

Pandemic-Related Provisions Expiring in the 117th Congress

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Introduction

Since March 2020, a number of laws have been enacted to provide relief to people and businesses affected by the COVID-19 pandemic. These include the Families First Coronavirus Response Act (FFCRA; P.L. 116-127) and the Coronavirus Aid, Relief, and Economic Security Act (CARES Act; P.L. 116-136), both enacted in March 2020; the Consolidated Appropriations Act, 2021 (P.L. 116-260), enacted in December 2020; and the American Rescue Plan Act of 2021 (ARPA; P.L. 117-2), enacted in March 2021.

The laws enacted in response to the pandemic include a wide array of provisions, some of which are amendments to existing programs, benefits, and authorities, and others that are newly established. Many of these provisions were enacted on a temporary basis, where Congress specified an expiration date or a limited period during which they would remain in effect. Some provisions had been set to expire in 2020 or 2021 and were extended with the enactment of P.L. 116-260 or P.L. 117-2, both of which also established a number of additional pandemic relief provisions.¹ For certain other provisions, Congress specified that availability would be tied to the duration of a declared emergency or disaster.

This report identifies provisions enacted in response to the COVID-19 pandemic that are set to expire during the 117th Congress (i.e., before January 3, 2023). These provisions are presented in a series of tables organized by subject matter. The expiring provisions that are within the scope of this report are primarily those that define the authority of government agencies or other entities to act, usually by authorizing a policy, project, or activity. These include provisions that temporarily suspend or delay the period during which a provision of law, regulation, requirement, or deadline is in effect; establish a moratorium on a particular activity; or provide authorization for certain provisions of law, regulation, or other requirements to be waived. As such, the report generally does not address provisions that provide (or are associated with) discretionary appropriations, nor does it identify provisions in COVID-19 response laws that explicitly address the period of availability for pandemic-related discretionary or mandatory appropriations (i.e., deadlines for when funds must be obligated by the federal government).² Such deadlines apply to nearly all appropriations unless the law specifically designates the funds to remain available until expended.³

The provisions included in the tables are generally limited to those that were initially enacted or amended in response to the pandemic, are currently in effect, and have expirations specified in statute that are set to occur during the 117th Congress.

In identifying expiring pandemic relief provisions, CRS examined the following laws enacted since March 2020:

¹ Provisions included in pandemic relief legislation that had been set to expire in 2020, prior to the enactment of P.L. 116-260, are addressed in CRS Report R46634, *Pandemic-Related Statutory Provisions Expiring in 2020*.

² While this is the general practice, some limited exceptions are made, such as for supplemental discretionary or mandatory appropriations that appear to authorize agencies to stand up new programs that are not typically funded by regular annual appropriations or that fund substantively different activities from such programs and for the period of availability for supplemental discretionary or mandatory appropriations provided for such programs (e.g., the Education Stabilization Fund in **Table 10**).

³ An *obligation* is a legally binding commitment by the federal government that will result in payments from the Treasury immediately or in the future. Valid obligations can be made only on the basis of available budget authority. Budget authority may be made available for one year, for multiple years, or on a “no year” (i.e., permanent) basis.

- the Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020 (P.L. 116-123);
- the FFCRA (P.L. 116-127);
- P.L. 116-128 (relating to Veterans education);
- the CARES Act (P.L. 116-136);
- the Paycheck Protection Program (PPP) and Health Care Enhancement Act (P.L. 116-139);
- the Student Veteran Coronavirus Response Act of 2020 (P.L. 116-140);
- the Paycheck Protection Program Flexibility Act of 2020 (P.L. 116-142);
- P.L. 116-147 (relating to the PPP);
- the Safeguarding America’s First Responders Act of 2020 (P.L. 116-157);
- the Continuing Appropriations Act, 2021 and Other Extensions Act (P.L. 116-159);
- the Consolidated Appropriations Act, 2021 (P.L. 116-260);
- the Johnny Isakson and David P. Roe, M.D. Veterans Health Care and Benefits Improvement Act of 2020 (P.L. 116-315);
- the American Rescue Plan Act of 2021 (P.L. 117-2);
- the COVID-19 Bankruptcy Relief Extension Act of 2021 (P.L. 117-5);
- the PPP Extension Act of 2021 (P.L. 117-6); and
- P.L. 117-7 (relating to suspension of Medicare sequestration).

The provisions addressed in this report generally have an expiration specified by statute. A small number have been administratively extended to remain in effect beyond the statutorily specified expiration. The provisions in the report are distinct from those with expirations that are tied to the expiration of a declared public health emergency or other emergency or disaster related to the COVID-19 pandemic.⁴ Provisions that are entirely contingent upon one of these declarations being in effect are not included in this report, nor are provisions that are contingent upon a state emergency declaration being in effect.⁵

Expiring Pandemic-Related Provisions

The tables below identify provisions enacted in response to the COVID-19 pandemic that are set to expire during the 117th Congress. These are organized by subject matter, as follows:

- **Table 1.** Health Care Provisions
- **Table 2.** Unemployment Insurance Provisions

⁴ These include the public health emergency related to COVID-19 declared by the Secretary of Health and Human Services pursuant to Section 319 of the Public Health Service Act (42 U.S.C. §247d); the presidential major disaster and emergency declarations under Sections 401 and 501, respectively, of the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. §§5170 and 5191); and the national emergency declared by the President under Section 201 of the National Emergencies Act (50 U.S.C. §1601 et seq.). For further information on these authorities, see CRS Report R46379, *Emergency Authorities Under the National Emergencies Act, Stafford Act, and Public Health Service Act*.

⁵ For additional information on such provisions, see CRS Insight IN11616, *Expiring State COVID-19 Emergency Declarations: Effects on Federal Aid*.

- **Table 3.** Business Provisions
- **Table 4.** Tax Provisions
- **Table 5.** Finance Provisions
- **Table 6.** Transportation Provisions
- **Table 7.** Housing Provisions
- **Table 8.** Nutrition and Agriculture Provisions
- **Table 9.** Human Services Provisions
- **Table 10.** Education Provisions
- **Table 11.** Veterans Provisions

Within each table, the provisions are generally organized first by the laws under which they originated, and subsequently by division, title, and section number. For each provision, the tables display the section number of the originating law, the provision name or a description, its expiration, and relevant CRS points of contact and resources. If the expiration has been extended beyond the initially enacted date, the public law that provided the most recent extension is displayed in parentheses. For example, in **Table 1** the entry for Section 3709(a) under the CARES Act displays an expiration of December 31, 2021. The expiration for this provision had first been extended beyond the initial expiration date of December 31, 2020, specified in Section 3709(a) of the CARES Act, to March 31, 2021, by an amendment enacted under P.L. 116-260. It was subsequently extended by P.L. 117-7. The date, December 31, 2021, reflects the most recent expiration for this provision, as extended by P.L. 117-7. If no public law number is displayed below the expiration, the date shown reflects the initially enacted expiration.

Table 1. Health Care Provisions Set to Expire in the 117th Congress

Section	Provision Name or Description	Expiration	CRS Points of Contact and Resources
Families First Coronavirus Response Act (FFCRA; P.L. 116-127)			
<i>Division F—Health Provisions</i>			
Section 6009	Increase in Medicaid Allotments for Territories 42 U.S.C. §1308(g)	September 30, 2021	Alison Mitchell CRS In Focus IFI1012, <i>Medicaid Financing for the Territories</i>
Coronavirus Aid, Relief, and Economic Security Act (CARES Act; P.L. 116-136)			
<i>Title III—Supporting America’s Health Care System in the Fight Against Coronavirus</i>			
Section 3701	Exemption for Telehealth Services 26 U.S.C. §223(c)(2)(E)	Applicable for plan years beginning on or before December 31, 2021	Ryan J. Rosso CRS Report R45277, <i>Health Savings Accounts (HSAs)</i>
Section 3709(a)	Adjustment of Sequestration 2 U.S.C. §901a(6)	December 31, 2021 (extended by P.L. 117-7)	Patricia A. Davis CRS Report R45106, <i>Medicare and Budget Sequestration</i>
Consolidated Appropriations Act, 2021 (P.L. 116-260)			
<i>Division N—Additional Coronavirus Response and Relief</i>			

Section	Provision Name or Description	Expiration	CRS Points of Contact and Resources
Section 101	Supporting Physicians and Other Professionals in Adjusting to Medicare Payment Changes During 2021 42 U.S.C. §1395w-4(t)	December 31, 2021	Jim Hahn CRS Report R40425, <i>Medicare Primer</i>
American Rescue Plan Act of 2021 (P.L. 117-2)			
Section 2305	Reduced Cost-Sharing 42 U.S.C. §18071(f)	December 31, 2021	Bernadette Fernandez CRS Report R44425, <i>Health Insurance Premium Tax Credit and Cost-Sharing Reductions</i>
Section 2801	Establishing a Grant Program for Exchange Modernization	September 30, 2022	Vanessa C. Forsberg CRS Report R44065, <i>Overview of Health Insurance Exchanges</i>
Section 9501	Preserving Health Benefits for Workers	September 30, 2021	Ryan J. Rosso CRS Insight IN11643, <i>The American Rescue Plan Act of 2021 (ARPA; P.L. 117-2) COBRA Premium Assistance</i>
Section 9661	Improving Affordability by Expanding Premium Assistance for Consumers 26 U.S.C. §36B(b)(3)(A)(iii)	December 31, 2022 (applies to tax years 2021 and 2022)	Bernadette Fernandez CRS Report R44425, <i>Health Insurance Premium Tax Credit and Cost-Sharing Reductions</i>
Section 9663	Application of Premium Tax Credit in Case of Individuals Receiving Unemployment Compensation During 2021 26 U.S.C. §36B(g)	December 31, 2021 (applies only to tax year 2021)	Bernadette Fernandez CRS Report R44425, <i>Health Insurance Premium Tax Credit and Cost-Sharing Reductions</i>
Section 9817	Additional Support for Medicaid Home and Community-Based Services During the COVID-19 Emergency	March 31, 2022	Kirsten J. Colello CRS Report R43847, <i>Medicaid's Federal Medical Assistance Percentage (FMAP)</i>

Source: CRS analysis.

Table 2. Unemployment Insurance Provisions Set to Expire in the 117th Congress

Section	Provision Name or Description	Expiration	CRS Points of Contact and Resources
Families First Coronavirus Response Act (FFCRA; P.L. 116-127)			
<i>Division D—Emergency Unemployment Insurance Stabilization and Access Act of 2020</i>			
Section 4102(b)	Emergency Flexibility [for Personnel Standards] 26 U.S.C. §3304 note	September 6, 2021 (extended by P.L. 117-2)	Katelin P. Isaacs, Julie M. Whittaker CRS In Focus IFI 1786, <i>Unemployment Insurance Provisions in the American Rescue Plan Act of 2021</i>
Section 4103	Temporary Assistance for States with Advances 42 U.S.C. §1322(b)(10)(A) (§1202(b)(10)(A) of the Social Security Act [SSA])	September 6, 2021 (extended by P.L. 117-2)	Katelin P. Isaacs, Julie M. Whittaker CRS In Focus IFI 1786, <i>Unemployment Insurance Provisions in the American Rescue Plan Act of 2021</i>
Section 4105	Full Federal Funding of Extended Unemployment Compensation (refers to Extended Benefits [EB]) for a Limited Period (a) In General (for Extended Benefits) (b) Temporary Federal Matching for the First Week of Extended Benefits for State with no Waiting Week 26 U.S.C. §3304 note	September 11, 2021 (September 5, 2021, in New York) (extended by P.L. 117-2)	Katelin P. Isaacs, Julie M. Whittaker CRS In Focus IFI 1786, <i>Unemployment Insurance Provisions in the American Rescue Plan Act of 2021</i>
Coronavirus Aid, Relief, and Economic Security (CARES Act; P.L. 116-136)			
<i>Title II—Assistance for American Workers, Families, and Businesses</i>			
<i>Subtitle A—Unemployment Insurance Provisions</i>			
Section 2102	Pandemic Unemployment Assistance (PUA) 15 U.S.C. §9021	September 4, 2021 (September 5, 2021, in New York) (extended by P.L. 117-2)	Katelin P. Isaacs, Julie M. Whittaker CRS In Focus IFI 1786, <i>Unemployment Insurance Provisions in the American Rescue Plan Act of 2021</i>
Section 2103	Emergency Unemployment Relief for Governmental Entities and Nonprofit Organizations 42 U.S.C. §1103 (SSA §903); and 15 U.S.C. §9022	September 4, 2021 (September 5, 2021, in New York) (extended by P.L. 117-2)	Katelin P. Isaacs, Julie M. Whittaker CRS In Focus IFI 1786, <i>Unemployment Insurance Provisions in the American Rescue Plan Act of 2021</i>

Section	Provision Name or Description	Expiration	CRS Points of Contact and Resources
Section 2104(b)	Emergency Increase In Unemployment Compensation Benefits Section 2104(b)(1)(A): Federal Pandemic Unemployment Compensation (FPUC), \$300 additional weekly benefit ^a Section 2104(b)(1)(C) Mixed Earner Unemployment Compensation (MEUC), \$100 weekly ^b 15 U.S.C. §9023(b)	September 4, 2021 (September 5, 2021, in New York) (extended by P.L. 117-2)	Katelin P. Isaacs, Julie M. Whittaker <i>CRS In Focus IFI 1786, Unemployment Insurance Provisions in the American Rescue Plan Act of 2021</i>
Section 2015	Temporary Full Federal Funding of the first week of Compensable Regular Unemployment for States with No Waiting Week ^c 15 U.S.C. §9024	September 11, 2021 (September 5, 2021, in New York) (extended by P.L. 117-2)	Katelin P. Isaacs, Julie M. Whittaker <i>CRS In Focus IFI 1786, Unemployment Insurance Provisions in the American Rescue Plan Act of 2021</i>
Section 2107	Pandemic Emergency Unemployment Compensation (PEUC) 15 U.S.C. §9025	September 4, 2021 (September 5, 2021, in New York) (extended by P.L. 117-2)	Katelin P. Isaacs, Julie M. Whittaker <i>CRS In Focus IFI 1786, Unemployment Insurance Provisions in the American Rescue Plan Act of 2021</i>
Section 2108	Extension of Temporary Financing of Short-Time Compensation (STC) Agreements for States with Programs in Law 15 U.S.C. §9026	September 4, 2021 (September 5, 2021, in New York) (extended by P.L. 117-2)	Katelin P. Isaacs, Julie M. Whittaker <i>CRS In Focus IFI 1786, Unemployment Insurance Provisions in the American Rescue Plan Act of 2021</i>
Section 2109	Temporary Financing of STC Agreements 15 U.S.C. §9027	September 4, 2021 (September 5, 2021, in New York) (extended by P.L. 117-2)	Katelin P. Isaacs, Julie M. Whittaker <i>CRS In Focus IFI 1786, Unemployment Insurance Provisions in the American Rescue Plan Act of 2021</i>
Section 2112	Waiver of the 7-Day Waiting Period for the Railroad Unemployment Insurance Act 15 U.S.C. §9030	September 6, 2021 (extended by P.L. 117-2)	Katelin P. Isaacs, Julie M. Whittaker
Section 2113	Enhanced Benefits Under the Railroad Unemployment Insurance Act 45 U.S.C. §352(a)	Registration periods ending on or before September 6, 2021 (extended by P.L. 117-2)	Katelin P. Isaacs, Julie M. Whittaker

Section	Provision Name or Description	Expiration	CRS Points of Contact and Resources
Section 2114	Extended Unemployment Benefits Under the Railroad Unemployment Insurance Act 45 U.S.C. §352(c)(2)	Registration periods ending on or before September 6, 2021 (extended by P.L. 117-2)	Katelin P. Isaacs, Julie M. Whittaker
Consolidated Appropriations Act, 2021 (P.L. 116-260)			
<i>Division N—Additional Coronavirus Response and Relief</i>			
<i>Title II—Assistance for American Workers, Families, and Businesses</i>			
Section 266	Waiver to Preserve Access to Extended Benefits in High Unemployment States 26 U.S.C. §3304 note	December 31, 2021	Julie M. Whittaker, Katelin P. Isaacs CRS In Focus IFI 1723, <i>Unemployment Insurance Provisions in the Consolidated Appropriations Act, 2021 (Division N, Title II, Subtitle A, the Continued Assistance for Unemployed Workers Act of 2020)</i>
American Rescue Plan Act of 2021 (P.L. 117-2)			
Section 9042	Suspension of Tax on Portion of Unemployment Compensation	December 31, 2020 (applies only to tax year 2020)	Julie M. Whittaker, Molly F. Sherlock, Katelin P. Isaacs CRS In Focus IFI 1782, <i>Federal Taxation of Unemployment Insurance Benefits</i>

Source: CRS analysis.

- a. FPUC was previously \$600/week under P.L. 116-136 until July 25, 2020 (July 26, 2020, in New York); P.L. 116-260 reauthorized FPUC at \$300/week for weeks of unemployment beginning after December 26, 2020, and ending on or before March 14, 2021; P.L. 117-2 further reauthorized FPUC at \$300/week through weeks of unemployment ending on or before September 6, 2021.
- b. MEUC was established by Section 261 of P.L. 116-260.
- c. Initially, 100% federal funding was provided under P.L. 116-136. Under P.L. 116-260, 50% funding was provided after the week ending December 26, 2020 (December 27, 2020, in New York). P.L. 117-2 restored 100% federal funding retroactively and applied as if the reduction to 50% funding had not occurred.

Table 3. Business Provisions Set to Expire in the 117th Congress

Section	Provision Name or Description	Expiration	CRS Points of Contact and Resources
Coronavirus Aid, Relief, and Economic Security Act (CARES Act; P.L. 116-136)			
<i>Division A—Keeping Workers Paid and Employed, Health Care System Enhancements, and Economic Stabilization</i>			
<i>Title I—Keeping Workers Paid and Employed Act</i>			

Section	Provision Name or Description	Expiration	CRS Points of Contact and Resources
Section 1113 ^a	Bankruptcy	With the exception of certain permanent technical corrections, Section 1113's amendments to the Bankruptcy Code sunset on March 27, 2022. (extended by the COVID-19 Bankruptcy Relief Extension Act of 2021, P.L. 117-5)	Kevin M. Lewis CRS Report R45137, <i>Bankruptcy Basics: A Primer</i>
Consolidated Appropriations Act, 2021 (P.L. 116-260)			
<i>Division N—Additional Coronavirus Response and Relief</i>			
<i>Title III—Continuing the Paycheck Protection Program and Other Small Business Support</i>			
Section 320 ^a	Bankruptcy Provisions	Section 320's amendments to the Bankruptcy Code sunset on December 27, 2022. Those amendments remain applicable after Section 320's sunset date in any bankruptcy case commenced before December 27, 2022	Kevin M. Lewis CRS Report R45137, <i>Bankruptcy Basics: A Primer</i>
Section 323	Commitment Authority and Appropriations	Paycheck Protection Program (PPP) covered loan period expires March 31, 2021 7(a) loan authorization of \$75 billion expires September 30, 2021	Robert Jay Dilger, Bruce R. Lindsay, Sean Lowry CRS Report R46284, <i>COVID-19 Relief Assistance to Small Businesses: Issues and Policy Options</i>
Section 324	Grants for Shuttered Venue Operators	Appropriates \$15 billion for a new grant program for live venue operators, museums, and motion picture theater operators; the Small Business Administration (SBA) will prioritize grant applicants based on need, with the last grants available to cover eligible expenses that are incurred no later than June 30, 2022	Robert Jay Dilger, Sean Lowry CRS Report R46689, <i>SBA Shuttered Venue Operators Grant Program (SVOG)</i>
Section 325	Extension of the Debt Relief Program	September 30, 2021 (specified payments continue for loans approved by this date)	Robert Jay Dilger, Sean Lowry CRS Report R46284, <i>COVID-19 Relief Assistance to Small Businesses: Issues and Policy Options</i>

Section	Provision Name or Description	Expiration	CRS Points of Contact and Resources
Section 326	Modifications to 7(a) Loan Programs	7(a) 90% loan guarantee percentage expires September 30, 2021; SBAExpress \$1 million maximum loan amount expires September 30, 2021 (reverts to \$500,000 on October 1, 2021) SBAExpress 75% loan guarantee percentage expires September 30, 2021 (reverts to 50% on October 1, 2021)	Robert Jay Dilger, Sean Lowry CRS Report R46284, <i>COVID-19 Relief Assistance to Small Businesses: Issues and Policy Options</i>
Section 327	Temporary Fee Reductions	SBA loan fee reductions expire September 30, 2021	Robert Jay Dilger, Sean Lowry CRS Report R46284, <i>COVID-19 Relief Assistance to Small Businesses: Issues and Policy Options</i>
Section 329	Recovery Assistance Under the Microloan Program	Microloan program enhancements (lending limits, waiver of matching requirement, and eight-year loan term) expire September 30, 2021	Robert Jay Dilger, Sean Lowry CRS Report R46284, <i>COVID-19 Relief Assistance to Small Businesses: Issues and Policy Options</i>
Section 332	Emergency Economic Injury Disaster Loan Grants	Covered period expires December 31, 2021	Robert Jay Dilger, Bruce R. Lindsay, Sean Lowry CRS Report R46284, <i>COVID-19 Relief Assistance to Small Businesses: Issues and Policy Options</i>
Section 343	Covered Period for New Paragraph (36) Loans	PPP covered period expires June 30, 2021 (as extended by P.L. 117-6)	Robert Jay Dilger, Sean Lowry CRS Report R46284, <i>COVID-19 Relief Assistance to Small Businesses: Issues and Policy Options</i>
Section 345	Extension of Waiver of Matching Funds Requirement Under the Women's Business Center Program	June 30, 2021	Robert Jay Dilger, Sean Lowry CRS Report R46284, <i>COVID-19 Relief Assistance to Small Businesses: Issues and Policy Options</i>

Division FF—Other Matter

Title X—Bankruptcy Relief

Section	Provision Name or Description	Expiration	CRS Points of Contact and Resources
Section 1001 ^a	Bankruptcy Relief	<p>The provisions of Section 1001 governing property of the bankruptcy estate, discharges in consumer bankruptcy cases, protection against discriminatory treatment, CARES Act forbearance claims, modification of a confirmed Chapter 13 bankruptcy plan, the termination of utility services, and customs duties sunset on December 27, 2021.</p> <p>The provision of Section 1001 governing executory contracts and expired leases sunsets on December 27, 2022. That provision remains applicable after the December 27, 2022, sunset date to any small business bankruptcy case commenced before December 27, 2022.</p> <p>The provision of Section 1001 governing preferential transfers sunsets on December 27, 2022. That provision remains applicable after the December 27, 2022, sunset date to any bankruptcy case commenced before December 27, 2022.</p>	<p>Kevin M. Lewis CRS Report R45137, <i>Bankruptcy Basics: A Primer</i></p>
American Rescue Plan Act of 2021 (P.L. 117-2)			
Section 5003	Support for Restaurants	<p>Appropriates \$28.6 billion for the Restaurant Revitalization Fund grants, available until expended. Covered period expires December 31, 2021, or a date to be determined by the SBA administrator that is not later than two years after enactment.</p>	<p>Robert Jay Dilger, Sean Lowry CRS In Focus IFI1819, <i>SBA Restaurant Revitalization Fund Grants</i></p>

Section	Provision Name or Description	Expiration	CRS Points of Contact and Resources
Section 5004	Community Navigator Pilot Program	Appropriates \$100 million for the program, with funding available until September 30, 2022 (program authority expires December 31, 2025)	Robert Jay Dilger, Sean Lowry CRS Report R46284, <i>COVID-19 Relief Assistance to Small Businesses: Issues and Policy Options</i>
Section 5004	Outreach	Appropriates \$75 million for the program, with funding available until September 30, 2022 (program authority expires December 31, 2025)	Robert Jay Dilger, Sean Lowry CRS Report R46284, <i>COVID-19 Relief Assistance to Small Businesses: Issues and Policy Options</i>
Section 5005	Shuttered Venue Operators	Appropriates an additional \$1.25 billion for the program, available until expended. The SBA will prioritize grant applicants based on need, with the last grants available to cover eligible expenses that are incurred no later than June 30, 2022.	Robert Jay Dilger, Sean Lowry CRS Report R46689, <i>SBA Shuttered Venue Operators Grant Program (SVOG)</i>

Source: CRS analysis.

- a. CRS Legislative Attorney Kevin M. Lewis drafted the bankruptcy law analysis in this row of **Table 3**.

Table 4. Tax Provisions Set to Expire in the 117th Congress

Section	Provision Name or Description	Expiration	CRS Points of Contact and Resources
Families First Coronavirus Response Act (FFCRA; P.L. 116-127)			
<i>Division F—Tax Credits for Paid Sick and Paid Family and Medical Leave</i>			
Section 7001	Payroll Credit for Required Paid Sick Leave	September 30, 2021 (extended and modified by P.L. 116-260 and P.L. 117-2)	Molly F. Sherlock CRS In Focus IFI 1739, <i>Payroll Tax Credit for COVID-19 Sick and Family Leave</i>
Section 7002	Credit for Sick Leave for Certain Self-employed Individuals	September 30, 2021 (extended and modified by P.L. 116-260 and P.L. 117-2)	Molly F. Sherlock CRS In Focus IFI 1739, <i>Payroll Tax Credit for COVID-19 Sick and Family Leave</i>
Section 7003	Payroll Credit for Required Paid Family Leave	September 30, 2021 (extended and modified by P.L. 116-260 and P.L. 117-2)	Molly F. Sherlock CRS In Focus IFI 1739, <i>Payroll Tax Credit for COVID-19 Sick and Family Leave</i>

Section	Provision Name or Description	Expiration	CRS Points of Contact and Resources
Section 7004	Credit for Family Leave for Certain Self-employed Individuals	September 30, 2021 (extended and modified by P.L. 116-260 and P.L. 117-2)	Molly F. Sherlock CRS In Focus IF11739, <i>Payroll Tax Credit for COVID-19 Sick and Family Leave</i>
Coronavirus Aid, Relief, and Economic Security (CARES Act; P.L. 116-136)^a			
<i>Title II. Assistance for American Workers, Families, and Businesses</i>			
Section 2204	Allowance of Partial Above-the-Line Deduction for Charitable Contributions	December 31, 2021 (extended by P.L. 116-260).	Jane G. Gravelle CRS Insight IN11420, <i>Temporary Enhancements to Charitable Contributions Deductions in the CARES Act</i>
Section 2205	Modification of Limitations on Charitable Contributions During 2020	December 31, 2021 (extended by P.L. 116-260)	Jane G. Gravelle CRS Insight IN11420, <i>Temporary Enhancements to Charitable Contributions Deductions in the CARES Act</i>
Section 2301	Employee Retention Credit for Employers Subject to Closure Due to COVID-19	December 31, 2021 (extended and modified by P.L. 116-260 and P.L. 117-2)	Molly F. Sherlock CRS In Focus IF11721, <i>The Employee Retention and Rehiring Tax Credits</i>
Consolidated Appropriations Act, 2021 (P.L. 116-260)^b			
<i>Subtitle B—COVID-related Tax Relief Act of 2020</i>			
Section 274	Extension of Certain Deferred Payroll Taxes	Repayment deadline of December 31, 2021	Molly F. Sherlock CRS Insight IN11488, <i>COVID-19: Presidential Order Deferring Individual Payroll Taxes</i>
<i>Division EE—Taxpayer Certainty and Disaster Tax Relief Act of 2020</i>			
Section 209	Temporary Rule Preventing Partial Plan Termination	A pension plan is not treated as being partially terminated if, on March 31, 2021, the plan has at least 80% of the number of active participants covered by the plan on March 13, 2020	John J. Topoleski, Elizabeth A. Myers
Section 210	Temporary Allowance of Full Deduction for Business Meals	December 31, 2021	Donald J. Marples CRS Insight IN11313, <i>Business Deductions for Entertainment and Meals</i>

Section	Provision Name or Description	Expiration	CRS Points of Contact and Resources
Section 211	Temporary Special Rule for Determination of Earned Income	December 31, 2020	Margot L. Crandall-Hollick
Section 214	Temporary Special Rules for Health and Dependent Care Flexible Spending Arrangements (FSAs)	Provisions generally apply to 2020 and/or 2021 FSA plan years	Health FSA: Ryan J. Rosso Dependent Care FSA: Conor F. Boyle, Margot L. Crandall-Hollick CRS Report R46649, <i>The COVID-Related Tax Relief Act of 2020 and Other COVID-Related Tax Provisions in P.L. 116-260</i> CRS In Focus IFI1597, <i>Potential Impact of COVID-19 on Dependent Care Flexible Spending Arrangements (FSAs)</i> CRS In Focus IFI1576, <i>Potential COVID-19 Impacts on Health Flexible Spending Arrangements (FSAs) and Recent Health FSA Changes</i>

American Rescue Plan Act of 2021 (P.L. 117-2)^c

Title IX—Committee on Finance

Subtitle G—Promoting Economic Security

Section 9601	2021 Recovery Rebates to Individuals	December 31, 2021	Margot L. Crandall-Hollick CRS Insight IN11604, <i>COVID-19 and Direct Payments: Frequently Asked Questions (FAQs) About the Third Round of “Stimulus Checks” in the American Rescue Plan Act of 2021 (ARPA; P.L. 117-2)</i>
Section 9611	Child Tax Credit Improvements for 2021	December 31, 2021	Margot L. Crandall-Hollick CRS Insight IN11613, <i>The Child Tax Credit: Temporary Expansion for 2021 Under the American Rescue Plan Act of 2021 (ARPA; P.L. 117-2)</i>

Section	Provision Name or Description	Expiration	CRS Points of Contact and Resources
Section 9621	Strengthening the Earned Income Tax Credit for Individuals with No Qualifying Children	December 31, 2021	Margot L. Crandall-Hollick CRS Insight IN11610, The “Childless” EITC: Temporary Expansion for 2021 under the American Rescue Plan Act of 2021 (ARPA; P.L. 117-2)
Section 9626	Temporary Special Rule for Determining Earned Income for Purposes of Earned Income Tax Credit ^d	December 31, 2021	Margot L. Crandall-Hollick
Section 9631	Refundability and Enhancement of Child and Dependent Care Credit	December 31, 2021	Margot L. Crandall-Hollick
Section 9632	Increase in Exclusion for Employer-Provided Dependent Care Assistance	December 31, 2021	Margot L. Crandall-Hollick

Source: CRS analysis.

Notes: Selected tax provisions that primarily pertain to health care are presented in **Table 1** on Health Care Provisions.

- a. For more information, see CRS Report R46279, The Coronavirus Aid, Relief, and Economic Security (CARES) Act—Tax Relief for Individuals and Businesses.
- b. For more information, see CRS Report R46649, The COVID-Related Tax Relief Act of 2020 and Other COVID-Related Tax Provisions in P.L. 116-260.
- c. For more information, see CRS Report R46680, The American Rescue Plan Act of 2021 (ARPA; P.L. 117-2): Title IX, Subtitle G—Tax Provisions Related to Promoting Economic Security.
- d. A similar lookback provision was enacted for 2020 as part of P.L. 116-260. Specifically, if a taxpayer's earned income in 2020 was less than earned income from the preceding year (i.e., 2019), the taxpayer could elect to use preceding year earned income for the purposes of determining the Earned Income Tax Credit or the Additional Child Tax Credit on his or her 2020 income tax return.

Table 5. Finance Provisions Set to Expire in the 117th Congress

Section	Provision Name or Description	Expiration	CRS Points of Contact and Resources
Coronavirus Aid, Relief, and Economic Security (CARES Act; P.L. 116-136)			

Title IV—Economic Stabilization and Assistance to Severely Distressed Sectors of the United States Economy

Subtitle A—Coronavirus Economic Stabilization Act of 2020

Section	Provision Name or Description	Expiration	CRS Points of Contact and Resources
Section 4003	Emergency Relief and Taxpayer Protections	Division N, Title X, Section 1005 of P.L. 116-260 states that the Federal Reserve shall not make new loans or guarantees, nor modify the terms and conditions of programs established under Section 13(3) of the Federal Reserve Act, pursuant to Section 4003(b)(4) of the CARES Act. See the details for Section 4027 of the CARES Act below for more information	Marc Labonte, Andrew P. Scott CRS Insight IN11567, CARES Act Title IV Financial Assistance Ends
Section 4013	Temporary Relief from Troubled Debt Restructurings	January 1, 2022 (extended by Division N, Title V, Section 541 of P.L. 116-260)	David W. Perkins CRS Insight IN11568, CARES Act Bank and Credit Union Relief: Expirations and Extensions Under P.L. 116-260
Section 4014	Optional Temporary Relief from Current Expected Credit Losses	January 1, 2022 (extended by Division N, Title V, Section 540 of P.L. 116-260)	David W. Perkins CRS Insight IN11568, CARES Act Bank and Credit Union Relief: Expirations and Extensions Under P.L. 116-260 CRS Insight IN11318, <i>The CARES Act (P.L. 116-136): Provisions Designed to Help Banks and Credit Unions</i>
Section 4016	Temporary Credit Union Provisions	December 31, 2021 (extended by Division N, Title V, Section 540 of P.L. 116-260)	David W. Perkins CRS Insight IN11568, CARES Act Bank and Credit Union Relief: Expirations and Extensions Under P.L. 116-260 CRS Insight IN11318, <i>The CARES Act (P.L. 116-136): Provisions Designed to Help Banks and Credit Unions</i>

Section	Provision Name or Description	Expiration	CRS Points of Contact and Resources
Section 4027	Direct Appropriation [to Exchange Stabilization Fund]	Rescinded and zeroed out as of January 9, 2021 (Division N, Title X, Section 1003(a) and (b) of P.L. 116-260) ^a	Marc Labonte, Andrew P. Scott CRS Report R46329, <i>Treasury and Federal Reserve Financial Assistance in Title IV of the CARES Act (P.L. 116-136)</i>
<i>Title V—Coronavirus Relief Funds</i>			
Section 5001	Coronavirus Relief Fund	December 31, 2021 (extended by Division N, Title X, Section 1001 of P.L. 116-260) ^b	Grant A. Driessen CRS Report R46298, <i>General State and Local Fiscal Assistance and COVID-19: Background and Available Data</i>
Consolidated Appropriations Act, 2021 (P.L. 116-260)			
<i>Division N—Additional Coronavirus Response and Relief</i>			
<i>Title V—Banking</i>			
Section 523	Emergency Support for Community Development Financial Institutions (CDFIs) and Communities Responding to the COVID-19 Pandemic	FY2021 appropriation; partial set-aside available until September 31, 2021	David W. Perkins
Section 525	Study and Report with Respect to Impact of Programs on Low- and Moderate-Income and Minority Communities	18 months after enactment (P.L. 116-260 was enacted December 27, 2020)	David W. Perkins
Section 542	Healthcare Operating Loss Loans	FHA authority to insure operating loss loans under this section expires at the end of FY2021	Katie Jones
<i>Title X—Miscellaneous</i>			
Section 1002	Contractor Pay	Authority to use funds pursuant to Division A, Section 3610 of P.L. 116-136 extended to March 31, 2021	L. Elaine Halchin

Source: CRS analysis.

- a. Division N, Title X, Section 1003(a) of P.L. 116-260 made an immediate rescission of \$429 billion made available under Section 4027 of P.L. 116-136, and made a subsequent rescission of remaining unobligated balances made available in Section 4027 of P.L. 116-136 on January 9, 2021. Further, the authorization pursuant to Section 4003 of P.L. 116-136 to use the \$500 billion originally appropriated was zeroed out under Division N, Title X, Section 1003(b) of P.L. 116-260.
- b. Division N, Title X, Section 1001 of P.L. 116-260 extended this provision by extending Section 601(d)(3) of the SSA.

Table 6. Transportation Provisions Set to Expire in the 117th Congress

Section	Provision Name or Description	Expiration	CRS Points of Contact and Resources
Coronavirus Aid, Relief, and Economic Security (CARES Act; P.L. 116-136)			
<i>Title IV—Economic Stabilization and Assistance to Severely Distressed Sectors of the United States Economy</i>			
<i>Subtitle A—Coronavirus Economic Stabilization Act of 2020</i>			
Section 4005	Continuation of Air Service	Authority exists until March 1, 2022	Rachel Y. Tang CRS Insight IN11267, <i>COVID-19 and Funding for Civil Aviation</i> CRS Report R44176, <i>Essential Air Service (EAS)</i>
Section 4114	Required Assurances	Restrictions on stock buyback and dividends until September 30, 2021 Authority to maintain service expires March 1, 2022	Rachel Y. Tang
Section 4116	Limitation on Certain Employee Compensation	Covered period from March 24, 2020, to March 24, 2022	Rachel Y. Tang
The Consolidated Appropriations Act, 2021 (P.L. 116-260)			
<i>Division N—Additional Coronavirus Response and Relief</i>			
Section 404	Required Assurances	See subsections below	Rachel Y. Tang CRS Insight IN11482, <i>CARES Act Payroll Support to Air Carriers and Contractors</i> CRS Report R46329, <i>Treasury and Federal Reserve Financial Assistance in Title IV of the CARES Act (P.L. 116-136)</i>
Section 404(a)(1)(A)	Prohibition of Involuntary Furloughs by Passenger Air Carriers	March 31, 2021	Rachel Y. Tang
Section 404(a)(1)(B)	Prohibition of Involuntary Furloughs by Contractors Providing Direct Service to Passenger Air Carriers	March 31, 2021, or when contractor expends such financial assistance, whichever is later	Rachel Y. Tang
Section 404(a)(2)(A)	Prohibition on Purchase of Equity Securities of Passenger Air Carriers	March 31, 2022	Rachel Y. Tang
Section 404(a)(2)(B)	Prohibition on Purchase of Equity Securities of Contractors Providing Direct Service to Passenger Air Carriers	March 31, 2022, or when contractor expends such financial assistance, whichever is later	Rachel Y. Tang

Section	Provision Name or Description	Expiration	CRS Points of Contact and Resources
Section 404(a)(3)(A)	Prohibition on Dividends and Capital Distributions for Passenger Air Carriers	March 31, 2022	Rachel Y. Tang
Section 404(a)(3)(B)	Prohibition on Dividends and Capital Distributions by Contractors Providing Direct Service to Passenger Air Carriers	March 31, 2022, or when contractor expends such financial assistance, whichever is later	Rachel Y. Tang
Section 405	Protection of Collective Bargaining Agreements	See subsections below	Rachel Y. Tang CRS Insight IN11482, CARES Act Payroll Support to Air Carriers and Contractors CRS Report R46329, Treasury and Federal Reserve Financial Assistance in Title IV of the CARES Act (P.L. 116-136)
Section 405(b)	Passenger Air Carriers	March 31, 2021	Rachel Y. Tang
Section 405(c)	Contractors Providing Direct Service to Passenger Air Carriers	March 31, 2021, or when contractor expends all funds, whichever is later	Rachel Y. Tang
Section 406	Limitation on Certain Employee Compensation	October 1, 2022	Rachel Y. Tang CRS Insight IN11482, CARES Act Payroll Support to Air Carriers and Contractors CRS Report R46329, Treasury and Federal Reserve Financial Assistance in Title IV of the CARES Act (P.L. 116-136)
Section 407	Minimum Air Service Guarantees	March 1, 2022	Rachel Y. Tang CRS Insight IN11482, CARES Act Payroll Support to Air Carriers and Contractors CRS Report R46329, Treasury and Federal Reserve Financial Assistance in Title IV of the CARES Act (P.L. 116-136)

Section	Provision Name or Description	Expiration	CRS Points of Contact and Resources
Section 421	Assistance for Providers of Transportation Services Affected by COVID-19	Covered period expires March 31, 2021, or when available funding has been expended, whichever is later; funds for assistance appropriated in FY2021 to be available until expended	David Randall Peterman
Section 441	Relief For Recipients of Financial Assistance Awards from the Federal Motor Carrier Safety Administration	Periods of availability are extended for grants made in FY2019 and FY2020	David Randall Peterman
Section 442	Extension of Waiver Authority	At the end of FY2021	David Randall Peterman

American Rescue Plan Act of 2021 (P.L. 117-2)

Title VII—Committee on Commerce, Science, and Transportation

Section 7102	Relief to Airports	Funds remain available until September 30, 2024; required workforce retention through September 30, 2021	Rachel Y. Tang
Section 7103	Emergency FAA Employee Leave Fund	Funds remain available through September 30, 2022; covers paid leave related to COVID-19 from enactment to September 30, 2021	Rachel Y. Tang
Section 7104	Emergency TSA Employee Leave Fund	Funds remain available through September 30, 2022; covers paid leave related to COVID-19 from enactment to September 30, 2021	Rachel Y. Tang
Section 7202	Aviation Manufacturing Jobs Protection	Funds remain available until September 30, 2023	Rachel Y. Tang
Section 7301	Air Transportation Payroll Support Program Extension	Funds remain available until expended	Rachel Y. Tang
Section 7301 (a)(4)(D)(i) & (a)(5)(D)(i)	Prohibition of involuntary furloughs or reduction of pay rates or benefits	September 30, 2021, or when payroll support money is exhausted, whichever is later	Rachel Y. Tang
Section 7301 (a)(4)(D)(ii) & (a)(5)(D)(ii)	Prohibition on Purchase of Equity Securities	September 20, 2022	Rachel Y. Tang
Section 7301 (a)(4)(D)(iii) & (a)(5)(D)(iii)	Prohibition on Dividends and Capital Distributions	September 20, 2022	Rachel Y. Tang
Section 7301 (a)(4)(D)(iv) & (a)(5)(D)(iv)	Limitation on Certain Employee Compensation	Two-year period starting April 1, 2021, ending April 1, 2023	Rachel Y. Tang

Source: CRS analysis.

Table 7. Housing Provisions Set to Expire in the 117th Congress

Section	Provision Name or Description	Expiration	CRS Points of Contact and Resources
Coronavirus Aid, Relief, and Economic Security (CARES Act; P.L. 116-136)			
<i>Title IV—Economic Stabilization and Assistance to Severely Distressed Sectors of the United States Economy</i>			
Section 4022	Foreclosure Moratorium and Consumer Right to Request Forbearance	Foreclosure moratorium expires June 30, 2021 (administrative extensions ^a) There is no clear statutory deadline for requesting forbearance, though some agencies have administratively set deadlines. By statute, the length of forbearance is limited to a maximum of 360 days, though agencies have administratively extended the length of allowable forbearance periods. Even with extensions, many individual forbearance plans will end in 2021. ^b	Katie Jones CRS Insight IN11334, <i>Mortgage Provisions in the Coronavirus Aid, Relief, and Economic Security (CARES) Act</i>
Section 4023	Forbearance of Residential Mortgage Loan Payments for Multifamily Properties with Federally Backed Loans	Period to request multifamily forbearance expired at the end of 2020 (P.L. 116-136), but in some cases has been extended through June 30, 2021 (administrative extension ^c)	Katie Jones, Andrew P. Scott CRS Insight IN11334, <i>Mortgage Provisions in the Coronavirus Aid, Relief, and Economic Security (CARES) Act</i>
The Consolidated Appropriations Act, 2021 (P.L. 116-260)			
<i>Division N—Additional Coronavirus Response and Relief</i>			
Section 501	Emergency Rental Assistance	P.L. 116-260 made funds available to grantees until December 31, 2021. ARPA extended availability until September 30, 2022. However, funds not obligated by September 30, 2021, may be reallocated by Treasury. Availability of reallocated funds may be extended by 90 days beyond the availability deadline, upon a grantee's request.	Maggie McCarty, Libby Perl CRS Report R46688, <i>Emergency Rental Assistance through the Coronavirus Relief Fund</i>

Section	Provision Name or Description	Expiration	CRS Points of Contact and Resources
Section 502	Extension of Eviction Moratorium	Eviction moratorium created by administrative action was extended through January 31, 2021, by P.L. 116-260. Further extended through June 30, 2021, by administrative action.	Maggie McCarty, Libby Perl CRS Insight IN11516, <i>Federal Eviction Moratoriums in Response to the COVID-19 Pandemic</i>
Section 542	Healthcare Operating Loss Loans	Expanded FHA authority to insure certain operating loss loans for healthcare facilities with existing FHA-insured mortgages expires September 30, 2021	Katie Jones

Source: CRS analysis.

- a. The CARES Act foreclosure moratorium applied to single-family mortgages backed by the Department of Housing and Urban Development (HUD), including the Federal Housing Administration (FHA); the Department of Veterans Affairs (VA); the Department of Agriculture (USDA); and Fannie Mae and Freddie Mac. It expired after May 16, 2020, but these entities have all extended the foreclosure moratoriums for mortgages they back multiple times, most recently through June 30, 2021. It is possible they may extend them further.
- b. The CARES Act single-family mortgage forbearance provisions, like the foreclosure moratorium, apply to federally backed mortgages. The CARES Act allows eligible borrowers to request forbearance during the “covered period,” which is not defined in that section of the law. Some of the covered entities (HUD, USDA, and VA) have announced deadlines for servicers to approve an initial forbearance period, most recently extending those deadlines to June 30, 2021. The CARES Act limits the length of forbearance to 360 days (an initial period of up to 180 days and an extension of up to 180 days). The covered entities have all announced that borrowers can receive up to two additional three-month extensions under certain circumstances. See FHFA, “FHFA Extends COVID-19 Forbearance Period and Foreclosure and REO Eviction Moratoriums,” press release, February 25, 2021, <https://www.fhfa.gov/Media/PublicAffairs/Pages/FHFA-Extends-COVID-19-Forbearance-Period-and-Foreclosure-and-REO-Eviction-Moratoriums.aspx>; The White House, “Fact Sheet: Biden Administration Announces Extension of COVID-19 Forbearance and Foreclosure Protections for Homeowners,” February 16, 2021, <https://www.whitehouse.gov/briefing-room/statements-releases/2021/02/16/fact-sheet-biden-administration-announces-extension-of-covid-19-forbearance-and-foreclosure-protections-for-homeowners/>; and related agency announcements.
- c. FHFA extended the period to request multifamily forbearance through June 30, 2021, for mortgages backed by Fannie Mae or Freddie Mac. See FHFA, “FHFA Extends COVID-19 Multifamily Forbearance through June 30, 2021,” press release, March 4, 2021, <https://www.fhfa.gov/Media/PublicAffairs/Pages/FHFA-Extends-COVID-19-Multifamily-Forbearance-through-June-30-2021.aspx>.

Table 8. Nutrition and Agriculture Provisions Set to Expire in the 117th Congress

Section	Provision Name or Description	Expiration	CRS Points of Contact and Resources
Families First Coronavirus Response Act (FFCRA; P.L. 116-127)			
<i>Division A—Second Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020</i>			
<i>Title I—Department of Agriculture</i>			
Section 1102	Grants to Certain Territories	September 30, 2021	Randy Alison Aussenberg CRS Report R46681, <i>USDA Nutrition Assistance Programs: Response to the COVID-19 Pandemic</i>
<i>Division B—Nutrition Waivers; Title II COVID</i>			
Section 2202	National School Lunch Program Requirement Waivers Addressing COVID-19	September 30, 2021 (extended by P.L. 116-159)	Kara Clifford Billings CRS Report R46681, <i>USDA Nutrition Assistance Programs: Response to the COVID-19 Pandemic</i>
Section 2203	Physical Presence Waiver Under WIC During Certain Public Health Emergencies	September 30, 2021 (extended by P.L. 116-159)	Randy Alison Aussenberg CRS Report R46681, <i>USDA Nutrition Assistance Programs: Response to the COVID-19 Pandemic</i>
Section 2204	Administrative Requirements Waiver Under WIC	September 30, 2021 (extended by P.L. 116-159)	Randy Alison Aussenberg CRS Report R46681, <i>USDA Nutrition Assistance Programs: Response to the COVID-19 Pandemic</i>
Coronavirus Aid, Relief, and Economic Security Act (CARES Act; P.L. 116-136)			
<i>Division B—Emergency Appropriations for Coronavirus Health Response and Agency Operations</i>			
<i>Title I—Agricultural Programs</i>			
Domestic Food Programs (no section number)	Child Nutrition Programs	September 30, 2021	Kara Clifford Billings CRS Report R46681, <i>USDA Nutrition Assistance Programs: Response to the COVID-19 Pandemic</i>

Section	Provision Name or Description	Expiration	CRS Points of Contact and Resources
Domestic Food Programs (no section number)	Supplemental Nutrition Assistance Program	September 30, 2021	Randy Alison Aussenberg CRS Report R46681, <i>USDA Nutrition Assistance Programs: Response to the COVID-19 Pandemic</i>
Domestic Food Programs (no section number)	Commodity Assistance Program	September 30, 2021	Kara Clifford Billings CRS Report R46681, <i>USDA Nutrition Assistance Programs: Response to the COVID-19 Pandemic</i>

Continuing Appropriations Act, 2021 and Other Extensions Act (P.L. 116-159)

Division D—Other Matters

Title VI—Nutrition and Commodities Programs

Section 4603	SNAP Flexibilities	See subsections below	Randy Alison Aussenberg CRS Report R46681, <i>USDA Nutrition Assistance Programs: Response to the COVID-19 Pandemic</i>
Section 4603(a)(1)(A)(i)	Extension of Certification Periods and Adjustments of Reporting Requirements for Certain Participating Households	Limited to households with certification periods set to expire or periodic reports due on or before June 30, 2021	Randy Alison Aussenberg
Section 4603(a)(1)(A)(ii)	Simplified Reporting for Certain Participating Households	Limited to participating households with recertification periods set to expire on or before December 31, 2021	Randy Alison Aussenberg
Section 4603(a)(1)(A)(iii)	Adjustment of Interview Requirements for Household Applications or Recertifications	June 30, 2021	Randy Alison Aussenberg
Section 4603(a)(2)	Waiver of Quality Control Regulations	September 30, 2021	Randy Alison Aussenberg

Consolidated Appropriations Act, 2021 (P.L. 116-260)

Division N—Additional Coronavirus Response and Relief

Title VII—Nutrition and Agriculture Relief

Section	Provision Name or Description	Expiration	CRS Points of Contact and Resources
Section 702	Supplemental Nutrition Assistance Program	See subsections below	Randy Alison Aussenberg CRS Report R46681, <i>USDA Nutrition Assistance Programs: Response to the COVID-19 Pandemic</i>
Section 702(a)	Value of Benefits	September 30, 2021 (extended by P.L. 117-2)	Randy Alison Aussenberg
Section 702(c)	Administrative Expenses	September 30, 2021	Randy Alison Aussenberg
Section 702(d)	Certain Exclusions from SNAP Income	No expiration; however, refers to FPUC (see Table 2, CARES Act, Section 2104(b))	Randy Alison Aussenberg
Section 702(g)	Limitation on Quality Control Waivers	June 30, 2021	Randy Alison Aussenberg
Section 704	Nutrition Assistance Programs [grants to certain territories]	September 30, 2021	Randy Alison Aussenberg CRS Report R46681, <i>USDA Nutrition Assistance Programs: Response to the COVID-19 Pandemic</i>
Section 722	Emergency Costs for Child Nutrition Programs During COVID-19 Pandemic	States and providers must expend funds by March 31, 2022	Kara Clifford Billings CRS Report R46681, <i>USDA Nutrition Assistance Programs: Response to the COVID-19 Pandemic</i>
Section 723	Task Force on Supplemental Foods Delivery in the Special Supplemental Nutrition Program	Task force terminates after submission of the report due September 30, 2021	Randy Alison Aussenberg CRS Report R46681, <i>USDA Nutrition Assistance Programs: Response to the COVID-19 Pandemic</i>
Section 732	Nutrition Services Under Older Americans Act [flexibilities and waivers]	Applies to funds received by a state for FY2021	Kirsten J. Colello CRS Report R43414, <i>Older Americans Act: Overview and Funding</i>

Section	Provision Name or Description	Expiration	CRS Points of Contact and Resources
American Rescue Plan Act of 2021 (P.L. 117-2)			
Section 1105	Improvements to WIC Benefits	September 30, 2021 (appropriated funds available until September 30, 2022)	Randy Alison Aussenberg CRS Report R46681, <i>USDA Nutrition Assistance Programs: Response to the COVID-19 Pandemic</i>

Source: CRS analysis.

Table 9. Human Services Provisions Set to Expire in the 117th Congress

Section	Provision Name or Description	Expiration	CRS Points of Contact and Resources
Consolidated Appropriations Act, 2021 (P.L. 116-260)			
<i>Division X—Supporting Foster Youth and Families Through the Pandemic</i>			
Section 3	Continued Safe Operation of Child Welfare Programs and Support for Older Foster Youth	See subsections below	Adrienne L. Fernandes-Alcantara CRS Report RL34499, <i>Youth Transitioning from Foster Care: Background and Federal Programs</i>
Section 3(a)(6)	Successful Transition to Adulthood (Chafee Program): Waiver of Financial Penalties related to Data Collection (with supplemental FY2021 funds only) and an Increase in the Maximum Chafee Education and Training Voucher (ETV) Award Amount	September 30, 2022	Adrienne L. Fernandes-Alcantara
Section 3(b)	Chafee Program: Changes in Age and Selected Other Eligibility Requirements, and Changes in Use of Funds	September 30, 2021	Adrienne L. Fernandes-Alcantara
Section 4	Preventing Aging Out of Foster Care During the Pandemic	September 30, 2021	Adrienne L. Fernandes-Alcantara CRS Report RL34499, <i>Youth Transitioning from Foster Care: Background and Federal Programs</i>
Section 5	Family First Prevention Services Program Pandemic Flexibility	September 30, 2021	Emilie Stoltzfus CRS In Focus IF10590, <i>Child Welfare: Purposes, Federal Programs, and Funding</i>

Section	Provision Name or Description	Expiration	CRS Points of Contact and Resources
Section 8	Kinship Navigator Programs Pandemic Flexibility	September 30, 2021	Emilie Stoltzfus CRS In Focus IF10590, <i>Child Welfare: Purposes, Federal Programs, and Funding</i>
Section 10	Allowing Home Visiting Programs to Continue Serving Families Safely	September 30, 2021	Adrienne L. Fernandes- Alcantara CRS Report R43930, <i>Maternal, Infant, and Early Childhood Home Visiting (MIECHV) Program: Background and Funding</i>
American Rescue Plan Act of 2021 (P.L. 117-2)			
Section 2202	Child Care Stabilization (HHS obligation deadline)	September 30, 2021	Karen E. Lynch
Section 9801	Child Care Assistance— Modification of State Match Requirement for Funding Increases in Fiscal Years 2021 and 2022	September 30, 2022	Karen E. Lynch

Source: CRS analysis.

Table 10. Education Provisions Set to Expire in the 117th Congress

Section	Provision Name or Description	Expiration	CRS Points of Contact and Resources
Coronavirus Aid, Relief, and Economic Security Act (CARES Act; P.L. 116-136)			
<i>Division A—Keeping Workers Paid and Employed, Health Care System Enhancements, and Economic Stabilization</i>			
<i>Title III—Supporting America’s Health Care System in the Fight Against Coronavirus</i>			
<i>Subtitle B—Education Provisions</i>			
Section 3503(a)	Campus-Based Aid Waivers: Waiver of Non-federal Share Requirement 20 U.S.C. §1001 note	At the end of the 2020- 2021 award year	Joselynn H. Fountain CRS In Focus IF11497, <i>CARES Act Higher Education Provisions</i>
Section 3510(a)	Continuing Education at Affected Foreign Institutions: In general 20 U.S.C. §1001 note	At the later of (1) the last day of the payment period following the end of an applicable foreign government’s declaration of a qualifying emergency, public health emergency, or national emergency; or (2) June 30, 2022 ^a (P.L. 116-260)	Alexandra Hegji CRS In Focus IF11497, <i>CARES Act Higher Education Provisions</i>

Section	Provision Name or Description	Expiration	CRS Points of Contact and Resources
Section 3513	Temporary Relief for Federal Student Loan Borrowers 20 U.S.C. §1001 note	September 30, 2021 ^b (administrative extension)	Alexandra Hegji CRS Report R46314, <i>Federal Student Loan Debt Relief in the Context of COVID-19</i>
<i>Division B—Emergency Appropriations for Coronavirus Health Response and Agency Operations</i>			
<i>Title VIII</i>			
Section 18001 et seq. and preceding paragraph	Education Stabilization Fund (ESF) 20 U.S.C. §3401 note	FY2020 appropriations for the ESF remain available through September 30, 2021 (General Education Provisions Act [GEPA] provides extension through September 30, 2022) ^c	Rebecca R. Skinner, Cassandra Dortch, Joselynn H. Fountain CRS Report R46378, <i>CARES Act Education Stabilization Fund: Background and Analysis</i>
Consolidated Appropriations Act, 2021 (P.L. 116-260)			
<i>Division M—Coronavirus Response and Relief Supplemental Appropriations Act, 2021</i>			
Section 311 et seq. and preceding paragraph	Education Stabilization Fund	FY2021 appropriations for the ESF from this act remain available through September 30, 2022 (GEPA provides extension through September 30, 2023) ^c	Rebecca R. Skinner, Cassandra Dortch, Joselynn H. Fountain CRS Report R46378, <i>CARES Act Education Stabilization Fund: Background and Analysis</i>
American Rescue Plan Act of 2021 (P.L. 117-2)			
<i>Title II—Committee on Health, Education, Labor, and Pensions</i>			
<i>Subtitle A—Education Matters</i>			
<i>Part 1—Department of Education</i>			
Sections 2001-2005	Education Stabilization Fund	FY2021 appropriations for the ESF from this act remain available through September 30, 2023 (GEPA provides extension through September 30, 2024) ^c	Rebecca R. Skinner, Cassandra Dortch, Joselynn H. Fountain

Source: CRS analysis.

- a. P.L. 116-136 authorized waivers for the duration of a public health emergency, major disaster or emergency, or national emergency declared by the applicable government authority in the country in which a foreign institution of higher education is located and the following payment period. Division FF, Title I, Section 101 of P.L. 116-260 amended P.L. 116-136 to authorize the waivers through the later of the last day of the payment period following the end of the applicable foreign government’s declaration or June 30, 2022.
- b. P.L. 116-136 made this student loan relief available through September 30, 2020. Since then, the relief has been extended numerous times via administrative and legislative action. Most recently, on January 20, 2021, President Biden requested that ED extend the relief, and ED announced it would do so through September 30, 2021. The White House, “Pausing Federal Student Loan Payments,” press release, January 20, 2021, <https://www.whitehouse.gov/briefing-room/statements-releases/2021/01/20/pausing-federal-student-loan->

payments/; and Department of Education, Office of Federal Study Aid, “Coronavirus and Forbearance Info for Students, Borrowers, and Parents.”

- c. GEPA Section 421, commonly referred to as the “Tydings amendment,” provides that any funds appropriated for an applicable program that are not obligated and expended by the recipient educational agencies and institutions before the end of the fiscal year shall remain available for obligation and expenditure for one additional fiscal year (e.g., through September 30 of the subsequent fiscal year).

Table 11. Veterans Provisions Set to Expire in the 117th Congress

Section	Provision Name or Description	Expiration	CRS Points of Contact and Resources
P.L. 116-128			
Section 1	Continuation of Department of Veterans Affairs Educational Assistance Benefits for Certain Programs of Education Converted to Distance Learning by Reason of Emergencies and Health-Related Situations	December 21, 2021 ^a (extended by P.L. 116-159)	Cassandra Dortch CRS In Focus IFI 1685, <i>Special Authorities for Veterans’ Educational Assistance Programs During the COVID-19 Emergency</i>
Student Veteran Coronavirus Response Act of 2020 (P.L. 116-140)^b			
Section 3	Payment of Work-Study Allowances During Emergency Situations	December 21, 2021 ^c (extended by P.L. 116-159)	Cassandra Dortch CRS In Focus IFI 1685, <i>Special Authorities for Veterans’ Educational Assistance Programs During the COVID-19 Emergency</i>
Section 4	Payment of Allowances to Veterans Enrolled In Educational Institutions Closed for Emergency Situations	December 21, 2021 ^c (extended by P.L. 116-159)	Cassandra Dortch CRS In Focus IFI 1685, <i>Special Authorities for Veterans’ Educational Assistance Programs During the COVID-19 Emergency</i>
Section 5	Prohibition of Charge to Entitlement of Students Unable to Pursue a Program of Education Due to an Emergency Situation	December 21, 2021 ^c (extended by P.L. 116-159)	Cassandra Dortch CRS In Focus IFI 1685, <i>Special Authorities for Veterans’ Educational Assistance Programs During the COVID-19 Emergency</i>
Section 6	Extension of Time Limitations for Use of Entitlement	December 21, 2021 ^c (extended by P.L. 116-159)	Cassandra Dortch CRS In Focus IFI 1685, <i>Special Authorities for Veterans’ Educational Assistance Programs During the COVID-19 Emergency</i>

Section	Provision Name or Description	Expiration	CRS Points of Contact and Resources
Section 8	Extension of Payment of Vocational Rehabilitation Subsistence Allowances	December 21, 2021 ^c (extended by P.L. 116-159)	Cassandra Dortch CRS In Focus IFI 1685, <i>Special Authorities for Veterans' Educational Assistance Programs During the COVID-19 Emergency</i>
Johnny Isakson and David P. Roe, M.D. Veterans Health Care and Benefits Improvement Act of 2020 (P.L. 116-315)			
<i>Subtitle B—Pandemic Assistance of Title I. Education</i>			
Section 1102	Continuation of Department of Veterans Affairs Educational Assistance Benefits During COVID-19 Emergency	December 21, 2021	Cassandra Dortch
Section 1103	Effects of Closure of Educational Institution and Modification of Courses by Reason of COVID-19 Emergency	December 21, 2021	Cassandra Dortch
Section 1104	Payment of Educational Assistance in Cases of Withdrawal	December 21, 2021	Cassandra Dortch
Section 1106	Apprenticeship or On-Job Training Requirements	December 21, 2021	Cassandra Dortch

Source: CRS analysis.

- a. P.L. 116-128 made these benefits available through December 21, 2020. The Continuing Appropriations Act, 2021 and Other Extensions Act (P.L. 116-159) extended these benefits through December 21, 2021. The section was further amended by the Johnny Isakson and David P. Roe, M.D. Veterans Health Care and Benefits Improvement Act of 2020 (P.L. 116-315).
- b. Section 7 of P.L. 116-140 is not represented in this table because it was repealed by Section 1007 of the Johnny Isakson and David P. Roe, M.D. Veterans Health Care and Benefits Improvement Act of 2020 (P.L. 116-315).
- c. The Student Veteran Coronavirus Response Act of 2020 (P.L. 116-140) made these authorities available through December 21, 2020. The Continuing Appropriations Act, 2021 and Other Extensions Act (P.L. 116-159) extended these authorities through December 21, 2021. Several sections of P.L. 116-140 were further amended by the Johnny Isakson and David P. Roe, M.D. Veterans Health Care and Benefits Improvement Act of 2020 (P.L. 116-315).

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