

S. 1863

At the request of Mr. DURBIN, the name of the Senator from Virginia (Mr. WARNER) was added as a cosponsor of S. 1863, a bill to require the Secretary of the Interior to conduct a special resource study of the sites associated with the life and legacy of the noted American philanthropist and business executive Julius Rosenwald, with a special focus on the Rosenwald Schools, and for other purposes.

S. 1970

At the request of Ms. HIRONO, the name of the Senator from Colorado (Mr. BENNET) was added as a cosponsor of S. 1970, a bill to secure the rights of public employees to organize, act concertedly, and bargain collectively, which safeguard the public interest and promote the free and unobstructed flow of commerce, and for other purposes.

S. 2216

At the request of Mr. PETERS, the name of the Senator from New Hampshire (Ms. HASSAN) was added as a cosponsor of S. 2216, a bill to require the Secretary of Veterans Affairs to formally recognize caregivers of veterans, notify veterans and caregivers of clinical determinations relating to eligibility for caregiver programs, and temporarily extend benefits for veterans who are determined ineligible for the family caregiver program, and for other purposes.

S. 2446

At the request of Ms. WARREN, the name of the Senator from Maine (Ms. COLLINS) was added as a cosponsor of S. 2446, a bill to provide certain coverage of audiologist services under the Medicare program, and for other purposes.

S. 2673

At the request of Mrs. SHAHEEN, the name of the Senator from Maryland (Mr. VAN HOLLEN) was added as a cosponsor of S. 2673, a bill to amend title 10, United States Code, to provide for eating disorders treatment for members and certain former members of the uniformed services, and dependents of such members, and for other purposes.

S. 2741

At the request of Mr. SCHATZ, the names of the Senator from Maryland (Mr. VAN HOLLEN) and the Senator from Arkansas (Mr. BOOZMAN) were added as cosponsors of S. 2741, a bill to amend title XVIII of the Social Security Act to expand access to telehealth services, and for other purposes.

S. 2864

At the request of Ms. SINEMA, the name of the Senator from Iowa (Ms. ERNST) was added as a cosponsor of S. 2864, a bill to require the Secretary of Veterans Affairs to carry out a pilot program on information sharing between the Department of Veterans Affairs and designated relatives and friends of veterans regarding the assistance and benefits available to the veterans, and for other purposes.

S. 3182

At the request of Mr. SULLIVAN, the name of the Senator from Arizona (Ms.

SINEMA) was added as a cosponsor of S. 3182, a bill to direct the Secretary of Veterans Affairs to carry out the Women's Health Transition Training pilot program through at least fiscal year 2020, and for other purposes.

S. 3393

At the request of Ms. HIRONO, her name was added as a cosponsor of S. 3393, a bill to amend title 10, United States Code, to provide for concurrent receipt of veterans' disability compensation and retired pay for disability retirees with fewer than 20 years of service and a combat-related disability, and for other purposes.

At the request of Mr. TESTER, the names of the Senator from Mississippi (Mr. WICKER) and the Senator from Maryland (Mr. VAN HOLLEN) were added as cosponsors of S. 3393, *supra*.

S. 3395

At the request of Ms. HIRONO, the name of the Senator from Massachusetts (Mr. MARKEY) was added as a cosponsor of S. 3395, a bill to require consultations on reuniting Korean Americans with family members in North Korea.

S. 3624

At the request of Mr. COONS, the name of the Senator from Virginia (Mr. WARNER) was added as a cosponsor of S. 3624, a bill to amend the national service laws to prioritize national service programs and projects that are directly related to the response to and recovery from the COVID-19 public health emergency, and for other purposes.

S. 3727

At the request of Mr. UDALL, his name was added as a cosponsor of S. 3727, a bill to provide for cash refunds for canceled airline flights and tickets during the COVID-19 emergency.

At the request of Mr. HEINRICH, his name was added as a cosponsor of S. 3727, *supra*.

S. 3737

At the request of Ms. SMITH, the name of the Senator from New York (Mrs. GILLIBRAND) was added as a cosponsor of S. 3737, a bill to improve the public health workforce loan repayment program.

S. 3775

At the request of Mr. PETERS, the name of the Senator from Nevada (Ms. ROSEN) was added as a cosponsor of S. 3775, a bill to establish a United States-Israel Operations-Technology Working Group, and for other purposes.

S. 3783

At the request of Mrs. GILLIBRAND, the name of the Senator from Maryland (Mr. VAN HOLLEN) was added as a cosponsor of S. 3783, a bill to direct the Secretary of Defense to standardize, collect, and analyze information on the demographics of applicants to military service academies, and for other purposes.

S. 4014

At the request of Mr. CARDIN, the name of the Senator from California (Mrs. FEINSTEIN) was added as a co-

sponsor of S. 4014, a bill to provide for supplemental loans under the Paycheck Protection Program.

S. 4017

At the request of Mr. HOEVEN, the names of the Senator from Louisiana (Mr. CASSIDY) and the Senator from Virginia (Mr. WARNER) were added as cosponsors of S. 4017, a bill to extend the period for obligations or expenditures for amounts obligated for the National Disaster Resilience competition.

S. 4019

At the request of Mr. CORNYN, the name of the Senator from North Dakota (Mr. HOEVEN) was added as a cosponsor of S. 4019, a bill to amend title 5, United States Code, to designate Juneteenth National Independence Day as a legal public holiday.

S. 4041

At the request of Mr. CORNYN, the name of the Senator from Alaska (Mr. SULLIVAN) was added as a cosponsor of S. 4041, a bill to assist the American energy sector in retaining jobs during challenging economic times.

S. 4046

At the request of Mr. MERKLEY, the name of the Senator from New York (Mrs. GILLIBRAND) was added as a cosponsor of S. 4046, a bill to direct the Administrator of the Environmental Protection Agency to establish a program to award grants to eligible entities to purchase, and as applicable install, zero emissions port equipment and technology, and for other purposes.

S. 4048

At the request of Ms. HARRIS, the name of the Senator from Michigan (Mr. PETERS) was added as a cosponsor of S. 4048, a bill to modify the deadlines for completing the 2020 decennial census of population and related tabulations, and for other purposes.

STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Mr. REED (for himself, Mr. INHOFE, Mr. MORAN, Mr. JONES, and Mrs. HYDE-SMITH):

S. 4053. A bill to amend the Energy Policy Act of 1992 to modernize the EPSCoR program of the Department of Energy, and for other purposes; to the Committee on Energy and Natural Resources.

Mr. REED. Mr. President, today I introduce, along with Senator INHOFE, Senator JONES, Senator MORAN, and Senator HYDE-SMITH, the DOE EPSCoR Modernization Act of 2020.

As many of our colleagues are aware, the Department of Energy Established Program to Stimulate Competitive Research (DOE EPSCoR) was established by the Energy Policy Act of 1992 (P.L. 102-486). This critical initiative seeks to improve the capacity of eligible states to conduct nationally competitive energy research and connect eligible states with the National Laboratory System.

The purpose of the bill we are introducing is to broaden the scope of the

research funded by the DOE EPSCoR program beyond basic science, to encompass the full range of research supported by DOE. This includes cutting-edge research in applied energy technologies, energy efficiency, energy storage, and environmental management, to name a few key areas. Yet, because of the program's narrow focus on basic science, EPSCoR States are only able to support a small fraction of DOE's research mission.

Our bill would continue to support investments in research infrastructure and expand opportunities for EPSCoR institutions to partner with National Laboratories to conduct their research. Our bill would also increase support for graduate students and early career faculty.

When the National Academy of Sciences evaluated EPSCoR programs, it concluded that EPSCoR programs are critical to the nation's scientific and technology leadership, because EPSCoR helps ensure that talented researchers and scientists from all 50 states are partners in science and technology research. This is even truer in the context of energy issues, where each state and region faces different energy opportunities and infrastructure challenges.

By modernizing the program and bringing it into alignment with EPSCoR programs operated by other agencies, DOE EPSCoR will be better positioned to meet today's energy challenges and align with the interests and strengths of EPSCoR states. I am pleased to have the support of the Coalition of EPSCoR/DeA States in this effort, and I urge our colleagues to join us in pressing for passage of this bill.

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

S. 4055. A bill to address health workforce shortages and disparities highlighted by the COVID-19 pandemic through additional funding for the National Health Service Corps and the Nurse Corps, and to establish a National Health Service Corps Emergency Service demonstration project; to the Committee on Health, Education, Labor, and Pensions.

Mr. DURBIN. 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. 4055

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 "Strengthening America's Health Care Readiness Act".

SEC. 2. ADDITIONAL FUNDING FOR THE NATIONAL HEALTH SERVICE CORPS.

(a) ADDITIONAL FUNDING.—Section 10503(b) of the Patient Protection and Affordable Care Act (42 U.S.C. 254b-2(b)) is amended—

(1) in paragraph (1)(F), by striking "and" at the end;

(2) in paragraph (2)(H), by striking the period and inserting " ; and"; and

(3) by adding at the end the following:

"(3) to be transferred to the Secretary of Health and Human Services \$5,000,000,000 for fiscal year 2020, to provide additional funding to carry out the National Health Service Corps Scholarship Program under section 338A of the Public Health Service Act, the National Health Service Corps Loan Program under section 338B of such Act, and the National Health Service Corps Emergency Service under section 2812A of such Act."

(b) CRITERIA FOR USE OF ADDITIONAL FUNDING FOR IN-DEMAND PROFESSIONALS.—Not less than 40 percent of the amounts made available under paragraph (3) of section 10503(b) of the Patient Protection and Affordable Care Act (42 U.S.C. 254b-2(b)) (as amended by subsection (a)) shall be allocated to awards to eligible applicants to the National Health Service Corps Scholarship Program under section 338A of the Public Health Service Act (42 U.S.C. 2541), the National Health Service Corps Loan Repayment Program under section 338B of such Act (42 U.S.C. 2541-1), or the National Health Service Corps Emergency Service under section 2812A of such Act (as added by subsection (c)) who are members of groups that are historically underrepresented in health care professions, including racial and ethnic minorities and individuals from low-income urban and rural communities. To carry out the requirements of this subsection, the Secretary may coordinate with entities receiving funding under section 739 or 821 of the Public Health Service Act (42 U.S.C. 293c, 296m) to identify, provide mentorship and support, and recruit such eligible applicants.

(c) NATIONAL HEALTH SERVICE CORPS EMERGENCY SERVICE DEMONSTRATION PROJECT.—Part B of title XXVIII of the Public Health Service Act is amended by inserting after section 2812 (42 U.S.C. 300hh-11) the following:

"SEC. 2812A. NATIONAL HEALTH SERVICE CORPS EMERGENCY SERVICE DEMONSTRATION PROJECT.

"(a) IN GENERAL.—From the amounts made available under section 10503(b)(3) of the Patient Protection and Affordable Care Act for each of fiscal years 2021 through 2025, to the extent permitted by, and consistent with, the requirements of applicable State law, the Secretary shall allocate up to \$50,000,000 to establishing, as a demonstration project, a National Health Service Corps Emergency Service (referred to in this section as the 'emergency service') under which a qualified individual currently or previously participating in the National Health Service Corps agrees to engage in service through the National Disaster Medical System established under section 2812, as described in this section.

"(b) PARTICIPANTS.—

"(1) NHSC ALUMNI.—

"(A) QUALIFIED INDIVIDUALS.—An individual may be eligible to participate in the emergency service under this section if such individual participated in the Scholarship Program under section 338A or the Loan Repayment Program under section 338B, and who satisfied the obligated service requirements under such program, in accordance with the individual's contract.

"(B) PRIORITY AND INCREASED FUNDING AMOUNTS.—

"(i) PRIORITY.—In selecting eligible individuals to participate in the program under this paragraph, the Secretary shall give priority—

"(I) first, to qualified individuals who continue to practice at the site where the individual fulfilled his or her obligated service under the Scholarship Program or Loan Repayment Program through the time of the application to the program under this section; and

"(II) secondly, to qualified individuals who continue to practice in any site approved for obligated service under the Scholarship Program or Loan Repayment Program other than the site at which the individual served.

"(ii) INCREASED FUNDING AMOUNTS.—The Secretary may grant increased award amounts to certain participants in the program under this section based on the site where a participant fulfilled his or her obligated service under the Scholarship Program or Loan Repayment Program.

"(C) PRIVATE PRACTICE.—An individual participating in the emergency service under this section may practice a health profession in any private capacity when not obligated to fulfill the requirements described in subsection (c).

"(2) CURRENT NHSC MEMBERS.—

"(A) IN GENERAL.—An individual who is participating in the Scholarship Program under section 338A or the Loan Repayment Program under section 338B may apply to participate in the program under this section while fulfilling the individual's obligated services under such program.

"(B) CLARIFICATIONS.—Notwithstanding any other provision of law or any contract with respect to service requirements under the Scholarship Program or Loan Repayment Program, an individual fulfilling service requirements described in subsection (c) shall not be considered in breach of such contract under such Scholarship Program or Loan Repayment Program, provided that the individual notifies the site at which the individual is fulfilling his or her obligated service requirements under such contract.

"(C) NO CREDIT TOWARD OBLIGATED SERVICE.—No period of service under the National Disaster Medical System described in subsection (c)(1) shall be counted toward satisfying a period of obligated service under the Scholarship Program or Loan Repayment Program.

"(c) PARTICIPANTS AS MEMBERS OF THE NATIONAL DISASTER MEDICAL SYSTEM.—

"(1) SERVICE REQUIREMENTS.—An individual participating in the program under this section shall participate in the activities of the National Disaster Medical System under section 2812 in the same manner and to the same extent as other participants in such system.

"(2) RIGHTS AND REQUIREMENTS.—An individual participating in the program under this section shall be considered participants in the National Disaster Medical System and shall be subject to the rights and requirements of subsections (c) and (d) of section 2812.

"(d) EMERGENCY SERVICE PLAN.—In carrying out this section, the Secretary, in coordination with the Administrator of the Health Resources and Services Administration and the Assistant Secretary for Preparedness and Response, shall establish an action plan for the service commitments, deployment protocols, coordination efforts, training requirements, liability, workforce development, and such other considerations as the Secretary determines appropriate. Such action plan shall—

"(1) ensure adherence to the missions of both the National Health Service Corps and National Disaster Medical Service;

"(2) ensure an adequate health care workforce during a public health emergency declared by the Secretary under section 319 of this Act, a major disaster declared by the President under section 401 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act, an emergency declared by the President under section 501 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act, or a national emergency declared by the President under the National Emergencies Act; and

“(3) describe how the program established under this section will be implemented in a manner consistent with, and in furtherance of, the assessments and goals for workforce and training described in the review conducted by the Secretary under section 2812(b)(2).

“(e) **CONTRACTS FOR CERTAIN PARTICIPATING INDIVIDUALS.**—An individual who is participating in the emergency service program under this section shall receive loan repayments in an amount equal to 50 percent of the highest new award made for the year under the National Health Service Corps Loan Repayment Program pursuant to a contract entered into at the same time under section 338B(g), in a manner similar to the manner in which payments are made under such section, pursuant to the terms of a contract between the Secretary and such individual. The Secretary shall establish a system of contracting for purposes of this subsection which shall be similar to the contract requirements and terms under subsections (c), (d), and (f) of section 338B. Amounts received by an individual under this subsection shall be in addition to any amounts received by an individual described in subsection (b)(2) pursuant to the Scholarship Program under section 338A or the Loan Repayment Program under section 338B, as applicable.

“(f) **BREACH OF CONTRACT.**—If an individual breaches the written contract of the individual under subsection (e) by failing either to begin such individual’s service obligation in accordance with such contract or to complete such service obligation, the United States shall be entitled to recover from the individual an amount equal to the sum of—

“(1) the total of the amounts paid by the United States under such contract on behalf of the individual for any period of such service not served;

“(2) an amount equal to the product of the number of months of service that were not completed by the individual, multiplied by \$3,750; and

“(3) the interest on the amounts described in paragraphs (1) and (2), at the maximum legal prevailing rate, as determined by the Treasurer of the United States, from the date of the breach.

“(g) **REPORT.**—Not later than 4 years after the date of enactment of this section, the Secretary shall submit to the Committee on Health, Education, Labor, and Pensions of the Senate and the Committee on Energy and Commerce of the House of Representatives a report that evaluates the demonstration project established under this section, including—

“(1) the effects of such program on health care access in underserved areas and health professional shortage areas and on public health emergency response capacity;

“(2) the effects of such program on the health care provider workforce pipeline, including any impact on the demographic representation among, and the fields or specialties pursued by, students in approved graduate training programs in medicine, osteopathic medicine, dentistry, behavioral and mental health, or other health profession;

“(3) the impact of such program on the enrollment, participation, and completion of requirements in the underlying scholarship and loan repayment programs of the National Health Service Corps;

“(4) the effects of such program on the National Disaster Medical System’s response capability, readiness, and workforce strength; and

“(5) recommendations for improving the demonstration project described in this section, and any other considerations as the Secretary determines appropriate.”.

SEC. 3. FUNDING FOR THE NURSE CORPS SCHOLARSHIP AND LOAN REPAYMENT PROGRAM.

(a) **FUNDING.**—There are hereby appropriated, out of amounts in the Treasury not otherwise appropriated, \$1,000,000,000 for fiscal year 2020, for purposes of carrying out section 846 of the Public Health Service Act (42 U.S.C. 297n), to remain available until expended, except that—

(1) of the amount appropriated under this heading and made available for scholarships and loan repayment, not less than 40 percent shall be allocated for eligible applicants who are members of groups that are historically underrepresented in health care professions, including racial and ethnic minorities and individuals from low-income urban and rural communities; and

(2) to carry out the requirements of paragraph (1), the Secretary may coordinate with entities receiving funding under section 821 to identify, recruit, and select individuals to receive such scholarships.

(b) **EMERGENCY DESIGNATION.**—

(1) **IN GENERAL.**—The amounts provided by this section are designated as an emergency requirement pursuant to section 4(g) of the Statutory Pay-As-You-Go Act of 2010 (2 U.S.C. 933(g)).

(2) **DESIGNATION IN SENATE.**—In the Senate, this section is designated as an emergency requirement pursuant to section 4112(a) of H. Con. Res. 71 (115th Congress), the concurrent resolution on the budget for fiscal year 2018.

By Mr. THUNE (for himself and Ms. SMITH):

S. 4063. A bill to provide that, due to the disruptions caused by COVID-19, applications for impact aid funding for fiscal year 2022 may use certain data submitted in the fiscal year 2021 application; to the Committee on Health, Education, Labor, and Pensions.

Mr. THUNE. 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. 4063

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 “Impact Aid Coronavirus Relief Act”.

SEC. 2. USE OF PRIOR APPLICATION STUDENT COUNT DATA FOR FISCAL YEAR 2022 IMPACT AID APPLICATIONS.

Due to the public health emergency relating to COVID-19 and notwithstanding sections 7002(j) and 7003(c) of the Elementary and Secondary Education Act of 1965 (20 U.S.C. 7702(j), 7703(c)), a local educational agency desiring to receive a payment under section 7002 or 7003 of such Act (20 U.S.C. 7702, 7703) for fiscal year 2022 that also submitted an application for such payment for fiscal year 2021 may, in the application submitted under section 7005 of such Act (20 U.S.C. 7705) for fiscal year 2022—

(1) with respect to a requested payment under section 7002 of such Act, use the Federal property valuation data relating to calculating such payment that was submitted by the local educational agency in the application for fiscal year 2021;

(2) with respect to a requested payment under section 7003 of such Act, use the student count data relating to calculating such payment that was submitted by the local educational agency in the application for fiscal year 2021, provided that for purposes of

the calculation of payments for fiscal year 2022 under section 7003(b)(1) of such Act, such payments shall be based on utilizing fiscal year 2020 data (from academic year 2018–2019) to include total current expenditures, local contribution rates, and per pupil expenditures; or

(3) with respect to a requested payment under section 7002 or 7003 of such Act, use the student count or Federal property valuation data relating to calculating such payment for the fiscal year required under section 7002(j) or 7003(c) of such Act, as applicable.

By Mr. DURBIN (for himself, Ms. DUCKWORTH, and Mr. VAN HOLLEN):

S. 4067. A bill to prohibit certain assistance for inverted domestic corporations; to the Committee on Finance.

Mr. DURBIN. 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. 4067

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 “American Assistance for American Companies Act”.

SEC. 2. PROHIBITION ON APPLICATION OF CERTAIN ASSISTANCE TO INVERTED DOMESTIC CORPORATIONS.

(a) **PROHIBITION ON USE OF CERTAIN TAX INCENTIVES.**—

(1) **NET OPERATING LOSS CARRYBACKS.**—

(A) **IN GENERAL.**—Section 172(b)(1)(D) of the Internal Revenue Code of 1986 is amended by adding at the end the following new clause:

“(vi) **SPECIAL RULE FOR INVERTED DOMESTIC CORPORATIONS.**—Clause (i) shall not apply to any foreign corporation for any taxable year in which such corporation is an inverted domestic corporation (as defined in section 7701(p)(2)), or to any member of the expanded affiliated group (as defined in section 7874(c)(1)) of such a foreign corporation, unless such foreign corporation has made an election under section 7701(p)(1).”.

(B) **EFFECTIVE DATE.**—The amendment made by this section shall take effect as if included in section 2303(b) of the CARES Act.

(2) **INCREASED LIMITATION ON BUSINESS INTEREST.**—

(A) **IN GENERAL.**—Section 163(j)(10) of the Internal Revenue Code of 1986 is amended by adding at the end the following new subparagraph:

“(C) **SPECIAL RULE FOR INVERTED DOMESTIC CORPORATIONS.**—Subparagraphs (A) and (B) shall not apply to any foreign corporation for any taxable year in which such corporation is an inverted domestic corporation (as defined in section 7701(p)(2)), or to any member of the expanded affiliated group (as defined in section 7874(c)(1)) of such a foreign corporation, unless such foreign corporation has made an election under section 7701(p)(1).”.

(B) **EFFECTIVE DATE.**—The amendment made by this section shall take effect as if included in section 2306 of the CARES Act.

(3) **FEDERAL RESERVE EMERGENCY LENDING FACILITIES.**—

(A) **IN GENERAL.**—No inverted domestic corporation, as defined in section 7701(p)(2) of the Internal Revenue Code of 1986, or any member of the expanded affiliated group (as defined in section 7874(c)(1) of such Code) of such inverted domestic corporation, may participate in any program or facility established by the Board of Governors of the Federal Reserve System under the authority of

section 13(3) of the Federal Reserve Act (12 U.S.C. 343) and with funding authorized under section 4003 of the CARES Act (Public Law 116-136), including the Primary Market Corporate Credit Facility and the Secondary Market Corporate Credit Facility.

(B) EXCEPTION.—Subparagraph (A) shall not apply if the inverted domestic corporation makes an election under section 7701(p)(1) of the Internal Revenue Code of 1986.

(C) APPLICABILITY.—This paragraph shall apply to participation in any program or facility described in subparagraph (A) established before, on, or after the date of enactment of this Act.

(b) ELECTION TO TREAT INVERTED DOMESTIC CORPORATIONS AS DOMESTIC CORPORATIONS.—

(1) INVERTED DOMESTIC CORPORATIONS.—Section 7701 of the Internal Revenue Code of 1986 is amended by redesignating subsection (p) as subsection (q) and by inserting after subsection (o) the following new subsection:

“(p) INVERTED DOMESTIC CORPORATIONS.—“(1) ELECTION TO BE TREATED AS A DOMESTIC CORPORATION.—

“(A) IN GENERAL.—Notwithstanding paragraphs (4) and (5) of subsection (a), an inverted domestic corporation may elect to be treated as a domestic corporation for taxable years beginning with the last taxable year which begins before January 1, 2018.

“(B) ELECTION.—An election under this subsection—

“(i) shall be made not later than 30 days after the date of the enactment of this subsection, and

“(ii) once made, shall be irrevocable.

“(C) TIME FOR FILING RETURNS AND PAYMENT OF TAXES.—Notwithstanding sections 6072 and 6151, any return for any taxable year ending before the date described in subparagraph (B)(i), and any payment of taxes or penalties, shall not be considered due before January 1, 2021.

“(2) INVERTED DOMESTIC CORPORATION.—For purposes of this subsection, the term ‘inverted domestic corporation’ means any foreign corporation which, pursuant to a plan (or a series of related transactions)—

“(A) completes after March 4, 2003, the direct or indirect acquisition of—

“(i) substantially all of the properties held directly or indirectly by a domestic corporation, or

“(ii) substantially all of the assets of, or substantially all of the properties constituting a trade or business of, a domestic partnership, and

“(B) after the acquisition, either—

“(i) more than 50 percent of the stock (by vote or value) of the corporation is held—

“(I) in the case of an acquisition with respect to a domestic corporation, by former shareholders of the domestic corporation by reason of holding stock in the domestic corporation, or

“(II) in the case of an acquisition with respect to a domestic partnership, by former partners of the domestic partnership by reason of holding a capital or profits interest in the domestic partnership, or

“(ii) the management and control of the expanded affiliated group which includes the corporation occurs, directly or indirectly, primarily within the United States, and such expanded affiliated group has significant domestic business activities.

“(3) EXCEPTION FOR CORPORATIONS WITH SUBSTANTIAL BUSINESS ACTIVITIES IN FOREIGN COUNTRY OF ORGANIZATION.—Such term shall not include a foreign corporation described in paragraph (2) if after the acquisition the expanded affiliated group which includes the corporation has substantial business activities in the foreign country in which or under the law of which the corporation is created or organized when compared to the total

business activities of such expanded affiliated group. For purposes of the preceding sentence, the term ‘substantial business activities’ shall have the meaning given such term under regulations in effect on January 18, 2017, except that the Secretary may issue regulations increasing the threshold percent in any of the tests under such regulations for determining if business activities constitute substantial business activities for purposes of this paragraph.

“(4) MANAGEMENT AND CONTROL.—For purposes of paragraph (2)(B)(ii)—

“(A) IN GENERAL.—The Secretary shall prescribe regulations for purposes of determining cases in which the management and control of an expanded affiliated group is to be treated as occurring, directly or indirectly, primarily within the United States. The regulations prescribed under the preceding sentence shall apply to periods after March 4, 2003.

“(B) EXECUTIVE OFFICERS AND SENIOR MANAGEMENT.—Such regulations shall provide that the management and control of an expanded affiliated group shall be treated as occurring, directly or indirectly, primarily within the United States if substantially all of the executive officers and senior management of the expanded affiliated group who exercise day-to-day responsibility for making decisions involving strategic, financial, and operational policies of the expanded affiliated group are based or primarily located within the United States. Individuals who in fact exercise such day-to-day responsibilities shall be treated as executive officers and senior management regardless of their title.

“(5) SIGNIFICANT DOMESTIC BUSINESS ACTIVITIES.—For purposes of paragraph (2)(B)(ii), an expanded affiliated group has significant domestic business activities if at least 25 percent of—

“(A) the employees of the group are based in the United States,

“(B) the employee compensation incurred by the group is incurred with respect to employees based in the United States,

“(C) the assets of the group are located in the United States, or

“(D) the income of the group is derived in the United States,

determined in the same manner as such determinations are made for purposes of determining substantial business activities under regulations referred to in paragraph (3) as in effect on January 18, 2017, but applied by treating all references in such regulations to ‘foreign country’ and ‘relevant foreign country’ as references to ‘the United States’. The Secretary may issue regulations decreasing the threshold percent in any of the tests under such regulations for determining if business activities constitute significant domestic business activities for purposes of this paragraph.

“(6) DEFINITIONS AND OTHER RULES.—

“(A) EXPANDED AFFILIATED GROUP.—The term ‘expanded affiliated group’ has the meaning give such term under section 7874(c)(1).

“(B) OTHER RULES.—Rules similar to the rules of paragraphs (2), (3), (5), and (6) of section 7874(c) shall apply for purposes of this subsection.”.

AMENDMENTS SUBMITTED AND PROPOSED

SA 1676. Mr. ROUNDS submitted an amendment intended to be proposed by him to the bill S. 4049, to authorize appropriations for fiscal year 2021 for military activities of the Department of Defense, for military construction, and for defense activities of the Department of Energy, to prescribe military personnel strengths for such fiscal

year, and for other purposes; which was ordered to lie on the table.

SA 1677. Mr. PAUL submitted an amendment intended to be proposed by him to the bill S. 3985, to improve and reform policing practices, accountability, and transparency; which was ordered to lie on the table.

SA 1678. Mr. PAUL submitted an amendment intended to be proposed by him to the bill S. 3985, supra; which was ordered to lie on the table.

SA 1679. Mr. PAUL submitted an amendment intended to be proposed by him to the bill S. 3985, supra; which was ordered to lie on the table.

SA 1680. Mr. PAUL submitted an amendment intended to be proposed by him to the bill S. 3985, supra; which was ordered to lie on the table.

SA 1681. Ms. WARREN submitted an amendment intended to be proposed by her to the bill S. 4049, to authorize appropriations for fiscal year 2021 for military activities of the Department of Defense, for military construction, and for defense activities of the Department of Energy, to prescribe military personnel strengths for such fiscal year, and for other purposes; which was ordered to lie on the table.

SA 1682. Ms. WARREN (for herself and Mr. PORTMAN) submitted an amendment intended to be proposed by her to the bill S. 4049, supra; which was ordered to lie on the table.

SA 1683. Mr. MENENDEZ submitted an amendment intended to be proposed by him to the bill S. 4049, supra; which was ordered to lie on the table.

SA 1684. Ms. DUCKWORTH (for herself and Mr. SCOTT of South Carolina) submitted an amendment intended to be proposed by her to the bill S. 4049, supra; which was ordered to lie on the table.

SA 1685. Ms. DUCKWORTH submitted an amendment intended to be proposed by her to the bill S. 4049, supra; which was ordered to lie on the table.

SA 1686. Ms. DUCKWORTH (for herself and Mr. RISCH) submitted an amendment intended to be proposed by her to the bill S. 4049, supra; which was ordered to lie on the table.

SA 1687. Ms. HIRONO submitted an amendment intended to be proposed by her to the bill S. 4049, supra; which was ordered to lie on the table.

SA 1688. Mr. BLUMENTHAL (for himself, Mr. MURPHY, Mrs. GILLIBRAND, and Mr. SCHUMER) submitted an amendment intended to be proposed by him to the bill S. 4049, supra; which was ordered to lie on the table.

SA 1689. Mr. BLUMENTHAL (for himself and Mrs. SHAHEEN) submitted an amendment intended to be proposed by him to the bill S. 4049, supra; which was ordered to lie on the table.

SA 1690. Mr. BLUMENTHAL (for himself, Ms. BALDWIN, Ms. WARREN, and Mrs. GILLIBRAND) submitted an amendment intended to be proposed by him to the bill S. 4049, supra; which was ordered to lie on the table.

SA 1691. Mr. BLUMENTHAL (for himself, Ms. BALDWIN, Mrs. GILLIBRAND, and Mr. WYDEN) submitted an amendment intended to be proposed by him to the bill S. 4049, supra; which was ordered to lie on the table.

SA 1692. Ms. HIRONO (for herself and Mr. SULLIVAN) submitted an amendment intended to be proposed by her to the bill S. 4049, supra; which was ordered to lie on the table.

SA 1693. Mr. MORAN (for himself, Mr. UDALL, Mrs. BLACKBURN, Mr. BOOZMAN, Mrs. CAPITO, and Mr. ROUNDS) submitted an amendment intended to be proposed by him to the bill S. 4049, supra; which was ordered to lie on the table.

SA 1694. Mr. MORAN (for himself and Mr. TESTER) submitted an amendment intended