

RESOLUTION OF THE  
NAVAJO NATION COUNCIL  
24<sup>th</sup> NAVAJO NATION COUNCIL - SECOND YEAR, 2020

AN ACTION

RELATING TO AN EMERGENCY FOR THE NAVAJO NATION; SUPPORTING H. RES. \_\_\_\_\_, "DIRECTING THE CLERK OF THE HOUSE OF REPRESENTATIVES TO MAKE CORRECTIONS IN THE ENGROSSMENT OF H.R. 6201."

**WHEREAS:**

- A. Pursuant to 2 N.N.C. §164 (A)(16) "[m]atters constituting an emergency shall be limited to the cessation of law enforcement services, and disaster relief services, fire protection services or other direct services required as an entitlement under Navajo Nation or Federal law, or which directly threaten the sovereignty of the Navajo Nation. Such an emergency matter must arise due to the pressing public need for such resolution(s) and must be a matter requiring final action by the Council."
- B. The Navajo Nation offers this supporting resolution as an emergency in order to support all aspects of providing emergency relief services including, preparedness, mitigation, response, and recovery.
- C. A matter concerning the operation of either the House of Representatives or Senate alone is initiated by a simple resolution. A resolution affecting the House of Representatives is designated "H.Res." followed by its number. They are not presented to the President for action.
- D. This House Resolution will allow for additional relief for citizens of the United States, including members of the Navajo Nation facing impacts from COVID-19.
- E. COVID-19 is a serious respiratory disease that can be fatal. The disease is pandemic and rapidly spreading throughout the United States. Moreover, the first cases of COVID-19 have been reported on the Navajo Nation.

**NOW THEREFORE BE IT RESOLVED:**

The Navajo Nation hereby supports H RES. \_\_\_\_\_, "Directing the Clerk of the House of Representatives to make corrections in the Engrossment of H. R 6201."

## CERTIFICATION

I hereby certify that the foregoing resolution was duly considered by the 24<sup>th</sup> Navajo Nation Council at a duly called meeting in Window Rock, Navajo Nation (Arizona), at which a quorum was present and that the same was passed by a vote of 22 in Favor, and 00 Opposed, on this 20<sup>th</sup> day of March 2020.



Honorable Seth Damon, Speaker  
24<sup>th</sup> Navajo Nation Council

3.20.2020

DATE

Motion: Honorable Raymond Smith, Jr.

Second: Honorable Pernell Halona

Speaker Seth Damon not voting



.....  
(Original Signature of Member)

116TH CONGRESS  
2D SESSION

## H. RES. \_\_\_\_\_

Directing the Clerk of the House of Representatives to make corrections  
in the engrossment of H.R. 6201.

\_\_\_\_\_  
IN THE HOUSE OF REPRESENTATIVES

Mr. NEAL submitted the following resolution; which was referred to the  
Committee on \_\_\_\_\_

\_\_\_\_\_  
**RESOLUTION**

Directing the Clerk of the House of Representatives to make  
corrections in the engrossment of H.R. 6201.

1       *Resolved*, That the Clerk of the House of Representa-  
2       tives shall, in the engrossment of bill H.R. 6201, make  
3       the following corrections:

4               (1) Amend division A to read as follows:



1 204(a)(1) of the Emergency Food Assistance Act of 1983  
2 (7 U.S.C. 7508(a)(1)), \$400,000,000, to remain available  
3 through September 30, 2021: *Provided*, That of the funds  
4 made available, the Secretary may use up to \$100,000,000  
5 for costs associated with the distribution of commodities:  
6 *Provided further*, That such amount is designated by the  
7 Congress as being for an emergency requirement pursuant  
8 to section 251(b)(2)(A)(i) of the Balanced Budget and  
9 Emergency Deficit Control Act of 1985.

10 “GENERAL PROVISIONS—THIS TITLE

11 “SEC. 1101. (a) PUBLIC HEALTH EMERGENCY.—  
12 During fiscal year 2020, in any case in which a school  
13 is closed for at least 5 consecutive days during a public  
14 health emergency designation during which the school  
15 would otherwise be in session, each household containing  
16 at least 1 member who is an eligible child attending the  
17 school shall be eligible to receive assistance pursuant to  
18 a state agency plan approved under subsection (b).

19 “(b) ASSISTANCE.—To carry out this section, the  
20 Secretary of Agriculture may approve State agency plans  
21 for temporary emergency standards of eligibility and levels  
22 of benefits under the Food and Nutrition Act of 2008 (7  
23 U.S.C. 2011 et seq.) for households with eligible children.  
24 Plans approved by the Secretary shall provide for supple-  
25 mental allotments to households receiving benefits under

1 under section 3(f) of the Food and Nutrition Act of 2008  
2 (7 U.S.C. 2012(f)), reporting requirements otherwise ap-  
3 plicable under section 6(e) of such Act (7 U.S.C. 2015(e)),  
4 and other administrative requirements otherwise applica-  
5 ble to State agencies under such Act.

6 “(g) AVAILABILITY OF COMMODITIES.—During fiscal  
7 year 2020, the Secretary of Agriculture may purchase  
8 commodities for emergency distribution in any area of the  
9 United States during a public health emergency designa-  
10 tion.

11 “(h) DEFINITIONS.—In this section:

12 “(1) The term ‘eligible child’ means a child (as  
13 defined in section 12(d) or served under section  
14 11(a)(1) of the Richard B. Russell National School  
15 Lunch Act (42 U.S.C. 1760(d), 1759(a)(1)) who, if  
16 not for the closure of the school attended by the  
17 child during a public health emergency designation  
18 and due to concerns about a COVID–19 outbreak,  
19 would receive free or reduced price school meals  
20 under the Richard B. Russell National School Lunch  
21 Act (42 U.S.C. 1751 et seq.) at the school.

22 “(2) The term ‘public health emergency des-  
23 ignation’ means the declaration of a public health  
24 emergency, based on an outbreak of SARS–CoV–2  
25 or another coronavirus with pandemic potential, by

## 1 “TITLE II

## 2 “DEPARTMENT OF DEFENSE

## 3 “DEFENSE HEALTH PROGRAM

4 “For an additional amount for ‘Defense Health Pro-  
5 gram’, \$82,000,000, to remain available until September  
6 30, 2022, for health services consisting of SARS-CoV-  
7 2 or COVID-19 related items and services as described  
8 in section 6006(a) of division F of the Families First  
9 Coronavirus Response Act (or the administration of such  
10 products): *Provided*, That such amount is designated by  
11 the Congress as being for an emergency requirement pur-  
12 suant to section 251(b)(2)(A)(i) of the Balanced Budget  
13 and Emergency Deficit Control Act of 1985.

## 14 “TITLE III

## 15 “DEPARTMENT OF THE TREASURY

## 16 “INTERNAL REVENUE SERVICE

## 17 “TAXPAYER SERVICES

18 “For an additional amount for ‘Taxpayer Services’,  
19 \$15,000,000, to remain available until September 30,  
20 2022, for the purposes of carrying out the Families First  
21 Coronavirus Response Act: *Provided*, That amounts pro-  
22 vided under this heading in this Act may be transferred  
23 to and merged with ‘Operations Support’: *Provided fur-*  
24 *ther*, That such amount is designated by the Congress as  
25 being for an emergency requirement pursuant to section



1 “TITLE V  
2 “DEPARTMENT OF HEALTH AND HUMAN  
3 SERVICES

4 “ADMINISTRATION FOR COMMUNITY LIVING

5 “AGING AND DISABILITY SERVICES PROGRAMS

6 “For an additional amount for ‘Aging and Disability  
7 Services Programs’, \$250,000,000, to remain available  
8 until September 30, 2021, for activities authorized under  
9 subparts 1 and 2 of part C, of title III, and under title  
10 VI, of the Older Americans Act of 1965 (‘OAA’), of which  
11 \$160,000,000 shall be for Home-Delivered Nutrition Serv-  
12 ices, \$80,000,000 shall be for Congregate Nutrition Serv-  
13 ices, and \$10,000,000 shall be for Nutrition Services for  
14 Native Americans: *Provided*, That State matching require-  
15 ments under sections 304(d)(1)(D) and 309(b)(2) of the  
16 OAA shall not apply to funds made available under this  
17 heading in this Act: *Provided further*, That such amount  
18 is designated by the Congress as being for an emergency  
19 requirement pursuant to section 251(b)(2)(A)(i) of the  
20 Balanced Budget and Emergency Deficit Control Act of  
21 1985.

1 subsection (a)(10)(A)(ii)(XXIII) of Section 1902 of  
2 the Social Security Act; or

3 “(2) a group health plan or health insurance  
4 coverage offered by a health insurance issuer in the  
5 group or individual market (as such terms are de-  
6 fined in section 2791 of the Public Health Service  
7 Act (42 U.S.C. 300gg-91)), or a health plan offered  
8 under chapter 89 of title 5, United States Code:

9 *Provided further*, That such amount is designated by the  
10 Congress as being for an emergency requirement pursuant  
11 to section 251(b)(2)(A)(i) of the Balanced Budget and  
12 Emergency Deficit Control Act of 1985.

13 “TITLE VI

14 “DEPARTMENT OF VETERANS AFFAIRS

15 “VETERANS HEALTH ADMINISTRATION

16 “MEDICAL SERVICES

17 “For an additional amount for ‘Medical Services’,  
18 \$30,000,000, to remain available until September 30,  
19 2022, for health services consisting of SARS-CoV-2 or  
20 COVID-19 related items and services as described in sec-  
21 tion 6006(b) of division F of the Families First  
22 Coronavirus Response Act (or the administration of such  
23 products): *Provided*, That such amount is designated by  
24 the Congress as being for an emergency requirement pur-



1 Committees every 60 days until all funds are expended  
2 or expire.

3       “SEC. 1702. States and local governments receiving  
4 funds or assistance pursuant to this division shall ensure  
5 the respective State Emergency Operations Center re-  
6 ceives regular and real-time reporting on aggregated data  
7 on testing and results from State and local public health  
8 departments, as determined by the Director of the Centers  
9 for Disease Control and Prevention, and that such data  
10 is transmitted to the Centers for Disease Control and Pre-  
11 vention.

12       “SEC. 1703. Each amount appropriated or made  
13 available by this Act is in addition to amounts otherwise  
14 appropriated for the fiscal year involved.

15       “SEC. 1704. No part of any appropriation contained  
16 in this Act shall remain available for obligation beyond  
17 the current fiscal year unless expressly so provided herein.

18       “SEC. 1705. Unless otherwise provided for by this  
19 Act, the additional amounts appropriated by this Act to  
20 appropriations accounts shall be available under the au-  
21 thorities and conditions applicable to such appropriations  
22 accounts for fiscal year 2020.

23       “SEC. 1706. Each amount designated in this Act by  
24 the Congress as being for an emergency requirement pur-  
25 suant to section 251(b)(2)(A)(i) of the Balanced Budget

1           “(1) IN GENERAL.—Section 102(a)(1) of the  
2       Family and Medical Leave Act of 1993 (29 U.S.C.  
3       2612(a)(1)) is amended by adding at the end the  
4       following:

5           ““(F) During the period beginning on the  
6       date the Emergency Family and Medical Leave  
7       Expansion Act takes effect, and ending on De-  
8       cember 31, 2020, because of a qualifying need  
9       related to a public health emergency in accord-  
10      ance with section 110.’.

11          “(2) PAID LEAVE REQUIREMENT.—Section  
12       102(c) of the Family and Medical Leave Act of 1993  
13       (29 U.S.C. 2612(c)) is amended by striking ‘under  
14       subsection (a)’ and inserting ‘under subsection (a)  
15       (other than certain periods of leave under subsection  
16       (a)(1)(F))’.

17          “(b) REQUIREMENTS.—Title I of the Family and  
18       Medical Leave Act of 1993 (29 U.S.C. 2611 et seq.) is  
19       amended by adding at the end the following:

20       **“SEC. 110. PUBLIC HEALTH EMERGENCY LEAVE.**

21          ““(a) DEFINITIONS.—The following shall apply with  
22       respect to leave under section 102(a)(1)(F):

23          ““(1) APPLICATION OF CERTAIN TERMS.—The  
24       definitions in section 101 shall apply, except as fol-  
25       lows:

1 child care provider of such son or daughter is  
2 unavailable, due to a public health emergency.

3 ““(B) PUBLIC HEALTH EMERGENCY.—The  
4 term “public health emergency” means an  
5 emergency with respect to COVID-19 declared  
6 by a Federal, State, or local authority.

7 ““(C) CHILD CARE PROVIDER.—The term  
8 “child care provider” means a provider who re-  
9 ceives compensation for providing child care  
10 services on a regular basis, including an “eligi-  
11 ble child care provider” (as defined in section  
12 658P of the Child Care and Development Block  
13 Grant Act of 1990 (42 U.S.C. 9858n)).

14 ““(D) SCHOOL.—The term “school” means  
15 an “elementary school” or “secondary school”  
16 as such terms are defined in section 8101 of  
17 the Elementary and Secondary Education Act  
18 of 1965 (20 U.S.C. 7801).

19 ““(3) REGULATORY AUTHORITIES.—The Sec-  
20 retary of Labor shall have the authority to issue reg-  
21 ulations for good cause under sections 553(b)(B)  
22 and 553(d)(A) of title 5, United States Code—

23 ““(A) to exclude certain health care pro-  
24 viders and emergency responders from the defi-



1           “(i) IN GENERAL.—Subject to clause  
2           (ii), paid leave under subparagraph (A) for  
3           an employee shall be calculated based on—

4           “(I) an amount that is not less  
5           than two-thirds of an employee’s reg-  
6           ular rate of pay (as determined under  
7           section 7(e) of the Fair Labor Stand-  
8           ards Act of 1938 (29 U.S.C. 207(e));  
9           and

10          “(II) the number of hours the  
11          employee would otherwise be normally  
12          scheduled to work (or the number of  
13          hours calculated under subparagraph  
14          (C)).

15          “(ii) CLARIFICATION.—In no event  
16          shall such paid leave exceed \$200 per day  
17          and \$10,000 in the aggregate.

18          “(C) VARYING SCHEDULE HOURS CAL-  
19          CULATION.—In the case of an employee whose  
20          schedule varies from week to week to such an  
21          extent that an employer is unable to determine  
22          with certainty the number of hours the em-  
23          ployee would have worked if such employee had  
24          not taken leave under section 102(a)(1)(F), the

1           “(2) CONDITIONS.—The conditions described  
2       in this paragraph are the following:

3           “(A) The employee takes leave under sec-  
4       tion 102(a)(1)(F).

5           “(B) The position held by the employee  
6       when the leave commenced does not exist due to  
7       economic conditions or other changes in oper-  
8       ating conditions of the employer—

9           “(i) that affect employment; and

10          “(ii) are caused by a public health  
11       emergency during the period of leave.

12          “(C) The employer makes reasonable ef-  
13       forts to restore the employee to a position  
14       equivalent to the position the employee held  
15       when the leave commenced, with equivalent em-  
16       ployment benefits, pay, and other terms and  
17       conditions of employment.

18          “(D) If the reasonable efforts of the em-  
19       ployer under subparagraph (C) fail, the em-  
20       ployer makes reasonable efforts during the pe-  
21       riod described in paragraph (3) to contact the  
22       employee if an equivalent position described in  
23       subparagraph (C) becomes available.

1 section 102(a)(1)(F) of title I of the Family and Medical  
2 Leave Act of 1993, as added by the Families First  
3 Coronavirus Response Act.

4 “(b) EMPLOYEES.—Employees who work under a  
5 multiemployer collective bargaining agreement into which  
6 their employers make contributions as provided in sub-  
7 section (a) may secure pay from such fund, plan, or pro-  
8 gram based on hours they have worked under the multiem-  
9 ployer collective bargaining agreement for paid leave taken  
10 under section 102(a)(1)(F) of title I of the Family and  
11 Medical Leave Act of 1993, as added by the Families First  
12 Coronavirus Response Act.

13 **“SEC. 3104. SPECIAL RULE FOR CERTAIN EMPLOYERS.**

14 “An employer under 110(a)(B) shall not be subject  
15 to section 107(a) for a violation of section 102(a)(1)(F)  
16 if the employer does not meet the definition of employer  
17 set forth in Section 101(4)(A)(i).

18 **“SEC. 3105. SPECIAL RULE FOR HEALTH CARE PROVIDERS  
19 AND EMERGENCY RESPONDERS.**

20 “An employer of an employee who is a health care  
21 provider or an emergency responder may elect to exclude  
22 such employee from the application of the provisions in  
23 the amendments made under of section 3102 of this Act.



1           “(5) The employee is caring for a son or daugh-  
2       ter of such employee if the school or place of care  
3       of the son or daughter has been closed, or the child  
4       care provider of such son or daughter is unavailable,  
5       due to COVID-19 precautions.

6           “(6) The employee is experiencing any other  
7       substantially similar condition specified by the Sec-  
8       retary of Health and Human Services in consulta-  
9       tion with the Secretary of the Treasury and the Sec-  
10      retary of Labor.

11      Except that an employer of an employee who is a health  
12      care provider or an emergency responder may elect to ex-  
13      clude such employee from the application of this sub-  
14      section.

15      “(b) DURATION OF PAID SICK TIME.—

16           “(1) IN GENERAL.—An employee shall be enti-  
17      tled to paid sick time for an amount of hours deter-  
18      mined under paragraph (2).

19           “(2) AMOUNT OF HOURS.—The amount of  
20      hours of paid sick time to which an employee is enti-  
21      tled shall be as follows:

22           “(A) For full-time employees, 80 hours.

23           “(B) For part-time employees, a number  
24      of hours equal to the number of hours that

1           “(B) PROHIBITION.—An employer may not  
2           require an employee to use other paid leave pro-  
3           vided by the employer to the employee before  
4           the employee uses the paid sick time under sub-  
5           section (a).

6   **“SEC. 5103. NOTICE.**

7           “(a) IN GENERAL.—Each employer shall post and  
8           keep posted, in conspicuous places on the premises of the  
9           employer where notices to employees are customarily post-  
10          ed, a notice, to be prepared or approved by the Secretary  
11          of Labor, of the requirements described in this Act.

12          “(b) MODEL NOTICE.—Not later than 7 days after  
13          the date of enactment of this Act, the Secretary of Labor  
14          shall make publicly available a model of a notice that  
15          meets the requirements of subsection (a).

16   **“SEC. 5104. PROHIBITED ACTS.**

17          “‘It shall be unlawful for any employer to discharge,  
18          discipline, or in any other manner discriminate against  
19          any employee who—

20                 “(1) takes leave in accordance with this Act;  
21                 and

22                 “(2) has filed any complaint or instituted or  
23                 caused to be instituted any proceeding under or re-  
24                 lated to this Act (including a proceeding that seeks

1 by making contributions to a multiemployer fund, plan,  
2 or program based on the hours of paid sick time each of  
3 its employees is entitled to under this Act while working  
4 under the multiemployer collective bargaining agreement,  
5 provided that the fund, plan, or program enables employ-  
6 ees to secure pay from such fund, plan, or program based  
7 on hours they have worked under the multiemployer collec-  
8 tive bargaining agreement and for the uses specified under  
9 section 5102(a).

10 “(b) EMPLOYEES.—Employees who work under a  
11 multiemployer collective bargaining agreement into which  
12 their employers make contributions as provided in sub-  
13 section (a) may secure pay from such fund, plan, or pro-  
14 gram based on hours they have worked under the multiem-  
15 ployer collective bargaining agreement for the uses speci-  
16 fied in section 5102(a).

17 **“SEC. 5107. RULES OF CONSTRUCTION.**

18 “Nothing in this Act shall be construed—

19 “(1) to in any way diminish the rights or bene-  
20 fits that an employee is entitled to under any—

21 “(A) other Federal, State, or local law;

22 “(B) collective bargaining agreement; or

23 “(C) existing employer policy; or

24 “(2) to require financial or other reimburse-  
25 ment to an employee from an employer upon the em-



1           “(ii) an employee of the Government Ac-  
2           countability Office;

3           “(B) a State employee described in section  
4           304(a) of the Government Employee Rights Act  
5           of 1991 (42 U.S.C. 2000e–16c(a));

6           “(C) a covered employee, as defined in sec-  
7           tion 101 of the Congressional Accountability  
8           Act of 1995 (2 U.S.C. 1301), other than an ap-  
9           plicant for employment;

10          “(D) a covered employee, as defined in sec-  
11          tion 411(c) of title 3, United States Code;

12          “(E) a Federal officer or employee covered  
13          under subchapter V of chapter 63 of title 5,  
14          United States Code; or

15          “(F) any other individual occupying a posi-  
16          tion in the civil service (as that term is defined  
17          in section 2101(1) of title 5, United States  
18          Code).

19          “(2) EMPLOYER.—

20          “(A) IN GENERAL.—The term ‘employer’  
21          means a person who is—

22                 “(i)(I) a covered employer, as defined  
23                 in subparagraph (B), who is not covered  
24                 under subclause (V);

1 “(aa) in the case of a pri-  
2 vate entity or individual, employs  
3 fewer than 500 employees; and

4 “(bb) in the case of a public  
5 agency or any other entity that is  
6 not a private entity or individual,  
7 employs 1 or more employees;

8 “(II) includes—

9 “(aa) includes any person  
10 acting directly or indirectly in the  
11 interest of an employer in rela-  
12 tion to an employee (within the  
13 meaning of such phrase in sec-  
14 tion 3(d) of the Fair Labor  
15 Standards Act of 1938 (29  
16 U.S.C. 203(d)); and

17 “(bb) any successor in inter-  
18 est of an employer;

19 “(III) includes any ‘public agen-  
20 cy’, as defined in section 3(x) of the  
21 Fair Labor Standards Act of 1938  
22 (29 U.S.C. 203(x)); and

23 “(IV) includes the Government  
24 Accountability Office and the Library  
25 of Congress.

1                   “(III) PERSON.—The term ‘per-  
2                   son’ has the same meaning given such  
3                   term in section 3(a) of the Fair Labor  
4                   Standards Act of 1938 (29 U.S.C.  
5                   203(a)).

6                   “(3) FLSA TERMS.—The terms ‘employ’ and  
7                   ‘State’ have the meanings given such terms in sec-  
8                   tion 3 of the Fair Labor Standards Act of 1938 (29  
9                   U.S.C. 203).

10                  “(4) FMLA TERMS.—The terms ‘health care  
11                  provider’ and ‘son or daughter’ have the meanings  
12                  given such terms in section 101 of the Family and  
13                  Medical Leave Act of 1993 (29 U.S.C. 2611).

14                  “(5) PAID SICK TIME.—

15                         “(A) IN GENERAL.—The term ‘paid sick  
16                         time’ means an increment of compensated leave  
17                         that—

18                                 “(i) is provided by an employer for  
19                                 use during an absence from employment  
20                                 for a reason described in any paragraph of  
21                                 section 2(a); and

22                                 “(ii) is calculated based on the em-  
23                                 ployee’s required compensation under sub-  
24                                 paragraph (B) and the number of hours  
25                                 the employee would otherwise be normally



1 Fair Labor Standards Act of 1938  
2 (29 U.S.C. 206(a)(1)).

3 “(III) The minimum wage rate in  
4 effect for such employee in the appli-  
5 cable State or locality, whichever is  
6 greater, in which the employee is em-  
7 ployed.

8 “(ii) SPECIAL RULE FOR CARE OF  
9 FAMILY MEMBERS.—Subject to subpara-  
10 graph (A)(ii), with respect to any paid sick  
11 time provided for any use described in  
12 paragraph (4), (5), or (6) of section  
13 5102(a), the employee’s required com-  
14 pensation under this subparagraph shall be  
15 two-thirds of the amount described in  
16 clause (B)(i).

17 “(C) VARYING SCHEDULE HOURS CAL-  
18 CULATION.—In the case of a part-time em-  
19 ployee described in section 5102(b)(2)(B) whose  
20 schedule varies from week to week to such an  
21 extent that an employer is unable to determine  
22 with certainty the number of hours the em-  
23 ployee would have worked if such employee had  
24 not taken paid sick time under section 2(a), the

1           sonable notice procedures in order to continue  
2           receiving such paid sick time.

3   **“SEC. 5111. REGULATORY AUTHORITIES.**

4           “The Secretary of Labor shall have the authority to  
5   issue regulations for good cause under sections 553(b)(B)  
6   and 553(d)(A) of title 5, United States Code—

7           “(1) to exclude certain health care providers  
8           and emergency responders from the definition of em-  
9           ployee under section 5110(1) including by allowing  
10          the employer of such health care providers and  
11          emergency responders to opt out;

12          “(2) to exempt small businesses with fewer than  
13          50 employees from the requirements of section  
14          5102(a)(5) when the imposition of such require-  
15          ments would jeopardize the viability of the business  
16          as a going concern; and

17          “(3) as necessary, to carry out the purposes of  
18          this Act, including to ensure consistency between  
19          this Act and Division C and Division G of the Fami-  
20          lies First Coronavirus Response Act.”.

21          (4) Amend division F to read as follows:

1           “(2) Items and services furnished to an indi-  
2       vidual during health care provider office visits  
3       (which term in this paragraph includes in-person vis-  
4       its and telehealth visits), urgent care center visits,  
5       and emergency room visits that result in an order  
6       for or administration of an in vitro diagnostic prod-  
7       uct described in paragraph (1), but only to the ex-  
8       tent such items and services relate to the furnishing  
9       or administration of such product or to the evalua-  
10      tion of such individual for purposes of determining  
11      the need of such individual for such product.

12       “(b) ENFORCEMENT.—The provisions of subsection  
13   (a) shall be applied by the Secretary of Health and Human  
14   Services, Secretary of Labor, and Secretary of the Treas-  
15   ury to group health plans and health insurance issuers of-  
16   fering group or individual health insurance coverage as if  
17   included in the provisions of part A of title XXVII of the  
18   Public Health Service Act, part 7 of the Employee Retire-  
19   ment Income Security Act of 1974, and subchapter B of  
20   chapter 100 of the Internal Revenue Code of 1986, as ap-  
21   plicable.

22       “(c) IMPLEMENTATION.—The Secretary of Health  
23   and Human Services, Secretary of Labor, and Secretary  
24   of the Treasury may implement the provisions of this sec-



1 amount otherwise recognized under such respec-  
2 tive specified outpatient payment provision for  
3 such service,';

4 “(2) in subsection (b), in the first sentence—

5 “(A) by striking ‘and’ before ‘(10)’; and

6 “(B) by inserting before the period at the  
7 end the following: ‘, and (11) such deductible  
8 shall not apply with respect to any specified  
9 COVID–19 testing-related service described in  
10 paragraph (1) of subsection (cc) for which pay-  
11 ment may be made under a specified outpatient  
12 payment provision described in paragraph (2)  
13 of such subsection’; and

14 “(3) by adding at the end the following new  
15 subsection:

16 “‘(cc) SPECIFIED COVID–19 TESTING-RELATED  
17 SERVICES.—For purposes of subsection (a)(1)(DD):

18 “‘(1) DESCRIPTION.—

19 “‘(A) IN GENERAL.—A specified COVID–  
20 19 testing-related service described in this para-  
21 graph is a medical visit that—

22 “‘(i) is in any of the categories of  
23 HCPCS evaluation and management serv-  
24 ice codes described in subparagraph (B);

1                   “(vi) Home services.

2                   “(vii) Online digital evaluation and  
3                   management services.

4                   “(2) SPECIFIED OUTPATIENT PAYMENT PROVI-  
5                   SION.—A specified outpatient payment provision de-  
6                   scribed in this paragraph is any of the following:

7                   “(A) The hospital outpatient prospective  
8                   payment system under subsection (t).

9                   “(B) The physician fee schedule under  
10                  section 1848.

11                  “(C) The prospective payment system de-  
12                  veloped under section 1834(o).

13                  “(D) Section 1834(g), with respect to an  
14                  outpatient critical access hospital service.

15                  “(E) The payment basis determined in  
16                  regulations pursuant to section 1833(a)(3) for  
17                  rural health clinic services. ’.

18                  “(b) CLAIMS MODIFIER.—The Secretary of Health  
19                  and Human Services shall provide for an appropriate  
20                  modifier (or other identifier) to include on claims to iden-  
21                  tify, for purposes of subparagraph (DD) of section  
22                  1833(a)(1), as added by subsection (a), specified COVID-  
23                  19 testing-related services described in paragraph (1) of  
24                  section 1833(cc) of the Social Security Act, as added by  
25                  subsection (a), for which payment may be made under a

1 the detection of SARS-CoV-2 or the  
2 diagnosis of the virus that causes  
3 COVID-19 and the administration of  
4 such test.

5 “(V) Specified COVID-19 test-  
6 ing-related services (as described in  
7 section 1833(cc)(1)) for which pay-  
8 ment would be payable under a speci-  
9 fied outpatient payment provision de-  
10 scribed in section 1833(cc)(2).’;

11 “(2) in clause (v), by inserting ‘, other than  
12 subclauses (IV) and (V) of such clause,’ after ‘clause  
13 (iv)’; and

14 “(3) by adding at the end the following new  
15 clause:

16 “(vi) PROHIBITION OF APPLICATION  
17 OF CERTAIN REQUIREMENTS FOR COVID-19  
18 TESTING.—In the case of a product or  
19 service described in subclause (IV) or (V),  
20 respectively, of clause (iv) that is adminis-  
21 tered or furnished during any portion of  
22 the emergency period described in such  
23 subclause beginning on or after the date of  
24 the enactment of this clause, an MA plan  
25 may not impose any prior authorization or



1       ment of this subparagraph for the detection of  
2       SARS-CoV-2 or the diagnosis of the virus that  
3       causes COVID-19 that are approved, cleared, or au-  
4       thorized under section 510(k), 513, 515 or 564 of  
5       the Federal Food, Drug, and Cosmetic Act, and the  
6       administration of such in vitro diagnostic products;  
7       .

8           “(2) NO COST SHARING.—

9           “(A) IN GENERAL.—Subsections (a)(2)  
10       and (b)(2) of section 1916 of the Social Secu-  
11       rity Act (42 U.S.C. 1396o) are each amended—

12           “(i) in subparagraph (D), by striking  
13       ‘or’ at the end;

14           “(ii) in subparagraph (E), by striking  
15       ‘; and’ and inserting a comma; and

16           “(iii) by adding at the end the fol-  
17       lowing new subparagraphs:

18           “(F) any in vitro diagnostic product de-  
19       scribed in section 1905(a)(3)(B) that is admin-  
20       istered during any portion of the emergency pe-  
21       riod described in such section beginning on or  
22       after the date of the enactment of this subpara-  
23       graph (and the administration of such product),  
24       or

1           “(A) IN GENERAL.—Section 1902(a)(10)  
2           of the Social Security Act (42 U.S.C.  
3           1396a(a)(10)) is amended—

4                   “(i) in subparagraph (A)(ii)—

5                           “(I) in subclause (XXI), by strik-  
6                           ing ‘or’ at the end;

7                           “(II) in subclause (XXII), by  
8                           adding ‘or’ at the end; and

9                           “(III) by adding at the end the  
10                          following new subclause:

11                           “‘(XXIII) during any portion of  
12                           the emergency period defined in para-  
13                           graph (1)(B) of section 1135(g) be-  
14                           ginning on or after the date of the en-  
15                           actment of this subclause, who are un-  
16                           insured individuals (as defined in sub-  
17                           section (ss));’; and

18                          “(ii) in the matter following subpara-  
19                          graph (G)—

20                           “(I) by striking ‘and (XVII)’ and  
21                           inserting ‘, (XVII)’; and

22                           “(II) by inserting after ‘instead  
23                           of through subclause (VIII)’ the fol-  
24                           lowing: ‘, and (XVIII) the medical as-  
25                           sistance made available to an unin-

1 U.S.C. 1396a) is amended by adding at the end  
2 the following new subsection:

3 ““(ss) UNINSURED INDIVIDUAL DEFINED.—For pur-  
4 poses of this section, the term “uninsured individual”  
5 means, notwithstanding any other provision of this title,  
6 any individual who is—

7 ““(1) not described in subsection (a)(10)(A)(i);  
8 and

9 ““(2) not enrolled in a Federal health care pro-  
10 gram (as defined in section 1128B(f)), a group  
11 health plan, group or individual health insurance  
12 coverage offered by a health insurance issuer (as  
13 such terms are defined in section 2791 of the Public  
14 Health Service Act), or a health plan offered under  
15 chapter 89 of title 5, United States Code.”.

16 ““(D) FEDERAL MEDICAL ASSISTANCE PER-  
17 CENTAGE.—Section 1905(b) of the Social Secu-  
18 rity Act (42 U.S.C. 1396d(b)) is amended by  
19 adding at the end the following new sentence:  
20 ‘Notwithstanding the first sentence of this sub-  
21 section, the Federal medical assistance percent-  
22 age shall be 100 per centum with respect to  
23 (and, notwithstanding any other provision of  
24 this title, available for) medical assistance pro-  
25 vided to uninsured individuals (as defined in



1 ed by inserting ‘under section 2103(c)’ after ‘same  
2 requirements’.

3 “(3) PROHIBITION OF COST SHARING.—Section  
4 2103(e)(2) of the Social Security Act (42 U.S.C.  
5 1397cc(e)(2)) is amended—

6 “(A) in the paragraph header, by inserting  
7 ‘, COVID-19 TESTING,’ before ‘OR PREGNANCY-  
8 RELATED ASSISTANCE’; and

9 “(B) by striking ‘category of services de-  
10 scribed in subsection (c)(1)(D) or’ and inserting  
11 ‘categories of services described in subsection  
12 (c)(1)(D), in vitro diagnostic products described  
13 in subsection (c)(10) (and administration of  
14 such products), visits described in section  
15 1916(a)(2)(G), or’.

16 **“SEC. 6005. TREATMENT OF PERSONAL RESPIRATORY PRO-**  
17 **TECTIVE DEVICES AS COVERED COUNTER-**  
18 **MEASURES.**

19 “Section 319F-3(i)(1) of the Public Health Service  
20 Act (42 U.S.C. 247d-6d(i)(1)) is amended—

21 “(1) in subparagraph (B), by striking ‘or’ at  
22 the end; and

23 “(2) in subparagraph (C), by striking the pe-  
24 riod at the end and inserting ‘; or’; and

1   **“SEC. 6006. APPLICATION WITH RESPECT TO TRICARE, COV-**  
2                           **ERAGE FOR VETERANS, AND COVERAGE FOR**  
3                           **FEDERAL CIVILIANS.**

4           “(a) TRICARE.—The Secretary of Defense may not  
5   require any copayment or other cost sharing under chap-  
6   ter 55 of title 10, United States Code, for in vitro diag-  
7   nostic products described in paragraph (1) of section  
8   6001(a) (or the administration of such products) or visits  
9   described in paragraph (2) of such section furnished dur-  
10   ing any portion of the emergency period defined in para-  
11   graph (1)(B) of section 1135(g) of the Social Security Act  
12   (42 U.S.C. 1320b–5(g)) beginning on or after the date  
13   of the enactment of this Act.

14          “(b) VETERANS.—The Secretary of Veterans Affairs  
15   may not require any copayment or other cost sharing  
16   under chapter 17 of title 38, United States Code, for in  
17   vitro diagnostic products described in paragraph (1) of  
18   section 6001(a) (or the administration of such products)  
19   or visits described in paragraph (2) of such section fur-  
20   nished during any portion of the emergency period defined  
21   in paragraph (1)(B) of section 1135(g) of the Social Secu-  
22   rity Act (42 U.S.C. 1320b–5(g)) beginning on or after the  
23   date of the enactment of this Act.

24          “(c) FEDERAL CIVILIANS.—No copayment or other  
25   cost sharing may be required for any individual occupying  
26   a position in the civil service (as that term is defined in

1 1603)) receiving health services through the Indian Health  
2 Service, including through an Urban Indian Organization,  
3 regardless of whether such items or services have been au-  
4 thorized under the purchased/referred care system funded  
5 by the Indian Health Service or is covered as a health  
6 service of the Indian Health Service.

7 **“SEC. 6008. TEMPORARY INCREASE OF MEDICAID FMAP.**

8 “(a) IN GENERAL.—Subject to subsection (b), for  
9 each calendar quarter occurring during the period begin-  
10 ning on the first day of the emergency period defined in  
11 paragraph (1)(B) of section 1135(g) of the Social Security  
12 Act (42 U.S.C. 1320b–5(g)) and ending on the last day  
13 of the calendar quarter in which the last day of such emer-  
14 gency period occurs, the Federal medical assistance per-  
15 centage determined for each State, including the District  
16 of Columbia, American Samoa, Guam, the Commonwealth  
17 of the Northern Mariana Islands, Puerto Rico, and the  
18 United States Virgin Islands, under section 1905(b) of the  
19 Social Security Act (42 U.S.C. 1396d(b)) shall be in-  
20 creased by 6.2 percentage points.

21 “(b) REQUIREMENT FOR ALL STATES.—A State de-  
22 scribed in subsection (a) may not receive the increase de-  
23 scribed in such subsection in the Federal medical assist-  
24 ance percentage for such State, with respect to a quarter,  
25 if—



1 voluntary termination of eligibility or the individual  
2 ceases to be a resident of the State; or

3 “(4) the State does not provide coverage under  
4 such plan (or waiver), without the imposition of cost  
5 sharing, during such quarter for any testing services  
6 and treatments for COVID-19, including vaccines,  
7 specialized equipment, and therapies.

8 “(c) REQUIREMENT FOR CERTAIN STATES.—Section  
9 1905(cc) of the Social Security Act (42 U.S.C. 1396d(cc))  
10 is amended by striking the period at the end of the sub-  
11 section and inserting ‘and section 6008 of the Families  
12 First Coronavirus Response Act, except that in applying  
13 such treatments to the increases in the Federal medical  
14 assistance percentage under section 6008 of the Families  
15 First Coronavirus Response Act, the reference to “Decem-  
16 ber 31, 2009” shall be deemed to be a reference to “March  
17 11, 2020”’.

18 **“SEC. 6009. INCREASE IN MEDICAID ALLOTMENTS FOR TER-**  
19 **RITORIES.**

20 “Section 1108(g) of the Social Security Act (42  
21 U.S.C. 1308(g)) is amended—

22 “(1) in paragraph (2)—

23 “(A) in subparagraph (B)—

24 “(i) in clause (i), by striking ‘and’ at  
25 the end;



1           \$60,000,000; and’ and inserting ‘for fiscal  
2           year 2020, \$63,100,000; and’; and

3           “(iii) by adding at the end the fol-  
4           lowing new clause:

5           “‘(iii) for fiscal year 2021,  
6           \$62,325,000; and’; and

7           “(D) in subparagraph (E)—

8           “(i) in clause (i), by striking ‘and’ at  
9           the end;

10          “(ii) in clause (ii), by striking ‘for  
11          each of fiscal years 2020 through 2021,  
12          \$84,000,000.’ and inserting ‘for fiscal year  
13          2020, \$86,325,000; and’; and

14          “(iii) by adding at the end the fol-  
15          lowing new clause:

16          “‘(iii) for fiscal year 2021,  
17          \$85,550,000.’; and

18          “(2) in paragraph (6)(A)—

19          “(A) in clause (i), by striking  
20          ‘\$2,623,188,000’ and inserting  
21          ‘\$2,716,188,000’; and

22          “(B) in clause (ii), by striking  
23          ‘\$2,719,072,000’ and inserting  
24          ‘\$2,809,063,000’.

1           “(1) WAGES TAKEN INTO ACCOUNT.—The  
2           amount of qualified sick leave wages taken into ac-  
3           count under subsection (a) with respect to any indi-  
4           vidual shall not exceed \$200 (\$511 in the case of  
5           any day any portion of which is paid sick time de-  
6           scribed in paragraph (1), (2), or (3) of section  
7           5102(a) of the Emergency Paid Sick Leave Act) for  
8           any day (or portion thereof) for which the individual  
9           is paid qualified sick leave wages.

10          “(2) OVERALL LIMITATION ON NUMBER OF  
11          DAYS TAKEN INTO ACCOUNT.—The aggregate num-  
12          ber of days taken into account under paragraph (1)  
13          for any calendar quarter shall not exceed the excess  
14          (if any) of—

15                 “(A) 10, over

16                 “(B) the aggregate number of days so  
17                 taken into account for all preceding calendar  
18                 quarters.

19          “(3) CREDIT LIMITED TO CERTAIN EMPLOY-  
20          MENT TAXES.—The credit allowed by subsection (a)  
21          with respect to any calendar quarter shall not exceed  
22          the tax imposed by section 3111(a) or 3221(a) of  
23          such Code for such calendar quarter (reduced by any  
24          credits allowed under subsections (e) and (f) of sec-  
25          tion 3111 of such Code for such quarter) on the

1           “(1) IN GENERAL.—The amount of the credit  
2           allowed under subsection (a) shall be increased by so  
3           much of the employer’s qualified health plan ex-  
4           penses as are properly allocable to the qualified sick  
5           leave wages for which such credit is so allowed.

6           “(2) QUALIFIED HEALTH PLAN EXPENSES.—  
7           For purposes of this subsection, the term ‘qualified  
8           health plan expenses’ means amounts paid or in-  
9           curred by the employer to provide and maintain a  
10          group health plan (as defined in section 5000(b)(1)  
11          of the Internal Revenue Code of 1986), but only to  
12          the extent that such amounts are excluded from the  
13          gross income of employees by reason of section  
14          106(a) of such Code.

15          “(3) ALLOCATION RULES.—For purposes of  
16          this section, qualified health plan expenses shall be  
17          allocated to qualified sick leave wages in such man-  
18          ner as the Secretary of the Treasury (or the Sec-  
19          retary’s delegate) may prescribe. Except as other-  
20          wise provided by the Secretary, such allocation shall  
21          be treated as properly made if made on the basis of  
22          being pro rata among covered employees and pro  
23          rata on the basis of periods of coverage (relative to  
24          the time periods of leave to which such wages re-  
25          late).

1        ical subdivision thereof, or any agency or instrumen-  
2        tality of any of the foregoing.

3        “(f) REGULATIONS.—The Secretary of the Treasury  
4        (or the Secretary’s delegate) shall prescribe such regula-  
5        tions or other guidance as may be necessary to carry out  
6        the purposes of this section, including—

7                “(1) regulations or other guidance to prevent  
8        the avoidance of the purposes of the limitations  
9        under this section,

10               “(2) regulations or other guidance to minimize  
11       compliance and record-keeping burdens under this  
12       section,

13               “(3) regulations or other guidance providing for  
14       waiver of penalties for failure to deposit amounts in  
15       anticipation of the allowance of the credit allowed  
16       under this section,

17               “(4) regulations or other guidance for recap-  
18       turing the benefit of credits determined under this  
19       section in cases where there is a subsequent adjust-  
20       ment to the credit determined under subsection (a),  
21       and

22               “(5) regulations or other guidance to ensure  
23       that the wages taken into account under this section  
24       conform with the paid sick time required to be pro-  
25       vided under the Emergency Paid Sick Leave Act.



1   **“SEC. 7002. CREDIT FOR SICK LEAVE FOR CERTAIN SELF-**  
2                   **EMPLOYED INDIVIDUALS.**

3           “(a) CREDIT AGAINST SELF-EMPLOYMENT TAX.—In  
4   the case of an eligible self-employed individual, there shall  
5   be allowed as a credit against the tax imposed by subtitle  
6   A of the Internal Revenue Code of 1986 for any taxable  
7   year an amount equal to the qualified sick leave equivalent  
8   amount with respect to the individual.

9           “(b) ELIGIBLE SELF-EMPLOYED INDIVIDUAL.—For  
10   purposes of this section, the term ‘eligible self-employed  
11   individual’ means an individual who—

12           “(1) regularly carries on any trade or business  
13   within the meaning of section 1402 of such Code,  
14   and

15           “(2) would be entitled to receive paid leave dur-  
16   ing the taxable year pursuant to the Emergency  
17   Paid Sick Leave Act if the individual were an em-  
18   ployee of an employer (other than himself or her-  
19   self).

20           “(c) QUALIFIED SICK LEAVE EQUIVALENT  
21   AMOUNT.—For purposes of this section—

22           “(1) IN GENERAL.—The term ‘qualified sick  
23   leave equivalent amount’ means, with respect to any  
24   eligible self-employed individual, an amount equal  
25   to—

1           “(A) the net earnings from self-employ-  
2           ment of the individual for the taxable year, di-  
3           vided by

4           “(B) 260.

5           “(3) APPLICABLE NUMBER OF DAYS.—For pur-  
6           poses of this subsection, the term ‘applicable number  
7           of days’ means, with respect to any taxable year, the  
8           excess (if any) of 10 days over the number of days  
9           taken into account under paragraph (1)(A) in all  
10          preceding taxable years.

11          “(d) SPECIAL RULES.—

12           “(1) CREDIT REFUNDABLE.—

13           “(A) IN GENERAL.—The credit determined  
14           under this section shall be treated as a credit  
15           allowed to the taxpayer under subpart C of part  
16           IV of subchapter A of chapter 1 of such Code.

17           “(B) TREATMENT OF PAYMENTS.—For  
18           purposes of section 1324 of title 31, United  
19           States Code, any refund due from the credit de-  
20           termined under this section shall be treated in  
21           the same manner as a refund due from a credit  
22           provision referred to in subsection (b)(2) of  
23           such section.

24           “(2) DOCUMENTATION.—No credit shall be al-  
25          lowed under this section unless the individual main-

1 Secretary of the Treasury (or the Secretary's delegate)  
2 which is during the 15-day period beginning on the date  
3 of the enactment of this Act, and ending on December  
4 31, 2020, may be taken into account under subsection  
5 (c)(1)(A).

6 “(f) APPLICATION OF CREDIT IN CERTAIN POSSES-  
7 SIONS.—

8 “(1) PAYMENTS TO POSSESSIONS WITH MIRROR  
9 CODE TAX SYSTEMS.—The Secretary of the Treas-  
10 ury (or the Secretary's delegate) shall pay to each  
11 possession of the United States which has a mirror  
12 code tax system amounts equal to the loss (if any)  
13 to that possession by reason of the application of the  
14 provisions of this section. Such amounts shall be de-  
15 termined by the Secretary of the Treasury (or the  
16 Secretary's delegate) based on information provided  
17 by the government of the respective possession.

18 “(2) PAYMENTS TO OTHER POSSESSIONS.—The  
19 Secretary of the Treasury (or the Secretary's dele-  
20 gate) shall pay to each possession of the United  
21 States which does not have a mirror code tax system  
22 amounts estimated by the Secretary of the Treasury  
23 (or the Secretary's delegate) as being equal to the  
24 aggregate benefits (if any) that would have been  
25 provided to residents of such possession by reason of



1 “(1) regulations or other guidance to effectuate  
2 the purposes of this Act, and

3 “(2) regulations or other guidance to minimize  
4 compliance and record-keeping burdens under this  
5 section.

6 **“SEC. 7003. PAYROLL CREDIT FOR REQUIRED PAID FAMILY**  
7 **LEAVE.**

8 “(a) IN GENERAL.—In the case of an employer, there  
9 shall be allowed as a credit against the tax imposed by  
10 section 3111(a) or 3221(a) of the Internal Revenue Code  
11 of 1986 for each calendar quarter an amount equal to 100  
12 percent of the qualified family leave wages paid by such  
13 employer with respect to such calendar quarter.

14 “(b) LIMITATIONS AND REFUNDABILITY.—

15 “(1) WAGES TAKEN INTO ACCOUNT.—The  
16 amount of qualified family leave wages taken into  
17 account under subsection (a) with respect to any in-  
18 dividual shall not exceed—

19 “(A) for any day (or portion thereof) for  
20 which the individual is paid qualified family  
21 leave wages, \$200, and

22 “(B) in the aggregate with respect to all  
23 calendar quarters, \$10,000.

24 “(2) CREDIT LIMITED TO CERTAIN EMPLOY-  
25 MENT TAXES.—The credit allowed by subsection (a)



1           “(1) IN GENERAL.—The amount of the credit  
2           allowed under subsection (a) shall be increased by so  
3           much of the employer’s qualified health plan ex-  
4           penses as are properly allocable to the qualified fam-  
5           ily leave wages for which such credit is so allowed.

6           “(2) QUALIFIED HEALTH PLAN EXPENSES.—  
7           For purposes of this subsection, the term ‘qualified  
8           health plan expenses’ means amounts paid or in-  
9           curred by the employer to provide and maintain a  
10          group health plan (as defined in section 5000(b)(1)  
11          of the Internal Revenue Code of 1986), but only to  
12          the extent that such amounts are excluded from the  
13          gross income of employees by reason of section  
14          106(a) of such Code.

15          “(3) ALLOCATION RULES.—For purposes of  
16          this section, qualified health plan expenses shall be  
17          allocated to qualified family leave wages in such  
18          manner as the Secretary of the Treasury (or the  
19          Secretary’s delegate) may prescribe. Except as oth-  
20          erwise provided by the Secretary, such allocation  
21          shall be treated as properly made if made on the  
22          basis of being pro rata among covered employees  
23          and pro rata on the basis of periods of coverage (rel-  
24          ative to the time periods of leave to which such  
25          wages relate).

1        ical subdivision thereof, or any agency or instrumen-  
2        tality of any of the foregoing.

3        “(f) REGULATIONS.—The Secretary of the Treasury  
4        (or the Secretary’s delegate) shall prescribe such regula-  
5        tions or other guidance as may be necessary to carry out  
6        the purposes of this section, including—

7                “(1) regulations or other guidance to prevent  
8        the avoidance of the purposes of the limitations  
9        under this section,

10               “(2) regulations or other guidance to minimize  
11       compliance and record-keeping burdens under this  
12       section,

13               “(3) regulations or other guidance providing for  
14       waiver of penalties for failure to deposit amounts in  
15       anticipation of the allowance of the credit allowed  
16       under this section,

17               “(4) regulations or other guidance for recap-  
18       turing the benefit of credits determined under this  
19       section in cases where there is a subsequent adjust-  
20       ment to the credit determined under subsection (a),  
21       and

22               “(5) regulations or other guidance to ensure  
23       that the wages taken into account under this section  
24       conform with the paid leave required to be provided  
25       under the Emergency Family and Medical Leave Ex-

1 **“SEC. 7004. CREDIT FOR FAMILY LEAVE FOR CERTAIN**  
2 **SELF-EMPLOYED INDIVIDUALS.**

3 “(a) CREDIT AGAINST SELF-EMPLOYMENT TAX.—In  
4 the case of an eligible self-employed individual, there shall  
5 be allowed as a credit against the tax imposed by subtitle  
6 A of the Internal Revenue Code of 1986 for any taxable  
7 year an amount equal to 100 percent of the qualified fam-  
8 ily leave equivalent amount with respect to the individual.

9 “(b) ELIGIBLE SELF-EMPLOYED INDIVIDUAL.—For  
10 purposes of this section, the term ‘eligible self-employed  
11 individual’ means an individual who—

12 “(1) regularly carries on any trade or business  
13 within the meaning of section 1402 of such Code,  
14 and

15 “(2) would be entitled to receive paid leave dur-  
16 ing the taxable year pursuant to the Emergency  
17 Family and Medical Leave Expansion Act if the in-  
18 dividual were an employee of an employer (other  
19 than himself or herself).

20 “(c) QUALIFIED FAMILY LEAVE EQUIVALENT  
21 AMOUNT.—For purposes of this section—

22 “(1) IN GENERAL.—The term ‘qualified family  
23 leave equivalent amount’ means, with respect to any  
24 eligible self-employed individual, an amount equal to  
25 the product of—



1           allowed to the taxpayer under subpart C of part  
2           IV of subchapter A of chapter 1 of such Code.

3           “(B) TREATMENT OF PAYMENTS.—For  
4           purposes of section 1324 of title 31, United  
5           States Code, any refund due from the credit de-  
6           termined under this section shall be treated in  
7           the same manner as a refund due from a credit  
8           provision referred to in subsection (b)(2) of  
9           such section.

10          “(2) DOCUMENTATION.—No credit shall be al-  
11         lowed under this section unless the individual main-  
12         tains such documentation as the Secretary of the  
13         Treasury (or the Secretary’s delegate) may prescribe  
14         to establish such individual as an eligible self-em-  
15         ployed individual.

16          “(3) DENIAL OF DOUBLE BENEFIT.—In the  
17         case of an individual who receives wages (as defined  
18         in section 3121(a) of the Internal Revenue Code of  
19         1986) or compensation (as defined in section  
20         3231(e) of the Internal Revenue Code) paid by an  
21         employer which are required to be paid by reason of  
22         the Emergency Family and Medical Leave Expan-  
23         sion Act, the qualified family leave equivalent  
24         amount otherwise described in subsection (c) shall  
25         be reduced (but not below zero) to the extent that



1 to that possession by reason of the application of the  
2 provisions of this section. Such amounts shall be de-  
3 termined by the Secretary of the Treasury (or the  
4 Secretary's delegate) based on information provided  
5 by the government of the respective possession.

6 “(2) PAYMENTS TO OTHER POSSESSIONS.—The  
7 Secretary of the Treasury (or the Secretary's dele-  
8 gate) shall pay to each possession of the United  
9 States which does not have a mirror code tax system  
10 amounts estimated by the Secretary of the Treasury  
11 (or the Secretary's delegate) as being equal to the  
12 aggregate benefits (if any) that would have been  
13 provided to residents of such possession by reason of  
14 the provisions of this section if a mirror code tax  
15 system had been in effect in such possession. The  
16 preceding sentence shall not apply unless the respec-  
17 tive possession has a plan, which has been approved  
18 by the Secretary of the Treasury (or the Secretary's  
19 delegate), under which such possession will promptly  
20 distribute such payments to its residents.

21 “(3) MIRROR CODE TAX SYSTEM.—For pur-  
22 poses of this section, the term ‘mirror code tax sys-  
23 tem’ means, with respect to any possession of the  
24 United States, the income tax system of such posses-  
25 sion if the income tax liability of the residents of

1 3111(a) of the Internal Revenue Code of 1986 or com-  
2 pensation for purposes of section 3221(a) of such Code.

3 “(b) ALLOWANCE OF CREDIT FOR HOSPITAL INSUR-  
4 ANCE TAXES.—

5 “(1) IN GENERAL.—The credit allowed by sec-  
6 tion 7001 and the credit allowed by section 7003  
7 shall each be increased by the amount of the tax im-  
8 posed by section 3111(b) of the Internal Revenue  
9 Code of 1986 on qualified sick leave wages, or quali-  
10 fied family leave wages, for which credit is allowed  
11 under such section 7001 or 7003 (respectively).

12 “(2) DENIAL OF DOUBLE BENEFIT.—For de-  
13 nial of double benefit with respect to the credit in-  
14 crease under paragraph (1), see sections 7001(e)(1)  
15 and 7003(e)(1).

16 “(c) TRANSFERS TO FEDERAL OLD-AGE AND SUR-  
17 VIVORS INSURANCE TRUST FUND.—There are hereby ap-  
18 propriated to the Federal Old-Age and Survivors Insur-  
19 ance Trust Fund and the Federal Disability Insurance  
20 Trust Fund established under section 201 of the Social  
21 Security Act (42 U.S.C. 401) and the Social Security  
22 Equivalent Benefit Account established under section  
23 15A(a) of the Railroad Retirement Act of 1974 (45 U.S.C.  
24 231n–1(a)) amounts equal to the reduction in revenues  
25 to the Treasury by reason of this section (without regard



# 24th Navajo Nation Council

#05

## Special Session

Date: Friday, March 20, 2020Consent: Legislation 0062-20, 0064-20, 0065-20, 0060-20 + 0061-20Motion: Hon. Raymond Smith, Jr.Second: Hon. Pernell Halona

	Delegates	Yea	Nay	Excused
1	Elmer Begay	✓		
2	Kee Allen Begay, Jr.	✓		
3	Paul Begay, Jr.	✓		
4	Nathaniel Brown	✓-T		
5	Eugenia Charles-Newton	✓-T		
6	Herman Daniels	✓		
7	Seth Damon			
8	Amber Kanazbah Crotty	✓-T		
9	Mark Freeland	✓		
10	Pernell Halona	✓		
11	Jamie Henio			
12	Vince James	✓		
13	Rickie Nez	✓		
14	Carl Slater	✓		
15	Raymond Smith, Jr.	✓		
16	Wilson Stewart, Jr.	✓-T		
17	Charlaine Tso	✓		
18	Daniel Tso	✓		
19	Eugene Tso	✓		
20	Otto Tso	✓		
21	Thomas Walker, Jr.	✓		
22	Edison Wauneka	✓		
23	Edmund Yazzie	✓-T		
24	Jimmy Yellowhair	✓		
Total:		22	0	

T-Telephonic

### CERTIFICATION:

  
Honorable Seth Damon

24th Navajo Nation Council Speaker