

April 2, 2021

COVID-19 Resource Guide

Mayors and Cities





••• A NOTE FROM CONGRESSWOMAN SUZAN DELBENE •••

The COVID-19 pandemic is the largest public health and economic crisis our state and county have faced in a lifetime. Many people have lost their jobs, kids are out of school, and businesses have closed their doors. This situation requires bold action to provide relief to the most affected and provide a strong recovery.

I want you to know that I'm fighting for you in Congress. Since the beginning of this outbreak, my priorities at the federal level are protecting families, workers, and small businesses, and getting our health care system the resources it needs to save lives.

Congress has now passed three major relief packages to address this pandemic and provide economic resources to our communities. This guide contains information about the resources available to mayors and cities impacted by the COVID-19 pandemic. It is meant to be a reference tool and the information within is not exhaustive. Inside you will find a compilation of existing federal and state resources.

Because the situation is constantly evolving, check my website (delbene.house.gov) or call my office in Kirkland at 425-485-0085 for additional assistance.

Please know that my staff and I are here to help. Stay safe and healthy.

Sincerely,

Suzan DelBene U.S. Representative



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QUICK GUIDE

Congresswoman DelBene's COVID-19 Resource Page

My page on COVID-19 resources is continually updated and includes information for businesses, workers, nonprofits, and more.

FEMA information on federal COVID-19 response:

https://www.fema.gov/coronavirus/

National League of Cities:

https://covid19.nlc.org/resources/federal-resources/

National Conference of State Legislatures:

https://www.ncsl.org/

Washington State: A comprehensive list of state resources is available on the governor's coronavirus page: <u>coronavirus.wa.gov</u>

Washington State Employment Security Department (ESD)

- Visit <u>http://esd.wa.gov</u>
- Sign in through <u>eServices</u>
- Call 800-318-6022* Please be advised that wait times on the phone will be long; the Department Recommends attempting to enroll online if you are able

Washington State Health Benefit Exchange: Information on the WA Exchange's response to COVID-19 can be found here: <u>https://www.wahbexchange.org/coronavirus-faqs/</u>

Washington State Department of Health: The Washington State Department of Health's website is the place to go for <u>the best local information</u> <u>about COVID-19 in Washington state</u>

• If you have questions or concerns related to your health, call the state Department of Health at 800-525-0127, and press #.

Washington State Department of Social and Health Services: The DSHS website has <u>information about community programs and eligibility</u>.



For assistance please contact any of my offices, or visit my website at <u>www.delbene.house.gov</u>

Kirkland Office: 450 Central Way Suite 3100 Kirkland, WA 98033 (425) 485-0085 *Mount Vernon Office:* 204 W. Montgomery St. Mount Vernon, WA 98273 (360) 416-7879 Washington, DC Office: 2330 Rayburn HOB Washington, DC 20515 (202) 225-6311



THE AMERICAN RESCUE PLAN

Local Aid:

Provides \$350 billion to help states, counties, cities, and tribal governments cover increased expenditures, replenish lost revenue, and mitigate economic harm from the COVID-19 pandemic. This includes:

- \$130.2 billion to Local Governments:
 - \$65.1 billion for counties
 - \$45.6 billion for metropolitan cities
 - \$19.5 billion for towns with fewer than 50,000 people
- \$4.5 billion to U.S. territories
- \$20 billion to tribal governments

State and local government recipients could use the funds to cover costs incurred by December 31, 2024. The funds would be distributed in two tranches, with 50% delivered no later than 60 days from the date of enactment, and the remainder delivered no earlier than one year later. States would have to distribute funds to smaller towns within 30 days of receiving a payment from the department. States that miss the deadline would have to pay back any undistributed funds. A town cannot receive more than 75% of its budget as of January 27, 2020. The Treasury Department could also withhold up to half of a state or territory's allocation for as long as 12 months based on its unemployment rate and require an updated certification of its funding needs.

Use of Funds:

- Respond to the COVID-19 emergency and address its economic effects, including through aid to households, small businesses, nonprofits, and industries such as tourism and hospitality.
- Provide premium pay to essential employees or grants to their employers. Premium pay couldn't exceed \$13 per hour or \$25,000 per worker.
- Provide government services affected by a revenue reduction resulting from COVID-19.
- Make investments in water, sewer, and broadband infrastructure.
- State and local governments cannot use the funds towards pensions or to offset revenue resulting from a tax cut enacted since March 3, 2021
- State and local governments could transfer funds to private nonprofit groups, public benefit corporations involved in passenger or cargo

transportation, and special-purpose units of state or local governments.

New Funds:

- A new \$10 billion **Coronavirus Capital Projects Fund** would give \$100 million to each state, D.C., and Puerto Rico to fund "critical capital projects directly enabling work, education, and health monitoring, including remote options, in response to the public health emergency with respect to the Coronavirus Disease." An additional \$100 million would be split between the Virgin Islands, Guam, American Samoa, the Northern Mariana Islands, the Marshall Islands, Micronesia, and Palau. An additional \$100 million would be split equally between Tribal governments and Hawaii, with each receiving a minimum of \$50,000. Of the remaining money left in the Fund, 50% would be distributed based on population, 25% would be distributed based on poverty line.
- A new \$2 billion Local Assistance and Tribal Consistency Fund would give \$750 million to eligible revenue sharing counties and \$250 million to eligible Tribes for any government purpose other than lobbying, to be obligated in 2022 and 2023. Among other things, this is intended to assist counties currently reliant on the Payment in Lieu of Taxes (PILT) and Secure Rural Schools (SRS) programs, among other revenue sharing programs, but based on their real economic conditions rather than historic payments

Expands the Child Tax Credit:

- Makes the child tax credit fully refundable for 2021 and increases the annual amount from the current \$2,000 per child to \$3,000 per child (\$3,600 for a child under age 6). Currently, because the child tax credit is not fully refundable, there are 27 million American children who do not receive the full value of the current \$2,000 tax credit because their parents do not earn enough money.
- Directs the Secretary of the Treasury to issue advance payments of the child tax credit, based on the parents' 2019 or 2020 tax returns. Under the bill, parents could receive regular periodic monthly advance payment of the tax credit to ensure families have access to assistance throughout the year, rather than just at tax time. The advance payments would begin on July 1, 2021.



Establishes a National COVID-19 Vaccination Program and Increases Vaccinations Across the Country:

Provides **\$20 Billion** to establish a national COVID-19 vaccination program and improve the administration and distribution of vaccinations, including:

- Provides \$7.5 billion for the CDC to prepare, promote, distribute, administer, monitor, and track COVID-19 vaccines.
- Provides \$7.5 billion for FEMA to establish vaccination sites across the country.
- Provides \$600 million to be directed to the Indian Health Service for vaccine-related activities.
- Provides \$5.2 billion to the Biomedical Advanced Research and Development Authority (BARDA) to support advanced research, development, manufacturing, production, and purchase of vaccines, therapeutics, and ancillary medical products for COVID-19.
- Provides \$1 billion for the CDC to undertake a vaccine awareness and engagement campaign.
- Includes a provision that would require coverage of COVID-19 vaccines and treatments in the Medicaid program at zero cost-sharing and increase the FMAP to 100 percent for vaccine administration through one year after the end of the PHE. It also would create a state option to provide the same coverage for the uninsured through the PHE.

Scales up COVID-19 Testing, Contact Tracing, and Mitigation:

Provides **\$51 Billion** to Expand Testing, Contact Tracing, and Mitigation and Related Activities, Including:

- Provides \$47.8 billion for testing, contact tracing, and mitigation. These activities include implementing a national strategy for testing, contact tracing, surveillance, and mitigation; and the manufacturing, procurement, distribution, and administration of tests, including personal protective equipment (PPE) and supplies necessary for the administration of the tests. Additionally, these funds can be used to help mitigate COVID-19 in congregate settings by improving infection control and providing needed supplies.
- Puts funding behind the Defense Production Act authorizations to close the gap in domestic manufacturing to fulfill U.S. public health needs. Specifically, the bill provides \$10 billion to boost domestic production of critical PPE, secure supply chains and increased



capacity for vital vaccine production, and help onshore production of rapid COVID-19 tests.

- Provides \$1.5 billion to be directed to the Indian Health Service (IHS) for meeting IHS's testing, tracing, and mitigation needs.
- Provides \$1.75 billion for genomic surveillance so that the U.S. can begin to adequately detect and respond to emerging and potentially more dangerous strains of SARS-COV-2 throughout the world. This infrastructure will also be critical to responding to future viral outbreaks.
- Provides \$500 million to allow CDC to establish, expand, and maintain data surveillance and analytics, including modernizing the United States' disease warning system to forecast and track hotspots for COVID-19.

THE AMERICAN RESCUE PLAN OVERVIEW BY AGENCY/ISSUE

AGRICULTURE

- Provides \$4 billion to the U.S. Department of Agriculture (USDA), of which:
 - \$3.6 billion is dedicated to supporting the food supply chain, including purchasing food and agricultural commodities; making grants and loans for small to mid-size processors; seafood processing facilities; farmers markets, producers, and other organizations responding to COVID; providing assistance to maintain and improve food and agricultural supply chain resiliency; and making payments for expenses related to crop losses pursuant to the Wildfire Hurricane Indemnity Program Plus.
 - \$300 million is dedicated to the surveillance and monitoring of animals susceptible to COVID-19 transmission.
 - \$100 million is dedicated to reducing the amount of overtime meat, poultry, and egg inspection costs at small establishments.
- \$1.01 billion is dedicated for grants and loans to improve land access for socially disadvantaged farmers, ranchers, and forest landowners, in addition to scholarships, outreach, financial training, and other technical assistance.
- \$800 million is provided to use the Commodity Credit Corporation to make purchases and distributions under the Food for Peace Program.

• Appropriates funds as may be necessary for loan modifications and payments to farmers and ranchers, who are members of groups that have been socially disadvantaged in the USDA programs. The department could pay as much as 120% of each farmer's or rancher's debt on loans it made or guaranteed.

Nutrition Provisions

- Extends a 15% increase to monthly benefits under the Supplemental Nutrition Assistance Program (SNAP) through Sept. 30; currently scheduled to lapse on June 30.
- Provides \$1.15 billion to states for SNAP administration, as well as \$1 billion for grants for nutrition assistance programs in U.S. territories.
- Provides \$490 million to the USDA to increase the amount of the cash-value voucher provided under the Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) to up to \$35 during the pandemic.
 - Participating states can apply the increase for as long as four months after opting in, and but not after it expires on Sept. 30.
 - Allocates \$390 million to increase participation in WIC through outreach and program modernization.
- Directs the USDA to reimburse emergency shelters under the National School Lunch Program for meals provided to individuals younger than 25 who receive services there.
- Extends the Pandemic Electronic Benefit Transfer program through any school year or summer period following a designated public health emergency. The program, which provides food aid to families during school closures, had initially been limited to FY 2020 and 2021 and school year 2020 and 2021, and now includes select American territories.

DIRECT PAYMENTS

- Provides another round of direct payments of \$1,400 for individuals, \$2,800 for joint filers, and \$1,400 for each qualifying dependent.
- Dependents would include full-time students younger than 24 and adult dependents.
- The payments would begin to phase out for individuals with an adjusted gross income (AGI) of \$75,000 (\$150,000 for couples) and would be zero for AGIs of \$80,000 (\$160,000 for couples) or more. Heads of households will receive the full amount if they earned up to \$112,500, and it will phase out completely at \$120,000.



• Payments would be based on 2019 or 2020 tax returns. The Treasury Department could provide payments to individuals who have not filed based on return information available to the department.

EDUCATION (See Education Guides for more information) *Provides Nearly \$130 billion to Help K-12 Schools Re-Open Safely:*

- Makes nearly \$130 billion available to states and school districts for immediate and long-term relief so they can work with public health experts to safely re-open schools and make up for lost time in the classroom. This includes:
 - Repairing ventilation systems, reducing class sizes and implementing social distancing guidelines, purchasing personal protective equipment, and hiring support staff to care for students' health and well-being.
 - Ensures 20 percent of the funding that schools receive must be reserved to address and remediate learning loss among students.
 - Requires states to award K-12 funds to local school districts no later than 60 days after receipt and school districts to develop plans that ensure schools return to in-person learning;
 - Dedicates \$800 million to help meet the needs of homeless young people;
 - Funds evidence-based summer enrichment at \$1.3 billion and afterschool support initiatives also at \$1.3 billion;
 - Allocates \$3 billion for Individuals with Disabilities Education Act (IDEA); and
 - Provides \$2.75 billion for states to award grants to private K-12 schools.

Includes Funding to Support Colleges and Universities:

- Includes nearly \$40 billion for institutions of higher education to help make up for lost revenue due to the pandemic.
- Requires institutions to dedicate at least half of their funding for emergency financial aid grants to students to help prevent hunger, homelessness, and other hardships facing students as a result of the pandemic.
- Includes a provision to close the 90-10 loophole abused by predatory for-profit institutions, but now delays implementation until October 1 and applies in FY 2023.



Student Loans:

• Any future student loan forgiveness passed between December 2020 and January 2026 is not taxable income.

Expands Internet Connectivity to Students and Communities:

• Provides \$7.1 billion to reimburse schools and libraries – central points for connectivity in many communities – to purchase equipment such as hotspots, internet service, and computers on behalf of students and patrons. This equipment is essential for homework when in-person classes resume, as well as for hybrid and remote learning. Ensures schools and libraries can quickly access this critical funding by relying on the Federal Communications Commission and its E-rate program to administer the funds equitably

ENERGY and UTILITY

- Provides \$4.5 billion for the Low-Income Home Energy Assistance Program to assist eligible low-income households with heating and cooling energy costs.
- Provides \$500 million for the Low-Income Household Drinking Water and Wastewater Emergency Assistance Program created under the FY 2021 Omnibus to assist with payments for drinking water and wastewater expenses.

ENVIRONMENT

- Provides \$100 million for the Environmental Protection Agency to provide grants to address disproportionate environmental harms to minority and low-income populations, in addition to funding air quality monitoring grants under the Clean Air Act.
- Provides \$95 million to the Fish and Wildlife Service for wildlife inspections, care of captive endangered species, and research related to wildlife disease outbreaks.

EXPANDED UNEMPLOYMENT BENEFITS

• Extends the Pandemic Unemployment Assistance program through Sept. 6, 2021, while increasing the total number of weeks of benefits available to individuals who are not able to return to work from 50 to 79 weeks and provides guidance to states on coordinating with other unemployment benefits when needed.



• Extends the CARES Act provisions that provided a 75% subsidy for costs incurred by employers who provide unemployment benefits on a reimbursable basis rather than via tax contributions through September 6, 2021.

HEALTH & HUMAN SERVICES

- \$8.5 billion to the Centers for Disease Control and Prevention (CDC) for vaccine activities.
- \$47.8 billion for testing and tracing activities for COVID-19.
- \$8.5 billion for vaccine activities at the CDC, including a supplemental funding opportunity for state, locality, and territory vaccine distribution grants from the December COVID relief package based on entities receiving the higher of the two distribution formulas as well as clarifies the use of standards for data and data sharing.
- \$7.66 billion for state, local, and territorial public health departments to establish, expand and sustain their public health workforce.
- \$7.6 billion for community health centers.
- \$3 billion for block grant programs under the Substance Abuse and Mental Health Services Administration.
- \$6.09 billion to the Indian Health Service.
- \$800 million for the health workforce.
- \$200 million to support COVID-19 infection control in skilled nursing facilities and \$250 million for "strike teams" to assist skilled nursing facilities, funding will be provided until one year after the end of the public health emergency. Clarifies that the Department of Health & Human Services (HHS) must require quality improvement organizations to provide support to skilled nursing facilities and add vaccination uptake support as a part of required activities.
- In total, \$92.2 billion allocated for various activities aimed at improving public health and responding to COVID-19.

Human Services Funding

\$39 billion for child care through:

\$15 billion for the Child Care and Development Block Grant

- \$24 billion for newly created child care stabilization grants.
- \$1 billion for Head Start programs
- \$150 million in additional funds for the Maternal, Infant, and Early Childhood Home Visiting program



- \$1 billion for the Pandemic Emergency Fund, which provides onetime benefits such as cash and vouchers to eligible families with low incomes
- \$1.5 billion for Community Mental Health Services Block grant for 2021
- \$1.5 billion for Prevention and Treatment of Substance Abuse Block grants for 2021
- \$420 million for grants to Certified Community Behavioral Health Clinics
- \$450 million for programs under the Family Violence Prevention and Services Act, including \$198 million for grants to support survivors of sexual assault
- \$250 million for programs under the Child Abuse Prevention and Treatment Act
- Permanently increases the total funding for the Child Care Entitlement to States from \$2.9 billion to \$3.05 billion per year (an increase of \$130 million) and temporarily waived state matching funds for 2021 and 2022

Additional HHS Programs Funding

- \$1.434 billion for programs under the Older Americans Act, including \$750 million for nutrition programs for 2021.
- \$50 million for the Title X Family Planning program.

HOMELAND SECURITY

- Appropriates \$50 billion to the Disaster Relief Fund for COVID-19 and other disaster assistance under FEMA. The assistance is meant to bolster vaccine rollout efforts under FEMA and provide assistance to state and local governments at 100% federal cost-share.
- Directs the President to provide disaster-related funeral expenses to individuals and households at 100% federal cost-share.
- Provides \$400 million to the Emergency Food and Shelter Program.
- Provides \$300 million for assistance to firefighter grants.
- Provides \$100 million via the Emergency Management Performance Grants to state and local emergency management agencies to help communities address COVID-19 and facilitate vaccine rollout.

HOUSING

• Appropriates \$27.4 billion in emergency rental assistance including:

- \$21.6 billion for emergency rental assistance via Coronavirus Relief Fund (remains available through September 30, 2027, if obligated by October 1, 2022).
- \$5 billion for emergency housing vouchers (funds available through September 30, 2030).
- \$750 million for tribal housing needs.
- \$100 million for rural housing.
- Appropriates \$5 billion to assist people who are homeless with immediate and long-term assistance (emergency housing vouchers). Funds will remain available until September 20, 2030.
- Provides \$9.96 billion for a Homeowner Assistance Fund.
 - \$100 million for housing counseling via NeighborWorks America (funding remains available through September 30, 2022).
 - The first 40% of funding for the emergency rental assistance program will be provided within 60 days of enactment.
- Appropriates \$750 million for the Native American Housing Block Grants, Native Hawaiian Housing Block Grant, and Indian Community Block Grant programs.
 - Not more than 15% of funds paid to state and local governments can be used for administrative costs.
- Appropriates \$39 million to assist rural homeowners through the USDA's Section 502 and Section 504 direct loan programs.

SMALL BUSINESSES

- Provides \$7.25 billion for the Paycheck Protection Program (PPP) forgivable loans.
 - With about half of the \$284 billion in current funding available, the American Rescue Plan Act appropriates just \$7.25 billion in additional funding and does not extend the PPP's current application period, which is scheduled to close May 31.
 - Makes more not-for-profits eligible for the PPP by creating a new category called "additional covered nonprofit entity," which are those not-for-profits listed in Sec. 501(c) of the Internal Revenue Code other than 501(c)(3), 501(c)(4), 501(c)(6), or 501(c)(19) organizations, that can receive an initial PPP loan, provided that:
 - The organization does not receive more than 15% of receipts from lobbying activities.
 - The lobbying activities do not comprise more than 15% of activities.

- The cost of lobbying activities of the organization did not exceed \$1 million during the most recent tax year that ended prior to February 15, 2020.
- The organization employs not more than 300 employees.
- Also made eligible for the PPP are some larger not-for-profits.
 - Larger 501(c)(3) organizations and veterans' organizations that employ not more than 500 employees per physical location.
 - Larger 501(c)(6) organizations, domestic marketing organizations, and additional covered not-for-profit entities that employ not more than 300 employees per physical location.
- \$15 billion for targeted Economic Injury Disaster Loan (EIDL) advance payments.
 - Provides funds to businesses located in low-income communities that have no more than 300 employees and that have suffered an economic loss of more than 30%, as determined by the amount that the entity's gross receipts declined during an eight-week period, between March 2, 2020, and December 31, 2021, relative to a comparable eight-week period immediately preceding March 2, 2020.
 - Funds from Targeted EIDL Advances shall not be included in the gross income of the person who receives the grant and that no tax deductions will be denied, no tax attribute reduced, and no basis increase denied due to the exclusion of the grant funds from gross income.
- \$25 billion for restaurants, bars, and other eligible providers of food and drink.
 - Allows for grants equal to the pandemic-related revenue loss of the eligible entity, up to \$10 million per entity, or \$5 million per physical location. The grants are calculated by subtracting 2020 revenue from 2019 revenue. Entities are limited to 20 locations.
 - \circ \$1.25 billion for shuttered venue operators.
 - \$175 million to create a "community navigator" pilot program to increase awareness of and participation in COVID-19 relief programs for business owners currently lacking access, with priority for businesses owned by socially and economically disadvantaged individuals, women, and veterans.



TAX PROVISIONS

- **Earned Income Tax Credit:** Raises the maximum Earned Income Tax Credit (EITC) for adults without children from \$543 to \$1,502. It would also lower the age eligibility for the childless EITC from 25 to 19 and eliminate the upper age limit, which currently bars the credit for childless people age 65 and older. Other changes include eliminating a rule that bars individuals who have children without Social Security numbers from claiming the childless EITC and allowing individuals who are separated from their spouses to claim the EITC on a separate return if they live with their child for more than half of the year.
- **Child Tax Credit:** Increases the Child Tax Credit maximum amount to \$3,000 per child and \$3,600 for children under age 6. It would also extend the credit to 17-year-olds. The increase in the maximum amount would begin to phase out at \$150,000 in income for married couples, \$112,500 for heads of households, and \$75,000 for other parents. Other changes to the Child Tax Credit include making it fully refundable, meaning the entire credit could be provided as a refund if it exceeds an individual's income tax liability, instead of partially refundable under current law.
- **Dependent Care:** Temporarily increases the value of the child and dependent care tax credit, which currently covers 35% of care expenses up to \$3,000 for one dependent or \$6,000 for two or more dependents. The measure would make the credit refundable, increases the maximum allowable expenses to \$8,000 for one dependent and \$16,000 for two or more, and allows the credit to cover 50% of expenses.
- **Employee Retention Credit:** Extends the employee retention credit established by the CARES Act through December 31, 2021. The measure also would expand eligibility for the credit to new startups that were established after Feb. 15, 2020, and companies if their revenue declined by 90% compared to the same calendar quarter of the previous year. The credit would be capped at \$50,000 per calendar quarter for startups.
- **Paid Leave Credits:** Extends tax credits for employer-provided paid sick and family leave established under the Families First Coronavirus Response Act through September 30, 2021. The measure would also increase the wages covered by the paid family leave credit to \$12,000 per worker, from \$10,000; cover as many as 60 days of paid family leave for self-employed individuals, instead of 50; and bar employers from receiving credits if their paid leave favors highly compensated employees, full-time workers, or employees based on tenure.



• Makes state and local governments eligible for the FFCRA paid leave reimbursable tax credit.

TECHNOLOGY, BROADBAND, CYBER

- Creates a \$7.2 billion Emergency Connectivity Fund to reimburse schools and libraries for internet access and connected devices.
 - Includes wi-fi hotspots, modems, routers, devices that combine a modem and router, connected devices.
- Provides \$650 million for cybersecurity risk mitigation at the Cybersecurity and Infrastructure Security Agency, which is leading the federal response to the SolarWinds Corp. breach of government networks.
- Provides \$1 billion for the Technology Modernization Fund.
- Provides \$200 million for the U.S. Digital Service.
- Provides \$150 million to the National Institute of Standards and Technology to fund awards for research, development, and testbeds to prevent, prepare for, and respond to coronavirus.
- Provides \$175 million to the Corporation for Public Broadcasting to prevent, prepare for, and respond to coronavirus.
 - Includes fiscal stabilization grants to public telecommunications entities to maintain programming and services and preserve small and rural stations threatened by declines in non-federal revenues

TRANSPORTATION and INFRASTRUCTURE

Transit Funding:

- Provides \$30.5 billion for grants to transit agencies for use for operating expenses, including payroll and personal protective equipment costs.
 - \$26.1 billion for <u>Urbanized Area Formula Grants</u> to aid transit service in urbanized areas
 - \$2.21 billion for urban and rural area grantees that require additional assistance due to the pandemic
 - o \$1.7 billion for Capital Investment Grants
 - \$281 million in operating assistance formula grants for states to support rural transit agencies in areas with fewer than 50,000 people
 - \$100 million for intercity bus services to support essential connections in rural areas.



Aviation Funding:

- Provides \$8 billion for airports and airport concessions, with a caveat that those receiving funding must retain a minimum of 90% of personnel employed as of March 27, 2020, thru Sept. 30. However, the Department of Transportation can issue a waiver if the airport is experiencing significant economic hardship, or if the requirement has negative impacts on aviation safety or security. Of that amount:
 - \$6.4 billion is distributed for costs related to operations, personnel, and combating the spread of COVID-19 at airport facilities.
 - \$800 million for sponsors of primary airports ad concession relief.
 - \$600 million to ensure all airports receive 100% federal costshare for any airport improvement grant awarded to them in FY 2021.
 - \$100 million to non-primary airports to aid in the costs related to the pandemic.
- Provides \$18 billion for aviation manufacturers and airlines.
 - \$3 billion for airline manufacturers to create a payroll support program.
 - \$14 billion to airlines to extend the payroll support program.
 - \$1 billion for contractors to extend the payment of wages, salaries, and benefits.

VETERANS

- Provides \$14.4 billion for the Veterans Health Administration (VA) to provide healthcare services and related support to eligible veterans, which includes funding for sustainment of CARES Act-supported staffing and service-level expansions, inclusive of areas such as suicide prevention, women's health, the VA homelessness programs, and telehealth.
- Includes \$750 million for the VA to provide construction funds to states, provided they have required matching funds to projects that will upgrade and enhance safety and operation of state veterans' homes.
- Provides \$250 million in one-time emergency federal payments to support these state-operated facilities, to be allocated based on the number of beds at each home that could be occupied by eligible veteran residents. This emergency funding can be used to enhance treatment of veterans during the pandemic, including by enhancing



cleaning services, procuring personal protective equipment or other equipment, and temporarily expanding staffing levels to care for veterans.

Allocates \$386 million for up to 12 months of retraining assistance for veterans who are unemployed due to COVID-19 and do not have other veteran education benefits. This funding covers the cost of the retraining program and provides a housing allowance for veterans while they undergo this training.

CONSOLIDATED APPROPRIATIONS ACT, 2021 HIGHLIGHTS

- **CARES Act Funding:** Extends the date by which state and local governments must make expenditures with CARES Act Coronavirus Relief Fund (CRF) awards from December 30, 2020, to December 31, 2021.
- Accelerating vaccine distribution and crushing the coronavirus: The bipartisan COVID relief package finally recognizes that we cannot get our economy working unless we can get the coronavirus under control. The package provides billions in urgently need funds to accelerate the free and equitable distribution of safe vaccines to as many Americans as possible as soon as possible, to implement a strong national testing and tracing strategy with billions reserved specifically for combating the disparities facing communities of color, and to support our heroic health care workers and providers.
- **Strong support for small businesses**: Provides critical funding and policy changes to help small businesses, including minorityowned businesses, and nonprofits recover from the pandemic. The agreement includes over \$284 billion for first and second forgivable PPP loans, expanded PPP eligibility for nonprofits and local newspapers, TV and radio broadcasters, key modifications to PPP to serve the smallest businesses and struggling non-profits and better assist independent restaurants, and includes \$15 billion in dedicated funding for live venues, independent movie theaters, and cultural institutions. The agreement also includes \$20 billion for targeted EIDL Grants which are critical to many smaller businesses on Main Street.



- Community Development Financial Institutions and Minority Depository Institutions: The agreement includes dedicated PPP set-asides for very small businesses and lending through community-based lenders like Community Development Financial Institutions (CDFIs) and Minority Depository Institutions (MDIs); \$9 billion in emergency U.S. Treasury capital investments in CDFIs and MDIs to support lending in low-income and underserved communities, including persistent poverty counties, that may be disproportionately impacted by the economic effects of the COVID– 19 pandemic; and \$3 billion in emergency support for CDFIs through the CDFI Fund to respond to the economic impact of the pandemic on underserved low-income and minority communities.
- **Rental assistance**: \$25 billion in critically needed rental assistance for families struggling to stay in their homes and an extension of the eviction moratorium.
- **Strengthens the Low Income Housing Tax Credit**: The package enhances the LIHTC to help increase affordable housing construction and provide greater certainty to new and ongoing affordable housing projects. Direct payment checks: Democrats secured a new round of direct payments worth up to \$600 per adult and child, also ensuring that mixed-status families receive payments.
- **Strengthened Earned Income Tax Credit & Child Tax Credit**: The agreement helps ensure that families who faced unemployment or reduced wages during the pandemic can receive a strong tax credit based on their 2019 income, preserving these vital income supports for vulnerable families.
- **Supports paid sick leave**: The agreement provides a tax credit to support employers offering paid sick leave, based on the Families First framework.
- **Employee Retention Tax Credit**: The agreement extends and improves the Employee Retention Tax Credit to help keep workers in the jobs during coronavirus closures or reduced revenue.
- Enhanced Unemployment Insurance benefits: Averted the sudden expiration of Unemployment Insurance benefits for millions and added a \$300 per week UI enhancement for Americans out of work.
- **Nutrition assistance for hungry families**: \$13 billion in increased SNAP and child nutrition benefits to help relieve the historic hunger crisis that has left up to 17 million children food insecure.

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- Education and childcare: The agreement provides \$82 billion in funding for colleges and schools, including support for HVAC repair and replacement to mitigate virus transmission and reopen classrooms, and \$10 billion for childcare assistance to help get parents back to work and keep childcare providers open.
- **Global Health**: Democrats secured an additional \$3.36 billion for a total of \$4 billion for GAVI, the international vaccine alliance, recognizing that we are not truly safe until the whole world is safe from the coronavirus.

CARES ACT HIGHLIGHTS

State and Local Coronavirus Relief Fund

The centerpiece of the state aid is the \$150 billion Coronavirus Relief Fund, which state, tribal, and local governments can use this year to meet costs connected to the virus. **It is estimated that Washington state will receive approximately \$2.95 billion** to benefit our state's residents. In most states, a portion of the funding will go to local governments serving populations over 500,000. Tribal governments will receive \$8 billion.

The relief fund provides \$150 billion to states for necessary expenditures incurred in responding to the coronavirus outbreak -- including building field hospitals and buying ventilators -- as well as to offset the cost of other essential government services not budgeted for in the wake of the economic downturn. The funds apply to expenditures incurred between March 1, 2020, and December 31, 2020. The U.S. Treasury must allocate funds to states (within 30 days) based on a state's population (provided by the Census Bureau), although every state will be guaranteed at least \$1.25 billion. The bill reserves 45 percent of the state's total allotment for localities of 500,000 or more. These localities may apply directly to the Treasury for their relative share by population. It would not be administratively feasible for every locality to apply to the Treasury directly for funds, although localities can work with their states to access funding.

More Than \$100 Billion in Additional Emergency Appropriations, Including the Following:

• **Transit Agencies:** Provides \$25 billion to transit agencies, which have all seen a drastic drop in revenues as social distancing has been

implemented. This funding is to be used to protect the jobs of the employees of the transit agencies, funding their paychecks during this public health emergency. <u>Washington state will receive \$696 million from this program</u>.

- **HUD Emergency Solution Grants:** Provides \$2 billion for HUD Emergency Solution Grants to states that will be distributed by formula. These grants are designed to address the impact of the coronavirus among individuals and families who are homeless or at risk of homelessness, and to support additional homeless assistance, prevention, and eviction prevention assistance. Of this \$2 billion, Washington state will receive \$34 million. In addition, the bill provides an additional \$2 billion for these grants that will be allocated by HUD to the most hard-pressed areas.
- **Child Care and Development Block Grant:** Supports child care and early education by providing \$3.5 billion for the Child Care and Development Block Grant. <u>Washington state will receive \$58 million</u> <u>under this emergency appropriation</u>.
- **LIHEAP:** Provides \$900 million to help low-income families pay their heating and cooling bills. <u>Washington state will receive \$11</u> million for this purpose during this public health emergency.
- **Byrne-Justice Assistance Grant Program:** Provides \$850 million for this program, giving additional support to state and local law enforcement agencies, thereby allowing them, for example, to obtain the personal protective equipment and other medical items they may need during this public health emergency. <u>Washington state will receive \$16.8 million under this appropriation</u>.
- **CDC Coronavirus State, Local and Tribal Grants Minimum Awards:** Provides about \$750 million in CDC State, Local, and Tribal Grants Minimum Awards to help agencies cope with the public health emergency. The <u>minimum award for Washington state is</u> <u>\$12,756,000</u>. In addition, states can apply for additional funds above their minimum award, based on their needs.
- Election Assistance: Provides \$400 million for Election Assistance Grants for states to help prepare for the 2020



elections. Coronavirus is already resulting in the postponement of some primaries and this funding can help states make voting safer for individuals. Funding can be used, for example, to increase the ability to vote by mail, expand early voting, and expand online registration. <u>Washington state will receive \$8.3 million for these purposes</u>.

FREQUENTLY ASKED QUESTIONS

States and Municipalities

- **Q:** How much money do states and municipalities receive?
- A: In total, states and municipalities will receive \$150 billion. Reserved within that amount is \$8 billion for Indian Tribes and \$3 billion for DC and U.S. Territories.

Q: What can the allocated funding be used for?

A: Necessary expenditures incurred due to the COVID-19 public health emergency or state and local expenditures not accounted for in the most recent approved budget. Only applies to expenditures incurred between March 1 and December 30, 2020.

Q: What is the formula for state, county, and city assistance?

A: Funds are allocated proportionally based on state population. No state that is one of the 50 states will receive less than \$1.25 billion. Localities with more than 500,000 people can apply directly to Treasury for their relative share by population (compared to the state's total population) of 45 percent of the total allocated to a state.

Q: How can a state, territory, or local government unit apply?

A: Treasury will automatically award each state its share within 30 days. Qualifying localities, however, must apply to Treasury to access their share of state funds.



State-Local Coronavirus Relief Fund

Q: What can this money be used for?

A: The Coronavirus Relief Fund makes available \$150 billion to states, Indian tribes, territories, and units of local government for necessary expenditures incurred due to the public health emergency related to COVID-19. Eligible expenditures are those made between March 1, 2020, and December 30, 2020, and must not have been accounted for in the most recently approved budget. This funding is available directly to states and localities from Treasury and requires no state or local matching requirement. The Treasury Secretary has pledged to Leader Schumer that the funds will be deployed quickly and flexibly.

Q: How is it distributed to states/localities?

A: Of the \$150 billion total, \$3 billion is set aside for the District of Columbia, Puerto Rico, and the territories. \$8 billion is set aside for Indian tribes.

Out of the funding available to the 50 states, payments to states are allotted proportionally based on their share of the U.S. population according to the latest annual data from the Bureau of the Census. States are guaranteed a minimum payment of \$1.25 billion.

Out of each state's share of funding, up to 45 percent is set aside for units of local government to apply for directly to the Secretary of the Treasury. Units of local government larger than 500,000 persons can receive this funding, and a locality's share will be equal to its share of the state population multiplied by the 45% set aside for local governments. Any funding remaining once eligible localities have applied is awarded to the State.

Q: Why cannot smaller localities apply for this funding?

A: Treasury explained that because localities can apply directly to the Secretary, it would not be feasible administratively to have all local units of government of any size to directly access this funding. Localities of any size can still work with their State governments to access funding.



Cash Payments to Americans

Q: Who qualifies to receive a check and how much will an individual receive?

A: Anyone who filed a tax return this year or last year. Individuals receive \$1,200, married couples receive \$2,400, and child dependents (under 17) receive \$500.

Q: What are qualified income levels based on?

A: There is no qualified income threshold or requirement to receive the rebate. However, the rebate phases out at a 5 percent rate above adjusted gross incomes of \$75,000 for single filers, \$112,500 for heads of household, and \$150,000 for joint filers.

Q: Can those collecting Social Security or disability receive a check?

A: Yes, if they filed a tax return this year or last year, or received a Form SSA-1099. Otherwise, they need to file a tax return.

Banking

- Q: I have a loan and I am worried that I won't be able to make my monthly payments. What can I do?
- A: Contact your lender directly. The CARES Act allows banks and credit unions more flexibility to work with borrowers affected by the COVID-19 pandemic.

Q: Does the bill provide any relief for consumers who can't pay their bills?

A: This bill does not. This section of the bill only provides instruction on how lenders or creditors should report consumers who have received a forbearance or some other accommodation to help them make payments.

Individuals having problems paying their bills should contact their lenders directly. The CARES Act allows banks and credit unions more flexibility to work with borrowers affected by the COVID-19 pandemic.



We will continue to work to enact credit reporting relief for borrowers who are struggling to make their payments during this crisis.

Q: Who can use the Fed lending facilities?

A: The Federal Reserve will design the facilities. According to government officials, we expect there to be potentially over a dozen different facilities. The legislation specifically indicates that there should be a facility for states, municipalities, and tribes, as well as a facility for a medium-sized business that are not eligible for the SBA program. It will also be critical for the Fed to consider other needs, such as protecting homeowners and renters.

Defense Production Act

Q: What provisions does this bill include on the Defense Production Act?

A: The bill provides \$1 billion for the Defense Production Act and waives certain DPA notification, prior Congressional approval, and spending requirements so that the administration could use this funding immediately to address shortages in personal protective equipment, ventilators, beds, diagnostic test kits, and other urgently-needed medical supplies and equipment, and engage in other essential activities during the COVID-19 emergency.

Housing

Q: Is there any relief for upcoming rent, mortgage, and utility payments?

A: Any homeowner with an FHA, VA, USDA, 184/184A mortgage or a mortgage-backed by Fannie Mae or Freddie Mac, who is experiencing financial hardship is eligible for up to 6 months' forbearance on their mortgage payments, with a possible extension for another 6 months. At the end of the forbearance, borrowers can work within each agency's existing programs to help them get back on track with payments, but they will have to pay missed payments at some point during the loan, so if borrowers can pay they should continue to do so.

Renters who have trouble paying rent also have protections under the bill if they live in a property that has a federal subsidy or federally

backed loan. Owners of these properties cannot file evictions or charge fees for nonpayment of rent for 120 days following enactment of the bill, and cannot issue a renter a notice to leave the property before 150 days after enactment. After this period renters will be responsible for making payments and getting back on track, so they should continue to make payments if they're financially able to do so. Renters who receive housing subsidies such as public housing or Section 8 who have had their incomes fall should recertify their incomes with their public housing agency or property owner because it may lower the rent they owe.

Q: Will homeowners be foreclosed on if they can't make their loan payments?

A: The bill includes a 60-day foreclosure moratorium starting on March 18, 2020, for all federally backed mortgage loans. Borrowers with FHA, VA, USDA, or 184/184A loans, or loans backed by Fannie Mae and Freddie Mac, will not see foreclosure actions and cannot be removed from their homes due to foreclosure during that time.

Q: Will multifamily property owners be foreclosed on if they can't make loan payments?

A: The bill provides owners of multifamily properties with federally backed loans having a financial hardship up to 90 days of forbearance on their loan payments. Property owners would have to request the forbearance and document their hardship to qualify, in 30-day increments. During a forbearance period, the property owner may not evict or initiate the eviction of a tenant for nonpayment of rent and may not charge the tenant any fees or penalties for nonpayment of rent. This protection applies to loans issued or backed by federal agencies (including FHA and USDA) or Fannie Mae and Freddie Mac.

Q: Who does the rental eviction moratorium apply to?

A: This provision applies to all renters who live in properties that receive a federal subsidy, such as public housing, Section 8 rental assistance vouchers or subsidies, USDA rental housing assistance, or Low Income Housing Tax Credits. It also covers any renters in properties where the owner has a federally backed mortgage loan, which includes loans backed by the FHA, USDA, and Fannie Mae and Freddie Mac. This includes any size property, from single-family houses to multifamily apartment buildings.

K-12 Education

Q: How will funds under the Education Stabilization Fund flow to school districts?

A: Funds will be allocated on the same basis as the Title I-A formula under the Elementary and Secondary Education Act (ESEA).

Q: Can funding for schools be used to support online or distance learning for students?

A: Yes. Funds that school districts receive under the Education Stabilization Fund may be used to purchase broadband connectivity and educational technology for students, including computers, tablets, software, and hotspots. Funds may also be used to purchase assistive technology or adaptive equipment for students with disabilities, and to support professional development for educators and other school staff to support online learning.

Q: How can funds be used to support students and families experiencing homelessness?

A: School districts may use funds under the Education Stabilization Fund for any activity authorized under subtitle B of title VII of the McKinney-Vento Homeless Assistance Act. Additionally, school districts have broad flexibility to use funds to meet the unique needs of students experiencing homelessness and purchase educational technology or broadband connectivity for such students.

Q: Do students who attend private schools get any relief?

A: Yes. Under the Education Stabilization Fund, school districts that receive funding have to provide equitable services to low-income children who attend private schools in the same manner as they provide those services under the ESEA.

Q: Can the Secretary of Education waive any provision of the Elementary and Secondary Education Act?

A: No. The waiver authority provided under Section 3511 largely restates the authority she has under the ESEA. Section 3511 does establish an expedited process for certain waivers and does permit Secretary DeVos to waive the Title I carryover provision and Section 421(b) of the General Education Provisions Act (GEPA) to allow federal grantees to spend their federal education funds over a longer time

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period. Otherwise, the provisions included in Section 3511 are already waivable under ESEA and do not constitute new, broad authority for Secretary DeVos.

- Q: Can the Secretary of Education waive any provision of the Individuals with Disabilities Education Act (IDEA)?
- A: No. Secretary DeVos will provide a report to Congress in 30 days on her recommendations for waivers under IDEA. However, it would take an act of Congress to implement any of her recommendations. No new waiver authority was granted to Secretary DeVos for IDEA under CARES.

Oversight

- Q: Congress just spent over \$2 trillion, what is being done to make sure that the government's response is effective and that money isn't being wasted?
- A: This bill establishes strong transparency and accountability mechanisms to monitor the Coronavirus response and ensure that taxpayer dollars are spent responsibly and effectively. These measures include:
 - Creation of the Pandemic Response Accountability Committee a group of independent agency watchdogs charged with investigating and auditing both the coronavirus response efforts and stimulus spending.
 - Charging the Government Accountability Office, Congress's watchdog, with a similar oversight program
 - Establishing a Special Inspector General and a Congressional Oversight Commission to specifically oversee billions of dollars in federal loans and investments for private businesses.
 - Requiring regular reporting for entities receiving significant federal financial assistance to further ensure transparency and accountability.



- Q: Is there any oversight and accountability over grant and loan programs?
- A: Grants are subject to audits by the Department of Treasury and the Department of Transportation Inspector General, to make sure that information submitted is correct and that they are implemented properly. If airline carriers and contractors do not comply with required assurances the Secretary of the Treasury can require them to repay the grants. The Secretary of the Treasury is also required to report to Congress on the implementation of the grants.

For the loan program, the bill mandates regular reporting requirements by the Treasury Department and Federal Reserve. The Secretary of the Treasury is required to provide transaction disclosures within 72 hours and provide weekly reports to Congress. The Federal Reserve is required to provide weekly transaction disclosures and monthly reports to Congress. All of the disclosures and reports will be made public.

Additional Congressional oversight under the bill includes quarterly testimony before the oversight committees and a mandatory study by the General Accounting Office (GAO) on the implementation of the loan program.

Postal Service

- Q: Will the Postal Service continue service through the COVID-19 emergency, even as businesses are shutting down?
- A: The Postal Service has a public-service obligation to deliver to every U.S. household and business every day. During this public health emergency, it has continued to serve as a lifeline for households, businesses, and medical facilities. The stimulus bill provides critical emergency relief for the Postal Service, so it can continue serving the public during this crisis and delivering to every American while also working to protect its workers and customers.



- Q: Lots of commercial delivery services are modifying drop-off practices to accommodate social distancing, especially in relation to at-risk populations like nursing homes. What can USPS do to address these issues?
- A: This bill allows the Postal Service to establish alternative delivery points during the COVID-19 emergency if it is unable to safely reach all addresses due to outbreaks. This will help keep customers and postal employees safe while allowing critical deliveries to continue. Facilities such as nursing homes that have concerns about mail delivery due to COVID-19 will be able to contact the Postal Service to help find a solution.

Changes to Tax Filing

- **Q:** What has changed for income tax filing this year?
- A: The tax filing due date has been extended to July 15. Tax returns and any income taxes owed will not be due until July 15.
- **Q:** Are there any changes to tax filing for businesses?
- A: The income tax return due date for calendar year corporations has also been extended to July 15. Tax returns and any income taxes owed will not be due until July 15. Employers can defer paying the employer portion of certain payroll taxes through the end of 2020, with all 2020 deferred amounts due in two equal installments, one at the end of 2021, the other at the end of 2022. Deferral is not provided to employers that avail themselves of SBA 7(a) loans designated for payroll.

Transportation

Q: Why will airlines receive \$29 billion in grants?

A: The aviation industry accounts for more than 5 percent of America's GDP, contributing \$1.6 million in economic activity and supporting nearly 11 million jobs. Aerospace manufacturing employs 2.5 million highly trained and skilled workers nationwide. Airline traffic has fallen significantly as the American public has made the smart decision to stop traveling to avoid catching and spreading the virus. We need to ensure that those businesses that, through no fault of their own, are impacted by the coronavirus can retain their highly skilled workforces and not drive them to find new jobs. The \$29

billion in grants will go directly towards employees' wages, salaries, and benefits. Additionally, \$3 billion in grants will go towards wages, salaries, and benefits of airline contractors, like catering and ground support staff.

- Q: What other financial assistance is available to airlines and the aerospace industry?
- A: A total of \$29 billion is available in loans and loan guarantees for airlines, including \$25 billion for passenger airlines, aircraft repair companies, and ticket agents. \$4 billion is available in loans for cargo airlines. An additional \$17 billion is available in loans and loan guarantees for businesses critical to national security, including businesses in the crucial aerospace manufacturing supply chain.

Q: What protections are included for workers and taxpayers?

A: Grants dedicated to sustaining payroll for workers will be immediately available. The bill provides additional protections for workers and taxpayers by including prohibitions on stock buybacks and dividends, and limitations on executive compensation. Collective bargaining agreements will be protected and businesses will be required to retain employees. The government will also receive warrants or equity in publicly traded companies to make sure the taxpayers are protected in the event of a loan or loan guarantee default.

Q: Do the grants and loans account for impacted small and rural communities?

A: The Secretary of Transportation will make decisions about scheduled air transportation service deemed necessary and is directed to consider the needs of small and remote communities and the need to maintain the health care and pharmaceutical supply chains. These provisions ensure that air carriers that get grants and loans are still subject to the Secretary's requirements to serve communities.



Utility Shutoffs

- Q: Are there protections to prevent people from being shut off from their power, gas, and water utilities?
- A: Utility service is regulated by the states rather than the federal government. Many states have ordered their utilities not to terminate service to customers during the crisis.
- Q: What resources are available to states and utilities to offset costs of power, water, and fuel service that must remain online?
- A: For eligible households, \$900 million is included for the Low Income Home Energy Assistance Program to help low-income households with heating and cooling in homes, weatherization, and energyrelated low-cost home repairs or replacements. Under the Small Business Loans provided in the bill, utility costs (electricity, water, gas, trash, and internet services) are eligible costs for which loans can be provided. An additional \$600 million is included for Community Services Block Grants to states, tribes, and territories, which can be used to cover utility costs.

