DIRECTING THE CLERK OF THE HOUSE OF REPRESENTATIVES TO MAKE CORRECTIONS IN THE ENGROSSMENT OF H.R. 6201

The SPEAKER pro tempore. Without objection, the Chair lays before the House the following resolution (H. Res. 904) directing the Clerk of the House of Representatives to make corrections in the engrossment of bill H.R. 6201.

The Clerk reads the title of the resolution.

The SPEAKER pro tempore. Is there objection to the consideration of the resolution?

Mr. GOHMER. Madam Speaker, I reserve the right to object.

The SPEAKER pro tempore. The Gentleman from Texas is recognized on his reservation.

Mr. GOHMER. Madam Speaker, we had rushed this bill to the floor—I would say rush. It had been an all-day thing Thursday and all-day event Friday, and most of us were not part of the negotiations. We kept getting different versions of the bill that was going to be coming to the floor, and about 9 o'clock I got the latest rendition and had read that. I made a lot of notes and tags and things I was concerned about, and then I thought that was what we were going to be voting on that night; but then there was a new version filed immediately before midnight, and we voted about 12:30.

So I had real concerns about some of the wordings, some of the problems. Of course, as President Obama said, elections have consequences; the majority is going to get a whole lot more of what they want in a bill than the minority. I totally understand that, but there were some concerns about matters.

I am very concerned about small businesses. It had been changed from other laws, exempting those with over 50 or more—like in ObamaCare—employees. Yet in this one, it changed exempting under 500 to under 50—I'm sorry—applying to everybody under 50. That included all those under 50.

A big concern is that it was going to overwhelm some of our smallest businesses. We know a majority of Americans work for small businesses. They create more job opportunities. So this was a big deal. But though I didn't support the bill, and I still have big concerns very grateful for the efforts of the majority, the President, the Secretary of the Treasury, and staff members of our minority leader who have continued to negotiate and work to try to get some of these problems figured out.

So there is no question in my mind at this point that what are being called technical corrections make the bill better than it was when it got passed in the wee hours Saturday morning. So because of that, Madam Speaker, I withdraw my objection to the technical corrections so there may be unanimous corrections so there may be unanimous

The SPEAKER pro tempore. The reservation of the gentleman from Texas is withdrawn. Is there objection to consideration of the resolution?

There was no objection.

The text of the resolution is as follows:

H. Res. 904

Resolved, That the Clerk of the House of Representatives shall, in the engrossment of bill H.R. 6201, make the following corrections:

1. Amend division A to read as follows:

DIVISION A—SECOND CORONAVIRUS PREPAREDNESS AND RESPONSE SUPPLEMENTAL APPROPRIATIONS ACT, 2020

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

TITLES I
FOOD AND NUTRITION SERVICE

SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN (WIC)

For an additional amount for the ‘Special Supplemental Nutrition Program for Women, Infants, and Children’, $500,000,000, to remain available through September 30, 2021: 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.

COMMODITY ASSISTANCE PROGRAM

For an additional amount for the 'Commodity Assistance Program for emergency food assistance program as authorized by section 27(a) of the Food and Nutrition Act of 2008 (7 U.S.C. 2008(a)) and section 204(a)(1) of the Food and Nutrition Assistance Act of 1983 (7 U.S.C. 750(a)(1)), $400,000,000, to remain available through September 30, 2021: Provided, That of the funds made available, the Secretary may use up to $100,000,000 for costs associated with the distribution of commodities: 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 TITLES

Sec. 1101. (a) Public Health Emergency.—During fiscal year 2020, in any case in which a school is closed for at least 5 consecutive days during a public health emergency designation during which the school would otherwise be in session, each household containing at least 1 member who is an eligible child attending the school shall be eligible to receive assistance pursuant to a state agency plan approved under subsection (b).

(b) Assistance.—To carry out this section, the Secretary may approve State agency plans for temporary emergency standards of eligibility and levels of benefits under the Food and Nutrition Act of 2008 (7 U.S.C. 2008 et seq.) for households with eligible children. Plans approved by the Secretary shall provide for supplemental allotments to households receiving benefits under such Act who are not already receiving benefits. Such level of benefits shall be determined by the Secretary in an amount not less than the value of meals served at the free rate over the course of 5 school days for each eligible child in the household.

(c) Minimum Closure Requirement.—The Secretary of Agriculture shall not provide assistance under this section in the case of a school that is closed for less than 5 consecutive days.

(d) Use of EBT System.—A State agency may provide assistance under this section through the EBT Card System established under section 7 of the Food and Nutrition Act of 2008 (7 U.S.C. 2016).

(e) Release of Information.—Notwithstanding any other provision of law, the Secretary of Agriculture may authorize State educational agencies and school food authorities administering a school lunch program under the Richard B. Russell National School Lunch Act (42 U.S.C. 1751 et seq.) to release to appropriate officials administering the supplemental nutrition assistance program such information as may be necessary to facilitate implementation of this section.

(f) Waivers.—To facilitate implementation of this section, the Secretary of Agriculture may approve waivers of the limits on certification periods otherwise applicable under section 3(1) of the Food and Nutrition Act of 2008 (7 U.S.C. 2022(d)), and other administrative requirements otherwise applicable under section 6(c) of such Act (7 U.S.C. 2015(c)), and other administrative requirements otherwise applicable under section 10 of such Act (7 U.S.C. 2015).

(g) Availability of Commodities.—During fiscal year 2020, the Secretary of Agriculture may purchase commodities for emergency distribution in any area of the United States during a public health emergency designation.

(h) Definitions.—In this section:

(1) The term ‘eligible child’ means a child (as defined in section 12(d) or served under section 12(b) of the Richard B. Russell National School Lunch Act (42 U.S.C. 1760(d), 1759(a)(1)) who, if not for the closure of the school attended by the child during a public health emergency designation due to concerns about a COVID-19 outbreak, would receive free or reduced price school meals under the Richard B. Russell National School Lunch Act (42 U.S.C. 1751 et seq.) at the school.

(2) The term ‘public health emergency designation’ means the declaration of a public health emergency by the Secretary of Health and Human Services under section 319 of the Public Health Service Act (42 U.S.C. 247d).

(3) The term ‘school’ has the meaning given the term in section 12(d) of the Richard B. Russell National School Lunch Act (42 U.S.C. 1760(d)).

(i) Funding.—There are hereby appropriated to the Secretary of Agriculture such amounts as are necessary to carry out this section: Provided, That such amount is designated by the Congress as being for a public health emergency related to SARS-CoV-2 or another coronavirus with pandemic potential, by the Secretary of Health and Human Services under section 319 of the Public Health Service Act (42 U.S.C. 247d).

(2) In addition to amounts otherwise made available, $100,000,000, to remain available through September 30, 2021, shall be available for the Secretary of Agriculture to provide grants to the Commonwealth of the Northern Mariana Islands, the State of Guam, the Commonwealth of Puerto Rico, and American Samoa for nutrition assistance in response to a COVID-19 public health emergency: 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 DEFENSE
DEFENSE HEALTH PROGRAM
"For an additional amount for 'Defense Health Program', $82,000,000, to remain available until September 30, 2022, for health services consisting of SARS-CoV-2 or COVID-19 related items and services as described in section 6006(a) of division F of the Families First Coronavirus Response Act (or the administration of such products): 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 III
DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
"For an additional amount for 'Taxpayer Services', $15,000,000, to remain available until September 30, 2022, for the purposes of carrying out the Families First Coronavirus Response Act: Provided, That amounts provided under this heading in this Act may be transferred to and merged with 'Operations Support': 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.

"TITLE IV
DEPARTMENT OF HEALTH AND HUMAN SERVICES
INDIAN HEALTH SERVICE
"For an additional amount for 'Indian Health Services', $64,000,000, to remain available until September 30, 2022, for health services consisting of SARS-CoV-2 or COVID-19 related items and services as described in section 6007 of division F of the Families First Coronavirus Response Act (or the administration of such products): Provided, That such amounts shall be allocated at the discretion of the Director of the Indian Health Service: 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.

"TITLE V
DEPARTMENT OF HEALTH AND HUMAN SERVICES
ADMINISTRATION FOR COMMUNITY LIVING
AGING AND DISABILITY SERVICES PROGRAMS
"For an additional amount for 'Aging and Disability Services Programs', $250,000,000, to remain available until September 30, 2022, for activities authorized under subparagraphs 1 and 2 of part C, of title X, and under title VI, of the Older Americans Act of 1965 (‘OAA’), of which $160,000,000 shall be for Home-Delivered Nutrition Services, $80,000,000 shall be for congregate Nutrition Services, and $10,000,000 shall be for Nutrition Services for Native Americans: Provided, That State matching requirements under sections 304(d) and 306 of the OAA may not apply to funds made available under this heading in this Act: 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.

"OFFICE OF THE SECRETARY
PUBLIC HEALTH AND SOCIAL SERVICES EMERGENCY FUND
"For an additional amount for 'Public Health and Social Services Emergency Fund', $1,000,000,000, to remain available until expended, for activities authorized under section 2312 of the Public Health Service Act (42 U.S.C. 500h–ii), in coordination with the Assistant Secretary for Preparedness and Response and the Administrator of the Centers for Medicare & Medicaid Services, to pay the claims of providers for reimbursement for services provided under section 1395t(b)(3)(D) of the Social Security Act (42 U.S.C. 1395t(b)(3)(D)), for services consisting of SARS-CoV-2 or COVID-19 related items and services as described in paragraph (1) of section 6001(a) of division F of the Families First Coronavirus Response Act (or the administration of such products): Provided, That the term ‘uninsured individual’ in this paragraph means an individual who is not enrolled in:

(1) a Federal health care program (as defined under section 1128F(b) of the Social Security Act (42 U.S.C. 1320a–7b(i)), including an individual who is eligible for medical assistance only because of subsection (a)(10)(A)(ii)(XXIII) of Section 1902 of the Social Security Act; or

(2) a group health plan or health insurance coverage offered by a health insurance issuer in the group or individual market (as such terms are defined in section 2701 of the Public Health Service Act (42 U.S.C. 300gg–91)), or a health plan described in chapter 89 of title 5, United States Code: 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.

"TITLE VI
DEPARTMENT OF VETERANS AFFAIRS
MEDICAL SERVICES
"For an additional amount for 'Medical Services', $30,000,000, to remain available until September 30, 2022, for health services consisting of SARS-CoV-2 or COVID-19 related items and services as described in section 6006(b) of division F of the Families First Coronavirus Response Act (or the administration of such products): 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 VII
GENERAL PROVISIONS—THIS ACT
"SEC. 1701. Not later than 30 days after the date of enactment of this Act, the head of each executive agency that receives funding in this Act shall provide a report detailing the anticipated uses of all such funding to the Committees on Appropriations of the House of Representatives and the Senate: Provided, That each report shall include estimated personnel and administrative costs, as well as the total amount of funding appropriated, allocated, or expended, to date: Provided further, That each such plan shall be updated and submitted to such Committees every 60 days until all funds are expended or expire.

"SEC. 1702. States and local governments receiving funds or assistance pursuant to this Act shall ensure that the State Emergency Operations Center receives regular and real-time reporting on aggregated data on testing and results from State and local public health departments, as determined by the Director of the Centers for Disease Control and Prevention, and that such data is transmitted to the Centers for Disease Control and Prevention.

"SEC. 1703. Each amount appropriated or made available by this Act is in addition to amounts otherwise appropriated for the fiscal year involved.

"SEC. 1704. 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. 1705. 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. 1706. 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 designates all such amounts and transfers such designations to the Congress.

"SEC. 1707. 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 ‘Sec- ond Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020’.

(2) Amend division C to read as follows:

"DIVISION C—EMERGENCY FAMILY AND MEDICAL LEAVE EXPANSION ACT

"SEC. 1001. SHORT TITLE

"(a) Public Health Emergency—

'\(1\) IN GENERAL.—Section 102(a)(1) of the Family and Medical Leave Act of 1993 (29 U.S.C. 2612(a)(1)) is amended by adding at the end the following:

'(f) During the period beginning on the date the Emergency Family and Medical Leave Expansion Act takes effect, and ending on December 31, 2020, because of a qualifying need related to a public health emergency in accordance with section 110.

'(2) PAID LEAVE REQUIREMENT.—Section 101(b) of the Family and Medical Leave Act of 1993 (29 U.S.C. 2612(c)) is amended by striking ‘under subsection (a)’ and inserting ‘under subsection (a) (other than certain per- manently disabled employees)’.

'(b) REQUIREMENTS.—Title I of the Family and Medical Leave Act of 1993 (29 U.S.C. 2611 et seq.) is amended by adding at the end the following:

"SEC. 110. PUBLIC HEALTH EMERGENCY LEAVE.

'(a) DEFINITIONS.—The following shall apply with respect to leave under section 102(a)(1) of the Family and Medical Leave Act of 1993:

'(1) APPLICATION OF CERTAIN TERMS.—The definitions in section 101(2)(A) and 101(2)(B)(ii), the term ‘eligible employee’
means an employee who has been employed for at least 30 calendar days by the employer with respect to whom leave is requested under section 102(a)(1)(F).

"(b) APPLICATION.—Section 101(4)(A)(i) shall be applied by substituting “fewer than 500 employees” for “50 or more employees for each working day during each of 20 workweeks in the calendar year”.

"(2) ADDITIONAL DEFINITIONS.—In addition to the definitions described in paragraph (1), the following definitions shall apply with respect to leave under section 102(a)(1)(F):

"(A) QUALIFYING NEED RELATED TO A PUBLIC HEALTH EMERGENCY.—The term “qualifying need related to a public health emergency”, with respect to leave, means the employee is unable to work (or telework) due to a need for leave to care for the son or daughter under 18 years of age of such employee if the school or place of care has been closed, or the child care provider of such son or daughter is unavailable, due to a public health emergency.

"(B) PUBLIC HEALTH EMERGENCY.—The term ‘public health emergency’ means an emergency declared by a Federal, State, or local authority.

"(C) CHILD CARE PROVIDER.—The term “child care provider” means a provider who receives compensation for providing child care services on a regular basis, including an “educational provider” (as defined in section 658P of the Child Care and Development Block Grant Act of 1990 (42 U.S.C. 9858n)).

"(D) SCHOOL.—The term “school” means an “elementary school” or “secondary school” as such terms are defined in section 4101 of the Elementary and Secondary Education Act (20 U.S.C. 7901).

"(3) REGULATORY AUTHORITIES.—The Secretary of Labor shall have the authority to issue regulations for good cause under sections 553(b)(B) and 553(d)(A) of title 5, United States Code—

"(A) to exclude certain health care providers and emergency responders from the definition of eligible employee under section 110(a)(1)(A); and

"(B) to exempt small businesses with fewer than 50 employees from the requirements of subsection (F) when the reasonable effort described in this paragraph or such requirements would jeopardize the viability of the business as a going concern.

"(4) RELATIONSHIP TO PAID LEAVE.—

"(1) UNPAID LEAVE FOR INITIAL 10 DAYS.—

"(A) IN GENERAL.—The first 10 days for which leave is taken under section 102(a)(1)(F) may consist of unpaid leave.

"(B) EMPLOYEE ELECTRON.—An employee may elect to substitute any accrued vacation leave, sick leave, or medical or sick leave for unpaid leave under section 102(a)(1)(F) in accordance with section 102(d)(2)(B).

"(5) PAID LEAVE FOR SUBSEQUENT DAYS.—

"(A) IN GENERAL.—An employer shall provide paid leave for each day of leave under section 102(a)(1)(F) that an employee takes after taking leave under such section for 10 days.

"(B) CALCULATION.—

"(1) IN GENERAL.—Subject to clause (ii), paid leave under subparagraph (A) of an employee shall be calculated based on—

"(I) an amount that is not less than two-thirds of an employee’s regular rate of pay (as determined under section 7(e) of the Fair Labor Standards Act of 1938 (29 U.S.C. 207(e)); and

"(II) the number of hours the employee would have normally scheduled to work (or the number of hours calculated under subparagraph (C)).

"(ii) CLARIFICATION.—In no event shall such paid leave exceed $200 per day and $10,000 in the aggregate.

"(C) VARYING SCHEDULE HOURS CALCULATION.—An employee whose leave schedule varies from week to week to such an extent that an employer is unable to determine with certainty the number of hours the employee would have worked under section 102(a)(1)(F), the employer shall calculate the average number of hours that the employee was scheduled per day over the 6-month period ending on the date on which the employee took leave of any type.

"(D) RESTORATION TO POSITION.—

"(i) IN GENERAL.—Section 104(a)(1) shall not apply with respect to an employee of an employer who employs fewer than 25 employees if the conditions described in paragraph (2) are met.

"(ii) CONDITIONS.—The conditions described in this paragraph are the following:

"(I) the employee takes leave under section 102(a)(1)(F);

"(ii) the employee's leave commenced does not exist to the definitions described in paragraph (1), and

"(iii) the position held by the employee when the leave commenced does not exist to the definition of employer set forth in section 101(4)(A)(i) shall be applied by substituting "fewer than 500 employees" for "50 or more employees for each working day during each of 20 workweeks in the calendar year".

"(3) CONTACT PERIOD.—The period described under this paragraph is the 1-year period beginning on the earlier of—

"(A) the date on which the qualifying need related to a public health emergency concludes; or

"(B) the date that is 12 weeks after the date on which the employee's leave under section 102(a)(1)(F) commences."

"SEC. 3103. EMPLOYMENT UNDER MULTI-EMPLOYER COLLECTIVE BARGAINING AGREEMENTS.

"(a) EMPLOYER.—An employer signatory to a multiemployer collective bargaining agreement may, consistent with its bargaining obligations and its collective bargaining agreement, fulfill its obligations under section 110(b)(2) of title I of the Family and Medical Leave Act of 1993, as added by the Families First Coronavirus Response Act, by making contributions to a multiemployer fund, plan, or program based on the portion of the employee's leave eligible for paid leave taken under such section while working under the multiemployer collective bargaining agreement, provided that the fund, plan, or program enables employees to secure pay equal to the position the employee held when the leave commenced does not exist to the definition of employer set forth in section 101(4)(A)(i) shall be applied by substituting "fewer than 500 employees" for "50 or more employees for each working day during each of 20 workweeks in the calendar year".

"(b) DURATION OF PAID SICK TIME.—

"(1) IN GENERAL.—An employee shall be entitled to paid sick time for an amount of hours determined under this paragraph.

"(2) AMOUNT OF HOURS.—The amount of hours of paid sick time to which an employee is entitled shall be as follows:

"(A) For full-time employees, 80 hours.

"(B) For part-time employees, a number of hours equal to the number of hours that such
employee works, on average, over a 2-week period.

‘‘(3) CAREGIVER.—Paid sick time under this section shall not carry over from 1 year to the next.

‘‘(c) EMPLOYER’S TERMINATION OF PAID SICK TIME.—Paid sick time provided to an employee under this Act shall cease beginning with the next scheduled workshift immediately following the termination of the need for paid sick time under subsection (a).

‘‘(d) PROHIBITION.—An employer may not require, as a condition of providing paid sick time under this Act, that the employee involved search for or find a replacement employee to cover the hours during which the employee is using paid sick time.

‘‘(e) USE OF PAID SICK TIME.—

‘‘(1) IN GENERAL.—The paid sick time under subsection (a) shall be available for immediate use by the employee for the purposes described in such subsection, regardless of how long the employee has been employed by an employer.

‘‘(2) SEQUENCING.—

‘‘(A) IN GENERAL.—An employer may first use any other paid leave provided by the employer to the employee before the employee uses the paid sick time under subsection (a).

‘‘(B) PROHIBITION.—An employer may not require the employee to use other paid leave provided by the employer to the employee upon the employee’s termination, resignation, or separation from employment for paid sick time under this Act that has not been used by such employee.

‘‘(f) NOTICE.

‘‘(1) IN GENERAL.—Each employer shall post and keep posted, in conspicuous places on the premises of the employer where notices to employees are customarily posted, a notice to be prepared or approved by the Secretary of Labor, of the requirements described in this Act.

‘‘(2) Model Notice.—Not later than 7 days after the date of enactment of this Act, the Secretary of Labor shall make publicly available a model of a notice that meets the requirements of subsection (a).

‘‘(g) Prohibited Acts.

‘‘(1) UNPAID SICK LEAVE.—An employer who violates section 5102 shall—

‘‘(A) be subject to the penalties described in section 5(e) of the Fair Labor Standards Act of 1938 (29 U.S.C. 203(e)); and

‘‘(B) have such unpaid sick leave credited to the employee’s next scheduled workshift.

‘‘(2) to require financial or other reimbursement to an employee from an employer upon the termination, retirement, or separation from employment for paid sick time under this Act that has not been used by such employer.

‘‘(2) SEQUENCING.—

‘‘(A) IN GENERAL.—An employee may first use any other paid leave provided by the employer to the employee before the employee uses the paid sick time under subsection (a).

‘‘(B) PROHIBITION.—An employer may not require the employee to use other paid leave provided by the employer to the employee upon the employee’s termination, resignation, or separation from employment for paid sick time under this Act that has not been used by such employee.

‘‘(f) NOTICE.

‘‘(1) IN GENERAL.—Each employer shall post and keep posted, in conspicuous places on the premises of the employer where notices to employees are customarily posted, a notice to be prepared or approved by the Secretary of Labor, of the requirements described in this Act.

‘‘(2) Model Notice.—Not later than 7 days after the date of enactment of this Act, the Secretary of Labor shall make publicly available a model of a notice that meets the requirements of subsection (a).

‘‘(g) Prohibited Acts.

‘‘(1) UNPAID SICK LEAVE.—An employer who violates section 5102 shall—

‘‘(A) be subject to the penalties described in section 5(e) of the Fair Labor Standards Act of 1938 (29 U.S.C. 203(e)); and

‘‘(B) have such unpaid sick leave credited to the employee’s next scheduled workshift.

‘‘(2) to require financial or other reimbursement to an employee from an employer upon the termination, retirement, or separation from employment for paid sick time under this Act that has not been used by such employer.

‘‘(f) NOTICE.

‘‘(1) IN GENERAL.—Each employer shall post and keep posted, in conspicuous places on the premises of the employer where notices to employees are customarily posted, a notice to be prepared or approved by the Secretary of Labor, of the requirements described in this Act.

‘‘(2) Model Notice.—Not later than 7 days after the date of enactment of this Act, the Secretary of Labor shall make publicly available a model of a notice that meets the requirements of subsection (a).

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‘‘(1) IN GENERAL.—Each employer shall post and keep posted, in conspicuous places on the premises of the employer where notices to employees are customarily posted, a notice to be prepared or approved by the Secretary of Labor, of the requirements described in this Act.

‘‘(2) Model Notice.—Not later than 7 days after the date of enactment of this Act, the Secretary of Labor shall make publicly available a model of a notice that meets the requirements of subsection (a).

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‘‘(1) UNPAID SICK LEAVE.—An employer who violates section 5102 shall—

‘‘(A) be subject to the penalties described in section 5(e) of the Fair Labor Standards Act of 1938 (29 U.S.C. 203(e)); and

‘‘(B) have such unpaid sick leave credited to the employee’s next scheduled workshift.

‘‘(2) to require financial or other reimbursement to an employee from an employer upon the termination, retirement, or separation from employment for paid sick time under this Act that has not been used by such employer.

‘‘(f) NOTICE.

‘‘(1) IN GENERAL.—Each employer shall post and keep posted, in conspicuous places on the premises of the employer where notices to employees are customarily posted, a notice to be prepared or approved by the Secretary of Labor, of the requirements described in this Act.

‘‘(2) Model Notice.—Not later than 7 days after the date of enactment of this Act, the Secretary of Labor shall make publicly available a model of a notice that meets the requirements of subsection (a).

‘‘(g) Prohibited Acts.

‘‘(1) UNPAID SICK LEAVE.—An employer who violates section 5102 shall—

‘‘(A) be subject to the penalties described in section 5(e) of the Fair Labor Standards Act of 1938 (29 U.S.C. 203(e)); and

‘‘(B) have such unpaid sick leave credited to the employee’s next scheduled workshift.

‘‘(2) to require financial or other reimbursement to an employee from an employer upon the termination, retirement, or separation from employment for paid sick time under this Act that has not been used by such employer.

‘‘(f) NOTICE.

‘‘(1) IN GENERAL.—Each employer shall post and keep posted, in conspicuous places on the premises of the employer where notices to employees are customarily posted, a notice to be prepared or approved by the Secretary of Labor, of the requirements described in this Act.

‘‘(2) Model Notice.—Not later than 7 days after the date of enactment of this Act, the Secretary of Labor shall make publicly available a model of a notice that meets the requirements of subsection (a).

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‘‘(A) be subject to the penalties described in section 5(e) of the Fair Labor Standards Act of 1938 (29 U.S.C. 203(e)); and

‘‘(B) have such unpaid sick leave credited to the employee’s next scheduled workshift.

‘‘(2) to require financial or other reimbursement to an employee from an employer upon the termination, retirement, or separation from employment for paid sick time under this Act that has not been used by such employer.

‘‘(f) NOTICE.

‘‘(1) IN GENERAL.—Each employer shall post and keep posted, in conspicuous places on the premises of the employer where notices to employees are customarily posted, a notice to be prepared or approved by the Secretary of Labor, of the requirements described in this Act.

‘‘(2) Model Notice.—Not later than 7 days after the date of enactment of this Act, the Secretary of Labor shall make publicly available a model of a notice that meets the requirements of subsection (a).

‘‘(g) Prohibited Acts.

‘‘(1) UNPAID SICK LEAVE.—An employer who violates section 5102 shall—

‘‘(A) be subject to the penalties described in section 5(e) of the Fair Labor Standards Act of 1938 (29 U.S.C. 203(e)); and

‘‘(B) have such unpaid sick leave credited to the employee’s next scheduled workshift.

‘‘(2) to require financial or other reimbursement to an employee from an employer upon the termination, retirement, or separation from employment for paid sick time under this Act that has not been used by such employer.
reasonable notice procedures in order to con-
ployer may require the employee to follow
sponders to opt out;
health care providers and emergency re-
definition of employee under section 5110(1)
employee is employed.

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Labor Standards Act of 1938 (29 U.S.C. 207(e)).
Labor, and Secretary of the Treasury to
group health plans and health insurance issuers offering group or
individual health insurance coverage (includ-
ing a grandfathered health plan (as defined in
section 1251(e) of the Patient Protection and Affordable Care Act)) shall provide cov-
ying deductibles, copayments, and co-
insurance) requirements or prior authoriza-
tion or other requirements, for the following items and services
furnished during any portion of the emer-
gency period described in paragraph (1)(B) of
section 1389.3(g) of title 21, Code of Federal
Drugs Act of 1938, as defined in paragraph (1)(B) of
SARS-CoV-2 or the diagnosis of the virus
that causes COVID–19 that are approved,
defined in section 809.3(a) of title 21, Code of
U.S.C. 1320b–5(g)) beginning on or after the
date of enactment of this Act:
(2) In vitro diagnostic products (as de-
2(a)(5) when the imposition of such
requirements would jeopardize the vis-
ability of the business as a going concern; and
(3) as necessary, to carry out the purposes
of this Act, including to ensure consistency
between this Act and Division C and Division
G of the Families First Coronavirus Re-
sonse Act."
(4) Amend division F to read as follows:
"DIVISION F—HEALTH PROVISIONS
SEC. 6001. COVERAGE OF TESTING FOR COVID–19
"(a) IN GENERAL.—A group health plan and
a health insurance issuer offering group or
"(b) IN GENERAL.—Section 1833 of the So-
Social Security Act (42 U.S.C. 1395l) is amend-
"(c) IMPLEMENTATION.—Notwithstanding
any other provision of law, the Secretary of
Health and Human Services may implement
the provisions of, including amendments
made by subsection (a), through program
instruction or otherwise.
SEC. 6003. COVERAGE OF TESTING FOR COVID–19 AT NO COST SHARING UNDER THE MEDICARE ADVANTAGE PROGRAM
"(a) IN GENERAL.—Section 1833 of the So-
Social Security Act (42 U.S.C. 1395l) is amend-
"(b) IN GENERAL.—Section 1333 of the So-
Social Security Act (42 U.S.C. 1395w-22(a)(1)(B)) is amend-
"(1) by adding at the end the following new
subsections:
"(A) by striking ‘‘1833’’ and replacing it
with ‘‘1833(a)(1)(B)’’; and
"(B) by striking ‘‘1833(a)(1)(B)’’ and
replacing it with ‘‘1833(a)(1)(B)’’.
“(IV) Clinical diagnostic laboratory test administered during any portion of the emergency period defined in paragraph (1)(B) of section 1135(g) beginning on or after the date of the enactment of the Families First Coronavirus Response Act for the detection of SARS-CoV-2 or the diagnosis of the virus that causes COVID-19 and the administration of such test.

“(V) Specified COVID–19 testing-related services (as described in section 1833(cc)(1)) for which payment would be payable under a specified Medicaid program provision described in section 1833(cc)(2);”;

“(2) in clause (v), by inserting ‘, other than subparagraphs (A), (B), and (V) of such clause,’ after ‘clause (iv);’;

“(3) by adding at the end the following new clause:

“(1) PROHIBITION OF APPLICATION OF CERTAIN REQUIREMENTS FOR COVID–19 TESTING.—In the case of a product or service described in subparagraph (IV) or (V), respectively, of clause (iv) subparagraphs described or furnished during any portion of the emergency period described in such subparagraph beginning on or after the date of the enactment of this clause, such subparagraph may not impose any prior authorization or other utilization management requirements with respect to the coverage of such a product or service under such plan.

“(b) IMPLEMENTATION.—Notwithstanding any other provision of law, the Secretary of Health and Human Services may implement the amendments made by this section by program instruction or otherwise.

“SECTION 6004. COVERAGE AT NO COST SHARING OF COVID–19 TESTING UNDER MEDICAID AND CHIP.

“(a) MEDICAID.—

“(1) IN GENERAL.—Section 1905(a)(3) of the Social Security Act (42 U.S.C. 1396d(a)(3)) is amended—

“(A) by striking ‘other laboratory’ and inserting ‘(a) laboratory’;

“(B) by inserting ‘and’ after the semicolon; and

“(C) by adding at the end the following new subparagraph:

“(V) in vitro diagnostic products (as defined in section 1001(a)(6) of title 21, Code of Federal Regulations) administered during any portion of the emergency period described in such subparagraph beginning on or after the date of the enactment of the COVID–19 pandemic as described in section 1135(g) beginning on or after the date of the enactment of this subparagraph, and any visit described in section 1916(a)(2)(G) that is furnished during any such portion’.


“(C) UNSURED INDIVIDUAL DEFINED.—Section 1902 of the Social Security Act (42 U.S.C. 1396a) is amended by adding at the end the following new subsection:

“(ss) UNSURED INDIVIDUAL DEFINED.—For purposes of this section, the term ‘uninsured individual’ means, notwithstanding any other provision of this title, any individual who is—

“(1) not described in subsection (a)(10)(A)(ii); and

“(2) not enrolled in a Federal health care program (as defined in section 1128B(f)), a group health plan, group or individual health insurance coverage offered by a health insurance issuer (as such terms are defined in section 2791 of the Public Health Service Act), or a health plan offered under chapter 89 of title 5, United States Code.

“(D) FEDERAL MEDICAL ASSISTANCE PERCENTAGE.—Section 1902(b) of the Social Security Act (42 U.S.C. 1396d(b)) is amended by adding at the end the following new sentence: ‘Notwithstanding the first sentence of this subsection, the Federal medical assistance percentage shall be 100 percent with respect to expenditures described in this paragraph (B) and any other provision of this title, available for medical assistance provided to uninsured individuals (as defined in section 1902(ss)) who are eligible for such assistance only on the basis of section 1902(a)(10)(A)(ii)(XXIII) and with respect to expenditures described in section 1902(a)(10)(A)(ii)(XXIII) and with respect to expenditures described in this paragraph (B) and any other provision of this title, available for medical assistance provided to uninsured individuals’.

“SECTION 6005. TREATMENT OF PERSONAL PROTECTIVE DEVICES AS COVERED CHARGE.

“(a) IN GENERAL.—Section 319F–3(1)(b)(1) of the Public Health Service Act (42 U.S.C. 274d–6(d)(1)) is amended—

“(1) in subparagraph (B), by striking ‘or’ at the end; and

“(2) in subparagraph (C), by striking the period at the end and inserting ‘; or’, and by striking at the end the following new subparagraph:

“(D) a personal respiratory protective device that is—

“(1) approved by the National Institute for Occupational Safety and Health under part 84 of title 42, Code of Federal Regulations (or successor regulations); or

“(2) subject to the emergency use authorization issued by the Secretary on March 2, 2020, or subsequent emergency use authorizations, pursuant to section 564 of the Federal Food, Drug, and Cosmetic Act (authorizing emergency use of personal respiratory protective devices during the COVID–19 outbreak); and

“(3) used during the period beginning on January 27, 2020, and ending on October 1, 2021, in response to the public health emergency declared on January 31, 2020, pursuant to section 319 as a result of confirmed cases of 2019 Novel Coronavirus (2019–nCoV).”.

“SECTION 6006. APPLICATION WITH RESPECT TO TRICARE, COVERAGE FOR VETERANS, AND COVERAGE FOR FEDERAL CIVILIANS.

“(a) TRICARE.—The Secretary of Defense may not require any copayment or other cost sharing under section 10.80 of title 10, United States Code, for in vitro diagnostic products described in paragraph (1) of section 6001(a) (or the administration of such products), and such product furnished during any portion of the emergency period defined in paragraph

“SECTION 6007. BLOCK GRANT FUNDS FOR FEDERAL MEDICAL ASSISTANCE.

“(a) IN GENERAL.—Notwithstanding any other provision of law, section 1903(a)(7) of the Social Security Act (42 U.S.C. 1396a(a)(7)) is amended—

“(1) by striking ‘same requirements’ after ‘same requirements’;

“(2) by striking ‘under section 2103(c)’ after ‘same requirements’;

“(3) by adding at the end the following new paragraph:

“(10) the administration of such products during any portion of the emergency period defined in such subparagraph, and any visit described in section 1916(a)(2)(G) that is furnished during any such portion’.

“(b) CHIP.—

“(1) IN GENERAL.—Subsection (c)(1) of the Social Security Act (42 U.S.C. 1397cc–1) is amended by inserting ‘or subsequent emergency use authorization, pursuant to section 564 of the Federal Food, Drug, and Cosmetic Act (authorizing emergency use of personal respiratory protective devices during the COVID–19 outbreak); and

“(2) by striking ‘or’ at the end; and

“(3) by adding at the end the following new subparagraph:

“(D) a personal respiratory protective device that is—

“(1) approved by the National Institute for Occupational Safety and Health under part 84 of title 42, Code of Federal Regulations (or successor regulations); or

“(2) subject to the emergency use authorization issued by the Secretary on March 2, 2020, or subsequent emergency use authorizations, pursuant to section 564 of the Federal Food, Drug, and Cosmetic Act (authorizing emergency use of personal respiratory protective devices during the COVID–19 outbreak); and

“(3) used during the period beginning on January 27, 2020, and ending on October 1, 2021, in response to the public health emergency declared on January 31, 2020, pursuant to section 319 as a result of confirmed cases of 2019 Novel Coronavirus (2019–nCoV).’.”
(1)(B) of section 1153(g) of the Social Security Act (42 U.S.C. 1320b–5(g)) beginning on or after the date of the enactment of this Act.

(b) VETERANS.—The Secretary of Veterans Affairs, or any contractor, or other cost sharing under chapter 17 of title 38, United States Code, for in vitro diagnostic products described in paragraph (1) of section 3822(a) of such title or visited described in paragraph (2) of such section furnished during any portion of the emergency period defined in paragraph (1)(B) of section 1135(g) of the Social Security Act (42 U.S.C. 1320b–5(g)) beginning on or after the date of the enactment of this Act.

**SEC. 6007. COVERAGE OF TESTING FOR COVID–19 FOR INDIANS RECEIVING PURCHASED/REFERRED CARE.** The Secretary of Health and Human Services shall cover, without the imposition of any cost sharing requirements, the cost of providing any COVID–19 related items and services as described in paragraph (1) of section 1153(g) of the Social Security Act (42 U.S.C. 1320b–5(g)) beginning on or after the date of the enactment of this Act.

**SEC. 6008. TEMPORARY INCREASE OF MEDICAID ALLOTMENTS FOR TERRITORIES.** The Secretary of Health and Human Services shall increase the allotments for territories under paragraph (1) of section 5102(a) of the Public Health Service Act (42 U.S.C. 701(a)), for medical assistance services, by the total of—

1. the increase described in subsection (a); and

2. the amount of any premium imposed on any individual enrolled under such plan (or waiver) during the period beginning on the last day of the calendar quarter in which the emergency period described in subsection (a) ends, that amount is to be treated as a premium under section 1135(g) of the Social Security Act (42 U.S.C. 1320b–5(g)) beginning on or after the date of the enactment of this Act.

**SEC. 6009. INCREASE IN MEDICAID ALLOTMENTS FOR FAMILIES FIRST CORONAVIRUS RESPONSE ACT.** Section 1108(g) of the Social Security Act (42 U.S.C. 1316n) is amended to read as follows:

'(i) in clause (i), by both striking 'and' at the end of the calendar quarter and inserting 'and' in its place, inserting 'for fiscal year 2020, $86,325,000; and'

'(ii) by adding at the end the following new clause:

"(iii) for fiscal year 2021, $85,550,000; and"

'(iii) in paragraph (4), by striking '$2,623,188,000' and inserting '$2,716,188,000' and

'(B) in clause (ii), by striking '$2,719,072,000' and inserting '$2,809,063,000.'
(c) Application of Section.—This section shall apply only to wages paid with respect to the period beginning on a date selected by the Secretary of the Treasury (or the Secretary's delegate) which is during the 15-day period beginning on the date of the enactment of this Act, and ending on December 31, 2020.

(d) Allowance of Credit for Certain Health Plan Expenses.—

(1) In General.—The amount of the credit allowed under subsection (a) shall be increased by the employer's qualified health plan expenses as are properly allocable to the qualified sick leave wages for which such credit is so allowed.

(2) Qualified Health Plan Expenses.—For purposes of this subsection, the term ‘qualified health plan expenses’ means amounts paid or incurred by the employer to provide (in accordance with the group health plan (as defined in section 5000(b)(1) of the Internal Revenue Code of 1986), but only to the extent that such amounts are excluded from the gross income of employees by reason of section 106(a) of such Code.

(3) Allocation Rules.—For purposes of this section, qualified health plan expenses shall be allocated to qualified sick leave wages in such manner as the Secretary of the Treasury (or the Secretary’s delegate) may prescribe. Except as otherwise provided by the Secretary, the allocation shall be treated as properly made if made on the basis of being pro rata among covered employees during the basis periods of coverage (relative to the time periods of leave to which such wages relate).

(e) Special Rules.—

(1) Election Not to Have Section 7007 Available.—For purposes of chapter 1 of such Code, the gross income of the employer, for the taxable year which includes the last day of any calendar quarter with respect to which a credit is allowed under this section, shall be increased by the amount of such credit.

(2) Election to Be Fiduciary.—For purposes of determining the credit allowed under section 45S of such Code, qualified sick leave equivalent amount with respect to the individual.

(f) Regulations.—The Secretary of the Treasury (or the Secretary's delegate) shall prescribe regulations or other guidance to carry out the purposes of this section, including—

(1) regulations or other guidance to prevent applications of the limitations under this section,

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

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

(4) regulations or other guidance for capturing the benefit of credits determined under this section in cases where there is a subsection (a) credit determined under subsection (a), and

(5) regulations or other guidance to ensure that the wages taken into account under this section are uniform with the qualified sick leave wages required to be provided under the Emergency Paid Sick Leave Act.

(g) Special Rules.—

(1) Credit Refundable.—

(A) In General.—The credit determined under this section shall be treated as a credit that is refundable if the applicable portion of the weekly compensation for the taxable year under subsection C of part IV of subchapter A of chapter 1 of such Code.

(B) Treatment of Payments.—For purposes of section 3231(e) of title 31, United States Code, any refund due from the credit determined 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.

(2) Documentation.—No credit shall be allowed under this section unless the individual maintains such documentation as the Secretary of the Treasury (or the Secretary’s delegate) may prescribe to establish such individual as an eligible self-employed individual.

(3) Denial of Double Benefit.—In the case of an individual who receives wages (as defined in section 3211(a) of the Internal Revenue Code of 1986) or compensation (as defined in section 3213(b) of the Internal Revenue Code) paid by an employer which is required to pay the credit allowed under the Emergency Paid Sick Leave Act, the qualified sick leave equivalent amount otherwise determined under subsection (c) shall be reduced (but not below zero) to the product of the amount of the amount described in such subsection and in section 7001(b)(1) equals $2,000 ($5,110 in the case of any day any portion of which is paid for hours described in paragraph (2), (2) or (3) of section 5102(a) of the Emergency Paid Sick Leave Act).

(4) Certain Terms.—Any term used in this section which is also used in part IV of subchapter A of chapter 1 of such Code shall have the same meaning as when used in such chapter.

(5) Application of Section.—Only days occurring during the period beginning on a date selected by the Secretary of the Treasury (or the Secretary’s delegate) which is during the 15-day period beginning on the date of the enactment of this Act, and ending on December 31, 2020, may be taken into account under subsection (c)(1)(A).

(6) Application of Credit in Certain Possessions.—

(A) Payments to Possessions with Mirror Code Tax Systems.—The Secretary of the Treasury (or the Secretary’s delegate) shall pay to each possession of the United States which has a mirror code tax system, an amount equal to the loss (if any) to that possession by reason of the application of the provisions of this section.

(B) Payments to Other Possessions.—The Secretary of the Treasury (or the Secretary’s delegate) shall pay to each possession of the United States which does not have a mirror code tax system, an amount estimated by the Secretary of the Treasury (or the Secretary’s delegate) as being equal to the aggregate benefits (if any) that would have been provided to residents of such possession by reason of the provisions of this section if a mirror code tax system had been in effect in such possession.

(7) Manner of Distribution.—The preceding sentence shall not apply unless the respective possession has a plan, which has been approved by the Secretary of the Treasury (or the Secretary’s delegate), under which such possession promptly distributes such payments to its residents.

(8) Mirror Code Tax System.—For purposes of this section, the term ‘mirror code tax system’ means the possession of the United States, the income tax system of such possession if the income tax...
shall be allocated to qualified family leave wages in such manner as the Secretary of the Treasury (or the Secretary’s delegate) may prescribe. Except as otherwise provided provided in the regulations, each such amount shall be treated as properly made if made on the basis of being pro rata among covered employees and pro rata on the basis of periods of coverage (relative to the time periods of leave to which such wages relate).

(c) Special Rules.—

(1) Denial of Double Benefit.—For purposes of chapter 1 of such Code, the gross income of the employer, for the taxable year which includes the last day of any calendar quarter with respect to which a credit is allowed under this section, shall be increased by so much of the employer’s qualified family leave equivalent amount as is properly allocable by reason of this section to such employer for any calendar quarter with respect to which a credit is allowed under this section.

(2) Election Not to Have Section Apply.—This section shall not apply with respect to any employer for any calendar quarter for which such employer elects (at such time and in such manner as the Secretary of the Treasury (or the Secretary’s delegate) may prescribe) not to have this section apply.

(3) Certain Terms.—Any term used in this section which is also used in chapter 21 of such Code shall have the same meaning as when used in such chapter.

(4) Certain Governmental Employers.—This credit shall not be available to the Government of the United States, the government of any State or political subdivision thereof, or any agency or instrumentality of any of the foregoing.

(5) Regulations.—The Secretary of the Treasury (or the Secretary’s delegate) shall prescribe such regulations or other guidance as may be necessary to carry out the purposes of this section, including—

(i) regulations or other guidance to prevent the avoidance of the purposes of the limitation under this section,

(ii) regulations or other guidance to minimize compliance and record-keeping burdens under this section,

(iii) regulations or other guidance providing for waiver of penalties for failure to deposit amounts in anticipation of the allowance of the credit allowed under this section,

(iv) regulations or other guidance for recapturing the benefit of credits determined under this section in cases where there is a subsequent adjustment to the credit determined under this section,

(v) regulations or other guidance to ensure that the wages taken into account under this section conform with the paid leave required to be provided under the Emergency Family and Medical Leave Expansion Act (including the amendments made by such Act).

(e) Application of Section.—This section shall apply only to wages paid with respect to the period beginning on a date selected by the Secretary of the Treasury (or the Secretary’s delegate) which is the 15-day period beginning on the date of the enactment of this Act, and ending on December 31, 2020.

(f) Transfers to Federal Old-age and Survivors Insurance Trust Fund.—There are hereby appropriated to the Federal Old-age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund established under section 201 of the Social Security Act, the Social Security Equivalent Benefit Account established under section 15(a) of the Railroad Retirement Act of 1974 (45 U.S.C. 231n–1(a)) the amount equal to the reduction in revenues attributable to the Treasury by reason of this section (without regard to this subsection). Amounts appropriated by the preceding sentence shall be transferred from the general fund at such times and in such manner as to replicate the extent possible the transfers which would have been made if such Trust Fund or Account had this section not been enacted.

SEC. 7004. CREDIT FOR FAMILY LEAVE FOR CERTAIN SELF-EMPLOYED INDIVIDUALS.—

(a) Credit Against Self-employment Tax.—In the case of an eligible self-employed individual, there shall be allowed as a credit against the tax imposed by subtitle A of the Internal Revenue Code of 1986 for any taxable year an amount equal to 100 percent of the qualified family leave equivalent amount with respect to such individual.

(b) Eligible Self-employed Individual.—For purposes of this section, the term ‘eligible self-employed individual’ means an individual who—

(i) regularly carries on any trade or business within the meaning of section 1402 of such Code, and

(ii) would be entitled to receive paid leave during the taxable year pursuant to the Emergency Family and Medical Leave Expansion Act if the individual were an employee of an employer (other than himself or herself).

(c) Qualified Family Leave Equivalent Amount.—For purposes of this subsection, the term ‘qualified family leave equivalent amount’ means—

(i) in general.—The term ‘qualified family leave equivalent amount’ means, with respect to any eligible self-employed individual, the amount equal to—

(ii) the lesser of—

(A) 67 percent of the average daily self-employment income of the individual for the taxable year, or

(B) $200.

(2) Average Daily Self-employment Income.—For purposes of this subsection, the term ‘average daily self-employment income’ means an amount equal to—

(A) the net earnings from self-employment income of the individual for the taxable year, divided by

(B) 260.

(3) Special Rules.—

(A) Credit Refundable.— (A) In general.—The credit determined under this section shall be treated as a credit allowed to the taxpayer under subpart C of part IV of subchapter A of chapter 1 of such Code.

(B) Treatment of Payments.—For purposes of section 1324 of title 31, United States Code, any refund due from the credit determined under this section shall be treated in the same manner as a refund due from a credit provision referred to in subsection (b) of such section.

(C) Documentation.—No credit shall be allowed under this section unless the individual maintains such documentation as the Secretary of the Treasury (or the Secretary’s delegate) may prescribe to establish such individual as an eligible self-employed individual.

(d) Denial of Double Benefit.—In the case of an individual who receives wages (as defined in section 3212(a) of the Internal Revenue Code of 1986) as compensation for services performed by the individual as an employee of a covered employer and who is an eligible self-employed individual for purposes of this section, the term ‘qualified family leave equivalent amount’ as otherwise described in subsection (c) shall be reduced (but not below zero) to the extent
that the sum of the amount described in such subsection and in section 7003(b)(1) exceeds $10,000.

(4) Certain terms.—Any term used in this section including in chapter 2 of the Internal Revenue Code of 1986 shall have the same meaning as when used in such chapter.

(5) References to emergency family and medical leave expansion act.—Any reference in this section to the emergency family and medical leave expansion act shall be treated as including a reference to the amendments made by such act.

(6) Application of section.—Only days occurring during the period beginning on a date selected by the Secretary of the Treasury (or the Secretary's delegate) which is during the 15-day period beginning on the date of the enactment of this Act, and ending on December 31, 2020, may be taken into account under subsection (c)(1)(A).

(7) Application of credit in certain possessions.—

(1) Payments to possessions with mirror code tax systems.—The Secretary of the Treasury (or the Secretary's delegate) shall pay to each possession of the United States which has a mirror code tax system amounts equal to the loss (if any) to that possession by reason of the application of the provisions of this section. Such amounts shall be determined by the Secretary of the Treasury (or the Secretary's delegate) based on information provided by the government of the respective possession.

(2) Payments to other possessions.—The Secretary of the Treasury (or the Secretary's delegate) shall pay to each possession of the United States which does not have a mirror code tax system amounts estimated by the Secretary of the Treasury (or the Secretary's delegate) to be equal to the aggregate benefits (if any) that would have been provided to residents of such possession by reason of the provisions of this section if a mirror code tax system had been in effect in such possession. The preceding sentence shall not apply unless the respective possession has a plan, which has been approved by the Secretary of the Treasury (or the Secretary's delegate), under which such possession will promptly distribute such payments to its residents.

(3) 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 benefits which are attributable to the income tax liability of the residents of such possession under such system as determined by reference to the income tax laws of the United States as if such possession were the United States.

(4) 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.

(e) Regulations.—The Secretary of the Treasury (or the Secretary's delegate) shall prescribe such regulations or other guidance as may be necessary to carry out the purposes of this Act, including—

(1) regulations or other guidance to prevent the avoidance of the purposes of this Act, and

(2) regulations or other guidance to minimize compliance and record-keeping burdens under this section.

SEC. 7005. SPECIAL RULE RELATED TO TAX ON EMPLOYERS.

(a) In general.—Any wages required to be paid by reason of the emergency paid sick leave provision of this Act, the emergency family and medical leave expansion provision of this Act, or any other provision of this Act shall not be considered wages for purposes of section 3311(a) of the internal revenue code of 1986 or compensation for purposes of section 3221(a) of such code.

(b) Allowance of credit for hospital insurance taxes.—

(1) In general.—The credit allowed by section 7001 and the credit allowed by section 7003 shall each be increased by the amount of the tax imposed by section 3111(b) of the internal revenue code of 1986 on qualified sick leave wages, or qualified family leave wages, for which credit is allowed under such section 7001 or 7003 (respectively).

(2) Denial of double benefit.—For denial of double benefit with respect to the credit increase under paragraph (1), see sections 7001(e)(1) and 7003(e)(1).

(3) Transfers to federal old-age and survivors insurance trust fund.—There are hereby appropriated to the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund established under section 201 of the social security act (42 U.S.C. 401) the social security equivalent benefit account established under section 15(a)(6) of the railroad retirement board (45 U.S.C. 231n–1(a))(1) amounts equal to the reduction in revenues to the Treasury by reason of this section (without regard to this subsection). Amounts appropriated by this paragraph shall be transferred from the general fund at such times and in such manner as to replicate to the extent possible the transfers which would have occurred to such Trust Fund or Account had this section not been enacted.

The resolution was agreed to.

A motion to reconsider was laid on the table.

COMMUNICATION FROM FINANCIAL ADMINISTRATOR TO THE HONORABLE HENRY CUELLAR, MEMBER OF CONGRESS

The SPEAKER pro tempore laid before the House the following communication from Dean Lester, Financial Administrator, the Honorable Henry Cuellar, Member of Congress.

CONGRESSIONAL RECORD — HOUSE

H1707

March 16, 2020

COMMUNICATION FROM THE CLERK OF THE HOUSE

The SPEAKER pro tempore laid before the House the following communication from the Clerk of the House of Representatives.

OFFICE OF THE CLERK,
HOUSE OF REPRESENTATIVES,

Hon. Nancy Pelosi,
Speaker, House of Representatives,
Washington, DC.

Dear Madam Speaker: Pursuant to the permission granted in Clause 2(h) of Rule II of the Rules of the U.S. House of Representatives, the Clerk received the following message from the Secretary of the Senate on March 16, 2020, at 6:24 p.m.:

That the Senate passed with an amendment H.R. 4920.

That the Senate agreed to without amendment H. Con. Res. 87.

With best wishes, I am,

Sincerely,

CHERYL L. JOHNSON.

COMMUNICATION FROM THE CLERK OF THE HOUSE

The SPEAKER pro tempore laid before the House the following communication from the Clerk of the House of Representatives.

OFFICE OF THE CLERK,
HOUSE OF REPRESENTATIVES,

Hon. Nancy Pelosi,
Speaker, House of Representatives,
Washington, DC.

Dear Madam Speaker: Pursuant to the permission granted in Clause 2(h) of Rule II of the Rules of the U.S. House of Representatives, the Clerk received the following message from the Secretary of the Senate on March 16, 2020, at 6:24 p.m.:

That the Senate passed S. 3501.

With best wishes, I am,

Sincerely,

CHERYL L. JOHNSON.

ADJOURNMENT

The SPEAKER pro tempore. Pursuant to section 7(b) of H.R. 6201, the House stands adjourned until 9 a.m. on Thursday, March 19, 2020.

Thereupon (at 8 o'clock and 12 minutes p.m.), under its previous order, the House adjourned until Thursday, March 19, 2020, at 9 a.m.

PUBLIC BILLS AND RESOLUTIONS

Under clause 2 of rule xii, Mr. NEAL introduced a resolution (H. Res. 904) directing the Clerk of the House of Representatives to make corrections in the engrossment of H.R. 6201; to the Committee on Appropriations, and in addition to the Committee on House Administration, 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; which was considered and agreed to.

ADDITIONAL SPONSORS

Under clause 7 of rule xii, sponsors were added to public bills and resolutions, as follows:

H.R. 303: Mr. Ryan.
H.R. 5216: Ms. Ocasio-Cortez.
H.R. 5289: Mr. Gooden.
H.R. 5356: Mr. Carte.
H.R. 596: Mr. Cuellar.
H.R. 5920: Mr. Levin of California.
H.R. 5955: Mr. Thompson of Mississippi.
H.R. 5966: Mr. Mucchi.
H.R. 6203: Mrs. Davis of California, Mr. Thompson of Mississippi, Mr. Alamee, Ms. Stevens, Mr. McMillen, and Mr. Wright.
H.R. 6215: Ms. Matsui.