

One Hundred Sixteenth Congress
of the
United States of America

AT THE SECOND SESSION

*Begun and held at the City of Washington on Friday,
the third day of January, two thousand and twenty*

An Act

To amend the Internal Revenue Code of 1986 to repeal the excise tax on high cost employer-sponsored health coverage.

*Be it enacted by the Senate and House of Representatives of
the United States of America in Congress assembled,*

SECTION 1. SHORT TITLE.

This Act may be cited as the “Coronavirus Aid, Relief, and Economic Security Act” or the “CARES Act”.

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SEC. 3. REFERENCES.

Except as expressly provided otherwise, any reference to “this Act” contained in any division of this Act shall be treated as referring only to the provisions of that division.

head of such entity shall, insofar as is practicable and not in contravention of any existing law, and consistent with section 6 of the Inspector General Act of 1978 (5 U.S.C. App.), furnish such information or assistance to the Committee, or an authorized designee, including an Inspector General designated by the Chairperson.

(4) Any Inspector General responsible for conducting oversight related to covered funds or the Coronavirus response may, consistent with the duties, responsibilities, policies, and procedures of the Inspector General, provide information requested by the Committee or an Inspector General on the Committee relating to the responsibilities of the Committee.

(g)(1)(A) Not later than 30 days after the date of enactment of this Act, the Committee shall establish and maintain a user-friendly, public-facing website to foster greater accountability and transparency in the use of covered funds and the Coronavirus response, which shall have a uniform resource locator that is descriptive and memorable.

(B) The Committee shall leverage existing information technology and resources, such as oversight.gov, to the greatest extent practicable to meet the requirements under this section.

(2) The website established and maintained under paragraph (1) shall be a portal or gateway to key information relating to the oversight of covered funds and the Coronavirus response and provide connections to other Government websites with related information.

(3) In establishing and maintaining the website under paragraph (1), the Committee shall ensure the following:

(A) The website shall provide materials and information explaining the Coronavirus response and how covered funds are being used. The materials shall be easy to understand and regularly updated.

(i) The website shall provide accountability information, including findings from Inspectors General, including any progress reports, audits, inspections, or other reports, including reports from or links to reports on the website of the Government Accountability Office.

(ii) The website shall provide data on relevant operational, economic, financial, grant, subgrant, contract, and subcontract information in user-friendly visual presentations to enhance public awareness of the use of covered funds and the Coronavirus response.

(iii) The website shall provide detailed data on any Federal Government awards that expend covered funds, including a unique trackable identification number for each project, information about the process that was used to award the covered funds, and for any covered funds over \$150,000, a detailed explanation of any associated agreement, where applicable.

(iv) The website shall include downloadable, machine-readable, open format reports on covered funds obligated by month to each State and congressional district, where applicable.

(v) The website shall provide a means for the public to give feedback on the performance of any covered funds and of the Coronavirus response, including confidential feedback.

(vi) The website shall include detailed information on Federal Government awards that expend covered funds, including

the Emergency Solutions Grant program in prior Acts used by recipients to prevent, prepare for, and respond to coronavirus: *Provided further*, That the Secretary shall notify the public through the Federal Register or other appropriate means of any such waiver or alternative requirement, and that such public notice may be provided, at a minimum, on the Internet at the appropriate Government web site or through other electronic media, as determined by the Secretary: *Provided further*, That any additional activities or authorities authorized pursuant to this Act, including any waivers and alternative requirements established by the Secretary pursuant to this Act, may also apply at the discretion and upon notice of the Secretary with respect to all amounts made available for the Emergency Solutions Grants program under the heading “Homeless Assistance Grants” in any prior Act and used by recipients to prevent, prepare for, and respond to coronavirus: *Provided further*, That up to 1 percent of amounts made available under this heading in this Act may be used to make new awards or increase prior awards made to existing technical assistance providers with experience in providing health care services to homeless populations, without competition, to provide an immediate increase in capacity building and technical assistance available to recipients of amounts for the Emergency Solutions Grants program under this heading in this Act and under the same heading in prior Acts: *Provided further*, That none of the funds provided under this heading in this Act may be used to require people experiencing homelessness to receive treatment or perform any other prerequisite activities as a condition for receiving shelter, housing, or other services: *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.

HOUSING PROGRAMS

PROJECT-BASED RENTAL ASSISTANCE

For an additional amount for “Project-Based Rental Assistance”, \$1,000,000,000, to remain available until expended, to prevent, prepare for, and respond to coronavirus, including to provide additional funds to maintain normal operations and take other necessary actions during the period that the program is impacted by coronavirus, for assistance to owners or sponsors of properties receiving project-based assistance pursuant to section 8 of the United States Housing Act of 1937 (42 U.S.C. 1437f et seq.): *Provided*, That the Secretary may waive, or specify alternative requirements for, any provision of any statute or regulation that the Secretary administers in connection with the use of amounts made available under this heading in this Act (except for requirements related to fair housing, nondiscrimination, labor standards, and the environment), upon a finding by the Secretary that any such waivers or alternative requirements are necessary to expedite or facilitate the use of such amounts to prevent, prepare for, and respond to coronavirus, and such waiver or alternative requirement is consistent with the purposes described under this heading in this Act: *Provided further*, That the Secretary shall notify the public through the Federal Register or other appropriate means of any such waiver or alternative requirement in order for such

waiver or alternative requirement to take effect, and that such public notice may be provided, at a minimum, on the Internet at the appropriate Government web site or through other electronic media, as determined by the Secretary: *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.

HOUSING FOR THE ELDERLY

For an additional amount for “Housing for the Elderly”, \$50,000,000, to remain available until September 30, 2023, to prevent, prepare for, and respond to coronavirus, including to provide additional funds to maintain normal operations and take other necessary actions during the period that the program is impacted by coronavirus, for assistance to owners or sponsors of properties receiving project-based assistance pursuant to section 202 of the Housing Act of 1959 (12 U.S.C. 1701q), as amended: *Provided*, That of the amount provided under this heading in this Act, up to \$10,000,000 shall be for service coordinators and the continuation of existing congregate service grants for residents of assisted housing projects: *Provided further*, That the Secretary may waive, or specify alternative requirements for, any provision of any statute or regulation that the Secretary administers in connection with the use of amounts made available under this heading in this Act (except for requirements related to fair housing, nondiscrimination, labor standards, and the environment), upon a finding by the Secretary that any such waivers or alternative requirements are necessary to expedite or facilitate the use of such amounts to prevent, prepare for, and respond to coronavirus, and such waiver or alternative requirement is consistent with the purposes described under this heading in this Act: *Provided further*, That the Secretary shall notify the public through the Federal Register or other appropriate means of any such waiver or alternative requirement in order for such waiver or alternative requirement to take effect, and that such public notice may be provided, at a minimum, on the Internet at the appropriate Government web site or through other electronic media, as determined by the Secretary: *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.

HOUSING FOR PERSONS WITH DISABILITIES

For an additional amount for “Housing for Persons with Disabilities”, \$15,000,000, to remain available until September 30, 2023, to prevent, prepare for, and respond to coronavirus, including to provide additional funds to maintain normal operations and take other necessary actions during the period that the program is impacted by coronavirus, for assistance to owners or sponsors of properties receiving project-based assistance pursuant to section 811 of the Cranston-Gonzalez National Affordable Housing Act (42 U.S.C. 8013), as amended: *Provided*, That the Secretary may waive, or specify alternative requirements for, any provision of any statute or regulation that the Secretary administers in connection with the use of amounts made available under this heading in this Act (except for requirements related to fair housing, nondiscrimination, labor standards, and the environment), upon a finding by

the Secretary that any such waivers or alternative requirements are necessary to expedite or facilitate the use of such amounts to prevent, prepare for, and respond to coronavirus, and such waiver or alternative requirement is consistent with the purposes described under this heading in this Act: *Provided further*, That the Secretary shall notify the public through the Federal Register or other appropriate means of any such waiver or alternative requirement in order for such waiver or alternative requirement to take effect, and that such public notice may be provided, at a minimum, on the Internet at the appropriate Government web site or through other electronic media, as determined by the Secretary: *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.

FAIR HOUSING AND EQUAL OPPORTUNITY

FAIR HOUSING ACTIVITIES

For an additional amount for “Fair Housing Activities”, \$2,500,000, to remain available until September 30, 2021, for contracts, grants, and other assistance, as authorized by title VIII of the Civil Rights Act of 1968, as amended by the Fair Housing Amendments Act of 1988, and section 561 of the Housing and Community Development Act of 1987, to prevent, prepare for, and respond to coronavirus, of which \$1,500,000 shall be for the Fair Housing Assistance Program Partnership for Special Enforcement grants to address fair housing issues relating to coronavirus, and \$1,000,000 shall be for the Fair Housing Initiatives Program for education and outreach activities under such section 561 to educate the public about fair housing issues related to coronavirus: *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.

OFFICE OF INSPECTOR GENERAL

For an additional amount for “Office of Inspector General”, \$5,000,000, to remain available until expended, to prevent, prepare for, and respond to coronavirus: *Provided*, That the funding made available under this heading in this Act shall be used for conducting audits and investigations of projects and activities carried out with funds made available in this Act to the Department of Housing and Urban Development to prevent, prepare for, and respond to coronavirus: *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 TITLE

SEC. 22001. Of the amounts made available from the Airport and Airway Trust Fund for “Federal Aviation Administration—Operations” in title XI of division B of the Bipartisan Budget Act of 2018 (Public Law 115–123), up to \$25,000,000 may be used to prevent, prepare for, and respond to coronavirus: *Provided*, That amounts repurposed in this section that were previously designated by the Congress as an emergency requirement pursuant to the