

(B) \$100,000,000.

(d) **STATE ALLOCATION PERCENTAGE.**—For purposes of this section, the State allocation percentage for any State is an amount (expressed as a percentage) equal to the quotient of—

(1) the number of citizens of the United States in such State; and

(2) the total number of citizens of the United States in all States.

(e) **USE OF FUNDS.**—

(1) **IN GENERAL.**—The Governor of a State may use the amount paid to the State under this section to—

(A) minimize small business bankruptcies as a result of the coronavirus crisis; or

(B) minimize small business job losses as a result of the coronavirus crisis.

(2) **STATE LOANS AND LOAN GUARANTEES.**—

(A) **IN GENERAL.**—The Governor of the State may make loans or loan guarantees to carry out the purposes of paragraph (1).

(B) **LIMITATION.**—The total amount of loans and loan guarantees made by the Governor of a State using the amount paid to the State under this section shall not exceed the State share of such amount determined under subsection (c)(2).

(f) **APPLICATION OF CERTAIN REQUIREMENTS FOR FEDERAL LOANS, LOAN GUARANTEES, OR OTHER INVESTMENTS.**—The following requirements shall apply to loans and loan guarantees made by the Governor of a State using the amount paid to the State under this section in the same manner as such requirements apply to loans, loan guarantees, or other investments made by the Secretary (and, with respect to a State, by substituting “Governor” for “Secretary”):

(1) Subsection (c)(2) of section 4003 (relating to determinations for making loans and loan guarantees).

(2) Subsection (d) of section 4003 (relating to financial protection of Government).

(3) Subsection (f) of section 4003 (relating to administrative provisions, except that the State share determined for the State under subsection (c)(3) shall be substituted for “\$100,000,000”).

(4) Section 4004 (relating to limitation on certain employee compensation).

(g) **DEPOSIT OF PROCEEDS.**—Amounts collected by the Governor of a State with respect to loans and loan guarantees made under this section, including the repayment of principal, proceeds of investments, earnings, and interest collected, shall be paid to the Secretary and deposited in the Treasury as miscellaneous receipts.

At the appropriate place in division B, insert the following:

SEC. ____. (a) Of amounts appropriated under this division, each State shall receive the payment amount determined under subsection (b).

(b)(1) The State payment amount determined under this subsection for a State is an amount equal to the product obtained by multiplying—

(A) the State allocation percentage; by

(B) the product obtained by multiplying—

(i) 0.51; by

(ii) the sum of all amounts appropriated under this division.

(2) For purposes of paragraph (1), the State allocation percentage for any State is an amount (expressed as a percentage) equal to the quotient of—

(A) the number of citizens of the United States in such State; and

(B) the total number of citizens of the United States in all States.

(3) The Governor of a State may use the amount paid to the State under this section to—

(A) minimize small business bankruptcies as a result of the coronavirus crisis; or

(B) minimize small business job losses as a result of the coronavirus crisis.

SA 1571. Mr. SASSE submitted an amendment intended to be proposed by him to the bill H.R. 748, to amend the Internal Revenue Code of 1986 to repeal the excise tax on high cost employer-sponsored health coverage; which was ordered to lie on the table; as follows:

At the end of subtitle D of title III of division A, insert the following:

SEC. 3717. MEDICARE SKILLED NURSING FACILITY PROSPECTIVE PAYMENT SYSTEM ADJUSTMENT FOR COVID-19 RESIDENTS DURING EMERGENCY PERIOD.

(a) **IN GENERAL.**—Section 1888(e) of the Social Security Act (42 U.S.C. 1395yy(e)) is amended—

(1) in paragraph (1), by striking “and (12)” and inserting “(12), and (13)”; and

(2) by inserting after paragraph (12) the following new paragraph:

“(13) **ADJUSTMENT FOR RESIDENTS WITH COVID-19.**—During the emergency period described in section 1135(g)(1)(B), in the case of a resident who has a principal or secondary diagnosis of COVID-19, the per diem amount of payment otherwise applicable shall be increased by 15 percent to reflect increased costs associated with such residents.”.

(b) **IMPLEMENTATION.**—Notwithstanding any other provision of law, the Secretary may implement the amendments made by subsection (a) by program instruction or otherwise.

SA 1572. Mr. SASSE submitted an amendment intended to be proposed by him to the bill H.R. 748, to amend the Internal Revenue Code of 1986 to repeal the excise tax on high cost employer-sponsored health coverage; which was ordered to lie on the table; as follows:

At the appropriate place in subtitle E of title III of division A, insert the following:

SEC. ____. **PAUSING ELIGIBILITY DETERMINATIONS UNDER THE 340B DRUG PRICING PROGRAM.**

Section 340B(a) of the Public Health Service Act (42 U.S.C. 256B(a)) is amended by adding at the end the following:

“(11) **PAUSING ELIGIBILITY DETERMINATIONS.**—The Secretary shall, for each of fiscal years 2020 and 2021, pause the process of determining whether an entity is a covered entity, as defined in paragraph (4), in response to the COVID-19 public health emergency to ensure that no entity that was previously determined to be such a covered entity would lose eligibility status for the program under this section during such emergency.”.

SA 1573. Mr. SCOTT of South Carolina (for himself, Ms. KLOBUCHAR, Mr. SASSE, and Mr. BOOKER) submitted an amendment intended to be proposed by him to the bill H.R. 748, to amend the Internal Revenue Code of 1986 to repeal the excise tax on high cost employer-sponsored health coverage; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ____. **TAX CREDIT TO SMALL BUSINESSES TO COVER RENT AND MORTGAGE PAYMENTS.**

(a) **ALLOWANCE OF CREDIT.**—

(1) **IN GENERAL.**—In the case of an eligible small business, there shall be allowed as a credit against the tax imposed by chapter 1 of the Internal Revenue Code of 1986 for the

first taxable year beginning on or after January 1, 2019, an amount equal to the sum of any qualified rent or mortgage expenditures which—

(A) relate to any real property which is primarily used in a trade or business of such eligible small business which is a qualified trade or business (as defined in section 199A(d)), and

(B) are paid or incurred by such eligible small business during the first 4 months of 2020.

(2) **LIMITATION.**—The amount of the credit allowable to a taxpayer under paragraph (1) for any taxable year shall not exceed \$50,000.

(b) **ELIGIBLE SMALL BUSINESS.**—For purposes of this section—

(1) **IN GENERAL.**—The term “eligible small business” means, with respect to calendar year 2019, an employer who is employed an average of not greater than 500 full-time employees on business days during such calendar year.

(2) **APPLICATION OF AGGREGATION RULE FOR EMPLOYERS.**—All persons treated as a single employer under subsection (b), (c), (m), or (o) of section 414 of the Internal Revenue Code of 1986 shall be treated as 1 employer.

(c) **QUALIFIED RENT OR MORTGAGE EXPENDITURES.**—For purposes of this section, the term “qualified rent or mortgage expenditures” means and expenditure for rent or mortgage payments (not including any amounts attributable to utilities) that are paid pursuant to a contract entered into before the date of the enactment of this Act.

(d) **EXPEDITED AMENDED RETURN PROCESS.**—In the case of any eligible small business which has timely filed an amendment to the tax return for such business for the taxable year described in subsection (a) for the sole purpose of claiming the credit allowed under this section, the Secretary of the Treasury (or the Secretary’s delegate) shall establish a separate and expedited process for reviewing and processing such amended returns.

(e) **REGULATIONS.**—The Secretary of the Treasury (or the Secretary’s delegate) shall prescribe such regulations or guidance as may be necessary to carry out the provisions of this section, including regulations and guidance to prevent and identify fraud through the use of relevant information submitted by third parties which relates to the rent or mortgage expenditures claimed by a taxpayer for purposes of the credit allowed under this section.

(f) **EFFECTIVE DATE.**—This section shall take effect on the date of enactment of this Act.

ORDERS FOR TUESDAY, MARCH 24, 2020

Mr. ROUNDS. Mr. President, I ask unanimous consent that when the Senate completes its business today, it adjourn until 10 a.m., Tuesday, March 24; 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, that following leader remarks, the Senate resume consideration of the motion to proceed to H.R. 748.

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

ADJOURNMENT UNTIL 10 A.M.
TOMORROW

Mr. ROUNDS. 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 9:17 p.m., adjourned until Tuesday, March 24, 2020, at 10 a.m.

CONFIRMATIONS

Executive nominations confirmed by the Senate March 23, 2020:

DEPARTMENT OF AGRICULTURE

MINDY BRASHEARS, OF TEXAS, TO BE UNDER SECRETARY OF AGRICULTURE FOR FOOD SAFETY.

CHEMICAL SAFETY AND HAZARD INVESTIGATION BOARD

KATHERINE ANDREA LEMOS, OF CALIFORNIA, TO BE A MEMBER OF THE CHEMICAL SAFETY AND HAZARD INVESTIGATION BOARD FOR A TERM OF FIVE YEARS.

KATHERINE ANDREA LEMOS, OF CALIFORNIA, TO BE CHAIRPERSON OF THE CHEMICAL SAFETY AND HAZARD INVESTIGATION BOARD FOR A TERM OF FIVE YEARS.

DEPARTMENT OF DEFENSE

JAMES E. MCPHERSON, OF VIRGINIA, TO BE UNDER SECRETARY OF THE ARMY.

MATTHEW P. DONOVAN, OF VIRGINIA, TO BE UNDER SECRETARY OF DEFENSE FOR PERSONNEL AND READINESS.

IN THE NAVY

THE FOLLOWING NAMED OFFICERS FOR APPOINTMENT IN THE UNITED STATES NAVY TO THE GRADE INDICATED UNDER TITLE 10, U.S.C., SECTION 624:

To be rear admiral (lower half)

CAPT. BRADLEY J. ANDROS
CAPT. MARK D. BEHNING
CAPT. PUTNAM H. BROWNE
CAPT. MATTHEW J. BURNS
CAPT. JOSEPH F. CAHILL III
CAPT. BRIAN L. DAVIES
CAPT. LAWRENCE F. LEGREE
CAPT. MARC J. MIGUEZ
CAPT. CARLOS A. SARDIELLO
CAPT. RICHARD E. SEIF, JR.
CAPT. DEREK A. TRINQUE
CAPT. DENNIS VELEZ
CAPT. DARRYL L. WALKER
CAPT. ROBERT D. WESTENDORFF
CAPT. THOMAS R. WILLIAMS II