

to the bill S. 3548, to provide emergency assistance and health care response for individuals, families, and businesses affected by the 2020 coronavirus pandemic; which was referred to the Committee on Finance.

SA 1563. Mr. PERDUE (for himself and Mr. TILLIS) submitted an amendment intended to be proposed by him to the bill S. 3548, supra; which was referred to the Committee on Finance.

#### TEXT OF AMENDMENTS

**SA 1562.** Mr. HAWLEY submitted an amendment intended to be proposed by him to the bill S. 3548, to provide emergency assistance and health care response for individuals, families, and businesses affected by the 2020 coronavirus pandemic; which was referred to the Committee on Finance; as follows:

In section 2101, strike subsection (a) and insert the following:

(a) IN GENERAL.—Subchapter B of chapter 65 of subtitle F of the Internal Revenue Code of 1986 is amended by inserting after section 6427 the following new section:

**“SEC. 6428. 2020 RECOVERY REBATES FOR INDIVIDUALS.**

“(a) IN GENERAL.—In the case of an eligible individual, there shall be allowed as a credit against the tax imposed by subtitle A for the first taxable year beginning in 2020 an amount equal to \$1,200 (\$2,400 in the case of a joint return).

“(b) CHILD BENEFIT.—

“(1) IN GENERAL.—In the case of a taxpayer described in paragraph (2), the amount determined under subsection (a) shall be increased by the product of \$500 multiplied by the number of qualifying children (within the meaning of section 24(c)) of the taxpayer.

“(2) TAXPAYER DESCRIBED.—A taxpayer is described in this paragraph if the taxpayer—

“(A) is a resident of the United States of America, and

“(B) has a valid Social Security number or Individual Taxpayer Identification Number.

“(c) TREATMENT OF CREDIT.—The credit allowed by subsection (a) shall be treated as allowed by subpart C of part IV of subchapter A of chapter 1.

“(d) LIMITATION BASED ON ADJUSTED GROSS INCOME.—The amount of the credit allowed by subsection (a) (determined without regard to this subsection and subsection (f)) shall be reduced (but not below zero) by 5 percent of so much of the taxpayer's adjusted gross income as exceeds \$75,000 (\$150,000 in the case of a joint return).

“(e) ELIGIBLE INDIVIDUAL.—The term ‘eligible individual’ means any individual other than—

“(1) any nonresident alien individual,

“(2) any individual with respect to whom a deduction under section 151 is allowable to another taxpayer for a taxable year beginning in the calendar year in which the individual's taxable year begins, and

“(3) an estate or trust.

“(f) COORDINATION WITH ADVANCE REFUNDS OF CREDIT.—

“(1) IN GENERAL.—The amount of credit which would (but for this paragraph) be allowable under this section shall be reduced (but not below zero) by the aggregate refunds and credits made or allowed to the taxpayer under subsection (g). Any failure to so reduce the credit shall be treated as arising out of a mathematical or clerical error and assessed according to section 6213(b)(1).

“(2) JOINT RETURNS.—In the case of a refund or credit made or allowed under subsection (g) with respect to a joint return,

half of such refund or credit shall be treated as having been made or allowed to each individual filing such return.

“(g) ADVANCE REFUNDS AND CREDITS.—

“(1) IN GENERAL.—Subject to paragraph (5), each individual who was an eligible individual for such individual's first taxable year beginning in 2018 shall be treated as having made a payment against the tax imposed by chapter 1 for such first taxable year in an amount equal to the advance refund amount for such taxable year.

“(2) ADVANCE REFUND AMOUNT.—For purposes of paragraph (1), the advance refund amount is the amount that would have been allowed as a credit under this section for such first taxable year if this section (other than subsection (f) and this subsection) had applied to such taxable year.

“(3) TIMING OF PAYMENTS.—The Secretary shall, subject to the provisions of this title, refund or credit any overpayment attributable to this section as rapidly as possible. No refund or credit shall be made or allowed under this subsection after December 31, 2020.

“(4) NO INTEREST.—No interest shall be allowed on any overpayment attributable to this section.

“(5) ALTERNATE TAXABLE YEAR.—In the case of an individual who, at the time of any determination made pursuant to paragraph (3), has not filed a tax return for the year described in paragraph (1), the Secretary may apply such paragraph by substituting ‘2019’ for ‘2018’.

“(h) IDENTIFICATION NUMBER REQUIREMENT.—

“(1) IN GENERAL.—No credit shall be allowed under subsection (a) to an eligible individual who does not include on the return of tax for the taxable year—

“(A) such individual's valid identification number,

“(B) in the case of a joint return, the valid identification number of such individual's spouse, and

“(C) in the case of any qualifying child taken into account under subsection (b)(1)(B), the valid identification number of such qualifying child.

“(2) VALID IDENTIFICATION NUMBER.—

“(A) IN GENERAL.—For purposes of paragraph (1), the term ‘valid identification number’ means a social security number (as such term is defined in section 24(h)(7)).

“(B) ADOPTION TAXPAYER IDENTIFICATION NUMBER.—For purposes of paragraph (1)(C), in the case of a qualifying child who is adopted, the term ‘valid identification number’ shall include the adoption taxpayer identification number of such child.

“(i) REGULATIONS.—The Secretary shall prescribe such regulations or other guidance as may be necessary to carry out the purposes of this section.”.

**SA 1563.** Mr. PERDUE (for himself and Mr. TILLIS) submitted an amendment intended to be proposed by him to the bill S. 3548, to provide emergency assistance and health care response for individuals, families, and businesses affected by the 2020 coronavirus pandemic; which was referred to the Committee on Finance; as follows:

Strike section 2202 and insert the following:

**SEC. 2202. TEMPORARY SUSPENSION OF PAYROLL TAXES.**

(a) IN GENERAL.—Notwithstanding any other provision of law—

(1) with respect to any taxable year which begins in the payroll tax suspension period, the rate of tax under section 1401(a) of the

Internal Revenue Code of 1986 shall be 0 percent,

(2) with respect to remuneration received for pay periods ending during the payroll tax suspension period, the rate of tax under 3101(a) of such Code shall be 0 percent (including for purposes of determining the applicable percentage under sections 3201(a) and 3211(a)(1) of such Code), and

(3) with respect to remuneration paid for pay periods ending during the payroll tax suspension period, the rate of tax under section 3111(a) of such Code shall be 0 percent (including for purposes of determining the applicable percentage under section 3221(a) of such Code).

(b) PAYROLL TAX SUSPENSION PERIOD.—The term “payroll tax suspension period” means so much of calendar year 2020 as follows the date of the enactment of this Act.

(c) EMPLOYER NOTIFICATION.—The Secretary of the Treasury shall notify employers of the payroll tax suspension period in any manner the Secretary deems appropriate.

(d) TRANSFERS OF FUNDS.—

(1) TRANSFERS TO FEDERAL OLD-AGE AND SURVIVORS INSURANCE TRUST FUND.—There are hereby appropriated to the Federal Old-Age and Survivors Trust Fund and the Federal Disability Insurance Trust Fund established under section 201 of the Social Security Act (42 U.S.C. 401) amounts equal to the reduction in revenues to the Treasury by reason of the application of subsection (a). Amounts appropriated by the preceding sentence shall be transferred from the general fund at such times and in such manner as to replicate to the extent possible the transfers which would have occurred to such Trust Fund had such amendments not been enacted.

(2) TRANSFERS TO SOCIAL SECURITY EQUIVALENT BENEFIT ACCOUNT.—There are hereby appropriated to the Social Security Equivalent Benefit Account established under section 15A(a) of the Railroad Retirement Act of 1974 (45 U.S.C. 231n-1(a)) amounts equal to the reduction in revenues to the Treasury by reason of the application of subsection (a). Amounts appropriated by the preceding sentence shall be transferred from the general fund at such times and in such manner as to replicate to the extent possible the transfers which would have occurred to such Account had such amendments not been enacted.

(3) COORDINATION WITH OTHER FEDERAL LAWS.—For purposes of applying any provision of Federal law other than the provisions of the Internal Revenue Code of 1986, the rate of tax in effect under section 3101(a) of such Code shall be determined without regard to the reduction in such rate under this section.

#### ORDERS FOR SUNDAY, MARCH 22, 2020

Mr. McCONNELL. Mr. President, I ask unanimous consent that when the Senate completes its business today, it adjourn until 2 p.m., Sunday, March 22; further, that following the prayer and pledge, the morning hour be deemed expired, the Journal of proceedings be approved to date, the time for the two leaders be reserved for their use later in the day and morning business be closed; further, following leader remarks, the Senate resume consideration of the motion to proceed to H.R. 748; finally, I ask unanimous consent that the cloture vote on the motion to proceed to H.R. 748 be a 30-minute vote.

The PRESIDING OFFICER. Without objection, it is so ordered.

## ORDER OF BUSINESS

Mr. McCONNELL. Mr. President, so for the information of our colleagues, the cloture vote on the motion to proceed to H.R. 748 will occur at 3 p.m. tomorrow and will be held open for 30 minutes.

ADJOURNMENT UNTIL 2 P.M.  
TOMORROW

Mr. McCONNELL. Mr. President, if there is no further business to come before the Senate, I ask unanimous consent that it stand adjourned under the previous order.

There being no objection, the Senate at 3:41 p.m., adjourned until Sunday, March 22, 2020, at 2 p.m.

CONFIRMATIONS

Executive nominations confirmed by the Senate March 21, 2020:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

SARAH C. ARBES, OF VIRGINIA, TO BE AN ASSISTANT SECRETARY OF HEALTH AND HUMAN SERVICES.

IN THE COAST GUARD

THE FOLLOWING NAMED OFFICER FOR APPOINTMENT IN THE UNITED STATES COAST GUARD RESERVE TO THE GRADE INDICATED UNDER TITLE 10, U.S.C., SECTION 12203(A):

*To be rear admiral (lower half)*

CAPT. MIRIAM L. LAFFERTY

THE FOLLOWING NAMED OFFICER FOR APPOINTMENT IN THE UNITED STATES COAST GUARD RESERVE TO THE GRADE INDICATED UNDER TITLE 10, U.S.C., SECTION 12203(A):

*To be rear admiral*

JAMES M. KELLY

THE FOLLOWING NAMED OFFICER FOR APPOINTMENT TO A POSITION OF IMPORTANCE AND RESPONSIBILITY IN THE UNITED STATES COAST GUARD, AND TO THE GRADE INDICATED UNDER TITLE 14, U.S.C., SECTION 305:

*To be vice admiral*

VICE ADM. SCOTT A. BUSCHMAN

THE FOLLOWING NAMED OFFICER FOR APPOINTMENT TO A POSITION OF IMPORTANCE AND RESPONSIBILITY IN THE UNITED STATES COAST GUARD, AND TO THE GRADE INDICATED UNDER TITLE 14, U.S.C., SECTION 305:

*To be vice admiral*

REAR ADM. STEVEN D. POULIN