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116TH CONGRESS
2D SESSION

H. R. 5687

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

IN THE HOUSE OF REPRESENTATIVES

JANUARY 28, 2020

Mrs. LOWEY introduced the following bill; which was referred to the Committee on Appropriations, and in addition to the Committees on the Budget, and Ways and Means, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

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A BILL

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

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

SHORT TITLE

SECTION 1. This Act may be cited as the ''Emergency Supplemental Appropriations for Disaster Relief and Puerto Rico Disaster Tax Relief Act, 2020''.

TABLE OF CONTENTS

SEC. 2. The table of contents of this Act is as follows:

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

DIVISION B—PUERTO RICO DISASTER TAX RELIEF ACT OF 2020

DIVISION C—BUDGETARY EFFECTS

REFERENCES

SEC. 3. Except as expressly provided otherwise, any reference to ''this Act'' contained in any division of this Act shall be treated as referring only to the provisions of that division.

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

That the following sums are appropriated, out of any money in the Treasury not otherwise appropriated, for the fiscal year ending September 30, 2020, and for other purposes, namely:

TITLE I

DEPARTMENT OF ENERGY

ENERGY PROGRAMS

CYBERSECURITY, ENERGY SECURITY, AND EMERGENCY RESPONSE

For an additional amount for ''Cybersecurity, Energy Security, and Emergency Response'', $6,750,000, to remain available until expended, for necessary expenses related to providing technical assistance related to natural disasters in U.S. territories, including technical assistance related to electric grids: *Provided*, That such amount is designated by the Congress as being for an emergency re-

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

ELECTRICITY

For an additional amount for ''Electricity'', $15,000,000, to remain available until expended, for necessary expenses related to providing technical assistance related to natural disasters in U.S. territories, including technical assistance related to electric grids: *Provided*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.

TITLE II

DEPARTMENT OF EDUCATION

Hurricane Education Recovery

(INCLUDING TRANSFER OF FUNDS)

For an additional amount for ''Hurricane Education Recovery'' for necessary expenses related to the consequences of earthquakes occurring in calendar years 2019 and 2020 as of the date of enactment of this Act in those areas for which a major disaster or emergency has been declared under section 401 or 501 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5170 and 5191) (referred to under this heading as ''covered disaster or emergency''), $100,000,000,

to remain available through September 30, 2022, for assisting in meeting the educational needs of individuals affected by a covered disaster or emergency: *Provided*, That such assistance shall be provided through any of the programs authorized under this heading in title VIII of subdivision 1 of division B of the Bipartisan Budget Act of 2018 (Public Law 115–123; 132 Stat. 95), as amended by section 201 of this Act, as determined by the Secretary of Education, and subject to the terms and conditions that applied to those programs, except that references to dates and school years in such Act shall be deemed to be the corresponding dates and school years for the covered disaster or emergency: *Provided further*, That the Secretary of Education may determine the amounts to be used for each such program and shall notify the Committees on Appropriations of the House of Representatives and the Senate of these amounts not later than 7 days prior to obligation: *Provided further*, That $1,000,000 of the funds made available under this heading, to remain available until expended, shall be transferred to the Office of the Inspector General of the Department of Education for oversight of activities supported with funds appropriated under this heading, and up to $500,000 of the funds made available under this heading shall be for program administration: *Provided further*, That such amount is designated by the

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

GENERAL PROVISIONS—THIS TITLE

SEC. 201. (a) The second proviso under the heading ''Department of Education—Hurricane Education Recovery'' under title VIII of subdivision 1 of division B of the Bipartisan Budget Act of 2018 (Public Law 115–123; 132 Stat. 95) is amended—

(1) in paragraph (2)—

(A) in subparagraph (I), by striking ''and'' after the semicolon;

(B) in subparagraph (J) by inserting ''and'' at the end; and

(C) by adding at the end the following:

''(K) assistance provided to an eligible entity under paragraph (1)(A) that was affected by Hurricane Maria or earthquakes occurring in calendar years 2019 and 2020 as of the date of enactment of the 'Emergency Supplemental Appropriations for Disaster Relief Act, 2020', to assist with restarting school operations, including assistance provided to an eligible entity before the date of enactment of the 'Emergency Supplemental Appropriations for Disaster Re-

lief Act, 2020', may be used by the eligible entity to pay the non-Federal share of a project described in section 406 of the Robert T. Stafford Disaster and Relief Emergency Act (42 U.S.C. 5172), notwithstanding section 102(e)(3)(A) of title IV of division B of Public Law 109–148 (119 Stat. 2794);'';

(2) in paragraph (9), by striking ''and'' after the semicolon;

(3) by redesignating paragraph (10) as paragraph (11); and

(4) by inserting after paragraph (9) the following:

''(10) if the amount available under paragraph (3) is insufficient to meet the need for such assistance as demonstrated by applications submitted by eligible entities, the Secretary may use additional funds available under this heading to fully fund approved applications; and''.

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

251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.

SEC. 202. (a) Amounts previously made available for activities authorized under ''Department of Education—Hurricane Education Recovery'' in title VIII of subdivision 1 of division B of the Bipartisan Budget Act of 2018 (Public Law 115–123; 132 Stat. 95) may be used to address unmet needs, as determined by the Secretary, for that heading in this Act and in the Additional Supplemental Appropriations for Disaster Relief Act, 2019 (Public Law 116–20; 133 Stat. 890). In addition, any funds provided under the heading ''Department of Education—Hurricane Education Recovery'' in this Act that are allocated in response to a covered disaster or emergency may be used interchangeably and without limitation for the same activities related to Hurricanes Maria and Irma.

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

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

SEC. 203. Not later than 30 days after the date of enactment of this Act, the Secretary of Education shall provide a detailed spend plan of anticipated uses of funds made available in this title, including estimated personnel and administrative costs, to the Committees on Appropriations of the House of Representatives and the Senate: *Provided*, That such plan shall be updated and submitted to the Committees on Appropriations of the House of Representatives and the Senate every 60 days until all funds are expended or expire.

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

''(d) WAIVER AUTHORITY WITH RESPECT TO INSTITUTIONS LOCATED IN AN AREA AFFECTED BY HURRICANE MARIA.—

''(1) WAIVER AUTHORITY.—Notwithstanding any other provision of law, unless enacted with specific reference to this section, for any affected institution that was receiving assistance under this title at the time of a covered hurricane disaster, the Secretary shall, for each of the fiscal years 2020

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

"(A) waive—

"(i) the eligibility data requirements set forth in section 391(d);

"(ii) the wait-out period set forth in section 313(d);

"(iii) the allotment requirements under section 324; and

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

"(B) waive or modify any statutory or regulatory provision to ensure that affected institutions that were receiving assistance under this title at the time of a covered hurricane disaster are not adversely affected by any formula calculation for fiscal year 2020 or for any of the four succeeding fiscal years, as necessary; and

"(C) make available to each affected institution an amount that is not less than the amount made available to such institution under this title for fiscal year 2017, except that for any fiscal year for which the funds appropriated for payments under this title are less than the appropriated level for fiscal year 2017,

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

''(2) DEFINITIONS.—In this subsection:

''(A) AFFECTED INSTITUTION.—The term 'affected institution' means an institution of higher education that—

''(i) is—

''(I) a part A institution (which term shall have the meaning given the term 'eligible institution' under section 312(b)); or

''(II) a part B institution, as such term is defined in section 322(2), or as identified in section 326(e);

''(ii) is located in a covered area affected by a hurricane disaster; and

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

''(I) incurred physical damage;

''(II) has pursued collateral source compensation from insurance, the Federal Emergency Management

Agency, and the Small Business Administration, as appropriate; and

"(III) was not able to fully reopen in existing facilities or to fully reopen to the pre-hurricane enrollment levels during the 30-day period beginning on September 7, 2017.

"(B) COVERED AREA AFFECTED BY A HURRICANE DISASTER.—The term 'covered area affected by a hurricane disaster' means an area for which the President declared a major disaster under section 401 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5170) as a result of Hurricane Maria.

"(C) COVERED HURRICANE DISASTER.—The term 'covered hurricane disaster' means a major disaster that the President declared to exist, in accordance with section 401 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5170), and that was caused by Hurricane Maria or Hurricane Irma.".

TITLE III

DEPARTMENT OF TRANSPORTATION

Federal Highway Administration

emergency relief program

For an additional amount for the Emergency Relief Program as authorized under section 125 of title 23, United States Code, $1,250,000,000, to remain available until expended: *Provided*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.

DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Community Planning and Development

community development fund

(including transfers of funds)

For an additional amount for ''Community Development Fund'', $2,000,000,000, to remain available until expended, for necessary expenses for activities authorized under title I of the Housing and Community Development Act of 1974 (42 U.S.C. 5301 et seq.) related to disaster relief, long-term recovery, restoration of infrastructure and housing, economic revitalization, and mitigation in the most impacted and distressed areas resulting from an emergency declaration relating to earthquakes that oc-

curred in 2020 or a declaration of a major disaster that occurred in 2020 pursuant to the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5121 et seq.): *Provided*, That funds shall be awarded directly to the State, unit of general local government, or Indian tribe (as such term is defined in section 102 of the Housing and Community Development Act of 1974) at the discretion of the Secretary: *Provided further*, That in determining the amount allocated under this heading for any grantee, the Secretary shall include an additional amount for mitigation that is not less than 45 percent of the amount allocated for such grantee for unmet needs: *Provided further*, That the Secretary shall allocate for grantees, based on the best available data, funds provided for assistance under this heading no later than 60 days after the date the disaster occurs, or the date of enactment of this Act, whichever is later: *Provided further*, That the Secretary may extend the deadline in the preceding proviso by an additional 30 days if the Secretary jointly certifies with the Administrator of the Federal Emergency Management Agency for each such extension, that the Federal Emergency Management Agency has not made sufficient information available to the Secretary regarding relevant unmet recovery needs to make allocations in accordance with such deadlines: *Provided further*, That not

later than 5 days after making any such certification, the Secretary shall transmit to the Committees on Appropriations of the House of Representatives and the Senate, and publish in the Federal Register such certification: *Provided further*, That not later than 90 days after the allocation of funds made to a grantee under this heading and before the Secretary obligates any of such funds for a grantee, the grantee shall submit a plan to the Secretary for approval detailing the proposed use of all funds, including criteria for eligibility and how the use of these funds will address long-term recovery and restoration of infrastructure and housing, economic revitalization, and mitigation in the most impacted and distressed areas: *Provided further*, That the Secretary shall approve or disapprove such plan not later than 60 days after submission of the plan to the Secretary, and shall immediately notify the applicant of the Secretary's decision: *Provided further*, That if the Secretary disapproves a plan, not later than 3 days after such disapproval the Secretary shall inform the applicant in writing of (A) the reasons for disapproval, and (B) actions that the applicant could take to meet the criteria for approval: *Provided further*, That the Secretary shall, for a period of not less than 45 days following the date of disapproval, permit amendments to, or the resubmission of, any plan that is disapproved: *Provided further*,

That the Secretary shall approve or disapprove a plan amendment not later than 30 days after receipt of such amendments or resubmission: *Provided further*, That the Secretary shall ensure that all grant agreements necessary for prompt disbursement of funds allocated to a grantee are executed no later than 60 days after the date of approval of a grantee's plan: *Provided further*, That prior to making any grant of funds provided under this heading the Secretary, (1) must receive from the grantee information that allows the Secretary to certify that such grantee has in place proficient financial controls and procurement processes and has established adequate procedures to prevent any duplication of benefits as defined by section 312 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5155), to ensure timely expenditure of funds, to maintain comprehensive websites regarding all disaster recovery activities assisted with these funds, and to detect and prevent waste, fraud, and abuse of funds, and (2) shall certify in advance that such grantee has in place such controls, processes and procedure: *Provided further*, That the Secretary shall not prohibit the use of funds made available under this heading for non-Federal share as authorized by section 105(a)(9) of the Housing and Community Development Act of 1974 (42 U.S.C. 5305(a)(9)): *Provided further*, That with the

amounts made available under this heading, grantees may establish grant programs to assist small businesses for working capital purposes to aid in recovery: *Provided further*, That with respect to any such duplication of benefits, the Secretary shall act in accordance with section 1210 of the Disaster Recovery Reform Act of 2018 (division D of Public Law 115–254; 132 Stat. 3442) and section 312 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5155): *Provided further*, That the Secretary shall require grantees to maintain on a public website information containing common reporting criteria established by the Department that permits individuals and entities awaiting assistance and the general public to see how all grant funds are used, including copies of all relevant procurement documents, grantee administrative contracts and details of ongoing procurement processes, as determined by the Secretary: *Provided further*, That such funds may not be used for activities reimbursable by, or for which funds have been made available by, the Federal Emergency Management Agency or the Army Corps of Engineers: *Provided further*, That funds allocated under this heading shall not be considered relevant to the non-disaster formula allocations made pursuant to section 106 of the Housing and Community Development Act of 1974 (42 U.S.C. 5306): *Provided further*, That a State,

unit of general local government, or Indian tribe may use up to 5 percent of its allocation for administrative costs: *Provided further*, That in administering the funds under this heading, the Secretary of Housing and Urban Development may waive, or specify alternative requirements for, any provision of any statute or regulation that the Secretary administers in connection with the obligation by the Secretary or the use by the recipient of these funds (except for any requirements related to fair housing, nondiscrimination, labor standards, the environment, and any timelines specified under this heading), if the Secretary finds that good cause exists for the waiver or alternative requirement and such waiver or alternative requirement would not be inconsistent with the overall purpose of title I of the Housing and Community Development Act of 1974: *Provided further*, That, notwithstanding the preceding proviso, recipients of funds provided under this heading that use such funds to supplement Federal assistance provided under section 402, 403, 404, 406, 407, 408(c)(4), or 502 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5121 et seq.) may adopt, without review or public comment, any environmental review, approval, or permit performed by a Federal agency, and such adoption shall satisfy the responsibilities of the recipient with respect to such environ-

mental review, approval or permit: *Provided further*, That, notwithstanding section 104(g)(2) of the Housing and Community Development Act of 1974 (42 U.S.C. 5304(g)(2)), the Secretary may, upon receipt of a request for release of funds and certification, immediately approve the release of funds for an activity or project assisted under this heading if the recipient has adopted an environmental review, approval or permit under the preceding proviso or the activity or project is categorically excluded from review under the National Environmental Policy Act of 1969 (42 U.S.C. 4321 et seq.): *Provided further*, That the Secretary shall publish via notice in the Federal Register any waiver, or alternative requirement, to any statute or regulation that the Secretary administers pursuant to title I of the Housing and Community Development Act of 1974 no later than 5 days before the effective date of such waiver or alternative requirement: *Provided further*, That of the amounts made available under this heading, up to $5,000,000 shall be made available for capacity building and technical assistance, including assistance on contracting and procurement processes, to support States, units of general local government, or Indian tribes (and their subrecipients) that receive allocations pursuant to this heading, or may receive similar allocations for disaster recovery in future appropriations Acts: *Provided further*,

That of the amounts made available under this heading, up to $2,500,000 shall be transferred, in aggregate, to ''Department of Housing and Urban Development—Program Office Salaries and Expenses—Community Planning and Development'' for necessary costs, including information technology costs, of administering and overseeing the obligation and expenditure of amounts under this heading: *Provided further*, That the amount specified in the preceding proviso shall be combined with funds appropriated under the same heading in prior appropriations Acts without limitation: *Provided further*, That the Secretary shall transmit each certification made under the authorities provided in this Act to the Committees on Appropriations of the House of Representatives and the Senate no later than 3 days after making any such certification: *Provided further*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985: *Provided further*, That amounts repurposed under this heading that were previously designated by the Congress as an emergency requirement pursuant to the Balanced Budget and Emergency Deficit Control Act are designated by the Congress as an emergency requirement pursuant to section

251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.

GENERAL PROVISIONS—THIS TITLE

SEC. 301. For an additional amount for ''Department of Housing and Urban Development—Community Planning and Development—Community Development Fund'', $1,260,000,000, to remain available until expended, which amounts shall be allocated and used under the same authority and conditions as the additional appropriations under the heading ''Department of Housing and Urban Development—Community Planning and Development—Community Development Fund'' of title XI of the Additional Supplemental Appropriations for Disaster Relief Act, 2019 (Public Law 116–20; 133 Stat. 896): *Provided*, That not less than $1,530,000,000 of the funds made available in this section and under the heading ''Department of Housing and Urban Development—Community Planning and Development—Community Development Fund'' of title XI of the Additional Supplemental Appropriations for Disaster Relief Act, 2019 (Public Law 116–20) shall be allocated to grantees, no later than 60 days after the date of enactment of this Act, for mitigation activities in the most impacted and distressed areas resulting from a major disaster that occurred in 2018 or 2019: *Provided further*, That such allocations shall be made in the

same proportion that the amount of funds each grantee received under this section, under the heading ''Department of Housing and Urban Development—Community Planning and Development—Community Development Fund'' of title XI of the Additional Supplemental Appropriations for Disaster Relief Act, 2019 (Public Law 116–20), and under the same heading in division I of Public Law 115–254 bears to the amount of all funds provided to all grantees that received allocations for disasters that occurred in 2018 or 2019: *Provided further*, That none of the funds made available under this section or under the heading ''Department of Housing and Urban Development—Community Planning and Development—Community Development Fund'' of title XI of the Additional Supplemental Appropriations for Disaster Relief Act, 2019 (Public Law 116–20) may be used for any part of a major disaster that was declared in 2020: *Provided further*, That in administering funds made available under this section and title XI of the Additional Supplemental Appropriations for Disaster Relief Act, 2019 (Public Law 116–20), the fourth proviso under the heading ''Department of Housing and Urban Development—Community Planning and Development—Community Development Fund'' in Public Law 116–20 and the first proviso of section 1102 of such Public Law shall have no force or effect: *Provided*

further, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985: *Provided further*, That amounts repurposed by this section that were previously designated by the Congress as an emergency requirement or as being for disaster relief pursuant to the Balanced Budget and Emergency Deficit Control Act are designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985 or as being for disaster relief pursuant to section 251(b)(2)(D) of the Balanced Budget and Emergency Deficit Control Act of 1985.

SEC. 302. (a) Amounts previously made available for activities authorized under title I of the Housing and Community Development Act of 1974 (42 U.S.C. 5301 et seq.) related to disaster relief, long-term recovery, restoration of infrastructure and housing, economic revitalization, and mitigation in the most impacted and distressed areas resulting from a major disaster, including funds provided under the heading ''Department of Housing and Urban Development—Community Planning and Development—Community Development Fund'' in prior appropriations Acts, that were allocated in response to Hurricanes Irma

and Maria, may be used interchangeably and without limitation for the same activities funded under the heading ''Department of Housing and Urban Development—Community Planning and Development—Community Development Fund'' in this Act. In addition, any funds provided under the heading ''Department of Housing and Urban Development—Community Planning and Development—Community Development Fund'' in this Act may be used interchangeably and without limitation for the same activities in the most impacted and distressed areas related to Hurricanes Irma and Maria.

(b)(1) Until the date on which the Secretary of Housing and Urban Development publishes a Federal Register Notice implementing this provision—

(A) grantees may submit for approval by the Secretary of Housing and Urban Development revised plans for the use of funds related to Hurricanes Irma and Maria that expand the eligible beneficiaries of existing programs contained in such previously approved plans to include those activities funded under the heading ''Department of Housing and Urban Development—Community Planning and Development—Community Development Fund'' in this Act; and

(B) approval of any such revised plans shall include the execution of revised grant terms and conditions as necessary.

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

(c) Amounts repurposed by this section that were previously designated by the Congress as an emergency requirement or as being for disaster relief pursuant to the Balanced Budget and Emergency Deficit Control Act are designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985 or as being for disaster relief pursuant to section 251(b)(2)(D) of the Balanced Budget and Emergency Deficit Control Act of 1985.

SEC. 303. For funds appropriated under the heading ''Department of Housing and Urban Development—Community Planning and Development—Community Development Fund'' in subdivision 1 of division B of the Bipartisan Budget Act of 2018 (Public Law 115–123) or the Additional Supplemental Appropriations for Disaster Relief Act, 2019 (Public Law 116–20), the Secretary shall execute all grant agreements for disbursement of funds allocated to a grantee no later than 60 days after the date

of approval of a grantee's plan for the use of funds: *Provided*, That amounts repurposed by this section that were previously designated as an emergency requirement or as being for disaster relief pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985 are designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985 or as being for disaster relief pursuant to section 251(b)(2)(D) of the Balanced Budget and Emergency Deficit Control Act of 1985.

SEC. 304. (a) The Secretary of Housing and Urban Development, the Secretary of Energy, the Administrator of the Federal Emergency Management Agency, and other Federal partners, shall complete the interagency consultation and coordination of Federal investments necessary for the Secretary of Housing and Urban Development to develop administrative requirements for funds provided for enhanced or improved electrical power systems under the heading ''Department of Housing and Urban Development—Community Planning and Development—Community Development Fund'' in title XI of subdivision 1 of division B of the Bipartisan Budget Act of 2018 (Public Law 115–123) no later than 30 days after the date of enactment of this Act.

(b) With respect to amounts made available for enhanced or improved electrical power systems under the heading ''Department of Housing and Urban Development—Community Planning and Development—Community Development Fund'' in title XI of subdivision 1 of division B of the Bipartisan Budget Act of 2018 (Public Law 115–123), the Secretary of Housing and Urban Development shall publish in the Federal Register the allocations to all eligible grantees, and the necessary administrative requirements applicable to such allocations no later than 60 days after the date of enactment of this Act.

(c) Amounts repurposed pursuant to this section that were previously designated by the Congress as an emergency requirement or as being for disaster relief pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985 are designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985 or as being for disaster relief pursuant to section 251(b)(2)(D) of the Balanced Budget and Emergency Deficit Control Act of 1985.

TITLE IV—GENERAL PROVISIONS—THIS ACT

SEC. 401. In addition to other amounts made available by section 309 of division A of the Additional Supplemental Appropriations for Disaster Relief Requirements

Act, 2017 (Public Law 115–72; 131 Stat. 1229), and by section 104 of title I of the Additional Supplemental Appropriations for Disaster Relief Act, 2019 (Public Law 116–20; 133 Stat. 874), there is appropriated to the Secretary, out of any moneys in the Treasury not otherwise appropriated, for the fiscal year ending September 30, 2020, $40,000,000 to provide a grant to the Commonwealth of Puerto Rico for disaster nutrition assistance in response to a major earthquake disaster or emergency designated by the President under the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5121 et seq.): *Provided*, That the funds made available to the Commonwealth of Puerto Rico under this section shall remain available for obligation by the Commonwealth until September 30, 2021, and shall be in addition to funds otherwise made available: *Provided further*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.

SEC. 402. (a) Section 20601 of the Bipartisan Budget Act of 2018 (Public Law 115–123) is amended by striking ''and DR–4335–USVI'' and inserting ''DR–4335–USVI, and for all major disasters declared under the Robert T. Stafford Disaster Relief and Recovery Act (42

U.S.C. 5122) for Puerto Rico or the United States Virgin Islands during calendar year 2020''.

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

(c) Amounts repurposed by this section and the amendments made by this section that were previously designated by the Congress as an emergency requirement or as being for disaster relief pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985 are designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985 or as being for disaster relief pursuant to section 251(b)(2)(D) of the Balanced Budget and Emergency Deficit Control Act of 1985.

SEC. 403. Each amount appropriated or made available by this Act is in addition to amounts otherwise appropriated for the fiscal year involved.

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

SEC. 405. Unless otherwise provided for by this Act, the additional amounts appropriated by this Act to appropriations accounts shall be available under the authorities

and conditions applicable to such appropriations accounts for fiscal year 2020.

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

SEC. 407. Any amount appropriated by this Act, designated by the Congress as an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985 and subsequently so designated by the President, and transferred pursuant to transfer authorities provided by this Act shall retain such designation.

This division may be cited as the ''Emergency Supplemental Appropriations for Disaster Relief Act, 2020''.

DIVISION B—PUERTO RICO DISASTER TAX RELIEF ACT OF 2020

SHORT TITLE

SEC. 101.

This division may be cited as the ''Puerto Rico Disaster Tax Relief Act of 2020''.

QUALIFIED PUERTO RICO DISASTER ZONE DEFINED

SEC. 102.

For purposes of this division, the term ''qualified Puerto Rico disaster zone'' means any area—

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

(2) which was determined by the President to warrant individual or individual and public assistance from the Federal Government under such Act by reason of such earthquakes.

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

SEC. 103.

(a) PUERTO RICO.—

(1) SAME TREATMENT OF FAMILIES IN PUERTO RICO WITH ONE CHILD OR TWO CHILDREN THAT IS CURRENTLY PROVIDED TO FAMILIES IN PUERTO RICO WITH THREE OR MORE CHILDREN.—Section 24(d) of the Internal Revenue Code of 1986 is amended by adding at the end the following new paragraph:

''(4) RESIDENTS OF PUERTO RICO.—In the case of an individual who is a bona fide resident of Puer-

to Rico (within the meaning of section 937(a)) for the taxable year, paragraph (1)(B)(ii) shall be applied by substituting '1 or more qualifying children' for '3 or more qualifying children'.''.

(2) EFFECTIVE DATE.—The amendment made by paragraph (1) shall apply to taxable years beginning after December 31, 2019.

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

(c) AMERICAN SAMOA.—The Secretary of the Treasury shall pay to American Samoa amounts estimated by the Secretary of the Treasury as being equal to the aggregate benefits that would have been provided to the residents of American Samoa by reason of the application of section 24 of such Code for taxable years beginning after 2019 if the provisions of such section had been in effect in American Samoa. The preceding sentence shall not apply unless American Samoa has a plan, which has been

approved by the Secretary of the Treasury, under which American Samoa will promptly distribute such payments to the residents of American Samoa in a manner which replicates to the greatest degree practicable the benefits that would have been so provided to each such resident.

(d) DEFINITIONS AND SPECIAL RULES.—

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

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

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

(2) MIRROR CODE TAX SYSTEM.—For purposes of this section, the term ''mirror code tax system'' means, with respect to any possession of the United States, the income tax system of such possession if the income tax liability of the residents of such possession under such system is determined by ref-

erence to the income tax laws of the United States as if such possession were the United States.

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

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

SEC. 104.

(a) IN GENERAL.—Chapter 77 of the Internal Revenue Code of 1986 is amended by adding at the end the following new section:

"SEC. 7529. APPLICATION OF EARNED INCOME TAX CREDIT TO POSSESSIONS OF THE UNITED STATES.

"(a) PUERTO RICO.—

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

"(A) the specified matching amount for such calendar year, plus

"(B) in the case of calendar years 2021 through 2025, the lesser of—

"(i) the expenditures made by Puerto Rico during such calendar year for education efforts with respect to individual taxpayers and tax return preparers relating to the earned income tax credit, or

"(ii) $1,000,000.

"(2) REQUIREMENT TO REFORM EARNED INCOME TAX CREDIT.—The Secretary shall not make any payments under paragraph (1) with respect to any calendar year unless Puerto Rico has in effect an earned income tax credit for taxable years beginning in or with such calendar year which (relative to the earned income tax credit which was in effect for taxable years beginning in or with calendar year 2019) increases the percentage of earned income which is allowed as a credit for each group of individuals with respect to which such percentage is separately stated or determined in a manner designed to substantially increase workforce participation.

"(3) SPECIFIED MATCHING AMOUNT.—For purposes of this subsection—

"(A) IN GENERAL.—The term 'specified matching amount' means, with respect to any calendar year, the lesser of—

"(i) the excess (if any) of—

"(I) the cost to Puerto Rico of the earned income tax credit for taxable years beginning in or with such calendar year, over

"(II) the base amount for such calendar year, or

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

"(B) BASE AMOUNT.—

"(i) BASE AMOUNT FOR 2021.—In the case of calendar year 2021, the term 'base amount' means the greater of—

"(I) the cost to Puerto Rico of the earned income tax credit for taxable years beginning in or with calendar year 2019 (rounded to the nearest multiple of $1,000,000), or

"(II) $200,000,000.

"(ii) INFLATION ADJUSTMENT.—In the case of any calendar year after 2021, the term 'base amount' means the dollar amount determined under clause (i) increased by an amount equal to—

"(I) such dollar amount, multiplied by—

"(II) the cost-of-living adjustment determined under section 1(f)(3) for such calendar year, determined by substituting 'calendar year 2020' for 'calendar year 2016' in subparagraph (A)(ii) thereof.

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

"(4) RULES RELATED TO PAYMENTS AND REPORTS.—

"(A) TIMING OF PAYMENTS.—The Secretary shall make payments under paragraph (1) for any calendar year—

"(i) after receipt of the report described in subparagraph (B) for such calendar year, and

"(ii) except as provided in clause (i), within a reasonable period of time before the due date for individual income tax returns (as determined under the laws of Puerto Rico) for taxable years which began on the first day of such calendar year.

"(B) ANNUAL REPORTS.—With respect to calendar year 2021 and each calendar year

thereafter, Puerto Rico shall provide to the Secretary a report which shall include—

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

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

"(C) ADJUSTMENTS.—

"(i) IN GENERAL.—In the event that any estimate of an amount is more or less than the actual amount as later determined and any payment under paragraph (1) was determined on the basis of such estimate, proper payment shall be made by, or to, the Secretary (as the case may be) as soon as practicable after the determination that such estimate was inaccurate. Proper adjustment shall be made in the amount of any subsequent payments made under paragraph (1) to the extent that proper payment is not made under the preceding sentence before such subsequent payments.

"(ii) ADDITIONAL REPORTS.—The Secretary may require such additional peri-

odic reports of the information described in subparagraph (B) as the Secretary determines appropriate to facilitate timely adjustments under clause (i).

''(D) DETERMINATION OF COST OF EARNED INCOME TAX CREDIT.—For purposes of this subsection, the cost to Puerto Rico of the earned income tax credit shall be determined by the Secretary on the basis of the laws of Puerto Rico and shall include reductions in revenues received by Puerto Rico by reason of such credit and refunds attributable to such credit, but shall not include any administrative costs with respect to such credit.

''(b) POSSESSIONS WITH MIRROR CODE TAX SYSTEMS.—

''(1) IN GENERAL.—With respect to calendar year 2021 and each calendar year thereafter, the Secretary shall, except as otherwise provided in this subsection, make payments to the Virgin Islands, Guam, and the Commonwealth of the Northern Mariana Islands equal to—

''(A) 75 percent of the cost to such possession of the earned income tax credit for taxable

years beginning in or with such calendar year, plus

"(B) in the case of calendar years 2021 through 2025, the lesser of—

"(i) the expenditures made by such possession during such calendar year for education efforts with respect to individual taxpayers and tax return preparers relating to such earned income tax credit, or

"(ii) $50,000.

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

"(c) AMERICAN SAMOA.—

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

"(A) the lesser of—

"(i) 75 percent of the cost to American Samoa of the earned income tax credit for taxable years beginning in or with such calendar year, or

"(ii) $12,000,000, plus

"(B) in the case of calendar years 2021 through 2025, the lesser of—

"(i) the expenditures made by American Samoa during such calendar year for education efforts with respect to individual taxpayers and tax return preparers relating to such earned income tax credit, or

"(ii) $50,000.

"(2) REQUIREMENT TO ENACT AND MAINTAIN AN EARNED INCOME TAX CREDIT.—The Secretary shall not make any payments under paragraph (1) with respect to any calendar year unless American Samoa has in effect an earned income tax credit for taxable years beginning in or with such calendar year which allows a refundable tax credit to individuals on the basis of the taxpayer's earned income which is designed to substantially increase workforce participation.

"(3) INFLATION ADJUSTMENT.—In the case of any calendar year after 2021, the $12,000,000 amount in paragraph (1)(A)(ii) shall be increased by an amount equal to—

"(A) such dollar amount, multiplied by—

"(B) the cost-of-living adjustment determined under section 1(f)(3) for such calendar year, determined by substituting 'calendar year 2020' for 'calendar year 2016' in subparagraph (A)(ii) thereof.

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

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

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

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

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

LOW-INCOME HOUSING CREDIT ALLOCATIONS FOR PUERTO RICO

SEC. 105.

(a) IN GENERAL.—For purposes of section 42 of the Internal Revenue Code of 1986, the State housing credit

ceiling for Puerto Rico for calendar year 2020 shall be increased by $50,000,000.

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

(1) IN GENERAL.—For purposes of section 42 of the Internal Revenue Code of 1986, in the case of a qualified building placed in service in a qualified Puerto Rico disaster zone (as defined in section 102), such area shall be treated as a difficult development area under subclause (I) of section 42(d)(5)(B)(iii) but shall not be taken into account for purposes of applying the limitation under subclause (II) of such section.

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

(3) OTHER DEFINITIONS.—Terms used in this section which are also used in section 42 of the Internal Revenue Code of 1986 shall have the same meaning when used in this section as when used in such section 42.

NEW MARKETS TAX CREDIT ALLOCATIONS FOR PUERTO RICO

SEC. 106.

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

(1) the new markets tax credit limitation otherwise determined under subsection (f)(1) thereof for each of 2020 and 2021 shall be increased by $500,000,000, to be allocated among specified community development entities to make qualified low-income community investments in Puerto Rico, and

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

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

(B) solely with respect to the amounts of the increases described in subparagraph (A), the last sentence of such section shall not prevent such amounts from being carried to calendar year 2026.

(b) SPECIFIED COMMUNITY DEVELOPMENT ENTITIES.—For purposes of this section, the term ''specified community development entity'' means any qualified community development entity if such entity has a history of making qualified low-income community investments in federally declared disaster areas or Puerto Rico.

(c) OTHER DEFINITIONS.—Terms used in this section which are also used in section 45D of the Internal

Revenue Code of 1986 shall have the same meaning when used in this section as when used in such section 45D.

COVER OVER OF DISTILLED SPIRITS TAXES

SEC. 107.

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

(1) IN GENERAL.—Section 7652 of the Internal Revenue Code of 1986 is amended by striking subsection (f) and by redesignating subsections (g) and (h) as subsections (f) and (g), respectively.

(2) CONFORMING AMENDMENT.—Section 7652(f)(1) of such Code, as redesignated by paragraph (1), is amended by—

(A) striking subparagraph (B), and

(B) by striking ''as if—'' and all that follows through ''the use and tax'' and inserting ''as if the use and tax''.

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

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

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

''(2) TRANSFER TO PUERTO RICO CONSERVATION TRUST FUND OF PORTION OF RUM COVER OVER.—

''(A) IN GENERAL.—From any amount otherwise required to be covered over to the treasury of Puerto Rico under this section with respect to taxes collected on rum under section 5001(a)(1) or subsection (a) of this section, the Secretary of the Treasury shall transfer to the Puerto Rico Conservation Trust Fund an amount equal to $0.46 per proof gallon of rum to which such cover over is attributable. Any amount transferred under the preceding sentence shall be treated for purposes of this section (other than this paragraph) as having been covered over to the treasury of Puerto Rico.

''(B) PUERTO RICO CONSERVATION TRUST FUND.—For purposes of this section, the term 'Puerto Rico Conservation Trust Fund' means the fund established pursuant to a Memo-

randum of Understanding between the United States Department of the Interior and the Commonwealth of Puerto Rico, dated December 24, 1968.''.

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

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

(1) IN GENERAL.—Section 7652 of the Internal Revenue Code of 1986, as amended by subsection (a)(1), is amended by adding at the end the following new subsection:

''(h) COVER OVER DETERMINED WITHOUT REGARD TO CERTAIN RATE REDUCTIONS.—For purposes of subsections (a)(3), (b)(3), and (e), the amount of taxes imposed and collected under section 5001(a)(1) shall be determined without regard to section 5001(c).''.

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

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

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

SEC. 108.

(a) IN GENERAL.—The Secretary of the Treasury shall pay to Puerto Rico the amount determined under subsection (b) for the purpose of providing an employee retention credit with respect to individuals employed in a qualified Puerto Rico disaster zone (as defined in section 102). The preceding sentence shall not apply unless Puerto Rico has a plan for implementing such employee retention credit—

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

(2) under which Puerto Rico will promptly distribute such payments to its residents, and

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

(b) DETERMINATION OF PAYMENT AMOUNT.—

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

(A) the aggregate amount of payments made under section 504(d)(1)(B) of the Dis-

aster Tax Relief and Airport and Airway Extension Act of 2017, multiplied by

(B) the population adjustment ratio.

(2) POPULATION ADJUSTMENT RATIO.—For purposes of this subsection, the term population adjustment ratio means the ratio of—

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

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

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

DIVISION C—BUDGETARY EFFECTS

BUDGETARY EFFECTS

SEC. 101. (a) IN GENERAL.—The budgetary effects of division B and each succeeding division shall not be entered on either PAYGO scorecard maintained pursuant to section 4(d) of the Statutory Pay-As-You-Go Act of 2010.

(b) SENATE PAYGO SCORECARDS.—The budgetary effects of division B and each succeeding division shall not be entered on any PAYGO scorecard maintained for purposes of section 4106 of H. Con. Res. 71 (115th Congress).

(c) CLASSIFICATION OF BUDGETARY EFFECTS.—Notwithstanding Rule 3 of the Budget Scorekeeping Guidelines set forth in the joint explanatory statement of the committee of conference accompanying Conference Report 105–217 and section 250(c)(8) of the Balanced Budget and Emergency Deficit Control Act of 1985, the budgetary effects of division B and each succeeding division shall not be estimated—

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

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

○