

117TH CONGRESS  
1ST SESSION

# S. 3088

To ensure America’s children have the freedom to be healthy, to be economically secure, to learn, to not be hungry, and to be safe from harm.

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IN THE SENATE OF THE UNITED STATES

OCTOBER 27, 2021

Mr. CASEY introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To ensure America’s children have the freedom to be healthy, to be economically secure, to learn, to not be hungry, and to be safe from harm.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Five Freedoms for  
5 America’s Children Act”.

6 **SEC. 2. TABLE OF CONTENTS.**

7 The table of contents for this Act is as follows:

Sec. 1. Short title.

Sec. 2. Table of contents.

### TITLE I—FREEDOM TO BE HEALTHY

Sec. 101. Medicaid for all children from birth to age 19.

TITLE II—FREEDOM TO BE ECONOMICALLY SECURE

Sec. 201. Establishment of child savings account program.

TITLE III—FREEDOM TO LEARN

- Sec. 301. Increased mandatory funding for child care.
- Sec. 302. Mandatory appropriations for Head Start Act.
- Sec. 303. Enhancement of Child and Dependent Care Tax Credit.

TITLE IV—FREEDOM FROM HUNGER

- Sec. 401. Mandatory direct certification.
- Sec. 402. Direct certification for children receiving Social Security income.
- Sec. 403. Retroactive reimbursement.
- Sec. 404. Universal Medicaid direct certification.
- Sec. 405. Universal meal service in high poverty areas.
- Sec. 406. Statewide free universal school meals demonstration projects.

TITLE V—FREEDOM TO BE SAFE FROM HARM

Subtitle A—Funding for the Child Abuse Prevention and Treatment Act

Sec. 501. Additional CAPTA funding.

Subtitle B—Funding for Grants To Protect Children From Institutional and Systemic Abuse

- Sec. 511. Purpose.
- Sec. 512. Definitions.
- Sec. 513. Grant program.

1           **TITLE I—FREEDOM TO BE**  
 2                                   **HEALTHY**

3   **SEC. 101. MEDICAID FOR ALL CHILDREN FROM BIRTH TO**  
 4                                   **AGE 19.**

5           (a) IN GENERAL.—Section 1902(a)(10)(A)(i) of the  
 6 Social Security Act (42 U.S.C. 1396a(a)(10)(A)(i)) is  
 7 amended—

8                   (1) by striking “or” at the end of subclause  
 9                   (VIII);

10                   (2) in subclause (IX)(dd), by inserting “or” at  
 11                   the end; and

1           (3) by adding at the end the following new sub-  
2 clause:

3                           “(X) beginning on the date that  
4                           is 2 years after the date of enactment  
5                           of the Five Freedoms for America’s  
6                           Children Act, who are individuals who  
7                           have not attained 19 years of age;”.

8           (b) AUTOMATIC ENROLLMENT.—Section 1902(e) of  
9 the Social Security Act is amended by striking paragraph  
10 (4) and inserting the following:

11                   “(4) AUTOMATIC ENROLLMENT OF CHIL-  
12 DREN.—

13                           “(A) IN GENERAL.—Any child born in a  
14                           State on or after the date that is 2 years after  
15                           the date of enactment of the Five Freedoms for  
16                           America’s Children Act shall be considered to  
17                           have applied for medical assistance under the  
18                           State plan and shall be automatically enrolled  
19                           for such assistance on the date of their birth.

20                           “(B) NOTIFICATION REQUIREMENT.—The  
21                           State shall inform the parent, guardian, or cus-  
22                           todial relative of a child who is automatically  
23                           enrolled in the State plan under subparagraph  
24                           (A) of the services that will be covered, appro-  
25                           priate methods for using such services, medical

1 support obligations (under section 1912(a)) cre-  
 2 ated by enrollment (if applicable), the actions  
 3 the parent, guardian, or relative must take (if  
 4 any) to maintain enrollment, and the actions  
 5 the parent, guardian, or relative may take to  
 6 disenroll the child.

7 “(C) OPT-OUT IF OTHER COVERAGE IS  
 8 AVAILABLE.—The State shall establish a proc-  
 9 ess to allow the parent, guardian, or custodial  
 10 relative of a child who is automatically enrolled  
 11 in the State plan under subparagraph (A) to  
 12 disenroll the child from the State plan through  
 13 affirmation in writing if the child is enrolled in  
 14 other health benefits coverage that—

15 “(i) at a minimum, provides the es-  
 16 sential health benefits defined by the Sec-  
 17 retary under section 1302(b) of the Pa-  
 18 tient Protection and Affordable Care Act;  
 19 and

20 “(ii) meets such other requirements as  
 21 the Secretary determines appropriate.”.

22 (c) EXCLUSION FROM DEFINITION OF MINIMUM ES-  
 23 SENTIAL COVERAGE.—Section 36B(c)(2) of the Internal  
 24 Revenue Code of 1986 is amended by adding at the end  
 25 the following new subparagraph:

1           “(D) TREATMENT OF CERTAIN COVERAGE  
2 UNDER THE MEDICAID PROGRAM.—For pur-  
3 poses of subparagraph (B), an individual shall  
4 not be treated as eligible for minimum essential  
5 coverage if—

6           “(i) such coverage consists of eligi-  
7 bility for medical assistance under a State  
8 Medicaid program under section  
9 1902(a)(10)(A)(i)(X) of the Social Secu-  
10 rity Act; and

11           “(ii) the individual is not enrolled in  
12 such a program for such medical assist-  
13 ance.”.

14           (d) COVERAGE OF CHILDREN WITHOUT REGARD TO  
15 IMMIGRATION STATUS.—Section 1903(v) of the Social Se-  
16 curity Act (42 U.S.C. 1396b(v)) is amended—

17           (1) in paragraph (1), by striking “and (4)” and  
18 inserting “, (4), and (5)”;

19           (2) in paragraph (4)(A)(ii)—

20           (A) in the clause header, by inserting  
21 “AGED 19 TO 20” after “CHILDREN”; and

22           (B) by inserting “who have attained 19  
23 years of age but are” before “under 21 years  
24 of age”; and

1           (3) by adding at the end the following para-  
2           graph:

3           “(5)(A) Notwithstanding any other provision of law,  
4 on and after the date that is 2 years after the date of  
5 enactment of the Five Freedoms for America’s Children  
6 Act, a State shall provide medical assistance under this  
7 title to any individual residing in the United States who  
8 is eligible for medical assistance under section  
9 1902(a)(10)(A)(i)(X), without regard to whether the indi-  
10 vidual is lawfully residing in the United States.

11           “(B) No debt shall accrue under an affidavit of sup-  
12 port against any sponsor of an individual provided medical  
13 assistance in accordance with subparagraph (A) and the  
14 cost of such assistance shall not be considered as an unre-  
15 imbursed cost.”.

16           (e) CONFORMING AMENDMENTS.—

17           (1) Section 1137(f) of the Social Security Act  
18           (42 U.S.C. 1320b–7(f)) is amended by inserting “or  
19           to individuals who are eligible for medical assistance  
20           under section 1902(a)(10)(A)(i)(X) and are provided  
21           such assistance in accordance with section  
22           1903(v)(5)” before the period.

23           (2) Section 2107(e)(1)(N) of the Social Secu-  
24           rity Act (42 U.S.C. 1397gg(e)(1)(N)) is amended by

1 inserting “who have attained age 19 or 20” after  
2 “immigrant children”.

3 (f) 100 PERCENT FEDERAL MATCHING PAYMENTS  
4 FOR MEDICAL ASSISTANCE FOR CHILDREN.—

5 (1) IN GENERAL.—Section 1905 of the Social  
6 Security Act (42 U.S.C. 1396d) is amended—

7 (A) in subsection (b), by striking “and  
8 (ii)” and inserting “(ii), and (jj)”; and

9 (B) by adding at the end the following new  
10 subsection:

11 “(jj) ENHANCED FMAP FOR CERTAIN CHILDREN.—

12 Notwithstanding subsection (b), beginning on the date  
13 that is 2 years after the date of enactment of the Five  
14 Freedoms for America’s Children Act, the Federal medical  
15 assistance percentage shall be 100 percent with respect  
16 to amounts expended by a State for medical assistance for  
17 individuals—

18 “(1) who are eligible for medical assistance  
19 under section 1902(a)(10)(A)(i)(X); and

20 “(2) who would not have been eligible for med-  
21 ical assistance for full benefits (as defined in sub-  
22 section (y)(2)(B)) under the State plan under this  
23 title or a waiver of such plan as such plan or waiver  
24 was in effect on January 1, 2021.”.

1           (2) CONFORMING AMENDMENT.—Section  
 2           9817(a)(1) of the American Rescue Plan Act of  
 3           2021 (Public Law 117–2) is amended by striking  
 4           “or (ii) of section 1905” and inserting “(ii), or (jj)  
 5           of section 1905”.

6           **TITLE II—FREEDOM TO BE**  
 7           **ECONOMICALLY SECURE**

8           **SEC. 201. ESTABLISHMENT OF CHILD SAVINGS ACCOUNT**  
 9           **PROGRAM.**

10          (a) ESTABLISHMENT OF PROGRAM.—The Secretary  
 11          of the Treasury shall, not later than December 31, 2022,  
 12          establish a permanent program, to be known as the “Fed-  
 13          eral Child Savings Account Program”, which meets the  
 14          requirements of this section to establish and maintain a  
 15          savings account meeting the requirements of subsection  
 16          (c) on behalf of eligible individuals.

17          (b) PROGRAM SPECIFICATIONS.—

18               (1) IN GENERAL.—

19                   (A) SAVINGS ACCOUNTS.—The Federal  
 20                   Child Savings Account Program established  
 21                   under this section shall—

22                           (i) permit the parent or guardian of  
 23                           an eligible individual to establish a savings  
 24                           account which meets the requirements of



1 this subsection and subsection (c) on be-  
2 half of the individual;

3 (ii) establish a savings account which  
4 meets the requirements of this subsection  
5 and subsection (c) on behalf of—

6 (I) eligible individuals who are in  
7 foster care, in coordination with the  
8 Administration for Children and Fam-  
9 ilies; and

10 (II) other eligible individuals on  
11 whose behalf no account has been es-  
12 tablished by a parent or guardian  
13 under clause (i) as of the time the  
14 first deposit under paragraph (4)(A)  
15 is due to be made on behalf of such  
16 individuals,

17 and notify such individuals of the estab-  
18 lishment of such accounts;

19 (iii) require the assets of each savings  
20 account established under the program to  
21 be held by the designated custodian;

22 (iv) within the limitations of para-  
23 graph (3), permit contributions to be made  
24 periodically to such savings accounts by di-  
25 rect deposit through payroll deduction or

1 by electronic means, and by methods that  
2 provide access for the unbanked;

3 (v) provide for the annual deposit  
4 under paragraph (4) and the matching  
5 contributions under paragraph (5) to be  
6 made to such savings accounts, if applica-  
7 ble;

8 (vi) as provided in subsection (c), per-  
9 mit distributions and rollovers from such  
10 savings accounts upon request of the par-  
11 ent or guardian of the individual on whose  
12 behalf the account is established before the  
13 individual has attained age 18, or upon re-  
14 quest of such individual after such indi-  
15 vidual has attained age 18;

16 (vii) include procedures to consolidate  
17 multiple accounts established for the same  
18 individual and return excess contributions  
19 on an annual basis, with notice provided to  
20 the parent or guardian of the individual  
21 (or, if appropriate, to the individual) and a  
22 procedure for resolution of disputes; and

23 (viii) ensure that such savings ac-  
24 counts are invested solely in United States  
25 Treasury bonds.

1 (B) REGULATIONS, ETC.—The Secretary  
2 of the Treasury shall have authority to promul-  
3 gate such regulations, rules, and other guidance  
4 as are necessary to implement the Federal  
5 Child Savings Account Program, and are con-  
6 sistent with this section and section 529B of  
7 the Internal Revenue Code of 1986, including—

8 (i) rules regarding the provision of  
9 periodic notices to individuals and parents  
10 or guardians of individuals, as appropriate,  
11 on whose behalf accounts are established  
12 under the program, including information  
13 on account balances and activity;

14 (ii) rules regarding beneficiary des-  
15 ignation in the case of the death of the in-  
16 dividual on whose behalf an account was  
17 established; and

18 (iii) coordination rules permitting sav-  
19 ings accounts to be established under the  
20 Federal Child Savings Account Program in  
21 connection with State and local laws that  
22 provide contributions to savings accounts  
23 for residents.

24 (C) PILOT PROGRAM FOR DEPOSITS MADE  
25 WITH FEDERAL PARTNERS.—The Secretary of

1 the Treasury may, in fulfillment of subpara-  
2 graph (A)(iv), establish a pilot program which  
3 would allow grocery stores, pharmacies, banks,  
4 and other similar businesses to partner with the  
5 Federal Government to accept cash deposits  
6 from customers and to remit such deposits to  
7 the Treasury for payment into savings accounts  
8 under the Federal Child Savings Account Pro-  
9 gram.

10 (2) NO FEES.—No fees shall be assessed on  
11 participants in the Federal Child Savings Account  
12 Program.

13 (3) LIMITATIONS.—

14 (A) CONTRIBUTION MINIMUM.—The Sec-  
15 retary of the Treasury may establish minimum  
16 amounts for initial and additional contributions  
17 to a savings account under the Federal Child  
18 Savings Account Program, not to exceed \$5.

19 (B) CONTRIBUTION LIMITATION.—

20 (i) IN GENERAL.—Contributions to a  
21 savings account under the Federal Child  
22 Savings Account Program during any tax-  
23 able year (other than the contribution  
24 made under paragraph (4)) shall not be

1           accepted to the extent such contributions  
2           exceed \$2,500.

3           (ii) PHASEOUT.—The \$2,500 amount  
4           under clause (i) shall be reduced (but not  
5           below zero) by \$125 for each \$2,000 (or  
6           fraction thereof) by which the taxpayer's  
7           modified adjusted gross income for the tax-  
8           able year exceeds \$200,000.

9           (C) LIMITATION ON PARTICIPATION.—  
10          Within a reasonable amount of time before the  
11          date an eligible individual attains age 17, the  
12          designated custodian shall provide notice to the  
13          eligible individual and the parent or guardian of  
14          the eligible individual that—

15               (i) no deposits under paragraph (4) or  
16               (5) will be made for calendar years after  
17               the year in which the individual attains age  
18               17;

19               (ii) no further contributions made by  
20               any person will be accepted after the date  
21               the individual attains age 26; and

22               (iii) the individual (or, as provided,  
23               the individual's parent or guardian) may  
24               elect to have the account balance rolled

1 over or distributed as provided, and at the  
2 time specified, in subsection (c).

3 (4) ANNUAL DEPOSIT.—

4 (A) IN GENERAL.—Within a reasonable  
5 amount of time (not to exceed 60 days) after  
6 the filing of the return of tax for each taxable  
7 year by a taxpayer claiming an eligible indi-  
8 vidual as a dependent, the Secretary of the  
9 Treasury shall deposit \$500 into the savings ac-  
10 count established for such individual under the  
11 Federal Child Savings Account Program.

12 (B) PHASEOUT.—The \$500 amount under  
13 subparagraph (A) shall be reduced (but not  
14 below zero) by \$25 for each \$1,000 (or fraction  
15 thereof) by which the taxpayer's modified ad-  
16 justed gross income for the taxable year exceeds  
17 \$100,000.

18 (C) DEPOSIT ON BEHALF OF CHILDREN IN  
19 FOSTER CARE.—At an appropriate time each  
20 year as determined by the Secretary of the  
21 Treasury in coordination with the Administra-  
22 tion for Children and Families, such Secretary  
23 shall deposit \$500 into the savings account es-  
24 tablished under such Program for any eligible  
25 individual in foster care in any State with re-

1           spect to whom no deposit was made for such  
2           year under subparagraph (A).

3           (5) MATCHING CONTRIBUTIONS.—If a credit is  
4           allowed under section 32 of the Internal Revenue  
5           Code of 1986 to the parent or guardian or an eligi-  
6           ble individual for a taxable year, with respect to con-  
7           tributions made by such parent or guardian to the  
8           savings account of such eligible individual under the  
9           Federal Child Savings Account Program during the  
10          succeeding taxable year, the Secretary of the Treas-  
11          ury shall deposit into such savings account an  
12          amount equal to so much of such contributions as  
13          does not exceed \$250. Such deposit shall be made in  
14          addition to the deposit under paragraph (4).

15          (6) DESIGNATED CUSTODIAN.—For purposes of  
16          this section, the designated custodian is the person  
17          designated by the Secretary of the Treasury to act  
18          as custodian of the savings accounts established on  
19          behalf of participants in the Federal Child Savings  
20          Account Program.

21          (7) STATE.—For purposes of this section, the  
22          term “State” includes the District of Columbia, any  
23          possession of the United States, and any Indian  
24          tribe (as defined in section 45A(c)(6) of the Internal  
25          Revenue Code of 1986).

1           (8) DEPOSIT OF MATCHING CONTRIBUTIONS  
2 INTO ROTH IRA.—If a parent or guardian of an eli-  
3 gible individual is eligible to receive any matching  
4 contribution under paragraph (5), such parent or  
5 guardian may elect either to have such matching  
6 contribution paid to the savings account of such eli-  
7 gible individual under the Federal Child Savings Ac-  
8 count Program or to a Roth IRA of such parent or  
9 guardian. The Secretary of the Treasury shall estab-  
10 lish a permanent program that creates and main-  
11 tains a Roth IRA (within the meaning of section  
12 408A of the Internal Revenue Code) on behalf of a  
13 parent or guardian who elects for the matching con-  
14 tribution to be made to his or her Roth IRA and  
15 who either affirmatively chooses to participate in the  
16 program or does not identify a Roth IRA for receipt  
17 of the matching contribution. The permanent pro-  
18 gram shall provide for investment of account bal-  
19 ances solely within United States Treasury bonds  
20 and shall not charge any fees to account owners.

21           (9) INFLATION ADJUSTMENTS.—

22           (A) IN GENERAL.—In the case of any cal-  
23 endar year after 2023, the \$2,500 amount in  
24 paragraph (3)(B), the \$500 amount in para-  
25 graphs (4)(A), (4)(B), and (4)(C), and the



1           \$250 amount in paragraph (5) shall each be in-  
2           creased by an amount equal to—

3                   (i) such dollar amount; multiplied by

4                   (ii) the cost-of-living adjustment de-  
5                   termined under section 1(f)(3) of the In-  
6                   ternal Revenue Code of 1986 for the cal-  
7                   endar year, determined by substituting  
8                   “calendar year 2022” for “calendar year  
9                   2016” in subparagraph (A)(ii) thereof.

10           (B) ROUNDING.—If any dollar amount in-  
11           creased under subparagraph (A) is not a mul-  
12           tiple of \$5, such dollar amount shall be rounded  
13           to the nearest multiple of \$5.

14           (10) ACCOUNTS MAY NOT BE ASSIGNED.—An  
15           account established on behalf of an individual under  
16           the Federal Child Savings Account Program may  
17           not be pledged or assigned to any other person.

18           (11) MODIFIED ADJUSTED GROSS INCOME.—  
19           For purposes of this subsection, the term “modified  
20           adjusted gross income” means adjusted gross income  
21           (as defined in section 62 of the Internal Revenue  
22           Code of 1986) increased by—

23                   (A) any amount excluded from gross in-  
24                   come under section 911 of such Code;

1 (B) any amount of interest received or ac-  
2 crued by the taxpayer during the taxable year  
3 which is exempt from tax; and

4 (C) an amount equal to the portion of the  
5 taxpayer's social security benefits (as defined in  
6 section 86(d) of such Code) which is not in-  
7 cluded in gross income under such section 86  
8 for the taxable year.

9 (c) DISTRIBUTIONS FROM SAVINGS ACCOUNT.—

10 (1) IN GENERAL.—After the earlier of—

11 (A) the date the individual on whose behalf  
12 the savings account under the Federal Child  
13 Savings Account Program was established at-  
14 tains age 26; or

15 (B) the date such individual receives a  
16 bachelor's degree or associate's degree, or en-  
17 lists in active duty military service of the  
18 United States,

19 amounts in such account may be contributed in a di-  
20 rect transfer to a Roth IRA (as defined in section  
21 408A(b) of the Internal Revenue Code of 1986) or  
22 a designated Roth account (within the meaning of  
23 section 402A of such Code) according to the rules of  
24 the Internal Revenue Code of 1986, or distributed to  
25 the individual in cash.

1           (2) DISTRIBUTIONS FOR HIGHER EDUCATION  
2           EXPENSES.—Without regard to the date require-  
3           ments of paragraph (1), a portion of the amount in  
4           a savings account established under the Federal  
5           Child Savings Account Program may be distributed  
6           in cash to the individual or to the parent or guard-  
7           ian of the individual for the payment of qualified  
8           higher education expenses of the individual at an eli-  
9           gible educational institution. The aggregate amount  
10          so distributed shall not exceed 50 percent of the  
11          amount in such account as of the due date for the  
12          first payment of tuition for the enrollment of the in-  
13          dividual on whose behalf the account is established  
14          as an eligible student at such eligible educational in-  
15          stitution.

16          (3) CONTRIBUTION TO ABLE ACCOUNT.—With-  
17          out regard to the date requirements of paragraph  
18          (1), all or a portion of the amount in a savings ac-  
19          count established under the Federal Child Savings  
20          Account Program may be contributed in a direct  
21          transfer to an ABLE account established for the  
22          benefit of the individual under section 529A of the  
23          Internal Revenue Code of 1986 (if the individual is  
24          eligible for purposes of section 529A(e)(1) of such  
25          Code).

1           (4) DEFINITIONS.—Any term used in this sub-  
2           section which is also used in section 529 of the In-  
3           ternal Revenue Code of 1986 has the same meaning  
4           as when used in such section.

5           (d) ELIGIBLE INDIVIDUAL.—For purposes of this  
6           section, the term “eligible individual” means a child who  
7           has not attained age 18 and is a resident of the United  
8           States.

9           (e) TREATMENT OF ACCOUNTS UNDER CERTAIN  
10          FEDERAL PROGRAMS.—

11           (1) ACCOUNT FUNDS DISREGARDED FOR PUR-  
12          POSES OF CERTAIN OTHER MEANS-TESTED FEDERAL  
13          PROGRAMS.—Notwithstanding any other provision of  
14          Federal law that requires consideration of one or  
15          more financial circumstances of an individual, for  
16          the purpose of determining eligibility to receive, or  
17          the amount of, any assistance or benefit authorized  
18          by such provision to be provided to or for the benefit  
19          of such individual, any amount (including earnings  
20          thereon) in an individual’s account established under  
21          the Federal Child Savings Account Program, any  
22          contributions to such account, and any distribution  
23          (or portion thereof) which is exempt from the tax  
24          under section 529B(d)(3) of the Internal Revenue  
25          Code of 1986 shall be disregarded for such purpose

1 with respect to any period during which such indi-  
2 vidual maintains, makes contributions to, or receives  
3 distributions from such account, except that—

4 (A) a distribution for qualified acquisition  
5 costs (within the meaning of section  
6 529B(d)(3)(C)(ii) of such Code) shall not be so  
7 disregarded; and

8 (B) any amount (including such earnings)  
9 in such account shall be considered a resource  
10 of the individual to the extent that such amount  
11 exceeds \$100,000.

12 (2) SUSPENSION OF SSI BENEFITS DURING PE-  
13 RIODS OF EXCESSIVE ACCOUNT FUNDS.—

14 (A) IN GENERAL.—The benefits of an indi-  
15 vidual under the supplemental security income  
16 program under title XVI of the Social Security  
17 Act shall not be terminated, but shall be sus-  
18 pended, by reason of excess resources of the in-  
19 dividual attributable to an amount in the ac-  
20 count of the individual established under the  
21 Federal Child Savings Account Program not  
22 disregarded under paragraph (1).

23 (B) NO IMPACT ON MEDICAID ELIGI-  
24 BILITY.—An individual who would be receiving  
25 payment of such supplemental security income

1           benefits but for the application of subparagraph  
2           (A) shall be treated for purposes of title XIX  
3           of the Social Security Act as if the individual  
4           continued to be receiving payment of such bene-  
5           fits.

6           (f) DISCLOSURE OF TAXPAYER INFORMATION.—

7           (1) IN GENERAL.—Subsection (l) of section  
8           6103 of the Internal Revenue Code of 1986 is  
9           amended by adding at the end the following new  
10          paragraph:

11           “(23) DISCLOSURE OF RETURN INFORMATION  
12          FOR PURPOSES OF ADMINISTRATION OF THE FED-  
13          ERAL CHILD SAVINGS ACCOUNT PROGRAM.—The  
14          Secretary shall disclose to any officer or employee of  
15          the Department of the Treasury, as necessary for  
16          the administration of the Federal Child Savings Ac-  
17          count Program established under section 201(a) of  
18          the Five Freedoms for America’s Children Act, re-  
19          turn information relating to taxpayer identity, de-  
20          pendents, adjusted gross income, and whether the  
21          taxpayer has claimed the earned income credit under  
22          section 32 for the taxable year.”.

23           (2) PROHIBITION OF REDISCLOSURE.—Para-  
24          graph (3) of section 6103(a) of the Internal Revenue

1 Code of 1986 is amended by striking “or (21)” and  
2 inserting “(21), or (23)”.

3 (g) CHILD SAVINGS ACCOUNT PROGRAM.—Part VIII  
4 of subchapter F of chapter 1 of the Internal Revenue Code  
5 of 1986 is amended by inserting after section 529A the  
6 following new section:

7 **“SEC. 529B. CHILD SAVINGS ACCOUNT PROGRAM.**

8 “(a) GENERAL RULE.—The Federal Child Savings  
9 Account Program shall be exempt from taxation under  
10 this subtitle.

11 “(b) FEDERAL CHILD SAVINGS ACCOUNT PRO-  
12 GRAM.—For purposes of this title, the term ‘Federal Child  
13 Savings Account Program’ means the program established  
14 under section 201(a) of the Five Freedoms for America’s  
15 Children Act.

16 “(c) TREATMENT OF CONTRIBUTIONS AND EARN-  
17 INGS.—

18 “(1) IN GENERAL.—No amount shall be includ-  
19 ible in gross income of an individual on whose behalf  
20 an account is established under the Federal Child  
21 Savings Account Program, or of any taxpayer claim-  
22 ing such individual as a dependent, with respect to  
23 any earnings under the program.

24 “(2) GOVERNMENTAL AND MATCHING CON-  
25 TRIBUTIONS.—Gross income of an individual on

1 whose behalf an account is established under the  
2 Federal Child Savings Account Program, or of any  
3 taxpayer claiming such individual as a dependent,  
4 shall not include the amount of any deposit made to  
5 the individual's account under the program pursuant  
6 to section 201(b)(4)(A), 201(b)(4)(C), or 201(b)(5)  
7 of the Five Freedoms for America's Children Act.

8 “(d) TREATMENT OF DISTRIBUTIONS.—

9 “(1) IN GENERAL.—Gross income shall not in-  
10 clude any cash distribution from an account under  
11 the Federal Child Savings Account Program per-  
12 mitted under section 201(c) of the Five Freedoms  
13 for America's Children Act.

14 “(2) TREATMENT OF ROLLOVERS.—

15 “(A) ROTH IRAS.—Any contribution from  
16 the Federal Child Savings Account Program to  
17 a Roth IRA permitted under section 201(c)(1)  
18 of the Five Freedoms for America's Children  
19 Act shall be treated—

20 “(i) as a contribution from another  
21 Roth IRA as described in section  
22 408A(e)(1)(A), and

23 “(ii) as having been contributed to  
24 such Roth IRA in a direct trustee-to-trust-



1 ee transfer within 60 days of the distribu-  
2 tion for purposes of section 408(d)(3).

3 “(B) DESIGNATED ROTH ACCOUNTS.—Any  
4 contribution from the Federal Child Savings  
5 Account Program to a designated Roth account  
6 permitted under section 201(c)(1) of the Five  
7 Freedoms for America’s Children Act shall be  
8 treated—

9 “(i) as a contribution from another  
10 designated Roth account for purposes of  
11 section 402A(e)(3), and

12 “(ii) as having been contributed to  
13 such designated Roth account in a direct  
14 trustee-to-trustee transfer within 60 days  
15 of the distribution for purposes of section  
16 402(c).

17 “(C) ABLE ACCOUNTS.—Any contribution  
18 from the Federal Child Savings Account Pro-  
19 gram to an ABLE account permitted under sec-  
20 tion 201(c)(3) of the Five Freedoms for Amer-  
21 ica’s Children Act shall be treated—

22 “(i) as a contribution from another  
23 ABLE account as described in section  
24 529A(c)(1)(C)(i), and

1                   “(ii) as having been contributed to  
2                   such ABLE account within 60 days of the  
3                   distribution for purposes of such section.

4                   “(3) TAX ON NONQUALIFIED USE.—

5                   “(A) IN GENERAL.—The tax imposed by  
6                   this title for the taxable year shall be increased  
7                   by an amount equal to 20 percent of the  
8                   amount of any distribution other than a rollover  
9                   described in paragraph (2) from an account  
10                  under the Federal Child Savings Account Pro-  
11                  gram during the taxable year, unless the quali-  
12                  fied expenses of the individual on whose behalf  
13                  the account was established paid or incurred  
14                  during the taxable year of the distribution are  
15                  equal to or exceed the amount of such distribu-  
16                  tion.

17                  “(B) DISTRIBUTIONS FROM ROTH IRA.—If  
18                  any amount is contributed to a Roth IRA in a  
19                  rollover distribution from an account under the  
20                  Federal Child Savings Program as provided in  
21                  section 201(c)(1) of the Five Freedoms for  
22                  America’s Children Act, the tax imposed by this  
23                  title for any taxable year shall be increased by  
24                  an amount equal to 20 percent of the amount  
25                  of any distribution from such Roth IRA within

1 the 5-year period beginning on the date of the  
2 rollover, to the extent that such distribution  
3 from the Roth IRA, when aggregated with all  
4 other distributions from such Roth IRA during  
5 such 5-year period, does not exceed the amount  
6 contributed in such rollover distribution. The  
7 preceding sentence shall not apply to the extent  
8 the qualified expenses of the individual on  
9 whose behalf the account under the Federal  
10 Child Savings Account Program was established  
11 which are paid or incurred during the taxable  
12 year of the distribution from the Roth IRA are  
13 equal to or exceed the amount of such distribu-  
14 tion.

15 “(C) QUALIFIED EXPENSES.—For pur-  
16 poses of subparagraphs (A) and (B), the term  
17 ‘qualified expenses’ means amounts paid or in-  
18 curred by an individual—

19 “(i) as collateral required for a loan  
20 provided by the Small Business Adminis-  
21 tration,

22 “(ii) as qualified acquisition costs (as  
23 defined in section 72(t)(8)(C)) with respect  
24 to a residence intended to be the primary  
25 residence of the individual, or

1                   “(iii) for qualified higher education  
2                   expenses of the individual at an eligible  
3                   educational institution.

4                   “(4) DEFINITIONS.—Any term used in this sub-  
5                   section which is also used in section 529 of the In-  
6                   ternal Revenue Code of 1986 has the same meaning  
7                   as when used in such section.”.

8                   (h) CLERICAL AMENDMENT.—The table of sections  
9                   for part VIII of subchapter F of chapter 1 of the Internal  
10                  Revenue Code of 1986 is amended by inserting after the  
11                  item relating to section 529A the following new item:

                  “Sec. 529B. Child Savings Account Program.”.

12                  (i) APPROPRIATION.—There is hereby appropriated  
13                  to the Secretary of the Treasury, to remain available until  
14                  spent without fiscal year limitation—

15                         (1) \$100,000,000 for technology and technology  
16                         systems necessary for the implementation and ad-  
17                         ministration of the Federal Child Savings Account  
18                         Program;

19                         (2) \$25,000,000 for each fiscal year beginning  
20                         with fiscal year 2022 for the administration of the  
21                         Federal Child Savings Account Program; and

22                         (3) such sums as are necessary to make con-  
23                         tributions to Federal Child Savings Accounts as re-  
24                         quired under paragraphs (4)(A), (4)(C), and (5) of  
25                         subsection (c).

1 **TITLE III—FREEDOM TO LEARN**

2 **SEC. 301. INCREASED MANDATORY FUNDING FOR CHILD**  
3 **CARE.**

4 (a) IN GENERAL.—Section 418(a)(3) of the Social  
5 Security Act (42 U.S.C. 618(a)(3)) is amended to read  
6 as follows:

7 “(3) APPROPRIATION.—

8 “(A) IN GENERAL.—For grants under this  
9 section, there are appropriated  
10 \$10,000,000,000 for each fiscal year.

11 “(B) INDIAN TRIBES AND TRIBAL ORGANI-  
12 ZATIONS.—The Secretary shall reserve not less  
13 than 3 percent, and not more than 5 percent,  
14 of the aggregate amount appropriated to carry  
15 out this section in each fiscal year for grants to  
16 Indian tribes and tribal organizations.

17 “(C) TERRITORIES.—The Secretary shall  
18 reserve not less than 2 percent, and not more  
19 than 4 percent, of the aggregate amount appro-  
20 priated to carry out this section in each fiscal  
21 year for grants to territories.

22 “(D) STATES.—The Secretary shall use  
23 the remainder of the aggregate amount appro-  
24 priated to carry out this section in each fiscal

1           year, after the application of subparagraphs (B)  
2           and (C), for grants to States.”.

3           (b) USES FOR INCREASED FUNDING.—Section 418  
4 of such Act (42 U.S.C. 618) is amended—

5           (1) by redesignating subsection (d) as sub-  
6           section (e); and

7           (2) by inserting after subsection (c), the fol-  
8           lowing:

9           “(d) SPECIAL RULES FOR INCREASED FUNDING FOR  
10 STATES.—With respect to fiscal year 2022 and each fiscal  
11 year thereafter—

12           “(1) a State shall give priority to using the ad-  
13           ditional funds received by the State under this sec-  
14           tion for a fiscal year as a result of the amendment  
15           made by section 301(a) of the Five Freedoms for  
16           America’s Children Act for the provision of financial  
17           assistance for eligible children (which may include  
18           increased payment rates under section 658(e)(4)) of  
19           the Child Care and Development Block Grant Act of  
20           1990, rather than for activities under section 658G  
21           of that Act or administrative activities; and

22           “(2) a State may only use such additional funds  
23           to supplement, and not supplant, funds for child  
24           care assistance or for other child-related initiatives  
25           that would, in the absence of such additional Fed-



1 Consumers, as published by the Bureau of Labor  
2 Statistics of the Department of Labor, for the 12-  
3 month period ending June 30 preceding the fiscal  
4 year.

5 “(b) SUPPLEMENT, NOT SUPPLANT.—Funds avail-  
6 able under subsection (a) to carry out this subchapter  
7 shall be used to supplement, and not supplant, other Fed-  
8 eral, State, and local funds available to carry out the ac-  
9 tivities supported under this subchapter.”.

10 **SEC. 303. ENHANCEMENT OF CHILD AND DEPENDENT CARE**

11 **TAX CREDIT.**

12 (a) IN GENERAL.—Paragraph (2) of section 21(a) of  
13 the Internal Revenue Code of 1986 is amended to read  
14 as follows:

15 “(2) APPLICABLE PERCENTAGE.—

16 “(A) IN GENERAL.—For purposes of para-  
17 graph (1), the term ‘applicable percentage’  
18 means 50 percent reduced (but not below the  
19 phaseout percentage) by 1 percentage point for  
20 each \$2,000 (or fraction thereof) by which the  
21 taxpayer’s adjusted gross income for the taxable  
22 year exceeds \$125,000.

23 “(B) PHASEOUT PERCENTAGE.—For pur-  
24 poses of subparagraph (A), the term ‘phaseout  
25 percentage’ means 20 percent reduced (but not



1 below zero) by 1 percentage point for each  
2 \$2,000 (or fraction thereof) by which the tax-  
3 payer's adjusted gross income for the taxable  
4 year exceeds \$400,000.”.

5 (b) INCREASE IN DOLLAR LIMIT ON AMOUNT CRED-  
6 ITABLE.—Subsection (c) of section 21 of the Internal Rev-  
7 enue Code of 1986 is amended—

8 (1) in paragraph (1), by striking “\$3,000” and  
9 inserting “\$8,000”; and

10 (2) in paragraph (2), by striking “\$6,000” and  
11 inserting “\$16,000”.

12 (c) SPECIAL RULE FOR MARRIED COUPLES FILING  
13 SEPARATE RETURNS.—Paragraph (2) of section 21(e) of  
14 the Internal Revenue Code of 1986 is amended to read  
15 as follows:

16 “(2) MARRIED COUPLES FILING SEPARATE RE-  
17 TURNS.—

18 “(A) IN GENERAL.—In the case of married  
19 individuals who do not file a joint return for the  
20 taxable year—

21 “(i) the applicable percentage under  
22 subsection (a)(2) and the number of quali-  
23 fying individuals and aggregate amount ex-  
24 cludable under section 129 for purposes of  
25 subsection (c) shall be determined with re-

1           spect to each such individual as if the indi-  
2           vidual had filed a joint return with the in-  
3           dividual’s spouse, and

4           “(ii) the aggregate amount of the  
5           credits allowed under this section for such  
6           taxable year with respect to both spouses  
7           shall not exceed the amount which would  
8           have been allowed under this section if the  
9           individuals had filed a joint return.

10          “(B) REGULATIONS.—The Secretary shall  
11          prescribe such regulations or other guidance as  
12          is necessary to carry out the purposes of this  
13          subsection.”.

14          (d) ADJUSTMENT FOR INFLATION.—Section 21 of  
15          the Internal Revenue Code of 1986 is amended—

16               (1) by striking subsections (g) and (h);

17               (2) by redesignating subsection (f) as sub-  
18          section (g); and

19               (3) by inserting after subsection (e) the fol-  
20          lowing new subsection:

21          “(f) INFLATION ADJUSTMENT.—

22               “(1) IN GENERAL.—In the case of a calendar  
23          year beginning after 2022, the \$125,000 amount in  
24          paragraph (2) of subsection (a) and the dollar

1 amounts in subsection (c) shall each be increased by  
2 an amount equal to—

3 “(A) such dollar amount, multiplied by

4 “(B) the cost-of-living adjustment deter-  
5 mined under section 1(f)(3) for the calendar  
6 year in which the taxable year begins, deter-  
7 mined by substituting ‘calendar year 2021’ for  
8 ‘calendar year 2016’ in subparagraph (A)(ii)  
9 thereof.

10 “(2) ROUNDING.—If any dollar amount, after  
11 being increased under paragraph (1), is not a mul-  
12 tiple of \$100, such dollar amount shall be rounded  
13 to the next lowest multiple of \$100.”.

14 (e) CREDIT TO BE REFUNDABLE.—

15 (1) IN GENERAL.—The Internal Revenue Code  
16 of 1986 is amended—

17 (A) by redesignating section 21 as section  
18 36C; and

19 (B) by moving section 36C, as so redesign-  
20 ated, from subpart A of part IV of subchapter  
21 A of chapter 1 to the location immediately be-  
22 fore section 37 in subpart C of part IV of sub-  
23 chapter A of chapter 1.

24 (2) TECHNICAL AMENDMENTS.—

1 (A) Paragraph (1) of section 23(f) of the  
2 Internal Revenue Code of 1986 is amended by  
3 striking “21(e)” and inserting “36C(e)”.

4 (B) Paragraph (6) of section 35(g) of such  
5 Code is amended by striking “21(e)” and in-  
6 serting “36C(e)”.

7 (C) Paragraph (1) of section 36C(a) of  
8 such Code (as redesignated by paragraph (1))  
9 is amended by striking “this chapter” and in-  
10 serting “this subtitle”.

11 (D) Subparagraph (C) of section 129(a)(2)  
12 of such Code is amended by striking “section  
13 21(e)” and inserting “section 36C(e)”.

14 (E) Paragraph (2) of section 129(b) of  
15 such Code is amended by striking “section  
16 21(d)(2)” and inserting “section 36C(d)(2)”.

17 (F) Paragraph (1) of section 129(e) of  
18 such Code is amended by striking “section  
19 21(b)(2)” and inserting “section 36C(b)(2)”.

20 (G) Subsection (e) of section 213 of such  
21 Code is amended by striking “section 21” and  
22 inserting “section 36C”.

23 (H) Subparagraph (H) of section  
24 6213(g)(2) of such Code is amended by striking  
25 “section 21” and inserting “section 36C”.

1 (I) Subparagraph (L) of section  
 2 6213(g)(2) of such Code is amended by striking  
 3 “section 21, 24, or 32,” and inserting “section  
 4 24, 32, or 36C.”.

5 (J) Paragraph (2) of section 1324(b) of  
 6 title 31, United States Code, is amended by in-  
 7 serting “36C,” after “36B.”.

8 (K) The table of sections for subpart C of  
 9 part IV of subchapter A of chapter 1 of the In-  
 10 ternal Revenue Code of 1986 is amended by in-  
 11 serting after the item relating to section 36B  
 12 the following:

“Sec. 36C. Expenses for household and dependent care services necessary for  
 gainful employment.”.

13 (L) The table of sections for subpart A of  
 14 such part IV is amended by striking the item  
 15 relating to section 21.

16 (f) EFFECTIVE DATE.—The amendments made by  
 17 this section shall apply to taxable years beginning after  
 18 December 31, 2021.

19 **TITLE IV—FREEDOM FROM**  
 20 **HUNGER**

21 **SEC. 401. MANDATORY DIRECT CERTIFICATION.**

22 Section 9(b)(5) of the Richard B. Russell National  
 23 School Lunch Act (42 U.S.C. 1758(b)(5)) is amended—

1 (1) in the paragraph heading, by striking “DIS-  
 2 CRETIONARY CERTIFICATION” and inserting “DI-  
 3 RECT CERTIFICATION OF ADDITIONAL LOW-INCOME  
 4 CHILDREN”; and

5 (2) in the matter preceding subparagraph (A),  
 6 by striking “may” and inserting “shall”.

7 **SEC. 402. DIRECT CERTIFICATION FOR CHILDREN RECEIV-**  
 8 **ING SOCIAL SECURITY INCOME.**

9 (a) IN GENERAL.—Section 9(b)(5) of the Richard B.  
 10 Russell National School Lunch Act (42 U.S.C.  
 11 1758(b)(5)) is amended—

12 (1) in subparagraph (D), by striking “or” at  
 13 the end;

14 (2) in subparagraph (E)(ii), by striking the pe-  
 15 riod at the end and inserting “; or”; and

16 (3) by adding at the end the following:

17 “(F) a child who receives supplemental se-  
 18 curity income payments under title XVI of the  
 19 Social Security Act (42 U.S.C. 1381 et seq.).”.

20 (b) DATA FROM SOCIAL SECURITY ADMINISTRA-  
 21 TION.—Section 9(b) of the Richard B. Russell National  
 22 School Lunch Act (42 U.S.C. 1758(b)) is amended by add-  
 23 ing at the end the following:

24 “(16) DATA FROM SOCIAL SECURITY ADMINIS-  
 25 TRATION.—In the case of direct certification under

1 paragraph (5) or (12)(A) of a child who receives  
 2 supplemental security income payments under title  
 3 XVI of the Social Security Act (42 U.S.C. 1381 et  
 4 seq.), the Commissioner of Social Security shall pro-  
 5 vide a local educational agency with the data nec-  
 6 essary to certify the child in accordance with a data-  
 7 sharing agreement between the Commissioner and  
 8 the State in which the local educational agency is lo-  
 9 cated.”.

10 **SEC. 403. RETROACTIVE REIMBURSEMENT.**

11 Section 9(b)(9) of the Richard B. Russell National  
 12 School Lunch Act (42 U.S.C. 1758(b)(9)) is amended by  
 13 adding at the end the following:

14 “(D) RETROACTIVE REIMBURSEMENT.—

15 “(i) DEFINITIONS.—In this subpara-  
 16 graph:

17 “(I) CHANGE IN ELIGIBILITY.—

18 The term ‘change in eligibility’ means,  
 19 with respect to eligibility for the  
 20 school lunch program under this  
 21 Act—

22 “(aa) a change from eligi-  
 23 bility for reduced price meals to  
 24 eligibility for free meals; and

1                   “(bb) a change from non-  
2                   eligibility to eligibility for free or  
3                   reduced price meals.

4                   “(II) MEAL CLAIM.—The term  
5                   ‘meal claim’ means any documenta-  
6                   tion provided by a school food author-  
7                   ity to a State agency in order to re-  
8                   ceive reimbursement under this Act  
9                   for the cost of a meal served to a  
10                  child by the school food authority.

11                  “(III) PREVIOUSLY SUB-  
12                  MITTED.—The term ‘previously sub-  
13                  mitted’, with respect to a meal claim,  
14                  means a meal claim submitted on or  
15                  after the retroactive date.

16                  “(IV) RETROACTIVE DATE.—The  
17                  term ‘retroactive date’ means the first  
18                  day of the current school year.

19                  “(ii) RETROACTIVITY.—

20                  “(I) SUBMISSION OF MEAL  
21                  CLAIMS.—A local educational agency  
22                  shall—

23                         “(aa) revise and resubmit a  
24                         previously submitted meal claim  
25                         to reflect a change in eligibility



1 described in subclause (i)(I)(aa)  
 2 of a child; and

3 “(bb) submit a meal claim  
 4 for any meal provided on or after  
 5 the retroactive date for a child  
 6 that has a change of eligibility  
 7 described in subclause (i)(I)(bb).

8 “(II) REIMBURSEMENT BY SEC-  
 9 RETARY.—The Secretary shall reim-  
 10 burse each meal claim submitted by a  
 11 local educational agency under sub-  
 12 clause (I).

13 “(iii) REIMBURSEMENT TO FAMI-  
 14 LIES.—A local educational agency that re-  
 15 ceives a reimbursement under clause  
 16 (ii)(II) shall reimburse the household of a  
 17 child for any fees paid by the household on  
 18 or after the retroactive date and prior to  
 19 the change in eligibility of the child.”.

20 **SEC. 404. UNIVERSAL MEDICAID DIRECT CERTIFICATION.**

21 Section 9(b)(15) of the Richard B. Russell National  
 22 School Lunch Act (42 U.S.C. 1758(b)(15)) is amended—

23 (1) in subparagraph (A)—

24 (A) by striking clause (i) and inserting the  
 25 following:

1 “(i) ELIGIBLE CHILD.—

2 “(I) IN GENERAL.—The term ‘el-  
3 ible child’ means a child who—

4 “(aa)(AA) is eligible for and  
5 receiving medical assistance  
6 under the Medicaid program; and

7 “(BB) is a member of a  
8 family with an income as meas-  
9 ured by the Medicaid program  
10 that does not exceed, in the case  
11 of eligibility for free meals, 133  
12 percent of the poverty line (as  
13 defined in section 673(2) of the  
14 Community Services Block Grant  
15 Act (42 U.S.C. 9902(2)), includ-  
16 ing any revision required by such  
17 section) applicable to a family of  
18 the size used for purposes of de-  
19 termining eligibility for the Med-  
20 icaid program, or, in the case of  
21 eligibility for reduced price meals,  
22 the applicable family size income  
23 level under the income eligibility  
24 guidelines for reduced price  
25 meals; or

1           “(bb) is a member of a  
2 household (as that term is de-  
3 fined in section 245.2 of title 7,  
4 Code of Federal Regulations (or  
5 successor regulations)) with a  
6 child described in item (aa).

7           “(II) OTHER CHILDREN.—The  
8 term ‘eligible child’ includes a child  
9 who is eligible for and receiving med-  
10 ical assistance under the Medicaid  
11 program under subclause (I) of sec-  
12 tion 1902(a)(10)(A)(i) of the Social  
13 Security Act (42 U.S.C.  
14 1396a(a)(10)(A)(i))—

15           “(aa) on the basis of receiv-  
16 ing aid or assistance under the  
17 State plan approved under part  
18 E of title IV of that Act (42  
19 U.S.C. 670 et seq.);

20           “(bb) by reason of section  
21 473(b) of that Act (42 U.S.C.  
22 673(b)); or

23           “(cc) under subclause (II) of  
24 section 1902(a)(10)(A)(i) of that

1 Act (42 U.S.C.

2 1396a(a)(10)(A)(i)).”; and

3 (B) by adding at the end the following:

4 “(iii) WITHOUT FURTHER APPLICA-  
5 TION.—The term ‘without further applica-  
6 tion’ has the meaning given the term in  
7 paragraph (4)(G).”; and

8 (2) by striking subparagraphs (B) through (H)  
9 and inserting the following:

10 “(B) AGREEMENT.—For the school year  
11 beginning on July 1, 2022, and each school  
12 year thereafter, each State shall enter into an  
13 agreement described in subparagraph (C) with  
14 the 1 or more State agencies conducting eligi-  
15 bility determinations for the Medicaid program.

16 “(C) PROCEDURES.—

17 “(i) IN GENERAL.—Subject to sub-  
18 paragraph (D) and paragraph (6), an  
19 agreement entered into under subpara-  
20 graph (B) shall establish procedures under  
21 which an eligible child shall be certified as  
22 eligible, without further application, for—

23 “(I) free or reduced price lunch  
24 under this Act; and

1                   “(II) free or reduced price break-  
2                   fast under section 4 of the Child Nu-  
3                   trition Act of 1966 (42 U.S.C. 1773).

4                   “(ii) FREE MEALS.—Each agreement  
5                   entered into under subparagraph (B) shall  
6                   ensure that a child who is simultaneously  
7                   eligible for reduced price meals under this  
8                   paragraph or based on an income eligibility  
9                   determination, and for free meals based on  
10                  documentation provided under subsection  
11                  (d)(2), shall be certified for free meals.

12                  “(D) CERTIFICATION.—Subject to para-  
13                  graph (6), and according to an agreement en-  
14                  tered into under subparagraph (B), the local  
15                  educational agency conducting eligibility deter-  
16                  minations under that agreement shall certify an  
17                  eligible child as eligible, without further applica-  
18                  tion, for—

19                         “(i) free or reduced price lunch under  
20                         this Act; and

21                         “(ii) free or reduced price breakfast  
22                         under section 4 of the Child Nutrition Act  
23                         of 1966 (42 U.S.C. 1773).”.

1 **SEC. 405. UNIVERSAL MEAL SERVICE IN HIGH POVERTY**  
 2 **AREAS.**

3 Section 11(a)(1)(F) of the Richard B. Russell Na-  
 4 tional School Lunch Act (42 U.S.C. 1759a(a)(1)(F)) is  
 5 amended by striking clause (vii) and inserting the fol-  
 6 lowing:

7 “(vii) MULTIPLIER.—For each school  
 8 year beginning on or before July 1, 2022,  
 9 the multiplier shall be 2.5.”.

10 **SEC. 406. STATEWIDE FREE UNIVERSAL SCHOOL MEALS**  
 11 **DEMONSTRATION PROJECTS.**

12 Section 11(a)(1) of the Richard B. Russell National  
 13 School Lunch Act (42 U.S.C. 1759a(a)(1)) is amended by  
 14 adding at the end the following:

15 “(G) STATEWIDE FREE UNIVERSAL  
 16 SCHOOL MEALS DEMONSTRATION PROJECTS.—

17 “(i) DEFINITIONS.—In this subpara-  
 18 graph:

19 “(I) DEMONSTRATION  
 20 PROJECT.—The term ‘demonstration  
 21 project’ means a demonstration  
 22 project carried out under clause (ii).

23 “(II) ELIGIBLE SCHOOL.—

24 “(aa) IN GENERAL.—The  
 25 term ‘eligible school’ means a  
 26 school that participates in the

1 school lunch program under this  
2 Act and the school breakfast pro-  
3 gram under section 4 of the  
4 Child Nutrition Act of 1966 (42  
5 U.S.C. 1773).

6 “(bb) EXCLUSION.—The  
7 term ‘eligible school’ does not in-  
8 clude a residential child care in-  
9 stitution (as defined in section  
10 210.2 of title 7, Code of Federal  
11 Regulations (or successor regula-  
12 tions)).

13 “(III) IDENTIFIED STUDENT.—  
14 The term ‘identified student’ has the  
15 meaning given the term in subpara-  
16 graph (F)(i).

17 “(IV) SELECTED STATE.—The  
18 term ‘selected State’ means a State  
19 selected to carry out a demonstration  
20 project under clause (iii)(I).

21 “(ii) ESTABLISHMENT.—Not later  
22 than July 1, 2023, the Secretary shall  
23 carry out demonstration projects in se-  
24 lected States under which school meals are

1 provided at no charge to every student at  
2 an eligible school in the selected State.

3 “(iii) STATE SELECTION.—

4 “(I) IN GENERAL.—The Sec-  
5 retary shall select not more than 5  
6 States to each carry out a demonstra-  
7 tion project.

8 “(II) APPLICATIONS.—A State  
9 seeking to carry out a demonstration  
10 project shall submit to the Secretary  
11 an application at such time, in such  
12 manner, and containing such informa-  
13 tion as the Secretary may require.

14 “(III) PRIORITY.—In carrying  
15 out subclause (I), the Secretary shall  
16 give priority to a State based on—

17 “(aa) the level of childhood  
18 poverty in the State;

19 “(bb) the extent to which  
20 the State has implemented sub-  
21 paragraph (F);

22 “(cc) the extent to which the  
23 direct certification rate of the  
24 State meets the required percent-



1 age (as defined in section  
2 9(b)(4)(F)(i));

3 “(dd) the extent to which  
4 the State demonstrates a com-  
5 mitment to providing technical  
6 assistance to local educational  
7 agencies that will implement the  
8 demonstration project in the  
9 State; and

10 “(ee) the extent to which the  
11 State demonstrates a commit-  
12 ment to providing non-Federal  
13 funding under clause (vi)(III).

14 “(iv) START DATE.—A demonstration  
15 project shall begin in a selected State on  
16 the first day of the school year in that  
17 State.

18 “(v) SPECIAL ASSISTANCE PAY-  
19 MENTS.—

20 “(I) FIRST YEAR.—For each  
21 month of the first school year during  
22 which a demonstration project is car-  
23 ried out, a selected State shall receive  
24 special assistance payments at the  
25 rate for free meals for a percentage of

1 all reimbursable meals served in eligi-  
2 ble schools in the State in an amount  
3 equal to the product obtained by mul-  
4 tipling—

5 “(aa) 1.9; and

6 “(bb) the percentage of  
7 identified students in eligible  
8 schools in the State as of the last  
9 day of the prior school year, up  
10 to a maximum of 100 percent.

11 “(II) SUBSEQUENT YEARS.—For  
12 each month of the second school year  
13 and each subsequent school year dur-  
14 ing which a demonstration project is  
15 carried out, a selected State shall re-  
16 ceive special assistance payments at  
17 the rate for free meals for a percent-  
18 age of all reimbursable meals served  
19 in eligible schools in the State in an  
20 amount equal to the product obtained  
21 by multiplying—

22 “(aa) 1.9; and

23 “(bb) the higher of—

24 “(AA) the percentage  
25 of identified students in eli-

1                   gible schools as of the last  
2                   day of the prior school year;  
3                   and

4                   “(BB) the percentage  
5                   of identified students in eli-  
6                   gible schools as of the last  
7                   day of the school year prior  
8                   to the first school year dur-  
9                   ing which a demonstration  
10                  project is carried out, up to  
11                  a maximum of 100 percent.

12                  “(III) PAYMENT FOR OTHER  
13                  MEALS.—With respect to the reim-  
14                  bursable meals described in subclauses  
15                  (I) and (II) for which a selected State  
16                  is not receiving special assistance pay-  
17                  ments under this clause, the reim-  
18                  bursement rate shall be the rate pro-  
19                  vided under section 4.

20                  “(IV) PAYMENTS IN LIEU OF.—A  
21                  special assistance payment made  
22                  under this clause shall be in lieu of  
23                  any other special assistance payment  
24                  made under this paragraph.

25                  “(vi) STATE IMPLEMENTATION.—

1                   “(I) PRELIMINARY ACTIVITIES.—  
2                   Each selected State shall, in the  
3                   school year preceding the first school  
4                   year during which the demonstration  
5                   project shall be carried out in the  
6                   State—

7                   “(aa) identify each eligible  
8                   school in the State;

9                   “(bb) in consultation with  
10                  the Secretary, combine the per-  
11                  centage of identified students  
12                  across eligible schools for the  
13                  purpose of calculating the max-  
14                  imum reimbursement rate to en-  
15                  sure that the special assistance  
16                  payments received under clause  
17                  (v) are for the maximum amount;

18                  “(cc) inform local edu-  
19                  cational agencies of the dem-  
20                  onstration project; and

21                  “(dd) coordinate with local  
22                  educational agencies to provide  
23                  information about the demonstra-  
24                  tion project to parents or guard-

1                   ians of students attending eligible  
2                   schools.

3                   “(II) MEAL SERVICE.—As part  
4 of a demonstration project, an eligible  
5 school in a selected State—

6                   “(aa) shall not collect appli-  
7 cations for free and reduced price  
8 lunches under this Act; and

9                   “(bb) shall make school  
10 meals available to all children at  
11 the school at no charge.

12                   “(III) NON-FEDERAL FUND-  
13 ING.—

14                   “(aa) IN GENERAL.—Each  
15 selected State may support the  
16 demonstration project using—

17                   “(AA) funds from State  
18 and local sources that are  
19 used for the maintenance of  
20 the free lunch program  
21 under this Act and the free  
22 breakfast program under  
23 section 4 of the Child Nutri-  
24 tion Act of 1966 (42 U.S.C.  
25 1773); and

1                   “(BB) State revenues  
2                   appropriated or used for  
3                   program purposes under sec-  
4                   tion 7 of this Act.

5                   “(bb) NON-FEDERAL CON-  
6                   TRIBUTIONS.—In addition to the  
7                   funding received under this Act  
8                   and the Child Nutrition Act of  
9                   1966 (42 U.S.C. 1771 et seq.),  
10                  each selected State shall provide  
11                  funding from non-Federal  
12                  sources to ensure that local edu-  
13                  cational agencies in the State re-  
14                  ceive the free reimbursement rate  
15                  for not less than 90 percent of  
16                  the meals served at eligible  
17                  schools.

18                  “(cc) CONTINUATION OF  
19                  FREE RATE.—

20                  “(AA) DEFINITION OF  
21                  COVERED SCHOOL YEAR.—

22                  In this item, the term ‘cov-  
23                  ered school year’ means the  
24                  school year preceding the  
25                  first school year during

1                   which a demonstration  
2                   project is carried out.

3                   “(BB) FREE RATE.—A  
4                   selected State that receives  
5                   special assistance payments  
6                   at the free reimbursement  
7                   rate under subparagraph  
8                   (F) for more than 90 per-  
9                   cent of the meals served at  
10                  eligible schools in the cov-  
11                  ered school year shall con-  
12                  tinue to receive the free re-  
13                  imbursement rate for not  
14                  less than the same percent-  
15                  age of meals in each school  
16                  year during which a dem-  
17                  onstration project is carried  
18                  out.

19                  “(vii) REPORT.—

20                  “(I) IN GENERAL.—Not later  
21                  than September 30, 2027, the Sec-  
22                  retary, acting through the Adminis-  
23                  trator of the Food and Nutrition  
24                  Service, shall submit to the Com-  
25                  mittee on Agriculture, Nutrition, and

1 Forestry of the Senate and the Com-  
2 mittees on Agriculture and Education  
3 and Labor of the House of Represent-  
4 atives a report that evaluates the im-  
5 pact of each demonstration project in  
6 a selected State with respect to—

7 “(aa) academic achievement,  
8 absenteeism, tardiness, the school  
9 environment, child food insecu-  
10 rity in the selected State, and  
11 other key factors identified in  
12 consultation with the Secretary  
13 of Education;

14 “(bb) the rate of participa-  
15 tion in the free lunch program  
16 under this Act and the free  
17 breakfast program under section  
18 4 of the Child Nutrition Act of  
19 1966 (42 U.S.C. 1773) among  
20 identified students and other stu-  
21 dents;

22 “(cc) school meal services,  
23 finances, and operations in the  
24 selected State;



1           “(dd) administrative costs to  
2 the selected State and the school  
3 food authorities participating in  
4 the demonstration project; and

5           “(ee) the integrity of the op-  
6 eration of the free lunch program  
7 under this Act in the selected  
8 State.

9           “(II) FUNDING.—

10           “(aa) IN GENERAL.—On Oc-  
11 tober 1, 2023, out of any funds  
12 in the Treasury not otherwise ap-  
13 propriated, the Secretary of the  
14 Treasury shall transfer to the  
15 Secretary to carry out this clause  
16 \$3,000,000, to remain available  
17 until September 30, 2027.

18           “(bb) RECEIPT AND AC-  
19 CEPTANCE.—The Secretary shall  
20 be entitled to receive, shall ac-  
21 cept, and shall use to carry out  
22 this clause the funds transferred  
23 under item (aa), without further  
24 appropriation.”.

1 **TITLE V—FREEDOM TO BE SAFE**  
2 **FROM HARM**  
3 **Subtitle A—Funding for the Child**  
4 **Abuse Prevention and Treat-**  
5 **ment Act**

6 **SEC. 501. ADDITIONAL CAPTA FUNDING.**

7 (a) ADDITIONAL AMOUNTS FOR STATE GRANTS TO  
8 IMPROVE CHILD PROTECTIVE SERVICES.—Section 106 of  
9 the Child Abuse Prevention and Treatment Act (42 U.S.C.  
10 5106a) is amended by adding at the end the following:

11 “(g) ADDITIONAL FUNDING.—

12 “(1) IN GENERAL.—To carry out this section,  
13 in addition to amounts made available under section  
14 112 for such purposes, there are authorized to be  
15 appropriated, and there are appropriated, out of  
16 amounts in the Treasury not otherwise appropriated,  
17 \$250,000,000 for each of fiscal years 2022 through  
18 2031, to remain available until expended.

19 “(2) ALLOTMENTS.—Except as otherwise pro-  
20 vided in this section, out of the amounts appro-  
21 priated under paragraph (1), the Secretary shall  
22 make allotments to each eligible State and territory  
23 in an amount equal to the sum of—

24 “(A) \$50,000; and

1           “(B) an amount that bears the same rela-  
2           tionship to any amounts appropriated under  
3           paragraph (1) that remain after all such States  
4           and territories have received \$50,000, as the  
5           number of children under the age of 18 in the  
6           State or territory bears to the number of such  
7           children in all States and territories that apply  
8           for such a grant.

9           “(3) ELIGIBLE STATE.—To be eligible to re-  
10          ceive an allotment under paragraph (2), a State or  
11          territory shall demonstrate in its application for a  
12          grant under this section that such State or territory,  
13          for purposes of carrying out the programs supported  
14          by such grant, will expend the same amount, or  
15          more, of State or territory funds in the fiscal year  
16          for which the grant is awarded as such State or ter-  
17          ritory expended for such purposes in the previous  
18          fiscal year.

19          “(4) DEFINITIONS.—In this subsection, the  
20          terms ‘State’ and ‘territory’ have the meanings given  
21          such terms in subsection (f)(1).”.

22          (b) ADDITIONAL AMOUNTS FOR COMMUNITY-BASED  
23          GRANTS FOR THE PREVENTION OF CHILD ABUSE AND  
24          NEGLECT.—

1           (1) IN GENERAL.—Section 203 of the Child  
2 Abuse Prevention and Treatment Act (42 U.S.C.  
3 5116b) is amended—

4           (A) in subsection (a), by striking “amount  
5 appropriated under section 210” and inserting  
6 “amounts appropriated under section 209 and  
7 subsection (d)(1)”; and

8           (B) by adding at the end the following:

9           “(d) ADDITIONAL FUNDING.—

10           “(1) ADDITIONAL APPROPRIATION.—To carry  
11 out this title, in addition to amounts made available  
12 under section 209 for such purposes, there are au-  
13 thorized to be appropriated, and there are appro-  
14 priated, out of amounts in the Treasury not other-  
15 wise appropriated, \$250,000,000 for each of fiscal  
16 years 2022 through 2031, to remain available until  
17 expended.

18           “(2) ALLOTMENTS.—

19           “(A) IN GENERAL.—The Secretary shall  
20 allot the amount appropriated under paragraph  
21 (1) for a fiscal year and remaining after the  
22 reservation under subsection (a) among eligible  
23 States in the same manner the Secretary allots  
24 amounts appropriated under section 209 pursu-  
25 ant to subsection (b). For purposes of this

1 paragraph, the allotment formula described in  
2 subsection (b) shall be applied substituting ‘eli-  
3 gible State’ for ‘State’ each place such term ap-  
4 pears in such subsection, and substituting ‘eligi-  
5 ble States’ for ‘States’ each place such term ap-  
6 pears in such subsection.

7 “(B) ELIGIBLE STATE.—For purposes of  
8 this paragraph, the term ‘eligible State’ means  
9 a State that demonstrates in its application for  
10 a grant under section 204 that such State, for  
11 purposes of carrying out the programs sup-  
12 ported by a grant under this title, will expend  
13 the same amount, or more, of State funds in  
14 the fiscal year for which the grant is awarded  
15 as such State expended for such purposes in the  
16 previous fiscal year.”.

17 (2) CLARIFICATION.—Section 204(4) of the  
18 Child Abuse Prevention and Treatment Act (42  
19 U.S.C. 5116d(4)) is amended by inserting “(exclud-  
20 ing any amount received under section 203(d))”  
21 after “received under this title”.

1 **Subtitle B—Funding for Grants To**  
2 **Protect Children From Institu-**  
3 **tional and Systemic Abuse**

4 **SEC. 511. PURPOSE.**

5 The purpose of this subtitle is to support and assist  
6 States in investigating, recognizing, reporting and pre-  
7 venting institutional and systemic child abuse.

8 **SEC. 512. DEFINITIONS.**

9 In this subtitle:

10 (1) **INSTITUTIONAL AND SYSTEMIC CHILD**  
11 **ABUSE.**—The term “institutional and systemic child  
12 abuse” means a pattern of any form of abuse or ne-  
13 glect of a child when occurring while the child is in  
14 the care of a public or private facility in the State,  
15 including a correctional facility, detention facility,  
16 treatment facility, childcare center, educational or  
17 religious institution, and hospital.

18 (2) **STATE.**—The term “State” means any  
19 State of the United States, the District of Columbia,  
20 the Commonwealth of Puerto Rico, the Virgin Is-  
21 lands, Guam, American Samoa, and the Common-  
22 wealth of the Northern Mariana Islands.

23 (3) **UNIT OF LOCAL GOVERNMENT.**—The term  
24 “unit of local government” means—

1 (A) any city, county, township, town, bor-  
2 ough, parish, village, or other general purpose  
3 political subdivision of a State;

4 (B) any law enforcement district or judicial  
5 enforcement district that—

6 (i) is established under applicable  
7 State law; and

8 (ii) has the authority to, in a manner  
9 independent of other State entities, estab-  
10 lish a budget and raise revenues; or

11 (C) an Indian Tribe that performs law en-  
12 forcement functions, as determined by the Sec-  
13 retary of the Interior.

14 **SEC. 513. GRANT PROGRAM.**

15 (a) GRANTS REQUIRED.—The Attorney General shall  
16 make grants to States to assist States in investigating,  
17 recognizing, reporting, and preventing institutional and  
18 systemic child abuse.

19 (b) ALLOCATION OF FUNDS.—Funds shall be allo-  
20 cated annually among eligible States on the basis of rel-  
21 ative population of individuals under the age of 18, but  
22 the amount allocated to any State in a fiscal year shall  
23 not be less than \$500,000.

24 (c) REQUIREMENTS.—

25 (1) PLAN.—

1 (A) IN GENERAL.—To be eligible for a  
2 grant under this subtitle, a State shall submit  
3 to the Attorney General a plan for carrying out  
4 programs, projects, and activities using the  
5 funds made available through the grant during  
6 a 5-year period.

7 (B) UPDATE.—A State shall annually up-  
8 date a plan submitted under subparagraph (A)  
9 to include new programs, projects, and activi-  
10 ties dedicated to recognizing, reporting, inves-  
11 tigating, and preventing institutional and sys-  
12 temic child abuse.

13 (C) REGULATIONS.—The Attorney General  
14 shall promulgate regulations that require that  
15 any plan submitted under this paragraph—

16 (i) provide that not less than 70 per-  
17 cent of funds allocated to the State shall  
18 be distributed to the attorney general of  
19 the State or other chief law enforcement  
20 officer for—

21 (I) conducting investigations into  
22 institutional and systemic child abuse;  
23 and

24 (II) planning, establishing, oper-  
25 ating, coordinating, and evaluating



1 evidence-based and trauma-informed  
2 projects to develop more effective edu-  
3 cation, training, and research into  
4 preventing institutional and systemic  
5 child abuse;

6 (ii) provide that not less than 20 per-  
7 cent of funds allocated to the State shall  
8 be distributed equitably to units of local  
9 government for planning, establishing, op-  
10 erating, coordinating, and evaluating evi-  
11 dence-based and trauma-informed projects  
12 to develop more effective education, train-  
13 ing, and research into preventing institu-  
14 tional and systemic child abuse;

15 (iii) designate a senior official report-  
16 ing to the attorney general of the State or  
17 other chief law enforcement officer as re-  
18 sponsible for—

19 (I) supervising the preparation  
20 and administration of the plan sub-  
21 mitted under subparagraph (A); and

22 (II) overseeing all investigations,  
23 education, training, and research in  
24 the office of the attorney general of  
25 the State or other chief law enforce-

1                   ment officer related to institutional  
2                   and systemic child abuse; and

3                   (iv) contain satisfactory evidence that  
4                   the official designated in accordance with  
5                   clause (iii) has or will have authority, by  
6                   legislation if necessary, to implement the  
7                   plan in accordance with this subtitle.

8                   (2) ANNUAL PERFORMANCE REPORTS.—Each  
9                   State awarded a grant under this subtitle shall sub-  
10                  mit to the Attorney General an annual performance  
11                  report that—

12                   (A) describes the progress of the State in  
13                   implementing the original plan submitted under  
14                   paragraph (1)(A); and

15                   (B) describes the status of compliance with  
16                   the requirements of the plan.

17                   (3) RULE OF CONSTRUCTION.—Nothing in this  
18                   subsection may be construed to require the dissemi-  
19                   nation of any information that the Attorney General  
20                   determines—

21                   (A) is law enforcement sensitive and  
22                   should only be disclosed within the law enforce-  
23                   ment community; or

24                   (B) poses a threat to a child.

25                   (d) NONCOMPLIANCE.—

1           (1) FAILURE TO COMPLY WITH REQUIRE-  
2           MENTS.—If a State fails to comply with any of the  
3           applicable requirements in subsection (c), in any fis-  
4           cal year beginning after September 30, 2021—

5                   (A) subject to subparagraph (B), the  
6                   amount allocated to the State under subsection  
7                   (b) for the subsequent fiscal year shall be re-  
8                   duced by not less than 20 percent for each such  
9                   requirement with respect to which the failure  
10                  occurs; and

11                  (B) the State shall be ineligible to receive  
12                  any allocation under such section for such fiscal  
13                  year unless—

14                           (i) the State agrees to expend 50 per-  
15                           cent of the amount allocated to the State  
16                           for such fiscal year to achieve compliance  
17                           with any requirement with respect to which  
18                           the State is in noncompliance; or

19                           (ii) the Attorney General determines  
20                           that the State—

21                                   (I) has achieved substantial com-  
22                                   pliance with the requirements with re-  
23                                   spect to which the State was not in  
24                                   compliance; and

1 (II) has made, through appro-  
2 priate executive or legislative action,  
3 an unequivocal commitment to achiev-  
4 ing full compliance with such require-  
5 ments within a reasonable time.

6 (2) NONSUBMISSION OR NONQUALIFICATION OF  
7 PLAN.—

8 (A) IN GENERAL.—If a State does not sub-  
9 mit a plan, fails to submit a plan, or submits  
10 a plan or any modification thereof, that the At-  
11 torney General, after reasonable notice and op-  
12 portunity for hearing, determines does not meet  
13 the requirements of this subtitle, the Attorney  
14 General shall endeavor to make the allocation to  
15 the State under subsection (b) available to local  
16 public and private nonprofit agencies within the  
17 State for use in carrying out activities described  
18 in subsection (c)(1)(C)(i)(II).

19 (B) OTHER FUNDS.—The Attorney Gen-  
20 eral shall make funds that remain available  
21 after disbursements under subparagraph (A),  
22 and any other unobligated funds, available on  
23 an equitable basis to those States that have  
24 achieved full compliance with the requirements  
25 under this subtitle.

1           (e) REGULATIONS.—The Attorney General shall pro-  
2 mulgate regulations to carry out this subtitle.

3           (f) ADMINISTRATIVE EXPENSES.—The Attorney  
4 General may use not more than 5 percent of the funds  
5 appropriated for a fiscal year to carry out this subtitle  
6 for the Federal administrative costs of carrying out this  
7 subtitle for that fiscal year.

8           (g) DIRECT APPROPRIATION.—To carry out this sub-  
9 title, there are authorized to be appropriated, and there  
10 are appropriated, out of amounts in the Treasury not oth-  
11 erwise appropriated, \$250,000,000 for each of fiscal years  
12 2022 through 2031, to remain available until expended.

○