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

**UNITED STATES MINT**

**UNITED STATES MINT PUBLIC ENTERPRISE FUND**

Pursuant to section 5136 of title 31, United States Code, the United States Mint is provided funding through the United States Mint Public Enterprise Fund for costs associated with the production of circulating coins, numismatic coins, and protective services, including both operating expenses and capital investments: Provided, That the aggregate amount of new liabilities and obligations incurred during fiscal year 2020 under such section 5136 for circulating coinage and protective service capital investments of the United States Mint shall not exceed $30,000,000.

**COMMUNITY DEVELOPMENT FINANCIAL INSTITUTIONS FUND PROGRAM ACCOUNT**

To carry out the Riegle Community Development and Regulatory Improvement Act of 1994 (subtitle A of title I of Public Law 103-325), including services authorized by section 3109 of title 5, United States Code, but at rates
for individuals not to exceed the per diem rate equivalent
to the rate for EX–3, $300,000,000. Of the amount ap-
propriated under this heading—

(1) not less than $191,000,000, notwith-
standing section 108(e) of Public Law 103–325 (12
U.S.C. 4707(e)) with regard to Small and/or Emerg-
ing Community Development Financial Institutions
Assistance awards, is available until September 30,
2021, for financial assistance and technical assis-
tance under subparagraphs (A) and (B) of section
108(a)(1), respectively, of Public Law 103–325 (12
U.S.C. 4707(a)(1)(A) and (B)), of which up to
$1,600,000 may be available for training and out-
reach under section 109 of Public Law 103–325 (12
U.S.C. 4708), of which up to $2,397,500 may be
used for the cost of direct loans, and of which up
to $4,000,000, notwithstanding subsection (d) of
section 108 of Public Law 103–325 (12 U.S.C. 4707
(d)), may be available to provide financial assistance,
technical assistance, training, and outreach to com-
community development financial institutions to expand
investments that benefit individuals with disabilities:

Provided, That the cost of direct and guaranteed
loans, including the cost of modifying such loans,
shall be as defined in section 502 of the Congres-
sional Budget Act of 1974: Provided further, That these funds are available to subsidize gross obligations for the principal amount of direct loans not to exceed $25,000,000: Provided further, That of the funds provided under this paragraph, excluding those made to community development financial institutions to expand investments that benefit individuals with disabilities and those made to community development financial institutions that serve populations living in persistent poverty counties, the CDFI Fund shall prioritize Financial Assistance awards to organizations that invest and lend in high-poverty areas: Provided further, That for purposes of this section, the term “high-poverty area” means any census tract with a poverty rate of at least 20 percent as measured by the 2011-2015 5-year data series available from the American Community Survey of the Bureau of the Census;

(2) not less than $20,000,000, notwithstanding section 108(e) of Public Law 103–325 (12 U.S.C. 4707(e)), is available until September 30, 2021, for financial assistance, technical assistance, training, and outreach programs designed to benefit Native American, Native Hawaiian, and Alaska Native communities and provided primarily through qualified
community development lender organizations with experience and expertise in community development banking and lending in Indian country, Native American organizations, tribes and tribal organizations, and other suitable providers;

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

(4) not less than $23,000,000, notwithstanding subsections (d) and (e) of section 108 of Public Law 103–325 (12 U.S.C. 4707(d) and (e)), is available until September 30, 2021, for a Healthy Food Financing Initiative to provide financial assistance, technical assistance, training, and outreach to community development financial institutions for the purpose of offering affordable financing and technical assistance to expand the availability of healthy food options in distressed communities;

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

(6) up to $29,000,000 is available until September 30, 2020, for administrative expenses, including administration of CDFI Fund programs and the New Markets Tax Credit Program, of which not less than $1,000,000 is for development of tools to better assess and inform CDFI investment performance, and up to $300,000 is for administrative expenses to carry out the direct loan program; and

(7) during fiscal year 2020, none of the funds available under this heading are available for the cost, as defined in section 502 of the Congressional Budget Act of 1974, of commitments to guarantee bonds and notes under section 114A of the Riegle Community Development and Regulatory Improvement Act of 1994 (12 U.S.C. 4713a): Provided, That commitments to guarantee bonds and notes under such section 114A shall not exceed $500,000,000: Provided further, That such section 114A shall remain in effect until December 31, 2020: Provided further, That of the funds awarded under this heading, not less than 10 percent shall be used for awards that support investments that serve populations living in persistent poverty counties:
Provided further, That for the purposes of this paragraph and paragraph (1) the term “persistent poverty counties” means any county that has had 20 percent or more of its population living in poverty over the past 30 years, as measured by the 1990 and 2000 decennial censuses and the 2011–2015 5-year data series available from the American Community Survey of the Bureau of the Census.

Internal Revenue Service

TAXPAYER SERVICES

For necessary expenses of the Internal Revenue Service to provide taxpayer services, including pre-filing assistance and education, filing and account services, taxpayer advocacy services, and other services as authorized by 5 U.S.C. 3109, at such rates as may be determined by the Commissioner, $2,558,554,000, of which not less than $11,000,000 shall be for the Tax Counseling for the Elderly Program, of which not less than $13,000,000 shall be available for low-income taxpayer clinic grants, of which not less than $25,000,000, to remain available until September 30, 2021, shall be available for a Community Volunteer Income Tax Assistance matching grants program for tax return preparation assistance, and of which not less than $209,000,000 shall be available for operating expenses of the Taxpayer Advocate Service: Provided, That