

where we are not taking up the issues that we should.

There is one person who controls the agenda and the schedule of this Chamber, and that is the Republican majority leader, Senator MITCH MCCONNELL of Kentucky. Let's not waste this opportunity to make America a better place. Let's do things that make a difference.

America is counting on us in the midst of this massive health crisis with COVID-19—perhaps the worst health crisis our Nation has faced in over 100 years. With the state of our economy and so many—tens of millions of people out of work, shouldn't we be acting together on a bipartisan basis, as we did in March of this year, to pass legislation?

The reports we have is that the other side of the aisle is in disarray. I might remind Senator MCCONNELL that the best legislation that passes here is bipartisan. And this measure, COVID relief, moving forward, should be bipartisan as well. For it to be bipartisan, we need people of both parties to sit down together and negotiate. That has to continue, along with the participation of the White House, in order to achieve these goals.

First and foremost, we need to restore unemployment assistance to the millions of families who will see it end in just a few days. I cannot imagine having lost your job, worried about whether there is another one waiting or whether one will be available, and then having to worry about whether you can make that rent payment, the mortgage payment, the utility bills, food, health insurance—the basics—and to be told that Congress just let unemployment assistance expire, which happens in just 3 days. What are these families going to do?

I sincerely hope that every Member of the Senate will reach out to one of these unemployed families and listen quietly to their stories. I have seen them as they come to the food pantries. I have seen them come and ask for help, which they never dreamed they would have to do. It must be heartbreaking to go through that experience. Let's stand by them now. They need us now more than ever.

I yield the floor.

I suggest the absence of a quorum.

The PRESIDING OFFICER (Mr. BOOZMAN). The clerk will call the roll. The senior assistant legislative clerk proceeded to call the roll.

Mr. THUNE. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

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

#### REMEMBERING JOHN LEWIS

Mr. THUNE. Mr. President, yesterday, I was privileged to be able to pay my respects to Representative John Lewis as he lay in state in the Capitol Rotunda—a fitting place for an American hero.

His death is a loss, but his dauntless courage and deep conviction have carved out for him a permanent place in American history. When we tell stories of those who have made America greater, John Lewis's name will always be among them.

#### CORONAVIRUS

Mr. THUNE. Mr. President, yesterday, Senate Republicans introduced the next phase of our coronavirus relief effort, the Health, Economic Assistance, Liability Protection, and Schools Act, or the HEALS Act.

This bill has been carefully targeted to address the most pressing issues facing our Nation right now: getting kids back to school, getting workers back to work, and ensuring that we have the healthcare resources necessary to defeat the virus.

The HEALS Act will provide economic incentives to help businesses retain workers. It will give additional support to hard-hit small businesses. It will provide checks to American families to help them weather the economic challenges that they are facing. It will give schools more than \$100 billion to help them safely reopen so kids and college students aren't missing out on the academic, social, and emotional benefits of in-person learning.

It will direct funds to diagnosis, vaccines, and treatments. It will ensure that medical professionals, small businesses, and school districts doing their best to protect Americans don't face frivolous lawsuits from predatory trial lawyers.

It will provide incentives for manufacturing personal protective equipment in the United States to help ensure that we never again face the kinds of shortages we have seen with the coronavirus. And more.

Now it is time for Democrats to come to the negotiating table so that we can arrive at a bipartisan bill and get this relief into the hands of Americans. I was disappointed to hear of the Democratic leader's partisan screeds yesterday and today on the Senate floor, although I did appreciate his ability to—with a straight face, I might add—simultaneously characterize Republican relief efforts as insufficient while touting a House bill that mentions the word “cannabis” more often than the word “job” and actually contains less money for schools than the Republican bill.

No one is going to get everything they want with this bill, and Democrats are not going to be able to implement their socialist wish list, but if we work together, we can get real relief into the hands of Americans. I hope the Democrats will join us.

#### REMOTE AND MOBILE WORKER RELIEF ACT

Mr. THUNE. Mr. President, during New York's toughest moments during the pandemic, medical professionals

from around the country came to hard-hit New York City to help. They formed an essential part of the city's medical response, and they undoubtedly saved lives. They are deserving of New York's profound gratitude—and apparently of something else: tax bills. That is right. In May, New York Governor Andrew Cuomo announced that New York would be levying income tax on any money these medical professionals made while they were there.

Now, individuals can generally receive a tax credit in their home State for income tax paid to another State, thus avoiding double taxation of their income, but since New York has one of the highest income taxes in the country, a lot of these medical professionals will be facing a higher than normal tax bill on any money they earn in New York. The situation is even worse for residents of States without an income tax, like my home State of South Dakota. Medical professionals from those States will simply have to absorb the full cost of this unexpected bill.

The healthcare workers who traveled to New York are not alone in facing a complicated tax situation. For Americans who regularly spend limited time working in different States throughout the year, the situation can be even worse. A traveling nurse, for example, or a corporate trainer might work in not just one but several additional States during a given year, and navigating the resulting income tax situation can be incredibly complicated.

Some States, like New York, aggressively tax individuals they deem to have earned income within their borders, even if the income in question is just the salary they earned from their employer while attending a 2-day training conference in the State. Other States allow nonresidents to work for longer periods—as long as 60 days in some cases—before they require an individual to file an income tax return.

Navigating different States' requirements can be a real burden for both employees and employers and can discourage interstate commerce. It is particularly challenging for small businesses, which frequently lack the in-house tax staff and tracking capabilities of larger organizations.

This situation cries out for a solution. For the past four Congresses, I have introduced legislation—the Mobile Workforce State Income Tax Simplification Act—to create a uniform standard for mobile workers. Under my bill, if you spent 30 days or fewer working in a different State, you would be taxed as normal by your home State. If you spent more than 30 days working in a different State, you would be subject to that other State's income tax in addition to the income tax in your home State. Having a universal rule like this would make life a lot easier for workers and for employers.

In June I introduced an updated version of my mobile workforce bill—the Remote and Mobile Worker Relief Act, which I am pleased to announce

has been included in the HEALS Act, the phase 4 coronavirus relief package the Republicans introduced yesterday. Like my original mobile workforce bill, the Remote and Mobile Worker Relief Act would create a uniform, 30-day standard governing State income tax liability for mobile workers, but my new bill goes further and addresses some of the particular challenges faced by mobile and remote workers as a result of the coronavirus.

The Remote and Mobile Worker Relief Act would establish a special 90-day standard for healthcare workers who travel to another State to help during the pandemic. This should ensure that no healthcare worker faces an unexpected tax bill for the contributions he or she makes to fighting the coronavirus.

My new bill also addresses the possible tax complications that could face remote workers as a result of the pandemic. During the coronavirus crisis, many workers who usually travel to their offices every day have ended up working from home. This doesn't present a tax problem for most employees, but it does present a possible problem for workers who live in a different State than the one in which they work.

Workers who live in a different State from the one in which they work are subject to income tax from both States, but under current State tax laws, they usually pay most or all of their State income taxes to the State in which they earn their income rather than their State of residence. However, now that some workers who usually work in a different State have been working from home, there is a risk that their State of residence could consider the resulting income as allocated to and taxable by it as well. That could mean a higher tax bill for a lot of workers.

My bill would preempt this problem by codifying the pre-pandemic status quo. Under my bill, if you plan to work in North Carolina but had to work from home in South Carolina during the pandemic, your income would still be taxed as if you were going into the office in North Carolina every day, just as it would have been if the pandemic had never happened.

Relief for mobile workers is a bipartisan idea. A version of my original mobile workforce bill has passed the House of Representatives multiple times, and the only reason it hasn't advanced so far in the Senate is because of the opposition of a handful of States that aggressively tax—you have got it—temporary workers.

Now that the pandemic has highlighted the challenges facing mobile workers and the potential challenges facing remote workers, I am pleased that my legislation will be considered here in the Senate as part of the broader coronavirus relief package that we hope to pass in the next couple of weeks. I am grateful to Chairman GRASSLEY for his support for this legislation.

It is unconscionable—unconscionable—that we would allow healthcare workers who risked their own lives to care for individuals in coronavirus-stricken States to be punished with unexpected tax bills. We need to make sure that Americans who work from home to help slow the spread of the virus don't face a complicated tax situation or an unexpectedly high tax bill as a result.

Americans have faced enough challenges over the past several months. Let's make sure tax problems are not among them.

I yield the floor.

I suggest the absence of a quorum.

The PRESIDING OFFICER (Mr. CASIDY). The clerk will call the roll.

The senior assistant legislative clerk proceeded to call the roll.

Mr. CASEY. I ask unanimous consent that the order for the quorum call be rescinded.

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

### CORONAVIRUS

Mr. CASEY. Mr. President, I rise this afternoon to talk about long-term care and a number of related challenges that confront our country, especially at this time.

One of the most horrific numbers in all of the horror that we have seen in the aftermath of the onset of the virus and COVID-19 disease and the jobs and economic crisis that have followed it is the number of deaths in long-term care settings.

When you combine the deaths of residents in nursing homes and other similar settings—sometimes called long-term care or even congregate settings—with the deaths of workers, we know that the number now exceeds 59,000 Americans. About 40 percent of all the deaths are either a resident of a long-term care facility or a worker in those facilities.

So we are talking about those Americans today—those families—when we consider what we do next because no one here, I don't think—I don't care what side of the aisle, what point of view, who you are, what State you are from, no one in this body or in the House would want to accept the idea that, say, 4 months from today, or 5 months or 6 months, another 59,000 or 60,000 people will have died in those settings.

We know a lot about how to get those numbers down. It is not one of those things where we can throw up our hands and say there is little that we can do. There is a lot we can do because Americans are smart, innovative, and caring, and a lot of smart people have figured out how to get those numbers down.

So 59,000—more than 59,000—Americans is unacceptable. Also, 40 percent of all the deaths going forward is also unacceptable. About a month ago, I came to the floor with some of my colleagues, and we pressed for a vote on

the solutions we need to save lives in nursing homes and also protect the workforce. The majority blocked the vote. Since then, the Senate has done nothing when it comes to this issue that has impacted so many families and so many communities. We have a chance now.

I realize sometimes when a bill gets blocked that that isn't the end of the story and that the individual or the party blocking might have a different idea, a better idea, a different solution, a better approach. If that is the case with the majority, we need to hear it. I would hope that a solution, a remedy, a strategy to get the 59,000-death number down would include the resources to do it because this isn't a circumstance where you can just wish it away. This isn't a circumstance where you can just move a little bit of policy around. We need resources, and I will talk more about them.

We know that yesterday Senate Republicans released their plan for the next piece of legislation relating to COVID-19 and the economy. This proposal is 2 months—a full 2 months—after the House passed the Heroes Act to bring relief to the millions of Americans who are suffering, families who are suffering, not only in the context of long-term care—having lost a loved one, a resident, or a worker in their family—but they are suffering for other reasons as well.

We know the unemployment rate is intolerably too high. In my home State of Pennsylvania—just imagine this—the number was 1-plus million people out of work in April. Thankfully, that number went down in the month of May, but it only went down to 849,000 people out of work.

I was hoping, as I know everyone was in the State, that the June number would fall precipitously and maybe by the same percentage, so 849,000 people would go well into the 700s and maybe even into the 600,000s and would keep going down from there. Unfortunately, in the month of June, it went from 849,000 to about 821,000 people out of work. I don't think I have seen unemployment numbers like that in my home State in my lifetime.

The 13.4 percent unemployment in May dropped but only went down to 13 percent. Just by way of comparison, in the great recession of just roughly a decade ago, Pennsylvania's unemployment rate went way up, as it did in a lot of other States. It stopped at 10 percent. Some counties were above 10 percent, 11 percent, 12 percent or higher. Statewide, it never really went above 10 percent.

We are now in our third month of unemployment rates well above 10 percent. It was 16 percent in April, almost 13.5 percent in May, and now 13 percent exactly now. We have a lot of work to do.

For purposes of today's discussion, I wanted to talk about what we can do in the long-term care context. The Republican proposal of yesterday makes no