

statements and suddenly began discussing comparatively more reasonable sums of money. Her answer was simple. She thinks the Presidential election went the way she wanted. The Speaker of the House views it as a success that she denied struggling people relief they badly needed for months because she thinks she got the political result she was after.

I count no fewer than 10 separate times that top Democrats rejected or blocked various Republican efforts to jump-start the process, so here is just a partial sampling.

In July, Republicans sketched a comprehensive plan for safe schools, jobs, and healthcare. We could have made law in July, but the Democratic leader wouldn't even engage with it. Just before August, Republicans tried to at least extend unemployment aid before it expired. Democrats blocked that as well.

In September, we tried something else: a targeted effort to spend hundreds of billions of dollars for PPP, vaccine development, and other priorities. Every Democrat who voted blocked us from even debating it, and they did it a second time a month later in October.

Last week, after speaking with the administration, I made yet another overture. The Democratic leader said: No thanks. And just yesterday, the Speaker and the Democratic leader brushed off two different overtures in the space of about 2 hours.

I suggested that both sides drop what seemed to be the most controversial demand in the eyes of our counterparts. Democrats continued to oppose commonsense legal protections that university presidents have been begging for, and Republicans see no need to send huge sums of money to State and local governments whose tax revenues have actually gone up—gone up.

Negotiating 101 suggests we set those two controversial pieces aside and plow ahead with a huge pile of things that we agree on, but that would require both sides to truly want to get an outcome.

Just hours after Democrats poured cold water on that, Secretary Mnuchin tried another new tack and sent over an offer, and in a bizarre and schizophrenic press release, the Speaker and the leader said the administration was obstructing negotiations by negotiating. Two more brush-offs in about 2 hours. More deflection, more delay, and more suffering for innocent Americans.

Can anyone point to a single sign—a single sign—from April through now, that Democratic leaders have seriously wanted another bipartisan deal to become law? Can anybody name one way—just one—the Democratic leaders would have behaved differently if their singular goal was to kill any compromise? That hypothetical world looks suspiciously like the world we have been living in.

Think of it. We have a Speaker of the House from San Francisco who has

spent months ensuring that unemployed Californians can't have jobless aid extended and California restaurants can't get another round of PPP unless the Governor of California gets a Federal slush fund out of proportion to any proven need.

Do working families agree they should not get any more help themselves unless the Governors and State legislators get a controversial bailout? Are struggling Americans saying: Thank goodness the Democrats are bravely—bravely—blocking help for me and my family unless my State politicians get some more cash? I would say not.

Our people need more help. There is a huge list of helpful policies that both sides agree on. This need not be rocket science. But we can't do a thing unless the Democrats decide they actually want to make a law.

CHINA

Mr. McCONNELL. Now, Mr. President, on another matter entirely. Last week, the struggle to preserve freedom and autonomy in Hong Kong was dealt another disturbing blow.

On Thursday, Jimmy Lai, a prominent media figure and pro-democracy activist, was denied bail. The Chinese Communist Party continues cracking down on dissent and free speech. Not long ago, the international community hoped China's modernization would create more respect for basic freedoms. Unfortunately, the CCP has just marshaled new tools for making its oppression even more stifling.

Internationally, we have seen the Chinese Communist Party find more success exporting its warped vision into the global public square than the free world has had getting Beijing to respect the rules of the road.

For the last 4 years, thanks to this administration's leadership and this Senate, we have begun exchanging the old naivete about China for a smarter and tougher approach. Through new national security and national defense strategies, the United States has committed to deterring a new wave of threats from near-peer competitors like China and Russia.

Reforms to our budgets and policies are underway. We have used NDAA's and appropriations to invest in a military that is prepared to meet and defeat these threats. Maintaining our edge will mean sustaining these reforms, along with strong diplomacy, to counter China's influence.

In coordination with the executive branch, our Intelligence Committee has highlighted the need for everyone to strengthen their defenses against the CCP's espionage, intellectual property theft, and political influence campaigns.

Senators CORNYN and FEINSTEIN, in particular, have led bipartisan efforts to reform CFIUS and protect against predatory foreign investments aimed at threatening or stealing high-tech

and critical infrastructure. Allied countries are following our lead, and public and private sector cooperation has improved to defend the institutions, alliances, and international order the CCP wants to disrupt.

The administration has worked with international partners to ensure the security of 5G, reassert freedom of navigation in the South China Sea, and blunt harmful elements of China's exploitive Belt and Road Initiative.

Of course, more needs to be done, particularly on human rights. The treatment of Hongkongers in the spotlight reminds the world of the ways we know Beijing is treating Uighurs and Tibetans in the shadows.

And if China treats its own citizens with brutal violence, just think how it plans to treat its neighbors. So I welcome the latest sanctions imposed by the administration and the latest authorities granted by Congress. We are raising the stakes for China's repression, but our work isn't over. Our partners will continue to look to us to lead with a tone of zero tolerance for this behavior. The United States must continue to work alongside China's peaceful neighbors and our democratic allies, like Japan and Australia. We must give voice to those in Hong Kong, Xinjiang, and Tibet who have been repressed and jailed. We must stand against the worst instincts and actions of the Communist Party.

REMEMBERING EMMANUEL "MANNY" CAULK

Mr. McCONNELL. Mr. President, now on one final matter, last week, students and families in Kentucky were met with tragic news. On Friday, Manny Caulk, the superintendent of Fayette County Schools, passed away unexpectedly.

Manny was the first member of his family to graduate from college. In 2015, he assumed responsibility for the second largest school district in Kentucky. An education had changed his life, literally, and he wanted to share that gift with others. And by all accounts, he did just that.

Manny encouraged his students to aim high and helped them exceed expectations, starting with his first students in a county detention center, and, in 2018, his colleagues chose him as Kentucky's "Superintendent of the Year."

I was glad to have Manny's partnership as we worked to protect Kentucky families from COVID-19. At every step, he kept focused on the well-being of Lexington students.

Over the weekend, condolences poured in as we reflected on Manny's lasting contributions. I would like to add the Senate's gratitude for this top-tier educator. Our prayers are with Manny's wife Christol and their children at this very difficult time.

I suggest the absence of a quorum.

The PRESIDING OFFICER. 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.

RESERVATION OF LEADER TIME

The PRESIDING OFFICER. Under the previous order, the leadership time is reserved.

CONCLUSION OF MORNING BUSINESS

The PRESIDING OFFICER. Morning business is closed.

EXECUTIVE SESSION

EXECUTIVE CALENDAR

The PRESIDING OFFICER. Under the previous order, the Senate will proceed to executive session to resume consideration of the following nomination, which the clerk will report.

The senior assistant legislative clerk read the nomination of Allen Dickerson, of the District of Columbia, to be a Member of the Federal Election Commission for a term expiring April 30, 2025.

CORONAVIRUS

Mr. THUNE. Mr. President, I am hoping that we will be able to pass a COVID relief bill before Christmas. As the leader has said earlier, we don't need to resolve all of our differences to pass a bill. We can pass targeted legislation that focuses on the priorities that we all agree need to be addressed. As the leader pointed out earlier this morning on the floor, Republicans here in the Senate have tried repeatedly, going back to last summer, to move legislation that is targeted, that is fiscally responsible, and that addresses the key needs that are being experienced and the challenges that are being felt by the American people during the pandemic.

In fact, as recently as October, we had a majority of U.S. Senators here on the floor that attempted to get on a bill—a targeted, fiscally responsible bill—that addressed the needs that our small businesses have, with additional funding for the PPP program; that provided an extension for unemployment insurance for people who were unemployed; that provided funding for vaccine distribution; that also provided funding for frontline workers and, I should add, funding for schools and universities. It was a very targeted, fiscally responsible bill. It was voted on here in the Senate not only once but twice.

Both in September and October, we brought a bill to the floor and couldn't even get on it because the Democratic leadership decided to block that bill. So we didn't even have a debate. Not

only could we not get a vote on something that represented a good-faith effort at addressing the key needs that are being felt by the American people as a result of the pandemic, but we couldn't even get on the bill to debate it.

So we are trying yet one more time, and I hope this time we will meet with success because I do believe that we need to pass COVID relief before the end of the year, and I hope Members of the Democratic leadership will decide that they are willing to move forward to meet our country's most critical COVID priorities.

REMOTE AND MOBILE WORKER RELIEF ACT OF 2020

Mr. President, on the subject of COVID relief, there is another issue that we should address before the end of the year, and that is tax relief for remote and mobile workers. The complicated tax situation facing mobile workers has been an issue for a while now, but it has been thrown into especially sharp relief by the pandemic.

As everyone knows, medical professionals around the country have traveled to hard-hit areas this year to help hospitals deal with the influx of COVID cases. But what many people don't realize is that these medical professionals, like other mobile workers, are likely to face a complicated tax situation this year as a result. For the majority of Americans, State income tax is fairly uncomplicated. Most Americans work in the same State in which they reside. So there is no question as to which State will be taxing their income.

For mobile workers, however—like traveling nurses or technicians or the medical professionals who responded to COVID in hard-hit areas—the situation is a lot more complicated. Like most Americans, their income is subject to taxation in the State in which their permanent home is located, but any income that they earned in a State other than their State of residence is also subject to taxation in the State in which they earned it.

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. I would add, however, that for States that don't have an income tax—and there are many of those across the country, including my home State of South Dakota—there is no tax credit against income tax paid because there is no income tax paid in the home State.

But mobile workers' income tax situation is extremely complicated, as they generally have to file tax returns in multiple States, and it is made even more complicated by the fact that States have a multitude of different rules governing just when income earned in their State starts to be taxed. Some States give up to a 60-day window before income earned by mobile workers in their State is subject to taxation. Other States start taxing mobile workers immediately.

Navigating different States' requirements can make for a miserable tax season for mobile workers, and it can also be a real burden for their employers. It is particularly challenging for smaller businesses, which frequently lack the in-house tax staff and tracking capabilities of larger organizations.

The situation has long cried 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. It is a bipartisan bill, and under that bill if you spend 30 days or fewer working in a different State, you would be taxed as normal by your home State. If you spend more than 30 days working in a different State, you would be subject to that other State's income tax in addition to income tax from your home State.

In June of this year, I introduced an updated version of my mobile workforce bill: the Remote and Mobile Worker Relief Act. 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 these workers don't face an expected tax bill for the contributions that they make 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.

Under current State law, these workers usually pay most or all of their State income taxes to the State in which they earn this 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 prepandemic status quo. Under my bill, if you planned 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 in to the office in North Carolina every day, just as it would have been if the pandemic had never happened.