

S. 3170. A bill to amend the Fair Labor Standards Act of 1938 to expand access to breastfeeding accommodations in the workplace, and for other purposes; to the Committee on Health, Education, Labor, and Pensions.

By Mr. WHITEHOUSE (for himself, Mr. CASSIDY, and Mr. CARPER):

S. 3171. A bill to amend the Federal Water Pollution Control Act to reauthorize the National Estuary Program, and for other purposes; to the Committee on Environment and Public Works.

By Mr. MANCHIN (for himself, Mr. JONES, Mr. KAINE, Mr. BROWN, Mr. WARNER, and Mr. CASEY):

S. 3172. A bill to amend the Internal Revenue Code of 1986 to ensure the solvency of the Black Lung Disability Trust Fund by extending the excise tax on coal; to the Committee on Finance.

By Mr. LEE (for himself, Mr. CRAMER, Mr. SCOTT of Florida, Mrs. HYDE-SMITH, Mrs. BLACKBURN, Mr. INHOFE, Ms. ERNST, Mr. TILLIS, Mr. DAINES, Mr. SASSE, Mr. PERDUE, Mr. COTTON, Mr. WICKER, Mr. RUBIO, Mr. SCOTT of South Carolina, Mr. ROBERTS, and Mr. MORAN):

S. 3173. A bill to amend the Internal Revenue Code of 1986 to provide that amounts paid for an abortion are not taken into account for purposes of the deduction for medical expenses; to the Committee on Finance.

By Mr. BROWN (for himself, Mr. MERKLEY, Mr. BLUMENTHAL, Mr. WHITEHOUSE, Mr. MARKEY, Mr. DURBIN, Mr. REED, Mr. CARDIN, and Ms. HARRIS):

S. 3174. A bill to amend the Federal Food, Drug, and Cosmetic Act with respect to the sale and marketing of tobacco products, and for other purposes; to the Committee on Health, Education, Labor, and Pensions.

By Ms. CORTEZ MASTO:

S. 3175. A bill to amend SAFETEA-LU to improve the Intelligent Transportation System Program Advisory Committee, to require information and resources for the development of local smart communities, to help establish a 21st century transportation workforce, and for other purposes; to the Committee on Commerce, Science, and Transportation.

By Mr. RUBIO (for himself and Mr. COONS):

S. 3176. A bill to amend the Foreign Assistance Act of 1961 and the United States-Israel Strategic Partnership Act of 2014 to make improvements to certain defense and security assistance provisions and to authorize the appropriations of funds to Israel, and for other purposes; to the Committee on Foreign Relations.

By Mr. TESTER (for himself and Mr. LANKFORD):

S. 3177. A bill to provide the Inspector General of the Department of Veterans Affairs testimonial subpoena authority, and for other purposes; to the Committee on Veterans' Affairs.

By Mr. SCHUMER (for himself, Mr. WYDEN, and Mr. MENENDEZ):

S. 3178. A bill to amend the Internal Revenue Code of 1986 to modify the limitation on deduction of State and local taxes, and for other purposes; to the Committee on Finance.

By Mrs. GILLIBRAND (for herself and Mr. CAPITO):

S. 3179. A bill to establish a grant program for family community organizations that provide support for individuals struggling with substance use disorder and their families; to the Committee on Health, Education, Labor, and Pensions.

By Mr. KING:

S. 3180. A bill to amend the Federal Food, Drug, and Cosmetic Act to restrict direct-to-

consumer drug advertising; to the Committee on Health, Education, Labor, and Pensions.

By Ms. MURKOWSKI (for herself, Mr. SCHATZ, Ms. HIRONO, and Mr. SUL-LIVAN):

S. 3181. A bill to amend the Internal Revenue Code of 1986 to expand the new markets tax credit to assist Native American communities, and for other purposes; to the Committee on Finance.

By Mr. BOOZMAN (for himself, Mr. PERDUE, and Mr. LEAHY):

S.J. Res. 65. A joint resolution providing for the reappointment of John Fahey as a citizen regent of the Board of Regents of the Smithsonian Institution; considered and passed.

By Mr. BOOZMAN (for himself, Mr. PERDUE, and Mr. LEAHY):

S.J. Res. 66. A joint resolution providing for the appointment of Denise O'Leary as a citizen regent of the Board of Regents of the Smithsonian Institution; considered and passed.

By Mr. MCCONNELL (for Mr. PERDUE (for himself, Mr. BOOZMAN, and Mr. LEAHY):

S.J. Res. 67. A joint resolution providing for the reappointment of Risa Lavizzomourey as a citizen regent of the Board of Regents of the Smithsonian Institution; considered and passed.

By Mr. KAINE (for himself, Mr. DURBIN, Mr. LEE, and Mr. PAUL):

S.J. Res. 68. A joint resolution to direct the removal of United States Armed Forces from hostilities against the Islamic Republic of Iran that have not been authorized by Congress; to the Committee on Foreign Relations.

SUBMISSION OF CONCURRENT AND SENATE RESOLUTIONS

The following concurrent resolutions and Senate resolutions were read, and referred (or acted upon), as indicated:

By Mr. CRUZ (for himself, Mr. COTTON, Ms. MCSALLY, Ms. MURKOWSKI, Mr. CRAMER, Mr. GRAHAM, Mr. BARRASSO, Mr. RUBIO, Mr. CORNYN, Mrs. HYDE-SMITH, Mr. BLUNT, Mr. TOOMEY, Mr. WICKER, Ms. ERNST, Mr. HOEVEN, Mr. TILLIS, Mrs. CAPITO, Mr. SCOTT of Florida, Mr. DAINES, Mr. BRAUN, Mr. HAWLEY, Mr. KENNEDY, Mrs. LOEFFLER, Mr. PERDUE, Mrs. BLACKBURN, Mr. SASSE, Mr. SULLIVAN, Mrs. FISCHER, Mr. ROBERTS, Mr. INHOFE, Mr. GRASSLEY, Mr. BOOZMAN, Mr. PORTMAN, Mr. RISCH, Mr. JOHNSON, Mr. ROUNDS, Mr. LANKFORD, Mr. CASSIDY, Mr. ENZI, Mr. SCOTT of South Carolina, Mr. SHELBY, Mr. CRAPO, Mr. GARDNER, and Mr. MCCONNELL):

S. Res. 466. A resolution honoring the members of the Armed Forces and the intelligence community of the United States who carried out the mission that killed Qasem Soleimani, and for other purposes; to the Committee on Foreign Relations.

By Mr. GRAHAM (for himself, Mr. MCCONNELL, Mr. GRASSLEY, Mrs. BLACKBURN, Mrs. CAPITO, Mr. CRAMER, Mr. CORNYN, Mr. PERDUE, Mr. PORTMAN, Mr. SHELBY, Mr. BRAUN, Mrs. LOEFFLER, Mr. SCOTT of Florida, Mrs. HYDE-SMITH, Mr. DAINES, Mr. RUBIO, Mr. INHOFE, Mr. CRUZ, Ms. ERNST, Mr. TILLIS, Mr. BOOZMAN, Mr. LANKFORD, Mr. SCOTT of South Carolina, Mrs. FISCHER, Mr. SASSE, and Mr. HOEVEN):

S. Res. 467. A resolution expressing the sense of the Senate that the House of Rep-

resentatives should, consistent with its constitutional obligations, immediately transmit the 2 articles of impeachment against President Donald J. Trump passed by the House of Representatives on December 18, 2019, under House Resolution 755; to the Committee on Rules and Administration.

By Mr. UDALL:

S. Con. Res. 33. A concurrent resolution directing the President pursuant to section 5(c) of the War Powers Resolution to terminate the use of United States Armed Forces to engage in hostilities in or against Iran; to the Committee on Foreign Relations.

ADDITIONAL COSPONSORS

S. 109

At the request of Mr. WICKER, the name of the Senator from Georgia (Mrs. LOEFFLER) was added as a cosponsor of S. 109, a bill to prohibit taxpayer funded abortions.

S. 130

At the request of Mr. SASSE, the name of the Senator from Georgia (Mrs. LOEFFLER) was added as a cosponsor of S. 130, a bill to amend title 18, United States Code, to prohibit a health care practitioner from failing to exercise the proper degree of care in the case of a child who survives an abortion or attempted abortion.

S. 160

At the request of Mr. GRAHAM, the name of the Senator from Georgia (Mrs. LOEFFLER) was added as a cosponsor of S. 160, a bill to amend title 18, United States Code, to protect pain-capable unborn children, and for other purposes.

S. 578

At the request of Mr. COTTON, the name of the Senator from Georgia (Mrs. LOEFFLER) was added as a cosponsor of S. 578, a bill to amend title II of the Social Security Act to eliminate the five-month waiting period for disability insurance benefits under such title for individuals with amyotrophic lateral sclerosis.

S. 605

At the request of Ms. KLOBUCHAR, the names of the Senator from New Mexico (Mr. HEINRICH) and the Senator from West Virginia (Mrs. CAPITO) were added as cosponsors of S. 605, a bill to assist States in carrying out projects to expand the child care workforce and child care facilities in the States, and for other purposes.

S. 754

At the request of Mr. CRAPO, the name of the Senator from Maine (Ms. COLLINS) was added as a cosponsor of S. 754, a bill to encourage partnerships among public agencies and other interested parties to promote fish conservation, and for other purposes.

S. 933

At the request of Mr. WHITEHOUSE, the names of the Senator from Louisiana (Mr. CASSIDY) and the Senator from Maryland (Mr. CARDIN) were added as cosponsors of S. 933, a bill to improve data collection and monitoring of the Great Lakes, oceans, bays, estuaries, and coasts, and for other purposes.

S. 944

At the request of Mr. SCHATZ, the names of the Senator from California (Mrs. FEINSTEIN) and the Senator from Illinois (Ms. DUCKWORTH) were added as cosponsors of S. 944, a bill to enhance the security operations of the Transportation Security Administration and the stability of the transportation security workforce by applying a unified personnel system under title 5, United States Code, to employees of the Transportation Security Administration who are responsible for screening passengers and property, and for other purposes.

S. 1039

At the request of Mr. UDALL, the name of the Senator from Nevada (Ms. CORTEZ MASTO) was added as a cosponsor of S. 1039, a bill to limit the use of funds for kinetic military operations in or against Iran.

S. 1186

At the request of Mr. CARDIN, the name of the Senator from Ohio (Mr. BROWN) was added as a cosponsor of S. 1186, a bill to promote democracy and human rights in Burma, and for other purposes.

S. 1190

At the request of Mrs. CAPITO, the names of the Senator from Alaska (Ms. MURKOWSKI) and the Senator from Rhode Island (Mr. WHITEHOUSE) were added as cosponsors of S. 1190, a bill to amend title XVIII of the Social Security Act to provide for payments for certain rural health clinic and Federally qualified health center services furnished to hospice patients under the Medicare program.

S. 1246

At the request of Mr. KAINE, the name of the Senator from Illinois (Ms. DUCKWORTH) was added as a cosponsor of S. 1246, a bill to extend the protections of the Fair Housing Act to persons suffering discrimination on the basis of sexual orientation or gender identity, and for other purposes.

S. 1374

At the request of Ms. MCSALLY, the name of the Senator from Maryland (Mr. VAN HOLLEN) was added as a cosponsor of S. 1374, a bill to amend title II of the Social Security Act to eliminate the waiting periods for disability insurance benefits and Medicare coverage for individuals with metastatic breast cancer, and for other purposes.

S. 1554

At the request of Mr. BLUNT, the name of the Senator from Wisconsin (Ms. BALDWIN) was added as a cosponsor of S. 1554, a bill to provide for an automatic acquisition of United States citizenship for certain internationally adopted individuals, and for other purposes.

S. 1772

At the request of Mr. YOUNG, the name of the Senator from Maryland (Mr. VAN HOLLEN) was added as a cosponsor of S. 1772, a bill to establish the Task Force on the Impact of the

Affordable Housing Crisis, and for other purposes.

S. 2233

At the request of Mr. SCHATZ, the name of the Senator from Rhode Island (Mr. WHITEHOUSE) was added as a cosponsor of S. 2233, a bill to nullify the effect of the recent executive order that requires Federal agencies to share citizenship data.

S. 2321

At the request of Mr. BLUNT, the names of the Senator from Tennessee (Mrs. BLACKBURN), the Senator from Florida (Mr. RUBIO), the Senator from Wyoming (Mr. ENZI) and the Senator from Nebraska (Mrs. FISCHER) were added as cosponsors of S. 2321, a bill to require the Secretary of the Treasury to mint a coin in commemoration of the 100th anniversary of the establishment of Negro Leagues baseball.

S. 2529

At the request of Mr. GRASSLEY, the name of the Senator from Michigan (Mr. PETERS) was added as a cosponsor of S. 2529, a bill to amend the Commodity Exchange Act and the Securities Exchange Act of 1934 to modify provisions relating to whistleblower incentives and protection, and for other purposes.

S. 2661

At the request of Ms. BALDWIN, the name of the Senator from Maine (Mr. KING) was added as a cosponsor of S. 2661, a bill to amend the Communications Act of 1934 to designate 9-8-8 as the universal telephone number for the purpose of the national suicide prevention and mental health crisis hotline system operating through the National Suicide Prevention Lifeline and through the Veterans Crisis Line, and for other purposes.

S. 2892

At the request of Ms. HASSAN, the names of the Senator from West Virginia (Mrs. CAPITO), the Senator from Arkansas (Mr. BOOZMAN) and the Senator from Delaware (Mr. COONS) were added as cosponsors of S. 2892, a bill to amend title XVIII of the Social Security Act to provide for the distribution of additional residency positions to help combat the opioid crisis.

S. 2898

At the request of Mr. INHOFE, the name of the Senator from Hawaii (Ms. HIRONO) was added as a cosponsor of S. 2898, a bill to amend title 5, United States Code, to provide for a full annuity supplement for certain air traffic controllers.

S. 2989

At the request of Mr. WYDEN, the name of the Senator from Arizona (Ms. SINEMA) was added as a cosponsor of S. 2989, a bill to amend title XI of the Social Security Act to clarify the mailing requirement relating to social security account statements.

S. 3040

At the request of Ms. ROSEN, the name of the Senator from Oregon (Mr. WYDEN) was added as a cosponsor of S.

3040, a bill to amend the Higher Education Act of 1965 to include teacher preparation for computer science in elementary and secondary education.

S. 3056

At the request of Mr. DURBIN, the name of the Senator from New Jersey (Mr. MENENDEZ) was added as a cosponsor of S. 3056, a bill to designate as wilderness certain Federal portions of the red rock canyons of the Colorado Plateau and the Great Basin Deserts in the State of Utah for the benefit of present and future generations of people in the United States.

S. 3085

At the request of Mr. CRAPO, the name of the Senator from Connecticut (Mr. MURPHY) was added as a cosponsor of S. 3085, a bill to amend title XVIII of the Social Security Act to modernize the payments for ambulatory surgical centers under the Medicare program, and for other purposes.

S. 3102

At the request of Mr. SCHUMER, the name of the Senator from California (Mrs. FEINSTEIN) was added as a cosponsor of S. 3102, a bill to require the Bureau of Economic Analysis of the Department of Commerce to provide estimates relating to the distribution of aggregate economic growth across specific percentile groups of income.

S.J. RES. 6

At the request of Mr. CARDIN, the names of the Senator from Pennsylvania (Mr. CASEY), the Senator from Wisconsin (Ms. BALDWIN), the Senator from Washington (Mrs. MURRAY), the Senator from Massachusetts (Ms. WARREN) and the Senator from Illinois (Ms. DUCKWORTH) were added as cosponsors of S.J. Res. 6, a joint resolution removing the deadline for the ratification of the equal rights amendment.

S.J. RES. 15

At the request of Mr. MENENDEZ, the name of the Senator from New Hampshire (Mrs. SHAHEEN) was added as a cosponsor of S.J. Res. 15, a joint resolution proposing an amendment to the Constitution of the United States relative to equal rights for men and women.

S.J. RES. 64

At the request of Mr. MERKLEY, the name of the Senator from Utah (Mr. LEE) was added as a cosponsor of S.J. Res. 64, a joint resolution relating to the use of military force against the Islamic Republic of Iran.

S. CON. RES. 32

At the request of Mr. MARKEY, the name of the Senator from Illinois (Mr. DURBIN) was added as a cosponsor of S. Con. Res. 32, a concurrent resolution expressing the sense of Congress that attacks on cultural sites are war crimes.

S. RES. 463

At the request of Mr. HAWLEY, the name of the Senator from Kentucky (Mr. MCCONNELL) was added as a cosponsor of S. Res. 463, a resolution amending the Rules of Procedure and

Practice in the Senate When Sitting on Impeachment Trials.

S. RES. 465

At the request of Mr. MARKEY, the name of the Senator from Illinois (Mr. DURBIN) was added as a cosponsor of S. Res. 465, a resolution condemning threats by President Donald J. Trump to violate the law of armed conflict with respect to Iran.

STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Mr. SCHUMER (for himself, Mr. WYDEN, and Mr. MENENDEZ):

S. 3178. A bill to amend the Internal Revenue Code of 1986 to modify the limitation on deduction of State and local taxes, and for other purposes; to the Committee on Finance.

Mr. SCHUMER. Mr. President, I ask unanimous consent that the text of the bill be printed in the RECORD.

There being no objection, the text of the bill was ordered to be printed in the RECORD, as follows:

S. 3178

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the "Restoring Tax Fairness for States and Localities Act".

SEC. 2. ELIMINATION FOR 2019 OF MARRIAGE PENALTY IN LIMITATION ON DEDUCTION OF STATE AND LOCAL TAXES.

(a) IN GENERAL.—Section 164(b) of the Internal Revenue Code of 1986 is amended by adding at the end the following new paragraph:

"(7) SPECIAL RULE FOR LIMITATION ON INDIVIDUAL DEDUCTIONS FOR 2019.—In the case of a taxable year beginning after December 31, 2018, and before January 1, 2020, if the adjusted gross income of the taxpayer for such taxable year does not exceed \$100,000,000, paragraph (6) shall be applied by substituting '\$20,000 in the case of a joint return' for '\$5,000 in the case of a married individual filing a separate return'."

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after December 31, 2018.

SEC. 3. ELIMINATION FOR 2020 AND 2021 OF LIMITATION ON DEDUCTION OF STATE AND LOCAL TAXES.

(a) IN GENERAL.—Section 164(b) of the Internal Revenue Code of 1986, as amended by section 2, is further amended by adding at the end the following new paragraph:

"(8) SUSPENSION OF DOLLAR LIMITATION ON STATE AND LOCAL TAXES FOR 2020 AND 2021.—

"(A) IN GENERAL.—In the case of any taxable year beginning in 2020 or 2021, subparagraph (B) of paragraph (6) shall not apply.

"(B) EXCEPTION FOR CERTAIN HIGH-INCOME TAXPAYERS.—Subparagraph (A) shall not apply to any taxpayer for any taxable year if the adjusted gross income of such taxpayer for such taxable year exceeds \$100,000,000."

(b) CONFORMING AMENDMENTS.—Section 164(b)(6) of the Internal Revenue Code of 1986 is amended—

(1) by striking "For purposes of subparagraph (B)" and inserting "For purposes of this section";

(2) by striking "January 1, 2018" and inserting "January 1, 2022";

(3) by striking "December 31, 2017, shall" and inserting "December 31, 2021, shall"; and

(4) by adding at the end the following: "For purposes of this section, in the case of State

or local taxes with respect to any real or personal property paid during a taxable year beginning in 2020 or 2021, the Secretary shall prescribe rules which treat all or a portion of such taxes as paid in a taxable year or years other than the taxable year in which actually paid as necessary or appropriate to prevent the avoidance of the limitations of this subsection."

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxes paid or accrued in taxable years beginning after December 31, 2019.

SEC. 4. INCREASE IN DEDUCTION FOR CERTAIN EXPENSES OF ELEMENTARY AND SECONDARY SCHOOL TEACHERS.

(a) INCREASE.—Section 62(a)(2)(D) of the Internal Revenue Code of 1986 is amended by striking "\$250" and inserting "\$1,000".

(b) CONFORMING AMENDMENTS.—Section 62(d)(3) of the Internal Revenue Code of 1986 is amended—

(1) by striking "2015" and inserting "2019";

(2) by striking "\$250" and inserting "\$1,000"; and

(3) in subparagraph (B), by striking "2014" and inserting "2018".

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2018.

SEC. 5. ABOVE-THE-LINE DEDUCTION ALLOWED FOR CERTAIN EXPENSES OF FIRST RESPONDERS.

(a) IN GENERAL.—Section 62(a)(2) of the Internal Revenue Code of 1986 is amended by adding at the end the following new subparagraph:

"(F) CERTAIN EXPENSES OF FIRST RESPONDERS.—The deductions allowed by section 162 which consist of expenses, not in excess of \$1,000, paid or incurred by a first responder—

"(i) as tuition or fees for the participation of the first responder in professional development courses related to service as a first responder; or

"(ii) for uniforms used by the first responder in service as a first responder."

(b) FIRST RESPONDER DEFINED.—Section 62(d) of the Internal Revenue Code of 1986 is amended by adding at the end the following new paragraph:

"(4) FIRST RESPONDER.—For purposes of subsection (a)(2)(F), the term 'first responder' means, with respect to any taxable year, any individual who is employed as a law enforcement officer, firefighter, paramedic, or emergency medical technician for at least 1,000 hours during such taxable year."

(c) INFLATION ADJUSTMENT.—Section 62(d)(3) of the Internal Revenue Code of 1986, as amended by section 4, is further amended by striking "the \$1,000 amount in subsection (a)(2)(D)" and inserting "the \$1,000 amount in each of subparagraphs (D) and (F) of subsection (a)(2)".

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2019.

SEC. 6. INCREASE OF TOP MARGINAL INDIVIDUAL INCOME TAX RATE UNDER TEMPORARY RULES.

(a) IN GENERAL.—The tables contained in subparagraphs (A), (B), (C), (D), and (E) of section 1(j)(2) of the Internal Revenue Code of 1986 are each amended by striking "37%" and inserting "39.6%" and—

(1) in subparagraph (A)—

(A) by striking "\$600,000" each place such term appears and inserting "\$479,000"; and

(B) by striking "\$161,379" and inserting "\$119,029";

(2) in subparagraph (B)—

(A) by striking "\$500,000" each place such term appears and inserting "\$452,400"; and

(B) by striking "\$149,298" and inserting "\$132,638";

(3) in subparagraph (C)—

(A) by striking "\$500,000" each place such term appears and inserting "\$425,800"; and

(B) by striking "\$150,689.50" and inserting "\$124,719.50"; and

(4) in subparagraph (D)—

(A) by striking "\$300,000" each place such term appears and inserting "\$239,500"; and

(B) by striking "\$80,689.50" and inserting "\$59,514.50".

(b) CONFORMING AMENDMENTS.—

(1) Section 1(j)(4)(B)(iii) of the Internal Revenue Code of 1986 is amended—

(A) in the matter preceding subclause (I), by striking "37 percent" and inserting "39.6 percent";

(B) in subclause (II), by striking "37-percent bracket" and inserting "39.6-percent bracket"; and

(C) in the heading, by striking "37-PERCENT BRACKET" and inserting "39.6-PERCENT BRACKET".

(2) Section 1(j)(4)(C) of such Code is amended—

(A) in clause (i)(II), by striking "paragraph (5)(B)(i)(IV)" and inserting "paragraph (5)(B)(iv)"; and

(B) by amending clause (ii) to read as follows:

"(ii) the amount which would (without regard to this paragraph) be taxed at a rate below 39.6 percent shall not be more than the sum of—

"(I) the earned taxable income of such child, plus

"(II) the maximum dollar amount for the 35-percent rate bracket for estates and trusts."

(3) The heading of section 1(j)(5) of such Code is amended to read as follows: "APPLICATION OF ZERO PERCENT CAPITAL GAIN RATE BRACKETS".

(4) Subparagraphs (A) and (B) of section 1(j)(5) of such Code are amended to read as follows:

"(A) IN GENERAL.—Subsection (h)(1)(B)(i) shall be applied by substituting 'below the maximum zero rate amount' for 'which would (without regard to this paragraph) be taxed at a rate below 25 percent'.

"(B) MAXIMUM ZERO RATE AMOUNT DEFINED.—For purposes of subparagraph (A), the term 'maximum zero rate amount' means—

"(i) in the case of a joint return or surviving spouse, \$77,200;

"(ii) in the case of an individual who is a head of household (as defined in section 2(b)), \$51,700;

"(iii) in the case of any other individual (other than an estate or trust), an amount equal to ½ of the amount in effect for the taxable year under clause (i); and

"(iv) in the case of an estate or trust, \$2,600."

(5) Section 1(j)(5)(C) of such Code is amended by striking "clauses (i) and (ii) of".

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2019.

(d) SECTION 15 NOT TO APPLY.—Section 15 of the Internal Revenue Code of 1986 shall not apply to any change in a rate of tax by reason of any amendment made by this section.

By Mr. BOOZMAN (for himself, Mr. PERDUE, and Mr. LEAHY):

S.J. Res. 65. A joint resolution providing for the reappointment of John Fahey as a citizen regent of the Board of Regents of the Smithsonian Institution; considered and passed.

S.J. RES. 65

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That, in accordance with