

(b) **GRANTS AUTHORIZED.**—Not later than 100 days after the date of enactment of this Act, the Commission shall establish a program to make grants on a competitive basis to eligible entities to develop and carry out an internet safety education or training program.

(c) **APPLICATIONS.**—An eligible entity that wishes to receive a grant under this section shall submit to the Commission an application at such time, in such manner, and containing such information as the Commission may require.

(d) **USE OF FUNDS.**—An eligible entity that receives a grant under this section shall use grant funds to—

(1) develop a program to provide internet education and training, which may address cyberbullying, online privacy, cybersecurity, and digital literacy, to individuals living in households with an income at or below 435 percent of the Federal Poverty Guidelines for households of the applicable size; and

(2) provide such education or training to such individuals through such program.

(e) **REPORTS.**—

(1) **REPORTS TO COMMISSION.**—Not later than 3 years after the date on which an entity receives a grant under this section, the entity shall publish and submit to the Commission a report that—

(A) describes the use of the grant by the entity, including the number of individuals served by the entity using grant funds;

(B) describes the progress of the entity toward fulfilling the objectives for which the grant was awarded; and

(C) includes any additional information required by the Commission.

(2) **REPORT TO CONGRESS.**—Not later than 5 years after the date of enactment of this Act, the Commission shall publish and submit to Congress a report that—

(A) summarizes the data from the reports that the Commission has received under paragraph (1); and

(B) assesses the effectiveness and cost-effectiveness of the grant program established under this section.

(f) **AUTHORIZATION OF APPROPRIATIONS.**—There are authorized to be appropriated such sums as may be necessary to carry out this section.

SEC. 4. CREDIT FOR COMPUTER COSTS.

(a) **IN GENERAL.**—Subpart C of part IV of subchapter A of chapter 1 of the Internal Revenue Code of 1986 is amended by inserting after section 36B the following new section:

“SEC. 36C. CREDIT FOR COMPUTER COSTS.

“(a) **IN GENERAL.**—In the case of an eligible individual, there shall be allowed as a credit against the tax imposed by this subtitle for the taxable year an amount equal the lesser of—

“(1) the amount of qualified computer costs paid or incurred by the taxpayer during such taxable year,

“(2) \$2,000, or

“(3) an amount equal to \$10,000 (\$20,000 in the case of a joint return) minus the sum of any credits allowed to the taxpayer under this section for any preceding taxable year.

“(b) **QUALIFIED COMPUTER COSTS.**—For purposes of this section, the term ‘qualified computer costs’ means amounts paid or incurred for computers, printers, and other education-related technology.

“(c) **LIMITATION BASED ON ADJUSTED GROSS INCOME.**—The amount of the credit allowed by subsection (a) (determined without regard to this subsection) shall be reduced by 5 percent of so much of the taxpayer’s adjusted gross income as exceeds—

“(1) \$150,000 in the case of a joint return,

“(2) \$112,500 in the case of a head of household, and

“(3) \$75,000 in the case of a taxpayer not described in paragraph (1) or (2).

“(d) **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 begin-

ning in the calendar year in which the individual’s taxable year begins, and

“(3) an estate or trust.

“(e) **APPLICATION OF SECTION.**—This section shall only apply to qualified computer costs incurred by the taxpayer after December 31, 2019, and before January 1, 2032.”.

(b) **ADVANCE PAYMENT OF CREDIT.**—

(1) **IN GENERAL.**—Chapter 77 of the Internal Revenue Code of 1986 is amended by inserting after section 7527 the following new section:

“SEC. 7527A. ADVANCE PAYMENT OF CREDIT FOR COMPUTER COSTS.

“(a) **IN GENERAL.**—As soon as practicable after the date of the enactment of this section, the Secretary shall establish a program for making advance payments of the credit allowed under section 36C (determined without regard to subsection (e) of such section), on such basis as the Secretary determines to be administratively feasible, to taxpayers determined to be eligible for advance payment of such credit.

“(b) **LIMITATION.**—

“(1) **IN GENERAL.**—The Secretary may make payments under subsection (a) only to the extent that the total amount of such payments made to any taxpayer during the taxable year does not exceed the amount of the credit determined under subsection (a) of section 36C, as determined based on application of subsection (c) of such section using the adjusted gross income of the taxpayer for the most recent taxable year for which a return has been filed during any of the preceding 3 taxable years.

“(2) **NON-FILERS.**—In the case of any taxpayer who has not filed a return during the period described in paragraph (1), such paragraph shall be applied without regard to subsection (c) of section 36C.”.

(2) **RECONCILIATION OF CREDIT AND ADVANCE CREDIT.**—Section 36C of such Code, as added by subsection (a), is amended—

(A) by redesignating subsection (e) as subsection (f), and

(B) by inserting after subsection (d) the following new subsection:

“(e) **RECONCILIATION OF CREDIT AND ADVANCE CREDIT.**—

“(1) **IN GENERAL.**—The amount of the credit allowed under this section for any taxable year shall be reduced (but not below zero) by the aggregate amount of any advance payments of such credit under section 7527A for such taxable year.

“(2) **EXCESS ADVANCE PAYMENTS.**—

“(A) **IN GENERAL.**—If the aggregate amount of advance payments under section 7527A for the taxable year exceeds the amount of the credit allowed under this section for such taxable year (determined without regard to paragraph (1)), the tax imposed by this chapter for such taxable year shall be increased by the amount of such excess.

“(B) **RETURN REQUIREMENT.**—If the tax imposed by this chapter for the taxable year is increased under this paragraph, the taxpayer shall, notwithstanding section 6012, be required to file a return with respect to the taxes imposed under this subtitle.”.

(c) **CONFORMING AMENDMENTS.**—

(1) Section 6211(b)(4)(A) of the Internal Revenue Code of 1986 is amended by inserting “36C,” after “36B.”.

(2) Paragraph (2) of section 1324(b) of title 31, United States Code, is amended by inserting “36C,” after “36B.”.

(3) The table of sections for subpart C of part IV of subchapter A of chapter 1 of the Internal Revenue Code of 1986 is amended by inserting after the item relating to section 36B the following new item:

“Sec. 36C. Credit for Computer Costs.”.

(4) The table of sections for chapter 77 of such Code is amended by inserting after the item relating to section 7527 the following new item:

“Sec. 7527A. Advance payment of credit for computer costs.”.

(d) **PUBLIC AWARENESS CAMPAIGN.**—The Secretary of the Treasury (or the Secretary’s delegate) shall conduct a public awareness campaign, in coordination with the Commissioner of Social Security, the Secretary of

Veterans Affairs, and the heads of other relevant Federal and State agencies, to provide information to the public (including non-English speaking populations) regarding the availability of the credit allowed under section 36C of the Internal Revenue Code of 1986 and advance payment of such credit pursuant to section 7527A of such Code (as added by this section).

(e) **EFFECTIVE DATE.**—The amendments made by this section shall apply to costs incurred in taxable years beginning after December 31, 2019.

SUBMITTED RESOLUTIONS

SENATE RESOLUTION 612—EX-PRESSING THE SENSE OF THE SENATE THAT THE TRAGIC DEATH OF GEORGE FLOYD WAS UNJUST AND THE PERPETRATORS MUST STAND TRIAL AND BE BROUGHT TO JUSTICE, THE FIRST AMENDMENT OF THE CONSTITUTION GUARANTEES INDIVIDUALS THE RIGHT TO PEACEABLY ASSEMBLE AND PROTEST, GROUPS LIKE ANTIFA AND THE INDIVIDUALS WHO TOOK OVER PEACEFUL PROTESTS WITH VIOLENCE, CHAOS, LOOTING, AND DESTRUCTION SHOULD BE HELD ACCOUNTABLE FOR THEIR ACTIONS, THE ATTACKS ON LAW ENFORCEMENT, INDIVIDUALS, SMALL BUSINESSES, AND COMMUNITIES ARE CAUSING DEATH, INJURY AND MILLIONS OF DOLLARS IN DAMAGE, THE VAST MAJORITY OF MEN AND WOMEN IN LAW ENFORCEMENT WORK TIRELESSLY AND RISK THEIR LIVES TO PROTECT THE PEOPLE OF THE UNITED STATES WITHOUT PREJUDICE, POLICE DEPARTMENTS ARE THE CORNERSTONE FOR MAINTAINING A SOCIETY OF ORDER, CALLS TO DEFUND THE POLICE THREATEN THE SAFETY AND SECURITY OF THE PEOPLE OF THE UNITED STATES, CONGRESS WILL CONTINUE TO APPROPRIATE FUNDING TO LOCAL LAW ENFORCEMENT AGENCIES THAT BOLSTER POLICE EFFORTS, AND THE NATION MUST COME TOGETHER IN HEALING, RECONCILIATION, AND PRAYER TO REAFFIRM THAT EVERY LIFE IS SACRED, OUR SOCIETY MUST STRIVE FOR EQUALITY, AND THAT WE WILL WORK TO ENSURE A TRAGEDY LIKE GEORGE FLOYD’S NEVER HAPPENS AGAIN IN THE UNITED STATES

Mrs. LOEFFLER submitted the following resolution; which was referred to the Committee on the Judiciary:

S. RES. 612

Whereas, on Sunday, May 24, 2020, George Floyd of Minneapolis, Minnesota, was tragically killed by police officers who were subsequently and rightfully removed from their roles in serving the public, and were arrested and charged in connection with Floyd’s death;

Whereas the Senate finds that the rule of law in the United States is undermined when

law enforcement officers engage in conduct inconsistent with equal treatment, justice, and the Constitution of the United States;

Whereas since the death of George Floyd, peaceful protests by thousands of citizens exercising their First Amendment rights across the Nation have taken place;

Whereas unfortunately in a number of cities, many individuals have used this time of meaningful, peaceful protest and mourning to riot, loot businesses, and burn police cars and churches;

Whereas radical organizations like Antifa have sadly used the death of George Floyd to organize and sow violence in our communities and should be held accountable;

Whereas radical protesters defaced the Department of Veterans Affairs headquarters and the World War II Memorial, dishonoring the brave men and women who have served in the Armed Services;

Whereas radical protesters defaced the Lincoln Memorial, the place where the March on Washington began, that momentous occasion in the history of civil rights;

Whereas radical protesters burned St. John's Church, a church that supported the bold civil rights moment of the March on Washington;

Whereas these actions taken by radical protesters do not honor the legacy of George Floyd nor further a rational cause, and those acting as violent anarchists and the members of Antifa are taking advantage of the pain of people and the pain of the peaceful protesters;

Whereas protests are a normal and healthy part of democracy, while acts of violence, looting, and arson should not be tolerated;

Whereas in multiple cities, police and other law enforcement personnel have been intentionally attacked, injured, and killed, and many voices are radically calling to defend the police;

Whereas the vast majority of police officers do their job bravely and righteously and are committed to ensuring that racism plays no part in law enforcement and that everyone receives equal protection under the law; and

Whereas the United States has a moral and constitutional obligation to protect the life, liberty, and property of all individuals, including from abuse from those we entrust to defend public safety and from domestic terrorists and violent, anti-democratic activists: Now, therefore, be it

Resolved, That it is the sense of the Senate that it is the policy of the United States—

(1) to commemorate the life of George Floyd through official recognition and remembrance;

(2) that the First Amendment guarantees every individual citizen the right to peacefully assemble and protest;

(3) to urge an immediate end to the violence leading to the damage of lives and businesses across United States so that the Nation can come together in healing, dialogue, reconciliation, and prayer;

(4) to urge leaders at every level of government to examine and enhance the training of law enforcement to ensure equal treatment and protection under the law; and

(5) to urge States and local governments to provide the funding and support necessary for law enforcement and first responders to protect the life, liberty, and property of every individual in the United States regardless of their race, color, or nationality.

AMENDMENTS SUBMITTED AND PROPOSED

SA 1599. Mr. KENNEDY submitted an amendment intended to be proposed by him to the bill H.R. 1957, to amend the Internal

Revenue Code of 1986 to modernize and improve the Internal Revenue Service, and for other purposes; which was ordered to lie on the table.

SA 1600. Ms. CORTEZ MASTO submitted an amendment intended to be proposed by her to the bill H.R. 1957, supra; which was ordered to lie on the table.

SA 1601. Ms. CORTEZ MASTO submitted an amendment intended to be proposed by her to the bill H.R. 1957, supra; which was ordered to lie on the table.

SA 1602. Ms. CORTEZ MASTO submitted an amendment intended to be proposed by her to the bill H.R. 1957, supra; which was ordered to lie on the table.

SA 1603. Ms. CORTEZ MASTO submitted an amendment intended to be proposed by her to the bill H.R. 1957, supra; which was ordered to lie on the table.

SA 1604. Mr. WYDEN (for himself, Mr. CRAPO, Mr. MERKLEY, and Mr. RISCH) submitted an amendment intended to be proposed by him to the bill H.R. 1957, supra; which was ordered to lie on the table.

SA 1605. Mr. BENNET submitted an amendment intended to be proposed by him to the bill H.R. 1957, supra; which was ordered to lie on the table.

SA 1606. Mr. BENNET submitted an amendment intended to be proposed by him to the bill H.R. 1957, supra; which was ordered to lie on the table.

SA 1607. Mr. BENNET submitted an amendment intended to be proposed by him to the bill H.R. 1957, supra; which was ordered to lie on the table.

SA 1608. Ms. MCSALLY (for herself, Mr. BARRASSO, Mrs. FISCHER, Mr. RISCH, Mrs. FEINSTEIN, Ms. SINEMA, and Mr. CRAPO) submitted an amendment intended to be proposed by her to the bill H.R. 1957, supra; which was ordered to lie on the table.

SA 1609. Mrs. BLACKBURN submitted an amendment intended to be proposed by her to the bill H.R. 1957, supra; which was ordered to lie on the table.

SA 1610. Mrs. BLACKBURN submitted an amendment intended to be proposed by her to the bill H.R. 1957, supra; which was ordered to lie on the table.

SA 1611. Mr. ROUNDS submitted an amendment intended to be proposed by him to the bill H.R. 1957, supra; which was ordered to lie on the table.

SA 1612. Mrs. HYDE-SMITH submitted an amendment intended to be proposed by her to the bill H.R. 1957, supra; which was ordered to lie on the table.

SA 1613. Mr. LANKFORD (for himself and Mr. RISCH) submitted an amendment intended to be proposed by him to the bill H.R. 1957, supra; which was ordered to lie on the table.

SA 1614. Mr. LANKFORD (for himself and Mr. RISCH) submitted an amendment intended to be proposed by him to the bill H.R. 1957, supra; which was ordered to lie on the table.

SA 1615. Mr. RISCH (for himself and Mr. CRAPO) submitted an amendment intended to be proposed by him to the bill H.R. 1957, supra; which was ordered to lie on the table.

SA 1616. Mrs. FEINSTEIN submitted an amendment intended to be proposed by her to the bill H.R. 1957, supra; which was ordered to lie on the table.

SA 1617. Mr. GARDNER (for himself, Mr. MANCHIN, Mr. DAINES, Mr. WARNER, Mr. PORTMAN, Ms. CANTWELL, Mr. ALEXANDER, Mr. KING, Mr. BURR, Mr. TESTER, Ms. COLLINS, Mr. UDALL, Mr. BOOZMAN, Mr. SCHUMER, Mr. BLUNT, Ms. HARRIS, Mrs. CAPITO, Mr. PETERS, Mr. TILLIS, Ms. BALDWIN, Ms. MCSALLY, Mr. CASEY, Mr. GRAHAM, Mr. HEINRICH, Mr. BENNET, Mrs. FEINSTEIN, Mr. SANDERS, Mr. BOOKER, Ms. CORTEZ MASTO, Mr. MERKLEY, Mr. WYDEN, Mr. KAINE, Ms.

SINEMA, Ms. ROSEN, Mr. COONS, Ms. SMITH, Ms. HASSAN, Mrs. GILLIBRAND, Mrs. MURRAY, Mr. DURBIN, Mrs. SHAHEEN, Mr. BLUMENTHAL, Mr. JONES, Mr. VAN HOLLEN, Mr. MENENDEZ, Mr. CARDIN, Mr. BROWN, Ms. HIRONO, Ms. WARREN, Mr. MURPHY, Ms. KLOBUCHAR, Ms. DUCKWORTH, Ms. STABENOW, Mr. LEAHY, Mr. MCCONNELL, Mr. MARKEY, Mr. ROBERTS, Mr. PERDUE, Mr. CRAMER, and Mr. SCHATZ) submitted an amendment intended to be proposed by him to the bill H.R. 1957, supra; which was ordered to lie on the table.

SA 1618. Mr. GARDNER submitted an amendment intended to be proposed by him to the bill H.R. 1957, supra; which was ordered to lie on the table.

SA 1619. Ms. MURKOWSKI (for herself, Mr. BARRASSO, Mr. CORNYN, Mr. RISCH, Mr. SULLIVAN, and Mr. CRAPO) submitted an amendment intended to be proposed by her to the bill H.R. 1957, supra; which was ordered to lie on the table.

SA 1620. Mrs. FEINSTEIN submitted an amendment intended to be proposed by her to the bill H.R. 1957, supra; which was ordered to lie on the table.

SA 1621. Mr. CRUZ submitted an amendment intended to be proposed by him to the bill H.R. 1957, supra; which was ordered to lie on the table.

SA 1622. Mr. CRUZ submitted an amendment intended to be proposed by him to the bill H.R. 1957, supra; which was ordered to lie on the table.

TEXT OF AMENDMENTS

SA 1599. Mr. KENNEDY submitted an amendment intended to be proposed by him to the bill H.R. 1957, to amend the Internal Revenue Code of 1986 to modernize and improve the Internal Revenue Service, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ____ . ELIMINATION OF LIMITATIONS ON AMOUNT OF DISTRIBUTED QUALIFIED OUTER CONTINENTAL SHELF REVENUES.

Section 105 of the Gulf of Mexico Energy Security Act of 2006 (43 U.S.C. 1331 note; Public Law 109-432) is amended by striking subsection (f).

SA 1600. Ms. CORTEZ MASTO submitted an amendment intended to be proposed by her to the bill H.R. 1957, to amend the Internal Revenue Code of 1986 to modernize and improve the Internal Revenue Service, and for other purposes; which was ordered to lie on the table; as follows:

At the end, add the following:

SEC. ____ . ENHANCED MULTIPLE USE MANAGEMENT OF PUBLIC LAND AND NATIONAL FOREST SYSTEM LAND.

(a) **POLICY.**—In accordance with Federal multiple use land management goals, it is the policy of the United States that—

(1) the Secretary—

(A) shall not, absent exceptional circumstances, offer for lease any Federal land that has low or no potential for the development of oil and gas resources;

(B) shall discourage speculation in the Federal onshore oil and gas leasing program;

(C) by not offering for lease Federal land described in subparagraph (A), shall conserve limited Federal resources that can be better applied elsewhere; and

(2) the policies described in paragraph (1) are in keeping with, and are not detrimental to, the energy security of the United States.