TITLE V—COMMITTEE ON
OVERSIGHT AND REFORM
Subtitle A—Coronavirus State and
Local Fiscal Recovery Funds

SEC. 5001. CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS.

(a) IN GENERAL.—Title VI of the Social Security Act (42 U.S.C. 801 et seq.) is amended by adding at the end the following:

“SEC. 602. CORONAVIRUS STATE FISCAL RECOVERY FUND.

“(a) APPROPRIATION.—In addition to amounts otherwise available, there is appropriated for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, $219,800,000,000, to remain available until expended, for making payments under this section to States, territories, and Tribal governments to mitigate the fiscal effects stemming from the public health emergency with respect to the Coronavirus Disease (COVID–19).

“(b) AUTHORITY TO MAKE PAYMENTS.—
“(1) Payments to territories.—

“(A) In general.—The Secretary shall reserve $4,500,000,000 of the amount appropriated under subsection (a) to make payments to the territories.

“(B) Allocation.—Of the amount reserved under subparagraph (A)—

“(i) 50 percent of such amount shall be allocated by the Secretary equally among each territory; and

“(ii) 50 percent of such amount shall be allocated by the Secretary as an additional amount to each territory in an amount which bears the same proportion to $2 of the total amount reserved under subparagraph (A) as the relative population of the territory bears to the total population of all such territories.

“(C) Payment.—The Secretary shall pay each territory the total of the amounts allocated for the territory under subparagraph (B).

“(2) Payments to tribal governments.—

“(A) In general.—The Secretary shall reserve $20,000,000,000 of the amount appro-
appropriated under subsection (a) to make payments to Tribal governments.

“(B) ALLOCATION.—Of the amount reserved under subparagraph (A)—

“(i) $1,000,000,000 shall be allocated by the Secretary equally among each Tribal government; and

“(ii) $19,000,000,000 shall be allocated by the Secretary among each Tribal government in an amount determined by the Secretary.

“(C) PAYMENT.— The Secretary shall pay each Tribal government the total of the amounts allocated for the Tribal government under subparagraph (B).

“(3) PAYMENTS TO EACH OF THE 50 STATES AND THE DISTRICT OF COLUMBIA.—

“(A) IN GENERAL.—The Secretary shall reserve $195,300,000,000 of the amount appropriated under subsection (a) to make payments to each of the 50 States and the District of Columbia.

“(B) ALLOCATIONS.—Of the amount reserved under subparagraph (A)—
“(i) $25,500,000,000 of such amount shall be allocated by the Secretary equally among each of the 50 States and the District of Columbia;

“(ii) an amount equal to $1,250,000,000 less the amount allocated for the District of Columbia pursuant to section 601(c)(6) shall allocated by the Secretary as an additional amount to the District of Columbia; and

“(iii) an amount equal to the remainder of the amount reserved under subparagraph (A) after the application of clauses (i) and (ii) of this subparagraph shall be allocated by the Secretary as an additional amount to each of the 50 States and the District of Columbia in an amount which bears the same proportion to such remainder as the average estimated number of seasonally-adjusted unemployed individuals (as measured by the Bureau of Labor Statistics Local Area Unemployment Statistics program) in the State or District of Columbia over the 3-month period ending in December 2020 bears to the average esti-
mated number of seasonally-adjusted un-
employed individuals in all of the 50 States
and the District of Columbia over the same
period.

“(C) PAYMENT.—The Secretary shall pay
each of the 50 States and the District of Co-
lumbia the total of the amounts allocated for
the State and District of Columbia under sub-
paragraph (B).

“(4) POPULATION DATA.—For purposes of de-
termining allocations for a State or territory under
this section, the population of the State or territory
shall be determined based on the most recent data
available from the Bureau of the Census.

“(5) TIMING.—

“(A) IN GENERAL.—Subject to subpara-
graph (B), to the extent practicable, with re-
spect to each State, territory, and Tribal gov-
ernment allocated a payment under this sub-
section, the Secretary shall make the payment
required for the State, territory, or Tribal gov-
ernment (as applicable) not later than 60 days
after the date on which the certification re-
quired under subsection (d) is provided to the
Secretary.
“(B) EXCEPTION.—With respect to the amount allocated to the District of Columbia under paragraph (3)(B)(ii)—

“(i) the Secretary shall pay such amount to the District of Columbia not later than 15 days after the date of enactment of this section; and

“(ii) the District of Columbia shall not be required to submit a certification under subsection (d) as a condition for receiving such payment.

“(6) PRO RATA ADJUSTMENT AUTHORITY.—

The amounts otherwise determined for allocation and payment under paragraphs (1), (2), and (3) may be adjusted by the Secretary on a pro rata basis to the extent necessary to ensure that all available funds are distributed to territories, Tribal governments, and States in accordance with the requirements specified in each paragraph (as applicable) and the certification requirement specified in subsection (d).

“(c) REQUIREMENTS.—

“(1) USE OF FUNDS.—A State, territory, or Tribal government shall only use the funds provided under a payment made under this section to—
“(A) respond to or mitigate the public health emergency with respect to the Coronavirus Disease 2019 (COVID–19) or its negative economic impacts;

“(B) cover costs incurred as a result of such emergency;

“(C) replace revenue that was lost, delayed, or decreased (as determined based on revenue projections for the State, Tribal Government, or territory as of January 27, 2020) as a result of such emergency; or

“(D) address the negative economic impacts of such emergency.

“(2) TRANSFER AUTHORITY.—A State, territory, or Tribal government receiving a payment from funds made available under this section may transfer funds to a private nonprofit organization (as that term is defined in paragraph (17) of section 401 of the McKinney-Vento Homeless Assistance Act (42 U.S.C. 11360(17)), a public benefit corporation involved in the transportation of passengers or cargo, a special-purpose unit of State or local government, or a multi-State entity involved in the transportation of passengers or cargo.
“(d) Certification of Need and Intended Uses.—In order to receive a payment under this section (other than the payment made in accordance with subsection (b)(5)(B)), a State, territory, or Tribal government shall provide the Secretary with a certification signed by the authorized officer of such State, territory, or Tribal government, that—

“(1) such State, territory, or Tribal government requires Federal assistance under this section to effectively carry out the activities specified in subsection (c); and

“(2) such State, territory, or Tribal government’s intended uses of any payment under this section are consistent with subsection (c).

“(e) Definitions.—In this section:

“(1) Secretary.—The term ‘Secretary’ means the Secretary of the Treasury.

“(2) State.—The term ‘State’ means each of the 50 States and the District of Columbia.

“(3) Territory.—The term ‘territory’ means the Commonwealth of Puerto Rico, the United States Virgin Islands, Guam, the Commonwealth of the Northern Mariana Islands, and American Samoa.
“(4) TRIBAL GOVERNMENT.—The term ‘Tribal Government’ means the recognized governing body of any Indian or Alaska Native tribe, band, nation, pueblo, village, community, component band, or component reservation, individually identified (including parenthetically) in the list published most recently as of the date of enactment of this Act pursuant to section 104 of the Federally Recognized Indian Tribe List Act of 1994 (25 U.S.C. 5131).

“SEC. 603. CORONAVIRUS LOCAL FISCAL RECOVERY FUND.

“(a) APPROPRIATION.—In addition to amounts otherwise available, there is appropriated for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, $130,200,000,000, to remain available until expended, for making payments under this section to metropolitan cities, nonentitlement units of local government, and counties to mitigate the fiscal effects stemming from the public health emergency with respect to the Coronavirus Disease (COVID–19).

“(b) AUTHORITY TO MAKE PAYMENTS.—

“(1) METROPOLITAN CITIES.—

“(A) IN GENERAL.—Of the amount appropriated under subsection (a), the Secretary shall reserve $45,570,000,000 to make payments to metropolitan cities.
“(B) ALLOCATION AND PAYMENT.—From the amount reserved under subparagraph (A), the Secretary shall allocate and pay to each metropolitan city an amount determined for the metropolitan city pursuant to the formula under section 106(b)(1) of the Housing and Community Development Act of 1974 (42 U.S.C. 5306(b)(1)), except that, in applying such formula, the Secretary shall substitute ‘all metropolitan cities’ for ‘all metropolitan areas’ each place it appears.

“(2) NONENTITLEMENT UNITS OF LOCAL GOVERNMENT.—

“(A) IN GENERAL.—Of the amount appropriated under subsection (a), the Secretary shall reserve $19,530,000,000 to make payments to States for distribution by the State to nonentitlement units of local government in the State.

“(B) ALLOCATION AND PAYMENT.—From the amount reserved under subparagraph (A), the Secretary shall allocate and pay to each State an amount which bears the same proportion to such reserved amount as the total population of all nonentitlement units of local gov-
ernment in the State bears to the total population of all nonentitlement units of local government in all such States.

“(C) DISTRIBUTION TO NONENTITLEMENT UNITS OF LOCAL GOVERNMENT.—

“(i) IN GENERAL.—Not later than 30 days after a State receives a payment under subparagraph (B), the State shall distribute to each nonentitlement unit of local government in the State an amount that bears the same proportion to the amount of such payment as the population of the nonentitlement unit of local government bears to the total population of all the nonentitlement units of local government in the State, subject to clause (iii).

“(ii) DISTRIBUTION OF FUNDS.—

“(I) EXTENSION FOR DISTRIBUTION.—If an authorized officer of a State required to make distributions under clause (i) certifies in writing to the Secretary before the end of the 30-day distribution period described in such clause that it would constitute an excessive administrative burden for
the State to meet the terms of such clause with respect to 1 or more such distributions, the authorized officer may request, and the Secretary shall grant, an extension of such period of not more than 30 days to allow the State to make such distributions in accordance with clause (i).

“(II) ADDITIONAL EXTENSIONS.—

“(aa) IN GENERAL.—If a State has been granted an extension to the distribution period under subclause (I) but is unable to make all the distributions required under clause (i) before the end of such period as extended, the authorized officer of the State may request an additional extension of the distribution period of not more than 30 days. The Secretary may grant a request for an additional extension of such period only if—
“(AA) the authorized officer making such request provides a written plan to the Secretary specifying, for each distribution for which an additional extension is requested, when the State expects to make such distribution and the actions the State has taken and will take in order to make all such distributions before the end of the distribution period (as extended under sub-clause (I) and this sub-clause); and

“(BB) the Secretary certifies in writing that the actions specified in such plan are likely sufficient for the State to make all such distributions before the end of the distribution period (as so extended).
“(bb) FURTHER ADDITIONAL EXTENSIONS.—If a State granted an additional extension of the distribution period under item (aa) requires any further additional extensions of such period, the request only may be made and granted subject to the requirements specified in item (aa).

“(iii) CAPPED AMOUNT.—The total amount distributed to a nonentitlement unit of local government under this paragraph may not exceed the amount equal to 75 percent of the most recent budget for the nonentitlement unit of local government as of January 27, 2020.

“(iv) REDISTRIBUTION OF EXCESS AMOUNTS.—Any amounts not distributed to a nonentitlement unit of local government as a result of the application of clause (iii) shall be retained or paid as follows: 
“(I) 50 percent of all such undistributed amounts shall be retained by the State.

“(II) Subject to the payment limit under clause (iii), the remainder of all such undistributed amounts shall be allocated and paid by the State to each nonentitlement unit of local government in the State an amount that bears the same proportion to such remainder as the population of the nonentitlement unit of local government bears to the total population of all nonentitlement units of local government in the State.

“(v) ADJUSTMENT AUTHORITY.—A State may make pro rata adjustments to the allocations determined under clause (iv)(II) as necessary to comply with clause (iii) and ensure that all available funds are distributed to nonentitlement units of local government in a State.

“(D) PENALTY FOR NONCOMPLIANCE.—If, by the end of the 120-day period that begins on the date a State receives a payment under sub-
paragraph (B) or, if later, the last day of the distribution period for the State (as extended with respect to the State under subparagraph (C)(ii)), such State has failed to make all the distributions from such payment in accordance with the terms of subparagraph (C) (including any extensions of the distribution period granted in accordance with such subparagraph), an amount equal to the amount of such payment that remains undistributed as of such date shall be booked as a debt of such State owed to the Federal Government, shall be paid back from the State’s allocation provided under section 602(b)(3)(B)(iii), and shall be deposited into the general fund of the Treasury.

“(3) COUNTIES.—

“(A) AMOUNT.—From the amount appropriated under subsection (a), the Secretary shall reserve $65,100,000,000 of such amount to make payments directly to counties within the 50 States, the District of Columbia, the Commonwealth of Puerto Rico, the United States Virgin Islands, Guam, the Commonwealth of the Northern Mariana Islands, and American Samoa in an amount which bears the
same proportion to the total amount reserved
under this paragraph as the relative population
of each such county bears to the total pop-
ulation of all such entities.

“(B) Special rules.—

“(i) Urban counties.—No county
that is an ‘urban county’ (as defined in
section 102 of the Housing and Commu-
nity Development Act of 1974 (42 U.S.C.
5302)) shall receive less than the amount
the county would otherwise receive if the
amount paid under this paragraph were al-
located to metropolitan cities and urban
counties under section 106(b) of the Hous-
ing and Community Development Act of
1974 (42 U.S.C. 5306(b)).

“(ii) Counties that are not units
of general local government.—In
the case of an amount to be paid to a
county that is not a unit of general local
government, the amount shall instead be
paid to the State in which such county is
located, and such State shall distribute
such amount to units of general local gov-
ernment within such county in an amounts
that bear the same proportion as the population of such units of general local government bear to the total population of such county.

“(iii) District of Columbia.—For purposes of this paragraph, the District of Columbia shall be considered to consist of a single county that is a unit of general local government.

“(4) Consolidated Governments.—A unit of general local government that has formed a consolidated government, or that is geographically contained (in full or in part) within the boundaries of another unit of general local government may receive a distribution under each of paragraphs (1), (2), and (3), as applicable, based on the respective formulas specified in such paragraphs.

“(5) Pro Rata Adjustment Authority.—The amounts otherwise determined for allocation and payment under paragraphs (1), (2), and (3) may be adjusted by the Secretary on a pro rata basis to the extent necessary to ensure that all available funds are distributed to metropolitan cities, counties, and States in accordance with the requirements specified in each paragraph (as applicable).
and the certification requirement specified in subsection (d).

“(6) POPULATION.—For purposes of determining allocations under this section, the population of an entity shall be determined based on the most recent data are available from the Bureau of the Census or, if not available, from such other data as a State determines appropriate.

“(7) TIMING.—To the extent practicable—

“(A) with respect to each metropolitan city allocated a payment under paragraph (1) and each county allocated a payment under paragraph (3), the Secretary shall make the payment required for the metropolitan city or county (as applicable) not later than 60 days after the date on which the certification required under subsection (d) is provided to the Secretary; and

“(B) with respect to the payments allocated to States under paragraph (2) for distribution to nonentitlement units of local government, the Secretary shall make such payments not later than 60 days after the date of enactment of this section.

“(c) REQUIREMENTS.—
“(1) USE OF FUNDS.—A metropolitan city, nonentitlelement unit of local government, or county receiving a payment from funds made available under this section shall only use such amounts to—

“(A) respond to or mitigate the public health emergency with respect to the Coronavirus Disease 2019 (COVID–19) or its negative economic impacts;

“(B) cover costs incurred as a result of such emergency;

“(C) replace revenue that was lost, delayed, or decreased (as determined based on revenue projections for the metropolitan city, nonentitlelement unit of local government, or county as of January 27, 2020) as a result of such emergency; or

“(D) address the negative economic impacts of such emergency.

“(2) TRANSFER AUTHORITY.—A metropolitan city, nonentitlelement unit of local government, or county receiving a payment from funds made available under this section may transfer funds to a private nonprofit organization (as that term is defined in paragraph (17) of section 401 of the McKinney-Vento Homeless Assistance Act (42 U.S.C.
11360(17)), a public benefit corporation involved in
the transportation of passengers or cargo, a special-
purpose unit of State or local government, or a
multi-State entity involved in the transportation of
passengers or cargo.

“(d) CERTIFICATION OF NEED AND INTENDED
USES.—In order to receive a payment under paragraphs
(1) or (3) of subsection (b), a metropolitan city or a coun-
ty (as each of those terms are defined in subsection (e),
shall provide the Secretary with a certification signed by
the authorized officer of such metropolitan city or county,
that—

“(1) such metropolitan city or county requires
Federal assistance under this section to effectively
carry out the activities specified in subsection (c); and

“(2) such metropolitan city or county’s intended
uses of any payment under this section are con-
sistent with subsection (c).

“(e) DEFINITIONS.—In this section:

“(1) COUNTY.—The term ‘county’ means a
county, parish, or other equivalent county division
(as defined by the Bureau of the Census).

“(2) METROPOLITAN CITY.—The term ‘metro-

politan city’ has the meaning given that term in sec-
tion 102(a)(4) of the Housing and Community Development Act of 1974 (42 U.S.C. 5302(a)(4)) and includes cities that relinquish or defer their status as a metropolitan city for purposes of receiving allocations under section 106 of such Act (42 U.S.C. 5306) for fiscal year 2021.

“(3) NONENTITLEMENT UNIT OF LOCAL GOVERNMENT.—The term ‘nonentitlement unit of local government’ means a unit of general local government, other than a county, that is located in a non-entitlement area (as defined in section 102 of the Housing and Community Development Act of 1974 (42 U.S.C. 5302)) of a State (as that term is defined in such section 102).

“(4) SECRETARY.—The term ‘Secretary’ means the Secretary of the Treasury.

“(5) STATE.—The term ‘State’ has the meaning given that term in section 102(a)(2) of the Housing and Community Development Act of 1974 (42 U.S.C. 5302 (a)(2).

“(6) UNIT OF GENERAL LOCAL GOVERNMENT.—The term ‘unit of general local government’ has the meaning given that term in section 102(a)(1) of the Housing and Community Development Act of 1974 (42 U.S.C. 5302(a)(1)).”
(b) TECHNICAL AMENDMENT.—The heading for title VI of the Social Security Act (42 U.S.C. 801 et seq.) is amended by striking “FUND” and inserting “AND FISCAL RECOVERY FUNDS”.

Subtitle B—Other Matters

SEC. 5111. EMERGENCY FEDERAL EMPLOYEE LEAVE FUND.

There is established in the Treasury the Emergency Federal Employee Leave Fund for the purposes set forth in this section. In addition to amounts otherwise available, there is appropriated for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, $570,000,000, to be deposited into the Emergency Federal Employee Leave Fund, for payment to an employer (in this section defined as any agency or instrumentality of the executive branch of Government, including the United States Postal Service, the Postal Regulatory Commission, the Veterans Health Administration ( notwithstanding section 7425(b) of title 38, United States Code), the Public Defenders Service for the District of Columbia, and the District of Columbia Courts) for the use, only during the period beginning on the date of enactment of this Act and ending on September 30, 2021, of paid leave by any employee (not including any member of the Armed Forces; in an amount not to exceed 600 hours of paid leave for each full-time employee, and in the case of a
part-time employee, employee on an uncommon tour of
duty, or employee with a seasonal work schedule, in an
amount not to exceed the proportional equivalent of 600
hours as established by the applicable employer, and in
addition to any other leave provided to an employee, ex-
cept that before paid leave under this section is used an
employee must first use any other paid sick leave available
to that employee for any of the purposes described in this
section, but only to the extent that such other sick leave
is authorized for such purpose, because the employee is
unable to work because the employee: (A) is subject to
a Federal, State, or local quarantine or isolation order re-
lated to COVID–19; (B) has been advised by a health care
provider to self-quarantine due to concerns related to
COVID–19; (C) is caring for an individual who is subject
to such an order or has been so advised; (D) is experi-
encing symptoms of COVID–19 and seeking a medical di-
agnosis; (E) is caring for a son or daughter of such em-
ployee if the school or place of care of the son or daughter
has been closed, if the school of such son or daughter re-
quires or makes optional a virtual learning instruction
model or requires or makes optional a hybrid of in-person
and virtual learning instruction models, or the child care
provider of such son or daughter is unavailable, due to
COVID–19 precautions; (F) is experiencing any other
substantially similar condition; (G) is caring for a family member with a mental or physical disability or who is 65 years of age or older and incapable of self-care, without regard to whether another individual other than the employee is available to care for such family member, if the place of care for such family member is closed or the direct care provider is unavailable due to COVID–19, or; (H) is obtaining immunization related to COVID–19 or to recover from any injury, disability, illness, or condition related to such immunization.

**SEC. 5112. FUNDING FOR THE GOVERNMENT ACCOUNTABILITY OFFICE.**

In addition to amounts otherwise available, there is appropriated for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, $77,000,000, to remain available until September 30, 2025, for necessary expenses of the Government Accountability Office to prevent, prepare for, and respond to Coronavirus and to support oversight of the Coronavirus response and of funds provided in the Fiscal Year 2021 Reconciliation Act or any other Act pertaining to the Coronavirus pandemic.

**SEC. 5113. PANDEMIC RESPONSE ACCOUNTABILITY COMMITTEE FUNDING AVAILABILITY.**

In addition to amounts otherwise available, there is appropriated fiscal year 2021, out of any money in the
Treasury not otherwise appropriated, $40,000,000, to remain available until September 30, 2025, for the Pandemic Response Accountability Committee to promote transparency and support oversight of funds provided in the Fiscal Year 2021 Reconciliation Act or any other Act pertaining to the Coronavirus pandemic.