

## Union Calendar No. 2

119TH CONGRESS  
1ST SESSION

# H. R. 1156

[Report No. 119–6]

To amend the CARES Act to extend the statute of limitations for fraud under certain unemployment programs, and for other purposes.

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### IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 10, 2025

Mr. SMITH of Missouri (for himself, Mr. LAHOOD, Mr. YAKYM, Mr. BEAN of Florida, Mr. MORAN, Ms. VAN DUYNE, Mr. FEENSTRA, Mr. CAREY, Mr. MILLER of Ohio, Mr. STEUBE, Mr. BUCHANAN, Ms. TENNEY, Mr. SMITH of Nebraska, Mrs. MILLER of West Virginia, Mr. SMUCKER, Mr. KUSTOFF, Ms. MALLIOTAKIS, Mr. MURPHY, Mr. MOORE of Utah, Mr. ESTES, Mr. KELLY of Pennsylvania, Mr. HERN of Oklahoma, Mr. ARRINGTON, Mr. FITZPATRICK, Mrs. FISCHBACH, and Mr. SCHWEIKERT) introduced the following bill; which was referred to the Committee on Ways and Means

FEBRUARY 25, 2025

Reported with an amendment, committed to the Committee of the Whole House on the State of the Union, and ordered to be printed

[Strike out all after the enacting clause and insert the part printed in *italic*]

[For text of introduced bill, see copy of bill as introduced on February 10, 2025]

# **A BILL**

To amend the CARES Act to extend the statute of limitations for fraud under certain unemployment programs, and for other purposes.

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 “Pandemic Unemploy-*  
 5       *ment Fraud Enforcement Act”.*

6       **SEC. 2. EXTENSION OF THE STATUTE OF LIMITATIONS FOR**  
 7               **FRAUD BY INDIVIDUALS UNDER CERTAIN UN-**  
 8               **EMPLOYMENT PROGRAMS.**

9       *(a) PANDEMIC UNEMPLOYMENT ASSISTANCE.—Section*  
 10       *2102 of the CARES Act (15 U.S.C. 9021) is amended—*

11               *(1) by redesignating subsection (h) as subsection*  
 12               *(i); and*

13               *(2) by inserting after subsection (g) the following*  
 14               *new subsection:*

15               *“(h) STATUTE OF LIMITATIONS.—*

16               *“(1) IN GENERAL.—Notwithstanding any other*  
 17               *provision of law and subject to paragraph (2), any*  
 18               *criminal prosecution or civil enforcement action for a*  
 19               *violation of, or conspiracy to violate, section 371, 641,*  
 20               *1028A, 1029, 1341, 1343, 1344, 1349, 1956, or 1957*  
 21               *of title 18, United States Code, or section 3729 or*  
 22               *3801 of title 31, United States Code, with respect to*  
 23               *any unemployment compensation claim funded in*  
 24               *whole or in part by pandemic unemployment assist-*

1        *ance under this section shall be brought not later than*  
 2        *10 years after the date of the violation or conspiracy.*

3            *“(2) EXCEPTION.—Paragraph (1) shall not*  
 4        *apply with respect to a criminal prosecution or civil*  
 5        *enforcement action if the statute of limitations appli-*  
 6        *cable to such criminal prosecution or civil enforce-*  
 7        *ment action expired prior to the date of enactment of*  
 8        *the Pandemic Unemployment Fraud Enforcement*  
 9        *Act.”.*

10        *(b) FEDERAL PANDEMIC UNEMPLOYMENT COMPENSA-*  
 11        *TION AND MIXED EARNER UNEMPLOYMENT COMPENSA-*  
 12        *TION.—Section 2104(f) of the CARES Act (15 U.S.C.*  
 13        *9023(f)) is amended by adding at the end the following new*  
 14        *paragraph:*

15            *“(5) STATUTE OF LIMITATIONS.—*

16            *“(A) IN GENERAL.—Notwithstanding any*  
 17        *other provision of law and subject to subpara-*  
 18        *graph (B), any criminal prosecution or civil en-*  
 19        *forcement action for a violation of, or conspiracy*  
 20        *to violate, section 371, 641, 1028A, 1029, 1341,*  
 21        *1343, 1344, 1349, 1956, or 1957 of title 18,*  
 22        *United States Code, or section 3729 or 3801 of*  
 23        *title 31, United States Code, with respect to any*  
 24        *unemployment compensation claim funded in*  
 25        *whole or in part by Federal Pandemic Unem-*

1        *ployment Compensation or Mixed Earner Unem-*  
 2        *ployment Compensation under this section shall*  
 3        *be brought not later than 10 years after the date*  
 4        *of the violation or conspiracy.*

5                “(B) *EXCEPTION.*—Subparagraph (A) shall  
 6        *not apply with respect to a criminal prosecution*  
 7        *or civil enforcement action if the statute of limi-*  
 8        *tations applicable to such criminal prosecution*  
 9        *or civil enforcement action expired prior to the*  
 10        *date of enactment of the Pandemic Unemploy-*  
 11        *ment Fraud Enforcement Act.”.*

12        (c) *PANDEMIC EMERGENCY UNEMPLOYMENT COM-*  
 13        *PENSATION.*—Section 2107(e) of the CARES Act (15 U.S.C.  
 14        9025(e)) is amended by adding at the end the following new  
 15        paragraph:

16                “(5) *STATUTE OF LIMITATIONS.*—

17                “(A) *IN GENERAL.*—Notwithstanding any  
 18        *other provision of law and subject to subpara-*  
 19        *graph (B), any criminal prosecution or civil en-*  
 20        *forcement action for a violation of, or conspiracy*  
 21        *to violate, section 371, 641, 1028A, 1029, 1341,*  
 22        *1343, 1344, 1349, 1956, or 1957 of title 18,*  
 23        *United States Code, or section 3729 or 3801 of*  
 24        *title 31, United States Code, with respect to any*  
 25        *unemployment compensation claim funded in*

1           *whole or in part by Pandemic Emergency Un-*  
2           *employment Compensation under this section*  
3           *shall be brought not later than 10 years after the*  
4           *date of the violation or conspiracy.*

5           “(B) *EXCEPTION.*—Subparagraph (A) shall  
6           *not apply with respect to a criminal prosecution*  
7           *or civil enforcement action if the statute of limi-*  
8           *tations applicable to such criminal prosecution*  
9           *or civil enforcement action expired prior to the*  
10          *date of enactment of the Pandemic Unemploy-*  
11          *ment Fraud Enforcement Act.”.*

12   **SEC. 3. BUDGET OFFSET.**

13          *Out of the unobligated balances of amounts made*  
14          *available by section 2118(a) of title II of division A of Pub-*  
15          *lic Law 116-136, as added by section 9032 of Public Law*  
16          *117-2, \$5,000,000 are hereby rescinded.*

17   **SEC. 4. EFFECTIVE DATE.**

18          *The amendments made by this Act shall take effect on*  
19          *the date of enactment of this Act.*



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