

WHAT IT MEANS FOR STATES

The American Rescue Plan Act Provisions

The latest COVID-19 relief package provides \$1.9 trillion in mandatory funding, program changes and tax policies aimed at mitigating the continuing effects of the pandemic.

The American Rescue Plan builds upon previously enacted aid measures in 2020:

- [The year-end spending and aid package.](#)
- [The Coronavirus Aid, Relief, and Economic Security \(CARES\) Act.](#)
- [The Families First Coronavirus Response Act \(FFCRA\).](#)

Please see below for a summary of provisions of interest.

State and 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.
- State and local government recipients could use the funds to cover costs incurred by Dec. 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 Jan. 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.
- **Provides \$195.3 billion to states and the District of Columbia:**
 - \$25.5 billion would be equally divided to provide each state a minimum of \$500 million.
 - \$169 billion would be allocated based on the states' share of unemployed workers over a three-month period, from October-December 2020.
- **Provides \$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.
- Provides \$4.5 billion to U.S. territories.
- Provides \$20 billion to tribal governments.
- Provides \$10 billion for a Coronavirus Capital Projects Fund to carry out projects to support work, education and health monitoring during COVID-19.



- **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.

Direct Payments to Citizens

- 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.

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 Dec. 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 Sept. 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.
- Due to budget reconciliation rules the reimbursable tax credit will not be retroactive (for state and local governments) prior to FFCRA becoming law, and the effective date begins after March 31, 2021.

Expanded Unemployment Benefits

- Extends the Pandemic Unemployment Assistance program through Sep. 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 Sep. 6, 2021.
- Extends the Federal Pandemic Unemployment Compensation (FPUC) through Sep. 6, 2021, while maintaining the FPUC benefit amount of \$300.
- Exempts the first \$10,200 in 2020 unemployment benefits from federal income tax for households with incomes below \$150,000 per year.
- Restores full reimbursement for state costs related to waiving the waiting week beginning Dec. 31, 2020, and continues it through Sep. 6, 2021.
- Extends temporary exceptions to state unemployment insurance staffing restrictions from the CARES Act through Sep. 6, 2021.
- Increases the number of weeks of benefits an individual worker may receive in the Pandemic Emergency Unemployment Compensation (PEUC) program from 24 to 53 and extends the length of time in which workers can receive PEUC benefits if they exhaust regular state unemployment insurance benefits to last until Sep. 6, 2021.
- Extends full federal financing of benefits provided in the Short-Time Compensation program for states that have laws establishing such programs through Sep. 6, 2021.
- Ensures the earliest date on which states would begin accumulating interest of federal loans they have taken out to pay state unemployment benefits would be Sep. 6, 2021.
- Extends the FFCRA provisions that provided temporary full federal financing of extended benefits (EB) through Sep. 6, 2021. States are traditionally required to pay 50% of the cost of the EB.
- Appropriates \$2 billion to the Department of Labor specifically to support program integrity and timely and equitable access to benefits. The secretary of Labor would be authorized to use the funds directly to develop system-wide program integrity solutions and address access barriers or processing backlogs, distribute funds to state and territorial unemployment insurance programs for these purposes, or make transfers to the Office of the Inspector General or the Department of Justice, or other agencies to support unemployment fraud investigations or prosecutions.

Small Business Provisions

- 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 March 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 Feb. 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 Dec. 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.
- \$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.

Health and Human Services Provisions

HEALTH FUNDING

- The bill provides:
- \$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 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 secretary of Health and 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

The bill provides:

- \$39 billion for child care through:
 - \$15 billion for the Child Care and Development Block Grant (CCDBG) and
 - \$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 one-time 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

The bill provides:

- \$1.434 billion for programs under the Older Americans Act, including \$750 million for nutrition programs for 2021.
- \$4.5 billion for the Low-Income Home Energy Assistance Program.
- \$50 million for the Title X Family Planning program.

Medicaid/Medicare Policy Funding

- Requires state Medicaid and Children’s Health Insurance Program (CHIP) to cover vaccines and COVID treatment without any cost sharing and extends the period of this policy by a year for one year after the end of the Public Health emergency. Would increase federal FMAP to 100 percent for vaccine costs during this period.
- States that extended a Medicaid option to provide testing and treatment to uninsured people must also do so without cost sharing.
- Outpatient drugs used for COVID-19 treatment will be included in the Medicaid Drug Rebate program.
- Provides a five-year state plan option of health coverage for women enrolled in Medicaid for 12 months after the birth of a child, instead of the previous 60 days.
- Establishes a minimum wage index for hospitals in all-urban states for Medicare hospital payments starting Oct. 1, 2021.
- Allows CMS to waive a Medicare requirement that a ground ambulance service include the transportation to a hospital to receive Medicare payments, if they didn’t transport the beneficiary due to COVID-19 related protocols.
- Creates an \$8.5 billion fund for rural providers.

MEDICAID FMAP FUNDING

- Provides a temporary (two year) 5 percentage point increase in the Medicaid FMAP to states that enact the Affordable Care Act’s (ACA) Medicaid expansion and covers the newly eligible adult population per requirements of the ACA.
- Provides a 100 % FMAP for services to Medicaid enrollees, who access care in the Urban Indian Health Programs or the Native Hawaiian Health Care System for two years.
- Provides an 85% FMAP for the first three years that a state covers mobile crisis intervention services for mental health or substance use disorders, expiring after five years.
- Increases the federal FMAP by 10 percentage points for state expenditures on home and community-based services (HCBS) for four fiscal quarters.
- Eliminates the cap on the rebate amount manufacturers are required to pay Medicaid on covered drugs, starting in 2024. Currently, the cap is limited to 100% of the average manufacture price. Once this cap is reached prescription drug manufacturers can raise their prices without increasing the net rebates that have to be paid.

- Modifies Medicaid allotments for disproportionate share hospitals (DSH) to account for the 6.2 percentage point increase to states' FMAP. The HHS would have to ensure that the total DSH payments that a state may make in a fiscal year is equal to the total payments it could have made without the FMAP increase during the pandemic.

HEALTH INSURANCE FUNDING AND POLICY PROVISIONS

- Subsidizes 100% of premiums for individuals eligible for the *Consolidated Omnibus Budget Reconciliation Act* continuation coverage if they lose their job through September 30, 2021. The individual won't have to pay any premiums, and the employer or health insurance plan could claim a refundable tax credit against its Medicare payroll tax liability for the cost of the premiums.
- If someone becomes eligible for coverage under another group health plan or Medicare, a \$250 penalty could be imposed if individuals who do not notify the plan when they are no longer eligible or as much as 110% of the premium assistance due after they are no longer eligible for a fraudulent failure to notify.
- Provides \$20 million to the HHS for grants to eligible states to modernize the health insurance marketplaces established under the ACA with funding limited to two years.
- Would expand the ACA's premium tax credits for health insurance purchased through an exchange.
- Provides refundable credits for households with income that is 100% to 400% of the federal poverty level (FPL), capping health insurance premium costs based on a percentage of income and the credit would cover any amount above that cap up to the cost of a "benchmark" insurance plan.
- For 2021 and 2022, eliminates insurance premiums for individuals at 150% of FPL or less and reduces insurance premiums for all other households. Also makes households above 400% of the FPL eligible for a premium cap of 8.5% of income. Premium caps currently range from around 2% to 9.8% and are adjusted annually for inflation.
- Taxpayers receiving unemployment compensation in 2021, to qualify for reduced cost-sharing under the ACA, would require insurers to reduce out-of-pocket costs, for enrollees whose income is between 100% and 400% of the FPL and who enroll in a silver plan through the law's exchanges. Disregards income exceeding 133% of the FPL for purposes of determining the cost-sharing reduction amounts.

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, 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 fiscal years 2020 and 2021 and to school year 2020-2021, and now includes select American territories.

Homeland Security Provisions

- 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.

Agriculture Provisions

- 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 such farmer's or rancher's debt on loans it made or guaranteed.

Transportation and Infrastructure Provisions

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 Urbanized Area Formula Grants to aid transit service in urbanized areas.

- \$2.21 billion for urban and rural area grantees that require additional assistance due to the pandemic.
- \$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 cost share 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.

RAILWAY FUNDING

- Provides \$1.7 billion for Amtrak in FY 2021.
 - \$970 million to support the Northeast Corridor.
 - \$730 million to support the National Network, of which:
 - \$175 million is to be used by Amtrak to offset amounts required to be paid by states for state-supported routes.
 - \$166 million out of the amounts allocated for the Northeast Corridor, and the National Network, to support the restoration of long-distance service and employee recalls.

Education Provisions

- Provides \$122.7 billion for the existing Elementary and Secondary School Emergency Relief Fund to remain available through Sept. 30, 2023.
 - States receive funds based on the same proportion that each state receives under the Elementary and Secondary Education Act (ESEA) Title-IA. State Education Agencies (SEAs) must distribute at least 90% of funds to local education agencies (LEAs) based on their proportional share of ESEA Title I-A funds.

- The LEAs must reserve at least 20% of the funding they receive to address learning loss. Remaining funds are flexible and can address a variety of needs, including 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. School districts will be required to create and share plans publicly for returning to in-person instruction within 30 days.
- The SEAs are also required to reserve their allocations to carry out activities: 5% to address learning loss, 1% for afterschool activities, and 1% for summer learning programs. Funds to the SEAs must be spent within one year of receipt.
- Provides \$3.03 billion in additional FY21 funding for IDEA
 - \$2.58 billion for grants to states under Part B of IDEA
 - \$200 million for preschool grants under IDEA
 - \$250 million for programs for infants and toddlers under Part C of IDEA
- Provides \$2.75 billion to governors through the existing Emergency Assistance to Non-Public Schools Program to provide services or assistance to non-public schools that enroll a significant percentage of low-income students and are most impacted by the qualifying emergency.
- Provides \$800 million to support the identification, enrollment, and school participation of children and youth experiencing homelessness, including through wrap-around services.
- Provides \$850 million for grants to Bureau of Indian Education-operated and funded elementary and secondary schools and Tribal Colleges or Universities.
- Provides \$40 billion through the existing Higher Education Emergency Relief (HEER) Fund.
 - \$36 billion is allocated to public and private non-profit institutions to remain available through Sept. 30, 2023. Institutions must spend at least 50% of their allocation on emergency financial aid grants provided directly to students. Institutions can use remaining funds to replace lost revenue, reimburse for emergency expenses, and more. Funds are allocated as follows:
 - 37.5% based on full-time equivalent (FTE) enrollment of Federal Pell Grant recipients.
 - 37.5% based on headcount enrollment of Pell recipients.
 - 11.5% based on FTE enrollment of non-Pell recipients.
 - 11.5% based on headcount enrollment of non-Pell recipients.
 - 1% based on the relative share of FTE enrollment of students who were Federal Pell Grant recipients and who were exclusively enrolled in distance education courses prior to the qualifying emergency.
 - 1% based on the relative share of the total number of students who were Federal Pell grant recipients and who were exclusively enrolled in distance education courses prior to the qualifying emergency.
 - Provides \$3 billion to historically Black colleges and universities, tribal colleges and minority-serving institutions.
 - Provides \$400 million to for-profit colleges to provide financial aid grants to students.
 - Provides \$200 million for institutions with the greatest unmet need related to the pandemic or those not served by the HEER formula.
- **Maintenance of Effort (MOE):** States must maintain spending on both K-12 and higher education in FY 2022 and FY 2023 at least at the proportional levels relative to a state's overall spending, averaged over FY 2018, FY 2019 and FY 2020. The MOE can be waived by the secretary of Education.

- **Maintenance of Equity:** All provisions apply to FY 2022 and FY 2023.
 - State Maintenance of Equity:
 - States cannot cut per-pupil spending for “high-need” LEAs (group of LEAs that serve the highest percentages of low-income, which collectively serve at least 50% of state’s total student enrollment) at a rate steeper than overall cuts in per-pupil spending across all local education agencies.
 - States cannot fund “highest poverty” LEAs (group of LEAs that serve highest percentages of low-income students which collectively serve at least 20% of state’s total student enrollment) below their FY 2019 funding.
 - LEA Maintenance of Equity:
 - LEAs cannot cut per-pupil spending for any high-poverty school at a rate steeper than overall cuts in per-pupil spending across all schools served by the LEA.
 - LEAs cannot reduce per-pupil staffing for any high-poverty school at a rate steeper than overall cuts in per-pupil staffing across all schools served by the LEA.
 - The provision does not apply if an LEA serves less than 1,000 students or operates a single school or serves all students in single grade span in one school or is granted waiver by secretary of Education.
- Makes changes to the federal 90/10 rule, which prohibits for-profit colleges from receiving more than 90% of their revenue from federal aid programs. Regulations would not take effect until January 2023.
- Treats any student loan forgiven or discharged on a tax-free basis from 2021 through 2025.

Environmental Provisions

- 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.

Energy and Utility Provisions

- 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.

Consumer Protection Provisions

- Provides \$50 million in funding for Consumer Product Safety Fund to protect consumers from potentially dangerous products related to Covid-19.
 - Enhance targeting, surveillance and screening of consumer products entering the United States at ports of entry.

Housing Provisions

- Appropriates \$27.4 billion in emergency rental assistance including:
 - \$21.55 billion for emergency rental assistance via Corona Relief Fund (remains available through Sept. 30, 2027 if obligated by Oct. 1, 2022).
 - \$5 billion for emergency housing vouchers (funds available through Sept. 30, 2030).
 - \$750 million for tribal housing needs.
 - \$100 million for rural housing.
- Appropriates \$305 million to Puerto Rico, the U.S. Virgin Islands, the Northern Mariana Islands and American Samoa for emergency rental assistance.
- 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 Sept. 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.

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.

Technology, Broadband and 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.

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