

116TH CONGRESS  
2D SESSION

# S. 4083

To amend the Relief for Workers Affected by Coronavirus Act to extend Federal Pandemic Unemployment Compensation and improve short-time compensation programs and agreements, and for other purposes.

---

## IN THE SENATE OF THE UNITED STATES

JUNE 25, 2020

Mr. VAN HOLLEN (for himself, Mr. MERKLEY, Mr. MURPHY, and Ms. BALDWIN) introduced the following bill; which was read twice and referred to the Committee on Finance

---

## A BILL

To amend the Relief for Workers Affected by Coronavirus Act to extend Federal Pandemic Unemployment Compensation and improve short-time compensation programs and agreements, and for other purposes.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Rebuilding Main Street  
5 Act of 2020”.

1 **SEC. 2. EXTENSION OF FEDERAL PANDEMIC UNEMPLOY-**  
 2 **MENT COMPENSATION.**

3 (a) IN GENERAL.—Section 2104(e)(2) of the Relief  
 4 for Workers Affected by Coronavirus Act (contained in  
 5 subtitle A of title II of division A of the CARES Act (Pub-  
 6 lic Law 116–136)) is amended by striking “July 31,  
 7 2020” and inserting “December 31, 2020”.

8 (b) APPLICATION TO SHORT-TIME COMPENSATION  
 9 PROGRAMS AND AGREEMENTS.—Section 2104(i)(2) of the  
 10 Relief for Workers Affected by Coronavirus Act (contained  
 11 in subtitle A of title II of division A of the CARES Act  
 12 (Public Law 116–136)) is amended—

13 (1) in subparagraph (C), by striking “and” at  
 14 the end;

15 (2) in subparagraph (D), by striking the period  
 16 at the end and inserting “; and”; and

17 (3) by adding at the end the following:

18 “(E) short-time compensation under sec-  
 19 tion 2108 or 2109.”.

20 **SEC. 3. IMPROVEMENTS TO FINANCING OF SHORT-TIME**  
 21 **COMPENSATION.**

22 (a) STATES WITH PROGRAMS IN LAW.—Section  
 23 2108 of the Relief for Workers Affected by Coronavirus  
 24 Act (contained in subtitle A of title II of division A of  
 25 the CARES Act (Public Law 116–136)) is amended—

26 (1) in subsection (a)—

1 (A) in paragraph (1), by striking “para-  
 2 graph (3)” and inserting “paragraphs (3), (4),  
 3 and (5)”; and

4 (B) by striking paragraph (3) and insert-  
 5 ing the following:

6 “(3) LIMITATIONS ON PAYMENTS.—No pay-  
 7 ments shall be made to a State under this section  
 8 for short-time compensation paid to an individual by  
 9 the State during a benefit year in excess of 26 times  
 10 the amount of regular compensation (including de-  
 11 pendents’ allowances) under the State law payable to  
 12 such individual for a week of total unemployment.

13 “(4) SEASONAL, TEMPORARY, OR INTERMIT-  
 14 TENT EMPLOYMENT.—Payments may be made to a  
 15 State under this section for benefits paid to an indi-  
 16 vidual by the State under a short-time compensation  
 17 program if such individual is employed by the par-  
 18 ticipating employer on a seasonal, temporary, or  
 19 intermittent basis, and any reduction in such indi-  
 20 vidual’s hours is due to circumstances related to the  
 21 coronavirus disease 2019 (COVID–19) pandemic.

22 “(5) AUTHORITY FOR STATES WITH PROGRAMS  
 23 IN LAW TO TEMPORARILY ADJUST LIMITS ON WORK-  
 24 WEEK REDUCTION AND PERMITTING REHIRING.—

1           “(A) IN GENERAL.—For purposes of mak-  
 2           ing payments under this section, in the case of  
 3           a State whose State law provides for the pay-  
 4           ment of short-time compensation under a short-  
 5           time compensation program that meets the defi-  
 6           nition of such a program under section 3306(v)  
 7           of the Internal Revenue Code of 1986—

8                   “(i) paragraph (2) of such section  
 9                   3306(v) shall be applied by inserting ‘or  
 10                  the employer rehires employees or brings  
 11                  back employees from furlough at reduced  
 12                  hours’ after ‘layoffs’;

13                  “(ii) paragraph (3) of such section  
 14                  3306(v) shall be applied by striking ‘60  
 15                  percent’ and inserting ‘80 percent’; and

16                  “(iii) paragraph (7) of such section  
 17                  3306(v) shall be applied by inserting ‘, or  
 18                  who is rehired or brought back from fur-  
 19                  lough at reduced hours under the pro-  
 20                  gram,’ after ‘under the program’.

21           “(B) LIMITATION.—The modifications to  
 22           such section 3306(v) under clauses (i), (ii), and  
 23           (iii) of subparagraph (A) shall only apply dur-  
 24           ing the period for which this section is applica-  
 25           ble.”;

1           (2) by redesignating subsections (d), (e), and  
2           (f) as subsections (e), (f), and (g), respectively; and

3           (3) by inserting after subsection (c) the fol-  
4           lowing:

5           “(d) RESTRICTION ON CHARGING OF FEDERALLY  
6 REIMBURSED SHORT-TIME COMPENSATION BENEFITS.—  
7 Beginning on the date of enactment of this subsection, a  
8 State receiving payments under this section may not in-  
9 crease experience rated State unemployment taxes, or re-  
10 quire reimbursement for benefit costs, due to short-time  
11 compensation benefits paid on or before December 31,  
12 2020.”.

13           (b) FEDERAL-STATE AGREEMENTS.—

14           (1) APPLICATION OF SECTION 3306 OF THE IN-  
15 TERNAL REVENUE CODE OF 1986.—Section  
16 2109(b)(1) of the Relief for Workers Affected by  
17 Coronavirus Act (contained in subtitle A of title II  
18 of division A of the CARES Act (Public Law 116–  
19 136)) is amended by inserting before the period at  
20 the end “except that paragraphs (2), (3), and (7) of  
21 such section 3306(v) shall be applied under an  
22 agreement under this section in the same manner as  
23 such paragraphs are applied under section 2108  
24 pursuant to clauses (i), (ii), and (iii) of paragraph  
25 (5)(A) of such section”.

(2) EXPANSION OF FINANCING FOR SHORT-TIME COMPENSATION.—

(A) IN GENERAL.—Section 2109 of the Relief for Workers Affected by Coronavirus Act (contained in subtitle A of title II of division A of the CARES Act (Public Law 116–136)) is amended—

(i) in subsection (b), by striking paragraphs (2) and (3) and inserting the following:

“(2) LIMITATIONS ON PLANS.—A short-time compensation plan approved by a State shall not permit the payment of short-time compensation to an individual by the State during a benefit year in excess of 26 times the amount of regular compensation (including dependents’ allowances) under the State law payable to such individual for a week of total unemployment.

“(3) SEASONAL, TEMPORARY, OR INTERMITTENT EMPLOYMENT.—Payments may be made to a State under this section for benefits paid to an individual by the State under a short-time compensation plan if such individual is employed by the participating employer on a seasonal, temporary, or intermittent basis, and any reduction in such individual’s

1 hours is due to circumstances related to the  
 2 coronavirus disease 2019 (COVID–19) pandemic.”;  
 3 and

4 (ii) in subsection (c)(1)(A), by strik-  
 5 ing “one-half” and inserting “100 per-  
 6 cent”.

7 (B) EFFECTIVE DATE.—The amendments  
 8 made by subparagraph (A) shall take effect as  
 9 if included in the enactment of such section  
 10 2109.

11 (3) RESTRICTION ON CHARGING OF FEDERALLY  
 12 REIMBURSED SHORT-TIME COMPENSATION BENE-  
 13 FITS.—Section 2109 of the Relief for Workers Af-  
 14 fected by Coronavirus Act (contained in subtitle A of  
 15 title II of division A of the CARES Act (Public Law  
 16 116–136)) is amended—

17 (A) by redesignating subsection (f) as sub-  
 18 section (g); and

19 (B) by inserting after subsection (e) the  
 20 following:

21 “(f) RESTRICTION ON CHARGING OF FEDERALLY  
 22 REIMBURSED SHORT-TIME COMPENSATION BENEFITS.—  
 23 Beginning on the date of enactment of this subsection, a  
 24 State receiving payments under this section may not in-  
 25 crease experience rated State unemployment taxes, or re-

1   quire reimbursement for benefit costs, due to short-time  
 2   compensation benefits paid on or before December 31,  
 3   2020.”.

4       (c) FEDERAL WEBSITE AND COMMON APPLICATION  
 5   FOR SHORT-TIME COMPENSATION.—Title IX of the Social  
 6   Security Act (42 U.S.C. 1101 et seq.) is amended by add-  
 7   ing at the end the following:

8   **“SEC. 912. SHORT-TIME COMPENSATION COMMON APPLICA-**  
 9                   **TION AND WEBSITE.**

10       “(a) FEDERAL SHORT-TIME COMPENSATION COM-  
 11   MON APPLICATION.—

12           “(1) IN GENERAL.—Not later than 30 days  
 13       after the enactment of this section, the Secretary of  
 14       Labor shall establish and maintain an internet-based  
 15       Federal short-time compensation common applica-  
 16       tion through which an employer may apply to the  
 17       short-time compensation program of any State (in-  
 18       cluding multiple States at the same time) that has  
 19       adopted such common application.

20           “(2) USE OF MODEL LANGUAGE.—The Sec-  
 21       retary of Labor shall establish the common applica-  
 22       tion under paragraph (1) based on the model lan-  
 23       guage developed pursuant to section 2165 of the  
 24       Middle Class Tax Relief and Job Creation Act of  
 25       2012.



1       “(b)     FEDERAL     SHORT-TIME     COMPENSATION  
2 WEBSITE.—Not later than 30 days after the enactment  
3 of this section, the Secretary of Labor shall establish and  
4 maintain a publicly available internet website—

5               “(1) through which an employer may obtain in-  
6 formation about any short-time compensation pro-  
7 gram available in the State in which the employer  
8 operates, including a program under sections 2108  
9 through 2110 of the Relief for Workers Affected by  
10 Coronavirus Act (contained in subtitle A of title II  
11 of division A of the CARES Act); and

12              “(2) that provides information about and access  
13 to the Federal short-time compensation common ap-  
14 plication, as established in subsection (a).”.

15 **SEC. 4. IMPROVEMENTS TO GRANTS FOR SHORT-TIME COM-**  
16 **PENSATION PROGRAMS.**

17       (a) EXISTING GRANTS.—Section 2110 of the Relief  
18 for Workers Affected by Coronavirus Act (contained in  
19 subtitle A of title II of division A of the CARES Act (Pub-  
20 lic Law 116–136)) is amended—

21              (1) in subsection (a)—

22                      (A) in paragraph (1), by inserting “or  
23 enter into an agreement under section 2109 to  
24 provide” after “enact”; and

(B) in paragraph (3), by striking subparagraph (B) and inserting the following:

“(B) CLARIFICATION.—A State administering a short-time compensation program that does not meet the definition of a short-time compensation program as defined in subsection (i)(2) shall not be eligible to receive a grant under this section until such time as the State provides for payments under a short-time compensation program that meets such definition.”;

(2) in subsection (b), by striking paragraph (1) and inserting the following:

“(1) AMOUNT.—

“(A) IMPLEMENTATION AND IMPROVEMENT.—Subject to subparagraph (C), the maximum amount available for making grants under subsections (a) (1) and (2) to a State that administers a short-time compensation program shall be equal to the amount obtained by multiplying \$150,000,000 (less the amount used by the Secretary under subsection (e)) by the same ratio as would apply under subsection (a)(2)(B) of section 903 of the Social Security Act (42 U.S.C. 1103) for purposes of deter-

1 mining such State’s share of any excess amount  
 2 (as described in subsection (a)(1) of such sec-  
 3 tion) that would have been subject to transfer  
 4 to State accounts, as of October 1, 2019, under  
 5 the provisions of subsection (a) of such sec-  
 6 tion.”;

7 (3) in subsection (c)—

8 (A) in paragraph (3), by inserting “or  
 9 agreement” after “the State law”; and

10 (B) in paragraph (4)(B), by inserting  
 11 “(other than pursuant to an agreement under  
 12 section 2109)” after “short-time compensation  
 13 program”;

14 (4) in subsection (g), by striking  
 15 “\$100,000,000” and inserting “\$200,000,000”; and

16 (5) in subsection (i)(2), by inserting before the  
 17 period at the end “, except that paragraphs (2), (3),  
 18 and (7) of such section 3306(v) shall be applied  
 19 under this section in the same manner as such para-  
 20 graphs are applied under section 2108 pursuant to  
 21 clauses (i), (ii), and (iii) of paragraph (5)(A) of such  
 22 section”.

23 (b) ADDITIONAL FUNDING FOR STATES WHO  
 24 STREAMLINE PROGRAM GUIDELINES.—Section 2110 of  
 25 the Relief for Workers Affected by Coronavirus Act (con-

1 tained in subtitle A of title II of division A of the CARES  
2 Act (Public Law 116–136)) is amended—

3 (1) in subsection (a)—

4 (A) by redesignating paragraph (3) as  
5 paragraph (4);

6 (B) by inserting after paragraph (2) the  
7 following:

8 “(3) FOR STREAMLINING PROGRAM GUIDE-  
9 LINES.—The Secretary shall award grants to States  
10 that are eligible and submit plans for a grant under  
11 paragraph (1) for such States that streamline the  
12 short-time compensation program guidelines of the  
13 State, such as—

14 “(A) allowing an employer to provide an  
15 eligibility certification on behalf of the employ-  
16 ees of the employer on a weekly basis;

17 “(B) allowing an employer to rehire an em-  
18 ployee or bring back an employee from furlough  
19 at reduced hours, pursuant to the modifications  
20 described in section 2108(a)(5)(A) and section  
21 2109(b)(1);

22 “(C) relaxing any State limitation on  
23 short-time compensation hour reduction to  
24 match the maximum percentage permitted  
25 under section 3306(v)(3) of the Internal Rev-

1           enue Code of 1986, pursuant to the modifica-  
 2           tions described in section 2108(a)(5)(A) and  
 3           section 2109(b)(1); or

4           “(D) accepting employer applications sub-  
 5           mitted using the Federal short-time compensa-  
 6           tion common application established under this  
 7           Act.”; and

8           (C) in paragraph (4)(A), as redesignated  
 9           by subparagraph (A), by striking “and (2)” and  
 10          inserting “, (2), and (3)”;

11          (2) in subsection (b)—

12          (A) in paragraph (1), as amended by sub-  
 13          section (a)(2), by adding at the end the fol-  
 14          lowing:

15          “(B) STREAMLINING PROGRAM GUIDE-  
 16          LINES.—Subject to subparagraph (C), the max-  
 17          imum amount available for making grants  
 18          under subsection (a)(3) to a State shall be  
 19          equal to the amount obtained by multiplying  
 20          \$50,000,000 (less the amount used by the Sec-  
 21          retary under subsection (e)) by the same ratio  
 22          as would apply under subsection (a)(2)(B) of  
 23          section 903 of the Social Security Act (42  
 24          U.S.C. 1103) for purposes of determining such  
 25          State’s share of any excess amount (as de-

scribed in subsection (a)(1) of such section)  
that would have been subject to transfer to  
State accounts, as of October 1, 2019, under  
the provisions of subsection (a) of such section.

“(C) SPECIAL RULE FOR FEDERAL-STATE  
AGREEMENTS.—In no case may the total of all  
grants made under this section to a State ad-  
ministering a short-time compensation program  
pursuant to an agreement under section 2109  
exceed \$1,000,000.”; and

(B) by striking paragraph (2) and insert-  
ing the following:

“(2) AMOUNT AVAILABLE FOR DIFFERENT  
GRANTS.—

“(A) GRANTS FOR IMPLEMENTATION OR  
IMPROVED ADMINISTRATION OR FOR PRO-  
MOTION AND ENROLLMENT.—Of the maximum  
incentive payment determined under paragraph  
(1)(A) with respect to a State—

“(i) one-third shall be available for a  
grant under subsection (a)(1); and

“(ii) two-thirds shall be available for a  
grant under subsection (a)(2).

“(B) GRANTS FOR STREAMLINING PRO-  
GRAM GUIDELINES.—Of the maximum incentive

1 payment determined under paragraph (1)(B)  
 2 with respect to a State, 100 percent shall be  
 3 available for a grant under subsection (a)(3).”;  
 4 (3) in subsection (c)—

5 (A) in paragraph (1), by striking “or (2)”  
 6 and inserting “, (2), or (3)”;

7 (B) in paragraph (2), by striking “or (2)”  
 8 (or both)” and inserting “, (2), or (3) (or each  
 9 paragraph)”;

10 (C) in paragraph (4), in the matter pre-  
 11 ceding subparagraph (A), by striking “or (2)”  
 12 and inserting “, (2), or (3)”;

13 (4) in subsection (d), in the matter preceding  
 14 paragraph (1), by inserting “, the streamlining of  
 15 guidelines for such programs,” after “administration  
 16 of such programs”;

17 (5) in subsection (f), in the matter preceding  
 18 paragraph (1), by striking “or (2)” and inserting “,  
 19 (2), or (3)”.

20 **SEC. 5. REBUILDING MAIN STREET GRANT PROGRAM.**

21 (a) IN GENERAL.—Not later than 30 days after the  
 22 date of enactment of this Act, the Secretary shall establish  
 23 a program to provide grants to any eligible employer to  
 24 help ensure that such employer remains in operation while

1 its employees continue working reduced hours pursuant to  
2 a short-time compensation program.

3 (b) APPLICATION.—Any eligible employer seeking to  
4 receive a grant under this section shall submit an applica-  
5 tion to the Secretary at such time, in such manner, and  
6 containing such information as the Secretary may require.

7 (c) AMOUNT OF GRANT.—

8 (1) IN GENERAL.—For each calendar quarter  
9 ending after the date on which the application has  
10 been approved for an eligible employer under sub-  
11 section (b) and ending before January 1, 2022, the  
12 Secretary shall provide a grant to such employer in  
13 an amount equal to the applicable percentage of the  
14 eligible costs paid or incurred by such employer for  
15 the preceding calendar quarter.

16 (2) APPLICABLE PERCENTAGE.—

17 (A) IN GENERAL.—For purposes of this  
18 subsection, the applicable percentage for any  
19 calendar quarter shall be the amount equal to—

20 (i) in the case of an eligible employer  
21 described in subclause (I) of subsection  
22 (f)(1)(A)(i), 50 percent, as reduced (but  
23 not below zero) by 2 percentage points for  
24 each percentage point by which the reduc-  
25 tion in gross receipts of the eligible em-



1            employer for such quarter is less than 50 per-  
 2            cent; or

3            (ii) in the case of an eligible employer  
 4            described in subclause (II) of such sub-  
 5            section, 50 percent.

6            (B) REDUCTION IN GROSS RECEIPTS.—

7            (i) IN GENERAL.—With respect to any  
 8            calendar quarter, the reduction in gross re-  
 9            cepts for such quarter is the amount (ex-  
 10          pressed as a percentage) equal to the  
 11          quotient of—

12                    (I) gross receipts of the eligible  
 13                    employer for such quarter; and

14                    (II) gross receipts of the eligible  
 15                    employer for the same calendar quar-  
 16                    ter during the preceding calendar  
 17                    year.

18            (ii) NEW EMPLOYERS.—In the case of  
 19            an eligible employer which was not car-  
 20            rying on a trade or business (or, in the  
 21            case of an organization exempt from tax-  
 22            ation under section 501(a) of the Internal  
 23            Revenue Code of 1986, which was not car-  
 24            rying on activities related to the purpose or  
 25            function constituting the basis of the orga-

nization’s exemption under such section) during the same calendar quarter in the preceding calendar year, clause (i)(II) shall be applied by substituting “the first calendar quarter of 2020” for “the same calendar quarter during the preceding calendar year”.

(3) EXCLUSION FOR FAILURE TO COMPLY WITH PUBLIC HEALTH ORDERS.—A grant shall not be provided to an eligible employer for any calendar quarter in which such employer has been determined by a State or local government agency with appropriate jurisdiction over such employer to have failed to carry out its operations in compliance with any applicable State or local public health order or requirement and has provided notice to the Secretary of such failure to comply with such order or requirement.

(4) LIMITATION.—The cumulative amount of any grants which may be provided to an eligible employer under this section for all calendar quarters shall not exceed \$300,000.

(5) INFORMATION REGARDING ELIGIBLE COSTS.—For purposes of determining the amount of the grant to be provided for each calendar quarter

1 under this subsection, an eligible employer shall pro-  
2 vide the Secretary such information as is deemed  
3 necessary by the Secretary.

4 (d) NO REDUCTION IN LOAN FORGIVENESS FOR  
5 PAYCHECK PROTECTION LOANS.—Section 1106(d) of the  
6 CARES Act (Public Law 116–136), as amended by sec-  
7 tion 3(b)(2) of the Paycheck Protection Program Flexi-  
8 bility Act of 2020 (Public Law 116–142), is amended by  
9 adding at the end the following new paragraph:

10 “(9) NO REDUCTION IN FORGIVENESS BASED  
11 ON WORK-SHARING PLAN.—The amount of forgive-  
12 ness of a covered loan made to an eligible recipient  
13 under this section shall not be reduced based on a  
14 reduction relating to salary and wages under para-  
15 graph (3) if the eligible recipient elected to provide  
16 reduced work hours to full-time equivalent employees  
17 of the eligible recipient pursuant to a short term  
18 compensation program, as defined in section 3306(v)  
19 of the Internal Revenue Code of 1986, including any  
20 short-time compensation plan approved by a State  
21 pursuant to section 2109(b)(1).”.

22 (e) NO REIMBURSEMENT.—Any expense paid by an  
23 eligible employer with proceeds from a loan made under  
24 section 7(a)(36) of the Small Business (15 U.S.C.

1 636(a)(36)) shall not be eligible for reimbursement under  
 2 the program established under this section.

3 (f) DEFINITIONS.—For purposes of this section—

4 (1) ELIGIBLE EMPLOYER.—

5 (A) IN GENERAL.—The term “eligible em-  
 6 ployer” means any entity (including any organi-  
 7 zation exempt from taxation under section  
 8 501(a) of the Internal Revenue Code of  
 9 1986)—

10 (i)(I) for which the reduction in gross  
 11 receipts (as determined under subsection  
 12 (c)(2)(B)) for the most recent calendar  
 13 quarter ending before the date on which  
 14 such entity submitted an application under  
 15 subsection (b) is not less than 25 percent;  
 16 or

17 (II) which—

18 (aa) had less than 20 employees  
 19 during the period described in clause  
 20 (i) of subparagraph (B);

21 (bb) had less than \$1,500,000 in  
 22 annual gross receipts (as determined  
 23 under clause (ii) of such subpara-  
 24 graph); and

- 1 (cc) as part of their application  
 2 under subsection (b), has made a good  
 3 faith certification that the uncertainty  
 4 of current economic conditions makes  
 5 necessary the grant request to support  
 6 the ongoing operations of such entity;
- 7 (ii) which has elected to provide re-  
 8 duced work hours to employees pursuant  
 9 to a short-time compensation program; and
- 10 (iii) which is not—
- 11 (I) a hedge fund or a private eq-  
 12 uity fund, as defined in section 13(h)  
 13 of the Bank Holding Company Act of  
 14 1956 (12 U.S.C. 1851(h));
- 15 (II) a corporation the stock of  
 16 which is publicly traded; or
- 17 (III) a publicly traded partner-  
 18 ship (as defined in section 7704(b) of  
 19 the Internal Revenue Code of 1986).
- 20 (B) RULES FOR CERTAIN EMPLOYERS.—
- 21 (i) EMPLOYEES.—The period de-  
 22 scribed in this clause shall be, at the elec-  
 23 tion of the entity—

1 (I) the period beginning on Feb-  
2 ruary 15, 2019, and ending on June  
3 30, 2019; or

4 (II) the period beginning on Jan-  
5 uary 1, 2020, and ending on February  
6 29, 2020.

7 (ii) GROSS RECEIPTS.—

8 (I) IN GENERAL.—For purposes  
9 of subparagraph (A)(i)(II)(bb), annual  
10 gross receipts shall be determined  
11 based on information provided for the  
12 most recent taxable year for which a  
13 tax return has been filed by the entity  
14 (including, in the case of an organiza-  
15 tion exempt from taxation under sec-  
16 tion 501(a) of the Internal Revenue  
17 Code of 1986, a return required under  
18 section 6033 of such Code).

19 (II) NEW EMPLOYERS.—With re-  
20 spect to the taxable year described in  
21 subclause (I), in the case of an entity  
22 which was not carrying on a trade or  
23 business (or, in the case of an organi-  
24 zation exempt from taxation under  
25 section 501(a) of the Internal Rev-

1           enue Code of 1986, which was not  
 2           carrying on activities related to the  
 3           purpose or function constituting the  
 4           basis of the organization's exemption  
 5           under such section) during the en-  
 6           tirety of such taxable year, annual  
 7           gross receipts shall be determined on  
 8           an annualized basis.

9                       (III)   ORGANIZATION   EXEMPT  
 10           FROM FILING.—For purposes of sub-  
 11           clause (I), in the case of an organiza-  
 12           tion exempt from taxation under sec-  
 13           tion 501(a) of the Internal Revenue  
 14           Code of 1986 which is exempt from  
 15           filing a return pursuant to section  
 16           6033(a) of such Code, such organiza-  
 17           tion may submit to the Secretary (in  
 18           such form and manner as is deemed  
 19           appropriate by the Secretary) any in-  
 20           formation required to determine the  
 21           annual gross receipts of such organi-  
 22           zation for purposes of subparagraph  
 23           (A)(i)(II)(bb).

24                       (C)   AGGREGATION   RULE.—All persons  
 25           which are treated as a single employer under

1 subsections (a) and (b) of section 52 of the In-  
2 ternal Revenue Code of 1986 shall be treated as  
3 a single eligible employer for purposes of this  
4 section.

5 (2) ELIGIBLE COSTS.—

6 (A) IN GENERAL.—The term “eligible  
7 costs” means the payment or accrual, in the or-  
8 dinary course of the eligible employer’s trade or  
9 business, of—

10 (i) any covered mortgage obligation,  
11 covered rent obligation, or covered utility  
12 payment; and

13 (ii) any costs and expenses necessary  
14 to maintain, reopen, and reconfigure the  
15 operations of the eligible employer, includ-  
16 ing costs and expenses related to cleaning,  
17 equipment, and other similar expenditures,  
18 as defined by the Secretary through such  
19 regulations or other guidance as may be  
20 appropriate or necessary to carry out the  
21 purposes of this section.

22 (B) EXCEPTION.—For purposes of sub-  
23 paragraph (A)(i), the term “eligible costs” shall  
24 not include the prepayment of any obligation  
25 for a period in excess of a month unless the



1 payment for such period is customarily due in  
2 advance.

3 (C) APPLICATION OF DEFINITIONS.—For  
4 purposes of subparagraph (A)(i), the terms  
5 “covered mortgage obligation”, “covered rent  
6 obligation”, and “covered utility payment” shall  
7 each have the same meaning as when used in  
8 section 1106 of the CARES Act.

9 (3) SECRETARY.—The term “Secretary” means  
10 the Secretary of the Treasury or the Secretary’s del-  
11 egate.

12 (4) SHORT-TIME COMPENSATION PROGRAM.—  
13 The term “short-time compensation program” has  
14 the same meaning given such term under section  
15 3306(v) of the Internal Revenue Code of 1986, in-  
16 cluding any short-time compensation plan approved  
17 by a State pursuant to section 2109(b)(1) of the Re-  
18 lief for Workers Affected by Coronavirus Act (con-  
19 tained in subtitle A of title II of division A of the  
20 CARES Act (Public Law 116–136)).

21 (g) REPORTS.—Beginning 90 days after the date of  
22 enactment of this Act, the Secretary shall submit a quar-  
23 terly report to the Committees on Appropriations of the  
24 House of Representatives and the Senate, as well as the  
25 Committee on Financial Services of the House of Rep-

1 representatives and the Committee on Banking, Housing, and  
2 Urban Affairs of the Senate, regarding the operations of  
3 the grant program established under this section, includ-  
4 ing—

5           (1) information regarding the size and geo-  
6           graphic location of eligible employers that have re-  
7           ceived grants; and

8           (2) demographic information with respect to the  
9           principal owners of such eligible employers.

10       (h) PUBLIC AWARENESS CAMPAIGN.—The Secretary,  
11 in coordination with the Secretary of Labor, the Secretary  
12 of Commerce, and the Administrator of the Small Busi-  
13 ness Administration, shall conduct a public awareness  
14 campaign, to be carried out through the Minority Business  
15 Development Agency of the Department of Commerce and  
16 women’s business centers (as described in section 29 of  
17 the Small Business Act (15 U.S.C. 656)), to provide infor-  
18 mation and outreach to help underserved businesses par-  
19 ticipate in short-time compensation programs and the pro-  
20 gram established under this section.

21       (i) APPROPRIATIONS.—Out of any money in the  
22 Treasury not otherwise appropriated, there shall be appro-  
23 priated such sums as are necessary to carry out the pur-  
24 poses of this section, to remain available until expended.

○