made under paragraph (2) by a nurse practitioner, clinical nurse specialist, certified nurse-midwife, or physician assistant," after "January 1, 2019"; and

(B) by inserting ", nurse practitioner, clinical nurse specialist, certified nurse-midwife, or physician assistant" after "of the physician".

(c) Definition Provisions.—

(1) HOME HEALTH SERVICES.—Section 1861(m) of the Social Security Act (42 U.S.C. 1395x(m)) is amended—

(A) in the matter preceding paragraph (1)—

(i) by inserting ", a nurse practitioner or a clinical nurse specialist (as those terms are defined in subsection (aa)(5)), or a physician assistant (as defined in subsection (aa)(5))" after "physician" the first place it appears; and

(ii) by inserting ", a nurse practitioner, a clinical nurse specialist, or a physician assistant" after "physician" the second place it appears; and

1 (B) in paragraph (3), by inserting ", a nurse practitioner, a clinical nurse specialist,
2 or a physician assistant" after "physician".

3 (2) HOME HEALTH AGENCY.—Section 1861(o)(2) of the Social Security Act (42 U.S.C.
4 1395x(o)(2)) is amended—

5 (A) by inserting ", nurse practitioners or clinical nurse specialists (as those terms are
6 defined in subsection (aa)(5)), certified nurse-midwives (as defined in subsection (gg)),
7 or physician assistants (as defined in subsection (aa)(5))" after "physicians"; and

8 (B) by inserting ", nurse practitioner, clinical nurse specialist, certified nurse-
9 midwife, physician assistant," after "physician".

10 (3) COVERED OSTEOPOROSIS DRUG.—Section 1861(kk)(1) of the Social Security Act (42
11 U.S.C. 1395x(kk)(1)) is amended by inserting ", nurse practitioner or clinical nurse
12 specialist (as those terms are defined in subsection (aa)(5)), certified nurse-midwive (as
13 defined in subsection (gg)), or physician assistant (as defined in subsection 1820(aa)(5))"
14 after "attending physician".

15 (d) Home Health Prospective Payment System Provisions.—Section 1895 of the Social
16 Security Act (42 U.S.C. 1395fff) is amended—

17 (1) in subsection (c)(1)—

18 (A) by striking "(provided under section 1842(r))"; and

19 (B) by inserting "the 1 nurse practitioner or clinical nurse specialist (as those terms
20 are defined in section 1861(aa)(5)), or the physician assistant (as defined in section
21 1861(aa)(5))" after "physician"; and

22 (2) in subsection (e)—

23 (A) in paragraph (1)(A), by inserting "or a nurse practitioner or clinical nurse
24 specialist (as those terms are defined in section 1861(aa)(5))" after "physician"; and

25 (B) in paragraph (2)—

26 (i) in the heading, by striking "PHYSICIAN CERTIFICATION" and inserting "RULE
27 OF CONSTRUCTION REGARDING REQUIREMENT FOR CERTIFICATION"; and

28 (ii) by striking "physician".

29 (e) Application to Medicaid.—The amendments made under this section shall apply under title
30 XIX of the Social Security Act in the same manner and to the same extent as such requirements
31 apply under title XVIII of such Act or regulations promulgated thereunder.

32 (f) Effective Date.—The Secretary of Health and Human Services shall prescribe regulations
33 to apply the amendments made by this section to items and services furnished, which shall
34 become effective no later than six months after the enactment of this legislation. The Secretary
35 shall promulgate an interim final rule if necessary, to comply with the required effective date.

36 SEC. 4408. ADJUSTMENT OF SEQUESTRATION.

37 (a) Temporary Suspension of Medicare Sequestration.—During the period beginning on May
38 1, 2020 and ending on December 31, 2020, the Medicare programs under title XVIII of the
39 Social Security Act (42 U.S.C. 1395 et seq.) shall be exempt from reduction under any

1 sequestration order issued before, on, or after the date of enactment of this Act.

2 (b) Extension of Direct Spending Reductions Through Fiscal Year 2030.—Section 251A(6) of
3 the Balanced Budget and Emergency Deficit Control Act of 1985 (2 U.S.C. 901a(6)) is
4 amended—

5 (1) in subparagraph (B), in the matter preceding clause (i), by striking "through 2029"
6 and inserting "through 2030"; and

7 (2) in subparagraph (C), in the matter preceding clause (i), by striking "fiscal year 2029"
8 and inserting "fiscal year 2030".

9 SEC. 4409. MEDICARE HOSPITAL INPATIENT 10 PROSPECTIVE PAYMENT SYSTEM ADD-ON PAYMENT 11 FOR COVID–19 PATIENTS DURING EMERGENCY 12 PERIOD.

13 (a) In General.—Section 1886(d)(4)(C) of the Social Security Act (42 U.S.C.
14 1395ww(d)(4)(C)) is amended by adding at the end the following new clause:

15 "(iv)(I) For discharges occurring during the emergency period described in section
16 1135(g)(1)(B), in the case of a discharge that has a principal or secondary diagnosis of COVID–
17 19, the Secretary shall increase the weighting factor for each diagnosis-related group (with such
18 a principal or secondary diagnosis) by 15 percent.

19 "(II) Any adjustment under subclause (I) shall not be taken into account in applying budget
20 neutrality under clause (iii).".

21 (b) Implementation.—Notwithstanding any other provision of law, the Secretary may
22 implement the amendment made by subsection (a) by program instruction or otherwise.

23 SEC. 4410. REVISING PAYMENT RATES FOR DURABLE 24 MEDICAL EQUIPMENT UNDER THE MEDICARE 25 PROGRAM THROUGH DURATION OF EMERGENCY 26 PERIOD.

27 (a) Rural and Noncontiguous Areas.—The Secretary of Health and Human Services shall
28 implement section 414.210(g)(9)(iii) of title 42, Code of Federal Regulations (or any successor
29 regulation), to apply the transition rule described in such section to all applicable items and
30 services furnished in rural areas and noncontiguous areas (as such terms are defined for purposes
31 of such section) as planned through December 31, 2020, and through the duration of the
32 emergency period described in section 1135(g)(1)(B) of the Social Security Act (42 U.S.C.
33 1320b–5(g)(1)(B)), if longer.

34 (b) Areas Other Than Rural and Noncontiguous Areas.—With respect to items and services
35 furnished on or after the date that is 30 days after the date of the enactment of this Act, the
36 Secretary of Health and Human Services shall apply section 414.210(g)(9)(iv) of title 42, Code
37 of Federal Regulations (or any successor regulation), as if the reference to "dates of service from
38 June 1, 2018 through December 31, 2020, based on the fee schedule amount for the area is equal

to 100 percent of the adjusted payment amount established under this section" were instead a reference to "dates of service from March 6, 2020, through the remainder of the duration of the emergency period described in section 1135(g)(1)(B) of the Social Security Act (42 U.S.C. 1320b–5(g)(1)(B)), based on the fee schedule amount for the area is equal to 75 percent of the adjusted payment amount established under this section and 25 percent of the unadjusted fee schedule amount".

SEC. 4411. PROVIDING HOME AND COMMUNITY-BASED SERVICES IN ACUTE CARE HOSPITALS.

Section 1902(h) of the Social Security Act (42 U.S.C. 1396a(h)) is amended—

(1) by inserting "(1)" after "(h)";

(2) by inserting ", home and community-based services provided under subsection (c), (d), or (i) of section 1915 or under a waiver under section 1115, self-directed personal assistance services provided pursuant to a written plan of care under section 1915(j), and home and community-based attendant services and supports under section 1915(k)" before the period; and

(3) by adding at the end the following:

"(2) Nothing in this title, title XVIII, or title XI shall be construed as prohibiting receipt of any care or services specified in paragraph (1) in an acute care hospital that are—

"(A) identified in an individual's person-centered plan of services and supports (or comparable plan of care);

"(B) provided to meet needs of the individual that are not met through the provision of hospital services;

"(C) not a substitute for services that the hospital is obligated to provide through its conditions of participation or under Federal or State law; and

"(D) designed to ensure smooth transitions between acute care settings and home and community-based settings, and to preserve the individual's functions.".

SEC. 4412. TREATMENT OF TECHNOLOGY-ENABLED COLLABORATIVE LEARNING AND CAPACITY BUILDING MODELS AS MEDICAL ASSISTANCE.

Section 1915 of the Social Security Act (42 U.S.C. 1396n) is amended by adding at the end the following:

"(m) Technology-enabled Collaborative Learning and Capacity Building Models.—

"(1) IN GENERAL.—A State may provide, as medical assistance, a technology-enabled collaborative learning and capacity building model used by a provider participating under the State plan (or a waiver of such plan) without regard to the requirements of section 1902(a)(1) (relating to statewideness), section 1902(a)(10)(B) (relating to comparability), and section 1902(a)(23) (relating to freedom of choice of providers).

"(2) REQUIREMENTS.—A State shall be eligible for Federal financial assistance for providing such medical assistance under the following conditions:

"(A) A participating provider uses the technology-enabled collaborative learning and capacity building model to train health professionals (which may include medical students) in protocols for responding to a public health emergency during an emergency period, including any period relating to an outbreak of coronavirus disease 2019 (COVID–19).

"(B) In accordance with section 1902(a)(25), there are no other third parties liable to pay for the use of such model by a participating provider, including as reimbursement under a medical, social, educational, or other program.

"(C) The State allocates the costs of any part of the use such model which is reimbursable under another federally funded program in accordance with OMB Circular A–87 (or any related or successor guidance or regulations regarding allocation of costs among federally funded programs) under an approved cost allocation program.

"(3) NONAPPLICATION OF TIME LIMITS.—Subsection (h) shall not apply to the provision of medical assistance for technology-enabled collaborative learning and capacity building models under this subsection.

"(4) DEFINITIONS.—In this subsection:

"(A) EMERGENCY PERIOD.—The term 'emergency period' has the meaning given that term in section 1135(g)(1).

"(B) TECHNOLOGY-ENABLED COLLABORATIVE LEARNING AND CAPACITY BUILDING MODEL.—The term ' technology-enabled collaborative learning and capacity building model' has the meaning given that term in section 2(7) of the Expanding Capacity for Health Outcomes Act (Public Law 114–270, 130 Stat. 1395).".

SEC. 4413. ENCOURAGING THE DEVELOPMENT AND USE OF DISARM ANTIMICROBIAL DRUGS.

(a) Additional Payment for DISARM Antimicrobial Drugs Under Medicare.—

(1) IN GENERAL.—Section 1886(d)(5) of the Social Security Act (42 U.S.C. 1395ww(d)(5)) is amended by adding at the end the following new subparagraph:

"(M)(i)(I) In the case of discharges occurring on or after October 1, 2021, and before October 1, 2026, subject to subclause (II), the Secretary shall, after notice and opportunity for public comment (in the publications required by subsection (e)(5) for a fiscal year or otherwise), provide for an additional payment under a mechanism (separate from the mechanism established under subparagraph (K)), with respect to such discharges involving any DISARM antimicrobial drug, in an amount equal to—

"(aa) the amount payable under section 1847A for such drug during the calendar quarter in which the discharge occurred; or

"(bb) if no amount for such drug is determined under section 1847A, an amount to be determined by the Secretary in a manner similar to the manner in which payment amounts are determined under section 1847A based on information submitted by the manufacturer or

sponsor of such drug (as required under clause (v)).

"(II) In determining the amount payable under section 1847A for purposes of items (aa) and (bb) of subclause (I), subparagraphs (A) and (B) of subsection (b)(1) of such section shall be applied by substituting '100 percent' for '106 percent' each place it appears and paragraph (8)(B) of such section shall be applied by substituting '0 percent' for '6 percent'.

"(ii) For purposes of this subparagraph, a DISARM antimicrobial drug is—

"(I) a drug—

"(aa) that—

"(AA) is approved by the Food and Drug Administration;

"(BB) is designated by the Food and Drug Administration as a qualified infectious disease product under subsection (d) of section 505E of the Federal Food, Drug, and Cosmetic Act; and

"(CC) has received an extension of its exclusivity period pursuant to subsection (a) of such section; and

"(bb) that has been designated by the Secretary pursuant to the process established under clause (iv)(I)(bb); or

"(II) an antibacterial or antifungal biological product—

"(aa) that is licensed for use, or an antibacterial or antifungal biological product for which an indication is first licensed for use, by the Food and Drug Administration on or after June 5, 2014, under section 351(a) of the Public Health Service Act for human use to treat serious or life-threatening infections, as determined by the Food and Drug Administration, including those caused by, or likely to be caused by—

"(AA) an antibacterial or antifungal resistant pathogen, including novel or emerging infectious pathogens; or

"(BB) a qualifying pathogen (as defined under section 505E(f) of the Federal Food, Drug, and Cosmetic Act); and

"(bb) has been designated by the Secretary pursuant to the process established under clause (iv)(I)(bb).

"(iii) The mechanism established pursuant to clause (i) shall provide that the additional payment under clause (i) shall—

"(I) with respect to a discharge, only be made to a subsection (d) hospital that, as determined by the Secretary—

"(aa) is participating in the National Healthcare Safety Network Antimicrobial Use and Resistance Module of the Centers for Disease Control and Prevention or a similar reporting program, as specified by the Secretary, relating to antimicrobial drugs; and

"(bb) has an antimicrobial stewardship program that aligns with the Core Elements of Hospital Antibiotic Stewardship Programs of the Centers for Disease Control and Prevention or the Antimicrobial Stewardship Standard set by the Joint Commission; and

"(II) apply to discharges occurring on or after October 1 of the year in which the drug or biological product is designated by the Secretary as a DISARM antimicrobial drug.

"(iv)(I) The mechanism established pursuant to clause (i) shall provide for a process for—

"(aa) a manufacturer or sponsor of a drug or biological product to request the Secretary to designate the drug or biological product as a DISARM antimicrobial drug; and

"(bb) the designation by the Secretary of drugs and biological products as DISARM antimicrobial drugs.

"(II) A designation of a drug or biological product as a DISARM antimicrobial drug may be revoked by the Secretary if the Secretary determines that—

"(aa) the drug or biological product no longer meets the requirements for a DISARM antimicrobial drug under clause (ii);

"(bb) the request for such designation contained an untrue statement of material fact; or

"(cc) clinical or other information that was not available to the Secretary at the time such designation was made shows that—

"(AA) such drug or biological product is unsafe for use or not shown to be safe for use for individuals who are entitled to benefits under part A; or

"(BB) an alternative to such drug or biological product is an advance that substantially improves the diagnosis or treatment of such individuals.

"(III) Not later than October 1, 2021, and annually thereafter through October 1, 2025, the Secretary shall publish in the Federal Register a list of the DISARM antimicrobial drugs designated under this subparagraph pursuant to the process established under clause (iv)(I)(bb).

"(v)(I) For purposes of determining additional payment amounts under clause (i), a manufacturer or sponsor of a drug or biological product that submits a request described in clause (iv)(I)(aa) shall submit to the Secretary information described in section 1927(b)(3)(A)(iii).

"(II) The penalties for failure to provide timely information under clause (i) of subparagraph (C) of section 1927(b)(3) and for providing false information under clause (ii) of such subparagraph shall apply to manufacturers and sponsors of a drug or biological product under this section with respect to information under subclause (I) in the same manner as such penalties apply to manufacturers under such clauses with respect to information under subparagraph (A) of such section.

"(vi) The mechanism established pursuant to clause (i) shall provide that—

"(I) except as provided in subclause (II), no additional payment shall be made under this subparagraph for discharges involving a DISARM antimicrobial drug if any additional payments have been made for discharges involving such drug as a new medical service or technology under subparagraph (K);

"(II) additional payments may be made under this subparagraph for discharges involving a DISARM antimicrobial drug if any additional payments have been made for discharges occurring prior to the date of enactment of this subparagraph involving such drug as a new medical service or technology under subparagraph (K); and

"(III) no additional payment shall be made under subparagraph (K) for discharges involving a DISARM antimicrobial drug as a new medical service or technology if any additional payments for discharges involving such drug have been made under this subparagraph.".

(2) CONFORMING AMENDMENT.—Section 1886(d)(5)(K)(ii)(III) of the Social Security Act (42 U.S.C. 1395ww(d)(5)(K)(ii)(III)) is amended by striking "provide" and inserting "subject to subparagraph (M)(vi), provide".

(b) Study and Reports on Removing Barriers to the Development of DISARM Antimicrobial Drugs.—

(1) STUDY.—The Comptroller General of the United States (in this subsection referred to as the "Comptroller General") shall, in consultation with the Director of the National Institutes of Health, the Commissioner of Food and Drugs, the Administrator of the Centers for Medicare & Medicaid Services, and the Director of the Centers for Disease Control and Prevention, conduct a study to—

(A) identify and examine the barriers that prevent the development of DISARM antimicrobial drugs (as defined in section 1886(d)(5)(M)(ii) of the Social Security Act, as added by subsection (a)); and

(B) develop recommendations for actions to be taken in order to overcome any barriers identified under subparagraph (A).

(2) REPORT.—October 1, 2025, the Comptroller General shall submit to Congress a report containing the preliminary results of the study conducted under paragraph (1), together with recommendations for such legislation and administrative action as the Comptroller General determines appropriate.

SEC. 4414. NOVEL MEDICAL PRODUCTS.

(a) Expedited Coding of Novel Medical Products.—Section 1174(b)(2)(B) of the Social Security Act (42 U.S.C. 1320d–3(b)(2)(B)) is amended by adding at the end the following new clauses:

"(iii) EXPEDITED CODING OF NOVEL MEDICAL PRODUCTS.—

"(I) IN GENERAL.—Notwithstanding paragraph (1), in the case of a novel medical product (as defined in clause (iv)), the Secretary shall make modifications to the HCPCS code set at least once every quarter.

"(II) REQUEST.—Upon the written confidential request of a manufacturer of a novel medical product, the Secretary shall make a determination whether to assign a HCPCS code to such product. Such request may occur on or after the date on which the product receives a designation as a breakthrough therapy under section 506(a) of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 356(a)), a breakthrough device under section 515B of such Act (21 U.S.C. 360e–3), or a regenerative advanced therapy under section 506(g) of such Act (21 U.S.C. 356(g)).

"(III) DEADLINE FOR DETERMINATION; NOTIFICATION.—The Secretary shall—

"(aa) not later than 180 calendar days after receiving the request of a manufacturer under subclause (II), make a determination under such subclause with respect to the request; and

"(bb) not later than 30 calendar days after making such determination, notify the manufacturer of the determination.

"(IV) MONITORING UTILIZATION AND OUTCOMES.—A HCPCS code assigned under this clause shall allow for the reliable monitoring of utilization and outcomes of the novel medical product as described in clause (vi).

"(V) EFFECTIVE DATE OF CODE ASSIGNMENT.—If the Secretary makes a determination to assign a HCPCS code to a product under subclause (II), such code—

"(aa) may be assigned within the first quarter after the manufacturer files, with respect to such product, a new drug application under section 505(b) of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 355(b)), a biological product license application under section 351(a) of the Public Health Service Act (42 U.S.C. 262(a)), a premarket application under section 515(c) of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 360e(c)), a report under section 510(k) of such Act (21 U.S.C. 360k), or a request for classification under section 513(f)(2) of such Act (21 U.S.C. 360c(f)(2)); and

"(bb) may not take effect before the date the product is approved, cleared, or licensed by the Food and Drug Administration.

"(VI) TRADE SECRETS AND CONFIDENTIAL INFORMATION.—No information submitted under subclause (II) shall be construed as authorizing the Secretary to disclose any information that is a trade secret or confidential information subject to section 552(b)(4) of title 5, United States Code.

"(iv) NOVEL MEDICAL PRODUCT DEFINED.—For purposes of this subparagraph, the term 'novel medical product' means a drug, biological product, or medical device—

"(I) that has not been assigned a HCPCS code; and

"(II) that has been designated as a breakthrough therapy under section 506(a) of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 356(a)), a breakthrough device under section 515B of such Act (21 U.S.C. 360e–3), or a regenerative advanced therapy under section 506(g) of such Act (21 U.S.C. 356(g)).

"(v) HCPCS DEFINED.—For purposes of this subparagraph, the term 'HCPCS' means the Healthcare Common Procedure Coding System.

"(vi) INPATIENT PRODUCTS.—The Secretary shall establish a code modifier within the hospital inpatient prospective payment system under section 1886(d) to track the utilization and outcomes of novel medical products that are assigned a HCPCS code pursuant to the expedited coding process under clause (iii) and are

1 furnished by hospitals in inpatient settings.”.

2 (b) Coverage Determinations for Novel Medical Products.—Section 1862(l) of the Social
3 Security Act (42 U.S.C. 1395y(l)) is amended by adding at the end the following new paragraph:

4 “(7) COVERAGE PATHWAY FOR NOVEL MEDICAL PRODUCTS.—

5 “(A) IN GENERAL.—The Secretary shall facilitate an efficient coverage pathway to
6 expedite a national coverage decision for coverage with evidence development process
7 under this title for novel medical products described in subparagraph (D). The
8 Secretary shall review such novel medical products for the coverage process on an
9 expedited basis, beginning as soon as the Secretary assigns a HCPCS code to the
10 product under clause (iii)(V)(aa) of section 1174(b)(2)(B).

11 “(B) DETERMINATION OF COVERAGE WITH EVIDENCE DEVELOPMENT.—Such
12 coverage pathway shall include, with respect to such novel medical products, if the
13 Secretary determines coverage with evidence development is appropriate, issuance of a
14 national coverage determination of coverage with evidence development for a period
15 up to, but not to exceed, 4 years from the date of such determination.

16 “(C) MODERNIZING PAYMENT OPTIONS FOR NOVEL MEDICAL PRODUCTS.—Not later
17 than 4 years after issuing such national coverage determination, the Secretary shall
18 submit to Congress and to the manufacturer of the novel medical product a report
19 providing options for alternative payment models under this title for the novel medical
20 product or class of such products, which may include the utilization of existing models
21 in the commercial health insurance market. Such report shall include any
22 recommendations for legislation and administrative action as the Secretary determines
23 appropriate to facilitate such payment arrangements.

24 “(D) NOVEL MEDICAL PRODUCTS DESCRIBED.—For purposes of this paragraph, a
25 novel medical product described in this subparagraph is a novel medical product, as
26 defined in clause (iv) of section 1174(b)(2)(B), that is assigned a HCPCS code
27 pursuant to the expedited coding process under clause (iii) of such section.

28 “(E) CLARIFICATION.—Nothing in this paragraph shall prevent the Secretary from
29 issuing a noncoverage or a national coverage determination for a novel medical
30 product.”.

31 (c) Enhancing Coordination With the Food and Drug Administration.—

32 (1) PUBLIC MEETING.—

33 (A) IN GENERAL.—Not later than 12 months after the date of the enactment of this
34 Act, the Secretary shall convene a public meeting for the purposes of discussing and
35 providing input on improvements to coordination between the Food and Drug
36 Administration and the Centers for Medicare & Medicaid Services in preparing for the
37 availability of novel medical products (as defined in section 1174(b)(2)(B)(iv) of the
38 Social Security Act, as added by subsection (a)) on the market in the United States.

39 (B) ATTENDEES.—The public meeting shall include—

40 (i) representatives of relevant Federal agencies, including representatives from
41 each of the medical product centers within the Food and Drug Administration and

representatives from the coding, coverage, and payment offices within the Centers for Medicare & Medicaid Services;

(ii) stakeholders with expertise in the research and development of novel medical products, including manufacturers of such products;

(iii) representatives of commercial health insurance payers;

(iv) stakeholders with expertise in the administration and use of novel medical products, including physicians; and

(v) stakeholders representing patients and with expertise in the utilization of patient experience data in medical product development.

(C) TOPICS.—The public meeting shall include a discussion of—

(i) the status of the drug and medical device development pipeline related to the availability of novel medical products;

(ii) the anticipated expertise necessary to review the safety and effectiveness of such products at the Food and Drug Administration and current gaps in such expertise, if any;

(iii) the expertise necessary to make coding, coverage, and payment decisions with respect to such products within the Centers for Medicare & Medicaid Services, and current gaps in such expertise, if any;

(iv) trends in the differences in the data necessary to determine the safety and effectiveness of a novel medical product and the data necessary to determine whether a novel medical product meets the reasonable and necessary requirements for coverage and payment under title XVIII of the Social Security Act pursuant to section 1862(a)(1)(A) of such Act (42 U.S.C. 1395y(a)(1)(A));

(v) the availability of information for sponsors of such novel medical products to meet each of those requirements; and

(vi) the coordination of information related to significant clinical improvement over existing therapies for patients between the Food and Drug Administration and the Centers for Medicare & Medicaid Services with respect to novel medical products.

(D) TRADE SECRETS AND CONFIDENTIAL INFORMATION.—No information discussed as a part of the public meeting under this paragraph shall be construed as authorizing the Secretary to disclose any information that is a trade secret or confidential information subject to section 552(b)(4) of title 5, United States Code.

(2) IMPROVING TRANSPARENCY OF CRITERIA FOR MEDICARE COVERAGE.—

(A) UPDATING GUIDANCE.—Not later than 18 months after the public meeting under paragraph (1), the Secretary of Health and Human Services shall update the final guidance entitled “National Coverage Determinations with Data Collection as a Condition of Coverage: Coverage with Evidence Development” to improve the availability and coordination of information as described in clauses (iv) through (vi) of paragraph (1)(C), and clarify novel medical product clinical data requirements to meet

reasonable and necessary requirements for coverage and payment under title XVIII of the Social Security Act.

(B) FINALIZING UPDATED GUIDANCE.—Not later than 12 months after issuing draft guidance under subparagraph (A), the Secretary shall finalize the updated guidance.

(d) Report on Coding, Coverage, and Payment Processes Under Medicare for New Medical Products.—

(1) IN GENERAL.—Not later than 12 months after the date of enactment of this Act, the Secretary of Health and Human Services shall publish a report on the internet website of the Department of Health and Human Services regarding processes under the Medicare program under title XVIII of the Social Security Act (42 U.S.C. 1395 et seq.) with respect to the coding, coverage, and payment of medical products described in paragraph (2). Such report shall include the following:

(A) A description of challenges in the coding, coverage, and payment processes under the Medicare program for medical products described in such paragraph.

(B) Recommendations to—

(i) incorporate patient experience data (such as the impact of a disease or condition on the lives of patients and patient treatment preferences) into the coverage and payment processes within the Centers for Medicare & Medicaid Services;

(ii) decrease the length of time to make national and local coverage determinations under the Medicare program (as those terms are defined in subparagraph (A) and (B), respectively, of section 1862(l)(6) of the Social Security Act (42 U.S.C. 1395y(l)(6)));

(iii) streamline the coverage process under the Medicare program and incorporate input from relevant stakeholders into such coverage determinations; and

(iv) identify potential mechanisms to incorporate novel payment designs similar to those in development in commercial insurance plans and State plans under title XIX of the Social Security Act (42 U.S.C. 1396r et seq.) into the Medicare program.

(2) MEDICAL PRODUCTS DESCRIBED.—For purposes of paragraph (1), a medical product described in this paragraph is a medical product, including a drug, biological (including gene and cell therapy and gene editing), or medical device, that has been designated as a breakthrough therapy under section 506(a) of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 356(a)), a breakthrough device under section 515B of such Act (21 U.S.C. 360e–3), or a regenerative advanced therapy under section 506(g) of such Act (21 U.S.C. 356(g)).

TITLE II—EDUCATION PROVISIONS

SEC. 4501. SHORT TITLE.

This title may be cited as the “COVID-19 Pandemic Education Relief Act of 2020”.

SEC. 4502. DEFINITIONS.

(a) Definitions.—In this title:

(1) QUALIFYING EMERGENCY.—The term "qualifying emergency" means—

(A) a public health emergency declared by the Secretary of Health and Human Services pursuant to section 319 of the Public Health Service Act (42 U.S.C. 247d);

(B) an event for which the President declared a major disaster or an emergency under section 401 or 501, respectively, of the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5170 and 5191); or

(C) a national emergency declared by the President under section 201 of the National Emergencies Act (50 U.S.C. 1601 et seq.).

(2) INSTITUTION OF HIGHER EDUCATION.—The term "institution of higher education" has the meaning of the term under section 102 of the Higher Education Act of 1965 (20 U.S.C. 1002).

(3) SECRETARY.—The term "Secretary" means the Secretary of Education.

SEC. 4503. CAMPUS-BASED AID WAIVERS.

(a) Waiver of Non-federal Share Requirement.—Notwithstanding sections 413C(a)(2) and 443(b)(5) of the Higher Education Act of 1965 (20 U.S.C. 1070b–2(a)(2) and 1087–53(b)(5)), with respect to funds made available for award years 2019-2020 and 2020-2021, the Secretary shall waive the requirement that a participating institution of higher education provide a non-Federal share to match Federal funds provided to the institution for the programs authorized pursuant to subpart 3 of part A and part C of title IV of the Higher Education Act of 1965 (20 U.S.C. 1070b et seq. and 1087–51 et seq.).

(b) Authority to Reallocate.—Notwithstanding sections 413D, 442, and 488 of the Higher Education Act of 1965 (20 U.S.C. 1070b–3, 1087–52, and 1095), during a period of a qualifying emergency, an institution may transfer up to 100 percent of the institution's unexpended allotment under section 442 of such Act to the institution's allotment under section 413D of such Act, but may not transfer any funds from the institution's unexpended allotment under section 413D of such Act to the institution's allotment under section 442 of such Act.

SEC. 4504. USE OF SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANTS FOR EMERGENCY AID.

(a) In General.—Notwithstanding section 413B of the Higher Education Act of 1965 (20 U.S.C. 1070b–1), an institution of higher education may reserve any amount of an institution's allocation under subpart 3 of part A of title IV of the Higher Education Act of 1965 (20 U.S.C. 1070b et seq.) for a fiscal year to award, in such fiscal year, emergency financial aid grants to assist undergraduate or graduate students for unexpected expenses and unmet financial need as the result of a qualifying emergency.

(b) Determinations.—In determining eligibility for and awarding emergency financial aid grants under this section, an institution of higher education may—

(1) waive the amount of need calculation under section 471 of the Higher Education Act of 1965 (20 U.S.C. 1087kk);

(2) allow for a student affected by a qualifying emergency to receive funds in an amount that is not more than the maximum Federal Pell Grant for the applicable award year; and

(3) utilize a contract with a scholarship-granting organization designated for the sole purpose of accepting applications from or disbursing funds to students enrolled in the institution of higher education, if such scholarship-granting organization disburses the full allocated amount provided to the institution of higher education to the recipients.

(c) Special Rule.—Any emergency financial aid grants to students under this section shall not be treated as other financial assistance for the purposes of section 471 of the Higher Education Act of 1965 (20 U.S.C. 1087kk).

SEC. 4505. FEDERAL WORK-STUDY DURING A QUALIFYING EMERGENCY.

(a) In General.—In the event of a qualifying emergency, an institution of higher education participating in the program under part C of title IV of the Higher Education Act of 1965 (20 U.S.C. 1087–51 et seq.) may make payments under such part to affected work-study students, for the period of time (not to exceed one academic year) in which affected students were unable to fulfill the students' work-study obligation for all or part of such academic year due to such qualifying emergency, as follows:

(1) Payments may be made under such part to affected work-study students in an amount equal to or less than the amount of wages such students would have been paid under such part had the students been able to complete the work obligation necessary to receive work study funds, as a one time grant or as multiple payments.

(2) Payments shall not be made to any student who was not eligible for work study or was not completing the work obligation necessary to receive work study funds under such part prior to the occurrence of the qualifying emergency.

(3) Any payments made to affected work-study students under this subsection shall meet the matching requirements of section 443 of the Higher Education Act of 1965 (20 U.S.C. 1087–53), unless such matching requirements are waived by the Secretary of Education.

(b) Definition of Affected Work-study Student.—In this section, the term "affected work-study student" means a student enrolled at an eligible institution participating in the program under part C of title IV of the Higher Education Act of 1965 (20 U.S.C. 1087–51 et seq.) who—

(1) received a work-study award under section 443 of the Higher Education Act of 1965 (20 U.S.C. 1087–53) for the academic year during which a qualifying emergency occurred;

(2) earned Federal work-study wages from such eligible institution for such academic year; and

(3) was prevented from fulfilling the student's work-study obligation for all or part of such academic year due to such qualifying emergency.

SEC. 4506. ADJUSTMENT OF SUBSIDIZED LOAN USAGE

LIMITS.

Notwithstanding section 455(q)(3) of the Higher Education Act of 1965 (20 U.S.C. 1087e(q)(3)), the Secretary shall exclude from a student's period of enrollment for purposes of loans made under part D of title IV of the Higher Education Act of 1965 (20 U.S.C. 1087a et seq.) any semester (or the equivalent) during which the student was unable to remain enrolled in school as a result of a qualifying emergency, if the Secretary is able to administer such policy in a manner that limits complexity and the burden on the student.

SEC. 4507. EXCLUSION FROM FEDERAL PELL GRANT DURATION LIMIT.

The Secretary shall exclude from a student's Federal Pell Grant duration limit under section 401(c)(5) of the Higher Education Act of 1965 (2 U.S.C. 1070a(c)(5)) any semester (or the equivalent) that the student does not complete due to a qualifying emergency if the Secretary is able to administer such policy in a manner that limits complexity and the burden on the student.

SEC. 4508. INSTITUTIONAL REFUNDS AND FEDERAL STUDENT LOAN FLEXIBILITY.

(a) Institutional Waiver.—The Secretary may waive the institutional requirement in section 484B of the Higher Education Act of 1965 (20 U.S.C. 1091b) with respect to the amount of grant or loan assistance (other than assistance received under part C of title IV of such Act) to be returned to the title IV programs if a recipient of assistance under title IV of the Higher Education Act of 1965 (20 U.S.C. 1070 et seq.) withdraws from the institution during the payment period or period of enrollment as a result of a qualifying emergency.

(b) Student Waiver.—The Secretary may waive the amounts that students are required to return in section 484B of the Higher Education Act of 1965 (20 U.S.C. 1091b) with respect to Federal Pell Grants or other grant assistance if the withdrawals on which the returns are based on withdrawals by students who withdrew from the institution as a result of a qualifying emergency.

(c) Canceling Loan Obligation.—Notwithstanding any other provision of the Higher Education Act of 1965 (20 U.S.C. 1001 et seq.), the Secretary shall cancel the borrower's obligation to repay the portion of a loan made under part D of title IV of such Act for a recipient of assistance who withdraws from the institution during the payment period as a result of a qualifying emergency.

(d) Approved Leave of Absence.—Notwithstanding any other provision of law, for purposes of receiving assistance under title IV of the Higher Education Act of 1965 (20 U.S.C. 1070 et seq.), an institution of higher education may, as a result of a qualifying emergency, provide a student with an approved leave of absence that does not require the student to return at the same point in the academic program that the student began the leave of absence if the student returns within the same semester (or the equivalent).

SEC. 4509. SATISFACTORY PROGRESS.

Notwithstanding section 484 of the Higher Education Act of 1965 (20 U.S.C. 1091), in determining whether a student is maintaining satisfactory progress for purposes of title IV of the

Higher Education Act of 1965 (20 U.S.C. 1070 et seq.), an institution of higher education may, as a result of a qualifying emergency, exclude from the quantitative component of the calculation any attempted credits that were not completed by such student without requiring an appeal by such student.

SEC. 4510. CONTINUING EDUCATION AT AFFECTED FOREIGN INSTITUTIONS.

(a) In General.—Notwithstanding section 481(b) of the Higher Education Act of 1965 (20 U.S.C. 1088(b)), with respect to a foreign institution, in the case of a public health emergency, major disaster or emergency, or national emergency declared by the applicable government authorities in the country in which the foreign institution is located, the Secretary may permit any part of an otherwise eligible program to be offered via distance education for the duration of such emergency or disaster and the following payment period for purposes of title IV of the Higher Education Act of 1965 (20 U.S.C. 1070 et seq.).

(b) Eligibility.—An otherwise eligible program that is offered in whole or in part through distance education by a foreign institution between March 1, 2020, and the date of enactment of this Act shall be deemed eligible for the purposes of part D of title IV of the Higher Education Act of 1965 (20 U.S.C. 1087a et seq.) for the duration of the qualifying emergency and the following payment period for purposes of title IV of the Higher Education Act of 1965 (20 U.S.C. 1070 et seq.). Not later than June 30, 2020, an institution of higher that uses the authority provided in the previous sentence shall report such use to the Secretary.

(c) Report.—Not later than 180 days after the date of enactment of this Act, and every 180 days thereafter for the duration of the qualifying emergency and the following payment period, the Secretary shall submit to the authorizing committees (as defined in section 103 of the Higher Education Act of 1965 (20 U.S.C. 1003)) a report that identifies each foreign institution that carried out a distance education program authorized under this section.

(d) Written Arrangements.—

(1) IN GENERAL.—Notwithstanding section 102 of the Higher Education Act of 1965 (20 U.S.C. 1002), for the duration of a qualifying emergency and the following payment period, the Secretary may allow a foreign institution to enter into a written arrangement with an institution of higher education located in the United States that participates in the Federal Direct Loan Program under part D of title IV of the Higher Education Act of 1965 (20 U.S.C. 1087a et seq.) for the purpose of allowing a student of the foreign institution who is a borrower of a loan made under such part to take courses from the institution of higher education located in the United States.

(2) FORM OF ARRANGEMENTS.—

(A) PUBLIC OR OTHER NONPROFIT INSTITUTIONS.—A foreign institution that is a public or other nonprofit institution may enter into a written arrangement under subsection (a) only with an institution of higher education described in section 101 of such Act (20 U.S.C. 1001).

(B) OTHER INSTITUTIONS.—A foreign institution that is a graduate medical school, nursing school, or a veterinary school and that is not a public or other nonprofit institution may enter into a written arrangement under subsection (a) with an institution

of higher education described in section 101 or section 102 of such Act (20 U.S.C. 1001 and 1002).

(3) REPORT USE.—Not later than June 30, 2020, an institution of higher that uses the authority described in paragraph (2) shall report such use to the Secretary.

(4) REPORT FROM THE SECRETARY.—Not later than 180 days after the date of enactment of this Act, and every 180 days thereafter for the duration of the qualifying emergency and the following payment period, the Secretary shall submit to the authorizing committees (as defined in section 103 of the Higher Education Act of 1965 (20 U.S.C. 1003)) a report that identifies each foreign institution that entered into a written arrangement authorized under subsection (a).

SEC. 4511. NATIONAL EMERGENCY EDUCATIONAL WAIVERS.

(a) In General.—Notwithstanding any other provision of law, the Secretary of Education may waive any statutory or regulatory provision described under subparagraphs (A) through (C) of subsection (b)(1) if the Secretary determines that such a waiver is necessary and appropriate due to the emergency involving Federal primary responsibility determined to exist by the President under the section 501(b) of the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5191(b)) with respect to the Coronavirus Disease 2019 (COVID-19).

(b) Applicable Provisions of Law.—

(1) IN GENERAL.—The Secretary of Education may waive any statutory or regulatory requirement (such as those requirements related to assessments, accountability, allocation of funds, and reporting), for which a waiver request is submitted under subsection (c), if the Secretary determines that such a waiver is necessary and appropriate as described in subsection (a), under the following provisions of law:

(A) The Elementary and Secondary Education Act of 1965 (20 U.S.C. 6301 et seq.).

(B) The Carl D. Perkins Career and Technical Education Act of 2006 (20 U.S.C. 2301 et seq.).

(C) The Higher Education Act of 1965 (20 U.S.C. 1001 et seq.).

(2) LIMITATION.—The Secretary of Education shall not waive under this section any statutory or regulatory requirements relating to applicable civil rights laws.

(c) Requests for Waivers.—

(1) IN GENERAL.—In addition to any provision waived by the Secretary under subsection (a), a State, State educational agency, local educational agency, Indian tribe, or institution of higher education that desires a waiver from any statutory or regulatory provision described under subparagraphs (A) through (C) of subsection (b)(1) that the Secretary has not already waived in accordance with subsection (a), may submit a waiver request to the Secretary in accordance with this subsection.

(2) REQUESTS SUBMITTED.—A request for a waiver under this subsection shall—

(A) identify the Federal programs affected by the requested waiver;

(B) describe which Federal statutory or regulatory requirements are to be waived; and

(C) describe how the emergency involving Federal primary responsibility determined to exist by the President under the section 501(b) of the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5191(b)) with respect to the Coronavirus Disease 2019 (COVID-19) prevents or otherwise restricts the ability of the State, State educational agency, local educational agency, Indian tribe, or institution of higher education to comply with such statutory or regulatory requirements.

(3) SECRETARY APPROVAL.—

(A) IN GENERAL.—Except as provided under subparagraph (B), the Secretary of Education shall approve or disapprove a waiver request submitted under paragraph (1) not more than 15 days after the date on which such request is submitted.

(B) EXCEPTIONS.—The Secretary of Education may disapprove a waiver request submitted under paragraph (1), only if the Secretary determines that—

(i) the waiver request does not meet the requirements of this section;

(ii) the waiver is not permitted pursuant to subsection (b)(2); or

(iii) the description required under paragraph (2)(C) provides insufficient information to demonstrate that the waiving of such requirements is necessary or appropriate consistent with subsection (a).

(4) DURATION.—

(A) IN GENERAL.—Except as provided in paragraph (B), a waiver approved by the Secretary of Education under this subsection may be for a period not to exceed 1 academic year.

(B) EXTENSION.—The Secretary of Education may extend the period described under subparagraph (A) if the State, State educational agency, local educational agency, Indian tribe, or institution of higher education demonstrates to the Secretary that extending the waiving of such requirements is necessary and appropriate consistent with subsection (a).

(d) Reporting and Publication.—

(1) NOTIFYING CONGRESS.—Not later than 7 days after granting a waiver under this section, the Secretary of Education shall notify the Committee on Health, Education, Labor, and Pensions of the Senate, the Committee on Appropriations of the Senate, the Committee on Education and Labor of the House of Representatives, and the Committee on Appropriations of the House of Representatives of such waiver.

(2) PUBLICATION.—Not later than 30 days after granting a waiver under this section, the Secretary of Education shall publish a notice of the Secretary's decision in the Federal Register and on the website of the Department of Education.

(3) IDEA REPORT.—Not later than 30 days after the date of enactment of this Act, the Secretary of Education shall prepare and submit a report to the Committee on Health,

Education, Labor, and Pensions and the Committee on Appropriations of the Senate, and the Committee on Education and Labor and the Committee on Appropriations of the House of Representatives, with recommendations on any additional waivers the Secretary believes are necessary to be enacted into law under the Individuals with Disabilities Education Act (20 U.S.C. 1401 et seq.) and the Rehabilitation Act of 1973 (29 U.S.C. 701 et seq.) to provide limited flexibility to States and local educational agencies to meet the unique needs of students with disabilities during the emergency involving Federal primary responsibility determined to exist by the President under the section 501(b) of the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5191(b)) with respect to the Coronavirus Disease 2019 (COVID-19).

SEC. 4512. HBCU CAPITAL FINANCING.

(a) Deferment Period.—

(1) IN GENERAL.—Notwithstanding any provision of title III of the Higher Education Act of 1965 (20 U.S.C. 1051 et seq.), or any regulation promulgated under such title, the Secretary may grant a deferment, for a period of a qualifying emergency to an institution that has received a loan under part D of title III of such Act (20 U.S.C. 1066 et seq.).

(2) TERMS.—During the deferment period granted under this subsection—

(A) the institution shall not be required to pay any periodic installment of principal required under the loan agreement for such loan; and

(B) the Secretary shall make principal payments otherwise due under the loan agreement.

(3) CLOSING.—At the closing of a loan deferred under this subsection, terms shall be set under which the institution shall be required to repay the Secretary for the payments of principal made by the Secretary during the deferment, on a schedule that begins upon repayment to the lender in full on the loan agreement.

(b) Termination Date.—

(1) IN GENERAL.—Except as provided in paragraph (2), the authority provided under this section to grant a loan deferment under subsection (a), shall terminate on the date that is the end of the qualifying emergency.

(2) DURATION.—Any provision of a loan agreement or insurance agreement modified or waived by the authority under this section shall remain so modified or waived for the duration of the period covered by the loan agreement or insurance agreement.

(c) Report.—Not later than 180 days after the date of enactment of this Act, and every 180 days thereafter during the period beginning on the first day of the qualifying emergency and ending on September 30 of the fiscal year following the end of the qualifying emergency, the Secretary shall submit to the authorizing committees (as defined in section 103 of the Higher Education Act of 1965 (20 U.S.C. 1003)) a report that identifies each institution that received assistance or a waiver under this section.

SEC. 4513. TEMPORARY RELIEF FOR FEDERAL STUDENT LOAN BORROWERS.

(a) In General.—The Secretary shall suspend all payments due for loans made under part D of title IV of the Higher Education Act of 1965 (20 U.S.C. 1087a et seq.) for 3 months.

(b) No Accrual of Interest.—Notwithstanding any other provision of the Higher Education Act of 1965 (20 U.S.C. 1001 et seq.), interest shall not accrue on a loan described under subsection (a) for which payment was suspended for the period of the suspension.

(c) Consideration of Payments.—The Secretary shall deem each month for which a loan payment was suspended under this section as if the borrower of the loan had made a payment for the purpose of any loan forgiveness program authorized under part D of title IV of the Higher Education Act of 1965 (20 U.S.C. 1087a et seq.) for which the borrower would have otherwise qualified.

(d) Extension.—The Secretary may extend the period of suspension described under subsection (a) for an additional 3 months.

SEC. 4514. PROVISIONS RELATED TO THE CORPORATION FOR NATIONAL AND COMMUNITY SERVICE.

(a) Accrual of Service Hours.—

(1) ACCRUAL THROUGH OTHER SERVICE HOURS.—

(A) IN GENERAL.—Notwithstanding any other provision of the Domestic Volunteer Service Act of 1973 (42 U.S.C. 4950 et seq.) or the National and Community Service Act of 1990 (42 U.S.C. 12501 et seq.), the Corporation for National and Community Service shall allow an individual described in subparagraph (B) to accrue other service hours that will count toward the number of hours needed for the individual's education award.

(B) AFFECTED INDIVIDUALS.—Subparagraph (A) shall apply to any individual serving in a position eligible for an educational award under subtitle D of title I of the National and Community Service Act of 1990 (42 U.S.C. 12601 et seq.)—

(i) who is performing limited service due to COVID-19; or

(ii) whose position has been suspended or placed on hold due to COVID-19.

(2) PROVISIONS IN CASE OF EARLY EXIT.—In any case where an individual serving in a position eligible for an educational award under subtitle D of title I of the National and Community Service Act of 1990 (42 U.S.C. 12601 et seq.) was required to exit the position early at the direction of the Corporation for National and Community Service, the Chief Executive Officer of the Corporation for National and Community Service may—

(A) deem such individual as having met the requirements of the position; and

(B) award the individual the full value of the educational award under such subtitle for which the individual would otherwise have been eligible.

(b) Availability of Funds.—Notwithstanding any other provision of law, all funds made available to the Corporation for National and Community Service under any Act, including the amounts appropriated to the Corporation under the headings "OPERATING EXPENSES", "SALARIES

AND EXPENSES", and "OFFICE OF THE INSPECTOR GENERAL" under the heading "Corporation for National and Community Service" under title IV of Division A of the Further Consolidated Appropriations Act, 2020 (Public Law 116–94), shall remain available for the fiscal year ending September 30, 2021.

(c) No Required Return of Grant Funds.—Notwithstanding section 129(l)(3)(A)(i) of the National and Community Service Act of 1990 (42 U.S.C. 12581(l)(3)(A)(i)), the Chief Executive Officer of the Corporation for National and Community Service may permit fixed-amount grant recipients under such section 129(l) to maintain a pro rata amount of grant funds, at the discretion of the Corporation for National and Community Service, for participants who exited or are serving in a limited capacity due to COVID-19, to enable the grant recipients to maintain operations and to accept participants.

(d) Extension of Terms and Age Limits.—Notwithstanding any other provision of law, the Corporation for National and Community Service may extend the term of service (for a period not to exceed the 1-year period immediately following the end of the national emergency) or waive any upper age limit (except in no case shall the maximum age exceed 26 years of age) for national service programs carried out by the National Civilian Community Corps under subtitle E of title I of the National and Community Service Act of 1990 (42 U.S.C. 12611 et seq.), and the participants in such programs, for the purposes of—

(1) addressing disruptions due to COVID-19; and

(2) minimizing the difficulty in returning to full operation due to COVID-19 on such programs and participants.

SEC. 4515. WORKFORCE RESPONSE ACTIVITIES.

(a) Administrative Costs.—Of the total amount allocated to a local area under section 128(b) of the Workforce Innovation and Opportunity Act (29 U.S.C. 3163(b)) and section 133(b) of such Act (29 U.S.C. 3173(b)) and available for administrative costs for program year 2019, not more than 20 percent of the total amount may be used by the local board involved for the administrative costs of carrying out local workforce investment activities under chapter 2 or chapter 3 of subtitle B of title I of such Act (29 U.S.C. 3151 et seq.), if the portion of the total amount that exceeds 10 percent of the total amount as described under section 128(b)(4)(A) of such Act is used to respond to the COVID-19 national emergency.

(b) Rapid Response Activities.—

(1) STATEWIDE RAPID RESPONSE.—Of the funds available for program year 2019 for statewide activities under section 128(a) of the Workforce Innovation and Opportunity Act (29 U.S.C. 3163(a)), such funds may be used for statewide rapid response activities as described in section 134(a)(2)(A) (29 U.S.C. 3174(a)(2)(A)) for responding to the COVID-19 national emergency.

(2) LOCAL BOARDS.—Of the funds available to a Governor under section 133(a)(2) of such Act (29 U.S.C. 3173(a)(2)) such funds may be released within 30 days to local boards most impacted by the coronavirus at the determination of the Governor for rapid response activities related to responding to the COVID-19 national emergency.

(c) Definitions.—In this section:

(1) CORONAVIRUS.—The term "coronavirus" means coronavirus as defined in section 506 of the Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020 (Public Law 116–123).

(2) COVID-19 NATIONAL EMERGENCY.—The term "COVID-19 national emergency" means the national emergency declared by the President under the National Emergencies Act (50 U.S.C. 1601 et seq.) on March 13, 2020, with respect to the coronavirus.

(3) WIOA TERMS.—Except as otherwise provided, the terms in this section have the meanings given the terms in section 3 of the Workforce Innovation and Opportunity Act (29 U.S.C. 3102).

SEC. 4516. TECHNICAL AMENDMENTS.

(a) In General.—

(1) Section 6103(a)(3) of the Internal Revenue Code of 1986, as amended by the FUTURE Act (Public Law 116-91), is further amended by striking "(13), (16)" and inserting "(13)(A), (13)(B), (13)(C), (13)(D)(i), (16)".

(2) Section 6103(p)(3)(A) of such Code, as so amended, is further amended by striking "(12)," and inserting "(12), (13)(A), (13)(B), (13)(C), (13)(D)(i)".

(3) Section 6103(p)(4) of such Code, as so amended, is further amended by striking "(13) or (16)" each place it appears and inserting "(13), or (16)".

(4) Section 6103(p)(4) of such Code, as so amended and as amended by paragraph (3), is further amended by striking "(13)" each place it appears and inserting "(13)(A), (13)(B), (13)(C), (13)(D)(i)".

(5) Section 6103(l)(13)(C)(ii) of such Code, as added by the FUTURE Act (Public Law 116-91), is amended by striking "section 236A(e)(4)" and inserting "section 263A(e)(4)".

(b) Effective Date.—The amendments made by this section shall apply as if included in the enactment of the FUTURE Act (Public Law 116-91).

TITLE III—LABOR PROVISIONS

SEC. 4601. LIMITATION ON PAID LEAVE.

Section 110(b)(2)(B) of the Family and Medical Leave Act of 1993 (as added by the Emergency Family and Medical Leave Expansion Act) is amended by striking clause (ii) and inserting the following:

"(ii) LIMITATION.—An employer shall not be required to pay more than $200 per day and $10,000 in the aggregate for each employee for paid leave under this section.".

SEC. 4602. EMERGENCY PAID SICK LEAVE ACT LIMITATION.

Section 5102 of the Emergency Paid Sick Leave Act (division E of the Families First Coronavirus Response Act) is amended by adding at the end the following:

"(f) Limitations.—

"(1) IN GENERAL.—An employer shall not be required to pay more than either—

"(A) $511 per day and $5,110 in the aggregate for each employee, when the employee is taking leave for a reason described in paragraph (1), (2), or (3) of section 5102(a); or

"(B) $200 per day and $2,000 in the aggregate for each employee, when the employee is taking leave for a reason described in paragraph (4), (5), or (6) of section 5102(a).

"(2) EXPIRATION OF REQUIREMENT.— An employer's requirement to provide paid leave with respect to a specific employee shall expire at the earlier of—

"(A) the time when the employer has paid that employee for paid leave under this section for an equivalent of 80 hours of work; or

"(B) upon the employee's return to work after taking paid leave under this section.".

SEC. 4603. REGULATORY AUTHORITIES UNDER THE EMERGENCY PAID SICK LEAVE ACT.

Section 5111(2) of the Emergency Paid Sick Leave Act (division E of the Families First Coronavirus Response Act) is amended by striking "section 5102(a)(5)" and inserting "paragraphs (4) and (5) of section 5102(a)(5)".

SEC. 4604. UNEMPLOYMENT INSURANCE.

Section 903(h)(2)(B) of the Social Security Act (42 U.S.C. 1103(h)(2)(B)), as added by section 4102 of the Emergency Unemployment Insurance Stabilization and Access Act of 2020, is amended to read as follows:

"(B) The State ensures that applications for unemployment compensation, and assistance with the application process, are accessible in person, by phone, or online.".

SEC. 4605. OMB WAIVER OF PAID FAMILY AND PAID SICK LEAVE.

(a) Family and Medical Leave Act of 1993.—Section 110(a) of title I of the Family and Medical Leave Act of 1993 (29 U.S.C. 2611 et seq.) (as added by division C of the Families First Coronavirus Response Act) is amended by adding at the end the following new paragraph:

"(4) The Director of the Office of Management and Budget shall have the authority to exclude for good cause from the requirements under subsection (b) certain employers of the United States Government with respect to certain categories of Executive Branch employees.".

(b) Emergency Paid Sick Leave Act.—The Emergency Paid Sick Leave Act (division E of the Families First Coronavirus Response Act) is amended by adding at the end the following new section:

"SEC. 5112. AUTHORITY TO EXCLUDE CERTAIN

EMPLOYEES.

"The Director of the Office of Management and Budget shall have the authority to exclude for good cause from the definition of employee under section 5110(1) certain employees described in subparagraphs (E) and (F) of such section, including by exempting certain United States Government employers covered by section 5110(2)(A)(i)(V) from the requirements of this title with respect to certain categories of Executive Branch employees.".

SEC. 4606. PAID LEAVE FOR REHIRED EMPLOYEES.

Section 110(a)(1)(A) of the Family and Medical Leave Act of 1993, as added by section 3102 of the Emergency Family and Medical Leave Expansion Act, is amended to read as follows:

"(A) ELIGIBLE EMPLOYEE.—

"(i) IN GENERAL.—In lieu of the definition in sections 101(2)(A) and 101(2)(B)(ii), the term 'eligible employee' means an employee who has been employed for at least 30 calendar days by the employer with respect to whom leave is requested under section 102(a)(1)(F).

"(ii) RULE REGARDING REHIRED EMPLOYEES.—For purposes of clause (i), the term 'employed for at least 30 calendar days', used with respect to an employee and an employer described in clause (i), includes an employee who was laid off by that employer not earlier than March 1, 2020, had worked for the employer for not less than 30 of the last 60 calendar days prior to the employee's layoff, and was rehired by the employer.".

SEC. 4607. ADVANCE REFUNDING OF CREDITS.

(a) Payroll Credit for Required Paid Sick Leave.—Section 7001 of division G of the Families First Coronavirus Response Act is amended by inserting after subsection (g) the following new subsection:

"(h) Treatment of Deposits.—The Secretary of the Treasury (or the Secretary's delegate) shall waive any penalty under section 6656 of the Internal Revenue Code of 1986 for any failure to make a deposit of the tax imposed by section 3111(a) or 3221(a) of such Code if the Secretary determines that such failure was due to the anticipation of the credit allowed under this section.".

(b) Credit for Sick Leave for Certain Self-employed Individuals.—Section 7002 of division G of the Families First Coronavirus Response Act is amended by inserting after subsection (g) the following new subsection:

"(h) Advancing Credit.—The Secretary of the Treasury (or the Secretary's delegate) shall issue such forms and instructions as are necessary—

"(1) to allow the advance payment of the credit under subsection (a), subject to the limitations provided in this section, based on such information as the Secretary shall require, and

"(2) to provide for the reconciliation of such advance payment with the amount advanced at the time of filing the return of tax for the taxable year.".

(c) Payroll Credit for Required Paid Family Leave.—Section 7003 of division G of the

Families First Coronavirus Response Act is amended by inserting after subsection (g) the following new subsection:

"(h) Treatment of Deposits.—The Secretary of the Treasury (or the Secretary's delegate) shall waive any penalty under section 6656 of the Internal Revenue Code of 1986 for any failure to make a deposit of the tax imposed by section 3111(a) or 3221(a) of such Code if the Secretary determines that such failure was due to the anticipation of the credit allowed under this section.".

(d) Credit for Family Leave for Certain Self-employed Individuals.—Section 7004 of division G of the Families First Coronavirus Response Act is amended by inserting after subsection (e) the following new subsection:

"(f) Advancing Credit.—The Secretary of the Treasury (or the Secretary's delegate) shall issue such forms and instructions as are necessary—

"(1) to allow the advance payment of the credit under subsection (a), subject to the limitations provided in this section, based on such information as the Secretary shall require, and

"(2) to provide for the reconciliation of such advance payment with the amount advanced at the time of filing the return of tax for the taxable year.".

DIVISION E—TEMPORARY PERMIT USE TO GUARANTEE MONEY MARKET MUTUAL FUNDS

SEC. 5001. NON-APPLICABILITY OF RESTRICTIONS ON ESF DURING NATIONAL EMERGENCY.

Section 131 of the Emergency Economic Stabilization Act of 2008 (12 U.S.C. 5236) shall not apply during the national emergency concerning the novel coronavirus disease (COVID–19) outbreak declared by the President under the National Emergencies Act (50 U.S.C. 1601 et seq.).

DIVISION F—BUDGETARY PROVISIONS

SEC. 6001. EMERGENCY DESIGNATION.

(a) In General.—The amounts provided under this Act are designated as an emergency requirement pursuant to section 4(g) of the Statutory Pay-As-You-Go Act of 2010 (2 U.S.C. 933(g)).

(b) Designation in Senate.—In the Senate, this Act is designated as an emergency requirement pursuant to section 4112(a) of H. Con. Res. 71 (115th Congress), the concurrent resolution on the budget for fiscal year 2018.