

1 **SEC. 101. CORONAVIRUS LOCAL COMMUNITY STABILIZA-**
2 **TION FUND.**

3 (a) IN GENERAL.—Title VI of the Social Security Act
4 (42 U.S.C. 801 et seq.) is amended by adding at the end
5 the following:

6 **“SEC. 602. CORONAVIRUS LOCAL COMMUNITY STABILIZA-**
7 **TION FUND.**

8 “(a) APPROPRIATION.—

9 “(1) IN GENERAL.—Out of any money in the
10 Treasury of the United States not otherwise appro-
11 priated, there are appropriated for making payments
12 to States and Tribal entities under this section,
13 \$160,000,000,000 for fiscal year 2021, to remain
14 available until expended.

15 “(2) RESERVATION OF FUNDS FOR PAYMENTS
16 TO TRIBAL ENTITIES.—

17 “(A) IN GENERAL.—Of the amount appro-
18 priated under paragraph (1), the Secretary
19 shall reserve \$8,000,000,000 of such amount
20 for making payments to Tribal entities under
21 subsection (c)(7), subject to subparagraph (B).

22 “(B) TECHNICAL ASSISTANCE TO TRIBAL
23 ENTITIES.—From the amount reserved under
24 subparagraph (A), the Secretary shall reserve

1 up to \$2,000,000 for the purpose of providing
2 technical assistance in complying with the re-
3 quirements of this title for Tribal entities that
4 are financially distressed (as determined by the
5 Secretary).

6 “(b) AUTHORITY TO MAKE PAYMENTS.—

7 “(1) IN GENERAL.—

8 “(A) PAYMENTS TO 50 STATES AND DIS-
9 TRICT OF COLUMBIA.—The Secretary shall pay
10 each State described in subparagraph (C) the
11 following amounts:

12 “(i) Not later than 30 days after the
13 date of enactment of this section, the re-
14 lative population proportion amount deter-
15 mined for the State under paragraph (1)
16 of subsection (c).

17 “(ii) Not later than 30 days after the
18 date of enactment of this section, the first
19 lost revenue amount determined for the
20 State under paragraph (2) of subsection
21 (c).

22 “(iii) Not later than June 30, 2021,
23 the second lost revenue amount determined
24 for the State under paragraph (3) of sub-
25 section (c).

1 direct payments to units of local govern-
2 ment in the State in accordance with sub-
3 section (c)(6); and

4 “(ii) from each amount paid to the
5 State under paragraph (1), an amount
6 (not to exceed 5 percent of such amount
7 paid to the State) to be determined by the
8 Secretary in consultation with the Gov-
9 ernor of the State to make direct payments
10 (in such amounts as the Secretary and the
11 Governor shall so determine) to—

12 “(I) special-purpose public enti-
13 ties in the State that perform essen-
14 tial public health and safety functions
15 related to the COVID–19 pandemic;
16 and

17 “(II) where applicable, multi-
18 State entities in the State that are in-
19 volved in the transportation of pas-
20 sengers or cargo.

21 “(B) AVAILABILITY OF AMOUNTS RE-
22 SERVED FOR SPECIAL-PURPOSE PUBLIC OR
23 MULTI-STATE ENTITIES.—If the amount re-
24 served by a State under subparagraph (A)(ii)
25 exceeds the total amount of direct payments to

1 special-purpose public or multi-State entities
2 determined for the State under such subpara-
3 graph, the State may use such excess amount
4 in accordance with subsection (d).

5 “(c) PAYMENT AMOUNTS.—

6 “(1) RELATIVE POPULATION PROPORTION
7 AMOUNT.—Subject to paragraph (5), the relative
8 population proportion amount for a State described
9 in subsection (b)(1)(C) is the product of—

10 “(A) \$50,666,666,666; and

11 “(B) the quotient of—

12 “(i) the population of the State; and

13 “(ii) the total population of all States
14 (including States not described in sub-
15 section (b)(1)(C)).

16 “(2) FIRST LOST REVENUE AMOUNT.—

17 “(A) IN GENERAL.—Subject to paragraph
18 (5), the first lost revenue amount determined
19 under this paragraph for a State described in
20 subsection (b)(1)(C) is the amount determined
21 for the State under subparagraph (B), as ad-
22 justed in accordance with subparagraph (C).

23 “(B) DETERMINATION OF LOST REV-
24 ENUE.—The amount determined for a State
25 under this subparagraph is the product of—

1 “(i) the amount by which—

2 “(I) the total amount of tax rev-
3 enue collected by the State in the sec-
4 ond and third calendar quarters of
5 2019 (as published by the Bureau of
6 the Census in the Quarterly Summary
7 of State and Local Tax Revenue); ex-
8 ceeds

9 “(II) the total amount of tax rev-
10 enue collected by the State in the sec-
11 ond and third calendar quarters of
12 2020 (as so published); and

13 “(ii) 1.48.

14 “(C) ADJUSTMENTS TO LOST REVENUE.—
15 The amount determined for a State under sub-
16 paragraph (B) shall be adjusted in the following
17 manner:

18 “(i) Such amount shall be reduced by
19 the amount of any reduction to State tax
20 revenue for the second and third calendar
21 quarters of 2020 that the Secretary deter-
22 mines results from the State—

23 “(I) having enacted on or after
24 March 1, 2020, a tax cut, rebate, de-
25 duction, or credit; or

1 “(II) reducing, delaying, or elimi-
2 nating (on or after such date) any fee
3 or other source of revenue.

4 “(ii) Such amount shall be increased
5 by the amount of any expenditures made
6 by the State during the second and third
7 calendar quarters of 2020 necessary to
8 meet the non-Federal share contribution
9 requirement of any public assistance that
10 is provided under the Robert T. Stafford
11 Disaster Relief and Emergency Assistance
12 Act (42 U.S.C. 5121 et seq.) on the basis
13 of a disaster or emergency declaration
14 under such Act that—

15 “(I) is declared during the period
16 beginning on January 1, 2020, and
17 ending on the date of enactment of
18 this section; and

19 “(II) is not related to the
20 COVID–19 pandemic.

21 “(3) SECOND LOST REVENUE AMOUNT.—

22 “(A) IN GENERAL.—Subject to paragraph
23 (5), the second lost revenue amount determined
24 under this paragraph for a State described in
25 subsection (b)(1)(C) is the amount determined

1 for the State under subparagraph (B), as ad-
2 justed in accordance with subparagraph (C).

3 “(B) DETERMINATION OF LOST REV-
4 ENUE.—The amount determined for a State
5 under this subparagraph is the product of—

6 “(i) the amount by which—

7 “(I) the total amount of tax rev-
8 enue collected by the State in the
9 fourth calendar quarter of 2019 and
10 the first calendar quarter of 2020 (as
11 published by the Bureau of the Cen-
12 sus in the Quarterly Summary of
13 State and Local Tax Revenue); ex-
14 ceeds

15 “(II) the total amount of tax rev-
16 enue collected by the State in the
17 fourth calendar quarter of 2020 and
18 the first calendar quarter of 2021 (as
19 so published); and

20 “(ii) 1.48.

21 “(C) ADJUSTMENTS TO LOST REVENUE.—
22 The amount determined for a State under sub-
23 paragraph (B) shall be adjusted in the following
24 manner:

1 “(i) Such amount shall be reduced by
2 the amount of any reduction to State tax
3 revenue for the fourth calendar quarter of
4 2020 and the first calendar quarter of
5 2021 that the Secretary determines results
6 from the State—

7 “(I) having enacted on or after
8 March 1, 2020, a tax cut, rebate, de-
9 duction, or credit; or

10 “(II) reducing, delaying, or elimi-
11 nating (on or after such date) any fee
12 or other source of revenue.

13 “(ii) Such amount shall be increased
14 by the amount of any expenditures made
15 by the State during the fourth calendar
16 quarter of 2020 and the second calendar
17 quarters of 2021 necessary to meet the
18 non-Federal share contribution require-
19 ment of any public assistance that is pro-
20 vided under the Robert T. Stafford Dis-
21 aster Relief and Emergency Assistance Act
22 (42 U.S.C. 5121 et seq.) on the basis of a
23 disaster or emergency declaration under
24 such Act that—

1 “(I) is declared during the period
2 beginning on January 1, 2020, and
3 ending on the date of enactment of
4 this section; and

5 “(II) is not related to the
6 COVID–19 pandemic.

7 “(D) PUBLICATION OF FIRST QUARTER OF
8 2021 STATE AND LOCAL GOVERNMENT TAX REV-
9 ENUE.—Notwithstanding the Bureau of the
10 Census release schedule for publishing the
11 Quarterly Summary of State and Local Govern-
12 ments Tax Revenue for each quarter of 2021,
13 the Bureau of the Census shall publish the
14 Quarterly Summary of State and Local Govern-
15 ments Tax Revenue for the first calendar quar-
16 ter of 2021 not later than June 1, 2021.

17 “(4) THIRD LOST REVENUE AMOUNT.—

18 “(A) IN GENERAL.—Subject to paragraph
19 (5), the third lost revenue amount determined
20 under this paragraph for a State described in
21 subsection (b)(1)(C) is the amount determined
22 for the State under subparagraph (B), as ad-
23 justed in accordance with subparagraph (C).

1 “(B) DETERMINATION OF LOST REV-
2 ENUE.—The amount determined for a State
3 under this subparagraph is the product of—

4 “(i) the amount by which—

5 “(I) the total amount of tax rev-
6 enue collected by the State in the sec-
7 ond calendar quarter of 2020 (as pub-
8 lished by the Bureau of the Census in
9 the Quarterly Summary of State and
10 Local Tax Revenue); exceeds

11 “(II) the total amount of tax rev-
12 enue collected by the State in the sec-
13 ond calendar quarter of 2021 (as so
14 published); and

15 “(ii) 1.48.

16 “(C) ADJUSTMENTS TO LOST REVENUE.—
17 The amount determined for a State under sub-
18 paragraph (B) shall be adjusted in the following
19 manner:

20 “(i) Such amount shall be reduced by
21 the amount of any reduction to State tax
22 revenue for the second calendar quarter of
23 2021 that the Secretary determines results
24 from the State—

1 “(I) having enacted on or after
2 March 1, 2020, a tax cut, rebate, de-
3 duction, or credit; or

4 “(II) reducing, delaying, or elimi-
5 nating (on or after such date) any fee
6 or other source of revenue.

7 “(ii) Such amount shall be increased
8 by the amount of any expenditures made
9 by the State during the second calendar
10 quarter of 2021 necessary to meet the non-
11 Federal share contribution requirement of
12 any public assistance that is provided
13 under the Robert T. Stafford Disaster Re-
14 lief and Emergency Assistance Act (42
15 U.S.C. 5121 et seq.) on the basis of a dis-
16 aster or emergency declaration under such
17 Act that—

18 “(I) is declared during the period
19 beginning on January 1, 2020, and
20 ending on the date of enactment of
21 this section; and

22 “(II) is not related to the
23 COVID–19 pandemic.

24 “(D) PUBLICATION OF SECOND QUARTER
25 OF 2021 STATE AND LOCAL GOVERNMENT TAX

1 REVENUE.—Notwithstanding the Bureau of the
2 Census release schedule for publishing the
3 Quarterly Summary of State and Local Govern-
4 ments Tax Revenue for each quarter of 2021,
5 the Bureau of the Census shall publish the
6 Quarterly Summary of State and Local Govern-
7 ments Tax Revenue for the second calendar
8 quarter of 2021 not later than September 1,
9 2021.

10 “(5) MINIMUM PAYMENT AMOUNTS; PAYMENT
11 CAPS; PAYMENT ADJUSTMENTS.—

12 “(A) MINIMUM PAYMENT AMOUNTS.—
13 Each of the amounts determined for a State de-
14 scribed in subsection (b)(1)(C) under each of
15 paragraphs (1) and (2) shall not be less than
16 \$250,000,000.

17 “(B) PAYMENT CAPS.—

18 “(i) CAP ON FIRST 3 PAYMENTS.—
19 The total amount of payments made to
20 States under subsection (b)(1)(B) and
21 paragraphs (1), (2), and (3) of this sub-
22 section shall not exceed \$142,000,000,000.

23 “(ii) CAP ON TOTAL PAYMENTS.—The
24 total amount of payments made to States
25 under this subsection and subsection

1 (b)(1)(B) shall not exceed
2 \$152,000,000,000.

3 “(C) PRO RATA ADJUSTMENTS.—The Sec-
4 retary shall adjust on a pro rata basis the
5 amounts determined for each State described in
6 subsection (b)(1)(C) under—

7 “(i) paragraphs (1) and (2) to the ex-
8 tent necessary to comply with the require-
9 ment of subparagraph (A);

10 “(ii) paragraphs (1), (2), and (3) to
11 the extent necessary to comply with the re-
12 quirement of subparagraph (B)(i); and

13 “(iii) paragraphs (1), (2), (3), and (4)
14 to the extent necessary to comply with the
15 requirement of subparagraph (B)(ii).

16 “(6) DIRECT PAYMENTS TO UNITS OF LOCAL
17 GOVERNMENT.—

18 “(A) IN GENERAL.—Not later than 30
19 days after a State described in subparagraph
20 (C) of subsection (b)(1) receives a payment de-
21 scribed in such subsection, from the amount re-
22 served by the State under subsection
23 (b)(2)(A)(i) from such payment, the State shall
24 make payments to units of local government in
25 the State in amounts to be determined under a

1 formula, to be established by the Governor of
2 the State subject to the approval of the Sec-
3 retary, that meets the requirements of subpara-
4 graph (B).

5 “(B) FORMULA FOR ALLOCATING PAY-
6 MENTS TO LOCAL GOVERNMENTS.—The re-
7 quirements of this subparagraph with respect to
8 a formula for determining payment amounts for
9 units of local government in a State under this
10 paragraph are the following:

11 “(i) That the formula—

12 “(I) determines the amount to be
13 paid to a unit of local government on
14 the basis of—

15 “(aa) the unit of local gov-
16 ernment’s population relative to
17 the population of all units of
18 local government in the State;

19 “(bb) the amount of revenue
20 lost by the unit of local govern-
21 ment as a result of the COVID-
22 19 pandemic (as determined by
23 the Governor of the State) rel-
24 ative to the total amount of such
25 lost revenue for all units of local

1 government in the State (as so
2 determined); or

3 “(cc) a combination of the
4 factors described in items (aa)
5 and (bb); and

6 “(II) is applied uniformly among
7 all units of local government across
8 the State.

9 “(ii) Under the formula—

10 “(I) 50 percent of the amount re-
11 served by the State under paragraph
12 (2)(A)(i) of subsection (b) from each
13 payment received by the State under
14 paragraph (1)(A) of such subsection
15 is paid to units of local government
16 that are municipalities; and

17 “(II) 50 percent of the amount
18 so reserved by the State from each
19 such payment is paid to units of local
20 government that are counties.

21 “(7) PAYMENTS TO TRIBAL ENTITIES.—

22 “(A) IN GENERAL.—The amounts paid
23 under this section to Tribal entities from the
24 amount reserved under subparagraph (A) of
25 subsection (a)(2) (after the application of sub-

1 paragraph (B) of such subsection) shall be paid
2 not later than 30 days after the date of enact-
3 ment of this section.

4 “(B) SPECIAL CONSIDERATIONS WITH RE-
5 SPECT TO PAYMENTS TO TRIBAL ENTITIES.—In
6 determining the amounts to be paid to Tribal
7 entities under this section—

8 “(i) the Secretary shall—

9 “(I) allocate 60 percent of the
10 amount reserved under subparagraph
11 (A) of subsection (a)(2) (after the ap-
12 plication of subparagraph (B) of such
13 subsection) based on the relative pop-
14 ulation of each Tribal entity that is a
15 Tribal government or a Native Cor-
16 poration; and

17 “(II) allocate 40 percent of such
18 amount based on the number of em-
19 ployees of each Tribal entity that is a
20 Tribal government (or a tribally-
21 owned entity of such a government) or
22 a Tribal organization;

23 “(ii) the Secretary shall only take the
24 relative populations of Tribal entities into
25 account in determining amounts to be paid

1 under this section to Tribal entities that
2 are Tribal governments and Native cor-
3 porations; and

4 “(iii) if the Secretary allocates fund-
5 ing using total American Indian or Alas-
6 kan Native (AIAN) persons data collected
7 in the U.S. Decennial Census, and a Tribal
8 government (as so defined) would other-
9 wise be assigned zero AIAN persons due to
10 the Tribal government lacking an Indian
11 Housing Block Grant formula area, the
12 Secretary shall be authorized to allocate
13 this funding to such Tribal governments
14 using an alternative equitable method, as
15 determined by the Secretary, including by
16 providing such Tribal governments min-
17 imum funding.

18 “(8) DATA.—For purposes of this subsection,
19 the population of States and units of local govern-
20 ments shall be determined based on the most recent
21 year for which data are available from the Bureau
22 of the Census as of March 27, 2020.

23 “(d) USE OF FUNDS.—

24 “(1) IN GENERAL.—Amounts received by a
25 State, unit of local government, Tribal entity, or a

1 special-purpose public or multi-State entity described
2 in subsection (b)(2)(A)(ii) under this section shall be
3 used—

4 “(A) to cover only those costs of the State,
5 unit of local government, Tribal entity, or spe-
6 cial-purpose public or multi-State entity that—

7 “(i) are expenditures incurred due to
8 the public health emergency with respect to
9 the Coronavirus Disease 2019 (COVID-
10 19) (including expenditures necessary to
11 meet the non-Federal share contribution
12 requirement of any public assistance that
13 is provided under the Robert T. Stafford
14 Disaster Relief and Emergency Assistance
15 Act (42 U.S.C. 5121 et seq.) on the basis
16 of a disaster or emergency declaration
17 under such Act that is declared in calendar
18 year 2020);

19 “(ii) were not accounted for in the
20 budget most recently approved as of March
21 27, 2020, for the State, unit of local gov-
22 ernment, Tribal entity, or special-purpose
23 public or multi-State entity; and

1 local government may deposit funds paid under
2 this section into any State or local government
3 pension fund.

4 “(B) PROHIBITION ON STATE CHANGES TO
5 PENSION PROGRAMS THAT WOULD INCREASE
6 PENSION OBLIGATION PAYMENTS.—

7 “(i) IN GENERAL.—As a condition of
8 receiving funds under this section, a State
9 or unit of local government shall not make
10 any change to a pension program of the
11 State or unit of local government that
12 would result in the total pension obligation
13 payments of such program for State fiscal
14 year 2021 or 2022 exceeding the total pen-
15 sion obligation payments of such program
16 for State fiscal year 2019, as adjusted
17 under clause (ii).

18 “(ii) ADJUSTMENT.—For purposes of
19 applying clause (i), the total pension obli-
20 gation payments of a State for State fiscal
21 year 2019 with respect to a pension pro-
22 gram of the State or unit of local govern-
23 ment shall be adjusted in each of State fis-
24 cal years 2021 and 2022 in a manner that
25 takes into account—

1 “(I) any cost-of-living adjustment
2 or other adjustment to benefit
3 amounts under such program that
4 took effect after State fiscal year
5 2019, provided that such adjustment
6 is not the result of a change to the
7 program that was made after the date
8 of enactment of this section; and

9 “(II) any change to the total
10 number of individuals receiving bene-
11 fits under such program from State
12 fiscal year 2019, provided that such
13 change is not the result of any change
14 to the eligibility requirements or other
15 terms of the program that was made
16 after the date of enactment of this
17 section.

18 “(e) FAIR AND EQUITABLE BUDGETING REQUIRE-
19 MENT.—As a condition for receiving funds under this sec-
20 tion, each State, to the extent allowable by State law, shall
21 agree—

22 “(1) to base any cut to funding for units of
23 local government under the State budget on emer-
24 gency need, and shall ensure that such cuts are bal-

1 section 3 of the Alaska Native Claims Set-
2 tlement Act (43 U.S.C. 1602)) that serves
3 an Alaska Native community that is not
4 served by a Tribal government.

5 “(iii) TRIBAL ENTITY.—The term
6 ‘Tribal entity’ means any of the following:

7 “(I) A Tribal government (as de-
8 fined in clause (iv)).

9 “(II) A Tribal organization (as
10 defined in clause (v)).

11 “(III) A Native Corporation (as
12 defined in clause (ii)).

13 “(iv) TRIBAL GOVERNMENT.—The
14 term ‘Tribal government’ means the gov-
15 erning body of any Indian or Alaska Na-
16 tive tribe, band, nation, pueblo, village,
17 community, component band, or compo-
18 nent reservation, individually identified (in-
19 cluding parenthetically) in the list pub-
20 lished most recently as of the date of en-
21 actment of this section pursuant to section
22 104 of the Federally Recognized Indian
23 Tribe List Act of 1994 (25 U.S.C. 5131).

24 “(v) TRIBAL ORGANIZATION.—The
25 term ‘Tribal organization’ has the meaning

1 given such term in section 4 of the Indian
2 Self-Determination and Education Assist-
3 ance Act (25 U.S.C. 5304)).

4 “(vi) UNIT OF LOCAL GOVERN-
5 MENT.—The term ‘unit of local govern-
6 ment’ means a county, municipality, town,
7 township, village, borough, or other unit of
8 general government below the State level.

9 “(2) LOCAL GOVERNMENT CERTIFICATION RE-
10 QUIREMENT.—The certification requirement of sub-
11 section (e) of section 601 shall apply to a unit of
12 local government receiving a payment under this sec-
13 tion in the same manner as such requirement applies
14 to a unit of local government receiving a payment
15 under that section, except that a unit of local gov-
16 ernment shall not be required to submit a certifi-
17 cation prior to receiving a payment from a State
18 from each payment received by the State under sub-
19 section (b)(1)(A).

20 “(3) OVERSIGHT.—The amounts paid under
21 this section—

22 “(A) shall be subject to the oversight re-
23 quirements of subsection (f) of section 601 in
24 the same manner as such requirements apply to
25 the amounts paid under that section, and the

1 recoupment authority under paragraph (2) of
2 that subsection shall apply to oversight of com-
3 pliance with the use of funds requirements of
4 subsection (d) of this section and the fair and
5 equitable budgeting requirements of subsection
6 (e) of this section; and

7 “(B) shall be distributed in accordance
8 with all applicable Federal laws.

9 “(4) IG FUNDING AUTHORITY.—Notwith-
10 standing section 601(f)(3), the Inspector General of
11 the Department of the Treasury may use the
12 amounts appropriated under that section to carry
13 out oversight and recoupment activities under this
14 section in addition to the oversight and recoupment
15 activities carried out under section 601(f).”.

16 (b) CONFORMING AMENDMENTS.—

17 (1) Section 601(d) of the Social Security Act is
18 amended—

19 (A) by redesignating paragraphs (1)
20 through (3) as subparagraphs (A) through (C),
21 respectively, and adjusting the margins accord-
22 ingly;

23 (B) in subparagraph (A) (as so redesi-
24 gnated)—

1 (i) by striking “necessary expendi-
2 tures” and inserting “expenditures”; and

3 (ii) by inserting “(including expendi-
4 tures necessary to meet the non-Federal
5 share contribution requirement of any pub-
6 lic assistance that is provided under the
7 Robert T. Stafford Disaster Relief and
8 Emergency Assistance Act (42 U.S.C.
9 5121 et seq.) on the basis of a disaster or
10 emergency declaration under such Act that
11 is declared in calendar year 2020)” before
12 the semicolon;

13 (C) in subparagraph (C) (as so redesign-
14 nated)—

15 (i) by striking “December 30, 2020”
16 and inserting “December 31, 2021”; and

17 (ii) by striking the period at the end
18 and inserting a semicolon;

19 (D) by striking “under this section to
20 cover only” and inserting “under this section—
21 “(1) to cover only”; and

22 (E) by adding at the end the following new
23 paragraphs:

24 “(2) for expenditures in calendar year 2020 or
25 2021 that the State, Tribal government (or a trib-

1 ally-owned entity of such Tribal government), or
2 unit of local government would otherwise be unable
3 to make because of decreased or delayed revenues;
4 or

5 “(3) for expenditures associated with the dis-
6 tribution, storage, or administration of a COVID–19
7 vaccine licensed under section 351 of the Public
8 Health Service Act or authorized under section 564
9 of the Federal Food, Drug, and Cosmetic Act.”.

10 (2) Section 5001(b) of the Coronavirus Aid, Re-
11 lief, and Economic Security Act (Public Law 116–
12 136) is amended by striking “for fiscal year 2020
13 under section 601(a)(1) of the Social Security Act
14 (as added by subsection (a))” and inserting “under
15 title VI of the Social Security Act”.