
FISCAL UPDATE Article

Fiscal Services Division

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H.R. 748 CORONAVIRUS AID, RELIEF, AND ECONOMIC SECURITY ACT APPROPRIATIONS

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 \$2.000 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)

State	Total	Minimum State Share	Local Cap
Illinois	\$ 4,914	\$ 2,702	\$ 2,211
Iowa	\$ 1,250	\$ 688	\$ 563
Minnesota	\$ 2,187	\$ 1,203	\$ 984
Missouri	\$ 2,380	\$ 1,309	\$ 1,071
Nebraska	\$ 1,250	\$ 688	\$ 563
South Dakota	\$ 1,250	\$ 688	\$ 563
Wisconsin	\$ 2,258	\$ 1,242	\$ 1,016

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

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