Federal Funding. Congress passed H.R. 748 (Coronavirus Aid, Relief, and Economic Security (CARES) Act) on March 27, 2020, and the Act was signed by the President on the same day. The Act provides $2.00 trillion in funding related to COVID-19. The Act creates a Coronavirus Relief Fund (CRF), which provides $150.000 billion to state, local, territorial, and tribal governments.

Substantial Appropriations. The major appropriations in the Act include the following:
- The United States Department of Agriculture (USDA) was appropriated $15.500 billion for the Supplemental Nutrition Assistance Program (SNAP) Contingency Reserve and $8.800 billion for the Child Nutrition Program.
- The Department of Homeland Security was appropriated $45.500 billion for the Disaster Relief Fund.
- The Department of Education was appropriated $30.750 billion for the Education Stabilization Fund.
- The Department of Transportation was appropriated $25.000 billion for Transportation Infrastructure Grants and $10.000 billion for Grants-in-Aid for Airports.
- The Treasury was appropriated $150.000 billion for the CRF.

Coronavirus Relief Fund. The CRF provides funding for expenditures related to COVID-19 that were incurred related to the public health emergency with respect to COVID-19 that was declared by the Secretary of Health and Human Services (HHS) on January 31, 2020. Payments will be made within 30 days of the enactment date. Funding allocations include:
- $8.000 billion for tribal entities.
- $3.000 billion for territories in the United States, including the District of Columbia and Puerto Rico.
- $139.000 billion for the states, allocated based on population using the latest Census population data. The minimum allocation to a state is $1.250 billion. Iowa will receive the minimum allocation.
- A local government with a population of at least 500,000 can request a direct payment from the federal government. The amount awarded to that state will be reduced by the payment to the local government.
- Uses for the moneys awarded to states and local governments include:
  - Expenditures incurred related to COVID-19.
  - Expenditures not accounted for in the budget most recently approved as of the date of enactment.
  - Expenditures during the period of March 1, 2020, to December 30, 2020.

Appropriations Summary. Federal Funds Information for States has provided estimates for appropriations in the first three COVID-19 acts in the March 27, 2020, Budget Brief.

Individual Aid. Recovery checks will be mailed to taxpayers making $75,000 or less in income. Each eligible taxpayer will receive up to $1,200 and $500 for every child. Taxpayers will receive a reduced amount if income levels are over $75,000 for a single taxpayer, $112,500 for a head of household, and $150,000 for married couples filing a joint return. Funding is not available to single taxpayers with income exceeding $99,000, heads of household with income exceeding $146,500, and joint filers with income exceeding $198,000.

Grant Estimates. Federal Funds Information for States has provided estimates for grants related to H.R. 748 in the March 27, 2020, Budget Brief. Table 1 provides information on Iowa and surrounding states.
Table 1
Estimated CRF Allocations to Midwest States
(in millions of dollars)

<table>
<thead>
<tr>
<th>State</th>
<th>Total</th>
<th>Minimum State Share</th>
<th>Local Cap</th>
</tr>
</thead>
<tbody>
<tr>
<td>Illinois</td>
<td>$4,914</td>
<td>$2,702</td>
<td>$2,211</td>
</tr>
<tr>
<td>Iowa</td>
<td>$1,250</td>
<td>$688</td>
<td>$563</td>
</tr>
<tr>
<td>Minnesota</td>
<td>$2,187</td>
<td>$1,203</td>
<td>$984</td>
</tr>
<tr>
<td>Missouri</td>
<td>$2,380</td>
<td>$1,309</td>
<td>$1,071</td>
</tr>
<tr>
<td>Nebraska</td>
<td>$1,250</td>
<td>$688</td>
<td>$563</td>
</tr>
<tr>
<td>South Dakota</td>
<td>$1,250</td>
<td>$688</td>
<td>$563</td>
</tr>
<tr>
<td>Wisconsin</td>
<td>$2,258</td>
<td>$1,242</td>
<td>$1,016</td>
</tr>
</tbody>
</table>

Source: Federal Funds Information for States
Numbers may not add up due to rounding.

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Doc ID 1133677