

COMMITTEE PRINT

(Providing for reconciliation pursuant to S. Con. Res. 5, the
Concurrent Resolution on the Budget for Fiscal Year 2021)

1 **TITLE V—COMMITTEE ON**
2 **OVERSIGHT AND REFORM**
3 **Subtitle A—Coronavirus State and**
4 **Local Fiscal Recovery Funds**

5 **SEC. 5001. CORONAVIRUS STATE AND LOCAL FISCAL RE-**
6 **COVERY FUNDS.**

7 (a) IN GENERAL.—Title VI of the Social Security Act
8 (42 U.S.C. 801 et seq.) is amended by adding at the end
9 the following:

10 **“SEC. 602. CORONAVIRUS STATE FISCAL RECOVERY FUND.**

11 “(a) APPROPRIATION.—In addition to amounts oth-
12 erwise available, there is appropriated for fiscal year 2021,
13 out of any money in the Treasury not otherwise appro-
14 priated, \$219,800,000,000, to remain available until ex-
15 pended, for making payments under this section to States,
16 territories, and Tribal governments to mitigate the fiscal
17 effects stemming from the public health emergency with
18 respect to the Coronavirus Disease (COVID–19).

19 “(b) AUTHORITY TO MAKE PAYMENTS.—

1 “(1) PAYMENTS TO TERRITORIES.—

2 “(A) IN GENERAL.—The Secretary shall
3 reserve \$4,500,000,000 of the amount appro-
4 priated under subsection (a) to make payments
5 to the territories.

6 “(B) ALLOCATION.—Of the amount re-
7 served under subparagraph (A)—

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

11 “(ii) 50 percent of such amount shall
12 be allocated by the Secretary as an addi-
13 tional amount to each territory in an
14 amount which bears the same proportion
15 to $\frac{1}{2}$ of the total amount reserved under
16 subparagraph (A) as the relative popu-
17 lation of the territory bears to the total
18 population of all such territories.

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

22 “(2) PAYMENTS TO TRIBAL GOVERNMENTS.—

23 “(A) IN GENERAL.—The Secretary shall
24 reserve \$20,000,000,000 of the amount appro-

1 pried under subsection (a) to make payments
2 to Tribal governments.

3 “(B) ALLOCATION.—Of the amount re-
4 served under subparagraph (A)—

5 “(i) \$1,000,000,000 shall be allocated
6 by the Secretary equally among each Trib-
7 al government; and

8 “(ii) \$19,000,000,000 shall be allo-
9 cated by the Secretary among each Tribal
10 government in an amount determined by
11 the Secretary.

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

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

18 “(A) IN GENERAL.—The Secretary shall
19 reserve \$195,300,000,000 of the amount appro-
20 priated under subsection (a) to make payments
21 to each of the 50 States and the District of Co-
22 lumbia.

23 “(B) ALLOCATIONS.—Of the amount re-
24 served under subparagraph (A)—

1 “(i) \$25,500,000,000 of such amount
2 shall be allocated by the Secretary equally
3 among each of the 50 States and the Dis-
4 trict of Columbia;

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

11 “(iii) an amount equal to the remain-
12 der of the amount reserved under subpara-
13 graph (A) after the application of clauses
14 (i) and (ii) of this subparagraph shall be
15 allocated by the Secretary as an additional
16 amount to each of the 50 States and the
17 District of Columbia in an amount which
18 bears the same proportion to such remain-
19 der as the average estimated number of
20 seasonally-adjusted unemployed individuals
21 (as measured by the Bureau of Labor Sta-
22 tistics Local Area Unemployment Statistics
23 program) in the State or District of Co-
24 lumbia over the 3-month period ending in
25 December 2020 bears to the average esti-

1 mated number of seasonally-adjusted un-
2 employed individuals in all of the 50 States
3 and the District of Columbia over the same
4 period.

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

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

15 “(5) TIMING.—

16 “(A) IN GENERAL.—Subject to subpara-
17 graph (B), to the extent practicable, with re-
18 spect to each State, territory, and Tribal gov-
19 ernment allocated a payment under this sub-
20 section, the Secretary shall make the payment
21 required for the State, territory, or Tribal gov-
22 ernment (as applicable) not later than 60 days
23 after the date on which the certification re-
24 quired under subsection (d) is provided to the
25 Secretary.

1 “(B) EXCEPTION.—With respect to the
2 amount allocated to the District of Columbia
3 under paragraph (3)(B)(ii)—

4 “(i) the Secretary shall pay such
5 amount to the District of Columbia not
6 later than 15 days after the date of enact-
7 ment of this section; and

8 “(ii) the District of Columbia shall
9 not be required to submit a certification
10 under subsection (d) as a condition for re-
11 ceiving such payment.

12 “(6) PRO RATA ADJUSTMENT AUTHORITY.—
13 The amounts otherwise determined for allocation
14 and payment under paragraphs (1), (2), and (3)
15 may be adjusted by the Secretary on a pro rata
16 basis to the extent necessary to ensure that all avail-
17 able funds are distributed to territories, Tribal gov-
18 ernments, and States in accordance with the require-
19 ments specified in each paragraph (as applicable)
20 and the certification requirement specified in sub-
21 section (d).

22 “(c) REQUIREMENTS.—

23 “(1) USE OF FUNDS.—A State, territory, or
24 Tribal government shall only use the funds provided
25 under a payment made under this section to—

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

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

7 “(C) replace revenue that was lost, de-
8 layed, or decreased (as determined based on
9 revenue projections for the State, Tribal Gov-
10 ernment, or territory as of January 27, 2020)
11 as a result of such emergency; or

12 “(D) address the negative economic im-
13 pacts of such emergency.

14 “(2) TRANSFER AUTHORITY.—A State, terri-
15 tory, or Tribal government receiving a payment from
16 funds made available under this section may transfer
17 funds to a private nonprofit organization (as that
18 term is defined in paragraph (17) of section 401 of
19 the McKinney-Vento Homeless Assistance Act (42
20 U.S.C. 11360(17)), a public benefit corporation in-
21 volved in the transportation of passengers or cargo,
22 a special-purpose unit of State or local government,
23 or a multi-State entity involved in the transportation
24 of passengers or cargo.

1 “(d) CERTIFICATION OF NEED AND INTENDED
2 USES.—In order to receive a payment under this section
3 (other than the payment made in accordance with sub-
4 section (b)(5)(B)), a State, territory, or Tribal govern-
5 ment shall provide the Secretary with a certification
6 signed by the authorized officer of such State, territory,
7 or Tribal government, that—

8 “(1) such State, territory, or Tribal government
9 requires Federal assistance under this section to ef-
10 fectively carry out the activities specified in sub-
11 section (c); and

12 “(2) such State, territory, or Tribal govern-
13 ment’s intended uses of any payment under this sec-
14 tion are consistent with subsection (c).

15 “(e) DEFINITIONS.—In this section:

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

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

20 “(3) TERRITORY.—The term ‘territory’ means
21 the Commonwealth of Puerto Rico, the United
22 States Virgin Islands, Guam, the Commonwealth of
23 the Northern Mariana Islands, and American
24 Samoa.

1 “(4) TRIBAL GOVERNMENT.—The term ‘Tribal
2 Government’ means the recognized governing body
3 of any Indian or Alaska Native tribe, band, nation,
4 pueblo, village, community, component band, or com-
5 ponent reservation, individually identified (including
6 parenthetically) in the list published most recently as
7 of the date of enactment of this Act pursuant to sec-
8 tion 104 of the Federally Recognized Indian Tribe
9 List Act of 1994 (25 U.S.C. 5131).

10 **“SEC. 603. CORONAVIRUS LOCAL FISCAL RECOVERY FUND.**

11 “(a) APPROPRIATION.—In addition to amounts oth-
12 erwise available, there is appropriated for fiscal year 2021,
13 out of any money in the Treasury not otherwise appro-
14 priated, \$130,200,000,000, to remain available until ex-
15 pended, for making payments under this section to metro-
16 politan cities, nonentitlement units of local government,
17 and counties to mitigate the fiscal effects stemming from
18 the public health emergency with respect to the
19 Coronavirus Disease (COVID–19).

20 “(b) AUTHORITY TO MAKE PAYMENTS.—

21 “(1) METROPOLITAN CITIES.—

22 “(A) IN GENERAL.—Of the amount appro-
23 priated under subsection (a), the Secretary
24 shall reserve \$45,570,000,000 to make pay-
25 ments to metropolitan cities.

1 “(B) ALLOCATION AND PAYMENT.—From
2 the amount reserved under subparagraph (A),
3 the Secretary shall allocate and pay to each
4 metropolitan city an amount determined for the
5 metropolitan city pursuant to the formula
6 under section 106(b)(1) of the Housing and
7 Community Development Act of 1974 (42
8 U.S.C. 5306(b)(1)), except that, in applying
9 such formula, the Secretary shall substitute ‘all
10 metropolitan cities’ for ‘all metropolitan areas’
11 each place it appears.

12 “(2) NONENTITLEMENT UNITS OF LOCAL GOV-
13 ERNMENT.—

14 “(A) IN GENERAL.—Of the amount appro-
15 priated under subsection (a), the Secretary
16 shall reserve \$19,530,000,000 to make pay-
17 ments to States for distribution by the State to
18 nonentitlement units of local government in the
19 State.

20 “(B) ALLOCATION AND PAYMENT.—From
21 the amount reserved under subparagraph (A),
22 the Secretary shall allocate and pay to each
23 State an amount which bears the same propor-
24 tion to such reserved amount as the total popu-
25 lation of all nonentitlement units of local gov-

1 ernment in the State bears to the total popu-
2 lation of all nonentitlement units of local gov-
3 ernment in all such States.

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

6 “(i) IN GENERAL.—Not later than 30
7 days after a State receives a payment
8 under subparagraph (B), the State shall
9 distribute to each nonentitlement unit of
10 local government in the State an amount
11 that bears the same proportion to the
12 amount of such payment as the population
13 of the nonentitlement unit of local govern-
14 ment bears to the total population of all
15 the nonentitlement units of local govern-
16 ment in the State, subject to clause (iii).

17 “(ii) DISTRIBUTION OF FUNDS.—

18 “(I) EXTENSION FOR DISTRIBUTION.—If an authorized officer of a
19 State required to make distributions
20 under clause (i) certifies in writing to
21 the Secretary before the end of the
22 30-day distribution period described
23 in such clause that it would constitute
24 an excessive administrative burden for
25

1 the State to meet the terms of such
2 clause with respect to 1 or more such
3 distributions, the authorized officer
4 may request, and the Secretary shall
5 grant, an extension of such period of
6 not more than 30 days to allow the
7 State to make such distributions in
8 accordance with clause (i).

9 “(II) ADDITIONAL EXTEN-
10 SIONS.—

11 “(aa) IN GENERAL.—If a
12 State has been granted an exten-
13 sion to the distribution period
14 under subclause (I) but is unable
15 to make all the distributions re-
16 quired under clause (i) before the
17 end of such period as extended,
18 the authorized officer of the
19 State may request an additional
20 extension of the distribution pe-
21 riod of not more than 30 days.
22 The Secretary may grant a re-
23 quest for an additional extension
24 of such period only if—

1 “(AA) the authorized
2 officer making such request
3 provides a written plan to
4 the Secretary specifying, for
5 each distribution for which
6 an additional extension is re-
7 quested, when the State ex-
8 pects to make such distribu-
9 tion and the actions the
10 State has taken and will
11 take in order to make all
12 such distributions before the
13 end of the distribution pe-
14 riod (as extended under sub-
15 clause (I) and this sub-
16 clause); and

17 “(BB) the Secretary
18 certifies in writing that the
19 actions specified in such
20 plan are likely sufficient for
21 the State to make all such
22 distributions before the end
23 of the distribution period (as
24 so extended).

1 “(bb) FURTHER ADDI-
2 TIONAL EXTENSIONS.—If a State
3 granted an additional extension
4 of the distribution period under
5 item (aa) requires any further
6 additional extensions of such pe-
7 riod, the request only may be
8 made and granted subject to the
9 requirements specified in item
10 (aa).

11 “(iii) CAPPED AMOUNT.—The total
12 amount distributed to a nonentitlement
13 unit of local government under this para-
14 graph may not exceed the amount equal to
15 75 percent of the most recent budget for
16 the nonentitlement unit of local govern-
17 ment as of January 27, 2020.

18 “(iv) REDISTRIBUTION OF EXCESS
19 AMOUNTS.—Any amounts not distributed
20 to a nonentitlement unit of local govern-
21 ment as a result of the application of
22 clause (iii) shall be retained or paid as fol-
23 lows:

1 “(I) 50 percent of all such undis-
2 tributed amounts shall be retained by
3 the State.

4 “(II) Subject to the payment
5 limit under clause (iii), the remainder
6 of all such undistributed amounts
7 shall be allocated and paid by the
8 State to each nonentitlement unit of
9 local government in the State an
10 amount that bears the same propor-
11 tion to such remainder as the popu-
12 lation of the nonentitlement unit of
13 local government bears to the total
14 population of all nonentitlement units
15 of local government in the State.

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

23 “(D) PENALTY FOR NONCOMPLIANCE.—If,
24 by the end of the 120-day period that begins on
25 the date a State receives a payment under sub-

1 paragraph (B) or, if later, the last day of the
2 distribution period for the State (as extended
3 with respect to the State under subparagraph
4 (C)(ii)), such State has failed to make all the
5 distributions from such payment in accordance
6 with the terms of subparagraph (C) (including
7 any extensions of the distribution period grant-
8 ed in accordance with such subparagraph), an
9 amount equal to the amount of such payment
10 that remains undistributed as of such date shall
11 be booked as a debt of such State owed to the
12 Federal Government, shall be paid back from
13 the State's allocation provided under section
14 602(b)(3)(B)(iii), and shall be deposited into
15 the general fund of the Treasury.

16 “(3) COUNTIES.—

17 “(A) AMOUNT.—From the amount appro-
18 priated under subsection (a), the Secretary
19 shall reserve \$65,100,000,000 of such amount
20 to make payments directly to counties within
21 the 50 States, the District of Columbia, the
22 Commonwealth of Puerto Rico, the United
23 States Virgin Islands, Guam, the Common-
24 wealth of the Northern Mariana Islands, and
25 American Samoa in an amount which bears the

1 same proportion to the total amount reserved
2 under this paragraph as the relative population
3 of each such county bears to the total popu-
4 lation of all such entities.

5 “(B) SPECIAL RULES.—

6 “(i) URBAN COUNTIES.—No county
7 that is an ‘urban county’ (as defined in
8 section 102 of the Housing and Commu-
9 nity Development Act of 1974 (42 U.S.C.
10 5302)) shall receive less than the amount
11 the county would otherwise receive if the
12 amount paid under this paragraph were al-
13 located to metropolitan cities and urban
14 counties under section 106(b) of the Hous-
15 ing and Community Development Act of
16 1974 (42 U.S.C. 5306(b)).

17 “(ii) COUNTIES THAT ARE NOT UNITS
18 OF GENERAL LOCAL GOVERNMENT.—In
19 the case of an amount to be paid to a
20 county that is not a unit of general local
21 government, the amount shall instead be
22 paid to the State in which such county is
23 located, and such State shall distribute
24 such amount to units of general local gov-
25 ernment within such county in an amounts

1 that bear the same proportion as the popu-
2 lation of such units of general local govern-
3 ment bear to the total population of such
4 county.

5 “(iii) DISTRICT OF COLUMBIA.—For
6 purposes of this paragraph, the District of
7 Columbia shall be considered to consist of
8 a single county that is a unit of general
9 local government.

10 “(4) CONSOLIDATED GOVERNMENTS.—A unit
11 of general local government that has formed a con-
12 solidated government, or that is geographically con-
13 tained (in full or in part) within the boundaries of
14 another unit of general local government may receive
15 a distribution under each of paragraphs (1), (2), and
16 (3), as applicable, based on the respective formulas
17 specified in such paragraphs.

18 “(5) PRO RATA ADJUSTMENT AUTHORITY.—
19 The amounts otherwise determined for allocation
20 and payment under paragraphs (1), (2), and (3)
21 may be adjusted by the Secretary on a pro rata
22 basis to the extent necessary to ensure that all avail-
23 able funds are distributed to metropolitan cities,
24 counties, and States in accordance with the require-
25 ments specified in each paragraph (as applicable)

1 and the certification requirement specified in sub-
2 section (d).

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

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

10 “(A) with respect to each metropolitan city
11 allocated a payment under paragraph (1) and
12 each county allocated a payment under para-
13 graph (3), the Secretary shall make the pay-
14 ment required for the metropolitan city or coun-
15 ty (as applicable) not later than 60 days after
16 the date on which the certification required
17 under subsection (d) is provided to the Sec-
18 retary; and

19 “(B) with respect to the payments allo-
20 cated to States under paragraph (2) for dis-
21 tribution to nonentitlement units of local gov-
22 ernment, the Secretary shall make such pay-
23 ments not later than 60 days after the date of
24 enactment of this section.

25 “(c) REQUIREMENTS.—

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

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

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

11 “(C) replace revenue that was lost, de-
12 layed, or decreased (as determined based on
13 revenue projections for the metropolitan city,
14 nonentitlement unit of local government, or
15 county as of January 27, 2020) as a result of
16 such emergency; or

17 “(D) address the negative economic im-
18 pacts of such emergency.

19 “(2) TRANSFER AUTHORITY.—A metropolitan
20 city, nonentitlement unit of local government, or
21 county receiving a payment from funds made avail-
22 able under this section may transfer funds to a pri-
23 vate nonprofit organization (as that term is defined
24 in paragraph (17) of section 401 of the McKinney-
25 Vento Homeless Assistance Act (42 U.S.C.

1 11360(17)), a public benefit corporation involved in
2 the transportation of passengers or cargo, a special-
3 purpose unit of State or local government, or a
4 multi-State entity involved in the transportation of
5 passengers or cargo.

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

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

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

20 “(e) DEFINITIONS.—In this section:

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

24 “(2) METROPOLITAN CITY.—The term ‘metro-
25 politan city’ has the meaning given that term in sec-

1 tion 102(a)(4) of the Housing and Community De-
2 velopment Act of 1974 (42 U.S.C. 5302(a)(4)) and
3 includes cities that relinquish or defer their status as
4 a metropolitan city for purposes of receiving alloca-
5 tions under section 106 of such Act (42 U.S.C.
6 5306) for fiscal year 2021.

7 “(3) NONENTITLEMENT UNIT OF LOCAL GOV-
8 ERNMENT.—The term ‘nonentitlement unit of local
9 government’ means a unit of general local govern-
10 ment, other than a county, that is located in a non-
11 entitlement area (as defined in section 102 of the
12 Housing and Community Development Act of 1974
13 (42 U.S.C. 5302)) of a State (as that term is de-
14 fined in such section 102).

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

17 “(5) STATE.—The term ‘State’ has the mean-
18 ing given that term in section 102(a)(2) of the
19 Housing and Community Development Act of 1974
20 (42 U.S.C. 5302 (a)(2)).

21 “(6) UNIT OF GENERAL LOCAL GOVERN-
22 MENT.—The term ‘unit of general local government’
23 has the meaning given that term in section
24 102(a)(1) of the Housing and Community Develop-
25 ment Act of 1974 (42 U.S.C. 5302(a)(1)).”.

1 (b) TECHNICAL AMENDMENT.—The heading for title
2 VI of the Social Security Act (42 U.S.C. 801 et seq.) is
3 amended by striking “**FUND**” and inserting “**AND**
4 **FISCAL RECOVERY FUNDS**”.

5 **Subtitle B—Other Matters**

6 **SEC. 5111. EMERGENCY FEDERAL EMPLOYEE LEAVE FUND.**

7 There is established in the Treasury the Emergency
8 Federal Employee Leave Fund for the purposes set forth
9 in this section. In addition to amounts otherwise available,
10 there is appropriated for fiscal year 2021, out of any
11 money in the Treasury not otherwise appropriated,
12 \$570,000,000, to be deposited into the Emergency Fed-
13 eral Employee Leave Fund, for payment to an employer
14 (in this section defined as any agency or instrumentality
15 of the executive branch of Government, including the
16 United States Postal Service, the Postal Regulatory Com-
17 mission, the Veterans Health Administration (notwith-
18 standing section 7425(b) of title 38, United States Code),
19 the Public Defenders Service for the District of Columbia,
20 and the District of Columbia Courts) for the use, only dur-
21 ing the period beginning on the date of enactment of this
22 Act and ending on September 30, 2021, of paid leave by
23 any employee (not including any member of the Armed
24 Forces; in an amount not to exceed 600 hours of paid
25 leave for each full-time employee, and in the case of a

1 part-time employee, employee on an uncommon tour of
2 duty, or employee with a seasonal work schedule, in an
3 amount not to exceed the proportional equivalent of 600
4 hours as established by the applicable employer, and in
5 addition to any other leave provided to an employee, ex-
6 cept that before paid leave under this section is used an
7 employee must first use any other paid sick leave available
8 to that employee for any of the purposes described in this
9 section, but only to the extent that such other sick leave
10 is authorized for such purpose, because the employee is
11 unable to work because the employee: (A) is subject to
12 a Federal, State, or local quarantine or isolation order re-
13 lated to COVID-19; (B) has been advised by a health care
14 provider to self-quarantine due to concerns related to
15 COVID-19; (C) is caring for an individual who is subject
16 to such an order or has been so advised; (D) is experi-
17 encing symptoms of COVID-19 and seeking a medical di-
18 agnosis; (E) is caring for a son or daughter of such em-
19 ployee if the school or place of care of the son or daughter
20 has been closed, if the school of such son or daughter re-
21 quires or makes optional a virtual learning instruction
22 model or requires or makes optional a hybrid of in-person
23 and virtual learning instruction models, or the child care
24 provider of such son or daughter is unavailable, due to
25 COVID-19 precautions; (F) is experiencing any other

1 substantially similar condition; (G) is caring for a family
2 member with a mental or physical disability or who is 65
3 years of age or older and incapable of self-care, without
4 regard to whether another individual other than the em-
5 ployee is available to care for such family member, if the
6 place of care for such family member is closed or the direct
7 care provider is unavailable due to COVID–19, or; (H)
8 is obtaining immunization related to COVID–19 or to re-
9 cover from any injury, disability, illness, or condition re-
10 lated to such immunization.

11 **SEC. 5112. FUNDING FOR THE GOVERNMENT ACCOUNT-**
12 **ABILITY OFFICE.**

13 In addition to amounts otherwise available, there is
14 appropriated for fiscal year 2021, out of any money in
15 the Treasury not otherwise appropriated, \$77,000,000, to
16 remain available until September 30, 2025, for necessary
17 expenses of the Government Accountability Office to pre-
18 vent, prepare for, and respond to Coronavirus and to sup-
19 port oversight of the Coronavirus response and of funds
20 provided in the Fiscal Year 2021 Reconciliation Act or
21 any other Act pertaining to the Coronavirus pandemic.

22 **SEC. 5113. PANDEMIC RESPONSE ACCOUNTABILITY COM-**
23 **MITTEE FUNDING AVAILABILITY.**

24 In addition to amounts otherwise available, there is
25 appropriated fiscal year 2021, out of any money in the

1 Treasury not otherwise appropriated, \$40,000,000, to re-
2 main available until September 30, 2025, for the Pan-
3 demic Response Accountability Committee to promote
4 transparency and support oversight of funds provided in
5 the Fiscal Year 2021 Reconciliation Act or any other Act
6 pertaining to the Coronavirus pandemic.