Xinjiang, and calling for an end to arbitrary detention, torture, and harassment of these communities inside and outside China; which was ordered to lie on the table.

SA 2504. Mr. GRASSLEY submitted an amendment intended to be proposed to amendment SA 2499 proposed by Mr. MCCONNELL to the bill S. 178, supra; which was ordered to lie on the table.

TEXT OF AMENDMENTS

SA 2503. Mrs. LOEFFLER (for herself, Ms. ERNST, and Mr. CRUZ) submitted an amendment intended to be proposed to amendment SA 2499 proposed by Mr. MCCONNELL to the bill S. 178, to condemn gross human rights violations of ethnic Turkic Muslims in Xinjiang, and calling for an end to arbitrary detention, torture, and harassment of these communities inside and outside China; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. 3. TAX INCENTIVES FOR RELOCATING MANUFACTURING OF PHARMACEUTICALS AND MEDICAL SUPPLIES AND DEVICES TO THE UNITED STATES.

(a) ACCELERATED DEPRECIATION FOR NONRESIDENTIAL REAL PROPERTY.—Section 168 of the Internal Revenue Code of 1986 is amended by adding at the end the following new subsection:

''(n) ACCELERATED DEPRECIATION FOR NONRESIDENTIAL REAL PROPERTY ACQUIRED IN CONNECTION WITH THE RELOCATION OF MANUFACTURING OF PHARMACEUTICALS AND MEDICAL SUPPLIES AND DEVICES TO THE UNITED STATES.—

''(1) TREATMENT AS 20-YEAR PROPERTY.—For purposes of this section, qualified nonresidential real property shall be treated as 20-year property.

''(2) APPLICATION OF BONUS DEPRECIATION.—For application of bonus depreciation to qualified nonresidential real property, see subsection (k).

''(3) QUALIFIED NONRESIDENTIAL REAL PROPERTY.—For purposes of this subsection, the term 'qualified nonresidential real property' means nonresidential real property placed in service in the United States by a qualified manufacturer if such property is acquired by such qualified manufacturer in connection with a qualified relocation of manufacturing.

''(4) QUALIFIED MANUFACTURER.—For purposes of this subsection, the term 'qualified manufacturer' means any person engaged in the trade or business of manufacturing a qualified medical product.

''(5) QUALIFIED MEDICAL PRODUCT.—For purposes of this subsection, the term 'qualified medical product' means any pharmaceutical, medical device, or medical supply.

''(6) QUALIFIED RELOCATION OF MANUFACTURING.—For purposes of this subsection—

''(A) IN GENERAL.—The term 'qualified relocation of manufacturing' means, with respect to any qualified manufacturer, the relocation of the manufacturing of a qualified medical product from a foreign country to the United States.

''(B) RELOCATION OF PROPERTY NOT REQUIRED.—For purposes of subparagraph (A), manufacturing shall not fail to be treated as relocated merely because property used in such manufacturing was not relocated.

''(C) RELOCATION OF NOT LESS THAN EQUIVALENT PRODUCTIVE CAPACITY REQUIRED.—For purposes of subparagraph (A), manufacturing shall not be treated as relocated unless the property manufactured in the United States is substantially identical to the property previously manufactured in a foreign country and the increase in the units of production of such property in the United States by the qualified manufacturer is not less than the reduction in the units of production of such property in such foreign country by such qualified manufacturer.

''(7) APPLICATION TO POSSESSIONS OF THE UNITED STATES.—For purposes of this subsection, the term 'United States' includes any possession of the United States.''.

(b) EXCLUSION OF GAIN ON DISPOSITION OF PROPERTY IN CONNECTION WITH QUALIFIED RELOCATION OF MANUFACTURING.—

(1) IN GENERAL.—Part III of subchapter B of chapter 1 of such Code is amended by inserting after section 139H the following new section:

''SEC. 139I. EXCLUSION OF GAIN ON DISPOSITION OF PROPERTY IN CONNECTION WITH QUALIFIED RELOCATION OF MANUFACTURING.

''(a) IN GENERAL.—In the case of a qualified manufacturer, gross income shall not include gain from the sale or exchange of qualified relocation disposition property.

''(b) QUALIFIED RELOCATION DISPOSITION PROPERTY.—For purposes of this section, the term 'qualified relocation disposition property' means any property which—

''(1) is sold or exchanged by a qualified manufacturer in connection with a qualified relocation of manufacturing, and

''(2) was used by such qualified manufacturer in the trade or business of manufacturing a qualified medical product in the foreign country from which such manufacturing is being relocated.

''(c) OTHER TERMS.—Terms used in this section which are also used in subsection (n) of section 168 shall have the same meaning when used in this section as when used in such subsection.''.

(2) CLERICAL AMENDMENT.—The table of sections for part III of subchapter B of chapter 1 of such Code is amended by inserting after the item relating to section 139H the following new item:

''Sec. 139I. Exclusion of gain on disposition of property in connection with qualified relocation of manufacturing.''.

(c) EFFECTIVE DATES.—

(1) ACCELERATED DEPRECIATION.—The amendment made by subsection (a) shall apply to property placed in service after the date of the enactment of this Act.

(2) EXCLUSION OF GAIN.—The amendments made by subsection (b) shall apply to sales and exchanges after the date of the enactment of this Act.

SA 2504. Mr. GRASSLEY submitted an amendment intended to be proposed to amendment SA 2499 proposed by Mr. MCCONNELL to the bill S. 178, to condemn gross human rights violations of ethnic Turkic Muslims in Xinjiang, and calling for an end to arbitrary detention, torture, and harassment of these communities inside and outside China; which was ordered to lie on the table; as follows:

At the end, add the following:

SEC. 3. ADDITIONAL 2020 RECOVERY REBATES FOR INDIVIDUALS.

(a) IN GENERAL.—Subchapter B of chapter 65 of the Internal Revenue Code of 1986 is amended by inserting after section 6428 the following new section:

''SEC. 6428A. ADDITIONAL 2020 RECOVERY REBATES FOR INDIVIDUALS.

''(a) IN GENERAL.—In addition to the credit allowed under section 6428, 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 the sum of—

''(1) $1,200 ($2,400 in the case of eligible individuals filing a joint return), plus

''(2) an amount equal to the product of $500 multiplied by the number of dependents (as defined in section 152(a)) of the taxpayer.

''(b) 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.

''(c) LIMITATION BASED ON ADJUSTED GROSS INCOME.—The amount of the credit allowed by subsection (a) (determined without regard to this subsection and subsection (e)) shall be reduced (but not below zero) 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.—

''(1) IN GENERAL.—For purposes of this section, the term 'eligible individual' means any individual who is not described in paragraph (2) and who was not deceased prior to January 1, 2020.

''(2) EXCEPTIONS.—An individual is described in this paragraph if such individual is—

''(A) a nonresident alien individual,

''(B) an 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, or

''(C) an estate or trust.

''(e) 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 (f). 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 (f) 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.

''(f) 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 2019 shall be treated as having made a payment against the tax imposed by chapter 1 for such 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 taxable year if this section (other than subsection (e) and this subsection) had applied to such taxable year.

''(3) TIMING AND MANNER OF PAYMENTS.—

''(A) TIMING.—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.

''(B) DELIVERY OF PAYMENTS.—Notwithstanding any other provision of law, the Secretary may certify and disburse refunds payable under this subsection electronically to—

''(i) any account to which the payee received or authorized, on or after January 1, 2018, a refund of taxes under this title or of

a Federal payment (as defined in section 3332 of title 31, United States Code),

''(ii) any account belonging to a payee from which that individual, on or after January 1, 2018, made a payment of taxes under this title, or

''(iii) any Treasury-sponsored account (as defined in section 208.2 of title 31, Code of Federal Regulations).

''(C) WAIVER OF CERTAIN RULES.—Notwithstanding section 3325 of title 31, United States Code, or any other provision of law, with respect to any payment of a refund under this subsection, a disbursing official in the executive branch of the United States Government may modify payment information received from an officer or employee described in section 3325(a)(1)(B) of such title for the purpose of facilitating the accurate and efficient delivery of such payment. Except in cases of fraud or reckless neglect, no liability under sections 3325, 3527, 3528, or 3529 of title 31, United States Code, shall be imposed with respect to payments made under this subparagraph.

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

''(5) APPLICATION TO CERTAIN INDIVIDUALS WHO DO NOT FILE A RETURN OF TAX FOR 2019.—

''(A) IN GENERAL.—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—

''(i) apply such paragraph by substituting '2018' for '2019',

''(ii) use information with respect to such individual for calendar year 2019 provided in—

''(I) Form SSA–1099, Social Security Benefit Statement, or

''(II) Form RRB–1099, Social Security Equivalent Benefit Statement, or

''(iii) use information with respect to such individual which is provided by—

''(I) in the case of a specified social security beneficiary or a specified supplemental security income recipient, the Commissioner of Social Security,

''(II) in the case of a specified railroad retirement beneficiary, the Railroad Retirement Board, and

''(III) in the case of a specified veterans beneficiary, the Secretary of Veterans Affairs (in coordination with, and with the assistance of, the Commissioner of Social Security if appropriate).

''(B) SPECIFIED INDIVIDUAL.—For purposes of this paragraph, the term 'specified individual' means any individual who is—

''(i) a specified social security beneficiary,

''(ii) a specified supplemental security income recipient,

''(iii) a specified railroad retirement beneficiary, or

''(iv) a specified veterans beneficiary.

''(C) SPECIFIED SOCIAL SECURITY BENEFICIARY.—For purposes of this paragraph, the term 'specified social security beneficiary' means any individual who, for the last month that ends prior to the date of enactment of this section, is entitled to any monthly insurance benefit payable under title II of the Social Security Act (42 U.S.C. 401 et seq.), including payments made pursuant to sections 202(d), 223(g), and 223(i)(7) of such Act.

''(D) SPECIFIED SUPPLEMENTAL SECURITY INCOME RECIPIENT.—For purposes of this paragraph, the term 'specified supplemental security income recipient' means any individual who, for the last month that ends prior to the date of enactment of this section, is eligible for a monthly benefit payable under title XVI of the Social Security Act (42 U.S.C. 1381 et seq.) (other than a benefit to an individual described in section 1611(e)(1)(B) of such Act (42 U.S.C. 1382(e)(1)(B)), including—

''(i) payments made pursuant to section 1614(a)(3)(C) of such Act (42 U.S.C. 1382c(a)(3)(C)),

''(ii) payments made pursuant to section 1619(a) (42 U.S.C. 1382h(a)) or subsections (a)(4), (a)(7), or (p)(7) of section 1631 (42 U.S.C. 1383) of such Act, and

''(iii) State supplementary payments of the type referred to in section 1616(a) of such Act (42 U.S.C. 1382e(a)) (or payments of the type described in section 212(a) of Public Law 93–66) which are paid by the Commissioner under an agreement referred to in such section 1616(a) (or section 212(a) of Public Law 93–66).

''(E) SPECIFIED RAILROAD RETIREMENT BENEFICIARY.—For purposes of this paragraph, the term 'specified railroad retirement beneficiary' means any individual who, for the last month that ends prior to the date of enactment of this section, is entitled to a monthly annuity or pension payment payable (without regard to section 5(a)(ii) of the Railroad Retirement Act of 1974 (45 U.S.C. 231d(a)(ii))) under—

''(i) section 2(a)(1) of such Act (45 U.S.C. 231a(a)(1)),

''(ii) section 2(c) of such Act (45 U.S.C. 231a(c)),

''(iii) section 2(d)(1) of such Act (45 U.S.C. 231a(d)(1)), or

''(iv) section 7(b)(2) of such Act (45 U.S.C. 231f(b)(2)) with respect to any of the benefit payments described in subparagraph (C).

''(F) SPECIFIED VETERANS BENEFICIARY.—For purposes of this paragraph, the term 'specified veterans beneficiary' means any individual who, for the last month that ends prior to the date of enactment of this section, is entitled to a compensation or pension payment payable under—

''(i) section 1110, 1117, 1121, 1131, 1141, or 1151 of title 38, United States Code,

''(ii) section 1310, 1312, 1313, 1315, 1316, or 1318 of title 38, United States Code,

''(iii) section 1513, 1521, 1533, 1536, 1537, 1541, 1542, or 1562 of title 38, United States Code, or

''(iv) section 1805, 1815, or 1821 of title 38, United States Code,

to a veteran, surviving spouse, child, or parent as described in paragraph (2), (3), (4)(A)(ii), or (5) of section 101, title 38, United States Code.

''(G) SUBSEQUENT DETERMINATIONS AND REDETERMINATIONS NOT TAKEN INTO ACCOUNT.—For purposes of this section, any individual's status as a specified social security beneficiary, a specified supplemental security income recipient, a specified railroad retirement beneficiary, or a specified veterans beneficiary shall be unaffected by any determination or redetermination of any entitlement to, or eligibility for, any benefit, payment, or compensation, if such determination or redetermination occurs after the last month that ends prior to the date of enactment of this section.

''(H) PAYMENT TO REPRESENTATIVE PAYEES AND FIDUCIARIES.—

''(i) IN GENERAL.—If the benefit, payment, or compensation referred to in subparagraph (C), (D), (E), or (F) with respect to any specified individual is paid to a representative payee or fiduciary, payment by the Secretary under paragraph (3) with respect to such specified individual shall be made to such individual's representative payee or fiduciary and the entire payment shall be used only for the benefit of the individual who is entitled to the payment.

''(ii) APPLICATION OF ENFORCEMENT PROVISIONS.—

''(I) In the case of a payment described in clause (i) which is made with respect to a specified social security beneficiary or a specified supplemental security income recipient, section 1129(a)(3) of the Social Security Act (42 U.S.C. 1320a–8(a)(3)) shall apply to such payment in the same manner as such section applies to a payment under title II or XVI of such Act.

''(II) In the case of a payment described in clause (i) which is made with respect to a specified railroad retirement beneficiary, section 13 of the Railroad Retirement Act (45 U.S.C. 231l) shall apply to such payment in the same manner as such section applies to a payment under such Act.

''(III) In the case of a payment described in clause (i) which is made with respect to a specified veterans beneficiary, sections 5502, 6106, and 6108 of title 38, United States Code, shall apply to such payment in the same manner as such sections apply to a payment under such title.

''(6) NOTICE TO INDIVIDUALS.—Not later than 15 days after the date on which the Secretary distributed any payment to an eligible individual pursuant to this subsection, notice shall be sent by mail to such individual's last known address. Such notice shall indicate the method by which such payment was made, the amount of such payment, and a phone number for the appropriate point of contact at the Internal Revenue Service to report any failure to receive such payment.

''(g) 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 dependent taken into account under subsection (a)(2), the valid identification number of such dependent.

''(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 dependent who is adopted or placed for adoption, the term 'valid identification number' shall include the adoption taxpayer identification number of such dependent.

''(3) SPECIAL RULE FOR MEMBERS OF THE ARMED FORCES.—Paragraph (1)(B) shall not apply in the case where at least 1 spouse was a member of the Armed Forces of the United States at any time during the taxable year and at least 1 spouse satisfies paragraph (1)(A).

''(4) MATHEMATICAL OR CLERICAL ERROR AUTHORITY.—Any omission of a correct valid identification number required under this subsection shall be treated as a mathematical or clerical error for purposes of applying section 6213(g)(2) to such omission.

''(h) SPECIAL RULES WITH RESPECT TO PRISONERS.—

''(1) DISALLOWANCE OF CREDIT.—

''(A) IN GENERAL.—Subject to subparagraph (B), no credit shall be allowed under subsection (a) to an eligible individual who is, for each day during calendar year 2020, described in clause (i), (ii), (iii), (iv), or (v) of section 202(x)(1)(A) of the Social Security Act (42 U.S.C. 402(x)(1)(A)).

''(B) JOINT RETURN.—In the case of eligible individuals filing a joint return where 1 spouse is described in subparagraph (A), subsection (a)(1) shall be applied by substituting '$1,200' for '$2,400'.

''(2) DENIAL OF ADVANCE REFUND OR CREDIT.—No refund or credit shall be made or allowed under subsection (f) with respect to any individual whom the Secretary has knowledge is, at the time of any determination made pursuant to paragraph (3) of such subsection, described in clause (i), (ii), (iii), (iv), or (v) of section 202(x)(1)(A) of the Social Security Act.

''(i) REGULATIONS.—The Secretary shall prescribe such regulations or other guidance as may be necessary to carry out the purposes of this section, including any such measures as are deemed appropriate to avoid allowing multiple credits or rebates to a taxpayer.''.

(b) DEFINITION OF DEFICIENCY.—Section 6211(b)(4)(A) of the Internal Revenue Code of 1986 is amended by striking ''and 6428'' and inserting ''6428, and 6428A''.

(c) TREATMENT OF POSSESSIONS.—Rules similar to the rules of subsection (c) of section 2201 of the CARES Act (Public Law 116–136) shall apply for purposes of this section.

(d) EXCEPTION FROM REDUCTION OR OFFSET.—

(1) IN GENERAL.—Any credit or refund allowed or made to any individual by reason of section 6428A of the Internal Revenue Code of 1986 (as added by this section) or by reason of subsection (c) of this section shall not be—

(A) subject to reduction or offset pursuant to section 3716 or 3720A of title 31, United States Code,

(B) subject to reduction or offset pursuant to subsection (d), (e), or (f) of section 6402 of the Internal Revenue Code of 1986, or

(C) reduced or offset by other assessed Federal taxes that would otherwise be subject to levy or collection.

(2) ASSIGNMENT OF BENEFITS.—

(A) IN GENERAL.—The right of any person to any applicable payment shall not be transferable or assignable, at law or in equity, and no applicable payment shall be subject to, execution, levy, attachment, garnishment, or other legal process, or the operation of any bankruptcy or insolvency law.

(B) ENCODING OF PAYMENTS.—In the case of an applicable payment described in subparagraph (D)(iii)(I) that is paid electronically by direct deposit through the Automated Clearing House (ACH) network, the Secretary of the Treasury (or the Secretary's delegate) shall—

(i) issue the payment using a unique identifier that is reasonably sufficient to allow a financial institution to identify the payment as an applicable payment, and

(ii) further encode the payment pursuant to the same specifications as required for a benefit payment defined in section 212.3 of title 31, Code of Federal Regulations.

(C) GARNISHMENT.—

(i) ENCODED PAYMENTS.—In the case of a garnishment order that applies to an account that has received an applicable payment that is encoded as provided in subparagraph (B), a financial institution shall follow the requirements and procedures set forth in part 212 of title 31, Code of Federal Regulations, except a financial institution shall not, with regard to any applicable payment, be required to provide the notice referenced in sections 212.6 and 212.7 of title 31, Code of Federal Regulations. This paragraph shall not alter the status of applicable payments as tax refunds or other nonbenefit payments for purpose of any reclamation rights of the Department of the Treasury or the Internal Revenue Service as per part 210 of title 31 of the Code of Federal Regulations.

(ii) OTHER PAYMENTS.—If a financial institution receives a garnishment order, other than an order that has been served by the United States or an order that has been served by a Federal, State, or local child support enforcement agency, that has been received by a financial institution and that applies to an account into which an applicable payment that has not been encoded as provided in subparagraph (B) has been deposited electronically or by an applicable payment that has been deposited by check on any date in the lookback period, the financial institution, upon the request of the account holder, shall treat the amount of the funds in the account at the time of the request, up to the amount of the applicable payment (in addition to any amounts otherwise protected under part 212 of title 31, Code of Federal Regulations), as exempt from a garnishment order without requiring the consent of the party serving the garnishment order or the judgment creditor.

(iii) LIABILITY.—A financial institution that acts in good faith in reliance on clauses (i) or (ii) shall not be subject to liability or regulatory action under any Federal or State law, regulation, court or other order, or regulatory interpretation for actions concerning any applicable payments.

(D) DEFINITIONS.—For purposes of this paragraph—

(i) ACCOUNT HOLDER.—The term ''account holder'' means a natural person whose name appears in a financial institution's records as the direct or beneficial owner of an account.

(ii) ACCOUNT REVIEW.—The term ''account review'' means the process of examining deposits in an account to determine if an applicable payment has been deposited into the account during the lookback period. The financial institution shall perform the account review following the procedures outlined in section 212.5 of title 31, Code of Federal Regulations and in accordance with the requirements of section 212.6 of title 31, Code of Federal Regulations.

(iii) APPLICABLE PAYMENT.—The term ''applicable payment'' means—

(I) any advance refund amount paid pursuant to subsection (f) of section 6428A of the Internal Revenue Code of 1986 (as so added),

(II) any payment made by a possession of the United States with a mirror code tax system (as defined in subsection (c) of section 2201 of the CARES Act (Public Law 116–136)) pursuant to such subsection which corresponds to a payment described in subclause (I), and

(III) any payment made by a possession of the United States without a mirror code tax system (as so defined) pursuant to section 2201(c) of such Act.

(iv) GARNISHMENT.—The term ''garnishment'' means execution, levy, attachment, garnishment, or other legal process.

(v) GARNISHMENT ORDER.—The term ''garnishment order'' means a writ, order, notice, summons, judgment, levy, or similar written instruction issued by a court, a State or State agency, a municipality or municipal corporation, or a State child support enforcement agency, including a lien arising by operation of law for overdue child support or an order to freeze the assets in an account, to effect a garnishment against a debtor.

(vi) LOOKBACK PERIOD.—The term ''lookback period'' means the two month period that begins on the date preceding the date of account review and ends on the corresponding date of the month two months earlier, or on the last date of the month two months earlier if the corresponding date does not exist.

(e) 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 and the heads of other relevant Federal agencies, to provide information regarding the availability of the credit and rebate allowed under section 6428A of the Internal Revenue Code of 1986 (as added by this section), including information with respect to individuals who may not have filed a tax return for taxable year 2018 or 2019.

(f) APPROPRIATIONS TO CARRY OUT REBATES.—

(1) IN GENERAL.—Immediately upon the enactment of this Act, the following sums are appropriated, out of any money in the Treasury not otherwise appropriated, for the fiscal year ending September 30, 2020:

(A) DEPARTMENT OF THE TREASURY.—

(i) For an additional amount for ''Department of the Treasury—Internal Revenue Service—Taxpayer Services'', $29,027,000, to remain available until September 30, 2021.

(ii) For an additional amount for ''Department of the Treasury—Internal Revenue Service—Operations Support'', $236,548,000, to remain available until September 30, 2021.

(iii) For an additional amount for ''Department of the Treasury—Internal Revenue Service—Enforcement'', $54,425,000, to remain available until September 30, 2021.

Amounts made available in appropriations under this subparagraph may be transferred between such appropriations upon the advance notification of the Committees on Appropriations of the House of Representatives and the Senate. Such transfer authority is in addition to any other transfer authority provided by law.

(B) SOCIAL SECURITY ADMINISTRATION.—For an additional amount for ''Social Security Administration—Limitation on Administrative Expenses'', $38,000,000, to remain available until September 30, 2021.

(2) REPORTS.—No later than 15 days after enactment of this Act, the Secretary of the Treasury shall submit a plan to the Committees on Appropriations of the House of Representatives and the Senate detailing the expected use of the funds provided by paragraph (1)(A). Beginning 90 days after enactment of this Act, the Secretary of the Treasury shall submit a quarterly report to the Committees on Appropriations of the House of Representatives and the Senate detailing the actual expenditure of funds provided by paragraph (1)(A) and the expected expenditure of such funds in the subsequent quarter.

(g) CONFORMING AMENDMENTS.—

(1) Paragraph (2) of section 1324(b) of title 31, United States Code, is amended by inserting ''6428A,'' after ''6428,''.

(2) The table of sections for subchapter B of chapter 65 of the Internal Revenue Code of 1986 is amended by inserting after the item relating to section 6428 the following:

''Sec. 6428A. Additional 2020 Recovery Rebates for individuals.''.

SEC. 4. MODIFICATIONS TO RECOVERY REBATES MADE UNDER THE CARES ACT.

(a) PROHIBITION ON PAYMENTS TO DECEASED INDIVIDUALS.—Subsection (d) of section 6428 of the Internal Revenue Code of 1986 is amended to read as follows:

''(d) ELIGIBLE INDIVIDUAL.—

''(1) IN GENERAL.—For purposes of this section, the term 'eligible individual' means any individual who is not described in paragraph (2) and who was not deceased prior to January 1, 2020.

''(2) EXCEPTIONS.—An individual is described in this paragraph if such individual is—

''(A) a nonresident alien individual,

''(B) an 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, or

''(C) an estate or trust.''.

(b) PROHIBITION ON PAYMENTS TO PRISONERS.—Section 6428 of the Internal Revenue Code of 1986 is amended—

(1) by redesignating subsection (h) as subsection (i), and

(2) by inserting after subsection (g) the following new subsection:

''(h) SPECIAL RULES WITH RESPECT TO PRISONERS.—

''(1) DISALLOWANCE OF CREDIT.—

''(A) IN GENERAL.—Subject to subparagraph (B), no credit shall be allowed under subsection (a) to an eligible individual who, for each day during calendar year 2020, is described in clause (i), (ii), (iii), (iv), or (v) of section 202(x)(1)(A) of the Social Security Act (42 U.S.C. 402(x)(1)(A)).

''(B) JOINT RETURN.—In the case of eligible individuals filing a joint return where 1 spouse is described in subparagraph (A), subsection (a)(1) shall be applied by substituting '$1,200' for '$2,400'.

''(2) DENIAL OF ADVANCE REFUND OR CREDIT.—No refund or credit shall be made or allowed under subsection (f) with respect to any individual whom the Secretary has knowledge is, at the time of any determination made pursuant to paragraph (3) of such subsection, described in clause (i), (ii), (iii), (iv), or (v) of section 202(x)(1)(A) of the Social Security Act.''.

(c) PROTECTION OF RECOVERY REBATES.—Subsection (d) of section 2201 of the CARES Act (Public Law 116–136) is amended—

(1) by redesignating paragraphs (1), (2), and (3) as subparagraphs (A), (B), and (C), and by moving such subparagraphs 2 ems to the right,

(2) by striking ''REDUCTION OR OFFSET.—Any credit'' and inserting ''REDUCTION, OFFSET, GARNISHMENT, ETC.—

''(1) IN GENERAL.—Any credit'', and

(3) by adding at the end the following new paragraphs:

''(2) ASSIGNMENT OF BENEFITS.—

''(A) IN GENERAL.—The right of any person to any applicable payment shall not be transferable or assignable, at law or in equity, and no applicable payment shall be subject to, execution, levy, attachment, garnishment, or other legal process, or the operation of any bankruptcy or insolvency law.

''(B) ENCODING OF PAYMENTS.—As soon as practicable, but not earlier than 10 days after the date of the enactment of this paragraph, in the case of an applicable payment described in subparagraph (D)(iii)(I) that is paid electronically by direct deposit through the Automated Clearing House (ACH) network, the Secretary of the Treasury (or the Secretary's delegate) shall—

''(i) issue the payment using a unique identifier that is reasonably sufficient to allow a financial institution to identify the payment as an applicable payment, and

''(ii) further encode the payment pursuant to the same specifications as required for a benefit payment defined in section 212.3 of title 31, Code of Federal Regulations.

''(C) GARNISHMENT.—

''(i) ENCODED PAYMENTS.—In the case of a garnishment order received after the date that is 10 days after the date of the enactment of this paragraph and that applies to an account that has received an applicable payment that is encoded as provided in subparagraph (B), a financial institution shall follow the requirements and procedures set forth in part 212 of title 31, Code of Federal Regulations, except a financial institution shall not, with regard to any applicable payment, be required to provide the notice referenced in sections 212.6 and 212.7 of title 31, Code of Federal Regulations. This paragraph shall not alter the status of applicable payments as tax refunds or other nonbenefit payments for purpose of any reclamation rights of the Department of the Treasury or the Internal Revenue Service as per part 210 of title 31 of the Code of Federal Regulations.

''(ii) OTHER PAYMENTS.—If a financial institution receives a garnishment order, other than an order that has been served by the United States or an order that has been served by a Federal, State, or local child support enforcement agency, that has been received by a financial institution after the date that is 10 days after the date of the enactment of this paragraph and that applies to an account into which an applicable payment that has not been encoded as provided in subparagraph (B) has been deposited electronically or by an applicable payment that has been deposited by check on any date in the lookback period, the financial institution, upon the request of the account holder, shall treat the amount of the funds in the account at the time of the request, up to the amount of the applicable payment (in addition to any amounts otherwise protected under part 212 of title 31, Code of Federal Regulations), as exempt from a garnishment order without requiring the consent of the party serving the garnishment order or the judgment creditor.

''(iii) LIABILITY.—A financial institution that acts in good faith in reliance on clauses (i) or (ii) shall not be subject to liability or regulatory action under any Federal or State law, regulation, court or other order, or regulatory interpretation for actions concerning any applicable payments.

''(D) DEFINITIONS.—For purposes of this paragraph—

''(i) ACCOUNT HOLDER.—The term 'account holder' means a natural person whose name appears in a financial institution's records as the direct or beneficial owner of an account.

''(ii) ACCOUNT REVIEW.—The term 'account review' means the process of examining deposits in an account to determine if an applicable payment has been deposited into the account during the lookback period. The financial institution shall perform the account review following the procedures outlined in section 212.5 of title 31, Code of Federal Regulations and in accordance with the requirements of section 212.6 of title 31, Code of Federal Regulations.

''(iii) APPLICABLE PAYMENT.—The term 'applicable payment' means—

''(I) any advance refund amount paid pursuant to subsection (f) of section 6428 of the Internal Revenue Code of 1986,

''(II) any payment made by a possession of the United States with a mirror code tax system (as defined in subsection (c)) pursuant to such subsection which corresponds to a payment described in subclause (I), and

''(III) any payment made by a possession of the United States without a mirror code tax system (as so defined) pursuant to subsection (c).

''(iv) GARNISHMENT.—The term 'garnishment' means execution, levy, attachment, garnishment, or other legal process.

''(v) GARNISHMENT ORDER.—The term 'garnishment order' means a writ, order, notice, summons, judgment, levy, or similar written instruction issued by a court, a State or State agency, a municipality or municipal corporation, or a State child support enforcement agency, including a lien arising by operation of law for overdue child support or an order to freeze the assets in an account, to effect a garnishment against a debtor.

''(vi) LOOKBACK PERIOD.—The term 'lookback period' means the two month period that begins on the date preceding the date of account review and ends on the corresponding date of the month two months earlier, or on the last date of the month two months earlier if the corresponding date does not exist.''.

(d) EFFECTIVE DATES.—

(1) PROHIBITIONS.—The amendments made by subsections (a) and (b) shall take effect as if included in section 2201 of the CARES Act.

(2) PROTECTION.—The amendments made by subsection (c) shall take effect on the date of the enactment of this Act.

SEC. 5. ENHANCED EMPLOYEE HIRING AND RETENTION PAYROLL TAX CREDIT.

(a) INCREASE IN CREDIT PERCENTAGE.—Section 2301(a) of the CARES Act is amended by striking ''50 percent'' and inserting ''65 percent''.

(b) INCREASE IN PER EMPLOYEE LIMITATION.—Section 2301(b)(1) of the CARES Act is amended by striking ''for all calendar quarters shall not exceed $10,000.'' and inserting ''shall not exceed—

''(A) $10,000 in any calendar quarter, and

''(B) $30,000 in the aggregate for all calendar quarters.''.

(c) MODIFICATIONS TO DEFINITION OF ELIGIBLE EMPLOYER.—

(1) DECREASE OF REDUCTION IN GROSS RECEIPTS NECESSARY TO QUALIFY AS ELIGIBLE EMPLOYER.—Section 2301(c)(2)(B)(i) of the CARES Act (Public Law 116–136) is amended by striking ''50 percent'' and inserting ''75 percent''.

(2) ELECTION TO DETERMINE GROSS RECEIPTS TEST BASED ON PRIOR QUARTER.—Section 2301(c)(2) of the CARES Act is amended by redesignating subparagraph (C) as subparagraph (D) and by inserting after subparagraph (B) the following new subparagraph:

''(C) ELECTION TO USE ALTERNATIVE QUARTER.—At the election of an employer who was not an eligible employer for the calendar quarter ending on June 30, 2020, subparagraph (B)(i) shall be applied—

''(i) by substituting 'for the prior calendar quarter' for 'for the calendar quarter', and

''(ii) by substituting 'the corresponding calendar quarter in the prior year' for 'the same calendar quarter in the prior year'.

An election under this subparagraph shall be made at such time and in such manner as the Secretary shall prescribe.''.

(d) GROSS RECEIPTS OF TAX-EXEMPT ORGANIZATIONS.—Section 2301(c)(2)(D) of the CARES Act (as redesignated by subsection (c)(2)) is amended—

(1) by striking ''of such Code, clauses (i) and (ii)(I)'' and inserting ''of such Code—

''(i) clauses (i) and (ii)(I)'',

(2) by striking the period at the end and inserting '', and'', and

(3) by adding at the end the following new clause:

''(ii) any reference in this section to gross receipts shall be treated as a reference to gross receipts within the meaning of section 6033 of such Code.''.

(e) MODIFICATION OF DETERMINATION OF QUALIFIED WAGES.—

(1) MODIFICATION OF THRESHOLD FOR TREATMENT AS A LARGE EMPLOYER.—Section 2301(c)(3)(A) of the CARES Act is amended by striking ''100'' each place it appears in clauses (i) and (ii) and inserting ''500''.

(2) ELIMINATION OF LIMITATION.—Section 2301(c)(3) of the CARES Act is amended—

(A) by striking subparagraph (B), and

(B) by striking ''Such term'' in the second sentence of subparagraph (A) and inserting the following:

''(B) EXCEPTION.—The term 'qualified wages' ''.

(3) MODIFICATION OF TREATMENT OF HEALTH PLAN EXPENSES.—Section 2301(c) of the CARES Act is amended—

(A) by striking subparagraph (C) of paragraph (3), and

(B) by striking paragraph (5) and inserting the following:

''(5) WAGES.—

''(A) IN GENERAL.—The term 'wages' means wages (as defined in section 3121(a) of the Internal Revenue Code of 1986) and compensation (as defined in section 3231(e) of such Code).

''(B) ALLOWANCE FOR CERTAIN HEALTH PLAN EXPENSES.—

''(i) IN GENERAL.—Such term shall include amounts paid or incurred by the eligible employer to provide and maintain a group

health plan (as defined in section 5000(b)(1) of the Internal Revenue Code of 1986), but only to the extent that such amounts are excluded from the gross income of employees by reason of section 106(a) of such Code.

''(ii) ALLOCATION RULES.—For purposes of this section, amounts treated as wages under clause (i) shall be treated as paid with respect to any employee (and with respect to any period) to the extent that such amounts are properly allocable to such employee (and to such period) in such manner as the Secretary may prescribe. Except as otherwise provided by the Secretary, such allocation shall be treated as properly made if made on the basis of being pro rata among periods of coverage.''.

(f) IMPROVED COORDINATION WITH PAYCHECK PROTECTION PROGRAM.—

(1) AMENDMENT TO PAYCHECK PROTECTION PROGRAM.—Section 1106(a)(8) of the CARES Act is amended by striking ''of this Act.'' and inserting ''of this Act, except that such costs shall not include qualified wages (as defined in section 2301(c) of this Act) which—

''(A) are paid or incurred in calendar quarters beginning after June 30, 2020, and

''(B) are taken into account in determining the credit allowed under section 2301 of this Act.''.

(2) AMENDMENTS TO EMPLOYEE RETENTION TAX CREDIT.—

(A) IN GENERAL.—Section 2301(g) of the CARES Act is amended to read as follows:

''(g) ELECTION TO NOT TAKE CERTAIN WAGES INTO ACCOUNT.—

''(1) IN GENERAL.—This section shall not apply to qualified wages paid by an eligible employer with respect to which such employer makes an election (at such time and in such manner as the Secretary may prescribe) to have this section not apply to such wages.

''(2) COORDINATION WITH PAYCHECK PROTECTION PROGRAM.—The Secretary, in consultation with the Administrator of the Small Business Administration, shall issue guidance providing that payroll costs paid or incurred during the covered period shall not fail to be treated as qualified wages under this section by reason of an election under paragraph (1) to the extent that a covered loan of the eligible employer is not forgiven under section 1106(b) by reason of such payroll costs. Terms used in the preceding sentence which are also used in section 1106 shall have the same meaning as when used in such section.''.

(B) CONFORMING AMENDMENTS.—Section 2301(j) of the CARES Act is amended by inserting ''for any calendar quarter beginning after June 30, 2020'' before the period at the end.

(g) DENIAL OF DOUBLE BENEFIT.—Section 2301(h) of the CARES Act is amended—

(1) by striking paragraphs (1) and (2) and inserting the following:

''(1) DENIAL OF DOUBLE BENEFIT.—Any wages taken into account in determining the credit allowed under this section shall not be taken into account as wages for purposes of sections 45A, 45B, 45P, 45S, 51, and 1396 of the Internal Revenue Code of 1986.'', and

(2) by redesignating paragraph (3) as paragraph (2).

(h) REGULATORY AUTHORITY.—Section 2301(l) of the CARES Act is amended by striking ''and'' at the end of paragraph (4), by striking the period at the end of paragraph (5) and inserting '', and'', and by adding at the end the following new paragraph:

''(6) to prevent the avoidance of the purposes of the limitations under this section, including through the leaseback of employees.''.

(i) EFFECTIVE DATE.—

(1) IN GENERAL.—Except as provided in paragraph (2), the amendments made by this section shall apply to the calendar quarters beginning after June 30, 2020.

(2) RETROACTIVE APPLICATION OF CERTAIN AMENDMENTS.—

(A) IN GENERAL.—The amendments made subsections (d), (e)(3), and (h) shall take effect as if included in section 2301 of the CARES Act.

(B) SPECIAL RULE.—

(i) IN GENERAL.—For purposes of section 2301 of the CARES Act, an employer who has filed a return of tax with respect to applicable employment taxes (as defined in section 2301(c)(1) of such Act) before the date of the enactment of this Act may elect (in such manner as the Secretary of the Treasury (or the Secretary's delegate) shall prescribe) to treat any applicable amount as an amount paid in the calendar quarter which includes the date of the enactment of this Act.

(ii) APPLICABLE AMOUNT.—For purposes of clause (i), the term ''applicable amount'' means the amount of wages described in section 2301(c)(5)(B) of the CARES Act, as added by the amendments made by subsection (e)(3)), which—

(I) were paid or incurred in a calendar quarter beginning after December 31, 2019, and before July 1, 2020, and

(II) were not taken into account by the taxpayer in calculating the credit allowed under section 2301(a) of such Act for such calendar quarter.

SEC. 6. EXPANSION OF WORK OPPORTUNITY CREDIT.

(a) IN GENERAL.—Section 51(d)(1) of the Internal Revenue Code of 1986 is amended by striking ''or'' at the end of subparagraph (I), by striking the period at the end of subparagraph (J) and inserting '', or'', and by adding at the end the following new subparagraph:

''(K) a qualified 2020 COVID–19 unemployment recipient.''.

(b) QUALIFIED 2020 COVID–19 UNEMPLOYMENT RECIPIENT.—Section 51(d) of the Internal Revenue Code of 1986 is amended by adding at the end the following new paragraph:

''(16) QUALIFIED 2020 COVID–19 UNEMPLOYMENT RECIPIENT.—The term 'qualified 2020 COVID–19 unemployment recipient' means any individual who—

''(A) is certified by the designated local agency as having received, or having been approved to receive, unemployment compensation under State or Federal law for either of—

''(i) the week immediately preceding the hiring date, or

''(ii) the week which includes the hiring date, and

''(B) begins work for the employer before January 1, 2021.''.

(c) INCREASED CREDIT PERCENTAGE.—

(1) IN GENERAL.—Section 51(a) of the Internal Revenue Code of 1986 is amended by inserting ''(50 percent in the case of a qualified 2020 COVID–19 unemployment recipient)'' after ''40 percent''.

(2) REDUCTION FOR CERTAIN INDIVIDUALS.—Section 51(i)(3)(A) of such Code is amended—

(A) by striking ''shall be applied by'' and inserting ''shall be applied—

''(i) by'',

(B) by striking the period at the end and inserting ''and'', and

(C) by adding at the end the following new clause:

''(ii) by substituting '25 percent' for '50 percent'.''.

(d) INCREASED LIMITATION ON WAGES TAKEN INTO ACCOUNT.—Section 51(b)(3) of the Internal Revenue Code of 1986 is amended by inserting ''$10,000 per year in the case of a qualified 2020 COVID–19 unemployment recipient,'' after ''$6,000 per year (''.

(e) REHIRES ELIGIBLE FOR CREDIT.—Section 51(i)(2) of the Internal Revenue Code of 1986 is amended—

(1) by striking ''No wages'' and inserting the following:

''(A) IN GENERAL.—No wages'', and

(2) by adding at the end the following new subparagraph:

''(B) EXCEPTION.—

''(i) IN GENERAL.—This paragraph shall not apply to any qualified 2020 COVID–19 unemployment recipient.

''(ii) REGULATIONS AND GUIDANCE.—The Secretary shall prescribe such regulations and other guidance as may be necessary to prevent the abuse of the purposes of this subparagraph, including through the termination of employment of an individual by an employer for the purposes of claiming the credit allowed under this subsection by reason of the application of clause (i).''.

(f) EFFECTIVE DATE.—The amendments made by this section shall apply to individuals who begin work for the employer after the date of the enactment of this Act.

SEC. 7. SAFE AND HEALTHY WORKPLACE TAX CREDIT.

(a) IN GENERAL.—In the case of an employer, there shall be allowed as a credit against applicable employment taxes for each calendar quarter an amount equal to 50 percent of the sum of—

(1) the qualified employee protection expenses,

(2) the qualified workplace reconfiguration expenses, and

(3) the qualified workplace technology expenses,

paid or incurred by the employer during such calendar quarter.

(b) LIMITATIONS AND REFUNDABILITY.—

(1) OVERALL DOLLAR LIMITATION ON CREDIT.—

(A) IN GENERAL.—The amount of the credit allowed under subsection (a) with respect to any employer for any calendar quarter shall not exceed the excess (if any) of—

(i) the applicable dollar limit with respect to such employer for such calendar quarter, over

(ii) the aggregate credits allowed under subsection (a) with respect to such employer for all preceding calendar quarters.

(B) APPLICABLE DOLLAR LIMIT.—The term ''applicable dollar limit'' means, with respect to any employer for any calendar quarter, the sum of—

(i) $1,000, multiplied by the average number of employees employed by such employer during such calendar quarter not in excess of 500, plus

(ii) $750, multiplied by such average number of employees in excess of 500 but not in excess of 1,000, plus

(iii) $500, multiplied by such average number of employees in excess of 1,000.

(2) CREDIT LIMITED TO EMPLOYMENT TAXES.—The credit allowed by subsection (a) with respect to any calendar quarter shall not exceed the applicable employment taxes (reduced by any credits allowed under subsections (e) and (f) of section 3111 of the Internal Revenue Code of 1986, sections 7001 and 7003 of the Families First Coronavirus Response Act, and section 2301 of the CARES Act) on the wages paid with respect to the employment of all the employees of the employer for such calendar quarter.

(3) REFUNDABILITY OF EXCESS CREDIT.—

(A) IN GENERAL.—If the amount of the credit under subsection (a) exceeds the limitation of paragraph (2) for any calendar quarter, such excess shall be treated as an overpayment that shall be refunded under sections 6402(a) and 6413(b) of the Internal Revenue Code of 1986.

(B) TREATMENT OF PAYMENTS.—For purposes of section 1324 of title 31, United States Code, any amounts due to the employer under this paragraph shall be treated in the

same manner as a refund due from a credit provision referred to in subsection (b)(2) of such section.

(c) QUALIFIED EMPLOYEE PROTECTION EXPENSES.—For purposes of this section, the term ''qualified employee protection expenses'' means amounts paid or incurred by the employer for—

(1) testing (including on a periodic basis) employees and customers of the employer for coronavirus disease 2019, hereafter referred to in this section as ''COVID–19'' (including antibodies related to COVID–19),

(2) equipment to protect employees and customers of the employer from contracting COVID–19, including masks, gloves, and disinfectants, and

(3) cleaning products or services related to preventing the spread of COVID–19.

(d) QUALIFIED WORKPLACE RECONFIGURATION EXPENSES.—For purposes of this section—

(1) IN GENERAL.—The term ''qualified workplace reconfiguration expenses'' means amounts paid or incurred by the employer to design and reconfigure retail space, work areas, break areas, or other areas that employees or customers regularly use in the ordinary course of the employer's trade or business if such design and reconfiguration—

(A) has a primary purpose of preventing the spread of COVID–19,

(B) is with respect to tangible property (within the meaning of section 168 of the Internal Revenue Code of 1986) which is located in the United States and which is leased or owned by the employer,

(C) is commensurate with the risks faced by the employees or customers, or is consistent with recommendations made by the Centers for Disease Control and Prevention or the Occupational Safety and Health Administration,

(D) is completed pursuant to a reconfiguration (or similar) plan that was not in place before March 13, 2020, and

(E) is completed before January 1, 2021.

(2) REGULATIONS.—The Secretary shall prescribe such regulations and other guidance as may be necessary or appropriate to carry out the purposes of this subsection, including guidance defining primary purpose and reconfiguration plan.

(e) QUALIFIED WORKPLACE TECHNOLOGY EXPENSES.—For purposes of this section—

(1) IN GENERAL.—The term ''qualified workplace technology expenses'' means amounts paid or incurred by the employer for technology systems that employees or customers use in the ordinary course of the employer's trade or business if such technology system—

(A) has a primary purpose of preventing the spread of COVID–19,

(B) is used for limiting physical contact between customers and employees in the United States,

(C) is commensurate with the risks faced by the employees or customers, or is consistent with recommendations made by the Centers for Disease Control and Prevention or the Occupational Safety and Health Administration,

(D) is acquired by the employer on or after March 13, 2020, and is not acquired pursuant to a plan that was in place before such date, and

(E) is placed in service by the employer before January 1, 2021.

(2) TECHNOLOGY SYSTEMS.—The term ''technology systems'' means computer software (as defined in section 167(f)(1) of the Internal Revenue Code of 1986) and qualified technological equipment (as defined in section 168(i)(2) of such Code).

(3) REGULATIONS.—The Secretary shall prescribe such regulations and other guidance as may be necessary or appropriate to carry out the purposes of this subsection, including guidance defining the terms ''primary purpose'' and ''plan''.

(f) OTHER DEFINITIONS.—For purposes of this section—

(1) APPLICABLE EMPLOYMENT TAXES.—The term ''applicable employment taxes'' means the following:

(A) The taxes imposed under section 3111(a) of the Internal Revenue Code of 1986.

(B) So much of the taxes imposed under section 3221(a) of such Code as are attributable to the rate in effect under section 3111(a) of such Code.

(2) COVID–19.—Except where the context clearly indicates otherwise, any reference in this section to COVID–19 shall be treated as including a reference to the virus which causes COVID–19.

(3) SECRETARY.—The term ''Secretary'' means the Secretary of the Treasury or such Secretary's delegate.

(4) OTHER TERMS.—Any term used in this section which is also used in chapter 21 or 22 of the Internal Revenue Code of 1986 shall have the same meaning as when used in such chapter.

(g) CERTAIN GOVERNMENTAL EMPLOYERS.—This section shall not apply to the Government of the United States, the government of any State or political subdivision thereof, or any agency or instrumentality of any of the foregoing.

(h) RULES RELATING TO EMPLOYER, ETC.—

(1) AGGREGATION RULE.—All persons treated as a single employer under subsection (a) or (b) of section 52 of the Internal Revenue Code of 1986, or subsection (m) or (o) of section 414 of such Code, shall be treated as one employer for purposes of this section.

(2) THIRD-PARTY PAYORS.—Any credit allowed under subsection (a) shall be treated as a credit described in section 3511(d)(2) of such Code.

(i) TREATMENT OF DEPOSITS.—The Secretary shall waive any penalty under section 6656 of the Internal Revenue Code of 1986 for any failure to make a deposit of any applicable employment taxes if the Secretary determines that such failure was due to the reasonable anticipation of the credit allowed under subsection (a).

(j) CREDIT FOR SELF-EMPLOYED INDIVIDUALS.—

(1) IN GENERAL.—In the case of a self-employed individual, there shall be allowed as a credit against the tax imposed by subtitle A of the Internal Revenue Code of 1986 for any taxable year an amount equal to 50 percent of the sum of—

(A) the qualified employee protection expenses (as determined by treating the self-employed individual both as the employer and an employee),

(B) the qualified workplace reconfiguration expenses (as so determined), and

(C) the qualified workplace technology expenses (as so determined),

paid or incurred by the individual during such taxable year.

(2) LIMITATION.—The amount of the credit allowed under paragraph (1) with respect to any self-employed individual for any taxable year shall not exceed $500.

(3) REFUNDABILITY.—

(A) IN GENERAL.—The credit determined under paragraph (1) shall be treated as a credit allowed to the taxpayer under subpart C of part IV of subchapter A of chapter 1 of such Code.

(B) TREATMENT OF PAYMENTS.—For purposes of section 1324 of title 31, United States Code, any refund due from the credit determined under paragraph (1) shall be treated in the same manner as a refund due from a credit provision referred to in subsection (b)(2) of such section.

(4) SELF-EMPLOYED INDIVIDUAL.—

(A) IN GENERAL.—For purposes of this section, the term ''self-employed individual'' means an individual who regularly carries on any trade or business within the meaning of section 1402 of the Internal Revenue Code of 1986, other than any such trade or business which is carried on by a partnership.

(B) DOCUMENTATION.—No credit shall be allowed under paragraph (1) to any individual unless the individual maintains such documentation as the Secretary may prescribe to establish such individual as an eligible self-employed individual.

(k) SPECIAL RULES.—

(1) DENIAL OF DOUBLE BENEFIT.—For purposes of this section—

(A) IN GENERAL.—Any deduction or other credit otherwise allowable under any provision of the Internal Revenue Code of 1986 with respect to any expense for which a credit is allowed under this section shall be reduced by the amount of the credit under this section with respect to such expense.

(B) BASIS ADJUSTMENT.—If a credit is allowed under this section with respect to any property of a character which is subject to the allowance for depreciation under section 167 of such Code, the basis of such property shall be reduced by the amount of the credit so allowed, and such reduction shall be taken into account before determining the amount of any allowance for depreciation with respect to such property for purposes of such Code.

(C) EXPENSES NOT TAKEN INTO ACCOUNT MORE THAN ONCE.—The same expense shall not be treated as described in more than one paragraph of subsection (a) or more than one subparagraph of subsection (j)(1), whichever is applicable.

(D) EMPLOYER OR SELF-EMPLOYMENT CREDIT ALLOWED.—The credit under subsection (a) and the credit for self-employed individuals under subsection (j) shall not apply to the same taxpayer.

(2) ELECTION NOT TO HAVE SECTION APPLY.—This section shall not apply with respect to any employer for any calendar quarter, or with respect to any self-employed individual for any taxable year, if such employer or self-employed individual elects (at such time and in such manner as the Secretary may prescribe) not to have this section apply.

(l) TRANSFERS TO CERTAIN TRUST FUNDS.—There are hereby appropriated to the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund established under section 201 of the Social Security Act (42 U.S.C. 401) and 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 this section (without regard to this subsection). 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 or Account had this section not been enacted.

(m) REGULATIONS AND GUIDANCE.—The Secretary shall prescribe such regulations and other guidance as may be necessary or appropriate to carry out the purposes of this section, including—

(1) with respect to the application of the credit under subsection (a) to third-party payors (including professional employer organizations, certified professional employer organizations, or agents under section 3504 of the Internal Revenue Code of 1986), regulations or other guidance allowing such payors to submit documentation necessary to substantiate the amount of the credit allowed under subsection (a),

(2) regulations or other guidance for recapturing the benefit of credits determined under subsection (a) in cases where there is a subsequent adjustment to the credit determined under such subsection, and

(3) regulations or other guidance to prevent abuse of the purposes of this section.

(n) APPLICATION.—

(1) IN GENERAL.—This section shall only apply to amounts paid or incurred after March 12, 2020, and before January 1, 2021.

(2) SPECIAL RULE FOR CERTAIN AMOUNTS PAID OR INCURRED IN CALENDAR QUARTERS ENDING BEFORE THE DATE OF THE ENACTMENT OF THIS ACT.—For purposes of this section, in the case of any amount paid or incurred after March 12, 2020, and on or before the last day of the last calendar quarter ending before the date of the enactment of this Act, such amount shall be treated as paid or incurred on such date of enactment.

SEC. 8. COVID–19 ASSISTANCE PROVIDED TO INDEPENDENT CONTRACTORS.

(a) INDEPENDENT CONTRACTOR STATUS.—With respect to an individual providing services for compensation for any service recipient or through any marketplace platform, if the service recipient or marketplace platform operator provides any of the benefits described in subsection (c) to such individual, the provision of such benefits shall not be taken into account in determining the status of such individual as an employee for purposes of the Internal Revenue Code of 1986.

(b) TREATMENT AS QUALIFIED DISASTER RELIEF PAYMENTS.—Any benefit described in subsection (c) (other than paragraph (1) thereof) which is provided as described in subsection (a) by a service recipient or marketplace platform operator shall be treated for purposes of section 139 of the Internal Revenue Code of 1986 as a qualified disaster relief payment to the individual so described.

(c) BENEFITS DESCRIBED.—The benefits described in this subsection are—

(1) financial assistance provided to an individual while the individual is not performing services for the service recipient or through the marketplace platform, or is performing reduced services or reduced hours of service, because of COVID–19;

(2) health care benefits provided to an individual which are related to COVID–19, including testing of the individual for, or for antibodies related to, COVID–19;

(3) equipment to protect the individual, service recipients, or customers from contracting COVID–19, including masks, gloves, and disinfectants;

(4) cleaning products or services related to preventing the spread of COVID–19; and

(5) training, standards, and guidelines or other similar information provided to an individual related to COVID–19.

(d) MARKETPLACE PLATFORM, ETC.—For purposes of this section—

(1) MARKETPLACE PLATFORM OPERATOR.—The term ''marketplace platform operator'' means any person operating a marketplace platform.

(2) MARKETPLACE PLATFORM.—The term ''marketplace platform'' means any digital website, mobile application, or similar system that facilitates the provision of goods or services by providers to recipients.

(e) COVID–19.—For purposes of this section, the term ''COVID–19'' means coronavirus disease 2019. Except where the context clearly indicates otherwise, any reference in this section to such disease shall be treated as including a reference to the virus which causes such disease.

(f) APPLICATION.—This section shall only apply to benefits provided after March 12, 2020, and before January 1, 2021.

SEC. 9. APPLICATION OF SPECIAL RULES TO MONEY PURCHASE PENSION PLANS.

(a) IN GENERAL.—Section 2202(a)(6)(B) of the CARES Act (Public Law 116–136) is amended by inserting '', and, in the case of a money purchase pension plan, a coronavirus-related distribution which is an in-service withdrawal shall be treated as meeting the distribution rules of section 401(a) of the Internal Revenue Code of 1986'' before the period.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply as if included in the enactment of section 2202 of the CARES Act (Public Law 116–136).

SEC. 10. CLARIFICATION OF DELAY IN PAYMENT OF MINIMUM REQUIRED CONTRIBUTIONS.

Section 3608(a)(1) of the CARES Act (Public Law 116–136) is amended by striking ''January 1, 2021'' and inserting ''January 4, 2021''.

SEC. 11. EMPLOYEE CERTIFICATION AS TO ELIGIBILITY FOR INCREASED CARES ACT LOAN LIMITS FROM EMPLOYER PLAN.

(a) IN GENERAL.—Section 2202(b) of the CARES Act (Public Law 116–136) is amended by adding at the end the following new paragraph:

''(4) EMPLOYEE CERTIFICATION.—The administrator of a qualified employer plan may rely on an employee's certification that the requirements of subsection (a)(4)(A)(ii) are satisfied in determining whether the employee is a qualified individual for purposes of this subsection.''.

(b) EFFECTIVE DATE.—The amendment made by this section shall take effect as if included in the enactment of section 2202(b) of the CARES Act (Public Law 116–136).

SEC. 12. ELECTION TO WAIVE APPLICATION OF CERTAIN MODIFICATIONS TO FARMING LOSSES.

(a) IN GENERAL.—Section 2303 of the CARES Act is amended by adding at the end the following new subsection:

''(e) SPECIAL RULES WITH RESPECT TO FARMING LOSSES.—

''(1) ELECTION TO DISREGARD APPLICATION OF AMENDMENTS MADE BY SUBSECTIONS (a) AND (b).—

''(A) IN GENERAL.—If a taxpayer who has a farming loss (within the meaning of section 172(b)(1)(B)(ii) of the Internal Revenue Code of 1986) for a taxable year beginning in 2018, 2019, or 2020 makes an election under this paragraph, then—

''(i) the amendments made by subsection (a) shall not apply to any taxable year beginning in 2018, 2019, or 2020, and

''(ii) the amendments made by subsection (b) shall not apply to any net operating loss arising in any taxable year beginning in 2018, 2019, or 2020.

''(B) ELECTION.—

''(i) IN GENERAL.—Except as provided in clause (ii)(II), an election under this paragraph shall be made in such manner as may be prescribed by the Secretary. Such election, once made for any taxable year, shall be irrevocable for such taxable year.

''(ii) TIME FOR MAKING ELECTION.—

''(I) IN GENERAL.—An election under this paragraph shall be made by the due date (including extensions of time) for filing the taxpayer's return for the taxable year.

''(II) PREVIOUSLY FILED RETURNS.—In the case of any taxable year for which the taxpayer has filed a return of Federal income tax before the date of the enactment of the Coronavirus Relief Fair Unemployment Compensation Act of 2020 which disregards the amendments made by subsections (a) and (b), such taxpayer shall be treated as having made an election under this paragraph unless the taxpayer modifies such return to reflect such amendments by the due date (including extensions of time) for filing the taxpayer's return for the first taxable year ending after the date of the enactment of the Coronavirus Relief Fair Unemployment Compensation Act of 2020.

''(C) REGULATIONS.—The Secretary of the Treasury (or the Secretary's delegate) shall issue such regulations and other guidance as may be necessary to carry out the purposes of this paragraph, including regulations and guidance relating to the application of the rules of section 172(a) of the Internal Revenue Code of 1986 (as in effect before the date of the enactment of the CARES Act) to taxpayers making an election under this paragraph.

''(2) REVOCATION OF ELECTION TO WAIVE CARRYBACK.—The last sentence of section 172(b)(3) of the Internal Revenue Code of 1986 and the last sentence of section 172(b)(1)(B) of such Code shall not apply to any election—

''(A) which was made before the date of the enactment of the Coronavirus Relief Fair Unemployment Compensation Act of 2020, and

''(B) which relates to the carryback period provided under section 172(b)(1)(B) of such Code with respect to any net operating loss arising in taxable years beginning in 2018 or 2019.''.

(b) EFFECTIVE DATE.—The amendment made by this section shall take effect as if included in section 2303 of the CARES Act (Public Law 116–136).

SEC. 13. OVERSIGHT AND AUDIT REPORTING.

Section 19010(a)(1) of the CARES Act is amended by striking ''and'' at the end of subparagraph (F), by striking ''and'' at the end of subparagraph (G), and by adding at the end the following new subparagraphs:

''(H) the Committee on Finance of the Senate; and

''(I) the Committee on Ways and Means of the House of Representatives; and''.

NOTICE OF INTENT TO OBJECT TO PROCEEDING

I, Senator RON WYDEN, intend to object to proceeding to S. 3398, a bill to eliminate abusive and rampant neglect of interactive technologies, and for other purposes, dated August 3, 2020.

AUTHORITY FOR COMMITIEE TO MEET

Mr. MCCONNELL. Mr. President, I have one request for a committee to meet during today's session of the Senate. It has the approval of the Majority and Minority leaders.

COMMITTIEE ON FINANCE

The Committee on Finance is authorized to meet during the session of the Senate on Monday, August 3, 2020, at 5:30 p.m. to consider favorably reporting pending nominations.

PRIVILEGES OF THE FLOOR

Mr. PAUL. Mr. President, I ask unanimous consent that the following interns in my office be granted floor privileges until August 8, 2020: Rachel Carpenter, Brett Abbott, Rachel Altman, Daniel Rankin, Maddie Martin, Jacob Lambert, Noah Vehafric, Jackson Berryman, and Duke Garschina.

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