

1 accelerating the processing of formula and label applica-  
2 tions: *Provided further*, That of the amount appropriated  
3 under this heading, \$5,000,000, to remain available until  
4 September 30, 2021, shall be for the costs associated with  
5 enforcement of the trade practice provisions of the Federal  
6 Alcohol Administration Act (27 U.S.C. 201 et seq.).

7 UNITED STATES MINT

8 UNITED STATES MINT PUBLIC ENTERPRISE FUND

9 Pursuant to section 5136 of title 31, United States  
10 Code, the United States Mint is provided funding through  
11 the United States Mint Public Enterprise Fund for costs  
12 associated with the production of circulating coins, numis-  
13 matic coins, and protective services, including both oper-  
14 ating expenses and capital investments: *Provided*, That  
15 the aggregate amount of new liabilities and obligations in-  
16 curred during fiscal year 2020 under such section 5136  
17 for circulating coinage and protective service capital in-  
18 vestments of the United States Mint shall not exceed  
19 \$30,000,000.

20 COMMUNITY DEVELOPMENT FINANCIAL INSTITUTIONS

21 FUND PROGRAM ACCOUNT

22 To carry out the Riegle Community Development and  
23 Regulatory Improvement Act of 1994 (subtitle A of title  
24 I of Public Law 103–325), including services authorized  
25 by section 3109 of title 5, United States Code, but at rates

1 for individuals not to exceed the per diem rate equivalent  
2 to the rate for EX-3, \$300,000,000. Of the amount ap-  
3 propriated under this heading—

4           (1) not less than \$191,000,000, notwith-  
5 standing section 108(e) of Public Law 103-325 (12  
6 U.S.C. 4707(e)) with regard to Small and/or Emerg-  
7 ing Community Development Financial Institutions  
8 Assistance awards, is available until September 30,  
9 2021, for financial assistance and technical assist-  
10 ance under subparagraphs (A) and (B) of section  
11 108(a)(1), respectively, of Public Law 103-325 (12  
12 U.S.C. 4707(a)(1)(A) and (B)), of which up to  
13 \$1,600,000 may be available for training and out-  
14 reach under section 109 of Public Law 103-325 (12  
15 U.S.C. 4708), of which up to \$2,397,500 may be  
16 used for the cost of direct loans, and of which up  
17 to \$4,000,000, notwithstanding subsection (d) of  
18 section 108 of Public Law 103-325 (12 U.S.C. 4707  
19 (d)), may be available to provide financial assistance,  
20 technical assistance, training, and outreach to com-  
21 munity development financial institutions to expand  
22 investments that benefit individuals with disabilities:  
23 *Provided*, That the cost of direct and guaranteed  
24 loans, including the cost of modifying such loans,  
25 shall be as defined in section 502 of the Congres-

1           sional Budget Act of 1974: *Provided further*, That  
2           these funds are available to subsidize gross obliga-  
3           tions for the principal amount of direct loans not to  
4           exceed \$25,000,000: *Provided further*, That of the  
5           funds provided under this paragraph, excluding  
6           those made to community development financial in-  
7           stitutions to expand investments that benefit individ-  
8           uals with disabilities and those made to community  
9           development financial institutions that serve popu-  
10          lations living in persistent poverty counties, the  
11          CDFI Fund shall prioritize Financial Assistance  
12          awards to organizations that invest and lend in high-  
13          poverty areas: *Provided further*, That for purposes of  
14          this section, the term “high-poverty area” means  
15          any census tract with a poverty rate of at least 20  
16          percent as measured by the 2011-2015 5-year data  
17          series available from the American Community Sur-  
18          vey of the Bureau of the Census;

19               (2) not less than \$20,000,000, notwithstanding  
20          section 108(e) of Public Law 103–325 (12 U.S.C.  
21          4707(e)), is available until September 30, 2021, for  
22          financial assistance, technical assistance, training,  
23          and outreach programs designed to benefit Native  
24          American, Native Hawaiian, and Alaska Native com-  
25          munities and provided primarily through qualified

1 community development lender organizations with  
2 experience and expertise in community development  
3 banking and lending in Indian country, Native  
4 American organizations, tribes and tribal organiza-  
5 tions, and other suitable providers;

6 (3) not less than \$27,000,000 is available until  
7 September 30, 2021, for the Bank Enterprise Award  
8 program;

9 (4) not less than \$23,000,000, notwithstanding  
10 subsections (d) and (e) of section 108 of Public Law  
11 103–325 (12 U.S.C. 4707(d) and (e)), is available  
12 until September 30, 2021, for a Healthy Food Fi-  
13 nancing Initiative to provide financial assistance,  
14 technical assistance, training, and outreach to com-  
15 munity development financial institutions for the  
16 purpose of offering affordable financing and tech-  
17 nical assistance to expand the availability of healthy  
18 food options in distressed communities;

19 (5) not less than \$10,000,000 is available until  
20 September 30, 2021, to provide grants for loan loss  
21 reserve funds and to provide technical assistance for  
22 small dollar loan programs under section 122 of  
23 Public Law 103–325 (12 U.S.C. 4719): *Provided,*  
24 That sections 108(d) and 122(b)(2) of such Public

1 Law shall not apply to the provision of such grants  
2 and technical assistance;

3 (6) up to \$29,000,000 is available until Sep-  
4 tember 30, 2020, for administrative expenses, in-  
5 cluding administration of CDFI Fund programs and  
6 the New Markets Tax Credit Program, of which not  
7 less than \$1,000,000 is for development of tools to  
8 better assess and inform CDFI investment perform-  
9 ance, and up to \$300,000 is for administrative ex-  
10 penses to carry out the direct loan program; and

11 (7) during fiscal year 2020, none of the funds  
12 available under this heading are available for the  
13 cost, as defined in section 502 of the Congressional  
14 Budget Act of 1974, of commitments to guarantee  
15 bonds and notes under section 114A of the Riegle  
16 Community Development and Regulatory Improve-  
17 ment Act of 1994 (12 U.S.C. 4713a): *Provided*,  
18 That commitments to guarantee bonds and notes  
19 under such section 114A shall not exceed  
20 \$500,000,000: *Provided further*, That such section  
21 114A shall remain in effect until December 31,  
22 2020: *Provided further*, That of the funds awarded  
23 under this heading, not less than 10 percent shall be  
24 used for awards that support investments that serve  
25 populations living in persistent poverty counties:

1       *Provided further*, That for the purposes of this para-  
2       graph and paragraph (1) the term “persistent pov-  
3       erty counties” means any county that has had 20  
4       percent or more of its population living in poverty  
5       over the past 30 years, as measured by the 1990  
6       and 2000 decennial censuses and the 2011–2015 5-  
7       year data series available from the American Com-  
8       munity Survey of the Bureau of the Census.

9                                   INTERNAL REVENUE SERVICE

10                                  TAXPAYER SERVICES

11       For necessary expenses of the Internal Revenue Serv-  
12       ice to provide taxpayer services, including pre-filing assist-  
13       ance and education, filing and account services, taxpayer  
14       advocacy services, and other services as authorized by 5  
15       U.S.C. 3109, at such rates as may be determined by the  
16       Commissioner, \$2,558,554,000, of which not less than  
17       \$11,000,000 shall be for the Tax Counseling for the El-  
18       derly Program, of which not less than \$13,000,000 shall  
19       be available for low-income taxpayer clinic grants, of which  
20       not less than \$25,000,000, to remain available until Sep-  
21       tember 30, 2021, shall be available for a Community Vol-  
22       unteer Income Tax Assistance matching grants program  
23       for tax return preparation assistance, and of which not  
24       less than \$209,000,000 shall be available for operating ex-  
25       penses of the Taxpayer Advocate Service: *Provided*, That