the State under this section to carry out, directly or through grants or contracts, activities to address learning loss by supporting the implementation of evidence-based interventions, such as summer learning, extended day, comprehensive afterschool programs, or extended school year programs, and ensure that such interventions respond to students' academic, social, and emotional needs and address the disproportionate impact of the coronavirus on the student subgroups described in section 1111(b)(2)(B)(xi) of the Elementary and Secondary Education Act of 1965 (20 U.S.C. 6311(b)(2)(B)(xi)), students experiencing homelessness, and children and youth in foster care, including by providing additional support to local educational agencies to fully address such impacts;

(2) shall reserve not less than 1 percent of the total amount of grant funds awarded to the State under this section to carry out, directly or through grants or contracts, the implementation of evidence-based comprehensive afterschool programs, and ensure such programs respond to students' academic, social, and emotional needs and address the disproportionate impact of the coronavirus on the student populations described in section 1111(b)(2)(B)(xi) of the Elementary and Secondary Education Act of 1965 (20 U.S.C. 6311(b)(2)(B)(xi)), students experiencing homelessness, and children and youth in foster care;

(3) shall reserve 2.5 percent of the total amount of grant funds awarded to the State under this section to carry out, directly or through grants or contracts, the purchase of educational technology (including hardware, software, and connectivity) for students who are served by the local educational agencies in the State that aids in regular and substantive educational interaction between students and their classroom instructors, including low-income students and children with disabilities, which may include assistive technology or adaptive equipment; and

(4) may reserve not more than one-half of 1 percent of the total amount of grant funds awarded to the State under this section for administrative costs and the remainder for emergency needs as determined by the State educational agency to address issues responding to coronavirus, which may be addressed through the use of grants or contracts.

(g) EDUCATION RECOVERY GRANTS.—

(1) IN GENERAL.—A local educational agency that receives funds under this section and serves an elementary school or secondary school identified and designated under paragraph (2) shall deposit into Education Savings Accounts the Education Recovery Grants to eligible claimants, by not later than June 30, 2021, from funds available under this section in the amount described in paragraph (3).

(2) IDENTIFICATION AND DESIGNATION.—Not later than 2 months after the date of enactment of this title, and every 2 months thereafter, a local educational agency that receives funds under this section shall identify and designate for school improvement any elementary school or secondary school served by the agency, that failed, during the preceding 2-month period, to make available in-person instruction for at a minimum 15 days each of such 2 months for all students who wish to attend.

(3) EDUCATION RECOVERY GRANT AMOUNT.—The amount described in this paragraph is the product of $2,500, multiplied by the number of qualifying children of the eligible claimant for the 2021 taxable year.

(4) ELIGIBLE CLAIMANT.—In this subsection, the term ''eligible claimant'' means a parent or guardian of a qualifying child who agrees to use the funds deposited in their qualifying child's Education Savings Account for the following qualifying expenses to educate the qualifying child:

(A) Tuition and fees in connection with enrollment or attendance at an elementary or secondary school.

(B) Tuition for tutoring or educational classes outside of the home (but only if the tutor or instructor is not related to the student).

(C) Curriculum or instructional materials.

(D) Educational services or therapies for students with disabilities.

(E) Any other related educational expenses approved by the local educational agency.

(5) SPECIAL RULE.—Only one Education Recovery Grant shall be made on behalf of each qualifying child, regardless of the number of parents or legal guardians of such child.

(6) QUALIFYING CHILD.—In this subsection, the term ''qualifying child'' means an individual aged 5 through 17 who attends a school identified and designated under paragraph (2).

(7) ADMINISTRATION.—A local educational agency that receives funds under this section and serves an elementary school or secondary school identified and designated under paragraph (2) shall—

(A) provide parents and guardians of qualifying children with a written explanation of the allowable uses of Education Recovery Grants; and

(B) require that eligible claimants maintain a record of how Education Recovery Grant funds were spent.

(8) PROHIBITION OF CONTROL OVER NONPUBLIC EDUCATION PROVIDERS.—

(A) IN GENERAL.—Education Recovery Grants shall not be considered assistance to the school or other educational provider that enrolls or provides educational services to the qualifying child or the eligible claimant.

(B) RULE OF CONSTRUCTION.—Nothing in this Act shall be construed to permit, allow, encourage, or authorize any Federal control over any aspect of any private, religious, or home education provider, whether or not a home education provider is treated as a private school or home school under State law.

(C) PROHIBITION ON RELIGIOUS DISCRIMINATION.—No State or local educational agency shall in any way exclude, discriminate against, or otherwise disadvantage any education provider with respect to programs or services under this section based in whole or in part on the provider's religious education character or affiliation, including religiously or mission-based policies or practices.

(h) REALLOCATION.—A State shall return to the Secretary any funds received under this section that the State does not award within 1 year of receiving such funds and the Secretary shall reallocate such funds to the remaining States in accordance with subsection (c).

(i) ESEA TERMS.—In this section:

(1) ESEA TERMS.—The terms ''child'', ''children with disabilities'', ''distance education'', ''elementary school'', ''English learner'', ''evidence-based'', ''extended learning time'', ''secondary school'', ''local educational agency'', ''parent'', ''school leader'', ''Secretary'', ''State'', ''state educational agency'', and ''technology'' have the meanings given those terms in section 8101 of the Elementary and Secondary Education Act of 1965 (20 U.S.C. 7801).

(2) FULL-SERVICE COMMUNITY SCHOOL.—The term ''full-service community school'' has the meaning given that term in section 4622(2) of the Elementary and Secondary Education Act of 1965 (20 U.S.C. 7272(2)).

(3) STATE.—The term ''State'' means each of the 50 States, the District of Columbia, and the Commonwealth of Puerto Rico.

SA 1150. Mr. CARPER (for himself, Mr. WYDEN, Mr. DURBIN, Mr. KELLY, Mr. REED, and Mrs. SHAHEEN) submitted an amendment intended to be proposed to amendment SA 891 proposed by Mr. SCHUMER (for himself, Mr. WYDEN, Mrs. MURRAY, Mr. BROWN, Mr. PETERS, Mr. CARDIN, Ms. CANTWELL, Ms. STABENOW, Mr. TESTER, Mr. MENENDEZ, Mr. SCHATZ, Mr. CARPER, Mr. LEAHY, and Mr. SANDERS) to the bill H.R. 1319, to provide for reconciliation pursuant to title II of S. Con. Res. 5; which was ordered to lie on the table; as follows:

Strike subtitle A of title IX and insert the following:

Subtitle A—Crisis Support for Unemployed Workers

PART 1—EXTENSION OF CARES ACT UNEMPLOYMENT PROVISIONS

SEC. 9011. EXTENSION OF PANDEMIC UNEMPLOYMENT ASSISTANCE.

(a) IN GENERAL.—Section 2102(c) of the CARES Act (15 U.S.C. 9021(c)) is amended—

(1) in paragraph (1)—

(A) by striking ''paragraphs (2) and (3)'' and inserting ''paragraph (2)''; and

(B) in subparagraph (A)(ii), by striking ''March 14, 2021'' and inserting ''October 4, 2021''; and

(2) by striking paragraph (3) and redesignating paragraph (4) as paragraph (3).

(b) INCREASE IN NUMBER OF WEEKS.—Section 2102(c)(2) of such Act (15 U.S.C. 9021(c)(2)) is amended—

(1) by striking ''50 weeks'' and inserting ''79 weeks''; and

(2) by striking ''50-week period'' and inserting ''79-week period''.

(c) HOLD HARMLESS FOR PROPER ADMINISTRATION.—In the case of an individual who is eligible to receive pandemic unemployment assistance under section 2102 of the CARES Act (15 U.S.C. 9021) as of the day before the date of enactment of this Act and on the date of enactment of this Act becomes eligible for pandemic emergency unemployment compensation under section 2107 of the CARES Act (15 U.S.C. 9025) by reason of the amendments made by section 9016(b) of this title, any payment of pandemic unemployment assistance under such section 2102 made after the date of enactment of this Act to such individual during an appropriate period of time, as determined by the Secretary of Labor, that should have been made under such section 2107 shall not be considered to be an overpayment of assistance under such section 2102, except that an individual may not receive payment for assistance under section 2102 and a payment for assistance under section 2107 for the same week of unemployment.

(d) EFFECTIVE DATE.—The amendments made by subsections (a) and (b) shall apply as if included in the enactment of the CARES Act (Public Law 116–136), except that no amount shall be payable by virtue of such amendments with respect to any week of unemployment ending on or before March 14, 2021.

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

(a) IN GENERAL.—Section 903(i)(1)(D) of the Social Security Act (42 U.S.C. 1103(i)(1)(D)) is amended by striking ''March 14, 2021'' and inserting ''October 4, 2021''.

(b) INCREASE IN REIMBURSEMENT RATE.—Section 903(i)(1)(B) of such Act (42 U.S.C. 1103(i)(1)(B)) is amended—

(1) in the first sentence, by inserting ''and except as otherwise provided in this subparagraph'' after ''as determined by the Secretary of Labor''; and

(2) by inserting after the first sentence the following: ''With respect to the amounts of such compensation paid for weeks of unemployment beginning after March 31, 2021, and ending on or before October 4, 2021, the preceding sentence shall be applied by substituting '75 percent' for 'one-half'.''.

SEC. 9013. EXTENSION OF FEDERAL PANDEMIC UNEMPLOYMENT COMPENSATION.

(a) IN GENERAL.—Section 2104(e)(2) of the CARES Act (15 U.S.C. 9023(e)(2)) is amended by striking ''March 14, 2021'' and inserting ''October 4, 2021''.

(b) AMOUNT.—Section 2104(b)(3)(A)(ii) of such Act (15 U.S.C. 9023(b)(3)(A)(ii)) is amended by striking ''March 14, 2021'' and inserting ''October 4, 2021''.

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

(a) IN GENERAL.—Section 2105(e)(2) of the CARES Act (15 U.S.C. 9024(e)(2)) is amended by striking ''March 14, 2021'' and inserting ''October 4, 2021''.

(b) FULL REIMBURSEMENT.—Paragraph (3) of section 2105(c) of such Act (15 U.S.C. 9024(c)) is repealed and such section shall be applied to weeks of unemployment to which an agreement under section 2105 of such Act applies as if such paragraph had not been enacted. In implementing the preceding sentence, a State may, if necessary, reenter the agreement with the Secretary under section 2105 of such Act, and retroactively pay for the first week of regular compensation without a waiting week consistent with State law (including a waiver of State law) and receive full reimbursement for weeks of unemployment that ended after December 31, 2020.

SEC. 9015. EXTENSION OF EMERGENCY STATE STAFFING FLEXIBILITY.

If a State modifies its unemployment compensation law and policies, subject to the succeeding sentence, with respect to personnel standards on a merit basis on an emergency temporary basis as needed to respond to the spread of COVID–19, such modifications shall be disregarded for the purposes of applying section 303 of the Social Security Act and section 3304 of the Internal Revenue Code of 1986 to such State law. Such modifications shall only apply through October 4, 2021, and shall be limited to engaging of temporary staff, rehiring of retirees or former employees on a non-competitive basis, and other temporary actions to quickly process applications and claims.

SEC. 9016. EXTENSION OF PANDEMIC EMERGENCY UNEMPLOYMENT COMPENSATION.

(a) IN GENERAL.—Section 2107(g) of the CARES Act (15 U.S.C. 9025(g)) is amended to read as follows:

''(g) APPLICABILITY.—An agreement entered into under this section shall apply to weeks of unemployment—

''(1) beginning after the date on which such agreement is entered into; and

''(2) ending on or before October 4, 2021.''.

(b) INCREASE IN NUMBER OF WEEKS.—Section 2107(b)(2) of such Act (15 U.S.C. 9025(b)(2)) is amended by striking ''24'' and inserting ''53''.

(c) COORDINATION OF PANDEMIC EMERGENCY UNEMPLOYMENT COMPENSATION WITH EXTENDED COMPENSATION.—Section 2107(a)(5)(B) of such Act (15 U.S.C. 9025(a)(5)(B)) is amended by inserting ''or for the week that includes the date of enactment of the American Rescue Plan Act of 2021 (without regard to the amendments made by subsections (a) and (b) of section 9016 of such Act)'' after ''2020)''.

(d) SPECIAL RULE FOR EXTENDED COMPENSATION.—Section 2107(a)(8) of such Act (15 U.S.C. 9025(a)(8)) is amended by striking ''April 12, 2021'' and inserting ''October 4, 2021''.

(e) EFFECTIVE DATE.—The amendments made by this section shall apply as if included in the enactment of the CARES Act (Public Law 116–136), except that no amount shall be payable by virtue of such amendments with respect to any week of unemployment ending on or before March 14, 2021.

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

Section 2108(b)(2) of the CARES Act (15 U.S.C. 9026(b)(2)) is amended by striking ''March 14, 2021'' and inserting ''October 4, 2021''.

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

Section 2109(d)(2) of the CARES Act (15 U.S.C. 9027(d)(2)) is amended by striking ''March 14, 2021'' and inserting ''October 4, 2021''.

PART 2—EXTENSION OF FFCRA UNEMPLOYMENT PROVISIONS

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

Section 1202(b)(10)(A) of the Social Security Act (42 U.S.C. 1322(b)(10)(A)) is amended by striking ''March 14, 2021'' and inserting ''October 4, 2021''.

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

(a) IN GENERAL.—Section 4105 of the Families First Coronavirus Response Act (26 U.S.C. 3304 note) is amended by striking ''March 14, 2021'' each place it appears and inserting ''October 4, 2021''.

(b) EFFECTIVE DATE.—The amendment made by subsection (a) shall apply as if included in the enactment of the Families First Coronavirus Response Act (Public Law 116–127).

PART 3—DEPARTMENT OF LABOR FUNDING FOR TIMELY, ACCURATE, AND EQUITABLE PAYMENT

SEC. 9031. FUNDING FOR ADMINISTRATION.

In addition to amounts otherwise available, there is appropriated to the Employment and Training Administration of the Department of Labor for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, $8,000,000, to remain available until expended, for necessary expenses to carry out Federal activities relating to the administration of unemployment compensation programs.

SEC. 9032. FUNDING FOR FRAUD PREVENTION, EQUITABLE ACCESS, AND TIMELY PAYMENT TO ELIGIBLE WORKERS.

Subtitle A of title II of division A of the CARES Act (Public Law 116–136) is amended by adding at the end the following:

''SEC. 2118. FUNDING FOR FRAUD PREVENTION, EQUITABLE ACCESS, AND TIMELY PAYMENT TO ELIGIBLE WORKERS.

''(a) IN GENERAL.—In addition to amounts otherwise available, there is appropriated to the Secretary of Labor for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, $2,000,000,000, to remain available until expended, to detect and prevent fraud, promote equitable access, and ensure the timely payment of benefits with respect to unemployment compensation programs, including programs extended under subtitle A of title IX of the American Rescue Plan Act of 2021.

''(b) USE OF FUNDS.—Amounts made available under subsection (a) may be used—

''(1) for Federal administrative costs related to the purposes described in subsection (a);

''(2) for systemwide infrastructure investment and development related to such purposes; and

''(3) to make grants to States or territories administering unemployment compensation programs described in subsection (a) (including territories administering the Pandemic Unemployment Assistance program under section 2102) for such purposes, including the establishment of procedures or the building of infrastructure to verify or validate identity, implement Federal guidance regarding fraud detection and prevention, and accelerate claims processing or process claims backlogs due to the pandemic.

''(c) RESTRICTIONS ON GRANTS TO STATES AND TERRITORIES.—As a condition of receiving a grant under subsection (b)(3), the Secretary may require that a State or territory receiving such a grant shall—

''(1) use such program integrity tools as the Secretary may specify; and

''(2) as directed by the Secretary, conduct user accessibility testing on any new system developed by the Secretary pursuant to subsection (b)(2).''.

PART IV—OTHER PROVISIONS

SEC. 9041. EXTENSION OF LIMITATION ON EXCESS BUSINESS LOSSES OF NONCORPORATE TAXPAYERS.

(a) IN GENERAL.—Section 461(l)(1) of the Internal Revenue Code of 1986 is amended by striking ''January 1, 2026'' each place it appears and inserting ''January 1, 2027''.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2025.

SEC. 9042. SUSPENSION OF TAX ON PORTION OF UNEMPLOYMENT COMPENSATION.

(a) IN GENERAL.—Section 85 of the Internal Revenue Code of 1986 is amended by adding at the end the following new subsection:

''(c) SPECIAL RULE FOR 2020.—In the case of any taxable year beginning in 2020, gross income shall not include so much of the unemployment compensation received by an individual as does not exceed $10,200.''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after December 31, 2019.

SA 1151. Ms. COLLINS (for herself, Mr. PORTMAN, Mr. CASSIDY, Mrs. CAPITO, Mr. ROMNEY, Ms. MURKOWSKI, Mr. ROUNDS, Mr. YOUNG, Mr. TILLIS, and Mr. CRAPO) submitted an amendment intended to be proposed to amendment SA 891 proposed by Mr. SCHUMER (for himself, Mr. WYDEN, Mrs. MURRAY, Mr. BROWN, Mr. PETERS, Mr. CARDIN, Ms. CANTWELL, Ms. STABENOW, Mr. TESTER, Mr. MENENDEZ, Mr. SCHATZ, Mr. CARPER, Mr. LEAHY, and Mr. SANDERS) to the bill H.R. 1319, to provide for reconciliation pursuant to title II of S. Con. Res. 5; which was ordered to lie on the table; as follows:

In lieu of the matter proposed to be inserted, insert the following:

SEC. 2. TABLE OF CONTENTS.

The table of contents for this Act is as follows:

Sec. 2. Table of contents.

TITLE I—COMMITTEE ON AGRICULTURE, NUTRITION, AND FORESTRY

Sec. 1001. Supplemental nutrition assistance program.
Sec. 1002. Additional assistance for SNAP online purchasing and technology improvements.
Sec. 1003. Additional funding for nutrition assistance programs.
Sec. 1004. Commodity supplemental food program.
Sec. 1005. Improvements to WIC benefits.
Sec. 1006. WIC program modernization.
Sec. 1007. Meals and supplements reimbursements for individuals who have not attained the age of 25.
Sec. 1008. Pandemic EBT program.