to the bill S. 1383, supra; which was ordered to lie on the table.

SA 4634. Mr. MERKLEY submitted an amendment intended to be proposed by him to the bill S. 1383, supra; which was ordered to lie on the table.

SA 4635. Mr. HEINRICH (for himself and Mr. GALLEGO) submitted an amendment intended to be proposed by him to the bill S. 1383, supra; which was ordered to lie on the table.

SA 4636. Mrs. MURRAY submitted an amendment intended to be proposed by her to the bill S. 1383, supra; which was ordered to lie on the table.

SA 4637. Mrs. MURRAY submitted an amendment intended to be proposed by her to the bill S. 1383, supra; which was ordered to lie on the table.

SA 4638. Mrs. MURRAY submitted an amendment intended to be proposed by her to the bill S. 1383, supra; which was ordered to lie on the table.

SA 4639. Mrs. MURRAY submitted an amendment intended to be proposed by her to the bill S. 1383, supra; which was ordered to lie on the table.

SA 4640. Ms. BLUNT ROCHESTER (for herself and Mr. MURPHY) submitted an amendment intended to be proposed by her to the bill S. 1383, supra; which was ordered to lie on the table.

SA 4641. Ms. ALSOBROOKS submitted an amendment intended to be proposed by her to the bill S. 1383, supra; which was ordered to lie on the table.

SA 4642. Ms. ALSOBROOKS submitted an amendment intended to be proposed by her to the bill S. 1383, supra; which was ordered to lie on the table.

SA 4643. Ms. ALSOBROOKS submitted an amendment intended to be proposed by her to the bill S. 1383, supra; which was ordered to lie on the table.

SA 4644. Ms. ALSOBROOKS submitted an amendment intended to be proposed by her to the bill S. 1383, supra; which was ordered to lie on the table.

SA 4645. Ms. ALSOBROOKS submitted an amendment intended to be proposed by her to the bill S. 1383, supra; which was ordered to lie on the table.

SA 4646. Ms. ALSOBROOKS submitted an amendment intended to be proposed by her to the bill S. 1383, supra; which was ordered to lie on the table.

SA 4647. Ms. ALSOBROOKS submitted an amendment intended to be proposed to amendment SA 4420 proposed by Mr. THUNE (for Mr. SCHMITT) to the bill S. 1383, supra; which was ordered to lie on the table.

SA 4648. Ms. ALSOBROOKS submitted an amendment intended to be proposed by her to the bill S. 1383, supra; which was ordered to lie on the table.

SA 4649. Ms. ALSOBROOKS submitted an amendment intended to be proposed by her to the bill S. 1383, supra; which was ordered to lie on the table.

SA 4650. Ms. ALSOBROOKS submitted an amendment intended to be proposed by her to the bill S. 1383, supra; which was ordered to lie on the table.

SA 4651. Mr. COONS submitted an amendment intended to be proposed by him to the bill S. 1383, supra; which was ordered to lie on the table.

SA 4652. Mr. COONS submitted an amendment intended to be proposed to amendment SA 4420 proposed by Mr. THUNE (for Mr. SCHMITT) to the bill S. 1383, supra; which was ordered to lie on the table.

SA 4653. Mr. COONS submitted an amendment intended to be proposed to amendment SA 4420 proposed by Mr. THUNE (for Mr. SCHMITT) to the bill S. 1383, supra; which was ordered to lie on the table.

SA 4654. Mr. COONS submitted an amendment intended to be proposed by him to the bill S. 1383, supra; which was ordered to lie on the table.

SA 4655. Mr. COONS submitted an amendment intended to be proposed by him to the bill S. 1383, supra; which was ordered to lie on the table.

SA 4656. Mr. BLUMENTHAL submitted an amendment intended to be proposed by him to the bill S. 1383, supra; which was ordered to lie on the table.

TEXT OF AMENDMENTS

SA 4460. Mr. KAINE submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ____. LIMITATION ON USE OF UNITED STATES ARMED FORCES AGAINST IRAN.

(a) IN GENERAL.—The United States Armed Forces may not deploy personnel, engage in hostilities, or conduct any operations (other than intelligence, surveillance, and reconnaissance operations) within or against Iran without explicit congressional authorization.

(b) RULE OF CONSTRUCTION.—Nothing in this section may be construed to prevent the United States from—

(1) defending against an armed attack on the United States or its personnel or facilities in other nations;

(2) collecting, analyzing, or sharing intelligence, including with the State of Israel and other nations and international organizations, as appropriate, related to threats from Iran or its proxies; or

(3) assisting the State of Israel and other nations—

(A) in taking defensive measures to protect their territory from retaliatory attacks by Iran or its proxies; or

(B) by providing defensive materiel support for such defensive measures.

(c) RELATION TO WAR POWERS RESOLUTION.—Nothing in this section supersedes any requirement of the War Powers Resolution (50 U.S.C. 1541 et seq.).

(d) SUNSET.—The limitation under subsection (a) shall terminate 5 years after the date of the enactment of this Act.

SA 4461. Mr. KAINE submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ____. PROHIBITION ON USE OF UNITED STATES ARMED FORCES WITH RESPECT TO IRAN.

(a) PROHIBITION.—None of the funds appropriated or otherwise made available by this Act for the Department of Defense or for any other department or agency of the United States Government may be used to deploy, station, maintain, or support the United States Armed Forces in the territory, airspace, or territorial waters of Iran, except—

(1) pursuant to a specific statutory authorization enacted after the date of the enactment of this Act; or

(2) pursuant to a congressional authorization consistent with section 2(c) of the War Powers Resolution (50 U.S.C. 1541(c)).

(b) RULE OF CONSTRUCTION.—Nothing in this section may be construed to prevent the United States from—

(1) defending against an armed attack on the United States or its personnel or facilities in other nations;

(2) collecting, analyzing, or sharing intelligence, including with the State of Israel and other nations and international organizations, as appropriate, related to threats from Iran or its proxies; or

(3) assisting the State of Israel and other nations—

(A) in taking defensive measures to protect their territory from retaliatory attacks by Iran or its proxies; or

(B) by providing defensive materiel support for such defensive measures.

(c) RELATION TO WAR POWERS RESOLUTION.—Nothing in this section supersedes any requirement of the War Powers Resolution (50 U.S.C. 1541 et seq.).

(d) SUNSET.—The prohibition under subsection (a) shall terminate 5 years after the date of the enactment of this Act.

SA 4462. Ms. ROSEN submitted an amendment intended to be proposed by her to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ____. CONTINUING APPROPRIATIONS FOR TRANSPORTATION SECURITY ADMINISTRATION PERSONNEL.

(a) IN GENERAL.—There are hereby appropriated for fiscal year 2026, out of any money in the Treasury not otherwise appropriated, for the period beginning on February 14, 2026, during which interim or full-year appropriations for fiscal year 2026 are not in effect, such sums as are necessary to provide standard rates of pay, allowances, pay differentials, benefits, and other payments otherwise payable on a regular basis to employees of the Transportation Security Administration.

(b) LIMITATION TO INDIVIDUALS AFFECTED BY LAPSE IN APPROPRIATIONS.—Amounts provided under subsection (a) may not be used to provide pay, allowances, pay differentials, benefits, or other payments to an employee of the Transportation Security Administration for any portion of the period described in subsection (a) for which the employee is provided with such pay, allowances, pay differentials, benefits, or other payments using amounts other than amounts provided under subsection (a).

(c) CHARGE TO FUTURE APPROPRIATIONS.—Expenditures made pursuant to subsection (a) shall be charged to the applicable appropriation, fund, or authorization whenever an Act in which such applicable appropriation, fund, or authorization is included is enacted into law.

(d) TERMS AND CONDITIONS.—Pay, allowances, pay differentials, benefits, and other payments provided by the Transportation Security Administration using amounts provided under subsection (a) shall be subject to the requirements, authorities, conditions, and limitations applicable with respect to the provision of pay, allowances, pay differentials, benefits, and other payments by the Transportation Security Administration under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Public Law 119–4; 139 Stat. 9).

SA 4463. Ms. ROSEN submitted an amendment intended to be proposed by her to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. _____. EXEMPTION OF ARTICLES OF FOOD FROM CERTAIN COUNTRIES FROM CERTAIN DUTIES.

(a) IN GENERAL.—A duty imposed pursuant to section 122 of the Trade Act of 1974 (19 U.S.C. 2132) shall not apply with respect to an article of food imported into the United States from a country to which the United States has extended normal trade relations.

(b) RETROACTIVE APPLICATION FOR CERTAIN LIQUIDATIONS AND RELIQUIDATIONS.—Notwithstanding section 514 of the Tariff Act of 1930 (19 U.S.C. 1514) or any other provision of law, in the case of an entry of an article of food exempt under subsection (a) that was made before the date of the enactment of this Act, the Commissioner of U.S. Customs and Border Protection shall liquidate or reliquidate the entry at the rate of duty applicable to the article in the absence of any duty imposed pursuant to section 122 of the Trade Act of 1974 (19 U.S.C. 2132).

(c) PROHIBITION ON IMPOSITION OF CERTAIN DUTIES.—On or after the date of the enactment of this Act, the President may not impose any duty on an article of food imported into the United States from a country to which the United States has extended normal trade relations, unless such duty was enacted pursuant to—

(1) a joint resolution or an Act of Congress approving such duty;

(2) section 201 or 301 of the Trade Act of 1974 (19 U.S.C. 2251 and 2411);

(3) section 232 of the Trade Expansion Act of 1962 (19 U.S.C. 1862); or

(4) title VII of the Tariff Act of 1930 (19 U.S.C. 1671 et seq.).

(d) ARTICLE OF FOOD DEFINED.—In this section, the term ''article of food'' means—

(1) food for use;

(2) products chiefly used as food for animals or as ingredients in such food;

(3) agricultural commodities (as defined in section 102 of the Agricultural Trade Act of 1978 (7 U.S.C. 5602));

(4) articles used for packaging and containing articles described in paragraph (1), (2), or (3); and

(5) seeds, fertilizers, manures, and agrochemicals.

SA 4464. Mr. WYDEN submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. _____. NULLIFICATION OF DEPARTMENT OF AGRICULTURE REORGANIZATION PLAN.

Effective beginning on the date of enactment of this Act, the Memorandum of the Secretary of Agriculture numbered 1078–015 and entitled ''Department of Agriculture Reorganization Plan'' shall have no force or effect and no Federal funds may be used to implement, administer, enforce, or carry out such Memorandum.

SA 4465. Mr. WYDEN submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. _____. PRODUCE EPSTEIN TREASURY RECORDS.

(a) PRODUCTION OF CERTAIN RECORDS.—Not later than 30 days after the date of enactment of this Act, the Secretary of the Treasury shall submit to the Chairman and Ranking Member of the Committee on Finance of the Senate, the Committee on Banking, Housing, and Urban Affairs of the Senate, the Committee on Ways and Means of the House of Representatives, and the Committee on Financial Services of the House of Representatives physical copies of all records described in subsection (b).

(b) RECORDS DESCRIBED.—

(1) IN GENERAL.—The records described in this subsection are all suspicious activity reports relating to Jeffrey Epstein and his co-conspirators (whether indicted or unindicted) and any third-party individual or entity that transacted with Jeffrey Epstein or any entity he owned or controlled, whether directly or through any representative of Jeffrey Epstein.

(2) INDIVIDUALS AND ENTITIES.—The individuals and entities described in paragraph (1) include the following:

(A) Jeffrey Epstein.
(B) Ghislaine Maxwell.
(C) Darren K. Indyke.
(D) Richard D. Kahn.
(E) Harry Beller.
(F) Erika Kellerhals.
(G) Southern Trust Company, Inc.
(H) Southern Financial LLC.
(I) Haze Trust.
(J) Environmental Solutions Worldwide, Inc.
(K) The 1953 Trust.
(L) Plan D, LLC.
(M) Great St. Jim, LLC.
(N) Nautilus, Inc.
(O) Hyperion Air, LLC.
(P) Poplar, Inc.
(Q) J. Epstein Virgin Islands Foundation Inc.
(R) Gratitude America Ltd.
(S) Butterfly Trust.
(T) La Hougue.
(U) Scott Borgerson.
(V) Malcolm Grumbridge.
(W) J.P. Morgan Chase Bank, N.A. (and any subsidiary thereof).
(X) Deutsche Bank (and any subsidiary thereof).
(Y) Bank of America (and any subsidiary thereof).
(Z) Bank of New York Mellon Corporation (and any subsidiary thereof).
(AA) UBS Financial Services.
(BB) Wells Fargo.
(CC) Alfa Bank.
(DD) Sberbank.
(EE) Jes Staley.
(FF) Leon D. Black.
(GG) Debra R. Black.
(HH) Black Family Partners, LP.
(II) Elysium Trust.
(JJ) Elysium Management, LLC.
(KK) J Black Trust.
(LL) Melanie Spinella.
(MM) BV70, LLC.
(NN) Les Wexner.
(OO) Bella Wexner.
(PP) Abigail Wexner.
(QQ) The Wexner Foundation.
(RR) Arts Interests.
(SS) Health and Science Interests.
(TT) The Wexner Children's Trust II.
(UU) International Charitable Interests.
(VV) L Brands (formerly Limited Brands).
(WW) Alan Dershowitz.
(XX) Glenn Dubin.
(YY) Christie's.
(ZZ) Sotheby's.
(AAA) HB Multi-Strategy Holdings, Ltd.
(BBB) Highbridge Capital Corporation.
(CCC) AP Narrows Holding AP.
(DDD) LDB 2011 LLC.
(EEE) Elizabeth Johnson.
(FFF) Johnson & Johnson.
(GGG) Barclays.
(HHH) Peter Thiel.
(III) Valar Ventures.
(JJJ) Karyna Shuliak.
(KKK) Appleby law firm.
(LLL) Standard Chartered.
(MMM) HSBC.
(NNN) Julius Baer.
(OOO) BNP Paribas.
(PPP) Citibank.
(QQQ) Sarah Kellen.
(RRR) Nadia Marcinko (also known as Nada Marcinkova).
(SSS) MC2, modeling agency.
(TTT) Jean-Luc Brunel.
(UUU) Any other individual or entity identified by the Secretary of the Treasury, the Attorney General, the Director of the Federal Bureau of Investigation, or the head of any other Federal agency to have transacted with Jeffrey Epstein or Ghislaine Maxwell.

(c) REPORTS REQUIRED.—

(1) FINANCIAL INSTITUTIONS.—Not later than 30 days after the date of enactment of this Act, the Secretary of the Treasury shall submit to the Chairman and Ranking Member of the Committee on Finance of the Senate, the Committee on Banking, Housing, and Urban Affairs of the Senate, the Committee on Ways and Means of the House of Representatives, and the Committee on Financial Services of the House of Representatives a report containing—

(A) a list of all financial institutions that filed the records described in subsection (b);

(B) a list of all individuals and entities flagged in the records described in subsection (b); and

(C) the total dollar value of the transactions in the records described in subsection (b), organized by financial institution.

(2) INVESTIGATIONS.—Not later than 60 days after the date of enactment of this Act, the Secretary of the Treasury shall submit to the Chairman and Ranking Member of the Committee on Finance of the Senate, the Committee on Banking, Housing, and Urban Affairs of the Senate, the Committee on Ways and Means of the House of Representatives, and the Committee on Financial Services of the House of Representatives a report detailing all investigations conducted by any component of the Department of the Treasury, including the Financial Crimes Enforcement Network, into any violation of subchapter II of chapter 53 of title 31, United States Code, or any other Federal law, by a financial institution relating to the handling of any account identified in the records described in subsection (b).

SA 4466. Mr. SANDERS submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ____. SENSE OF THE SENATE.

It is the sense of the Senate that Congress should adopt a constitutional amendment outlawing Citizens United that would—

(1) affirm that the right to vote in public elections belongs only to natural persons as citizens of the United States, and so shall the ability to make contributions and expenditures to influence the outcome of public elections belong only to natural persons;

(2) clarify that nothing in the Constitution shall be construed to restrict the power of Congress and the States to protect the integrity and fairness of the electoral process, limit the corrupting influence of private wealth in public elections, and guarantee the

dependence of elected officials on the people alone by taking actions which may include the establishment of systems of public financing for elections, the imposition of requirements to ensure the disclosure of contributions and expenditures made to influence the outcome of a public election by candidates, individuals, and associations of individuals, and the imposition of content neutral limitations on all such contributions and expenditures; and

(3) clarify that nothing in the amendment shall be construed to alter the freedom of the press.

SA 4467. Mr. SANDERS submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ____. LIMITATION ON CONTRIBUTIONS TO INDEPENDENT EXPENDITURE COMMITTEES.

(a) Limitations.—Section 315(a)(1)(C) of the Federal Election Campaign Act of 1971 (52 U.S.C. 30116(a)(1)(C)) is amended by striking ''to any other political committee'' and inserting ''to an independent expenditure committee or any other political committee''.

(b) Definition.—Section 301 of such Act (52 U.S.C. 30101) is amended by adding at the end the following:

''(27) INDEPENDENT EXPENDITURE COMMITTEE.—

''(A) IN GENERAL.—The term 'independent expenditure committee' means a political committee which—

''(i) makes independent expenditures aggregating $5,000 or more during a calendar year; or

''(ii) makes contributions to other independent expenditure committees aggregating $5,000 or more during a calendar year.

''(B) TREATMENT OF SEPARATE ACCOUNTS.—The term 'independent expenditure committee' includes an account of a political committee which is established for the purpose of making independent expenditures or contributions to other committees making independent expenditures.''.

(c) Effective Date.—The amendments made by this section shall apply with respect to contributions and independent expenditures made during the first calendar year which begins after the date of the enactment of this Act and each succeeding calendar year.

SA 4468. Mr. SANDERS submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ____. PROHIBITION ON NAMING FEDERAL PROPERTY AFTER SITTING PRESIDENT.

(a) In General.—Notwithstanding any other provision of law—

(1) no Federal building, land, or other asset may be named, renamed, designated, or redesignated in the name of a sitting President; and

(2) no Federal funds may be used to name, rename, designate, or redesignate any Federal building, land, or other asset in the name of a sitting President.

(b) Applicability.—Any Federal building, land, or other asset named after the sitting President as of the date of enactment of this Act shall be returned to the name given to that Federal building, land, or other asset by Federal law.

SA 4469. Mr. SANDERS submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ____. SENSE OF THE SENATE.

(a) Findings.—Congress finds the following:

(1) Donald J. Trump won the 2024 presidential election with 312 electoral votes and 77,302,580 of 155,238,302 total votes cast.

(2) The Heritage Foundation documents confirmed instances of individuals committing election crimes, which documented a total of 77 confirmed instances of non-citizens voting in United States elections between 1999 and 2023—across all 50 states over that 24-year period.

(3) Utah conducted a review in 2025 and 2026 of the State's 2,100,000 million registered voters. That review found one ''confirmed noncitizen'' registered to vote in the State. That individual had never cast a ballot.

(4) Whereas Idaho conducted a review of the approximately 1,000,000 registered voters in 2024 and found 36 possible registered noncitizen voters.

(5) Whereas Georgia conducted an audit in 2024 and found 20 registered noncitizen voters out of 8,200,000 million registered voters.

(b) Sense of the Senate.—It is the sense of the Senate that non-citizen voting is virtually nonexistent.

SA 4470. Ms. HIRONO submitted an amendment intended to be proposed by her to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

Strike title II and insert the following:

TITLE II—GENDER EQUITY IN EDUCATION

SEC. 201. SHORT TITLE.

This title may be cited as the ''Patsy T. Mink and Louise M. Slaughter Gender Equity in Education Act of 2026''.

SEC. 202. FINDINGS.

Congress finds the following:

(1) Title IX of the Education Amendments of 1972 (20 U.S.C. 1681 et seq.) and the implementing regulations of title IX prohibit sex discrimination in federally funded education programs and activities.

(2) Although title IX requires that schools treat students equally with regard to athletic participation opportunities, athletic scholarships, and the benefits and services provided to athletic teams, female participation rates, especially for girls of color, lag far behind male participation rates. Nationally, for example, boys receive more than 1,000,000 more opportunities to play high school sports than girls. Furthermore, although girls comprise nearly 50 percent of high school students, schools provide them with only 43 percent of athletic opportunities, even though girls want to play in greater numbers.

(3) A recent report from the Women's Sports Foundation found that Black, Indigenous, and People of Color (BIPOC) women still lag behind White women in collegiate sports—14 percent compared to 30 percent, respectively. These disparities are also prevalent at the high school level, with fewer athletic opportunities available to students in heavily minority schools compared to heavily White schools. In a typical heavily minority school, there are only 25 athletic spots available for every 100 students, compared to 58 athletic spots for every 100 students in a typical heavily White school. Further broken down by gender, girls have 82 percent of the athletic opportunities that boys do in a heavily White school, compared to 67 percent for girls in a heavily minority school.

(4) Girl athletes have been found to have higher levels of self-esteem, as well as reduced risk for cardiovascular disease, diabetes, osteoporosis, and breast cancer, compared to girls who do not play sports. In addition, girl athletes are more likely to graduate from high school, score higher on standardized tests, and have higher grades than girls who do not play sports. Girls who play sports in high school go on to earn 7 percent higher annual wages than those who do not play sports, and are more likely to enter the labor force and pursue higher-skill, previously male-dominated positions. Generally, sports participation for women is associated with a lower prevalence of experiencing intimate partner violence, reinforcing that athletic access not only strengthens health, educational, and workplace outcomes, but also personal safety. According to a 2023 report from the Women's Sports Foundation, girls who played sports during the first year of the COVID–19 pandemic fared significantly better than girls who did not, reporting higher levels of self-esteem, self-efficacy, and social support, and lower levels of loneliness and depression.

(5) Although the availability of athletic scholarships facilitates access to higher education, many institutions of higher education fail to award proportional athletic financial aid to women, which can affect their long-term employment outcomes and economic security. According to the Department of Education's Equity in Athletics Disclosure Act data from 2019 through 2020, men received $252,000,000 more in athletic scholarships than women.

(6) Although title IX ensures gender equity in career and technical education, women are severely underrepresented in fields nontraditional to their gender. According to the National Coalition for Women and Girls in Education, women make up more than 80 percent of workers with training or certification in historically women-dominated occupations that pay less than $30,000 per year, including child care, early childhood education, home care, and cosmetology. Women represent less than 40 percent of workers trained or certified in high-paying and historically male-dominated fields, including transportation, advanced manufacturing, and construction.

(7) Although title IX promotes gender equity in the fields of science, technology, engineering, and mathematics (in this section referred to as ''STEM'') education, women are disproportionately lost at nearly every stage of the STEM pipeline. A recent report by the National Center for Education Statistics showed that women earned only 32 percent of all STEM degrees in 2017, and nearly ½ of these women were White. Women of color earned about 12 percent of STEM degrees in that same year. Furthermore, in STEM fields where women are particularly underrepresented, such as computing and engineering, women earned an even smaller percentage of degrees, including only 19 percent of computing bachelor's degrees, and 21 percent of engineering bachelor's degrees.

(8) Although title IX prohibits sex discrimination in employment in federally funded education programs, according to the National Science Foundation, women only hold 34 percent of all tenured and tenure-

track positions and 27 percent of full professor positions in STEM fields. Furthermore, Black and Latina women, together, hold only 4 percent of all tenured and tenure-track positions and barely over 2 percent of full professor positions in STEM fields. Asian-American women hold around 5 percent of all tenured and tenure-track positions, and less than 3 percent of full professor positions in STEM fields.

(9) Although title IX protects against sex-based harassment and violence, 56 percent of girls and 40 percent of boys in grades 7 through 12 experience sexual harassment each year, and 9 percent of girls and 7 percent of boys in high school experience physical dating violence each year. In addition, more than 60 percent of women and men in college experience sexual harassment each year, and 14 percent of women and 10 percent of men in college experience dating violence. Moreover, these statistics are often higher for marginalized students, including Black and Brown girls and women, lesbian, gay, bisexual, transgender, queer, and questioning (referred to in this section as ''LGBTQI+'') students, pregnant and parenting students, and disabled students.

(10) According to GLSEN, 87 percent of LGBTQI+ students have experienced harassment or assault based on a personal characteristic, and nearly 66 percent have experienced LGBTQI+-related verbal harassment at school based on sexual orientation. Research has shown that LGBTQI+ students who experience harassment at school are more likely to experience depression and anxiety, to engage in unhealthy and antisocial behaviors, and to have more unexcused absences from school.

(11) Although title IX prohibits discrimination on the basis of pregnancy or parenting status, the limited availability of accommodations, including lactation accommodations, excused absences for pregnancy-related medical conditions, and child care needs (including caring for a sick child), is a leading reason that parenting mothers drop out of high school. According to the National Women's Law Center, only half of teenage mothers earn a high school diploma by the age of 22, compared to 89 percent of women who do not have a child during their teenage years, and one-third of young mothers will never get a diploma or a GED, further limiting continuing opportunities for education and employment.

(12) Although title IX protects against discrimination based on stereotypes of actual or perceived sex, many people carry implicit or unconscious biases that can unintentionally influence attitudes, beliefs, behaviors, and decision-making processes. Research has shown that unconscious biases can impact classroom environments, teaching methods, student evaluations, disciplinary practices, and career and counseling guidance, which can lead to discrimination against students based on race, color, national origin, and disability, particularly for students who are pursuing nontraditional fields.

(13) Nationally, the Feminist Majority Foundation estimates 100,000 title IX coordinators are needed to meet the needs of schools serving children in prekindergarten through grade 12, local educational agencies, and postsecondary institutions. However, in 2016, the Department of Education only identified 23,000 title IX coordinators nationwide. The Feminist Majority Foundation has found that schools serving children in prekindergarten through grade 12 rarely have their own title IX coordinators.

SEC. 203. DEFINITIONS.

In this title:

(1) ESEA DEFINITIONS.—The terms ''elementary school'', ''institution of higher education'', ''local educational agency'', ''school leader'', ''secondary school'', and ''State educational agency'' have the meanings given those terms in section 8101 of the Elementary and Secondary Education Act of 1965 (20 U.S.C. 7801).

(2) DEPARTMENT.—The term ''Department'' means the Department of Education.

(3) DIRECTOR.—The term ''Director'' means the Director of the Office for Gender Equity established under section 205(a).

(4) EDUCATIONAL ENTITY.—The term ''educational entity'' means any of the following entities that receive Federal funds:

(A) A State educational agency.

(B) A local educational agency.

(C) An institution of higher education.

(D) An elementary school or secondary school.

(E) Another entity covered by title IX, such as a laboratory, library, or museum that provides education programs and activities.

(5) EVIDENCE-BASED.—The term ''evidence-based'' has the meaning given the term in clause (i) or (ii) of section 8101(21)(A) of the Elementary and Secondary Education Act of 1965 (20 U.S.C. 7801(21)(A)).

(6) GENDER IDENTITY.—The term ''gender identity'' means the gender-related identity, appearance, mannerisms, or other gender-related characteristics of an individual, regardless of the individual's designated sex at birth.

(7) NATIONAL GENDER EQUITY INFRASTRUCTURE.—The term ''national gender equity infrastructure'' means the horizontal and vertical network of title IX coordinators and title IX allies who work to advance gender equity and eliminate discrimination in the United States.

(8) SECRETARY.—The term ''Secretary'' means the Secretary of Education.

(9) SEX.—The term ''sex'' includes—

(A) a sex stereotype;

(B) pregnancy, childbirth, or a related medical condition;

(C) sexual orientation or gender identity; and

(D) sex characteristics, including intersex traits.

(10) SEXUAL ORIENTATION.—The term ''sexual orientation'' means homosexuality, heterosexuality, or bisexuality.

(11) TITLE IX.—The term ''title IX'' means title IX of the Education Amendments of 1972 (20 U.S.C. 1681 et seq.).

(12) TITLE IX ALLY.—The term ''title IX ally'' means an individual who—

(A) is an employee at an educational entity (other than a title IX coordinator), a community stakeholder, or an equity expert; and

(B) helps to fully implement title IX.

(13) TITLE IX COORDINATOR.—The term ''title IX coordinator'' means a responsible employee, as described in section 106.8(a) of title 34, Code of Federal Regulations, or successor regulations, designated to coordinate efforts under title IX of the Education Amendments of 1972 (20 U.S.C. 1681 et seq.).

SEC. 204. PURPOSES.

The purposes of this title are to—

(1) advance gender equity in education in the United States;

(2) support educational entities so that such entities have the support to fully implement title IX;

(3) provide title IX coordinators and title IX allies with training, technical assistance, and support to fully carry out their roles and responsibilities;

(4) increase general awareness about the rights and obligations of individuals and entities under title IX;

(5) identify, implement, and disseminate best practices for reducing and preventing sex discrimination in all areas of education;

(6) promote educational environments that are safe and free of sexual and sex-based bullying, harassment, and violence;

(7) promote equity in education for students and staff who face discrimination based on multiple and intersectional actual or perceived characteristics, including—

(A) race;

(B) color;

(C) ethnicity;

(D) national origin;

(E) disability;

(F) religion;

(G) age; or

(H) sex; and

(8) promote activities that strengthen the national gender equity infrastructure.

SEC. 205. ESTABLISHMENT OF AN OFFICE FOR GENDER EQUITY.

(a) IN GENERAL.—The Secretary shall establish an Office for Gender Equity. The Director of the Office for Gender Equity shall be the Special Assistant for Gender Equity, as authorized under section 202(b)(3) of the Department of Education Organization Act (20 U.S.C. 3412(b)(3)). The Director of the Office for Gender Equity shall report directly to the Secretary.

(b) DUTIES.—The Office for Gender Equity shall be responsible for the following:

(1) Supporting educational entities in the full implementation of title IX.

(2) Providing title IX coordinators and title IX allies with training, technical assistance, and support to fully carry out their roles and responsibilities.

(3) Providing grants to implement programs and activities that are focused on reducing and preventing sex discrimination in all areas of education.

(4) Identifying and disseminating information and evidence-based best practices for reducing and preventing sex discrimination in all areas of education.

(5) Maintaining an Office for Gender Equity resource center website to disseminate information and evidence-based best practices for achieving gender equity.

(6) Performing any other activity consistent with achieving the purposes of this title.

(c) COORDINATION.—To carry out the purposes of this title, the Secretary shall coordinate with other relevant Federal offices and agencies, including—

(1) the White House Gender Policy Council;

(2) the White House Domestic Policy Council;

(3) the Office for Civil Rights of the Department of Education;

(4) the Institute of Education Sciences;

(5) the Women's Bureau of the Department of Labor;

(6) the Office on Women's Health of the Department of Health and Human Services;

(7) the Civil Rights Division of the Department of Justice;

(8) the Office on Violence Against Women of the Department of Justice;

(9) the Centers for Disease Control and Prevention;

(10) the Office of Safe and Healthy Students of the Department of Education; and

(11) other entities determined relevant for carrying out the purposes of this title.

SEC. 206. SUPPORT FOR TITLE IX COORDINATORS AND TITLE IX ALLIES.

(a) IN GENERAL.—The Director shall provide coordination, training, technical assistance, and support for title IX coordinators and title IX allies to ensure that educational entities are able to fully implement title IX and reduce and prevent sex discrimination in all areas of education.

(b) TITLE IX COORDINATOR TRAINING.—

(1) IN GENERAL.—

(A) TITLE IX COORDINATOR TRAINING.—Not less than once a year, the Director shall conduct a training for all title IX coordinators, which shall address the different needs of elementary schools, secondary schools, local educational agencies, and institutions of higher education. The training may be conducted in partnership with a national organization with relevant expertise, and may be completed online or in person.

(B) AVAILABILITY TO TITLE IX ALLIES.—Each training conducted under subparagraph (A) shall be made available to title IX allies to the maximum extent practicable.

(2) CONTENTS OF TRAINING.—The training described in paragraph (1) shall include the following information:

(A) The role and responsibility of title IX coordinators.

(B) Information and evidence-based best practices for increasing awareness about rights and obligations under title IX.

(C) Information and evidence-based best practices for investigating and responding to claims of violations of title IX.

(D) Information and evidence-based best practices for identifying and preventing implicit and explicit sex discrimination in all areas of education, including—

(i) recruitment and admissions;

(ii) teaching practices, textbooks, and curricula;

(iii) campus safety and security;

(iv) financial assistance;

(v) access to facilities, resources, and housing;

(vi) access to course offerings;

(vii) student health services and insurance benefits;

(viii) counseling and career guidance;

(ix) athletics;

(x) discipline policies;

(xi) employment; and

(xii) other areas that the Director determines are relevant for such purposes.

(3) APPLICATION OF TRAINING.—

(A) IN GENERAL.—The Director shall take steps to ensure that the trainings described in paragraph (1)—

(i) are adapted, as necessary, to address issues of sex discrimination at all levels of education;

(ii) are updated with the latest information and evidence-based best practices; and

(iii) address recent trends in sex discrimination.

(B) ATTENTION TO DISCRIMINATION BASED ON MULTIPLE CHARACTERISTICS.—The Director shall take steps to ensure that such trainings include attention to students who face discrimination based on multiple actual or perceived characteristics, including—

(i) race;

(ii) color;

(iii) ethnicity;

(iv) national origin;

(v) disability;

(vi) religion;

(vii) age; or

(viii) sex.

(C) EVALUATION.—The Director shall—

(i) develop and conduct pre- and post-training evaluations to assess the effectiveness of such trainings in improving the knowledge of the roles and responsibilities of title IX coordinators; and

(ii) use such evaluations to update the title IX coordinator trainings annually and replicate effective models and practices for use by title IX coordinators and title IX allies.

(c) HANDBOOK FOR CONDUCTING TITLE IX COMPLIANCE SELF-EVALUATIONS.—The Director shall develop a handbook for conducting self-evaluations of compliance with title IX in all areas of education, as described in subsection (b)(2)(D).

(d) ASSESSMENT OF SUPPORT FOR TITLE IX COORDINATORS AND TITLE IX ALLIES.—The Director shall collect relevant data and statistics on all title IX coordinators, including demographic information for gender, race, and ethnicity, salary information, budgets, and primary roles, in order to make recommendations for improving title IX coordinator support. The assessment shall also describe how title IX coordinators work with title IX allies and others within the national gender equity infrastructure.

(e) DISSEMINATION.—The Director shall ensure that the workplace contact information of all title IX coordinators and any training materials or information developed under this section are made available on the Office for Gender Equity resource center website described in section 205(b)(5).

SEC. 207. SUPPORT FOR LOCAL IMPLEMENTATION.

(a) GRANTS AUTHORIZED.—

(1) IN GENERAL.—The Secretary, acting through the Director, is authorized to award grants to eligible entities to support such eligible entities in fully implementing title IX and reducing and preventing sex discrimination in all areas of education.

(2) ELIGIBLE ENTITY.—In this section, the term ''eligible entity'' means—

(A) a State educational agency;

(B) a local educational agency;

(C) an institution of higher education; or

(D) a partnership consisting of—

(i) an entity described in subparagraphs (A) through (C); and

(ii) a national organization with relevant expertise, or another entity that the Secretary determines has relevant expertise.

(b) USE OF FUNDS.—An eligible entity receiving a grant under this section shall use such funds to carry out programs and activities designed to fully implement title IX and prevent and reduce sex discrimination, including programs and activities that—

(1) increase awareness of and counteract sex stereotypes, biases, and discrimination;

(2) include trainings for students, teachers, principals, other school leaders, faculty, other personnel, and community stakeholders, including title IX allies, to learn about and use best practices for reducing and preventing sex discrimination in all areas of education;

(3) increase access to school, campus, and community resources, facilities, and course offerings;

(4) support title IX coordinators and title IX allies in performing outreach, advocacy, and education about title IX and reducing and preventing sex discrimination;

(5) are aimed at identifying patterns or systemic problems in compliance with title IX;

(6) strengthen prevention education and awareness programs regarding sexual and sex-based harassment and violence;

(7) develop, conduct and analyze evidence-based campus climate and victimization surveys;

(8) include institutional assessment activities to identify areas and causes of gender inequities;

(9) make efforts to improve progress on gender equity indicators as described in subsection (c)(2)(A);

(10) make efforts to improve accuracy in measurement, data collection, and reporting of gender equity indicators as described in subsection (c)(2)(A); and

(11) make efforts to strengthen the national gender equity infrastructure (which may include institutions of higher education, State educational agencies, local educational agencies, and individual schools), such as by hiring one or more dedicated employees to serve as title IX coordinators.

(c) APPLICATIONS.—

(1) IN GENERAL.—An eligible entity desiring a grant under this section shall submit an application to the Secretary at such time, in such manner, and containing such information as the Secretary may reasonably require.

(2) CONTENTS OF APPLICATION.—Each application submitted by an eligible entity under this section shall include the following:

(A) A description of locally defined and documented gender equity needs and priorities, which may include any of the following indicators:

(i) Academic indicators, including performance on State assessments, and enrollment, admission, attrition, time to completion, and graduation rates.

(ii) Civil rights data, including statistics on bullying, harassment, violence, discipline, and expulsion.

(iii) Campus climate and victimization data.

(iv) Employment data.

(v) Athletics equity data.

(vi) Attendance and absenteeism data.

(vii) Evidence of burden on title IX coordinators, including coordinator to student ratio and competing responsibilities.

(viii) Other documentation of need that the Secretary determines is relevant.

(B) A description of the evidence that will serve as the basis for the activities that the eligible entity proposes to carry out using grant funds under this section.

(C) A description of the activities that the eligible entity proposes to carry out using grant funds under this section.

(D) A description of how the proposed activities will be adapted, as necessary, to meet the needs of students who face discrimination based on actual or perceived multiple characteristics, including—

(i) race;

(ii) color;

(iii) ethnicity;

(iv) national origin;

(v) disability;

(vi) religion;

(vii) age; or

(viii) sex.

(E) A description of how the proposed activities will help the eligible entity fully implement title IX.

(F) A description of a plan for how the proposed activities under this section will continue with local support following completion of the grant period and termination of Federal funding.

(G) A description of how the proposed activities are a significant component of a comprehensive plan for gender equity in education and full implementation of title IX.

(d) RULE OF CONSTRUCTION.—Nothing in this section shall be construed as prohibiting persons of any sex from participating in any of the programs or activities funded under this section.

(e) AWARD BASIS.—

(1) MERIT REVIEW.—Grants shall be awarded under this section on a competitive basis.

(2) PRIORITIES.—

(A) IN GENERAL.—The Secretary shall establish criteria for determining which eligible entities shall have priority in receiving a grant under this section.

(B) LEVEL OF PRIORITY.—The criteria described in subparagraph (A) may include a consideration of the extent to which the application demonstrates that the eligible entity—

(i) has demonstrated a high need for gender equity assistance based on indicators described in subsection (c)(2)(A) and a high commitment to addressing these issues;

(ii) will address the needs of students who face discrimination based on multiple actual or perceived characteristics, including—

(I) race;

(II) color;
(III) ethnicity;
(IV) national origin;
(V) disability;
(VI) religion;
(VII) age; or
(VIII) sex;
(iii) will address relevant issues of national significance through solutions that can be replicated;
(iv) will implement an institutional change strategy with a long-term impact that will continue to be a central activity of the eligible entity upon termination of the grant;
(v) will serve a high percentage of low-income students;
(vi) will serve a high percentage of racially diverse students;
(vii) will promote outreach to include others in their gender equity training and related activities during the grant period and after the grant ends; and
(viii) will impact as many educational entities as possible to advance title IX implementation during and after the grant period.
(C) SPECIAL RULE.—To the extent practicable, the Secretary shall ensure that grants awarded under this section, for each fiscal year, address—
(i) all levels of education, including—
(I) elementary and secondary education;
(II) undergraduate and graduate education;
(III) postdoctoral education and research;
(IV) career and technical education; and
(V) adult education;
(ii) all regions of the United States; and
(iii) urban, rural, and suburban educational entities.
(f) EVALUATION AND DISSEMINATION.—
(1) EVALUATION.—
(A) IN GENERAL.—Each eligible entity that receives a grant under this section shall conduct an evaluation regarding the extent to which the eligible entity made progress on the indicators under subsection (c)(2)(A).
(B) EVALUATION.—An eligible entity may work in partnership with the Institute of Education Sciences to conduct such evaluation.
(C) USE BY SECRETARY.—Not later than 1 year after receiving a grant award under this section, an eligible entity shall submit a report to the Secretary summarizing the results of such evaluation. The Secretary shall use those reports to build the research base on promising models for preventing and reducing sex discrimination across all areas and levels of education.
(2) DISSEMINATION.—The Secretary shall coordinate with the Director of the Institute of Education Sciences and other relevant Federal offices and agencies to—
(A) ensure that the results of the activities carried out under this section are made readily available on the Office for Gender Equity resource center website; and
(B) widely disseminate the results described in subparagraph (A) to relevant Federal offices and agencies, educational entities, and the general public.

SEC. 208. RESEARCH AND DEVELOPMENT.

(a) IN GENERAL.—The Secretary shall coordinate with the Special Assistant for Gender Equity, the Assistant Secretary of the Office for Civil Rights of the Department, the Director of the Institute of Education Sciences, other relevant Federal offices and agencies, and relevant non-Federal entities to investigate, identify, and disseminate best practices to fully implement title IX and reduce and prevent sex discrimination in all areas of education, including—
(1) the reduction and prevention of sex stereotyping, bias, and discrimination in curricula, textbooks, software, and other educational materials;
(2) the development of policies and programs to—
(A) address and prevent sexual and sex-based harassment and violence;
(B) ensure that schools and campuses are free from threats to the safety of students, teachers, faculty, and personnel; and
(C) ensure athletic programs are equitable;
(3) the development and evaluation of—
(A) counseling and career guidance training; and
(B) programs to reduce and prevent sex stereotyping, bias, and discrimination;
(4) best practices for mitigating implicit bias in teaching, discipline, and all areas of education;
(5) best practices for addressing the needs of students who face discrimination based on multiple actual or perceived characteristics, including—
(A) race;
(B) color;
(C) ethnicity;
(D) national origin;
(E) disability;
(F) religion;
(G) age; or
(H) sex; and
(6) other activities that the Secretary determines are consistent with the purposes of this title.
(b) DISSEMINATION.—The best practices described under subsection (a) shall be published on the Office for Gender Equity resource center website, as described in section 205(b)(5), and the What Works Clearinghouse website of the Institute of Education Sciences.

SEC. 209. REPORT; DISSEMINATION.

(a) REPORT TO CONGRESS.—Not later than 2 years after the date of enactment of this title and every 2 years thereafter, the Secretary shall publish a report on the steps the Department of Education has taken to—
(1) support educational entities in fully implementing title IX and reducing and preventing sex discrimination;
(2) provide coordination, training, and resources for title IX coordinators and title IX allies to fully carry out their roles and responsibilities; and
(3) promote equity in education for students who face discrimination based on multiple actual or perceived characteristics, including—
(A) race;
(B) color;
(C) ethnicity;
(D) national origin;
(E) disability;
(F) religion;
(G) age; or
(H) sex.
(b) DISSEMINATION.—The Secretary shall coordinate with the Director of the Institute of Education Sciences and the heads of relevant Federal agencies to ensure that the results of trainings, activities, evaluations, and research developments under this title are made readily available on the Office for Gender Equity resource center website and disseminated widely to other relevant Federal agencies and offices, educational entities, and the general public.

SEC. 210. RULE OF CONSTRUCTION.

Nothing in this title shall be construed—
(1) as modifying any provision of title IX of the Education Amendments of 1972 (20 U.S.C. 1681 et seq.); or
(2) as affecting the enforcement of such title by the Department of Education, the Department of Justice, or any other Federal agency.

SEC. 211. AUTHORIZATION OF APPROPRIATIONS.

(a) IN GENERAL.—There are authorized to be appropriated to carry out this title $160,000,000 for each of fiscal years 2027 through 2031.
(b) USE.—From amounts made available to carry out this title for each fiscal year, the Secretary shall use not less than $140,000,000 of such amounts to award grants under section 207.

SA 4471. Ms. HIRONO submitted an amendment intended to be proposed by her to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

Strike all after the enacting clause and insert the following:

SECTION 1. DOUBLING FEDERAL PELL GRANTS AND PROVIDING ALL FEDERAL PELL GRANTS THROUGH MANDATORY FUNDING.

(a) AMOUNT OF MINIMUM FEDERAL PELL GRANTS.—Section 401 (20 U.S.C. 1070a) is amended—
(1) in subsection (a)(2)(F), by striking ''10 percent'' and inserting ''5 percent'';
(2) in subsection (b)—
(A) in paragraph (1)(B)(i), by striking ''paragraph (5)(A)'' and inserting ''paragraph (5)'';
(B) by striking paragraph (5) and inserting the following:
''(5) TOTAL MAXIMUM FEDERAL PELL GRANT.—
''(A) AWARD YEAR 2026–2027.—For award year 2026–2027, the total maximum Federal Pell Grant award shall be $10,000.
''(B) AWARD YEAR 2027–2028.—For award year 2027–2028, the total maximum Federal Pell Grant award shall be $11,000.
''(C) AWARD YEAR 2028–2029.—For award year 2028–2029, the total maximum Federal Pell Grant award shall be $12,000.
''(D) AWARD YEAR 2029–2030.—For award year 2029–2030, the total maximum Federal Pell Grant award shall be $13,000.
''(E) AWARD YEAR 2030–2031.—For award year 2030–2031, the total maximum Federal Pell Grant award shall be $14,000.
''(F) AWARD YEAR 2031–2032 AND SUBSEQUENT YEARS.—For award year 2031–2032, and each subsequent award year, the total maximum Federal Pell Grant award shall be $14,000—
''(i) increased by the adjustment percentage for the award year for which the amount under this subparagraph is being determined; and
''(ii) rounded to the nearest $50.
''(G) DEFINITION OF ADJUSTMENT PERCENTAGE.—In this paragraph, the term 'adjustment percentage,' as applied to an award year, is equal to the percentage increase in the Consumer Price Index, as defined in section 478(f), for the most recent calendar year ending prior to the beginning of the award year.'';
(C) by striking paragraphs (6) and (7) and inserting the following:
''(6) APPROPRIATION OF FUNDS.—There are authorized to be appropriated, and there are appropriated, out of any money in the Treasury not otherwise appropriated, such sums as may be necessary for fiscal year 2026 and each subsequent fiscal year to provide the Federal Pell Grant for which a student shall be eligible under this section during an award year.''; and
(D) by redesignating paragraphs (8) and (9) as paragraphs (7) and (8), respectively;
(3) in subsection (d)(5)(B)—
(A) in clause (i), by striking ''subclause (I) or (II)'' and inserting ''subclause (I), (II), or (III)''; and
(B) in clause (ii)—
(i) in subclause (I)(bb), by striking ''or'' after the semicolon;
(ii) in subclause (II)(bb)(CC), by striking the period and inserting ''; or''; and
(iii) by adding at the end the following:
''(III) during a period for which the student did not receive a loan under this title but for

which, if the student had received such a loan, such loan would have been discharged under the circumstances described in subclause (II)(bb)(CC).'';

(4) by striking subsections (g) and (h); and

(5) by redesignating subsections (i) and (j) as subsections (g) and (h), respectively.

(b) REPEAL OF SCORING REQUIREMENT.—Section 406 of H. Con. Res. 95 (109th Congress) is amended—

(1) by striking subsection (b); and

(2) by striking ''(a) IN GENERAL.—Upon'' and inserting the following: ''Upon''.

(c) STUDENT SUPPORT SERVICES.—Section 402D(d)(1) (20 U.S.C. 1070a–14(d)(1)) is amended by striking ''the minimum'' and inserting ''10 percent of the total maximum''.

(d) SCHOLARSHIP COMPONENT.—Section 404E(d) (20 U.S.C. 1070a–25(d)) is amended by striking ''less than the minimum'' and inserting ''less than 10 percent of the total maximum''.

SA 4472. Ms. HIRONO submitted an amendment intended to be proposed by her to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

Strike all after the enacting clause and insert the following:

SECTION 1. APPROPRIATIONS FOR EDUCATION.

(a) APPROPRIATIONS FOR ELEMENTARY AND SECONDARY EDUCATION.—There are authorized to be appropriated, and there are appropriated, out of funds in the Treasury not otherwise appropriated, $37,000,000,000, to carry out part A of title I of the Elementary and Secondary Education Act of 1965 (20 U.S.C. 6311 et seq.).

(b) APPROPRIATIONS FOR THE INDIVIDUALS WITH DISABILITIES EDUCATION ACT.—There are authorized to be appropriated, and there are appropriated, out of funds in the Treasury not otherwise appropriated, $29,000,000,000 to carry out part B of the Individuals with Disabilities Education Act (20 U.S.C. 1411 et seq.).

SA 4473. Ms. HIRONO submitted an amendment intended to be proposed by her to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

Strike all after the enacting clause and insert the following:

SECTION 1. REPEAL OF STUDENT LOAN LIMITS.

Section 81001 of the Act titled ''An Act to provide for reconciliation pursuant to title II of H. Con. Res. 14'' (Public Law 119–21; 139 Stat. 72) is repealed and any law or regulation referred to in such section shall be applied as if such section and the amendments made by such section had not been enacted.

SA 4474. Ms. HIRONO (for herself, Mr. VAN HOLLEN, and Mr. KELLY) submitted an amendment intended to be proposed by her to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

In lieu of the matter proposed to be inserted, insert the following:

SECTION 1. REPEAL OF TAX CREDIT FOR CONTRIBUTIONS TO SCHOLARSHIP GRANTING ORGANIZATIONS.

(a) TAX CREDIT.—

(1) IN GENERAL.—Subpart A of part IV of subchapter A of chapter 1 of the Internal Revenue Code of 1986 is amended by striking section 25F.

(2) CONFORMING AMENDMENTS.—

(A) Section 25(e)(1)(C) of such Code is amended by striking ''25D, and 25F'' and inserting ''and 25D''.

(B) The table of sections for subpart A of part IV of subchapter A of chapter 1 of such Code is amended by striking the item relating to section 25F.

(b) EXCLUSION FROM GROSS INCOME.—

(1) IN GENERAL.—Part III of subchapter B of chapter 1 of the Internal Revenue Code of 1986 is amended by striking section 139K.

(2) CONFORMING AMENDMENT.—The table of sections for part III of subchapter B of chapter 1 of such Code is amended by striking the item relating to section 139K.

(c) EFFECTIVE DATE.—

(1) IN GENERAL.—Except as otherwise provided in this subsection, the amendments made by this section shall apply to taxable years ending after December 31, 2026.

(2) EXCLUSION FROM GROSS INCOME.—The amendments made by subsection (b) shall apply to amounts received after December 31, 2026, in taxable years ending after such date.

SA 4475. Mr. WYDEN submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

TITLE ____CARRIED INTEREST

SEC. __01. SHORT TITLE.

This title may be cited as the ''Ending the Carried Interest Loophole Act''.

SEC. __02. PARTNERSHIP INTERESTS TRANSFERRED IN CONNECTION WITH PERFORMANCE OF SERVICES.

(a) MODIFICATION OF ELECTION TO INCLUDE PARTNERSHIP INTEREST IN GROSS INCOME IN YEAR OF TRANSFER.—Subsection (c) of section 83 is amended by redesignating paragraph (4) as paragraph (5) and by inserting after paragraph (3) the following new paragraph:

''(4) PARTNERSHIP INTERESTS.—Except as provided by the Secretary—

''(A) IN GENERAL.—In the case of any transfer of an interest in a partnership in connection with the performance of services—

''(i) the fair market value of such interest shall be treated for purposes of this section as being equal to the amount which the partner would receive if the partnership sold (at the time of the transfer) all of its assets for cash at their fair market value in a fully taxable transaction and distributed the proceeds of such sale (reduced by the liabilities of the partnership) to its partners in complete liquidation, and

''(ii) the person receiving such interest shall be treated as having made the election under subsection (b)(1) unless such person makes an election under this paragraph to have such subsection not apply.

''(B) COORDINATION WITH OTHER PARTNERSHIP RULES.—Except as otherwise provided by the Secretary, if, by reason of subparagraph (A), subsection (b)(1) applies to a partnership interest transferred to a person, then the amount included in the gross income of such person by reason of such subsection shall (at the time of the transfer)—

''(i) be treated as an addition to the capital account of such person with respect to such partnership for purposes of subchapter K, and

''(ii) if such interest is an applicable partnership interest under section 1299 at any time, be treated as invested capital of such person with respect to such interest for purposes of such section.

''(C) ELECTION.—The election under subparagraph (A)(ii) shall be made under rules similar to the rules of subsection (b)(2).

''(D) PARTNERSHIP INTEREST.—

''(i) IN GENERAL.—For purposes of this paragraph, any applicable financial instrument or contract (as defined in section 1299(b)(2)(B)) or interest in an entity other than a partnership which is treated as an applicable partnership interest under section 1299(b)(2) shall be treated as an interest in a partnership.

''(ii) REGULATIONS.—The Secretary shall prescribe such regulations or other guidance as the Secretary determines necessary or appropriate to carry out this paragraph, including regulations for the application of this paragraph to applicable financial instruments or contracts (as so defined) or interests in entities other than partnerships which are treated as partnership interests under clause (i).''.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to interests in partnerships transferred after the date of the enactment of this Act.

SEC. __03. TREATMENT OF CERTAIN PARTNERSHIP INTERESTS RECEIVED IN CONNECTION WITH PERFORMANCE OF SERVICES.

(a) IN GENERAL.—Subchapter P of chapter 1 of the Internal Revenue Code of 1986 is amended by adding at the end the following new part:

''PART VII—TREATMENT OF CERTAIN PARTNERSHIP INTERESTS RECEIVED IN CONNECTION WITH PERFORMANCE OF SERVICES

''Sec. 1299. Treatment of certain partnership interests received in connection with performance of services.

''SEC. 1299. TREATMENT OF CERTAIN PARTNERSHIP INTERESTS RECEIVED IN CONNECTION WITH PERFORMANCE OF SERVICES.

''(a) IN GENERAL.—In the case of a taxpayer who holds 1 or more applicable partnership interests in any partnership at any time during any taxable year of the partnership ending with or within the taxable year of the taxpayer—

''(1) there shall be included in the gross income of the taxpayer as ordinary income an amount equal to the aggregate of the deemed compensation amounts determined under subsection (c) with respect to such interests in all partnerships, and

''(2) the taxpayer shall be treated as having for such taxable year of the taxpayer a long-term capital loss equal to the aggregate of such deemed compensation amounts.

''(b) APPLICABLE PARTNERSHIP INTEREST.—For purposes of this section—

''(1) IN GENERAL.—Except as provided in this subsection, the term 'applicable partnership interest' means any interest in a partnership which—

''(A) is directly or indirectly transferred to (or held by) the taxpayer in connection with the performance of services by the taxpayer, or any other person, in any applicable trade or business, or

''(B) is held by a taxpayer who received an applicable loan.

Such term shall not include any interest which is acquired pursuant to a sale or disposition to which subsection (c)(5) applies.

''(2) DETERMINATION OF INTEREST IN A PARTNERSHIP.—

''(A) IN GENERAL.—For purposes of paragraph (1), the term 'interest in a partnership' includes—

''(i) any applicable financial instrument or contract, or

''(ii) to the extent provided by the Secretary, any interest in an entity other than a partnership if such interest would be treated as an applicable partnership interest if such entity were a partnership.

''(B) APPLICABLE FINANCIAL INSTRUMENT OR CONTRACT.—For purposes of this paragraph—

''(i) IN GENERAL.—The term 'applicable financial instrument or contract' means any financial instrument or contract the value of which is determined in whole or in part by reference to any partnership or partnership-related item (including the amount of partnership distributions, the value of partnership assets, or the results of partnership operations).

''(ii) EXCEPTION FOR NON-CONVERTIBLE DEBT.—Such term shall not include a financial instrument or contract if such instrument or contract—

''(I) is treated as debt for Federal tax purposes, and

''(II) is not convertible into or exchangeable for any partnership interest and does not provide for a payment of similar or equivalent value.

''(3) APPLICABLE TRADE OR BUSINESS.—

''(A) IN GENERAL.—For purposes of paragraph (1)(A), the term 'applicable trade or business' means any activity conducted on a regular, continuous, and substantial basis which, regardless of whether the activity is conducted in one or more entities, consists, in whole or in part, of—

''(i) raising or returning capital, and

''(ii) either—

''(I) investing in (including acquiring or disposing of) specified assets (or identifying specified assets for such investing, acquisition, or disposition), or

''(II) developing specified assets.

''(B) SPECIFIED ASSETS.—

''(i) IN GENERAL.—The term 'specified assets' means securities, commodities, real estate held for rental or investment, cash or cash equivalents, options or derivative contracts with respect to any of the foregoing, and an interest in a partnership if such partnership has a direct or indirect interest in any of the foregoing.

''(ii) SECURITIES.—For purposes of clause (i), the term 'securities' has the meaning given such term under section 475(c)(2), determined—

''(I) by applying subparagraph (B) thereof without regard to whether the partnership or trust is widely held or publicly traded, and

''(II) without regard to the last sentence thereof.

''(iii) COMMODITIES.—For purposes of clause (i), the term 'commodities' has the meaning given such term under section 475(e)(2), except that such term shall not include commodities held in connection with the active conduct of a commodities business as a producer, processor, merchant, or handler of commodities.

''(4) APPLICABLE LOAN.—

''(A) IN GENERAL.—The term 'applicable loan' means, with respect to any partnership interest, any loan issued directly or indirectly from the partnership, any other partner of the partnership, or any person related to such other partner or such partnership.

''(B) SAFE HARBOR.—The term 'applicable loan' does not include any loan which—

''(i) is fully recourse to the borrower or fully secured by the borrower's assets, and

''(ii) requires payments of interest with a stated rate not less than the specified rate determined under subsection (c)(2).

''(c) DEEMED COMPENSATION AMOUNT.—For purposes of this section—

''(1) DEEMED COMPENSATION AMOUNT.—

''(A) IN GENERAL.—The term 'deemed compensation amount' means, with respect to any applicable partnership interest for any partnership taxable year, an amount equal to the product of—

''(i) the specified rate determined under paragraph (2) for the calendar year in which such taxable year begins, multiplied by

''(ii) the excess (if any) of—

''(I) an amount equal to the applicable percentage of the weighted average of the aggregate of invested capital of all partners of the partnership on each measurement date occurring within such taxable year, over

''(II) the weighted average of invested capital with respect to the applicable partnership interest on each measurement date occurring within such taxable year.

''(B) MEASUREMENT DATE.—For purposes of subparagraph (A), the term 'measurement date' means—

''(i) the last day of the partnership taxable year,

''(ii) any date specified in the regulations under subchapter K as a date on which to revalue property of the partnership for purposes of adjusting capital accounts of the partner (without regard to whether the partnership capital accounts are adjusted on that date), and

''(iii) any other date specified by the Secretary.

''(2) SPECIFIED RATE.—The term 'specified rate' means, with respect to any calendar year, a percentage equal to the sum of—

''(A) the first segment rate (as defined in section 430(h)(2)(C)(i)) for the first month of such calendar year, plus

''(B) 9 percentage points.

''(3) APPLICABLE PERCENTAGE.—

''(A) IN GENERAL.—The term 'applicable percentage' means, with respect to any applicable partnership interest, the highest percentage of profits of the partnership which could be allocated to such interest (consistent with the partnership agreement and determined as if all performance targets with respect to such interest had been met).

''(B) SECRETARIAL AUTHORITY.—The Secretary shall prescribe rules for the determination of the applicable percentage in cases in which the percentage of profits of a partnership which may be allocated to the applicable partnership interest under the partnership agreement may temporarily exceed the highest percentage determined under subparagraph (A).

''(4) INVESTED CAPITAL.—

''(A) IN GENERAL.—The term 'invested capital' means, with respect to any partner as of any day, the excess of—

''(i) the sum of—

''(I) the total cumulative value, determined at the time of contribution, of all money or other property contributed by the partner to the partnership on or before such day (net of any liabilities the partnership is considered to assume or take subject to), plus

''(II) the aggregate amounts of the partner's distributive share of income and gain as of such day, over

''(ii) the sum of—

''(I) the aggregate value, determined at the time of distribution, of all money or other property distributed to the partner from the partnership on or before such day (net of any liabilities the partner is considered to assume or take subject to), plus

''(II) the aggregate amount of the partner's distributive share of loss and deductions of the partnership as of such day.

''(B) SPECIAL RULES.—

''(i) IN GENERAL.—For purposes of subparagraph (A), invested capital shall be determined—

''(I) without regard to amounts considered as a contribution of money or as a distribution of money by reason of subsection (a) or (B) of section 752, and

''(II) without regard to income required to be recognized by a contributing partner under section 704(c) with respect to property described in subparagraph (A)(i)(I).

''(ii) ADJUSTMENTS.—The Secretary may provide for rules making such adjustments as the Secretary determines necessary to the determination of invested capital under subparagraph (A) in order to carry out the purposes of this section.

''(C) TREATMENT OF BORROWINGS FROM PARTNERSHIPS OR OTHER PARTNERS.—For purposes of paragraph (1)(A), the amount of invested capital with respect to any applicable partnership interest shall be reduced by the amount of any applicable loan to a partner who is described in subsection (b)(1)(B).

''(5) ACCELERATED INCLUSION IN CASE OF DISPOSITION OF APPLICABLE PARTNERSHIP INTEREST.—

''(A) IN GENERAL.—If a taxpayer who holds an applicable partnership interest sells or disposes of any portion of such interest during a taxable year in the applicable period, the amount determined under this subsection for such taxable year shall be the sum of—

''(i) the amount determined under paragraph (1) for the taxable year (determined as if no such sale or disposition had occurred), plus

''(ii) an amount equal to the product of—

''(I) the excess of the amount determined under clause (i) over the amount determined under paragraph (1) for the taxable year, and

''(II) the number of taxable years beginning after the date of the sale or disposition and before the last day of the applicable period.

''(B) APPLICABLE PERIOD.—For purposes of this paragraph, the applicable period is the 10-year period beginning on the later of—

''(i) the date the taxpayer acquired the applicable partnership interest, or

''(ii) the last date described in paragraph (1)(B)(ii) on which there was an increase in the amount of the taxpayers applicable percentage of the aggregate invested capital of all partners of the partnership.

''(6) MULTIPLE INTERESTS.—If at any time during a taxable year a taxpayer holds directly or indirectly more than 1 applicable partnership interest in a single partnership, such interests shall be treated as 1 applicable partnership interest for purposes of applying this subsection.

''(d) RELATED PERSON.—For purposes of this section, a person shall be treated as related to another person if the relationship between such persons would be described in section 267(b) or 707(b).

''(e) REPORTING.—A partnership shall report to the Secretary, and include with the information required to be furnished under section 6031(b) to each partner, the amount of the partner's deemed compensation amount for the taxable year, if any. A similar rule applies to any entity that receives a report of a deemed compensation amount for the taxable year.

''(f) REGULATIONS.—The Secretary shall issue such regulations or other guidance as necessary to carry out this section, including regulations—

''(1) to prevent the abuse of the purposes of this section, including through—

''(A) the allocation of income to tax indifferent parties, or

''(B) a reduction or increase in the invested capital of any partner (including attempts to undervalue or overvalue property),

''(2) which provide for the application of the rules of subsection (c) to applicable financial instruments and contracts and to entities other than partnerships,

''(3) which provide in appropriate circumstances for purposes of this section the

aggregation of assets held by related partnerships or for the disaggregation of assets within 1 partnership,

''(4) which provide for the application of this section in cases of tiered structures or entities,

''(5) which provide guidance with respect to forgiveness of any loan described in subsection (b)(4)(B), and

''(6) which provide rules for transfers or liquidations of applicable partnership interests by gift, inheritance, substituted basis transactions, and other transactions in which income is not recognized at the time of the transaction.''.

(b) CONFORMING AMENDMENTS.—

(1)(A) Part IV of subchapter O of chapter 1 of the Internal Revenue Code of 1986 is amended by striking section 1061.

(B) The table of sections for part IV of subchapter O of chapter 1 of such Code is amended by striking the item relating to section 1061.

(2) The table of parts for subchapter P of such Code is amended by adding at the end the following new item:

''PART VII—TREATMENT OF CERTAIN PARTNERSHIP INTERESTS RECEIVED IN CONNECTION WITH PERFORMANCE OF SERVICES''.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years of a taxpayer beginning after date of enactment of this Act, with or within which ends the taxable year of a partnership which begins after such date.

SA 4476. Mr. WYDEN submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. _____. PROTECTING SOCIAL SECURITY, RAILROAD RETIREMENT, AND BLACK LUNG BENEFITS FROM ADMINISTRATIVE OFFSET.

(a) SHORT TITLE.—This section may be cited as the ''Protection of Social Security Benefits Restoration Act''.

(b) PROHIBITION ON ADMINISTRATIVE OFFSET AUTHORITY.—

(1) ASSIGNMENT UNDER SOCIAL SECURITY ACT.—Section 207 of the Social Security Act (42 U.S.C. 407) is amended by adding at the end the following new subsection:

''(d) Subparagraphs (A), (C), and (D) of section 3716(c)(3) of title 31, United States Code, as such subparagraphs were in effect on the date before the date of enactment of the Protection of Social Security Benefits Restoration Act, shall be null and void and of no effect.''.

(2) CONFORMING AMENDMENTS.—

(A) Section 14(a) of the Railroad Retirement Act of 1974 (45 U.S.C. 231m(a)) is amended by adding at the end the following: ''. The provisions of section 207(d) of the Social Security Act shall apply with respect to this title to the same extent as they apply in the case of title II of such Act.''.

(B) Section 2(e) of the Railroad Unemployment Insurance Act (45 U.S.C. 352(e)) is amended by adding at the end the following: ''The provisions of section 207(d) of the Social Security Act shall apply with respect to this title to the same extent as they apply in the case of title II of such Act.''

(c) REPEAL OF ADMINISTRATIVE OFFSET AUTHORITY.—

(1) IN GENERAL.—Paragraph (3) of section 3716(c) of title 31, United States Code, is amended—

(A) by striking ''(3)(A)(i) Notwithstanding'' and all that follows through ''any overpayment under such program).'';

(B) by striking subparagraphs (C) and (D); and

(C) by redesignating subparagraph (B) as paragraph (3).

(2) CONFORMING AMENDMENT.—Paragraph (5) of such section is amended by striking ''the Commissioner of Social Security and''.

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to any collection by administrative offset occurring on or after the date of enactment of this Act of a claim arising before, on, or after the date of enactment of this Act.

SA 4477. Mr. WYDEN submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

TITLE ____—PROGRESS OPPORTUNITIES FOR SMALL BUSINESS INVESTORS

SECTION ____01. SHORT TITLE.

This Act may be cited as the ''Providing Real Opportunities for Growth to Rising Entrepreneurs for Sustained Success (PROGRESS) Act''.

SEC. ____02. SMALL BUSINESS INVESTOR TAX CREDIT.

(a) IN GENERAL.—Subpart D of part IV of subchapter A of chapter 1 of the Internal Revenue Code of 1986 is amended by adding at the end the following new section:

''SEC. 45BB. SMALL BUSINESS INVESTOR TAX CREDIT.

''(a) GENERAL RULE.—For purposes of section 38, the small business investor credit determined under this section for any taxable year is an amount equal to the sum of the credit amounts determined for the taxable year for all qualified investments of the taxpayer.

''(b) CREDIT AMOUNT.—For purposes of this section—

''(1) IN GENERAL.—The term 'credit amount' means, with respect to any qualified investment in a qualifying business entity, the lesser of—

''(A) 10 percent of the amount of the qualified investment determined under subsection (c)(3) for the taxable year, or

''(B) an amount equal to—

''(i) 50 percent of such qualified investment, reduced (but not below zero) by

''(ii) the amount of the credit determined under this section with respect to such qualified investment of the taxpayer for all preceding taxable years.

''(2) OVERALL DOLLAR LIMITATION.—

''(A) IN GENERAL.—The credit amount determined under paragraph (1) with respect to any qualified investment of a taxpayer in a qualifying business entity for any taxable year shall not exceed the lesser of—

''(i) $10,000 (as increased for the taxable year by the cost-of-living adjustment under subsection (e)(2)), or

''(ii) an amount equal to—

''(I) an amount equal to 5 times the amount under clause (i) for the taxable year, reduced (but not below zero) by

''(II) the amount of the credit determined under this section with respect to such qualified investment of the taxpayer for all preceding taxable years.

''(B) NO CREDIT AMOUNT BY REASON OF COST-OF-LIVING ADJUSTMENT AFTER OVERALL LIMIT FIRST REACHED.—No credit amount shall be determined under this section with respect to any qualified investment of a taxpayer in a qualifying business entity for any taxable year after the first taxable year for which the amount determined under subclause (II) of subparagraph (A)(ii) equals or exceeds the amount determined under subclause (I) of such subparagraph.

''(3) REDUCTION IN CREDIT AMOUNT WHERE LOAN RATE EXCEEDS PRIME RATE.—

''(A) IN GENERAL.—If—

''(i) the rate of interest (expressed as an annual percentage rate) on a qualified investment which is a qualifying loan, exceeds

''(ii) the bank prime rate as of the first day of the month in which the loan is entered into (or such other time as the Secretary may specify),

then each of the amounts determined under subparagraphs (A) and (B)(i) of paragraph (1) shall be reduced (but not below zero) by the amount which bears the same ratio to such amount as the number of full percentage points by which such rate of interest exceeds such bank prime rate bears to 25.

''(B) SPECIAL RULES WHERE QUALIFYING LOANS TREATED AS PART OF SINGLE INVESTMENT.—If 1 or more qualifying loans to which subparagraph (A) applies are treated as part of a single qualified investment under subsection (c)(1), then, for purposes of this subsection—

''(i) the credit amount under paragraph (1) for such single qualified investment shall be the sum of such credit amounts computed separately for each such qualifying loan and such credit amount computed for all other qualified investments treated as part of such single qualified investment, and

''(ii) the limitation under paragraph (2) shall be applied to such sum.

''(C) RULES RELATING TO INTEREST RATES.—

''(i) ANNUAL PERCENTAGE RATE.—The Secretary shall prescribe guidance or regulations for the calculation of the annual percentage rate of interest on a loan for purposes of subparagraph (A)(i), including rules which provide for—

''(I) the calculation of the annual percentage rate in cases where there is a variable rate of interest,

''(II) the recalculation of the annual percentage rate where the terms of the loan are modified after the loan is entered into, and

''(III) the proper taking into account of lump sum payments, orientation and application fees, closing fees, invoice discounting fees and any other loan fees.

''(ii) BANK PRIME RATE.—For purposes of subparagraph (A)(ii), the term 'bank prime rate' means the average predominant prime rate quoted by commercial banks to large businesses, as determined by the Board of Governors of the Federal Reserve System.

''(4) SPECIAL RULES FOR PASS-THRU ENTITIES.—For purposes of this subsection, if a qualified investment in a qualifying business entity is made by a partnership, trust, S corporation, or other pass-thru entity, the limitations under this subsection shall apply at the entity level.

''(c) QUALIFIED INVESTMENT.—For purposes of this section—

''(1) IN GENERAL.—The term 'qualified investment' means, with respect to any qualifying business entity, either of the following of the taxpayer:

''(A) The direct or indirect acquisition of stock, or a capital interest, in the entity at its original issue solely in exchange for cash.

''(B) A qualifying loan made to the entity. If a taxpayer has or had more than 1 qualified investment in any qualifying business entity for the taxable year or any prior taxable year, all such investments shall be treated as a single qualified investment for purposes of applying this section.

''(2) EXCEPTION FOR INVESTMENTS MADE BY QUALIFIED ACTIVE INVESTORS AND RELATED PERSONS.—Such term shall not include any acquisition or loan made by a taxpayer who, immediately before the acquisition or loan,

is a qualified active investor in the qualifying business entity or is related to any qualified active investor.

''(3) AMOUNT OF QUALIFIED INVESTMENT.—The amount of a taxpayer's qualified investment with respect to any qualifying business entity for any taxable year shall be the monthly average for months ending within the taxable year of—

''(A) the taxpayer's aggregate unadjusted bases in all stock or interests described in paragraph (1)(A) as of the close of each such month, and

''(B) the aggregate outstanding principal amount of all qualified loans described in paragraph (1)(B) as of the close of each such month.

''(4) SPECIAL RULES FOR TRANSFERS OF QUALIFYING LOANS.—

''(A) IN GENERAL.—If a taxpayer sells, exchanges, or otherwise transfers all or any portion of a qualifying loan which is a qualified investment in a qualifying business entity, such investment shall be treated as a qualified investment in the hands of the transferee (and not of the transferor) for periods after the transfer. This paragraph shall also apply to any subsequent transfer of such interest.

''(B) COORDINATION OF LIMITS.—In applying subsection (b) to any qualifying loan treated as a qualified investment of a transferee under this paragraph—

''(i) all credits determined under this section for any periods before the transfer with respect to the qualified investment of any prior holder of such investment shall be taken into account under paragraphs (1)(B)(ii) and (2)(A)(ii)(II) of such subsection in the same manner as if such credits were determined for the transferee for prior taxable years, and

''(ii) if only a portion of the qualified investment was transferred, the amount taken into account under such paragraphs by reason of clause (i) shall be ratably reduced to reflect only the portion so transferred.

''(d) QUALIFYING BUSINESS ENTITY.—For purposes of this section—

''(1) DEFINITION.—

''(A) IN GENERAL.—The term 'qualifying business entity' means, with respect to any qualified investment, any entity which is engaged in 1 or more trades or businesses and with respect to which—

''(i) the qualified active investor ownership requirements of paragraph (2) are met immediately before and after the qualified investment,

''(ii) the wage requirements of paragraph (3) are met, and

''(iii) the certification requirements of paragraph (4) are met.

''(B) ENTITIES UNDER COMMON CONTROL.—For purposes of this section, all qualifying business entities treated as a single employer under subsection (a) or (b) of section 52 or subsection (m) or (o) of section 414 shall be treated as a single qualifying business entity.

''(2) QUALIFIED ACTIVE INVESTOR OWNERSHIP REQUIREMENTS.—The requirements of this paragraph are met with respect to any entity if qualified active investors own directly or indirectly—

''(A) in the case of a corporation, more than 50 percent (by vote and value) of the stock in the corporation, and

''(B) in the case of any other entity, more than 50 percent of the capital or profits interests in the entity.

''(3) WAGE REQUIREMENTS.—

''(A) IN GENERAL.—The requirements of this paragraph are met with respect to any entity if the entity, during the taxable year of the entity preceding the taxable year in which the qualified investment is made—

''(i) employed at least 1 full-time employee, or employees constituting a full-time equivalent employee, in 1 or more trades or businesses of the entity, and

''(ii) paid W-2 wages to such employee or employees with respect to such employment.

''(B) CERTAIN WAGES NOT TAKEN INTO ACCOUNT.—W-2 wages shall not be taken into account under subparagraph (A) if paid by an entity to an employee, and such employee shall not be taken into account under subparagraph (A)(i), during any period the employee is—

''(i) a qualified active investor, or

''(ii) an employee other than a qualified active investor who is a 5-percent owner (as defined in section 416(i)(1)(B)(i)) of the entity.

''(C) W-2 WAGES.—The term 'W-2 wages' means, with respect to any entity, the amounts described in paragraphs (3) and (8) of section 6051(a) paid by the entity with respect to employment of employees by the entity.

''(D) FULL-TIME EMPLOYEES AND EQUIVALENTS.—For purposes of this paragraph—

''(i) the term 'full-time employee' has the meaning given to such term by section 4980H(c)(4), and

''(ii) the determination of the number of employees constituting a full-time equivalent shall be made in the same manner as under section 4980H(c)(2)(E).

''(4) CERTIFICATION REQUIREMENTS.—

''(A) IN GENERAL.—The requirements of this paragraph are met with respect to any entity if the entity certifies, in such form and manner and at such time as the Secretary may prescribe, that, at the time of the qualified investment, the entity—

''(i) is engaged in 1 or more trades or businesses, and

''(ii) meets the requirements of paragraphs (2) and (3) to be treated as a qualifying business entity.

''(B) CERTIFICATION PROVIDED TO INVESTORS AND SECRETARY.—An entity shall—

''(i) provide the certification under subparagraph (A) to the person making the qualified investment at the time such investment is made, and

''(ii) include such certification, and the names, addresses, and taxpayer identification numbers of the entity's qualified active investors and the persons making the qualified investment, with its return of tax for the taxable year which includes the date of the qualified investment.

''(C) CERTIFICATION INCLUDED WITH RETURN CLAIMING CREDIT.—No credit shall be determined under subsection (a) with respect to any taxpayer making a qualified investment in a qualifying business entity unless the taxpayer includes the certification under subparagraph (A) with respect to the investment with its return of tax for any taxable year for which such credit is being claimed.

''(D) TIMELY FILED RETURN REQUIRED.—The requirements of subparagraph (B)(ii) or (C) shall be treated as met only if the return described in such subparagraph is filed on or before its due date (including extensions).

''(5) QUALIFIED ACTIVE INVESTOR.—

''(A) IN GENERAL.—The term 'qualified active investor' means, with respect to any entity, an individual who—

''(i) is a citizen or resident of the United States,

''(ii) materially participates (within the meaning of section 469(h)) in 1 or more trades or businesses of the entity,

''(iii) holds stock, or a capital or profits interest, in the entity, and

''(iv) meets the income requirements of subparagraph (B).

''(B) INCOME REQUIREMENTS.—The requirements of this subparagraph are met with respect to an individual if the average annual adjusted taxable income of the individual for the 3 taxable years of the individual immediately preceding the taxable year in which the qualified investment is made does not exceed the applicable amount.

''(C) APPLICABLE AMOUNT.—For purposes of this paragraph, the term 'applicable amount' means, with respect to any taxable year in which a qualified investment is made—

''(i) in the case of an individual not described in clause (ii), $100,000 (as increased for the taxable year by the cost-of-living adjustment under subsection (e)(2)), and

''(ii) in the case of an individual who is a married individual filing a joint return or who is a head of household (as defined in section 2(b)) for the taxable year, an amount equal to 2 times the amount in effect under clause (i) for the taxable year.

''(D) RULES FOR DETERMINING AVERAGE TAXABLE INCOME.—For purposes of this paragraph—

''(i) a married individual filing a separate return of tax for any taxable year shall include the adjusted taxable income of their spouse in computing the individual's average adjusted taxable income for any period unless the Secretary determines that the spouse's information is not available to the individual, and

''(ii) the Secretary shall prescribe rules for the determination of average adjusted taxable income in cases where the individual had different filing statuses for the 3 taxable years described in subparagraph (B).

''(E) ADJUSTED TAXABLE INCOME.—The term 'adjusted taxable income' means taxable income computed without regard to the deductions under sections 172 and 199A.

''(e) DEFINITIONS AND SPECIAL RULES.—For purposes of this section—

''(1) RELATED PERSONS.—A person shall be treated as related to another person if the person bears a relationship to such other person described in section 267(b), except that section 267(b) shall be applied by substituting '5 percent' for '50 percent' each place it appears.

''(2) COST-OF-LIVING ADJUSTMENTS.—In the case of any taxable year beginning after 2027, the $10,000 amount under subsection (b)(2)(A)(i) and the $100,000 amount under subsection (d)(5)(C)(i) shall each be increased by an amount equal to—

''(A) such dollar amount, multiplied by

''(B) the cost-of-living adjustment under section 1(f)(3) for the calendar year in which the taxable year begins, determined by substituting '2026' for '2016' in subparagraph (A)(ii) thereof.

If any increase in such $10,000 amount is not a multiple of $100, such increase shall be rounded to the next lowest multiple of $100 and if any increase in such $100,000 amount is not a multiple of $1,000, such increase shall be rounded to the next lowest multiple of $1,000.

''(3) RULES RELATING TO ENTITIES.—

''(A) SOLE PROPRIETORSHIPS.—If a taxpayer carries on 1 or more trades or businesses as sole proprietorships, all such trades or businesses shall be treated as a single entity for purposes of applying this section.

''(B) APPLICATION TO DISREGARDED ENTITIES.—In the case of any entity with a single owner which is disregarded as an entity separate from its owner for purposes of this title, this section shall be applied in the same manner as if such entity were a corporation.

''(f) REGULATIONS.—The Secretary shall prescribe such regulations or other guidance as may be necessary to carry out the provisions of this section.''.

(b) CREDIT TO BE PART OF GENERAL BUSINESS CREDIT.—Section 38(b) of such Code is amended by striking ''plus'' at the end of paragraph (40), by striking the period at the end of paragraph (41) and inserting '', plus'',

and by adding at the end the following new paragraph:

''(42) the small business investor credit determined under section 45BB(a).''.

(c) CREDIT ALLOWED AGAINST ALTERNATIVE MINIMUM TAX.—Section 38(c)(4)(B) of such Code is amended by redesignating clauses (x), (xi), and (xii) as clauses (xi), (xii), and (xiii), respectively, and by inserting after clause (ix) the following new clause:

''(x) the credit determined under section 45BB,''.

(d) CLERICAL AMENDMENT.—The table of sections for subpart D of part IV of subchapter A of chapter 1 of such Code is amended by adding at the end the following new item:

''Sec. 45BB. Small business investor tax credit.''.

(e) EFFECTIVE DATE.—The amendments made by this section shall apply to qualified investments made in taxable years beginning after December 31, 2026.

SEC. 3. FIRST EMPLOYEE BUSINESS WAGE CREDIT.

(a) ALLOWANCE OF CREDIT.—

(1) IN GENERAL.—Subpart D of part IV of subchapter A of chapter 1 of the Internal Revenue Code of 1986, as amended by section ___02, is amended by adding at the end the following new section:

''SEC. 45CC. FIRST EMPLOYEE BUSINESS WAGE CREDIT.

''(a) GENERAL RULE.—For purposes of section 38, in the case of a qualifying business entity, the first employee business wage credit determined under this section for any taxable year is an amount equal to 25 percent of the qualified wages of the entity for the taxable year.

''(b) DOLLAR LIMITATIONS.—

''(1) IN GENERAL.—The amount of the credit determined under subsection (a) with respect to any qualifying business entity for any taxable year shall not exceed the lesser of—

''(A) $10,000 (as increased for the taxable year by the cost-of-living adjustment under subsection (f)), or

''(B) the excess (if any) of—

''(i) an amount equal to 4 times the amount under subparagraph (A) for the taxable year, over

''(ii) the amount of the credit determined under this section with respect to such entity for all preceding taxable years.

''(2) NO CREDIT BY REASON OF COST-OF-LIVING ADJUSTMENT AFTER OVERALL LIMIT FIRST REACHED.—No credit shall be determined under this section with respect to any qualifying business entity for any taxable year after the first taxable year for which the amount determined under clause (ii) of paragraph (1)(B) equals or exceeds the amount determined under clause (i) of such paragraph.

''(3) PASS-THRU ENTITIES.—If a qualifying business entity is a partnership, trust, S corporation, or other pass-thru entity, the limitations under this subsection shall apply at the entity level.

''(c) QUALIFIED WAGES.—For purposes of this section—

''(1) IN GENERAL.—The term 'qualified wages' means, with respect to any qualifying business entity, the amount of W-2 wages paid or incurred during any eligible taxable year to employees for services performed in connection with a trade or business of the entity.

''(2) EXCEPTION FOR QUALIFIED ACTIVE INVESTORS AND 5-PERCENT OWNER-EMPLOYEES.—W-2 wages shall not be taken into account under paragraph (1) if paid by an entity to an employee, and such employee shall not be taken into account under paragraph (3)(A), during any period the employee is—

''(A) a qualified active investor, or

''(B) an employee other than a qualified active investor who is a 5-percent owner (as defined in section 416(i)(1)(B)(i)) of the entity.

''(3) ELIGIBLE TAXABLE YEAR.—

''(A) IN GENERAL.—The term 'eligible taxable year' means any taxable year of a qualifying business entity—

''(i) which occurs during the period—

''(I) beginning with the first taxable year of the entity in which the entity employed at least 1 full-time employee (or employees constituting a full-time equivalent employee) in 1 or more trades or businesses of the entity during the taxable year and paid W-2 wages to such employee or employees with respect to such employment, and

''(II) ending with the last taxable year for which a credit may be determined for the entity under this section by reason of the limitation under subsection (b)(2), and

''(ii) in the case of a taxable year other than the first taxable year described in clause (i)(I), with respect to which the entity meets the employment and wage requirements of such clause.

Such term shall not include any taxable year during such a period if the first taxable year described in clause (i)(I) of the entity (or any predecessor) begins before January 1, 2024.

''(B) W-2 WAGES; FULL-TIME EMPLOYEES.—For purposes of this subsection, W-2 wages, full-time employees, and full-time employee equivalents shall be determined in the same manner as under section 45BB.

''(d) QUALIFYING BUSINESS ENTITY.—For purposes of this section—

''(1) QUALIFYING BUSINESS ENTITY DEFINED.—

''(A) IN GENERAL.—The term 'qualifying business entity' means, with respect to any taxable year for which a credit under this section is being determined, any entity—

''(i) which is engaged in 1 or more trades or businesses,

''(ii) with respect to which the qualified active investor ownership requirements of paragraph (2) of section 45BB(d) are met as of the close of such taxable year (rather than immediately before and after the qualified investment), and

''(iii) with respect to which the certification requirements of paragraph (2) are met.

''(B) ENTITIES UNDER COMMON CONTROL.—For purposes of this section—

''(i) IN GENERAL.—All qualifying business entities treated as a single employer under subsection (a) or (b) of section 52 or subsection (m) or (o) of section 414 shall be treated as a single qualifying business entity.

''(ii) ALLOCATION OF CREDIT.—Except as provided in regulations, the credit under this section shall be allocated among the entities comprising the single entity described in clause (i) in proportion to the qualified wages of each such entity taken into account under subsection (a).

''(2) CERTIFICATION REQUIREMENTS.—

''(A) IN GENERAL.—The requirements of this paragraph are met with respect to any entity for any taxable year described in paragraph (1) if the entity certifies, in such form and manner and at such time as the Secretary may prescribe, that the entity meets the requirements described in clauses (i) and (ii) of paragraph (1)(A).

''(B) CERTIFICATION PROVIDED TO SECRETARY.—An entity shall include the certification under subparagraph (A), and the names, addresses, and taxpayer identification numbers of the entity's qualified active investors (and employees who are 5-percent owners described in subsection (c)(2)(B)), with its return of tax for the taxable year to which the certification relates. The requirement of this subparagraph is met only if such return is filed before its due date (including extensions).

''(3) QUALIFIED ACTIVE INVESTOR.—For purposes of this section (including applying the requirements of paragraph (2) of section 45BB(d) for purposes of paragraph (1)(A)(ii)), the term 'qualified active investor' has the same meaning given such term by section 45BB(d)(5), except that such section shall be applied separately for each taxable year described in paragraph (1) (rather than the taxable year of the qualified investment).

''(e) ELECTION TO APPLY CREDIT AGAINST PAYROLL TAXES.—

''(1) IN GENERAL.—At the election of a qualifying business entity, section 3111(g) shall apply to the payroll tax credit portion of the credit otherwise determined under subsection (a) for the taxable year and such portion shall not be treated (other than for purposes of section 280C) as a credit determined under subsection (a).

''(2) PAYROLL TAX CREDIT PORTION.—For purposes of this subsection, the payroll tax credit portion of the credit determined under subsection (a) with respect to any qualifying business entity for any taxable year is the least of—

''(A) the amount specified in the election made under this subsection,

''(B) the credit determined under subsection (a) for the taxable year (determined before the application of this subsection), or

''(C) in the case of a qualifying business entity other than a partnership, estate, S corporation or other pass-thru entity, the amount of the business credit carryforward under section 39 carried from the taxable year (determined before the application of this subsection to the taxable year).

''(3) ELECTION.—

''(A) IN GENERAL.—Any election under this subsection for any taxable year—

''(i) shall specify the amount of the credit to which such election applies,

''(ii) shall be made on or before the due date (including extensions) of the return for the taxable year, and

''(iii) may be revoked only with the consent of the Secretary.

''(B) SPECIAL RULE FOR PASS-THRU ENTITIES.—In the case of a partnership, estate, S corporation, or other pass-thru entity, the election made under this subsection shall be made at the entity level.

''(f) COST-OF-LIVING ADJUSTMENTS.—In the case of any taxable year beginning after 2027, the $10,000 amount under subsection (b)(1)(A) shall be increased by an amount equal to—

''(1) such dollar amount, multiplied by

''(2) the cost-of-living adjustment under section 1(f)(3) for the calendar year in which the taxable year begins, determined by substituting '2026' for '2016' in subparagraph (A)(ii) thereof.

If any increase in such amount is not a multiple of $100, such increase shall be rounded to the next lowest multiple of $100.

''(g) OTHER RULES.—For purposes of this section—

''(1) RULES RELATING TO ENTITIES.—Rules similar to the rules of section 45BB(e)(3) shall apply.

''(2) ELECTION NOT TO HAVE CREDIT APPLY.—

''(A) IN GENERAL.—A taxpayer may elect not to have this section apply for any taxable year.

''(B) OTHER RULES.—Rules similar to the rules of paragraphs (2) and (3) of section 51(j) shall apply for purposes of this paragraph.

''(3) CERTAIN OTHER RULES MADE APPLICABLE.—Rules similar to the rules of subsections (c), (d), and (e) of section 52 shall apply.

''(h) REGULATIONS.—The Secretary shall prescribe such regulations or other guidance as may be necessary to carry out the provisions of this section, including regulations—

''(1) preventing the avoidance of the limitations under this section in cases in which there is a successor or new qualified business entity with respect to the same trade or

business for which a predecessor qualified business entity already claimed the credit under this section,

''(2) to minimize compliance and recordkeeping burdens under the provisions of this section, and

''(3) for recapturing the benefit of credits determined under section 3111(g) in cases where there is a recapture or a subsequent adjustment to the payroll tax credit portion of the credit determined under subsection (a), including requiring amended income tax returns in the cases where there is such an adjustment.''.

(2) CREDIT TO BE PART OF GENERAL BUSINESS CREDIT.—Section 38(b) of such Code, as amended by section ___02, is amended by striking ''plus'' at the end of paragraph (41), by striking the period at the end of paragraph (42) and inserting '', plus'', and by adding at the end the following new paragraph:

''(43) the first employee business wage credit determined under section 45CC(a).''.

(3) CREDIT ALLOWED AGAINST ALTERNATIVE MINIMUM TAX.—Section 38(c)(4)(B) of such Code, as amended by section ___02, is amended by redesignating clauses (xi), (xii), and (xiii) as clauses (xii), (xiii), and (xiv), respectively, and by inserting after clause (x) the following new clause:

''(xi) the credit determined under section 45CC,''.

(4) CLERICAL AMENDMENT.—The table of sections for subpart D of part IV of subchapter A of chapter 1 of such Code, as amended by section ___02, is amended by adding at the end the following new item:

''Sec. 45CC. First employee business wage credit.''.

(b) PAYROLL TAX CREDIT.—Section 3111 of the Internal Revenue Code of 1986 is amended by adding at the end the following new subsection:

''(g) CREDIT FOR FIRST EMPLOYEE BUSINESS WAGE EXPENSES.—

''(1) IN GENERAL.—In the case of a taxpayer who has made an election under section 45CC(e) for a taxable year, there shall be allowed as a credit against the tax imposed by subsection (a) for the first calendar quarter which begins after the date on which the taxpayer files the return for the taxable year an amount equal to the payroll tax credit portion determined under section 45CC(e)(2).

''(2) LIMITATION.—The credit allowed by paragraph (1) shall not exceed the tax imposed by subsection (a) for any calendar quarter on the wages paid with respect to the employment of all individuals in the employ of the employer.

''(3) CARRYOVER OF UNUSED CREDIT.—If the amount of the credit under paragraph (1) exceeds the limitation of paragraph (2) for any calendar quarter, such excess shall be carried to the succeeding calendar quarter and allowed as a credit under paragraph (1) for such quarter.

''(4) DEDUCTION ALLOWED FOR CREDITED AMOUNTS.—Notwithstanding section 280C(a), the credit allowed under paragraph (1) shall not be taken into account for purposes of determining the amount of any deduction allowed under chapter 1 for taxes imposed under subsection (a).''.

(c) COORDINATION WITH DEDUCTIONS AND OTHER CREDITS.—

(1) DEDUCTIONS.—Section 280C(a) of the Internal Revenue Code of 1986 is amended by inserting ''45CC(a),'' after ''45S(a),''.

(2) OTHER CREDITS.—

(A) Section 41(b)(2)(D) of such Code is amended by adding at the end the following:

''(iv) EXCLUSION FOR WAGES TO WHICH FIRST EMPLOYEE WAGE CREDIT APPLIES.—The term 'wages' shall not include any amount taken into account in determining the credit under section 45CC.''.

(B) Section 45A(b)(1) of such Code is amended by adding at the end the following:

''(C) COORDINATION WITH FIRST EMPLOYEE WAGE CREDIT.—The term 'qualified wages' shall not include wages if any portion of such wages is taken into account in determining the credit under section 45CC.''.

(C) Section 1396(c)(3) of such Code is amended—

(i) by striking ''section 51'' each place it appears and inserting ''section 45CC or 51'', and

(ii) by inserting ''AND FIRST EMPLOYEE WAGE'' after ''OPPORTUNITY'' in the heading thereof.

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2026.

SA 4478. Mr. WYDEN submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

TITLE ___—LIMITATIONS ON RELATED PARTY BASIS SHIFTING

SEC. ___01. SHORT TITLE.

This title may be cited as the ''Basis Shifting is a Ripoff Act''.

SEC. ___02. RULES FOR BASIS-SHIFTING TRANSACTIONS INVOLVING RELATED PARTIES.

(a) DISTRIBUTIONS.—

(1) RECOGNITION OF GAIN.—Section 731 of the Internal Revenue Code of 1986 is amended by striking subsections (a) and (b) and inserting the following:

''(a) PARTNERS.—

''(1) IN GENERAL.—In the case of a distribution by a partnership to a partner—

''(A) gain shall not be recognized to such partner, except to the extent that any money distributed exceeds the adjusted basis of such partner's interest in the partnership immediately before the distribution, and

''(B) loss shall not be recognized to such partner, except that upon a distribution in liquidation of a partner's interest in a partnership where no property other than that described in clause (i) or (ii) is distributed to such partner, loss shall be recognized to the extent of the excess of the adjusted basis of such partner's interest in the partnership over the sum of—

''(i) any money distributed, and

''(ii) the basis to the distributee, as determined under section 732, of any unrealized receivables (as defined in section 751(c)) and inventory (as defined in section 751(d)).

Any gain or loss recognized under this paragraph shall be considered as gain or loss from the sale or exchange of the partnership interest of the distributee partner.

''(2) EXCEPTION FOR CERTAIN RELATED-PARTY PARTNERSHIP DISTRIBUTIONS.—Notwithstanding paragraph (1)(A)—

''(A) IN GENERAL.—In the case of any distribution of property to which section 732(a)(2) or (b) applies which is made from an applicable partnership to a partner (including as part of the termination of such partnership), such partner shall, in addition to any amount which would be recognized without regard to this subparagraph, recognize gain in an amount equal to the applicable basis increase.

''(B) APPLICABLE BASIS INCREASE.—For purposes of this paragraph, the term 'applicable basis increase' means, with respect to any distribution of any property described in subparagraph (A) to a partner, the aggregate increases in basis to one or more partnership properties under section 734(b)(1)(B) (without regard to whether any such increase is suspended under section 755) with respect to such distribution.

''(C) BASIS ADJUSTMENT.—In the case of each distributed property with respect to which gain is recognized by reason of subparagraph (A), the basis of such property after the distribution shall be the basis determined under section 732, increased by the amount of such gain with respect to such property.

''(D) CHARACTER OF GAIN.—

''(i) IN GENERAL.—If a distribution of any property to which subparagraph (A) applies results in any portion of any applicable basis increase in partnership property under section 734(b)(1)(B), gain under subparagraph (A) with respect to such distributed property shall have the same character as gain from the sale or exchange of the partnership property to which such portion is allocated under section 755.

''(ii) SPECIAL RULE WHERE BASIS INCREASE SUSPENDED.—

''(I) IN GENERAL.—If the allocation under section 755 of any portion of an applicable basis increase described in clause (i) is suspended under such section by the absence of property, or insufficient adjusted basis in property, to which such portion is to be so allocated, gain under subparagraph (A) with respect to such distributed property shall be treated as ordinary income.

''(II) SECRETARIAL AUTHORITY.—The Secretary may provide that subclause (I) shall not apply in cases where the Secretary determines necessary and appropriate to carry out, or prevent avoidance of, the purposes of this paragraph.

''(E) COORDINATION WITH MARKETABLE SECURITIES RULES.—If any property described in subparagraph (A) consists of marketable securities (as defined in subsection (c)(2))—

''(i) this paragraph shall apply to such property before the application of subsection (c), and

''(ii) in applying subsection (c), the basis of such property shall be the basis determined after the application of subparagraph (C).

The Secretary shall provide rules for the application of this subparagraph, including coordination of the application of this subparagraph with subsection (c) and the other provisions of this subchapter.

''(b) PARTNERSHIPS.—

''(1) IN GENERAL.—Except as provided in paragraph (2), no gain or loss shall be recognized to a partnership on a distribution to a partner of property, including money.

''(2) EXCEPTION FOR CERTAIN RELATED-PARTY PARTNERSHIP DISTRIBUTIONS.—

''(A) IN GENERAL.—In the case of any distribution of property from an applicable partnership to a partner which under section 732(c) results in an increase in basis in one or more properties so distributed, gain shall be recognized to the partnership in an amount equal to the aggregate amount of such increases in basis.

''(B) BASIS ADJUSTMENT.—In the case of each partnership property with respect to which gain is recognized by reason of subparagraph (A), the basis of such property after the distribution shall be the basis determined under section 734, increased by the amount of such gain with respect to such property.

''(C) CHARACTER OF GAIN.—Any gain recognized under this paragraph which is allocable to a portion of any basis increase in distributed property described in subparagraph (A) shall have the same character as gain from the sale or exchange of such property.''.

(2) APPLICABLE PARTNERSHIP.—Section 731 of such Code is amended by adding at the end the following new subsections:

''(e) APPLICABLE PARTNERSHIP.—For purposes of this section—

''(1) IN GENERAL.—The term 'applicable partnership' means any partnership in which two or more partners are related persons immediately before or after any distribution to a partner.

''(2) SMALL BUSINESS EXCEPTION.—

''(A) IN GENERAL.—A partnership shall not be treated as an applicable partnership with respect to any distribution made during a taxable year if such partnership meets the gross receipts test under section 448(c) (determined with the modification described in subparagraph (C)) for such taxable year.

''(B) EXCEPTION NOT TO APPLY TO PARTNERSHIPS PREVIOUSLY FAILING TEST OR TAX SHELTERS.—

''(i) PARTNERSHIPS FAILING TEST DISQUALIFIED PROSPECTIVELY.—If a partnership fails to meet the gross receipts test described in subparagraph (A) for any taxable year which begins after the date of the enactment of this subsection, subparagraph (A) shall not apply to such partnership (or any successor) for such taxable year or any succeeding taxable year.

''(ii) TAX SHELTERS.—Subparagraph (A) shall not apply to a tax shelter prohibited from using the cash receipts and disbursements method of accounting under section 448(a)(3), except that, for purposes of applying this clause, a syndicate (as defined in section 1256(e)(3)(B)) shall not be treated as a tax shelter.

''(C) MODIFICATION.—In applying section 52(b) to section 448(c)(2) for purposes of this paragraph, the term 'trade or business' shall include any activity treated as a trade or business under paragraph (5) or (6) of section 469(c) (determined without regard to the phrase 'To the extent provided in regulations' in such paragraph (6)).

''(3) RELATED PERSON.—A person shall be treated as related to another person if they bear a relationship to such other person described in section 267(b) (without regard to section 267(c)(3)) or 707(b)(1).

''(f) REGULATIONS RELATING TO RELATED-PARTNERSHIP BASIS-SHIFTING TRANSACTIONS.—The Secretary shall prescribe such regulations or other guidance as may be necessary or appropriate to carry out the purposes of subsection (a)(2), subsection (b)(2), and section 743(g), including regulations or other guidance addressing distributions and transfers that are substantially similar to the distributions and transfers described in such provisions or which have substantially similar results (including through the participation of tax-indifferent parties). In the case of tax-indifferent parties, such regulations may provide for equivalent methods for the recognition of gain, including through the recognition of gain by the partner with an increase in basis under section 732 or by reason of section 734(b)(1).''.

(3) MANDATORY ADJUSTMENTS TO APPLICABLE PARTNERSHIP PROPERTY WHEN PARTNERSHIP DISTRIBUTES PROPERTY.—Section 734(a) of such Code is amended—

(A) by striking ''distribution of property to a partner unless the election'' and inserting ''distribution of property to a partner unless—

''(1) the election'',

(B) by striking ''with respect to such partnership or unless there is'' and inserting ''with respect to such partnership,

''(2) there is'',

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

''(3) if paragraph (1) and (2) do not apply, such distribution is a distribution from an applicable partnership (as defined in section 731(e)) but only to the extent the application of this section to such distribution results in a decrease in basis to partnership property under subsection (b)(2).''.

(4) CONFORMING AMENDMENTS.—

(A) Section 731(c)(1) of such Code is amended by striking ''subsection (a)(1)'' and inserting ''subsection (a)(1)(A)''.

(B) Section 734(b) of such Code is amended—

(i) in the matter preceding paragraph (1)—

(I) by striking ''or'' after ''effect'' and inserting a comma, and

(II) by inserting ''or to which subsection (a)(3) applies,'' after ''reduction,'',

(ii) in paragraph (1)(A), by striking ''section 731(a)(1)'' and inserting ''section 731(a)(1)(A)'', and

(iii) in paragraph (2)(A), by striking ''section 731(a)(2)'' and inserting ''section 731(a)(1)(B)''.

(b) TRANSFERS OF PARTNERSHIP INTERESTS.—Section 743 of the Internal Revenue Code of 1986 is amended by adding at the end the following new subsection:

''(g) SPECIAL RULES FOR RELATED-PARTY TRANSACTIONS.—

''(1) IN GENERAL.—If subsection (b)(1) applies to an applicable transfer—

''(A) any increase to the adjusted basis of partnership property under subsection (b)(1) shall not exceed the total gain (determined without regard to any loss) recognized on such transfer, and

''(B) the adjusted basis of partnership property with respect to the transferee partner immediately after the transfer shall be equal to the sum of—

''(i) the adjusted basis of partnership property with respect to the transferor partner immediately before such transfer, plus

''(ii) the increase in the adjusted basis of the partnership property under subsection (b)(1) by reason of such transfer (determined after application of subparagraph (A)).

''(2) APPLICABLE TRANSFER.—For purposes of this subsection—

''(A) IN GENERAL.—The term 'applicable transfer' means any transfer of a partnership interest if—

''(i) two or more partners of the partnership are related persons immediately before or after the transfer, and

''(ii) any amount of gain on the transfer is not recognized under this chapter.

Such term shall not include any transfer of a partnership interest from a partner to the partner's estate or a deemed transfer from a grantor trust owned by the partner to a trust that becomes a separate entity for purposes of this chapter by reason of the partner's death.

''(B) RELATED PERSON.—For purposes of subparagraph (A), a person shall be treated as related to another person if they bear a relationship to such other person described in section 267(b) (without regard to section 267(c)(3)) or 707(b)(1).''.

(c) APPLICATION OF ACCURACY RELATED PENALTIES.—

(1) IN GENERAL.—Section 6662(b) of the Internal Revenue Code of 1986 is amended by adding at the end the following new paragraph:

''(11) Any related-party partnership distribution understatement.''.

(2) RULES REGARDING RELATED-PARTY PARTNERSHIP TRANSACTION UNDERSTATEMENTS.—Section 6662 of such Code is amended by adding at the end the following new subsection:

''(m) RELATED-PARTY PARTNERSHIP DISTRIBUTION UNDERSTATEMENT.—

''(1) RELATED-PARTY PARTNERSHIP DISTRIBUTION UNDERSTATEMENT.—For purposes of this section, the term 'related-party partnership distribution understatement' means, for any taxable year, the portion of the understatement for such taxable year which is attributable to gain recognized under section 731(a)(2) or 731(b)(2).

''(2) INCREASE IN PENALTY.—In the case of any portion of an underpayment which is attributable to a related-party partnership distribution understatement, subsection (a) shall be applied with respect to such portion by substituting '40 percent' for '20 percent'.''.

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to distributions and transfers occurring after June 17, 2025.

(e) NO INFERENCE.—The amendments made by this section shall not be construed to create any inference with respect to whether any distribution to which subsection (a)(2) or (b)(2) of section 731 of the Internal Revenue Code of 1986 (as added by this section) applies, or any applicable transfer (as defined in section 743(g)(2) of such Code, as added by this section), has economic substance for purposes of applying the economic substance doctrine (as defined in section 7701(o) of such Code).

SA 4479. Mr. WYDEN submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

TITLE ____—PARTNERSHIP REFORMS

SEC. __01. REFERENCE, ETC.

(a) REFERENCE.—Except as otherwise expressly provided, whenever in this title, an amendment or repeal is expressed in terms of an amendment to, or repeal of, a section or other provision, the reference shall be considered to be made to a section or other provision of the Internal Revenue Code of 1986.

SEC. __02. DETERMINATION OF PARTNER'S DISTRIBUTIVE SHARE.

(a) IN GENERAL.—Section 704(b) is amended to read as follows:

''(b) DETERMINATION OF DISTRIBUTIVE SHARE.—

''(1) IN GENERAL.—Except as provided in paragraph (2), a partner's distributive share of income, gain, loss, deduction, or credit (or item thereof) shall be determined in accordance with the partner's interest in the partnership (determined by taking into account all facts and circumstances), if—

''(A) the partnership agreement does not provide as to the partner's distributive share of income, gain, loss, deduction, or credit (or item thereof), or

''(B) the allocation to a partner under the agreement of income, gain, loss, deduction, or credit (or item thereof) does not have substantial economic effect.

''(2) REQUIRED USE OF CONSISTENT PERCENTAGE METHOD FOR CERTAIN PARTNERS.—

''(A) IN GENERAL.—Except as otherwise provided in this subchapter or by the Secretary, in the case of any covered partner which is a partner in a partnership which is a covered partnership for the taxable year of such partnership, such covered partner's distributive share of the covered partnership's applicable items for such taxable year shall be determined using the consistent percentage method.

''(B) COVERED PARTNER; COVERED PARTNERSHIP.—For purposes of this paragraph—

''(i) COVERED PARTNERSHIP.—The term 'covered partnership' means any partnership if, during any day during the taxable year of the partnership—

''(I) two or more members of a controlled group (within the meaning of section 267(f)) own (within the meaning of section 267(e)(3)) 50 percent or more of the capital or profits interests in such partnership, or

''(II) it is a partnership which is specified by the Secretary in regulations or other

guidance as being of a type to which this subparagraph applies in order to prevent the avoidance of the purposes of this paragraph.

''(ii) COVERED PARTNER.—The term 'covered partner' means—

''(I) in the case of a covered partnership described in clause (i)(I), any partner which is a member of a controlled group described in such clause or any other partner any ownership interest (other than a de minimis interest) in which is held directly or indirectly by a member of such a controlled group, and

''(II) in the case of a covered partnership described in clause (i)(II), any partner which meets such specifications as prescribed by the Secretary under the regulations or guidance referred to in such clause.

''(iii) REPORTING RULE.—Each covered partnership shall submit to the Secretary, at such time and in such manner as prescribed by the Secretary—

''(I) a statement that such partnership is a covered partnership, and

''(II) such other information as the Secretary shall require.

''(C) CONSISTENT PERCENTAGE METHOD.—For purposes of this paragraph, the term 'consistent percentage method' means a method under which—

''(i) a covered partner's distributive share of any applicable item of a covered partnership bears the same ratio to the aggregate distributive shares of such item for all covered partners in such partnership (determined without regard to this paragraph) as—

''(I) the covered partner's net equity in the covered partnership, bears to

''(II) the net equity of all covered partners in the covered partnership, and

''(ii) the covered partner is allocated the same share of each applicable item of the covered partnership.

Clause (i) shall only apply to an applicable item if it is included in the distributive share of at least 1 covered partner (determined without regard to this paragraph).

''(D) NET EQUITY.—For purposes of this paragraph—

''(i) IN GENERAL.—The term 'net equity' means, with respect to any covered partner in a covered partnership, the contributed equity of such covered partner, properly adjusted to take into account any revaluation event described in subparagraphs (A), (B), (C), (D), or (F) of subsection (f)(3).

''(ii) CONTRIBUTED EQUITY.—The term 'contributed equity' means, with respect to any covered partner in a covered partnership, the excess of—

''(I) the sum of the value of all property and money contributed by the covered partner (or any predecessor of such partner) to the covered partnership plus the amount of liabilities (within the meaning of section 752) of the covered partnership that are assumed by the covered partner (or any predecessor of such partner), over

''(II) the sum of the value of all property and money distributed to the covered partner (or any predecessor of such partner) by the covered partnership plus the amount of liabilities (within the meaning of section 752) of the covered partner (or any predecessor of such partner) that are assumed by the covered partnership.

For purposes of this clause, a predecessor of a partner includes any person treated as transferring an interest to such partner in a transaction described in section 707(d)(1)(A).

''(E) APPLICABLE ITEMS.—For purposes of this paragraph, the term 'applicable item' means, with respect to any partnership, any item of income, gain, deduction, loss, or credit.

''(F) CROSS-REFERENCE.—For the treatment of covered partners in the event of certain rights or distributions not in accordance with the consistent percentage method, see section 707(d).''.

(b) TREATMENT OF CERTAIN RIGHTS AND DISTRIBUTIONS NOT IN ACCORDANCE WITH CONSISTENT PERCENTAGE METHOD.—Section 707 is amended by adding at the end the following new subsection:

''(d) DEEMED TRANSFERS IN CERTAIN CASES WHERE CERTAIN RIGHTS DO NOT REFLECT PARTNERSHIP DISTRIBUTIVE SHARE.—

''(1) IN GENERAL.—If a covered partner has an excess share with respect to any covered partnership on any applicable date—

''(A) such partner shall be treated as having received an interest in the partnership in a transaction between 2 or more partners acting other than in their capacity as members of the partnership, and

''(B) notwithstanding any other provision of this chapter—

''(i) the value of such interest shall be included in the gross income of the covered partner receiving such interest in such transaction, and

''(ii) no deduction or loss shall be allowed with respect to such transfer to any covered partner treated as transferring all or a portion of such interest in such transaction.

''(2) EXCESS SHARE.—For purposes of this subsection—

''(A) IN GENERAL.—The term 'excess share' means, with respect to any covered partner, the amount by which—

''(i) the covered partner's interest in partnership assets distributable to such covered partner upon liquidation of the covered partnership as of any applicable date, exceeds

''(ii) the covered partner's interest in partnership assets, determined as if the amount distributable upon liquidation to all covered partners as of such applicable date were distributable to each covered partner based on the ratio of—

''(I) such covered partner's net equity (as defined in section 704(b)(2)(D)) in the covered partnership on such applicable date, to

''(II) the net equity (as so defined) of all covered partners in the covered partnership on such applicable date.

''(B) APPLICABLE DATE.—For purposes of this paragraph, the term 'applicable date' means any of the following:

''(i) The last day of any taxable year of the covered partnership.

''(ii) The date of any revaluation event (as defined in section 704(f)).

''(3) COVERED PARTNER; COVERED PARTNERSHIP.—For purposes of this subsection, the terms 'covered partnership' and 'covered partner' have the meanings give such terms under section 704(b)(2).

''(4) REGULATIONS AND GUIDANCE.—The Secretary shall prescribe such regulations and other guidance as necessary to carry out the purposes of this subsection, including regulations or other guidance providing exceptions to the application of paragraph (1) to the extent such exceptions are consistent with the purposes of this subsection.''.

(c) REGULATIONS AND GUIDANCE.—Section 704 is amended by redesignating subsection (f) as subsection (g) and by inserting after subsection (e) the following new subsection:

''(f) REGULATIONS AND GUIDANCE.—The Secretary shall prescribe such regulations and other guidance as necessary to carry out the purposes of this section, including regulations or other guidance for the application of this section to one or more tiers of entities.''.

(d) REPORTING PENALTIES.—Section 6724(d)(1)(B) is amended by striking ''or'' at the end of clause (xxviii), by striking ''and'' at the end of clause (xxix) and inserting ''or'', and by adding at the end the following new clause:

''(xxx) section 704(b)(2)(B)(iii) (relating to reporting rule for required use of consistent percentage method), and''.

(e) CONFORMING AMENDMENTS.—

(1) Section 168(h)(6)(B)(ii) is amended by striking ''section 704(b)(2)'' and inserting ''section 704(b)(1)(B)''.

(2) Section 514(c)(9)(E)(i)(II) is amended by striking ''section 704(b)(2)'' and inserting ''section 704(b)(1)(B)''.

(f) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years of partnerships beginning after the date of the enactment of this Act.

SEC. __03. ALLOCATION OF BUILT-IN-GAINS WITH RESPECT TO CONTRIBUTED PROPERTY.

(a) IN GENERAL.—Subparagraph (A) of section 704(c)(1) is amended to read as follows:

''(A) income, gain, loss, and deduction (including notional items thereof) with respect to property contributed to the partnership by a partner shall be shared among the partners under the remedial method prescribed by the Secretary so as to take into account all of the variation between the basis of the property to the partnership and its fair market value at the time of contribution,''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to property contributed to a partnership after the date of the enactment of this Act.

SEC. __04. TREATMENT OF REVALUED PROPERTY.

(a) IN GENERAL.—Section 704, as amended by section __02, is amended by redesignating subsections (f) and (g) as subsections (g) and (h), respectively, and by inserting after subsection (e) the following new subsection:

''(f) REVALUED PROPERTY.—

''(1) IN GENERAL.—Under regulations prescribed by the Secretary, rules similar to the rules of paragraphs (1)(A) and (1)(C) of subsection (c) shall apply to any property held by a partnership at the time of a revaluation event.

''(2) EXCEPTION.—Paragraph (1) shall not apply to any revaluation event which occurs during a taxable year in which the partnership meets the gross receipts test of section 448(c) unless the partnership elects, at such time and in such manner as prescribed by the Secretary, to not have this paragraph apply.

''(3) REVALUATION EVENT.—For purposes of this subsection, the term 'revaluation event' means—

''(A) any disproportionate contribution of money or other property (other than a de minimis amount) to the partnership,

''(B) any disproportionate distribution of money or other property (other than a de minimis amount) by the partnership,

''(C) any grant of an interest in the partnership (other than a de minimis interest) as consideration for the provision of services,

''(D) any issuance by the partnership of a non-compensatory option (other than an option for a de minimis partnership interest),

''(E) except as provided by the Secretary, any agreement to change (other than a de minimis change) the manner in which the partners share any item or class of items of income, gain, loss, deduction, or credit of the partnership, or

''(F) any other event prescribed by the Secretary.

''(4) APPLICATION TO TIERED ENTITIES.—If—

''(A) a partnership (hereinafter in this paragraph referred to as the 'upper-tier partnership') is a partner in another partnership (hereinafter in this paragraph referred to as the 'lower-tier partnership'), and

''(B) the upper-tier partnership holds more than 50 percent of the capital or profits interests in the lower-tier partnership,

then a revaluation event with respect to the upper-tier partnership shall be treated as a revaluation event with respect to the lower-tier partnership.''.

(b) CONFORMING AMENDMENTS.—

(1) Section 168(h)(6) is amended by striking ''section 704(c)'' each place it appears in subparagraphs (B) and (C) and inserting ''subsections (c) and (f) of section 704''.

(2) Section 514(c)(9)(E)(i) is amended by striking ''section 704(c)'' and inserting ''subsections (c) and (f) of section 704''.

(3) Section 613A(c)(7)(D) is amended by inserting after the fourth sentence the following new sentence: ''In the case of any revaluation event (as defined in section 704(f)), section 704(f) shall apply in determining such share.''.

(4) Section 743(b) is amended by inserting after the third sentence the following new sentence: ''In the case of any revaluation event (as defined in section 704(f)) which occurs before such transfer, section 704(f) shall apply in determining such share.''.

(5) Section 897(k)(4)(C) is amended by striking ''section 704(c)'' each place it appears and inserting ''subsections (c) and (f) of section 704''.

(c) EFFECTIVE DATE.—The amendment made by this section shall apply to revaluation events (as defined in section 704(f)(2) of the Internal Revenue Code of 1986, as added by this section) occurring after the date of the enactment of this Act.

SEC. __05. REPEAL OF TIME LIMITATION ON TAXING PRECONTRIBUTION GAIN.

(a) IN GENERAL.—Subparagraph (B) of section 704(c)(1) is amended by striking ''within 7 years of being contributed''.

(b) CONFORMING AMENDMENT.—Paragraph (1) of section 737(b) is amended by striking ''within 7 years of the distribution''.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to property contributed to a partnership after the date of the enactment of this Act.

SEC. __06. REPEAL OF RULES RELATING TO CERTAIN LIQUIDATING DISTRIBUTIONS.

(a) IN GENERAL.—Subpart B of part II of subchapter K of chapter 1 is amended by striking section 736 (and by striking the item relating to such section in the table of sections for such subpart).

(b) RETIRED PARTNERS AND SUCCESSORS IN INTEREST OF DECEASED PARTNERS TREATED AS PARTNERS UNTIL LIQUIDATION.—Section 761(d) is amended by adding at the end the following: ''For purposes of this subchapter, any retired partner or any deceased partner's successor in interest shall be treated as a partner until the complete liquidation of such retired partner's or successor's interest in the partnership.''.

(c) CONFORMING AMENDMENTS.—

(1) Section 357(c)(3)(A) is amended by striking ''payment of which either—'' and all that follows through ''then, for purposes of'' and inserting ''payment of which would give rise to a deduction, then, for purposes of''.

(2) Section 731(d) is amended—

(A) by striking ''section 736 (relating to payments to a retiring partner or a deceased partner's successor in interest),'', and

(B) by striking ''items), and'' and inserting ''items) and''.

(3) Section 751(b)(2) is amended to read as follows:

''(2) EXCEPTION.—Paragraph (1) shall not apply to a distribution of property which the distributee contributed to the partnership.''.

(4)(A) Section 753 is amended by striking ''The amount includible'' and all that follows and inserting ''For treatment of income in respect of a decedent, see section 691.''

(B) Section 691 is amended by striking subsection (e).

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to partners retiring or dying after the date of the enactment of this Act.

SEC. __08. ELIMINATION OF PREFORMATION EXPENDITURE EXCEPTION TO PARTNERSHIP TRANSACTION RULES.

(a) IN GENERAL.—Section 707(a)(2)(B) is amended by adding at the end the following new sentence: ''For purposes of the preceding sentence, a transfer of money or other property by a partnership to a partner or by a partner to a partnership will not fail to be characterized as part of a sale or exchange of property because such transfer is made to reimburse the partner or partnership for an expenditure chargeable to capital account (determined without regard to any election under this chapter).''.

(b) EFFECTIVE DATE.—

(1) IN GENERAL.—The amendment made by this section shall apply to property transferred after the date of the enactment of this Act.

(2) BINDING CONTRACT EXCEPTION.—The amendment made by subsection (a) shall not apply to a transfer of property described in section 707(a)(2)(B)(i) of the Internal Revenue Code of 1986 if such transfer is pursuant to a written binding contract in effect on the date of the enactment of this Act, and at all times thereafter before the transfer.

SEC. __09. PARTNERSHIP TERMINATIONS.

(a) IN GENERAL.—Section 708(b)(1) is amended—

(1) by striking ''by any of its partners'' and inserting ''by any of its historic partners (or any related person to any of its partners)'', and

(2) by adding at the end the following sentence: ''For purposes of the preceding sentence, a person is a related person to another person if the relationship between such persons would result in a disallowance of losses under section 267 or 707(b).''.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after the date of the enactment of this Act.

(c) NO INFERENCE.—Nothing in this section or the amendments made by this section shall be construed to create any inference with respect to the proper treatment under section 708(b) of the Internal Revenue Code of 1986 with respect to the activities of persons related (as determined under the last sentence of section 708(b)(1) of such Code, as added by subsection (a)) to partners for taxable years beginning on or before the date of the enactment of this Act.

SEC. __10. REPEAL OF REQUIREMENT THAT INVENTORY BE SUBSTANTIALLY APPRECIATED IN CERTAIN PARTNERSHIP DISTRIBUTIONS TREATED AS SALE OR EXCHANGE.

(a) IN GENERAL.—Clause (ii) of section 751(b)(1)(A) is amended by striking ''which have appreciated substantially in value''.

(b) CONFORMING AMENDMENT.—Section 751(b) is amended by striking paragraph (3).

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to distributions after the date of the enactment of this Act.

SEC. __11. TREATMENT OF PARTNERSHIP DEBT.

(a) IN GENERAL.—Section 752 is amended by adding at the end the following new subsection:

''(e) TREATMENT AND ALLOCATION OF PARTNERSHIP LIABILITIES.—

''(1) IN GENERAL.—Except as provided in paragraph (2) or by the Secretary, all liabilities of a partnership shall be allocated among partners in accordance with each partner's share of partnership profits.

''(2) EXCEPTION.—

''(A) IN GENERAL.—Paragraph (1) shall not apply to bona fide indebtedness of the partnership to a partner or to any related person to a partner. For purposes of the preceding sentence, a person is a related person to another person if the relationship between such persons would result in a disallowance of losses under section 267 or 707(b).

''(B) NONAPPLICATION TO GUARANTEES.—Subparagraph (A) shall not apply to any guarantee or similar arrangement.

''(3) REGULATIONS AND OTHER GUIDANCE.—The Secretary shall prescribe such regulations and other guidance as necessary to carry out the purposes of this subsection, including regulations or other guidance with respect to arrangements that are similar to guarantees for purposes of paragraph (2)(B).''.

(b) EFFECTIVE DATE.—The amendment made by subsection (a) shall apply to taxable years beginning after December 31, 2026.

(c) TREATMENT OF GAIN.—

(1) IN GENERAL.—In the case of a taxpayer which recognizes gain by reason of the application of the amendments made by subsection (a) with respect to its first taxable year beginning after December 31, 2026, such taxpayer may elect to pay the net tax liability under this subsection in 6 equal annual installments over the 6-taxable year period beginning with the first taxable year beginning after December 31, 2026.

(2) DATE FOR PAYMENT OF INSTALLMENTS.—If an election is made under paragraph (1), the first installment shall be paid on the due date (determined without regard to any extension of time for filing the return) for the return of tax for the taxable year described in paragraph (1)) and each succeeding installment shall be paid on the due date (as so determined) for the return of tax for the taxable year following the taxable year with respect to which the preceding installment was made.

(3) ACCELERATION OF PAYMENT.—If there is an addition to tax for failure to timely pay any installment required under this subsection, a liquidation or sale of substantially all the assets of the taxpayer (including in a title 11 or similar case), a cessation of business by the taxpayer, or any similar circumstance, then the unpaid portion of all remaining installments shall be due on the date of such event (or in the case of a title 11 or similar case, the day before the petition is filed). The preceding sentence shall not apply to the sale of substantially all the assets of a taxpayer to a buyer if such buyer enters into an agreement with the Secretary under which such buyer is liable for the remaining installments due under this subsection in the same manner as if such buyer were the taxpayer.

(4) PRORATION OF DEFICIENCY TO INSTALLMENTS.—If an election is made under paragraph (1) to pay the net tax liability under this subsection in installments and a deficiency has been assessed with respect to such net tax liability, the deficiency shall be prorated to the installments payable under paragraph (1). The part of the deficiency so prorated to any installment the date for payment of which has not arrived shall be collected at the same time as, and as a part of, such installment. The part of the deficiency so prorated to any installment the date for payment of which has arrived shall be paid upon notice and demand from the Secretary. This subsection shall not apply if the deficiency is due to negligence, to intentional disregard of rules and regulations, or to fraud with intent to evade tax.

(5) ELECTION.—Any election under paragraph (1) shall be made not later than the due date for the return of tax for the first taxable year beginning after December 31, 2026 and shall be made in such manner as the Secretary shall provide.

(6) NET TAX LIABILITY UNDER THIS SUBSECTION.—For purposes of this subsection—

(A) IN GENERAL.—The net tax liability under this subsection with respect to any taxpayer is the excess (if any) of—

(i) such taxpayer's net income tax for the taxable year beginning after December 31, 2026, over

(ii) such taxpayer's net income tax for such taxable year determined without regard to any amount included in gross income by reason of the amendments made by subsection (a).

(B) NET INCOME TAX.—The term ''net income tax'' means the regular tax liability (as defined in section 26 of the Internal Revenue Code of 1986) reduced by the credits allowed under subparts A, B, and D of part IV of subchapter A of chapter 1 of such Code.

(7) INSTALLMENTS NOT TO PREVENT CREDIT OR REFUND OF OVERPAYMENTS OR INCREASE ESTIMATED TAXES.—If an election is made under paragraph (1) to pay the net tax liability under this subsection in installments—

(A) no installment of such net tax liability shall—

(i) in the case of a request for credit or refund, be taken into account as a liability for purposes of determining whether an overpayment exists for purposes of section 6402 of the Internal Revenue Code of 1986 before the date on which such installment is due, or

(ii) for purposes of sections 6425, 6654, and 6655 of such Code, be treated as a tax imposed by section 1 of such Code, section 11 of such Code, or subchapter L of chapter 1 of such Code, and

(B) the first sentence of section 6403 of such Code shall not apply with respect to any such installment.

SEC. __12. ADJUSTMENTS TO BASIS OF PARTNERSHIP PROPERTY.

(a) SECTION 754 ELECTIONS LIMITED TO QUALIFIED SMALL BUSINESS PARTNERSHIPS.—Section 754 is amended—

(1) by striking ''If a partnership files an election'' and inserting the following:

''(a) IN GENERAL.—If a partnership which is a qualified small business partnership files an election'',

(2) by inserting ''with respect to which such partnership is a qualified small business partnership'' after ''all subsequent taxable years'', and

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

''(b) QUALIFIED SMALL BUSINESS PARTNERSHIP.—For purposes of this section—

''(1) IN GENERAL.—The term 'qualified small business partnership' means, with respect to any taxable year, any partnership which meets the gross receipts test under section 448(c) (determined with the modification described in paragraph (3)) for such taxable year.

''(2) EXCEPTION NOT TO APPLY TO PARTNERSHIPS PREVIOUSLY FAILING TEST OR TAX SHELTERS.—

''(A) PARTNERSHIPS FAILING TEST DISQUALIFIED PROSPECTIVELY.—If a partnership fails to meet the gross receipts test described in paragraph (1) for any taxable year which begins after the date of the enactment of this subsection, paragraph (1) shall not apply to such partnership (or any successor) for such taxable year or any succeeding taxable year.

''(B) TAX SHELTERS.—

''(i) IN GENERAL.—Paragraph (1) shall not apply to a tax shelter prohibited from using the cash receipts and disbursements method of accounting under section 448(a)(3).

''(ii) SPECIAL RULES FOR SYNDICATES.—Clause (i) shall not apply to any syndicate (within the meaning of section 1256(e)(3)(B)).

''(3) MODIFICATION.—In applying section 52(b) to section 448(c)(2) for purposes of this subsection, the term 'trade or business' shall include any activity treated as a trade or business under paragraph (5) or (6) of section 469(c) (determined without regard to the phrase 'To the extent provided in regulations' in such paragraph (6)).''.

(b) ADJUSTMENTS IN THE CASE OF TRANSFER OF PARTNERSHIP INTERESTS.—

(1) IN GENERAL.—Section 743 is amended—

(A) by striking subsection (a) and inserting the following:

''(a) GENERAL RULE.—

''(1) ADJUSTMENTS REQUIRED.—Except as provided in paragraph (2), in the case of a transfer of an interest in a partnership by sale or exchange or upon the death of a partner, the basis of partnership property shall be adjusted as provided in subsection (b).

''(2) EXCEPTION FOR QUALIFIED SMALL BUSINESS PARTNERSHIPS.—Paragraph (1) shall not apply to a qualified small business partnership (as defined in section 754(b)) if—

''(A) the election provided by section 754 (relating to optional adjustment to basis of partnership property) is not in effect with respect to such partnership, and

''(B) in the case of a transfer, the partnership does not have a substantial built-in loss immediately after such transfer.'', and

(B) in subsection (b), by striking ''with respect to which the election provided in section 754 is in effect or which has a substantial built-in loss immediately after such transfer'' and inserting ''a partnership which is required to adjust the basis of partnership property under subsection (a)''.

(2) REPORTING.—

(A) IN GENERAL.—Section 6050K is amended—

(i) in subsection (a), by striking ''described in section 751(a)'',

(ii) in subsection (c)(1), by striking the period at the end and inserting '', the amount received, and such other information as the Secretary may require. Such notification shall be furnished at such time and in such manner as the Secretary may require.'', and

(iii) in the heading, by striking ''**CERTAIN**''.

(B) CONFORMING AMENDMENT.—The item relating to section 6050K in the table of sections for subpart B of part III of subchapter A of chapter 61 is amended by striking ''certain''.

(3) CONFORMING AMENDMENTS.—

(A) Section 732(d) is amended by striking ''his interest'' and inserting ''an interest in a qualified small business partnership (as defined in section 743(f))''.

(B)(i) The heading for section 743 is amended to read as follows: ''**ADJUSTMENT TO BASIS OF PARTNERSHIP PROPERTY**''.

(ii) Section 761(e)(2) is amended by striking ''optional''.

(iii) The item relating to section 743 in the table of sections for subpart C of part II of subchapter K of chapter 1 is amended to read as follows:

''Sec. 743. Adjustment to basis of partnership property.''.

(c) ADJUSTMENTS TO BASIS OF UNDISTRIBUTED PARTNERSHIP PROPERTY.—

(1) IN GENERAL.—Section 734 is amended—

(A) by redesignating subsections (b) through (e) as subsections (c) through (f), respectively, and

(B) by striking subsection (a) and inserting the following:

''(a) GENERAL RULE.—

''(1) MANDATORY ADJUSTMENT.—Except as provided in paragraph (2), in the case of a distribution to a partner, the partnership shall adjust the basis of partnership property in accordance with subsection (b).

''(2) SPECIAL RULE FOR QUALIFIED SMALL BUSINESS PARTNERSHIPS.—In the case of a distribution to a partner by a qualified small business partnership (as defined in section 754(b))—

''(A) if there is an election provided in section 754 in effect with respect to such partnership or if there is a substantial basis reduction with respect to such distribution, the partnership shall adjust the basis of partnership property in accordance with subsection (c), and

''(B) if subparagraph (A) does not apply, no adjustment shall be made to the basis of partnership property as the result of such distribution.

''(b) GENERAL METHOD OF ADJUSTMENT.—

''(1) IN GENERAL.—In the case of any distribution to a partner to which subsection (a)(1) applies, the partnership shall adjust the basis of partnership property such that each remaining partner's net liquidation amount immediately after such distribution is equal to such partner's net liquidation amount immediately before such distribution. For purposes of the preceding sentence, a partner's net liquidation amount immediately before a distribution shall be calculated after taking into account any adjustment to the basis of property required by section 704(c)(1)(B) or 737 with respect to such distribution.

''(2) DISTRIBUTIONS OTHER THAN IN LIQUIDATION OF A PARTNER'S INTEREST.—

''(A) IN GENERAL.—In the case of any distribution to a partner other than in liquidation of such partner's interest, proper adjustment shall be made under paragraph (1) with respect to such partner to take into account—

''(i) the amount of any gain recognized by such partner with respect to such distribution under section 731(a), and

''(ii) the amount of any gain or loss which would be recognized by such partner if such partner sold the property distributed at fair market value immediately after such distribution.

''(B) REPORTING.—The Secretary may require such reporting as necessary to carry out this subsection.

''(3) NET LIQUIDATION AMOUNT.—For purposes of this subsection, the term 'net liquidation amount' means, with respect to any partner, the net amount of gain or loss (if any) which would be taken into account (including gain or loss that would be taken into account by reason of subsections (c)(1)(A), (c)(1)(C), or (f)(1) of section 704) by the partner if the partnership sold all of its assets at fair market value (and no other amounts were taken into account under such section).''.

(2) CONFORMING AMENDMENTS.—

(A) Section 734(c), as redesignated by paragraph (1), is amended by striking ''by a partnership with respect to which the election provided in section 754 is in effect or with respect to which there is a substantial basis reduction'' and inserting ''by a partnership to which subsection (a)(2)(A) applies''.

(B) Section 734(d), as redesignated by paragraph (1), is amended by striking ''subsection (b)'' and inserting ''subsection (b) or (c)''.

(C) Section 755 is amended—

(i) in subsection (a), by striking ''section 734(b) (relating to optional adjustment to the basis of undistributed partnership property)'' and inserting ''subsection (b) or (c) of section 734 (relating to adjustment to basis of undistributed partnership property)'', and

(ii) in subsection (c), by striking ''section 734(b)'' and inserting ''subsection [(b) or] (c) of section 734''.

(D)(i) The heading for section 734 is amended by striking ''**WHERE SECTION 754 ELECTION OR SUBSTANTIAL BASIS REDUCTION**''.

(ii) The item relating to section 734 in the table of sections for subpart B of part II of subchapter K of chapter 1 is amended by striking ''where section 754 election or substantial basis reduction''.

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to distributions after the date of the enactment of this Act.

SEC. __13. APPLICATION OF NET INVESTMENT INCOME TAX TO TRADE OR BUSINESS INCOME OF CERTAIN HIGH INCOME INDIVIDUALS.

(a) IN GENERAL.—Section 1411 is amended by adding at the end the following new subsection:

''(f) APPLICATION TO CERTAIN HIGH INCOME INDIVIDUALS.—

''(1) IN GENERAL.—In the case of any individual whose modified adjusted gross income for the taxable year exceeds the high income threshold amount, subsection (a)(1) shall be applied by substituting 'the greater of specified net income or net investment income' for 'net investment income' in subparagraph (A) thereof.

''(2) PHASE-IN OF INCREASE.—The increase in the tax imposed under subsection (a)(1) by reason of the application of paragraph (1) of this subsection shall not exceed the amount which bears the same ratio to the amount of such increase (determined without regard to this paragraph) as—

''(A) the excess described in paragraph (1), bears to

''(B) $100,000 (½ such amount in the case of a married taxpayer (as defined in section 7703) filing a separate return).

''(3) HIGH INCOME THRESHOLD AMOUNT.—For purposes of this subsection, the term 'high income threshold amount' means—

''(A) except as provided in subparagraph (B) or (C), $400,000,

''(B) in the case of a taxpayer making a joint return under section 6013 or a surviving spouse (as defined in section 2(a)), $500,000, and

''(C) in the case of a married taxpayer (as defined in section 7703) filing a separate return, ½ of the dollar amount determined under subparagraph (B).

''(4) SPECIFIED NET INCOME.—For purposes of this section, the term 'specified net income' means net investment income determined—

''(A) without regard to the phrase 'other than such income which is derived in the ordinary course of a trade or business not described in paragraph (2),' in subsection (c)(1)(A)(i),

''(B) without regard to the phrase 'described in paragraph (2)' in subsection (c)(1)(A)(ii),

''(C) without regard to the phrase 'other than property held in a trade or business not described in paragraph (2)' in subsection (c)(1)(A)(iii),

''(D) without regard to paragraphs (2), (3), and (4) of subsection (c), and

''(E) by treating paragraphs (5) and (6) of section 469(c) (determined without regard to the phrase 'To the extent provided in regulations,' in such paragraph (6)) as applying for purposes of subsection (c) of this section.''.

(b) APPLICATION TO TRUSTS AND ESTATES.—Section 1411(a)(2)(A) is amended by striking ''undistributed net investment income'' and inserting ''the greater of undistributed specified net income or undistributed net investment income''.

(c) CLARIFICATIONS WITH RESPECT TO DETERMINATION OF NET INVESTMENT INCOME.—

(1) CERTAIN EXCEPTIONS.—Section 1411(c)(6) is amended to read as follows:

''(6) SPECIAL RULES.—Net investment income shall not include—

''(A) any item taken into account in determining self-employment income for such taxable year on which a tax is imposed by section 1401(b),

''(B) wages received with respect to employment on which a tax is imposed under section 3101(b) (determined without regard to section 3101(c)) or 3201(a) (including amounts taken into account under section 3121(v)(2)), and

''(C) wages received from the performance of services earned outside the United States for a foreign employer.''.

(2) NET OPERATING LOSSES NOT TAKEN INTO ACCOUNT.—Section 1411(c)(1)(B) is amended by inserting ''(other than section 172)'' after ''this subtitle''.

(3) INCLUSION OF CERTAIN FOREIGN INCOME.—

(A) IN GENERAL.—Section 1411(c)(1)(A) is amended by striking ''and'' at the end of clause (ii), by striking ''over'' at the end of clause (iii) and inserting ''and'', and by adding at the end the following new clause:

''(iv) any amount includible in gross income under section 951, 951A, 1293, or 1296, over''.

(B) PROPER TREATMENT OF CERTAIN PREVIOUSLY TAXED INCOME.—Section 1411(c) is amended by adding at the end the following new paragraph:

''(7) CERTAIN PREVIOUSLY TAXED INCOME.—The Secretary shall issue regulations or other guidance providing for the treatment of—

''(A) distributions of amounts previously included in gross income for purposes of chapter 1 but not previously subject to tax under this section, and

''(B) distributions described in section 962(d).''.

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after the date of the enactment of this Act.

(e) TRANSITION RULE.—The regulations or other guidance issued by the Secretary under section 1411(c)(7) of the Internal Revenue Code of 1986 (as added by this section) shall include provisions which provide for the proper coordination and application of clauses (i) and (iv) of section 1411(c)(1)(A) with respect to—

(1) taxable years beginning on or before the date of the enactment of this Act, and

(2) taxable years beginning after such date.

SEC. __14. RECOGNITION OF GAIN ON TRANSFERS TO SWAP FUNDS.

(a) INTERESTS SIMILAR TO PREFERRED STOCK TREATED AS STOCK.—Clause (vi) of section 351(e)(1)(B) is amended to read as follows:

''(vi) except as otherwise provided in regulations prescribed by the Secretary—

''(I) any interest in an entity if the return on such interest is limited and preferred, and

''(II) interests (not described in subclause (I)) in any entity if substantially all of the assets of such entity consist (directly or indirectly) of any assets described in subclause (I), any preceding clause, or clause (viii).''.

(b) CERTAIN TRANSFERS DEEMED TO BE TO INVESTMENT COMPANIES.—Subsection (e) of section 351 is amended by adding at the end the following new paragraph:

''(3) TRANSFERS OF MARKETABLE SECURITIES TO CERTAIN CORPORATIONS.—A transfer of property to a corporation if—

''(A) such property is marketable securities (as defined in section 731(c)(2)), and

''(B) such corporation—

''(i) is registered under the Investment Company Act of 1940 as an investment company, or is exempt from registration as a investment company under section 3(c)(7) of such Act because interests in such corporation are offered to qualified purchasers within the meaning of section 2(a)(51) of such Act, or

''(ii) allows persons who have blocks of marketable securities with significant unrealized appreciation to diversify those holdings.''.

(c) TRANSFERS TO PARTNERSHIPS.—Subsection (b) of section 721 is amended to read as follows:

''(b) SPECIAL RULE.—Subsection (a) shall not apply to gain realized on a transfer of property to a partnership if, were the partnership incorporated—

''(1) such partnership would be treated as an investment company (within the meaning of section 351), or

''(2) section 351 would not apply to such transfer by reason of section 351(e)(3).''.

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to transfers after the date of the enactment of this Act.

SEC. __15. MODIFICATIONS TO TREATMENT OF CERTAIN LOSSES.

(a) LOSSES FROM CERTAIN CAPITAL ASSETS WHICH BECOME WORTHLESS.—

(1) WHEN TREATED AS LOSS.—Section 165(g)(1) is amended by striking ''on the last day of the taxable year'' and inserting ''at the time of the identifiable event establishing worthlessness''.

(2) TREATMENT OF PARTNERSHIP INDEBTEDNESS.—Section 165(g)(2)(C) is amended by inserting '', by a partnership,'' after ''by a corporation''.

(3) TREATMENT OF ABANDONMENT.—Section 165(g) is amended by adding at the end the following new paragraph:

''(4) TREATMENT OF ABANDONMENT.—For purposes of this subsection and subsection (m), abandonment shall be treated as an identifiable event establishing worthlessness.''.

(4) TREATMENT OF PARTNERSHIP INTEREST.—Section 165 is amended by redesignating subsection (m) as subsection (n) and by inserting after subsection (l) the following new subsection:

''(m) WORTHLESS PARTNERSHIP INTEREST.—If any interest in a partnership becomes worthless during the taxable year, the loss resulting therefrom shall, for purposes of this subtitle, be treated as a loss from the sale or exchange of the interest in the partnership at the time of the identifiable event establishing worthlessness.''.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to losses arising in taxable years beginning after the date of the enactment of this Act.

SEC. __16. CODIFICATION OF ANTI-ABUSE RULE.

(a) IN GENERAL.—Section 701 is amended—

(1) by striking ''A partnership'' and inserting the following:

''(a) IN GENERAL.—A partnership'', and

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

''(b) REGULATIONS.—Under regulations established by the Secretary, in the case of a transaction involving a partnership, the Secretary may recast, disregard, or otherwise modify such transaction for purposes of the Internal Revenue Code of 1986 so that—

''(1) the tax consequences to each partner and the partnership reflect the partners' economic agreement and clearly reflect the partners' income,

''(2) the form of such transaction is consistent with it substance, and

''(3) there is a substantial purpose (apart from Federal income tax effects) for entering into such transaction.''.

(b) NO INFERENCE.—Nothing in this section or the amendments made by this section shall be construed to create any inference with respect to the authority of the Secretary of the Treasury (or the Secretary's delegate) to regulate transactions described in section 701(b) of the Internal Revenue Code (as added by subsection (a)) without regard to the provisions of such section.

SA 4480. Mr. GRAHAM submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the end of the bill, add the following:

SEC. 4. LOSS OF NATIONALITY.

(a) SHORT TITLE.—This Act may be cited as the ''Enemies Expatriation Act''.

(b) AMENDMENT.—Section 349(a) of the Immigration and Nationality Act (8 U.S.C. 1481(a)) is amended—

(1) in the matter preceding paragraph (1), by striking ''shall lose his nationality by voluntarily performing any of the following acts with the intention of relinquishing United States nationality—'' and inserting ''shall lose his or her nationality by voluntarily, with the intent of relinquishing his or her United States nationality—'';

(2) by striking ''; or'' each place it appears except for paragraph (4)(A) and inserting a semicolon; and

(3) by adding at the end the following:

''(8) engaging in, or purposefully and materially supporting, hostilities against the United States; or

''(9) becoming a member of, or purposefully and materially supporting, an organization designated under section 219(a).''.

SA 4481. Mr. GRAHAM submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. _____. OBSTRUCTION OF IMMIGRATION LAWS BY OFFICIAL INTERFERENCE.

(a) IN GENERAL.—Chapter 93 of title 18, United States Code, is amended by adding at the end the following:

''§ 1925. Obstruction of immigration laws by official interference

''(a) DEFINITIONS.—In this section—

''(1) the term 'criminal alien' means an alien (as defined in section 101(a) of the Immigration and Nationality Act (8 U.S.C. 1001(a))) who has been charged with or convicted of a crime under Federal or State law;

''(2) the terms 'Federal sex offense' and 'minor' have the meanings given such terms in section 3559(e)(2);

''(3) the term 'immigration laws' has the meaning given that term in section 101(a) of the Immigration and Nationality Act (8 U.S.C. 1101(a));

''(4) the term 'reasonable advance notice', with respect to the release of a criminal alien, means notice regarding the scheduled release date and time of the criminal alien that is provided as early as practicable and, unless impossible, at least 48 hours prior to release;

''(5) the term 'responsible executive official', with respect to a law, regulation, policy, practice, or action, means the most senior executive official of a State or unit of government charged with overseeing execution of the law, regulation, policy, practice, or action.

''(6) the term 'serious violent felony' has the meaning given that term in section 3559(c)(2);

''(7) the terms 'State' and 'unit of local government' have the meanings given such terms in section 901(a) of the Omnibus Crime Control and Safe Streets Act of 1968 (34 U.S.C. 10251(a)); and

''(8) the term 'State sex offense' means a State or Military sex offense (as defined in section 3559(e)(2)) that is an offense under State law.

''(b) PROHIBITED CONDUCT.—It shall be unlawful for any responsible executive official of a State or unit of local government, acting under color of law, to knowingly prohibit, limit, or restrict compliance with any formal request under the immigration laws by the Department of Homeland Security for reasonable advance notice regarding the release of a criminal alien, including through establishing, directing, implementing, or enforcing any pertinent law, regulation, policy, practice, or action.

''(c) PENALTIES.—A person who violates subsection (b)—

''(1) if the violation results in the release from custody of a criminal alien who has been charged with or convicted of an offense consisting of murder, rape, or a Federal sex offense or State sex offense against a minor, shall be fined under this title, imprisoned for not less than 10 years and not more than 25 years, or both;

''(2) if the violation results in the release from custody of a criminal alien who has been charged with or convicted of an offense that is a serious violent felony, shall be fined under this title, imprisoned for not less than 5 years and not more than 10 years, or both; or

''(3) if the violation results in the release from custody of a criminal alien who has been charged with or convicted of any other Federal or State criminal offense, shall be fined under this title, imprisoned for not less than 30 days and not more than 6 months, or both.''.

(b) SEVERABILITY CLAUSE.—If any provision of this section, an amendment made by this section, or the application of such a provision or amendment to any particular person or circumstance is held invalid, the remaining provisions of this section and the amendments made by this section, and the application of such remaining provisions and amendments to any other person or circumstance, shall not be affected thereby.

(c) TECHNICAL AND CONFORMING AMENDMENT.—The table of sections for chapter 93 of title 18, United States Code, is amended by adding at the end the following:

''1925. Obstruction of immigration laws by official interference.''.

SA 4482. Mr. WARNER submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the end of the bill, add the following:

SEC. 4. IDENTIFICATION REQUIREMENT FOR IMMIGRATION ENFORCEMENT PERSONNEL.

(a) SHORT TITLES.—This section may be cited as the ''Immigration Enforcement Identification Safety Act of 2025'' or the ''IEIS Act''.

(b) DEFINITIONS.—In this section:

(1) AGENCY.—The term ''agency'' means an Executive agency (as defined in section 105 of title 5, United States Code).

(2) COVERED EMPLOYEE.—The term ''covered employee'' means—

(A) a covered immigration officer (as defined in section 236(g)(1)(A) of the Immigration and Nationality Act, as amended by subsection (c)), whose official duties put the covered employee at greater risk of being the target of a threat, intimidation, harassment, stalking, or a similar action;

(B) a spouse, child, or parent of an officer described in subparagraph (A); and

(C) any other familial relative of such employee who has the same permanent residence as such officer.

(3) PRIVACY-ENHANCING SERVICES.—The term ''privacy-enhancing services'' means any software or hardware solution, technical process, technique, or other technological means of mitigating privacy risks arising from data processing, including by eliminating, reducing, or suppressing personal information, including restricted personal information (as defined in section 119(b)(1) of title 18, United States Code).

(c) IN GENERAL.—Section 236 of the Immigration and Nationality Act (8 U.S.C. 1226) is amended by adding at the end the following:

''(g) IDENTIFICATION REQUIREMENT FOR IMMIGRATION ENFORCEMENT PERSONNEL.—

''(1) DEFINITIONS.—In this subsection:

''(A) COVERED IMMIGRATION OFFICER.—The term 'covered immigration officer' means—

''(i) any officer, agent, or employee of U.S. Customs and Border Protection;

''(ii) any officer, agent, or employee of U.S. Immigration and Customs Enforcement; and

''(iii) any officer, agent, or individual authorized, deputized, or designated under Federal law, regulation, or agreement to perform immigration enforcement functions, including pursuant to section 287(g) of the Immigration and Nationality Act (8 U.S.C. 1357(g)) or any other delegation or agreement with the Department of Homeland Security.

''(B) IMMIGRATION ENFORCEMENT FUNCTION.—The term 'immigration enforcement function'—

''(i) means any activity that involves the direct exercise of Federal immigration enforcement through public-facing actions, including a patrol, stop, arrest, search, interview to determine immigration status, raid, checkpoint, or the service of a judicial or administrative warrant; and

''(ii) does not include any covert, nonpublic operation.

''(2) IN GENERAL.—Except as provided in paragraph (3), any covered immigration officer who is conducting an immigration enforcement function and any Federal or non-Federal law enforcement officer who is providing direct support to such immigration enforcement function shall visibly display—

''(A) such covered immigration officer's last name and another individual identifier that is unique to such individual;

''(B) the name of the Federal law enforcement entity or other organization employing such covered immigration officer; and

''(C) the face of such covered immigration officer.

''(3) EXCEPTION.—The requirement under paragraph (2) shall not apply to individuals referred to in such paragraph who—

''(A) are engaged in investigative activity involving the use of an assumed name or cover identity;

''(B) are engaged in planned tactical operations (such as high-risk situations, responding to hostage incidents, terrorism response, narcotics raids, hazardous surveillance, sniper incidents, armed suicidal persons, barricaded suspects, high-risk felony warrant service, fugitives refusing to surrender, and active shooter incidents) by specifically trained law enforcement personnel to a high-risk situation that requires the application of specialized lifesaving tools, tactics, and capabilities which exceed those immediately available to the officer or agent of the Department of Homeland Security who is conducting an immigration enforcement function and any Federal or non-Federal law enforcement officer who is providing direct support to such immigration enforcement function in the regular performance of the officer's or agent's official duties; or

''(C) are engaged in a law enforcement function that necessitate the use of face coverings, as required under section 1960.10(b) of title 29, Code of Federal Regulations.''.

(d) REIMBURSEMENTS RELATING TO INTERNET DATA PRIVACY SERVICES.—

(1) IN GENERAL.—Notwithstanding any other provision of law, amounts appropriated by any Act for fiscal year 2026, or for any fiscal year thereafter, for salaries and expenses of an agency may be used by such agency to reimburse a covered employee employed by

that agency for not more than 100 percent of the costs incurred by the covered employee for privacy-enhancing services.

(2) DOCUMENTATION.—Any reimbursement to a covered employee authorized under paragraph (1) shall be contingent upon the submission by the covered employee of such information or documentation as the agency employing the covered employee may reasonably require.

(e) RULES OF CONSTRUCTION.—Nothing in this section may be construed to prohibit, restrain, or limit—

(1) the lawful investigation or reporting by the press of any unlawful activity or misconduct alleged to have been committed by a covered employee;

(2) the lawful disclosure of information relating to a covered employee or the immediate family of a covered employee regarding matters of public concern; or

(3) information that the covered employee or the employer of the covered employee voluntarily publishes on the internet after the date of the enactment of this Act.

SA 4483. Mr. MURPHY submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. _____. DOCUMENTARY PROOF OF UNITED STATES CITIZENSHIP REQUIRED TO OBTAIN FEDERAL FIREARMS LICENSE.

Section 923(d)(1) of title 18, United States Code, is amended—

(1) by redesignating subparagraphs (B) through (G) as subparagraphs (C) through (H), respectively; and

(2) by inserting after subparagraph (A) the following:

''(B) the applicant presents documentary proof of United States citizenship, as defined in section 3 of the National Voter Registration Act of 1993 (52 U.S.C. 20502);''.

SA 4484. Mr. MURPHY submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. _____. DOCUMENTARY PROOF OF UNITED STATES CITIZENSHIP REQUIRED FOR PURCHASE OF .50 CALIBER AMMUNITION.

Section 922 of title 18, United States Code, is amended by adding at the end the following:

''(aa) DOCUMENTARY PROOF OF UNITED STATES CITIZENSHIP REQUIRED FOR PURCHASE OF .50 CALIBER AMMUNITION.—It shall be unlawful for any person to sell or otherwise dispose of .50 caliber ammunition to any individual unless the individual presents documentary proof of United States citizenship, as defined in section 3 of the National Voter Registration Act of 1993 (52 U.S.C. 20502).''.

SA 4485. Mr. KAINE submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. _____. FAIR HOUSING IMPROVEMENT ACT OF 2026.

(a) SHORT TITLE.—This section may be cited as the ''Fair Housing Improvement Act of 2026''.

(b) PROHIBITING HOUSING DISCRIMINATION BASED ON SOURCE OF INCOME, VETERAN STATUS, OR MILITARY STATUS.—

(1) IN GENERAL.—The Fair Housing Act (42 U.S.C. 3601 et seq.) is amended—

(A) in section 802 (42 U.S.C. 3602), by adding at the end the following:

''(p) 'Military status' means the status of a person as a member of the uniformed services, as defined in section 101 of title 10, United States Code.

''(q) 'Source of income' includes—

''(1) a housing voucher under section 8 of the United States Housing Act of 1937 (42 U.S.C. 1437f) and any form of Federal, State, or local housing assistance provided to a person or family or provided to a housing owner on behalf of a person or family, including—

''(A) rental vouchers;

''(B) rental assistance;

''(C) rental subsidies from nongovernmental organizations; and

''(D) homeownership subsidies;

''(2) income received as a monthly benefit under title II of the Social Security Act (42 U.S.C. 401 et seq.), as a supplemental security income benefit under title XVI of the Social Security Act (42 U.S.C. 1381 et seq.), or as a benefit under the Railroad Retirement Act of 1974 (45 U.S.C. 231 et seq.), including any such benefit to which the individual is entitled for which payment is made to a representative payee;

''(3) income received by court order, including spousal support and child support;

''(4) any payment from a trust, guardian, conservator, cosigner, or relative; and

''(5) any other lawful source of income or funds, including savings accounts and investments.

''(r) 'Veteran status' means the status of a person as a former member of the Armed Forces.'';

(B) in section 804 (42 U.S.C. 3604)—

(i) by inserting ''source of income, veteran status, military status,'' after ''familial status,'' each place that term appears; and

(ii) in subsection (f), by adding at the end the following:

''(10) Nothing in this title shall be construed to prohibit any entity from providing or otherwise making available any services or other assistance to individuals receiving Federal, State or local housing assistance.'';

(C) in section 805 (42 U.S.C. 3605)—

(i) in subsection (a), by inserting ''source of income, veteran status, military status,'' after ''familial status,''; and

(ii) in subsection (c), by inserting ''source of income, veteran status, military status,'' after ''handicap,'';

(D) in section 806 (42 U.S.C. 3606), by inserting ''source of income, veteran status, military status,'' after ''familial status,'';

(E) in section 808(e)(6) (42 U.S.C. 3608(e)(6)), by inserting ''source of income, veteran status, military status,'' after ''handicap,''; and

(F) in section 810(f) (42 U.S.C. 3610(f)), by striking paragraph (4) and inserting the following:

''(4) During the period beginning on the date of enactment of the Fair Housing Improvement Act of 2026 and ending on the date that is 40 months after such date of enactment, each agency certified for purposes of this title on the day before such date of enactment shall, for purposes of this subsection, be considered certified under this subsection with respect to those matters for which the agency was certified on that date. If the Secretary determines in an individual case that an agency has not been able to meet the certification requirements within this 40-month period due to exceptional circumstances, such as the infrequency of legislative sessions in that jurisdiction, the Secretary may extend such period by not more than 6 months.''.

(2) PREVENTION OF INTIMIDATION IN FAIR HOUSING CASES.—Section 901 of the Civil Rights Act of 1968 (42 U.S.C. 3631) is amended by inserting ''source of income (as defined in section 802), veteran status (as defined in section 802), military status (as defined in section 802),'' before ''or national origin'' each place that term appears.

SA 4486. Mr. KAINE submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. _____. FEDERAL PERSONNEL MATTERS.

(a) REAPPOINTMENT.—Not later than 60 days after the date of enactment of this Act, each Federal agency shall reappoint each individual who—

(1) is a veteran; and

(2) during the period beginning on January 20, 2026, and ending on the day before the date of enactment of this Act, was removed from a position in that Federal agency by means of a reduction in force carried out by that Federal agency.

(b) PROHIBITION.—Notwithstanding any other provision of law, on and after the date of enactment of this Act, a Federal agency may not, by means of a reduction in force, remove any employee of that Federal agency who is a veteran.

SA 4487. Mr. KAINE submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ____. USPS FUNDING.

Notwithstanding any other provision in this Act, nothing in this Act shall be construed as privatizing or cutting funding to the United States Postal Service.

SA 4488. Mr. SCHIFF submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. _____. PROHIBITION ON LISTING OF CONTRACTS RELATING TO WAR, DEATH, AND SIMILAR ACTIVITIES.

Section 5c of the Commodity Exchange Act (7 U.S.C. 7a–2) is amended by inserting after subsection (c) the following:

''(d) PROHIBITION ON LISTING OF CONTRACTS RELATING TO WAR, DEATH, AND SIMILAR ACTIVITIES.—A registered entity shall not list for trading or accept for clearing on or through the registered entity any of the following:

''(1) An agreement, contract, transaction, or swap based on an excluded commodity (as defined in section 1a(19)(iv)) that involves, relates to, or references terrorism, assassination, war, or any similar activity, as determined by the Commission.

''(2) An agreement, contract, transaction, or swap based on an excluded commodity (as defined in section 1a(19)(iv)) that involves, relates to, or references an individual's death or could otherwise be construed as correlating closely to an individual's death.''.

SA 4489. Mr. SCHIFF submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. _____. SENSE OF CONGRESS REGARDING INDEPENDENCE OF THE FEDERAL COMMUNICATIONS COMMISSION.

It is the sense of Congress that—

(1) the Federal Communications Commission is an independent agency, as evidenced by—

(A) the precedent established by the Supreme Court of the United States in Wiener v. United States, 357 U.S. 349 (1958); and

(B) the commission structure that Congress established for the Federal Radio Commission (the predecessor to the Federal Communications Commission) in the Radio Act of 1927 (44 Stat. 1162, chapter 169) and for the Federal Communications Commission in the Communications Act of 1934 (47 U.S.C. 151 et seq.); and

(2) Congress deliberately and clearly designed the Federal Communications Commission to operate independent of executive influence and to be insulated from political influence to the greatest extent possible.

SA 4490. Mr. SCHIFF submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. _____. EXCEPTIONS TO FEDERAL TORT CLAIMS ACT.

(a) IN GENERAL.—Section 2680 of title 28, United States Code, is amended by adding at the end the following:

''(o) Any claim, without regard to when the act or omission giving rise to the claim occurred, brought by—

''(1) the President; or

''(2) an individual who subsequently becomes President while the claim is pending.''.

(b) APPLICABILITY.—The amendment made by subsection (a) shall apply to any claim pending on, or brought on or after, the date of enactment of this Act.

SA 4491. Mr. SCHIFF submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ____. OFFICE OF INSPECTOR GENERAL IN THE EXECUTIVE OFFICE OF THE PRESIDENT.

(a) ESTABLISHMENT.—

(1) IN GENERAL.—Section 401 of title 5, United States Code, is amended—

(A) in paragraph (1), by striking ''or the National Reconnaissance Office'' and inserting ''the National Reconnaissance Office, or the Executive Office of the President''; and

(B) in paragraph (3), by striking ''or the Director of the National Reconnaissance Office'' and inserting ''the Director of the National Reconnaissance Office; or the President (with respect to the Executive Office of the President)''.

(2) APPOINTMENT OF INSPECTOR GENERAL.—Not later than 120 days after the date of enactment of this Act, the President shall appoint an individual as the Inspector General of the Executive Office of the President in accordance with the requirements of section 403(a) of title 5, United States Code.

(b) SPECIAL PROVISIONS.—Chapter 4 of title 5, United States Code, is amended by inserting after section 424 the following:

''SEC. 425. SPECIAL PROVISIONS CONCERNING THE EXECUTIVE OFFICE OF THE PRESIDENT.

''(a) AUDITS, INVESTIGATIONS, AND ISSUANCE OF SUBPOENAS.—

''(1) AUTHORITY, DIRECTION, AND CONTROL.—Notwithstanding the last 2 sentences of section 403(a), the Inspector General of the Executive Office of the President shall be under the authority, direction, and control of the President with respect to audits or investigations, or the issuance of subpoenas, that require access to information concerning any of the following:

''(A) The identity of a confidential source, including a protected witness.

''(B) An intelligence or counterintelligence matter.

''(C) An undercover operation.

''(2) PROHIBITION IN CERTAIN SITUATIONS.—With respect to the information described in paragraph (1), the President may prohibit the Inspector General of the Executive Office of the President from initiating, carrying out, or completing any audit or investigation, or from issuing any subpoena, after the Inspector General has decided to initiate, carry out, or complete such audit or investigation, or to issue such subpoena, if the President determines that such prohibition is necessary to prevent the disclosure of any information described in paragraph (1).

''(3) NOTICE AFTER PROHIBITION.—

''(A) TO INSPECTOR GENERAL.—If the President exercises any power under paragraph (2), not later than 30 days after exercising any such power, the President shall notify the Inspector General of the Executive Office of the President in writing, stating the reasons for exercising that power.

''(B) TO CONGRESS.—Not later than 30 days after receiving a notice under subparagraph (A), the Inspector General of the Executive Office of the President shall transmit a copy of the notice to the chair and ranking member of each of the following:

''(i) The Committee on Homeland Security and Governmental Affairs of the Senate.

''(ii) The Committee on the Judiciary of the Senate.

''(iii) The Committee on Oversight and Government Reform of the House of Representatives.

''(iv) The Committee on the Judiciary of the House of Representatives.

''(v) Any other appropriate committee or subcommittee of Congress.

''(b) SEMIANNUAL REPORTS.—

''(1) ADDITIONAL INFORMATION TO BE INCLUDED.—Any semiannual report prepared by the Inspector General of the Executive Office of the President under section 405(b) shall also include the following:

''(A) With respect to each significant recommendation on which corrective action has been completed, a description of the corrective action.

''(B) A certification of whether the Inspector General of the Executive Office of the President has had full and direct access to all information relevant to the performance of the functions of the Inspector General.

''(C) A description of any audit, inspection, or evaluation occurring during the reporting period in which the Inspector General of the Executive Office of the President could not obtain relevant information due to an exercise of power by the President under subsection (a)(2).

''(D) Such recommendations as the Inspector General of the Executive Office of the President considers appropriate with respect to efficiency in the administration of programs and operations undertaken by the President, and the detection and elimination of fraud, waste, and abuse in such programs and operations.

''(2) SUBMISSION TO PRESIDENT.—Notwithstanding section 405(c), the Inspector General of the Executive Office of the President shall submit to the President the semiannual reports prepared under section 405(b), including the additional information required under paragraph (1), not later than April 30 and October 31 of each year.

''(3) TRANSMISSION TO CONGRESS.—Not later than 30 days after submitting the semiannual report to the President under paragraph (2), the Inspector General of the Executive Office of the President shall transmit the semiannual report to the chair and ranking member of each of the following:

''(A) The Committee on Homeland Security and Governmental Affairs of the Senate.

''(B) The Committee on the Judiciary of the Senate.

''(C) The Committee on Oversight and Government Reform of the House of Representatives.

''(D) The Committee on the Judiciary of the House of Representatives.

''(c) AUDIT OF THE OFFICE OF THE INSPECTOR GENERAL OF THE EXECUTIVE OFFICE OF THE PRESIDENT.—

''(1) IN GENERAL.—Not later than 120 days after the President appoints an individual as the Inspector General of the Executive Office of the President, and annually thereafter, the Council of Inspectors General on Integrity and Efficiency shall conduct an audit of the Office of the Inspector General of the Executive Office of the President to ensure that the office is able to effectively provide oversight of the Executive Office of the President.

''(2) REPORT.—Not later than October 31 after the first audit is completed under paragraph (1), and annually thereafter, the Council of Inspectors General on Integrity and Efficiency shall submit to Congress a report on the findings of the audit.''.

(c) TECHNICAL AND CONFORMING AMENDMENTS.—

(1) IN GENERAL.—Chapter 4 of title 5, United States Code, is amended—

(A) in section 415(a)(2)—

(i) by striking subparagraph (C); and

(ii) by redesignating subparagraphs (D) through (F) as subparagraphs (C) through (E), respectively; and

(B) in section 418, by striking ''or 421'' and inserting '', 421, or 425''.

(2) TABLE OF SECTIONS.—The table of sections for chapter 4 of title 5, United States Code, is amended by adding at the end the following:

''425. Special provisions concerning the Executive Office of the President.''.

(d) OVER-CLASSIFICATION AUDIT.—

(1) EVALUATIONS REQUIRED.—The Inspector General of the Executive Office of the President, in consultation with the Information Security Oversight Office of the National Archives and Records Administration, shall carry out 2 evaluations of the Executive Office of the President—

(A) to assess whether applicable classification policies, procedures, rules, and regulations have been adopted, followed, and effectively administered within the Executive Office of the President; and

(B) to identify policies, procedures, rules, regulations, or management practices that may be contributing to persistent misclassification of material within the Executive Office of the President.

(2) DEADLINES FOR EVALUATIONS.—

(A) INITIAL EVALUATION.—The first evaluation required under paragraph (1) shall be completed not later than 1 year after the date of enactment of this Act.

(B) SECOND EVALUATION.—The second evaluation required under paragraph (1) shall review progress made pursuant to the results of the first evaluation and shall be completed not later than 1 year after the date on which the first evaluation is completed.

(3) COORDINATION.—The Inspector General of the Executive Office of the President shall coordinate with other Inspectors General and the Information Security Oversight Office to ensure that evaluations follow a consistent methodology, as appropriate, that allows for cross-agency comparisons.

(4) REPORTS REQUIRED.—

(A) IN GENERAL.—Not later than 45 days after the completion of an evaluation under paragraph (1), the Inspector General of the Executive Office of the President shall submit to the appropriate entities a report on that evaluation.

(B) CONTENT.—Each report submitted under subparagraph (A) shall include a description of—

(i) the policies, procedures, rules, regulations, or management practices, if any, identified by the Inspector General under paragraph (1)(B); and

(ii) the recommendations, if any, of the Inspector General to address any such identified policies, procedures, rules, regulations, or management practices.

(5) APPROPRIATE ENTITIES DEFINED.—In this subsection, the term ''appropriate entities'' means each of the following:

(A) The Committee on Homeland Security and Governmental Affairs of the Senate.

(B) The Committee on the Judiciary of the Senate.

(C) The Committee on Oversight and Government Reform of the House of Representatives.

(D) The Committee on the Judiciary of the House of Representatives.

(E) Any other appropriate committee or subcommittee of Congress.

(F) The President.

(G) The Director of the Information Security Oversight Office.

SA 4492. Mr. SCHIFF submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. _____. CORRUPTION CLAWBACK.

(a) SHORT TITLE.—This section may be cited as the ''Corruption Clawback Act''.

(b) DEFINITION.—In this section, the term ''covered payment'' means any portion of any monetary settlement, administrative award, including an award made under section 2672 of title 28, United States Code, or a court-ordered judgment—

(1) paid from the United States Treasury or in accordance with section 1304 of title 31, United States Code;

(2) paid to an individual when they served as President;

(3) that would not have been paid but for the individual holding the status, authority, or duties associated with their position as President; and

(4) relating to an administrative claim filed or settlement reached on or after January 20, 2025.

(c) RECOVERY OF PAYMENTS MADE TO THE PRESIDENT.—

(1) IN GENERAL.—The Attorney General shall bring a civil action in the United States Court of Federal Claims or the United States Court of Appeals for the District of Columbia Circuit to recover any covered payment.

(2) CONSIDERATIONS.—In determining whether a payment described in subsection (b) would not have been made but for the individual holding the status, authority, or duties associated with their position as President, the court should consider—

(A) whether the officials who authorized or negotiated the covered payment on behalf of the Government were appointed by, or previously served as personal counsel to, the President;

(B) whether the amount of the covered payment exceeds typical payouts for similar claims by private citizens; and

(C) whether the settlement bypassed standard legal defenses (such as statutes of limitations or sovereign immunity) that career Government lawyers would typically assert.

(3) USE OF RECOVERED PAYMENTS.—Any covered payment that is recovered under this section shall be used by the Public Integrity Section of the Criminal Division of the Department of Justice.

(d) REPORT.—Not later than 180 days after the date on which a covered payment that is greater than $1,000,000 is made, the Comptroller General shall submit to Congress a report that includes the considerations described in subsection (c)(2).

SA 4493. Mr. SCHIFF submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. _____. REPORTING OF ALIEN REGISTRATION NUMBERS OF ALIENS DETAINED AT INSTALLATIONS OF THE DEPARTMENT OF DEFENSE.

(a) IN GENERAL.—Not later than 12 hours after detaining an alien at an installation of the Department of Defense, including installations in the United States, the Secretary of Defense shall submit to the appropriate committees of Congress the alien registration number of such alien.

(b) DEFINITIONS.—In this section:

(1) ALIEN.—The term ''alien'' has the meaning given that term in section 101 of the Immigration and Nationality Act (8 U.S.C. 1101).

(2) APPROPRIATE COMMITTEES OF CONGRESS.—The term ''appropriate committees of Congress'' means—

(A) the Committee on the Judiciary, the Committee on Foreign Relations, the Committee on Homeland Security and Governmental Affairs, and the Committee on Armed Services of the Senate; and

(B) the Committee on the Judiciary, the Committee on Foreign Affairs, the Committee on Homeland Security, and the Committee on Armed Services of the House of Representatives.

SA 4494. Mr. SCHIFF submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the end of the bill, add the following:

SEC. 4. BASIC FIREARMS TRAINING REQUIREMENTS FOR ALL IMMIGRATION ENFORCEMENT OFFICERS.

The Secretary of Homeland Security shall ensure that all immigration enforcement officers—

(1) complete basic firearms training at a Federal Law Enforcement Training Center before commencing employment as an immigration enforcement officer; and

(2) receive follow-up firearms training not less frequently than annually while maintaining such employment.

SA 4495. Mr. SCHIFF submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. _____. IMPLEMENTATION OF POLICIES TO ENSURE REASONABLE AND CONSISTENT PROTECTIONS FOR PRESS FREEDOM AND ACCESS THROUGHOUT DEPARTMENT OF DEFENSE.

The Secretary of Defense shall establish and implement policies to ensure reasonable and consistent protections for press freedom and access for accredited journalists and photographers across all installations and operations of the Department of Defense, subject to necessary safety and operational security limitations.

SA 4496. Mr. SCHIFF submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. _____. PUBLIC NOTICE REGARDING CLOSING CRIMINAL INVESTIGATIONS.

(a) IN GENERAL.—The Attorney General shall publicly notice when Department of Justice or Federal Bureau of Investigation closes an open criminal investigation involving an executive branch political appointee.

(b) CONTENTS.—The notice required under subsection (a) shall include—

(1) the opening and closing date of the investigation;

(2) whether the political appointee still works for the Federal Government;

(3) whether any disciplinary action was taken in relation to the investigation; and

(4) the name of any political appointee who approved the decision to close the investigation.

(c) APPLICABILITY.—The requirements of this section shall apply to any investigation closed on or after January 20, 2025.

SA 4497. Mr. SCHIFF submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ____. PROHIBITION ON DISPLAYING BANNERS, PHOTOGRAPHS, OR POSTERS OF THE SITTING PRESIDENT ON ANY FEDERAL BUILDING.

(a) IN GENERAL.—No public or private funds may be used to display any banner, photograph, or poster larger than 8 inches by 11 inches depicting the sitting President or political slogan from the presidential campaign of the sitting President on the exterior or interior of any public building (as defined in section 3301(a) of title 40, United States Code).

(b) PRIVATE RIGHT OF ACTION.—

(1) DEFINITION OF INSTANCE.—In this subsection, the term ''instance'', with respect to a violation of this section, means each discrete act constituting a violation of this section, including each banner, photograph, poster, or political slogan displayed in violation of subsection (a).

(2) CAUSE OF ACTION.—Any person, including any Member of Congress, may bring a civil action against the United States, officer, employee, or agent of the United States, or any Federal department or agency for a violation of this section if the violation was committed by an officer, employee, or agent of the United States or any Federal department or agency.

(3) RELIEF.—

(A) IN GENERAL.—If a person prevails on a claim under this subsection, the court shall award—

(i) for each instance of a violation of this section, the greater of statutory damages of $100,000 and the amount of actual damages;

(ii) reasonable attorney's fees and costs of litigation; and

(iii) such injunctive or declaratory relief as may be appropriate.

(B) PRELIMINARY RELIEF.—On motion by a person bringing a cause of action under paragraph (2), a court may award such preliminary injunctive relief as the court determines appropriate with respect to that claim.

(4) LIMITATIONS AND IMMUNITY.—

(A) PERIOD OF LIMITATIONS.—A civil action under this subsection may not be commenced later than the date that is 5 years after the date on which the applicable instance of the violation of this section occurs.

(B) NO IMMUNITY DEFENSE.—No officer, employee, or agent of the United States or any Federal department or agency shall be entitled to assert any form of absolute or qualified immunity as a defense to liability under this subsection.

(5) WAIVER OF SOVEREIGN IMMUNITY.—The United States expressly waives sovereign immunity with respect to an action brought under this subsection.

SA 4498. Mr. SCHIFF submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. _____. SELECT COMMITTEE ON JEFFREY EPSTEIN, GHISLAINE MAXWELL, AND DISCLOSURES OF RELATED INFORMATION, DOCUMENTS, AND MATERIALS.

(a) ESTABLISHMENT; COMPOSITION.—

(1) ESTABLISHMENT.—There is hereby established a select committee of the Senate, to be known as the ''Select Committee on Jeffrey Epstein, Ghislaine Maxwell, and Disclosures of Related Information, Documents, and Materials'' (in this section referred to as the ''Select Committee'').

(2) COMPOSITION.—

(A) IN GENERAL.—The Select Committee shall be composed of 7 Senators, who shall be appointed in accordance with subparagraph (B).

(B) APPOINTMENT.—Not later than 14 days after the date of enactment of this Act—

(i) the majority leader of the Senate shall appoint 4 members from among Members of the Senate; and

(ii) the minority leader of the Senate shall appoint 3 members from among Members of the Senate.

(C) CO-CHAIRPERSONS.—

(i) IN GENERAL.—There shall be 2 Co-Chairpersons of the joint committee.

(ii) APPOINTMENT.—Not later than 14 days after the date of enactment of this Act—

(I) the majority leader of the Senate shall appoint 1 Co-Chairperson from among the members of the Select Committee; and

(II) the minority leader of the Senate shall appoint 1 Co-Chairperson from among the members of the Select Committee.

(D) VACANCIES.—Any vacancy in the membership of the Select Committee shall not affect its powers, but shall be filled in the same manner as the original appointment.

(b) DUTIES.—The Select Committee shall—

(1) conduct an investigation and study of the extent, if any, to which illegal, improper, or unethical activities were engaged in by any persons, acting either individually or in combination with others, in—

(A) conspiring with, aiding, or abetting Jeffrey Epstein or Ghislaine Maxwell in sexual assault or human trafficking; or

(B) any decision by an officer or employee of the Federal Government to release, redact, or fail to disclose documents subject to the Epstein Files Transparency Act (Public Law 119–38; 139 Stat. 656); and

(2) determine whether, in the judgment of the Select Committee, any occurrences which may be revealed by the investigation and study under paragraph (1) indicate the necessity or desirability of the enactment of legislation to safeguard against similar abuses in the future.

(c) AUTHORITIES.—

(1) IN GENERAL.—For the purposes of carrying out its duties under this section, the Select Committee is authorized in its discretion—

(A) to make investigations into any matter within the scope of its duties under subsection (b);

(B) to employ personnel;

(C) to hold hearings;

(D) to sit and act at any time or place during the sessions, recesses, and adjourned periods of the Senate;

(E) to require, by subpoena or otherwise, the attendance of witnesses and the production of memoranda, documents, records, or any other materials;

(F) to take depositions and other testimony and authorize employees of the Select Committee to take depositions and other testimony;

(G) to procure the services of individual consultants, or organizations thereof, in accordance with section 202(i) of the Legislative Reorganization Act of 1946 (2 U.S.C. 4301(i));

(H) with the prior consent of the department or agency concerned and the Committee on Rules and Administration, to use on a reimbursable basis the services of personnel of any such department or agency; and

(I) to make recommendations and report on matters within its jurisdiction.

(2) OATHS.—Each Co-Chairperson of the Select Committee or any member thereof may administer oaths to witnesses.

(3) SUBPOENAS.—

(A) IN GENERAL.—A subpoena for the attendance of witnesses at a hearing or deposition or the productions of memoranda, documents, records, or any other materials may be authorized by either Co-Chairperson of the Select Committee or upon the affirmative vote of 4 members of the Select Committee.

(B) NOTICE.—A written notice of the intent to issue a subpoena shall be provided to both Co-Chairpersons of the Select Committee immediately upon the authorization of the subpoena.

(C) TIMING.—A subpoena shall not be issued by the Select Committee until after the time that is 48 hours after the time notice is provided under subparagraph (B), excluding any time occurring on a Saturday or Sunday, unless waived jointly by the Co-Chairpersons.

(d) PERSONNEL.—

(1) STAFF DIRECTOR.—The Co-Chairpersons of the Select Committee, acting jointly, shall appoint the staff director of the Select Committee.

(2) OTHER STAFF.—The Co-Chairpersons of the Select Committee may jointly appoint and fix the compensation of such other staff as the Co-Chairpersons determine necessary.

(3) LIMITATIONS.—Appointments under this subsection shall be made within the guidelines for employees of the Senate and following all applicable rules and employment requirements of the Senate.

(e) REPORTING.—Not later than 180 days after the date of enactment of this Act, the Select Committee shall report to the Senate the results of its investigations and studies, together with such detailed findings, policy recommendations, and legislative proposals as the Select Committee determines advisable.

(f) FUNDING.—Funding for the Select Committee shall be derived from the contingent fund of the Senate from the appropriations account ''Miscellaneous Items'', subject to the rules and regulations of the Senate.

(g) TERMINATION.—The Select Committee shall terminate 60 days after submitting the report required under subsection (e).

SA 4499. Mr. SCHIFF submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. _____. FEDERAL COMMUNICATIONS COMMISSION DISCLOSURE OF THREATS TO BROADCASTERS.

The Federal Communications Commission shall publicly disclose any informal communication made by a Commissioner, meeting held or attended by a Commissioner, or social media post made by a Commissioner that references a broadcast licensee or content broadcast by such a licensee.

SA 4500. Mr. SCHIFF submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. _____. REPEAL OF NEWS DISTORTION AUTHORITY.

The news distortion authority of the Federal Communications Commission is repealed.

SA 4501. Mr. SCHIFF submitted an amendment intended to be proposed by

him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ___. PROHIBITION ON ELECTION OFFICIALS CHANGING POLLING LOCATIONS WITHIN 90 DAYS OF AN ELECTION OTHER THAN IN THE CASE OF AN EMERGENCY.

Notwithstanding any other provision of law, in no case may an election official change a polling location within 90 days of an election for Federal office other than in the case of an emergency.

SA 4502. Mr. SCHIFF submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ___. PROHIBITION ON USE OF FEDERAL FUNDS TO SEIZE BALLOT BOXES.

Notwithstanding any other provision of law, no Federal funds may be used to seize ballot boxes.

SA 4503. Mr. SCHIFF submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ___. PROHIBITION ON USE OF FEDERAL FUNDS TO SEND FEDERAL AGENTS TO POLLING PLACES.

Notwithstanding any other provision of law, no Federal funds may be used to send Federal agents to polling places.

SA 4504. Mr. SCHIFF submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ___. PROHIBITION ON DIRECTOR OF NATIONAL INTELLIGENCE ACCESS TO ANY POLLING PLACE OR ELECTION OFFICE.

Notwithstanding any other provision of law, the Director of National Intelligence shall be prohibited from accessing any polling place or election office.

SA 4505. Mr. SCHIFF submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the end of the bill, add the following:

SEC. 4. RESTRICTION ON IMMIGRATION ENFORCEMENT AT FARMS.

Notwithstanding any other provision of law, the Department of Homeland Security may not carry out any immigration enforcement operation at a farm unless such operation is solely carried out to execute a judicial warrant authorizing the apprehension of a violent criminal.

SA 4506. Mr. SCHIFF submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the end of the bill, add the following:

SEC. 4. PURPOSE OF JUDGE ADVOCATE GENERALS.

(a) SENSE OF CONGRESS.—It is the sense of Congress that the main purpose of Judge Advocate Generals is representing and defending military members and families.

(b) TEMPORARY IMMIGRATION JUDGES.—Judge Advocate Generals should not be appointed as temporary immigration judges to serve in the Executive Office for Immigration Review.

SA 4507. Mr. SCHIFF submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. _____. REPORT.

Not later than 90 days after the date of enactment of this Act, and every 180 days thereafter, the Attorney General shall submit to the Committee on the Judiciary of the Senate and the Committee on the Judiciary of the House of Representatives a report that includes the number of no bills returned by Federal grand juries by district and listing the statutory reference of each criminal offense charged and declined.

SA 4508. Mr. SCHIFF submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. _____. UNSEALING OF KASH PATEL GRAND JURY TESTIMONY.

The Attorney General shall take all necessary actions to unseal all grand jury testimony by Kashyap Patel, who is currently serving as Director of the Federal Bureau of Investigation.

SA 4509. Mr. SCHIFF submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. _____. PROHIBITION ON USE OF NEWS DISTORTION AUTHORITY FOR VIEWPOINT-BASED INVESTIGATIONS.

The Federal Communications Commission may not use the news distortion authority of the Commission to conduct any viewpoint-based investigation.

SA 4510. Mr. SCHIFF submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ___. POSTMARKS FOR RETAIL MAIL.

Upon arrival of any mail at any post office retail location, the United States Postal Service shall postmark the mail with the date and time of arrival.

SA 4511. Mr. SCHIFF submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. _____. NONPROFIT SECURITY GRANT PROGRAM.

There are authorized to be appropriated to the Administrator of the Federal Emergency Management Agency to carry out section 2009 of the Homeland Security Act of 2002 (6. U.S.C. 609a) $1,000,000,000 for each of fiscal years 2027 through 2032.

SA 4512. Mr. SCHIFF submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ___. EVACUATIONS OF UNITED STATES CITIZENS.

The Secretary of State, in coordination with relevant Federal departments and agencies, shall—

(1) ensure the availability of evacuation flights for United States citizens in any country subject to an evacuation order issued by the Department of State; and

(2) maintain procedures to notify United States citizens of available evacuation options.

SA 4513. Mr. SCHIFF submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ___. PROHIBITION ON THE INTRODUCTION OF GROUND TROOPS IN IRAN.

The President shall not introduce military personnel for combat operations on the territory of Iran, commonly referred to as ''ground troops,'' unless as pursuant to a specific authorization for use of military force passed by Congress and enacted into law after the date of the enactment of this Act.

SA 4514. Mr. SCHIFF submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ___. AVAILABILITY OF FUNDS WITHHELD FOR CHILD CARE, TEMPORARY ASSISTANCE FOR NEED FAMILIES, AND SOCIAL SERVICES.

(a) IN GENERAL.—The order of the Department of Health and Human Services, issued on January 6, 2026, withholding access to

funds for covered programs for California, Minnesota, Illinois, New York, and Colorado, shall have no force and effect. The Secretary of Health and Human Services shall make available to each such State the funds withheld from the State under that order.

(b) DEFINITION.—In this section, the term ''covered program'' means—

(1) the program of block grants to States for temporary assistance for needy families established under part A of title IV of the Social Security Act (42 U.S.C. 601 et seq);

(2) the program carried out through the Social Services Block Grant authorized under subtitle A of title XX of the SSA (42 U.S.C. 1397 et seq.); and

(3) the program carried out under the Child Care and Development Block Grant Act of 1990 (42 U.S.C. 9857 et seq.).

SA 4515. Mr. BENNET submitted an amendment intended to be proposed to amendment SA 4420 proposed by Mr. THUNE (for Mr. SCHMITT) to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ___. SPECIAL RULES FOR VOTERS WHOSE ELIGIBILITY DOCUMENTS WERE LOST OR DESTROYED DURING A FEDERALLY DECLARED DISASTER.

(a) REGISTRATION.—Section 8(j)(3) of the National Voter Registration Act of 1993 (52 U.S.C. 20503), as amended by this Act, is amended by adding at the end the following new subparagraph:

''(C) PROCESS IN THE CASE OF DOCUMENTS LOST OR DESTROYED IN FEDERALLY DECLARED DISASTERS.—Each State shall establish a process under which an individual who has had documentary proof of United States citizenship lost or destroyed as a result of a Federally declared disaster may submit evidence to the appropriate State or local official demonstrating the loss or destruction of such documents and that the applicant is a citizen of the United States and such official shall make a determination as to whether the applicant has sufficiently established United States citizenship for purposes of registering to vote in elections for Federal office in the State.''.

(b) VOTING IDENTIFICATION REQUIREMENT.—Section 303A(a) of the Help America Vote Act of 2002, as added by this Act, is amended by adding at the end the following new paragraph:

''(3) RULES FOR INDIVIDUALS WITH IDENTIFICATION DESTROYED IN FEDERALLY DECLARED DISASTERS.—Notwithstanding paragraphs (1) and (2), each State shall establish a process under which an individual who has had a valid photo identification lost or destroyed as a result of a Federally declared disaster may be provided a ballot upon demonstrating the loss or destruction of such identification.''.

SA 4516. Mr. BENNET submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ___. SUBMISSION OF INFORMATION ON NEWLY NATURALIZED CITIZENS TO STATES.

(a) IN GENERAL.—Not later than 48 hours after the conclusion of the naturalization oath ceremony of a newly naturalized citizen of the United States, the Secretary of Homeland Security shall submit to the chief election official of the State in which the citizen resides the following information with respect to such citizen:

(1) Full legal name and any known alias.

(2) Date of birth.

(3) Residential address.

(4) The date on which the citizen took the administrative or judicial oath of allegiance.

(b) USE OF INFORMATION.—Information submitted under subsection (a) may be used by a State solely for purposes of maintaining accurate official records and facilitating voter registration.

SA 4517. Mr. LUJÁN submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ___. CAREGIVER SKILLS TRAINING PILOT PROGRAM.

(a) AUTHORIZATION.—The Secretary of Health and Human Services, acting through the Administrator of the Health Resources and Services Administration (referred to in this section as the ''Secretary''), shall carry out a program, to be known as the Caregiver Skills Training Pilot Program, under which the Secretary shall award grants to eligible entities to provide evidence-based caregiver skills training to family caregivers, for the purposes of—

(1) improving the well-being of children with autism spectrum disorder or another developmental disability or developmental delay and their caregivers; and

(2) teaching family caregivers evidenced-based intervention strategies to promote—

(A) improvement in the well-being of such children and their caregivers; and

(B) the greater inclusion of such children in family and community life.

(b) APPLICATION.—To seek a grant under this section, an eligible entity shall submit to the Secretary an application that includes—

(1) a description of—

(A) the applicant's experience delivering evidence-based caregiver skills training to family caregivers;

(B) the activities that the applicant proposes to carry out through the grant; and

(C) how such activities will achieve the purposes described in subsection (a); and

(2) a plan for—

(A) coordination with—

(i) community-based organizations;

(ii) State and local early intervention providers;

(iii) State plans (or waivers of such plans) under the Medicaid program under title XIX of the Social Security Act (42 U.S.C. 1396 et seq.);

(iv) State Directors of Head Start Collaboration (as described in section 642B of the Head Start Act (42 U.S.C. 9837b));

(v) schools; and

(vi) other providers of early intervening services;

(B) collaboration with health care payors (including public and private insurance), State departments of insurance, health plans, and other relevant payors;

(C) expanding the skills training program proposed to be carried out through the grant;

(D) achieving sustainability of such program; and

(E) establishing and maintaining a stakeholder implementation committee under subsection (e).

(c) REDUCING DISPARITIES.—In awarding grants under this section, the Secretary may consider the extent to which an eligible entity can deliver evidence-based, culturally competent and linguistically appropriate information to family caregivers from diverse racial, ethnic, geographic, or linguistic backgrounds.

(d) USE OF FUNDS.—The recipient of a grant under this section shall use funds received through the grant—

(1) to provide, at no cost to participants—

(A) evidence-based caregiver skills training to family caregivers; and

(B) such training in areas related to children's learning and development, including—

(i) communication skills;

(ii) social engagement;

(iii) daily living skills;

(iv) caregiver response strategies to challenging behaviors; and

(v) coping and self-care strategies for family caregivers; and

(2) to establish and maintain a stakeholder implementation committee under subsection (e).

(e) STAKEHOLDER IMPLEMENTATION COMMITTEE.—

(1) IN GENERAL.—An eligible entity shall establish and maintain a stakeholder implementation committee referred to in subsection (d)(2) to advise on ensuring that the training provided pursuant to the grant is accessible and culturally appropriate and linguistically appropriate.

(2) COMPOSITION.—The members of the stakeholder implementation committee shall all be from the local community served pursuant to the grant (or the relevant metropolitan statistical area) and shall include, at a minimum, the following:

(A) Family caregivers, including autistic caregivers and other caregivers with disabilities.

(B) Pediatric health care and early intervention providers, including developmental behavioral pediatricians, with expertise providing services to children with autism spectrum disorder or other developmental disabilities and delays.

(C) Educators or related service professionals, including child care providers, with experience serving children with autism spectrum disorder or other developmental disabilities and delays.

(D) Representatives of local organizations familiar with the cultural values and priorities of individuals in the local community.

(E) Local government officials.

(f) REQUIREMENTS.—

(1) NUMBER OF RECIPIENTS AND STATES.—The Secretary shall award grants under subsection (a) to not fewer than 25 eligible entities in not fewer than 15 States.

(2) AMOUNT.—The total amount of each grant awarded under subsection (a) shall be not less than $500,000 over a 5-year period.

(g) SUPPLEMENT NOT SUPPLANT.—Amounts received through a grant under this section shall be used to supplement, not supplant, other amounts received to provide—

(1) behavioral, medical, habilitative, and other services covered by the Medicaid program under title XIX of the Social Security Act (42 U.S.C. 1396 et seq.) or private health insurance;

(2) services provided under the Individuals with Disabilities Education Act (20 U.S.C. 1400 et seq.); or

(3) adaptations of a training program using evidence-based approaches to serve children of different ages, communities, and underrepresented groups.

(h) ACTIVITIES OF THE SECRETARY.—The Secretary, acting through the Administrator of the Health Resources and Services Administration, shall—

(1) assist recipients of grants under subsection (a) in—

(A) the implementation of caregiver skills training programs using lessons learned from other evidenced-based activities or caregiver programs conducted or supported by the Health Resources and Services Administration;

(B) ensuring the programs of the recipients assist medically underserved communities (as defined in section 799B(6) of the Public Health Service Act (42 U.S.C. 295p(6)), when possible; and

(C) developing plans for achieving sustainability of the programs of the recipients;

(2) conduct an annual evaluation of activities funded through grants under subsection (a), in consultation with the grant recipients, including evaluation of the effectiveness of—

(A) the communication, social engagement, and daily living skills of children with autism spectrum disorder or other developmental disabilities and delays; and

(B) the extent to which family caregivers see improvements in the communication, social engagement, and daily living skills of such children; and

(3) convene at least one national or regional meeting of such grant recipients to discuss best practices.

(i) REPORTS.—

(1) INITIAL REPORT.—Not later than 6 months after awarding the first grant under subsection (a), the Secretary shall submit to the Committee on Energy and Commerce of the House of Representatives and the Committee on Health, Education, Labor, and Pensions of the Senate, a report on the implementation of this section. Such report shall include—

(A) how many grants have been awarded;

(B) the name and location of the grant recipients;

(C) the communities served by the grants;

(D) a description of the kind of activities to be carried out with the grants;

(E) an analysis, conducted by the Administrator of the Health Resources and Services Administration, based on the evaluation under subsection (h)(2), of the effectiveness of such grants with respect to—

(i) the communication, social engagement, and daily living skills of children with autism spectrum disorder or other developmental disabilities and delays; and

(ii) the extent to which family caregivers see improvements in the communication, social engagement, and daily living skills of such children; and

(F) best practices to increase access to caregiver skills training programs described in subsection (a) in medically underserved communities.

(2) FINAL REPORT.—Not later than the end of fiscal year 2027, the Secretary shall submit to the Committee on Energy and Commerce of the House of Representatives and the Committee on Health, Education, Labor, and Pensions of the Senate, a final report on the implementation of this section, including—

(A) the information, analysis, and best practices listed in subparagraphs (A) through (F) of paragraph (1); and

(B) recommendations on how to expand and extend the program under this section.

(j) DEFINITIONS.—In this section:

(1) DEVELOPMENTAL DELAY.—The term ''developmental delay'' has the meaning given such term in section 632(3) of the Individuals with Disabilities Education Act (20 U.S.C. 1432(3))

(2) DEVELOPMENTAL DISABILITY.—The term ''developmental disability'' has the meaning given such term in section 102(8)(A) of the Developmental Disabilities Assistance and Bill of Rights Act of 2000 (42 U.S.C. 15002(8)(A)).

(3) ELIGIBLE ENTITY.—The term ''eligible entity'' means an entity that—

(A) is—

(i) a nonprofit or other community-based organization;

(ii) a Federally qualified health center;

(iii) an accredited academic medical center;

(iv) a health system; or

(v) a collaboration or consortium of 2 or more entities listed in clauses (i) through (iv);

(B) has at least 3 years of demonstrated experience—

(i) delivering culturally appropriate and linguistically appropriate services for children with autism spectrum disorder or other developmental disabilities or developmental delays, as well as collaborating directly with their families, including in medically underserved communities;

(ii) providing services to such children, as well as collaborating directly with their families;

(iii) providing individual caregiver coaching to caregivers of such children; and

(iv) working with self-advocates or adults with autism spectrum disorder or other developmental disabilities or developmental delays;

(C) can demonstrate the ability to access resources from and collaborate with—

(i) health care providers;

(ii) allied health professionals;

(iii) educators, including childcare providers;

(iv) social workers; and

(v) direct care professionals; and

(D) has prior demonstrated experience delivering mental health services that address both developmental disabilities and one or more cooccurring mental health conditions, including depression, anxiety, and attention-deficit/hyperactivity disorder (ADHD)

(4) FAMILY CAREGIVER.—The term ''family caregiver'' means an adult family member or other individual who has a significant relationship with, and who provides a broad range of assistance to, a child between the ages of 0 and 9 diagnosed with autism spectrum disorder or another developmental disability or developmental delay.

(5) FEDERALLY QUALIFIED HEALTH CENTER.—The term ''Federally qualified health center'' has the meaning given the term in section 1861(aa) of the Social Security Act (42 U.S.C. 1395x(aa)).

(k) AUTHORIZATION OF APPROPRIATIONS.—To carry out this section, there is authorized to be appropriated $10,000,000 for each of fiscal years 2026 through 2030.

SA 4518. Mr. LUJÁN submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ___. REQUIRING COVERAGE OF CERTAIN IMMUNIZATIONS RECOMMENDED BY THE ADVISORY COMMITTEE ON IMMUNIZATION PRACTICES.

(a) GROUP HEALTH PLANS AND HEALTH INSURANCE COVERAGE.—

(1) PHSA.—

(A) IN GENERAL.—Part D of title XXVII of the Public Health Service Act (42 U.S.C. 300gg–111 et seq.) is amended by adding at the end the following new section:

''SEC. 2799A–12. COVERAGE OF CERTAIN IMMUNIZATIONS RECOMMENDED BY THE ADVISORY COMMITTEE ON IMMUNIZATION PRACTICES.

''(a) IN GENERAL.—With respect to plan years occurring during the date of the enactment of this section, or beginning on or after the date of the enactment of this section, a group health plan and a health insurance issuer offering group or individual health insurance coverage shall provide coverage for and shall not impose any cost sharing requirements for immunizations that had in effect a recommendation from the Advisory Committee on Immunization Practices of the Centers for Disease Control and Prevention with respect to the individual involved as of January 1, 2025, including such an immunization involving a vaccine as updated or changed after such date under an approved supplemental application to a biological product licensed under section 351 on or before such date.

''(b) SPECIAL RULE.—Subsection (a) shall not apply in the case of an immunization administered during the minimum interval established under section 2713(b) with respect to such immunization.''.

(B) CONFORMING AMENDMENT.—Section 1302(e)(1)(B)(i) of the Patient Protection and Affordable Care Act (42 U.S.C. 18022(e)(1)(B)(i)) is amended by striking ''section 2713'' and inserting ''sections 2713 and 2799A–12 of the Public Health Service Act''.

(2) ERISA.—

(A) IN GENERAL.—Subpart B of part 7 of subtitle B of title I of the Employee Retirement Income Security Act of 1974 (29 U.S.C. 1185 et seq.) is amended by adding at the end the following new section:

''SEC. 727. COVERAGE OF CERTAIN IMMUNIZATIONS RECOMMENDED BY THE ADVISORY COMMITTEE ON IMMUNIZATION PRACTICES.

''(a) IN GENERAL.—With respect to plan years occurring during the date of the enactment of this section, or beginning on or after the date of the enactment of this section, a group health plan and a health insurance issuer offering group health insurance coverage shall provide coverage for and shall not impose any cost sharing requirements for immunizations that had in effect a recommendation from the Advisory Committee on Immunization Practices of the Centers for Disease Control and Prevention with respect to the individual involved as of January 1, 2025, including such an immunization involving a vaccine as updated or changed after such date under an approved supplemental application to a biological product licensed under section 351 of the Public Health Service Act (42 U.S.C. 262) on or before such date.

''(b) SPECIAL RULE.—Subsection (a) shall not apply in the case of an immunization administered during the minimum interval established under section 2713(b) of the Public Health Service Act (42 U.S.C. 300gg–13(b)) with respect to such immunization.''.

(B) CLERICAL AMENDMENT.—The table of contents in section 1 of the Employee Retirement Income Security Act of 1974 (29 U.S.C. 1001 note) is amended by inserting after the item relating to section 725 the following new item:

''Sec. 727. Coverage of certain immunizations recommended by the Advisory Committee on Immunization Practices.''.

(3) IRC.—

(A) IN GENERAL.—Subchapter B of chapter 100 of the Internal Revenue Code of 1986 is amended by adding at the end the following new section:

''SEC. 9827. COVERAGE OF CERTAIN IMMUNIZATIONS RECOMMENDED BY THE ADVISORY COMMITTEE ON IMMUNIZATION PRACTICES.

''(a) IN GENERAL.—With respect to plan years occurring during the date of the enactment of this section, or beginning on or after the date of the enactment of this section, a group health plan shall provide coverage for

and shall not impose any cost sharing requirements for immunizations that had in effect a recommendation from the Advisory Committee on Immunization Practices of the Centers for Disease Control and Prevention with respect to the individual involved as of January 1, 2025, including such an immunization involving a vaccine as updated or changed after such date under an approved supplemental application to a biological product licensed under section 351 of the Public Health Service Act (42 U.S.C. 262) on or before such date.

''(b) SPECIAL RULE.—Subsection (a) shall not apply in the case of an immunization administered during the minimum interval established under section 2713(b) of the Public Health Service Act (42 U.S.C. 300gg–13(b)) with respect to such immunization.''.

(B) CLERICAL AMENDMENT.—The table of sections for subchapter B of chapter 100 of the Internal Revenue Code of 1986 is amended by adding at the end the following new item:

''Sec. 9827. Coverage of certain immunizations recommended by the Advisory Committee on Immunization Practices.''.

(b) MEDICARE.—Section 1860D–2(b)(8)(B) of the Social Security Act (42 U.S.C. 1395w–102(b)(8)(B)) is amended—

(1) by striking ''with recommendations'' and inserting ''with—

''(i) recommendations'';

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

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

''(ii) for plan years occurring during the date of the enactment of this clause, or beginning on or after the date of the enactment of this clause, in the case of a vaccine with respect to which such a recommendation is revoked with respect to the individual involved on or after January 1, 2025, including such a vaccine as updated or changed after such date under an approved supplemental application to a biological product licensed under section 351 of the Public Health Service Act on or before such date, the most recent recommendation that was in effect with respect to such vaccine and such individual prior to such revocation.''.

(c) MEDICAID.—

(1) IN GENERAL.—Section 1905 of the Social Security Act (42 U.S.C. 1396d) is amended—

(A) in subsection (a)(13)(B)—

(i) by striking ''individual, approved'' and inserting ''individual—

''(i) approved''; and

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

''(ii) beginning on the date of the enactment of this clause, approved vaccines, and the administration of such vaccines, that were recommended by such advisory committee with respect to the individual involved as of January 1, 2025, including such a vaccine as updated or changed after such date under an approved supplemental application to a biological product licensed under section 351 of the Public Health Service Act on or before such date; and''; and

(B) in subsection (r)(1)(B)(iii), by—

(i) striking ''section 1928(c)(2)(B)(i)'' and inserting ''clause (i) of section 1928(c)(2)(B)''; and

(ii) inserting '', subject to the limitation described in clause (iii) of such section'' after ''pediatric vaccines''.

(2) COVERAGE FOR PREGNANT INDIVIDUALS.—Section 1902(a)(10) of the Social Security Act (42 U.S.C. 1396a(a)(10)) is amended in the matter following subparagraph (G) by inserting ''medical assistance for vaccines described in section 1905(a)(13)(B) and the administration of such vaccines,'' after ''complicate pregnancy,''.

(3) PROGRAM FOR DISTRIBUTION OF PEDIATRIC VACCINES.—Section 1928 of the Social Security Act (42 U.S.C. 1396s) is amended—

(A) in subsection (c)(2)(B)—

(i) in clause (i), by striking ''clause (ii)'' and inserting ''clauses (ii) and (iii)''; and

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

''(iii) Beginning on the date of the enactment of this clause, the provider will not take into account any change in the schedule described in clause (i) that removes the recommendation to administer a pediatric vaccine with respect to the vaccine-eligible child involved if such pediatric vaccine was recommended with respect to such child under such schedule as of January 1, 2025, including with respect to such pediatric vaccine as updated or changed after such date under an approved supplemental application to a biological product licensed under section 351 of the Public Health Service Act on or before such date.''; and

(B) in subsection (e), by inserting ''For purposes of the preceding sentence, beginning on the date of the enactment of this sentence, the Secretary may not take into account any revision of such list that occurs on or after January 1, 2025, that removes a pediatric vaccine from such list if such vaccine was included in such list as of such date, including with respect to such vaccine as updated or changed after such date under an approved supplemental application to a biological product licensed under section 351 of the Public Health Service Act on or before such date.'' after the period at the end.

(4) STATE FLEXIBILITY IN BENEFIT PACKAGES.—Section 1937(b) of the Social Security Act (42 U.S.C. 1396u–7(b)) is amended by adding at the end the following new paragraph:

''(9) COVERAGE OF ADULT VACCINES.—Notwithstanding the previous provisions of this section, a State may not provide for medical assistance through enrollment of an individual with benchmark coverage or benchmark-equivalent coverage under this section unless such coverage includes (and does not impose any deduction, cost sharing, or similar charge for) the medical assistance described in section 1905(a)(13)(B).''.

(d) CHIP.—Section 2103 of the Social Security Act (42 U.S.C. 1397cc) is amended—

(1) in subsection (c), by adding at the end the following new paragraph:

''(13) REQUIRED COVERAGE OF CERTAIN VACCINES RECOMMENDED BY THE ADVISORY COMMITTEE ON IMMUNIZATION PRACTICES.—Regardless of the type of coverage elected by a State under subsection (a), the child health assistance provided for a targeted low-income child shall include coverage, beginning on the date of the enactment of this paragraph, of vaccines, and the administration of such vaccines, that had in effect a recommendation from the Advisory Committee on Immunization Practices of the Centers for Disease Control and Prevention with respect to the child involved as of January 1, 2025, including such a vaccine as updated or changed after such date under an approved supplemental application to a biological product licensed under section 351 of the Public Health Service Act on or before such date.''; and

(2) in subsection (e)(2), by inserting ''vaccines described in subsection (c)(13) administered beginning on the date of the enactment of such subsection (and the administration of such vaccines),'' before ''services described in section 1916(a)(2)(G)''.

SA 4519. Mr. LUJÁN submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ____. GAO STUDY ON DOGE MEDICAL RESEARCH FUNDING REDUCTIONS.

(a) IN GENERAL.—The Comptroller General of the United States (referred to in this section as the ''Comptroller General'') shall conduct a study on the impact of reductions in Federal funding recommended by the Department of Government Efficiency on the following types of medical research:

(1) Neurological research, including relating to stroke, Alzheimer's disease and related dementia, and other neurological conditions.

(2) Cancer research, including basic, translational, and clinical cancer research.

(3) Pandemic preparedness, including research and development related to emerging infectious diseases, vaccine development, surveillance, and public health preparedness.

(4) HIV/AIDS research, including relating to prevention, treatment, and cure of HIV/AIDS.

(5) Women's health research, including relating to addressing conditions and health outcomes affecting women across the lifespan, including maternal health.

(b) REQUIREMENTS.—The study under subsection (a) shall include—

(1) an analysis of changes in funding levels over the 4-year period immediately preceding the date of enactment of this Act for each type of research described in paragraphs (1) through (5) of subsection (a);

(2) an assessment of the impact of such funding changes on—

(A) the number and scope of active research projects;

(B) clinical trials and translational research;

(C) workforce capacity, including researchers, clinicians, and trainees;

(D) the pace of scientific discovery and innovation;

(E) research institutions in each State;

(F) neurological and cancer research relevant to veterans and service members; and

(G) the global leadership of the United States in biomedical research;

(3) an evaluation of any impacts on patient outcomes, where data is available;

(4) an analysis of geographic disparities, including impacts on rural and underserved communities;

(5) any delays in life-saving treatments attributable to such changes in funding levels; and

(6) such recommendations as the Comptroller General determines appropriate.

(c) REPORT.—Not later than 18 months after the date of enactment of this Act, the Comptroller General shall submit to Congress a report on the study conducted under subsection (a).

SA 4520. Mr. LUJÁN submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ____. SENSE OF THE SENATE RELATING TO FUNDING FOR CERTAIN NIH ACTIVITIES.

It is the sense of the Senate that the amounts appropriated for fiscal year 2026 for the National Cancer Institute, Alzheimer's disease-related dementias research, the National Institute of Diabetes and Digestive

and Kidney Diseases, and the National Institute of Neurological Disorders and Stroke should be increased by 10 percent.

SA 4521. Mr. LUJÁN submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. _____. BROADCAST FREEDOM AND INDEPENDENCE.

(a) FINDINGS.—Congress finds the following:

(1) The Federal Communications Commission (in this section referred to as the ''FCC'') was established as an independent agency by the Communications Act of 1934 (47 U.S.C. 151 et seq.) for the purpose of ''regulating interstate and foreign commerce in communication by wire and radio so as to make available, so far as possible, to all the people of the United States, without discrimination on the basis of race, color, religion, national origin, or sex, a rapid, efficient, Nation-wide, and world-wide wire and radio communication service with adequate facilities at reasonable charges. . .''.

(2) Commissioners at the FCC, an independent agency, are confirmed by Congress for specified terms and the President does not have the power to remove them at will.

(3) The independence of the FCC is paramount to the FCC carrying out its mission without political pressure or intimidation.

(4) The FCC's priorities and agenda must be set by the FCC without undue influence from the President or any advisors to the President who do not work for the FCC.

(5) As established in section 326 of the Communications Act of 1934 (47 U.S.C. 326), nothing in the FCC's authority ''shall be understood or construed to give the Commission the power of censorship over the radio communications or signals transmitted by any radio station, and no regulation or condition shall be promulgated or fixed by the Commission which shall interfere with the right of free speech by means of radio communication''.

(6) Investigations and threats of Commission action or inaction must not be used to suppress certain viewpoints or intimidate broadcast licensees into aligning with any political agenda.

(b) VIEWPOINT PROTECTION.—Title I of the Communications Act of 1934 (47 U.S.C. 151 et seq.) is amended by adding at the end the following:

''SEC. 14. VIEWPOINT PROTECTION.

''(a) PROHIBITION AGAINST RETALIATION ON BASIS OF VIEWPOINT.—The Commission may not revoke any license or other authorization of, or otherwise take action against, any person on the basis, in whole or in part, of viewpoints broadcast or otherwise disseminated by that person or any person affiliated with that person.

''(b) PROHIBITION AGAINST CONDITIONS ON VIEWPOINT IN TRANSACTION REVIEW.—The Commission may not place on any approval under subsections (a), (b), and (c) of section 214 or section 310(d) any condition with respect to viewpoints broadcast or otherwise disseminated by the person seeking that approval, any successor of that person, or any person affiliated with that person or successor.

''(c) NO EFFECT ON CERTAIN OTHER AUTHORITY OF COMMISSION.—Nothing in this section shall be construed to affect the authority of the Commission to take action on the basis of, or to place a condition on an approval described in subsection (b) with respect to—

''(1) a violation of—

''(A) section 1304 of title 18, United States Code, or conduct that would constitute a violation of that section if content disseminated by means other than radio or television broadcast were disseminated by means of radio or television broadcast;

''(B) section 1343 of title 18, United States Code; or

''(C) section 1464 of title 18, United States Code, or conduct that would constitute a violation of that section if content disseminated by means other than radio communication were disseminated by means of radio communication; or

''(2) the broadcast or other dissemination of content that constitutes incitement under the First Amendment to the Constitution of the United States.''.

SA 4522. Mr. LUJÁN submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ____. NATIONAL LABORATORIES RESTORATION AND MODERNIZATION.

(a) SHORT TITLE.—This section may be cited as the ''Restore and Modernize Our National Laboratories Act of 2026''.

(b) DEFINITIONS.—In this section:

(1) NATIONAL LABORATORY.—The term ''National Laboratory'' has the meaning given the term in section 2 of the Energy Policy Act of 2005 (42 U.S.C. 15801).

(2) SECRETARY.—The term ''Secretary'' means the Secretary of Energy.

(c) RESTORATION AND MODERNIZATION.—

(1) IN GENERAL.—The Secretary shall fund projects described in paragraph (2) to address the deferred maintenance, critical infrastructure, and modernization needs of National Laboratories.

(2) PROJECTS DESCRIBED.—Projects referred to in paragraph (1) are the following:

(A) Priority deferred maintenance projects at National Laboratories, including facilities sustainment for, upgrade of, and construction of research laboratories, administrative and support buildings, utilities, roads, power plants, and any other critical infrastructure.

(B) Lab modernization projects at National Laboratories, including lab modernization projects relating to core infrastructure needed—

(i) to support existing and emerging science missions with new and specialized requirements for world-leading scientific user facilities and computing capabilities; and

(ii) to maintain safe, efficient, reliable, and environmentally sustainable and responsible operations.

(3) SUBMISSION TO CONGRESS.—For each of fiscal years 2026 through 2030, at the same time as the annual budget submission of the President, the Secretary shall submit to the Committee on Appropriations and the Committee on Energy and Natural Resources of the Senate and the Committee on Appropriations and the Committee on Science, Space, and Technology of the House of Representatives a list of projects that the Secretary funds under this section, including a description of each project and the funding profile for that project.

(4) AUTHORIZATION OF APPROPRIATIONS.—There is authorized to be appropriated to the Secretary to carry out this subsection $5,000,000,000 for each of fiscal years 2026 through 2030, of which not less than ⅓ each fiscal year shall be managed by the Office of Science.

(d) STRATEGY FOR FACILITIES AND INFRASTRUCTURE.—Section 993 of the Energy Policy Act of 2005 (42 U.S.C. 16357) is amended—

(1) in subsection (a)—

(A) in paragraph (1), by striking ''primarily'' and all that follows through ''Programs'' and inserting ''by the Office of Science, the Office of Environmental Management, the Office of Energy Efficiency and Renewable Energy, the Office of Fossil Energy and Carbon Management, the Office of Nuclear Energy, and the National Nuclear Security Administration Science and Technology Programs''; and

(B) in paragraph (2), in the matter preceding subparagraph (A), by striking ''for—'' and inserting ''for ensuring that enabling infrastructure may support current and future science and energy mission needs by—''; and

(2) in subsection (b)—

(A) by striking paragraph (1) and inserting the following:

''(1) IN GENERAL.—Not later than 1 year after the date of enactment of the Restore and Modernize Our National Laboratories Act of 2026, the Secretary shall submit to the Committee on Energy and Natural Resources of the Senate and the Committee on Science, Space, and Technology of the House of Representatives a report describing the strategy developed under subsection (a).''; and

(B) in paragraph (2)—

(i) in the matter preceding subparagraph (A), by striking '', the report'' and inserting ''and across each office in the Department that manages National Laboratories, the report under paragraph (1)''; and

(ii) by striking subparagraphs (A) through (D) and inserting the following:

''(A) the current priority list of each proposed National Laboratory and single-purpose research facility and infrastructure project, including cost and schedule requirements and proposed funding source;

''(B) a current 10-year plan that demonstrates the reconfiguration of each National Laboratory and single-purpose research facility and infrastructure project to meet respective missions and to address respective long-term operational costs and return on investment;

''(C) a preliminary estimate of funding and resources required to fulfill the 10-year plan described in subparagraph (B) and a description of how investments will be allocated among budgetary sources; and

''(D) a description of facilities and infrastructure planning processes, including data and metrics relied upon, project prioritization criteria, and stakeholder engagement.''.

SA 4523. Mr. LUJÁN submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. _____. PROVISION OF EPSTEIN FILES.

The Department of Justice shall provide the Epstein files to the truth commission of the New Mexico Legislature.

SA 4524. Mr. LUJÁN submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ____. FUNDING FOR HEAD START PROGRAMS, INCLUDING INDIAN HEAD START PROGRAMS.

In addition to amounts otherwise available, there is appropriated to the Secretary of Health and Human Services for fiscal year 2026, out of any money in the Treasury not otherwise appropriated, $14,900,000,000, to remain available until expended, to carry out the Head Start Act (42 U.S.C. 9831 et seq.).

SA 4525. Mr. LUJÁN submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. _____. PROVISION OF EPSTEIN FILES.

The Department of Justice shall provide the Epstein files to the New Mexico Department of Justice.

SA 4526. Mr. LUJÁN submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ____. REPEAL OF CERTAIN NUTRITION PROVISIONS.

Sections 10101 through 10108 of Public Law 119–21 are repealed, and any provisions of law amended by those sections are restored or revived as if those sections had not been enacted into law.

SA 4527. Mr. WYDEN submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. _____. NULLIFICATION OF SECRETARIAL ORDER 3438.

Effective beginning on the date of enactment of this Act, Secretarial Order 3834, issued by the Secretary of the Interior on August 1, 2025 (relating to managing Federal energy resources and protecting the environment) shall have no force or effect and no Federal funds may be used to implement, administer, enforce, or carry out that Secretarial Order.

SA 4528. Mr. WYDEN submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. _____. WITHDRAWAL OF FEDERAL LAND, CURRY COUNTY AND JOSEPHINE COUNTY, OREGON.

(a) DEFINITIONS.—In this section:

(1) ELIGIBLE FEDERAL LAND.—The term ''eligible Federal land'' means—

(A) any federally owned land or interest in land depicted on the Maps as within the Hunter Creek and Pistol River Headwaters Withdrawal Proposal or the Rough and Ready and Baldface Creeks Mineral Withdrawal Proposal; or

(B) any land or interest in land located within such withdrawal proposals that is acquired by the Federal Government after the date of enactment of this Act.

(2) MAPS.—The term ''Maps'' means—

(A) the Bureau of Land Management map entitled ''Hunter Creek and Pistol River Headwaters Withdrawal Proposal'' and dated January 12, 2015; and

(B) the Bureau of Land Management map entitled ''Rough and Ready and Baldface Creeks Mineral Withdrawal Proposal'' and dated January 12, 2015.

(b) WITHDRAWAL.—Subject to valid existing rights, the eligible Federal land is withdrawn from all forms of—

(1) entry, appropriation, or disposal under the public land laws;

(2) location, entry, and patent under the mining laws; and

(3) operation under the mineral leasing and geothermal leasing laws.

(c) AVAILABILITY OF MAPS.—Not later than 30 days after the date of enactment of this Act, the Maps shall be made available to the public at each appropriate office of the Bureau of Land Management.

(d) EXISTING USES NOT AFFECTED.—Except with respect to the withdrawal under subsection (b), nothing in this section restricts recreational uses, hunting, fishing, forest management activities, or other authorized uses allowed on the date of enactment of this Act on the eligible Federal land in accordance with applicable law.

SA 4529. Mr. WYDEN submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

TITLE ____—MALHEUR COUNTY LAND HEALTH MANAGEMENT PROGRAM

SEC. ____01. SHORT TITLE.

This title may be cited as the ''Malheur Community Empowerment for the Owyhee Act''.

SEC. ____02. DEFINITIONS.

In this title:

(1) BUREAU.—The term ''Bureau'' means the Bureau of Land Management.

(2) COUNTY.—The term ''County'' means Malheur County, Oregon.

(3) FEDERAL LAND.—The term ''Federal land'' means land in the County managed by the Bureau.

(4) LONG-TERM ECOLOGICAL HEALTH.—The term ''long-term ecological health'', with respect to an ecosystem, means the ability of the ecological processes of the ecosystem to function in a manner that maintains the composition, structure, activity, and resilience of the ecosystem over time, including an ecologically appropriate diversity of plant and animal communities, habitats, connectivity, and conditions that are sustainable through successional processes.

(5) MALHEUR C.E.O. GROUP.—The term ''Malheur C.E.O. Group'' means the group established by section ____04(b).

(6) OPERATIONAL FLEXIBILITY.—The term ''operational flexibility'', with respect to grazing on the Federal land, means—

(A) a seasonal adjustment of livestock positioning for the purposes of that grazing pursuant to a flexible grazing use authorized under the program with respect to which written notice is provided; or

(B) an adjustment of water source placement with respect to which written notice is provided.

(7) PROGRAM.—The term ''program'' means the Malheur County Grazing Management Program authorized under section ____03(a).

(8) SECRETARY.—The term ''Secretary'' means the Secretary of the Interior.

(9) STATE.—The term ''State'' means the State of Oregon.

SEC. ____03. MALHEUR COUNTY GRAZING MANAGEMENT PROGRAM.

(a) IN GENERAL.—The Secretary may carry out a grazing management program on the Federal land, to be known as the ''Malheur County Grazing Management Program'', in accordance with applicable law (including regulations) and the memorandum entitled ''Bureau of Land Management Instruction Memorandum 2018–109'' (as in effect on September 30, 2021), to provide to authorized grazing permittees and lessees increased operational flexibility to improve the long-term ecological health of the Federal land.

(b) PERMIT OPERATIONAL FLEXIBILITY.—

(1) FLEXIBLE GRAZING USE ALTERNATIVE FOR A GRAZING PERMIT OR LEASE.—At the request of an authorized grazing permittee or lessee, for purposes of renewing a grazing permit or lease under the program, pursuant to the National Environmental Policy Act of 1969 (42 U.S.C. 4321 et seq.), the Secretary shall develop and analyze at least 1 alternative to provide operational flexibility in livestock grazing use to account for changing conditions.

(2) CONSULTATION.—The Secretary shall develop alternatives under paragraph (1) in consultation with—

(A) the applicable grazing permittee or lessee;

(B) affected Federal and State agencies;

(C) the Malheur C.E.O. Group;

(D) the Burns Paiute Tribe or the Fort McDermitt Paiute and Shoshone Tribes, as applicable;

(E) other landowners in the affected allotment; and

(F) interested members of the public.

(3) IMPLEMENTATION OF INTERIM OPERATIONAL FLEXIBILITIES.—If an applicable monitoring plan has been adopted under paragraph (4), in order to improve long-term ecological health, on the request of an authorized grazing permittee or lessee, the Secretary shall, using new and existing data, allow a variance to the terms and conditions of the existing applicable grazing permit or lease for the applicable year due to significant changes in weather, forage production, effects of fire or drought, or other temporary conditions—

(A) to adjust the season of use, the beginning date of the period of use, the ending date of the period of use, or both the beginning date and ending date, as applicable, under the grazing permit or lease, subject to the requirements that—

(i) unless otherwise specified in the appropriate allotment management plan or any other activity plan that is the functional equivalent to the appropriate allotment management plan under section 4120.2(a)(3) of title 43, Code of Federal Regulations (or a successor regulation), the applicable adjusted date of the season of use occurs—

(I) not earlier than 14 days before the beginning date specified in the applicable permit or lease; and

(II) not later than 14 days after the ending date specified in the applicable permit or lease; and

(ii) the authorized grazing permittee or lessee provides written notice of the adjustment to the Bureau not later than 2 business days before the date of adjustment;

(B) to adjust the dates for pasture rotation based on average vegetation stage and soil condition by not more than 14 days, subject to the requirement that the authorized grazing permittee or lessee shall provide to the

Bureau written notice of the adjustment not later than 2 business days before the date of adjustment;

(C) to adjust the placement of water structures for livestock or wildlife by not more than 100 yards from an associated existing road, pipeline, or structure, subject to applicable laws and the requirement that the authorized grazing permittee or lessee shall provide to the Bureau written notice of the adjustment not later than 2 business days before the date of adjustment; and

(D) in a case in which the monitoring plan adopted under paragraph (4) indicates alterations in the operational flexibilities are necessary to achieve ecological health or avoid immediate ecological degradation of the allotment or allotment area, to adjust the operational flexibilities immediately, subject to the requirement that the authorized grazing permittee or lessee shall provide written notice of the adjustment to the Bureau and the individuals and entities described in subparagraphs (B) through (F) of paragraph (2).

(4) MONITORING PLANS.—

(A) MONITORING PLANS FOR PERMIT FLEXIBILITY.—

(i) IN GENERAL.—The Secretary shall adopt cooperative rangeland monitoring plans and rangeland health objectives to apply to actions taken under paragraph (1) and to monitor and evaluate the improvements or degradations to the long-term ecological health of the Federal land under the program, in consultation with grazing permittees or lessees and other individuals and entities described in paragraph (2), using existing or new scientifically supportable data.

(ii) REQUIREMENTS.—A monitoring plan adopted under clause (i) shall—

(I) identify situations in which providing operational flexibility in grazing permit or lease uses under the program is appropriate to improve long-term ecological health of the Federal land;

(II) identify ways in which progress under the program would be measured toward long-term ecological health of the Federal land;

(III) include for projects monitored under the program—

(aa) a description of the condition standards for which the monitoring is tracking, including baseline conditions and desired outcome conditions;

(bb) a description of monitoring methods and protocols;

(cc) a schedule for collecting data;

(dd) an identification of the responsible party for data collection and storage;

(ee) an evaluation schedule;

(ff) a description of the anticipated use of the data;

(gg) provisions for adjusting any components of the monitoring plan; and

(hh) a description of the method to communicate the criteria for adjusting livestock grazing use; and

(IV) provide for annual reports on the effects of flexibility in grazing permit or lease uses under the program to allow the Secretary to make management adjustments to account for the information provided in the annual report.

(B) MONITORING PLANS FOR INTERIM OPERATIONAL FLEXIBILITY.—

(i) IN GENERAL.—The Secretary shall adopt cooperative rangeland utilization monitoring plans and rangeland health objectives to apply to actions taken under paragraph (3) and to monitor and evaluate the improvements or degradations to the long-term ecological health of the Federal land identified for flexible use under the program.

(ii) REQUIREMENTS.—A monitoring plan developed under clause (i) shall—

(I) evaluate the percent utilization of available forage;

(II) identify the appropriate percentage of utilization for the feed type, ecosystem, time of year, and type of animal using the allotment;

(III) include—

(aa) a description of the utilization standards for which the monitoring is tracking, including baseline conditions and desired outcome conditions;

(bb) a description of utilization evaluation protocol;

(cc) an evaluation schedule identifying periods during which utilization data will be collected;

(dd) provisions for adjusting any components of the monitoring plan, including acceptance of data from identified third parties; and

(ee) a description of the method to communicate the criteria for adjusting livestock grazing use based on the on-the-ground conditions after the period of use; and

(IV) provide for annual reports on the effects of flexibility in grazing permit or lease uses under the program to allow the Secretary to make management adjustments to account for the information provided in the annual report.

(5) TERMS AND CONDITIONS.—

(A) PREFERRED ALTERNATIVE.—If the Secretary determines that an alternative considered under the program that provides operational flexibility is the preferred alternative, the Secretary shall—

(i) incorporate the alternative, including applicable monitoring plans adopted under paragraph (4), into the terms and conditions of the applicable grazing permit or lease; and

(ii) specify how the monitoring information with respect to the preferred alternative should be used to inform management adjustments under the program.

(B) ADJUSTMENTS.—Before implementing any measure for purposes of operational flexibility with respect to a grazing use authorized under the terms and conditions of a permit or lease with respect to which an alternative has been incorporated under subparagraph (A), the grazing permittee or lessee shall notify the Secretary in writing of the proposed adjustment.

(C) ADDITIONAL REQUIREMENTS.—The Secretary may include any other requirements in a permit or lease with respect to which an alternative has been incorporated under subparagraph (A) that the Secretary determines to be necessary.

(c) REVIEW; TERMINATION.—

(1) REVIEW.—

(A) IN GENERAL.—Subject to subparagraph (B), not earlier than the date that is 8 years after the date of enactment of this Act, the Secretary shall conduct a review of the program to determine whether the objectives of the program are being met.

(B) NO EFFECT ON PROGRAM PERMITS AND LEASES.—The review of the program under subparagraph (A) shall not affect the existence, renewal, or termination of a grazing permit or lease entered into under the program.

(2) TERMINATION.—If, based on the review conducted under paragraph (1), the Secretary determines that the objectives of the program are not being met, the Secretary shall, on the date that is 10 years after the date of enactment of this Act—

(A) modify the program in a manner to ensure that the objectives of the program would be met; or

(B) terminate the program.

(d) NO EFFECT ON GRAZING PRIVILEGES.—Nothing in this title—

(1) affects grazing privileges provided under the Act of June 28, 1934 (commonly known as the ''Taylor Grazing Act''; 43 U.S.C. 315 et seq.);

(2) requires the Secretary to consider modifying or terminating the classification of any existing grazing district on the Federal land in any subsequent plan or decision of the Secretary; or

(3) precludes the Secretary from modifying or terminating an existing permit or lease in accordance with applicable law (including regulations).

SEC. ____04. MALHEUR C.E.O. GROUP.

(a) DEFINITIONS.—In this section:

(1) CONSENSUS.—The term ''consensus'' means a unanimous agreement by the voting members of the Malheur C.E.O. Group present and constituting a quorum at a regularly scheduled business meeting of the Malheur C.E.O. Group.

(2) FEDERAL AGENCY.—

(A) IN GENERAL.—The term ''Federal agency'' means an agency or department of the Government of the United States.

(B) INCLUSIONS.—The term ''Federal agency'' includes—

(i) the Bureau of Reclamation;

(ii) the Bureau of Indian Affairs;

(iii) the Bureau;

(iv) the United States Fish and Wildlife Service; and

(v) the Natural Resources Conservation Service.

(3) QUORUM.—The term ''quorum'' means 1 more than ½ of the voting members of the Malheur C.E.O. Group.

(b) ESTABLISHMENT.—There is established the Malheur C.E.O. Group to assist in carrying out this section.

(c) MEMBERSHIP.—

(1) IN GENERAL.—The Malheur C.E.O. Group shall consist of 18 members, to be appointed in accordance with paragraph (2), including—

(A) 5 voting members who represent private interests, of whom—

(i) 3 members represent livestock grazing interests, of whom—

(I) 1 member resides in the northern ⅓ of the County;

(II) 1 member resides in the center ⅓ of the County; and

(III) 1 member resides in the southern ⅓ of the County;

(ii) 1 member is in the recreation or tourism industry; and

(iii) 1 member is from an applicable irrigation district;

(B) 2 voting members who represent the environmental community, 1 of whom is based in the County;

(C) 1 voting member who represents the hunting or fishing community;

(D) 2 voting members who are representatives of Indian Tribes, of whom—

(i) 1 member shall be a representative of the Burns Paiute Tribe; and

(ii) 1 member shall be a representative of the Fort McDermitt Paiute and Shoshone Tribes;

(E) 2 nonvoting members who are representatives of Federal agencies with authority and responsibility in the County and who shall provide technical assistance, 1 of whom shall represent the Bureau;

(F) 2 nonvoting members who are representatives of State agencies with authority and responsibility in the County and who shall provide technical assistance, of whom—

(i) 1 member shall be from the State Department of Fish and Wildlife; and

(ii) 1 member shall be from the State Parks Department; and

(G) 4 nonvoting members who are representatives of units of local government within the County and who shall provide technical assistance, 1 of whom shall be from the County weeds eradication department.

(2) APPOINTMENT; TERM; VACANCY.—

(A) APPOINTMENT.—

(i) GOVERNMENTAL AGENCIES.—A member of the Malheur C.E.O. Group representing a

Federal agency or State or local agency shall be appointed by the head of the applicable agency.

(ii) PRIVATE INTERESTS.—A member of the Malheur C.E.O. Group representing private interests shall be appointed by the applicable represented groups.

(B) TERM.—A member of the Malheur C.E.O. Group shall serve for a term of 3 years.

(C) VACANCY.—A vacancy on the Malheur C.E.O. Group shall be filled in the manner described in subparagraph (A).

(d) PROJECTS.—

(1) IN GENERAL.—The Malheur C.E.O. Group shall propose eligible projects described in paragraph (2) on Federal land and water and non-Federal land and water in the County to be carried out by the Malheur C.E.O. Group or a third party, using funds provided by the Malheur C.E.O. Group, if a consensus of the Malheur C.E.O. Group approves the proposed eligible project.

(2) DESCRIPTION OF ELIGIBLE PROJECTS.—An eligible project referred to in paragraph (1) is a project—

(A) that complies with existing law (including regulations); and

(B) relating to—

(i) ecological restoration, including development, planning, and implementation;

(ii) range improvements for the purpose of providing more efficient and effective ecologically beneficial management of domestic livestock, fish, wildlife, or habitat;

(iii) invasive species management or eradication, including invasive weeds, vegetation, fish, or wildlife;

(iv) restoration of springs and related water infrastructure to enhance the availability of sustainable flows of freshwater for livestock, fish, or wildlife;

(v) conservation of cultural sites;

(vi) economic development or recreation management; or

(vii) research, monitoring, or analysis.

(3) REQUIREMENT.—

(A) IN GENERAL.—In the case of an eligible project proposed under paragraph (1) that is to be carried out on Federal land or requires the use of Federal funds, the project may not be carried out without the approval of the head of the applicable Federal agency.

(B) FAILURE TO APPROVE.—If an eligible project described in subparagraph (A) is not approved by the head of the applicable Federal agency, not later than 14 business days after the date on which the proposal is submitted to the head of the applicable Federal agency, the head of the Federal agency shall provide to the Malheur C.E.O. Group in writing a description of the reasons for not approving the proposed eligible project.

(4) FAILURE TO APPROVE BY CONSENSUS.—If an eligible project proposed under paragraph (1) is not agreed to by consensus after 3 votes are conducted by the Malheur C.E.O. Group, the proposed eligible project may be agreed to by a quorum of the members of the Malheur C.E.O. Group, subject to the limitations that—

(A) the eligible project may not be carried out on Federal land; and

(B) no Federal funds may be used for an eligible project that is agreed to in accordance with this paragraph.

(5) ACCEPTANCE OF DONATIONS.—The Malheur C.E.O. Group may—

(A) accept and place into a trust fund any donations, grants, or other funds received by the Malheur C.E.O. Group; and

(B) use amounts placed into a trust fund under paragraph (1) to carry out eligible projects approved in accordance with this section, including eligible projects carried out on Federal land or water or using Federal funds, if the project is approved by the head of the applicable Federal agency.

(6) COST-SHARING REQUIREMENT.—

(A) IN GENERAL.—The Federal share of the total cost of an eligible project carried out using amounts made available under subsection (i) shall be not more than 75 percent.

(B) FORM OF NON-FEDERAL CONTRIBUTION.—The non-Federal contribution required under subparagraph (A) may be provided in the form of in-kind contributions.

(7) FUNDING RECOMMENDATIONS.—All funding recommendations developed by the Malheur C.E.O. Group shall be based on a consensus of the Malheur C.E.O. Group members.

(e) TECHNICAL ASSISTANCE.—Any Federal agency with authority and responsibility in the County shall, to the extent practicable, provide technical assistance to the Malheur C.E.O. Group on request of the Malheur C.E.O. Group.

(f) PUBLIC NOTICE AND PARTICIPATION.—The Malheur C.E.O. Group shall conduct all meetings subject to applicable open meeting and public participation laws.

(g) PRIORITIES.—For purposes of approving eligible projects proposed under subsection (d)(1), the Malheur C.E.O. Group shall give priority to voluntary habitat, range, and ecosystem restoration projects focused on improving the long-term ecological health of the Federal land and natural bodies of water.

(h) ADDITIONAL PROJECTS.—To the extent permitted by applicable law and subject to the availability of appropriations, Federal agencies may contribute to the implementation of projects recommended by the Malheur C.E.O. Group and approved by the Secretary.

(i) AUTHORIZATION OF APPROPRIATIONS.—

(1) IN GENERAL.—There is authorized to be appropriated to the Secretary to carry out this section $1,000,000 for each of fiscal years 2026 through 2036.

(2) MAINTENANCE AND DISTRIBUTION.—Amounts made available under paragraph (1) shall be maintained and distributed by the Secretary.

(3) ADMINISTRATIVE EXPENSES.—Not more than more than 5 percent of amounts made available under paragraph (1) for a fiscal year may be used for the administration of this title.

(4) GRANTS.—Of the amounts made available under paragraph (1), not more than 10 percent may be made available for a fiscal year to provide grants to the Malheur C.E.O. Group.

(j) EFFECT.—

(1) EXISTING ACTIVITIES.—The activities of the Malheur C.E.O. Group shall supplement, and not replace, existing activities to manage the natural resources of the County.

(2) LEGAL RIGHTS, DUTIES, OR AUTHORITIES.—Nothing in this section affects any legal right, duty, or authority of any person or Federal agency, including any member of the Malheur C.E.O. Group.

SEC. ___05. LAND DESIGNATIONS.

(a) DEFINITION OF WILDERNESS AREA.—In this section, the term ''wilderness area'' means a wilderness area designated by subsection (b)(1).

(b) DESIGNATION OF WILDERNESS AREAS.—

(1) IN GENERAL.—In accordance with the Wilderness Act (16 U.S.C. 1131 et seq.), the following Federal land in the County comprising approximately 1,102,393 acres, as generally depicted on the referenced maps, is designated as wilderness and as components of the National Wilderness Preservation System:

(A) FIFTEENMILE CREEK WILDERNESS.—Certain Federal land, comprising approximately 61,647 acres, as generally depicted on the map entitled ''Proposed Wilderness Trout Creek–Oregon Canyon Group'' and dated December 12, 2023, which shall be known as the ''Fifteenmile Creek Wilderness''.

(B) OREGON CANYON MOUNTAINS WILDERNESS.—Certain Federal land, comprising approximately 53,559 acres, as generally depicted on the map entitled ''Proposed Wilderness Trout Creek–Oregon Canyon Group'' and dated December 12, 2023, which shall be known as the ''Oregon Canyon Mountains Wilderness''.

(C) TWELVEMILE CREEK WILDERNESS.—Certain Federal land, comprising approximately 38,099 acres, as generally depicted on the map entitled ''Proposed Wilderness Trout Creek–Oregon Canyon Group'' and dated December 12, 2023, which shall be known as the ''Twelvemile Creek Wilderness''.

(D) UPPER WEST LITTLE OWYHEE WILDERNESS.—Certain Federal land, comprising approximately 93,199 acres, as generally depicted on the map entitled ''Proposed Wilderness Upper Owyhee'' and dated December 12, 2023, which shall be known as the ''Upper West Little Owyhee Wilderness''.

(E) LOOKOUT BUTTE WILDERNESS.—Certain Federal land, comprising approximately 66,242 acres, as generally depicted on the map entitled ''Proposed Wilderness Upper Owyhee'' and dated December 12, 2023, which shall be known as the ''Lookout Butte Wilderness''.

(F) MARY GAUTREAUX OWYHEE RIVER CANYON WILDERNESS.—Certain Federal land, comprising approximately 211,679 acres, as generally depicted on the map entitled ''Proposed Wilderness Upper Owyhee'' and dated December 12, 2023, which shall be known as the ''Mary Gautreaux Owyhee River Canyon Wilderness''.

(G) BLACK BUTTE WILDERNESS.—Certain Federal land, comprising approximately 12,058 acres, as generally depicted on the map entitled ''Proposed Wilderness Upper Owyhee'' and dated December 12, 2023, which shall be known as the ''Black Butte Wilderness''.

(H) TWIN BUTTE WILDERNESS.—Certain Federal land, comprising approximately 18,150 acres, as generally depicted on the map entitled ''Proposed Wilderness Upper Owyhee'' and dated December 12, 2023, which shall be known as the ''Twin Butte Wilderness''.

(I) OREGON BUTTE WILDERNESS.—Certain Federal land, comprising approximately 31,934 acres, as generally depicted on the map entitled ''Proposed Wilderness Upper Owyhee'' and dated December 12, 2023, which shall be known as the ''Oregon Butte Wilderness''.

(J) MAHOGANY BUTTE WILDERNESS.—Certain Federal land, comprising approximately 8,953 acres, as generally depicted on the map entitled ''Proposed Wilderness Upper Owyhee'' and dated December 12, 2023, which shall be known as the ''Mahogany Butte Wilderness''.

(K) DEER FLAT WILDERNESS.—Certain Federal land, comprising approximately 12,250 acres, as generally depicted on the map entitled ''Proposed Wilderness Upper Owyhee'' and dated December 12, 2023, which shall be known as the ''Deer Flat Wilderness''.

(L) SACRAMENTO HILL WILDERNESS.—Certain Federal land, comprising approximately 9,574 acres, as generally depicted on the map entitled ''Proposed Wilderness Upper Owyhee'' and dated December 12, 2023, which shall be known as the ''Sacramento Hill Wilderness''.

(M) DEADMAN BUTTE WILDERNESS.—Certain Federal land, comprising approximately 7,152 acres, as generally depicted on the map entitled ''Proposed Wilderness Upper Owyhee'' and dated December 12, 2023, which shall be known as the ''Deadman Butte Wilderness''.

(N) BIG GRASSEY WILDERNESS.—Certain Federal land, comprising approximately 44,238 acres, as generally depicted on the map entitled ''Proposed Wilderness Upper Owyhee'' and dated December 12, 2023, which shall be known as the ''Big Grassey Wilderness''.

(O) NORTH FORK OWYHEE WILDERNESS.—Certain Federal land, comprising approximately 5,276 acres, as generally depicted on the map entitled ''Proposed Wilderness Upper Owyhee'' and dated December 12, 2023, which shall be known as the ''North Fork Owyhee Wilderness''.

(P) MARY GAUTREAUX LOWER OWYHEE CANYON WILDERNESS.—Certain Federal land, comprising approximately 77,121 acres, as generally depicted on the map entitled ''Proposed Wilderness Lower Owyhee'' and dated December 12, 2023, which shall be known as the ''Mary Gautreaux Lower Owyhee Canyon Wilderness''.

(Q) JORDAN CRATERS WILDERNESS.—Certain Federal land, comprising approximately 29,255 acres, as generally depicted on the map entitled ''Proposed Wilderness Lower Owyhee'' and dated December 12, 2023, which shall be known as the ''Jordan Craters Wilderness''.

(R) OWYHEE BREAKS WILDERNESS.—Certain Federal land, comprising approximately 31,637 acres, as generally depicted on the map entitled ''Proposed Wilderness Lower Owyhee'' and dated December 12, 2023, which shall be known as the ''Owyhee Breaks Wilderness''.

(S) DRY CREEK WILDERNESS.—Certain Federal land, comprising approximately 33,209 acres, as generally depicted on the map entitled ''Proposed Wilderness Lower Owyhee'' and dated December 12, 2023, which shall be known as the ''Dry Creek Wilderness''.

(T) DRY CREEK BUTTES WILDERNESS.—Certain Federal land, comprising approximately 88,289 acres, as generally depicted on the map entitled ''Proposed Wilderness Lower Owyhee'' and dated December 12, 2023, which shall be known as the ''Dry Creek Buttes Wilderness''.

(U) UPPER LESLIE GULCH WILDERNESS.—Certain Federal land, comprising approximately 2,997 acres, as generally depicted on the map entitled ''Proposed Wilderness Lower Owyhee'' and dated December 12, 2023, which shall be known as the ''Upper Leslie Gulch Wilderness''.

(V) SLOCUM CREEK WILDERNESS.—Certain Federal land, comprising approximately 7,534 acres, as generally depicted on the map entitled ''Proposed Wilderness Lower Owyhee'' and dated December 12, 2023, which shall be known as the ''Slocum Creek Wilderness''.

(W) HONEYCOMBS WILDERNESS.—Certain Federal land, comprising approximately 41,122 acres, as generally depicted on the map entitled ''Proposed Wilderness Lower Owyhee'' and dated December 12, 2023, which shall be known as the ''Honeycombs Wilderness''.

(X) WILD HORSE BASIN WILDERNESS.—Certain Federal land, comprising approximately 18,402 acres, as generally depicted on the map entitled ''Proposed Wilderness Lower Owyhee'' and dated December 12, 2023, which shall be known as the ''Wild Horse Basin Wilderness''.

(Y) QUARTZ MOUNTAIN WILDERNESS.—Certain Federal land, comprising approximately 32,943 acres, as generally depicted on the map entitled ''Proposed Wilderness Lower Owyhee'' and dated December 12, 2023, which shall be known as the ''Quartz Mountain Wilderness''.

(Z) THE TONGUE WILDERNESS.—Certain Federal land, comprising approximately 5,909 acres, as generally depicted on the map entitled ''Proposed Wilderness Lower Owyhee'' and dated December 12, 2023, which shall be known as ''The Tongue Wilderness''.

(AA) THREE FINGERS ROCK NORTH WILDERNESS.—Certain Federal land, comprising approximately 12,462 acres, as generally depicted on the map entitled ''Proposed Wilderness Lower Owyhee'' and dated December 12, 2023, which shall be known as the ''Three Fingers Rock North Wilderness''.

(BB) BURNT MOUNTAIN WILDERNESS.—Certain Federal land, comprising approximately 8,115 acres, as generally depicted on the map entitled ''Proposed Wilderness Lower Owyhee'' and dated December 12, 2023, which shall be known as the ''Burnt Mountain Wilderness''.

(CC) CAMP CREEK WILDERNESS.—Certain Federal land, comprising approximately 72,597 acres, as generally depicted on the map entitled ''Proposed Wilderness Camp Creek Group'' and dated December 12, 2023, which shall be known as the ''Camp Creek Wilderness''.

(2) MAPS AND LEGAL DESCRIPTIONS.—

(A) IN GENERAL.—As soon as practicable after the date of enactment of this Act, the Secretary shall prepare a map and legal description of each wilderness area.

(B) EFFECT.—Each map and legal description prepared under subparagraph (A) shall have the same force and effect as if included in this title, except that the Secretary may correct clerical and typographical errors in the map or legal description.

(C) PUBLIC AVAILABILITY.—The maps and legal descriptions prepared under subparagraph (A) shall be on file and available for public inspection in the appropriate offices of the Bureau.

(3) MANAGEMENT.—

(A) IN GENERAL.—Subject to valid existing rights, the wilderness areas shall be administered by the Secretary in accordance with the Wilderness Act (16 U.S.C. 1131 et seq.), except that—

(i) any reference in that Act to the effective date of that Act shall be considered to be a reference to the date of enactment of this Act; and

(ii) any reference in that Act to the Secretary of Agriculture shall be considered to be a reference to the Secretary.

(B) GRAZING.—The Secretary shall allow the continuation of the grazing of livestock, in the wilderness areas, if established before the date of enactment of this Act, in accordance with—

(i) section 4(d)(4) of the Wilderness Act (16 U.S.C. 1133(d)(4)); and

(ii) the guidelines set forth in Appendix A of the report of the Committee on Interior and Insular Affairs of the House of Representatives accompanying H.R. 2570 of the 101st Congress (House Report 101–405).

(C) ROADS ADJACENT TO WILDERNESS AREAS.—Nothing in this title requires the closure of any adjacent road outside the boundary of a wilderness area.

(D) FISH AND WILDLIFE MANAGEMENT ACTIVITIES.—

(i) IN GENERAL.—In furtherance of the purposes and principles of the Wilderness Act (16 U.S.C. 1131 et seq.), the Secretary may conduct any management activities that are necessary to maintain or restore fish and wildlife populations and habitats in the wilderness areas, if the management activities are—

(I) consistent with applicable wilderness management plans; and

(II) conducted in accordance with appropriate policies, such as the policies established in Appendix B of the report of the Committee on Interior and Insular Affairs of the House of Representatives accompanying H.R. 2570 of the 101st Congress (House Report 101–405).

(ii) INCLUSIONS.—Management activities under clause (i) may include the occasional and temporary use of motorized vehicles, if the use, as determined by the Secretary, would promote healthy, viable, and more naturally distributed wildlife populations that would enhance wilderness values while causing the minimum impact necessary to accomplish those tasks.

(E) EXISTING ACTIVITIES.—Consistent with section 4(d)(1) of the Wilderness Act (16 U.S.C. 1133(d)(1)) and in accordance with appropriate policies, such as the policies established in Appendix B of the report of the Committee on Interior and Insular Affairs of the House of Representatives accompanying H.R. 2570 of the 101st Congress (House Report 101–405), the State may use aircraft (including helicopters) in the wilderness areas to survey capture, transplant, monitor, and provide water for wildlife populations, including bighorn sheep and feral stock, feral horses, and feral burros.

(c) MANAGEMENT OF LAND NOT DESIGNATED AS WILDERNESS.—

(1) RELEASE OF WILDERNESS STUDY AREAS.—

(A) FINDING.—Congress finds that, for purposes of section 603(c) of the Federal Land Policy and Management Act of 1976 (43 U.S.C. 1782(c)), the Clarks Butte Wilderness Study Area, Saddle Butte Wilderness Study Area, and Bowden Hills Wilderness Study Area have been adequately studied for wilderness designation.

(B) RELEASE.—Except as provided in paragraph (2), the land described in subparagraph (A)—

(i) is no longer subject to section 603(c) of the Federal Land Policy and Management Act of 1976 (43 U.S.C. 1782(c)); and

(ii) shall be managed in accordance with the Federal Land Policy and Management Act of 1976 (43 U.S.C. 1701 et seq.), including any applicable land use plan adopted under section 202 of that Act (43 U.S.C. 1712).

(2) MANAGEMENT OF CERTAIN LAND WITH WILDERNESS CHARACTERISTICS.—Any portion of the Federal land that was previously determined by the Secretary to be land with wilderness characteristics that is not designated as wilderness by subsection (b)(1) and is not designated on the Map as ''land with wilderness characteristics'' shall be managed by the Secretary in accordance with the applicable land use plans adopted under section 202 of the Federal Land Policy and Management Act of 1976 (43 U.S.C. 1712).

SEC. ____06. LAND CONVEYANCES TO BURNS PAIUTE TRIBE AND CASTLE ROCK COSTEWARDSHIP AREA.

(a) JONESBORO RANCH, ROAD GULCH, AND BLACK CANYON LAND CONVEYANCES.—

(1) CONVEYANCE AND TAKING INTO TRUST.—

(A) TITLE.—As soon as practicable after the date of enactment of this Act, the Secretary shall accept title to the land described in paragraph (2), if conveyed or otherwise transferred to the United States by, or on behalf of, the Burns Paiute Tribe.

(B) TRUST.—Land to which title is accepted by the Secretary under subparagraph (A) shall—

(i) be held in trust by the United States for the benefit of the Burns Paiute Tribe; and

(ii) be part of the reservation of the Burns Paiute Tribe.

(2) DESCRIPTION OF LAND.—The land referred to in paragraph (1)(A) is the following:

(A) JONESBORO RANCH.—The parcel commonly known as ''Jonesboro Ranch'', located approximately 6 miles east of Juntura, Oregon, consisting of 21,548 acres of Federal land, 6,686 acres of certain private land owned by the Burns Paiute Tribe and associated with the Jonesboro Ranch containing the pastures referred to as ''Saddle Horse'' and ''Trail Horse'', ''Indian Creek'', ''Sperry Creek'', ''Antelope Swales'', ''Horse Camp'', ''Dinner Creek'', ''Upper Hunter Creek'', and ''Tim's Peak'', generally depicted as ''Jonesboro Parcels (Transfer)'' on the map entitled ''Proposed Wilderness Camp Creek Group'' and dated December 12, 2023, and more particularly described as follows:

(i) T. 20 S., R. 38 E., secs. 25 and 36, Willamette Meridian.

(ii) T. 20 S., R. 39 E., secs. 25–36, Willamette Meridian.

(iii) T. 20 S., R. 40 E., secs. 30, 31, and 32, Willamette Meridian.

(iv) T. 21 S., R. 39 E., secs. 1–18, 20–29, and 32–36, Willamette Meridian.

(v) T. 21 S., R. 40 E., secs. 5–8, 17–19, 30, and 31, Willamette Meridian.

(vi) T. 22 S., R. 39 E., secs. 1–5, 8, and 9, Willamette Meridian.

(B) ROAD GULCH; BLACK CANYON.—The approximately 4,137 acres of State land containing the pastures referred to as ''Road Gulch'' and ''Black Canyon'' and more particularly described as follows:

(i) T. 20 S., R. 39 E., secs. 10, 11, 15, 14, 13, 21–28, and 36, Willamette Meridian.

(ii) T 20 S., R. 40 E., secs. 19, 30, 31, and 32, Willamette Meridian.

(3) APPLICABLE LAW.—Land taken into trust under paragraph (1)(B) shall be administered in accordance with the laws (including regulations) generally applicable to property held in trust by the United States for the benefit of an Indian Tribe.

(4) MAP OF TRUST LAND.—As soon as practicable after the date of enactment of this Act, the Secretary shall prepare a map depicting the land taken into trust under paragraph (1)(B).

(5) LAND EXCHANGE.—Not later than 3 years after the date of enactment of this Act, the Secretary shall seek to enter into an agreement with the State under which the Secretary would exchange Federal land for the portions of the area described in paragraph (2)(B) that are owned by the State.

(b) CASTLE ROCK LAND TO BE HELD IN TRUST AND CO-STEWARDSHIP AREA.—

(1) LAND TO BE HELD IN TRUST.—All right, title, and interest of the United States in and to the approximately 2,500 acres of land in the Castle Rock Wilderness Study Area, as depicted as ''Lands to be Taken into Trust'' on the map entitled ''Land into Trust and Co-Stewardship Castle Rock Group'' and dated December 12, 2023, shall—

(A) be held in trust by the United States for the benefit of the Burns Paiute Tribe; and

(B) be part of the reservation of the Burns Paiute Tribe.

(2) CASTLE ROCK CO-STEWARDSHIP AREA.—

(A) MEMORANDUM OF UNDERSTANDING.—

(i) IN GENERAL.—As soon as practicable after the date of enactment of this Act, the Secretary shall seek to enter into a memorandum of understanding with the Burns Paiute Tribe to provide for the co-stewardship of the area depicted as ''Tribal Co-Stewardship Area'' on the map entitled ''Land into Trust and Co-Stewardship Castle Rock Group'' and dated December 12, 2023, to be known as the ''Castle Rock Co-Stewardship Area''.

(ii) REQUIREMENT.—The memorandum of understanding entered into under clause (i) shall ensure that the Castle Rock Co-Stewardship Area is managed in a manner that—

(I) ensures that Tribal interests are adequately considered;

(II) provides for maximum protection of cultural and archaeological resources; and

(III) provides for the protection of natural resources with cultural significance.

(B) MANAGEMENT AGREEMENTS.—In accordance with applicable law (including regulations), the Secretary may enter into 1 or more management agreements with the Burns Paiute Tribe to authorize the Burns Paiute Tribe to carry out management activities in the Castle Rock Co-Stewardship Area in accordance with the memorandum of understanding entered into under subparagraph (A)(i).

(C) GRAZING.—The grazing of livestock in the Castle Rock Co-Stewardship Area, if established before the date of enactment of this Act, shall be permitted to continue in accordance with applicable law (including regulations).

(D) WATER RIGHTS.—Nothing in this paragraph—

(i) affects any valid and existing water rights; or

(ii) provides the Burns Paiute Tribe with any new water right or claim.

(3) WITHDRAWAL.—Subject to valid existing rights, the land taken into trust under paragraph (1) and the land comprising the Castle Rock Co-Stewardship Area are withdrawn from—

(A) all forms of entry, appropriation, and disposal under the public land laws;

(B) location, entry, and patent under the mining laws; and

(C) operation of the mineral leasing and geothermal leasing laws and mineral materials laws.

(c) AUTHORIZATION OF APPROPRIATIONS.—There is authorized to be appropriated to the Secretary to carry out this section $2,000,000 for fiscal year 2026.

(d) EFFECT ON TRIBAL RIGHTS AND CERTAIN EXISTING USES.—Nothing in this section, including any designation or nondesignation of land transferred into trust to be held by the United States for the benefit of the Burns Paiute Tribe under this section—

(1) alters, modifies, enlarges, diminishes, or abrogates rights secured by a treaty, statute, Executive order, or other Federal law of any Indian Tribe, including off-reservation reserved rights; or

(2) affects—

(A) existing rights-of-way; or

(B) preexisting grazing uses and existing water rights or mining claims, except as specifically negotiated between any applicable Indian Tribe and the Secretary.

SA 4530. Mr. WYDEN submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

DIVISION ____—NATIONAL PRESCRIBED FIRE ACT

SECTION 1. SHORT TITLE; TABLE OF CONTENTS.

(a) SHORT TITLE.—This division may be cited as the ''National Prescribed Fire Act of 2026''.

(b) TABLE OF CONTENTS.—The table of contents for this division is as follows:

Sec. 1. Short title; table of contents.
Sec. 2. Definitions.

TITLE I—USE OF FUNDS

Sec. 101. Prescribed fire funding.
Sec. 102. Policies and practices.
Sec. 103. Collaborative Prescribed Fire Program.

TITLE II—FACILITATING IMPLEMENTATION AND OUTREACH

Sec. 201. Cooperative agreements and contracts.
Sec. 202. Human resources.
Sec. 203. Liability of prescribed fire managers.
Sec. 204. Environmental review.
Sec. 205. Prescribed fire education program.

TITLE III—REPORTING; OTHER MATTERS

Sec. 301. Annual reports to National Fire Planning and Operations Database.
Sec. 302. Annual implementation report.
Sec. 303. Savings provision.

SEC. 2. DEFINITIONS.

In this division:

(1) CONGRESSIONAL COMMITTEES.—The term ''congressional committees'' means—

(A) the Committee on Energy and Natural Resources, the Committee on Agriculture, Nutrition, and Forestry, and the Committee on Appropriations of the Senate; and

(B) the Committee on Natural Resources, the Committee on Agriculture, and the Committee on Appropriations of the House of Representatives.

(2) FEDERAL LAND.—The term ''Federal land'' means—

(A) land under the jurisdiction of the Secretary, acting through the Director of the Bureau of Land Management; and

(B) National Forest System land.

(3) LANDSCAPE-SCALE PRESCRIBED FIRE PLAN.—The term ''landscape-scale prescribed fire plan'' means a plan required for the application of prescribed fire that—

(A) is prepared by qualified personnel;

(B) is approved by the Secretary concerned;

(C) includes criteria under which the prescribed fire will be conducted;

(D) is prepared in accordance with the National Environmental Policy Act of 1969 (42 U.S.C. 4321 et seq.);

(E) covers a unit of the National Forest System, a Bureau of Land Management district, or a subunit of such a unit or district;

(F) analyzes the site-specific environmental consequences and benefits of prescribed fire on land described in subparagraph (E); and

(G) obviates the need for subsequent decisions pursuant to the National Environmental Policy Act of 1969 (42 U.S.C. 4321 et seq.) with respect to the unit, district, or subunit described in subparagraph (E).

(4) NATIONAL FOREST SYSTEM.—

(A) IN GENERAL.—The term ''National Forest System'' has the meaning given the term in section 11(a) of the Forest and Rangeland Renewable Resources Planning Act of 1974 (16 U.S.C. 1609(a)).

(B) EXCLUSIONS.—The term ''National Forest System'' does not include the national grasslands or land utilization projects administered under title III of the Bankhead-Jones Farm Tenant Act (7 U.S.C. 1010 et seq.).

(5) PRESCRIBED FIRE.—

(A) IN GENERAL.—The term ''prescribed fire'' means a wildland fire originating from a planned ignition, other than suppression firing, in accordance with applicable laws, policies, and regulations to meet specific objectives.

(B) EXCLUSION.—The term ''prescribed fire'' does not include a fire that is ignited for the primary purpose of pile burning.

(6) SECRETARIES.—The term ''Secretaries'' means—

(A) the Secretary; and

(B) the Secretary of Agriculture.

(7) SECRETARY.—The term ''Secretary'' means the Secretary of the Interior.

(8) SECRETARY CONCERNED.—The term ''Secretary concerned'' means—

(A) the Secretary, in the case of land under the jurisdiction of the Secretary, acting through the Director of the Bureau of Land Management (or a designee); and

(B) the Secretary of Agriculture, in the case of land under the jurisdiction of the Secretary of Agriculture, acting through the Chief of the Forest Service (or a designee).

TITLE I—USE OF FUNDS

SEC. 101. PRESCRIBED FIRE FUNDING.

(a) FUNDING FLEXIBILITY.—

(1) DEPARTMENT OF AGRICULTURE.—Of the funds appropriated for each fiscal year for hazardous fuels management in the National Forest System, the Secretary of Agriculture

may use not more than 15 percent to carry out the activities described in subsection (b), in addition to any amounts otherwise available to carry out those activities.

(2) DEPARTMENT OF THE INTERIOR.—Of the funds appropriated for each fiscal year for hazardous fuels management and post-fire activities in the account for wildland fire management of the Department of the Interior, the Secretary may use not more than 15 percent to carry out the activities described in subsection (b), in addition to any amounts otherwise available to carry out those activities.

(b) DESCRIPTION OF ACTIVITIES.—The activities referred to in subsection (a) are—

(1) with respect to prescribed fires on Federal land, or on non-Federal land if the Secretary concerned determines that such activities would benefit resources on Federal land—

(A) entering into procurement contracts or cooperative agreements for prescribed fire activities;

(B) issuing grants to a State, a Tribal government, a local government, a prescribed fire council, a prescribed burn association, or a nonprofit organization for the implementation of prescribed fires, including—

(i) carrying out necessary environmental reviews;

(ii) carrying out any site preparation necessary for implementing prescribed fires; and

(iii) conducting any required pre-ignition cultural or environmental surveys; and

(C) conducting outreach to the public, Indian Tribes and beneficiaries, and adjacent landowners;

(2) implementing prescribed fires on non-Federal land, if the Secretary concerned determines that the prescribed fire would benefit Federal land, including—

(A) carrying out necessary environmental reviews;

(B) carrying out any site preparation necessary for implementing prescribed fires; and

(C) conducting any required pre-ignition cultural and environmental surveys;

(3) providing to Federal employees and cooperators training for prescribed fire and basic smoke management practices;

(4) conducting post-prescribed fire activities, such as monitoring for hazard trees or reignitions and invasive species management;

(5) providing technical or financial assistance to a State, Tribal government, local government, prescribed fire council, prescribed burn association, or nonprofit organization for the purpose of providing training for prescribed fire or basic smoke management practices, consistent with any standards developed by the National Wildfire Coordinating Group or State prescribed fire standards; and

(6) providing funding for the applicable Collaborative Prescribed Fire Program established under section 103.

(c) PRIORITIZATION.—

(1) IN GENERAL.—Subject to paragraph (2), the Secretary concerned shall coordinate with the other Secretary concerned, State and local government agencies, Indian Tribes, and other applicable nongovernmental entities to establish prioritization criteria for expending amounts pursuant to subsection (a) for activities described in paragraphs (2), (5), and (6) of subsection (b).

(2) REQUIREMENT.—In establishing criteria under paragraph (1), the Secretary concerned shall give priority to a project that is—

(A) implemented across a large contiguous area;

(B) cross-boundary in nature;

(C) in an area that is—

(i) within or adjacent to the wildland-urban interface and identified as a priority area in a statewide forest action plan or Community Wildfire Protection Plan; or

(ii) identified as important to the protection of a Tribal trust resource or the reserved or treaty rights of an Indian Tribe;

(D) on land that is at high or very high risk of experiencing a wildfire that would be difficult to suppress;

(E) in an area that is designated as critical habitat and in need of ecological restoration or enhancement that can be achieved with the aid of prescribed fire;

(F) supportive of potential operational delineations or strategic response zones; or

(G) for the purpose of maintaining existing fuels treatments in an area.

SEC. 102. POLICIES AND PRACTICES.

(a) INCREASING PRESCRIBED FIRE.—Beginning with the first fiscal year that begins after the date of enactment of this Act, and for each of the 9 fiscal years thereafter, the Secretaries shall conduct prescribed fires on Federal land such that the total acreage of Federal land on which prescribed fires are conducted is not less than 10 percent greater than the total acreage of all Federal land on which prescribed fires were conducted during the preceding fiscal year.

(b) OPERATIONAL STRATEGY.—The Secretary concerned shall develop, in coordination with State, local, and Tribal governments, a prescribed fire operational strategy for the National Forest System or the Department of the Interior, as applicable, that describes—

(1) the fire deficit by unit, district, or subunit; and

(2) staffing and funding needs to address the fire deficit under paragraph (1).

SEC. 103. COLLABORATIVE PRESCRIBED FIRE PROGRAM.

(a) IN GENERAL.—The Secretary concerned, in coordination with the other Secretary concerned, shall establish a Collaborative Prescribed Fire Program (referred to in this section as the ''program'') to select and fund prescribed fire projects (each of which is referred to in this section as a ''project'') in accordance with—

(1) the prioritization criteria established under section 101(c);

(2) the Endangered Species Act of 1973 (16 U.S.C. 1531 et seq.);

(3) the National Environmental Policy Act of 1969 (42 U.S.C. 4321 et seq.);

(4) the applicable land use or land management plan; and

(5) any other applicable law.

(b) ELIGIBILITY CRITERIA.—To be eligible for nomination under subsection (c), a proposal for a project shall—

(1) be consistent with a landscape restoration and prescribed fire strategy—

(A) that is complete or substantially complete;

(B) that identifies and prioritizes prescribed fire treatments for a 10-year period within a landscape that is—

(i) not less than 50,000 acres;

(ii) composed primarily of forested Federal land under the jurisdiction of the Secretary concerned, but may also include other Federal, State, Tribal, or private land, if a treatment on that land would benefit the applicable Federal land; and

(iii) in need of—

(I) active ecosystem restoration; or

(II) maintenance activities to retain previously treated land in a wildfire-resilient state;

(C) that incorporates the best available science and scientific application tools to identify project areas;

(D) that fully maintains, or contributes toward the restoration of, the structure and composition of old growth stands according to the pre-fire suppression old growth conditions characteristic of the forest type—

(i) taking into account the contribution of the stand to landscape fire adaptation and watershed health; and

(ii) retaining the large trees contributing to old growth structure;

(E) under which would be carried out any forest restoration treatments that reduce hazardous fuels through the use of prescribed fire for ecological restoration and maintenance and reestablishing natural fire regimes, where appropriate, which—

(i) may include site preparation, if necessary to prepare the landscape for reestablishment of a natural fire regime; and

(ii) shall maximize the retention of large trees, as appropriate for the forest type, to the extent that the trees promote fire-resilient stands; and

(F) under which—

(i) no permanent roads would be established; and

(ii) funding would be committed to decommission all temporary roads constructed to carry out the strategy that do not have a planned use for maintaining fuels treatments;

(2) be developed and implemented through a collaborative process that—

(A) includes multiple interested persons representing diverse interests;

(B) includes States, Tribal governments, and units of local government; and

(C) is transparent and nonexclusive;

(3) describe plans, as applicable—

(A) to reduce the risk of uncharacteristic wildfire;

(B) to improve fish and wildlife habitat, including for endangered, threatened, and sensitive species;

(C) to maintain or improve water quality and watershed function;

(D) to prevent, remediate, or control invasions of exotic species;

(E) to maintain, decommission as described in paragraph (1)(F)(ii), and rehabilitate roads and trails;

(F) to report annually on the efficacy of the proposed project in terms of landscape restoration and uncharacteristic wildfire risk reduction, including setting accomplishment targets for the proposed project;

(G) to take into account and, when practicable, work within the bounds of any applicable community wildfire protection plan; and

(H) to mitigate smoke impacts on nearby communities;

(4) include an analysis of any reduction in wildfire risk, including anticipated cost savings and savings resulting from—

(A) a reduced wildfire risk to high-value resources; and

(B) a decrease in the unit costs of implementing ecological restoration treatments over time;

(5) include estimates of—

(A) the amount of annual Federal funding necessary to implement the proposed project; and

(B) the amount of non-Federal investment for carrying out the proposed project that would be leveraged;

(6) describe the collaborative process described in paragraph (2) through which the proposal was developed, including a description of—

(A) participation by, or consultation with, State, local, and Tribal governments; and

(B) any established record of successful collaborative planning and implementation of prescribed fire projects on National Forest System land and other land included in the proposal by the collaborators;

(7) propose to benefit local economies by providing local employment or training opportunities through contracts, grants, or agreements for planning, design, implementation, or monitoring with—

(A) local private, nonprofit, or cooperative entities;

(B) Youth Conservation Corps crews or related partnerships with State, local, and nonprofit youth groups;

(C) existing or proposed small or micro businesses, clusters, or incubators; or

(D) other entities that will hire or train local individuals to complete those contracts, grants, or agreements; and

(8) be subject to any other requirements that the Secretary concerned determines to be necessary for the efficient and effective administration of the program.

(c) NOMINATION PROCESS.—

(1) SUBMISSION.—A proposal for a project shall be submitted to the appropriate Regional Forester, State Director, or other similar official.

(2) NOMINATION.—

(A) IN GENERAL.—An official described in paragraph (1) may nominate for selection by the Secretary concerned any proposals received by the official under that paragraph that meet the eligibility criteria described in subsection (b).

(B) CONCURRENCE.—In the case of a proposal for a project that involves activities on the land of both Secretaries concerned, a nomination under subparagraph (A) shall include the concurrence of the appropriate official for the applicable land that is not under the jurisdiction of the official nominating the proposal.

(3) OTHER LAND.—In the case of a proposal for a project that involves activities on land that is not under the jurisdiction of either Secretary concerned, a nomination under paragraph (2)(A) shall include evidence that the landowner intends to participate in, and provide appropriate funding to carry out, the activities.

(4) STATE LAND.—In the case of a proposal for a project that involves activities on State land, a nomination under paragraph (2)(A) shall include a certification of the consent of the applicable State official.

(d) SELECTION PROCESS.—

(1) IN GENERAL.—The Secretary concerned, in consultation with the other Secretary concerned, shall select for implementation proposals for projects—

(A) that have been nominated under subsection (c)(2);

(B) that meet the eligibility criteria described in subsection (b); and

(C) in accordance with the prioritization criteria established under section 101(c).

(2) CRITERIA.—In selecting proposals under paragraph (1), the Secretary concerned shall give special consideration to—

(A) the proposed projects most likely to succeed in completing landscape restoration and uncharacteristic wildfire risk reduction;

(B) the strength of the proposal, including the landscape restoration strategy described in subsection (b)(1) of the proposal;

(C) the strength of the ecological case of the proposal and the proposed ecological restoration strategies under the proposal;

(D) the strength of the collaborative process described in subsection (b)(2) through which the proposal was developed and the likelihood of successful collaboration throughout implementation;

(E) the extent to which the proposal is likely to achieve reductions in long-term wildfire risk and increased protection of high-value resources;

(F) the extent to which an appropriate level of non-Federal investment would be leveraged in carrying out the proposed project; and

(G) ensuring geographic diversity of projects implemented under this section.

(3) LIMITATION.—The Secretary concerned may select to be funded during any fiscal year not more than the lesser of—

(A) 20 proposals under paragraph (1); and

(B) the number of proposals under paragraph (1) that the Secretary concerned determines are likely to receive adequate funding.

(e) REPORTING.—

(1) PROJECT REPORTING.—A recipient of financial assistance to carry out a project under the program shall annually submit to the Secretary concerned a report summarizing, at a minimum, with respect to the year covered by the report—

(A) the number of acres of land treated with prescribed fire by the recipient under the program; and

(B) the amount of Federal and non-Federal funds used by the recipient under the program.

(2) PROGRAM REPORT.—Not later than 5 years after the first fiscal year in which funding is made available to carry out projects under the program, and every 5 years thereafter, the Secretary concerned shall submit to the congressional committees a report describing the program, including—

(A) the efficacy of the program;

(B)(i) the annual accomplishment targets set under subsection (b)(3)(F) for each project; and

(ii) whether, and to what extent, the projects are meeting those annual accomplishment targets;

(C) the completion of landscape restoration and uncharacteristic wildfire risk reduction activities; and

(D) the number of projects completed.

(f) LIMITATIONS.—

(1) TOTAL FUNDING.—The Secretary concerned shall not provide more than $20,000,000 in total funding for projects under the program in any fiscal year.

(2) PROJECT SIZE LIMITATION.—The Secretary concerned shall not provide more than $1,000,000 for any 1 project under the program in any fiscal year.

(3) PROJECT SUNSET.—The Secretary concerned shall not provide funding for a project under the program for a period of more than 10 fiscal years.

(4) PROJECT CANCELLATION.—The Secretary concerned shall cease funding any project under the program that, for 3 consecutive years, fails to meet the annual accomplishment targets set under subsection (b)(3)(F).

(g) FUNDING.—Of the amounts made available under section 101(a), the Secretary concerned may use to carry out this section not more than $10,000,000 for each of fiscal years 2027 through 2036.

(h) SUNSET.—The Secretary concerned shall not approve a new project under the program beginning on the first day of the fiscal year that is 10 years after the fiscal year for which the first project is authorized.

TITLE II—FACILITATING IMPLEMENTATION AND OUTREACH

SEC. 201. COOPERATIVE AGREEMENTS AND CONTRACTS.

(a) DEFINITION OF ELIGIBLE ENTITY.—In this section, the term ''eligible entity'' means—

(1) a State;

(2) an Indian Tribe;

(3) a county or municipal government;

(4) a fire district;

(5) a nongovernmental organization; and

(6) a private entity.

(b) AUTHORIZATION.—The Secretary concerned may enter into a cooperative agreement or contract with an eligible entity to authorize the eligible entity to coordinate, plan, or conduct a prescribed fire on Federal land in accordance with other applicable laws, regulations, and land management plans.

(c) SUBCONTRACTS.—The Secretary concerned may authorize a State, an Indian Tribe, or a county that enters into a cooperative agreement or contract under subsection (b) to enter into a subcontract to conduct a prescribed fire on Federal land pursuant to that cooperative agreement or contract, subject to any other terms and conditions that the Secretary concerned determines to be appropriate.

(d) LONG-TERM CONTRACTS.—A cooperative agreement or contract with an eligible entity under subsection (b) may authorize the eligible entity to conduct a series of prescribed fires on Federal land for a period of not longer than 10 years beginning on the date on which the cooperative agreement or contract is entered into.

SEC. 202. HUMAN RESOURCES.

(a) PRESCRIBED FIRE WORKFORCE.—

(1) INCREASING WORKFORCE RETENTION.—

(A) HAZARD PAY.—Each Federal employee in any classification series, as identified by the Secretaries, may be entitled to be paid the appropriate differential under subsection (d) of section 5545 of title 5, United States Code, as if such employee was covered by such subsection, when such employee carries out work on the site of a prescribed fire directly related to the ignition, management, and control of the prescribed fire.

(B) INCENTIVE PAYMENTS FOR FUELS ASSIGNMENTS.—The Secretaries shall submit to the congressional committees a joint report describing mechanisms to attract and retain a skilled fuels workforce, including pay incentives that would account for and offset the more competitive pay options offered through wildfire suppression assignments.

(2) DEDICATED PRESCRIBED FIRE TASK FORCES.—

(A) IN GENERAL.—The Secretaries shall, not later than 180 days after the date of enactment of this Act, establish at least 6 multiparty task forces of Federal employees and non-Federal entities covering geographically diverse areas to plan, lead, and support prescribed fire across ownership boundaries that are priorities at the landscape, region, State, or Federal level.

(B) COOPERATIVE AGREEMENTS.—The Secretaries may enter into 1 or more cooperative agreements to carry out this paragraph.

(3) CONVERSION OF SEASONAL FIREFIGHTERS TO PERMANENT EMPLOYEES.—Not later than 1 year after the date of enactment of this Act, the Secretaries shall determine methods for converting seasonal firefighters to permanent employees, including the activities that the employees would be engaged in to mitigate wildfire risk outside of the wildfire season.

(4) EMPLOYMENT OF FORMERLY INCARCERATED INDIVIDUALS.—

(A) IN GENERAL.—The Secretaries, in consultation with the Attorney General and State departments of corrections, shall seek to provide career pathways, training, and wraparound support services, including through partnerships with the Corps Network, to individuals described in subparagraph (B) to work as prescribed fire practitioners.

(B) INDIVIDUALS DESCRIBED.—An individual referred to in subparagraph (A) is an individual that—

(i) has been convicted in any court of a criminal offense, other than arson or a violent crime (as defined by the Secretaries, in consultation with the Attorney General and State departments of corrections), and was sentenced to a term of imprisonment for that offense; and

(ii) during the term of imprisonment described in clause (i), served on a wildland firefighting crew or received other comparable training.

(5) VETERANS CREWS.—

(A) IN GENERAL.—The Secretaries, in consultation with the Secretary of Veterans Affairs, shall seek—

(i) to provide a career pathway to individuals described in subparagraph (B) to work as prescribed fire practitioners; and

(ii) to establish crews composed predominantly of veterans to conduct prescribed fires.

(B) INDIVIDUALS DESCRIBED.—An individual referred to in subparagraph (A) is an individual who—

(i) served in the active military, naval, or air service; and

(ii) was discharged or released under conditions other than dishonorable.

(b) ADDITIONAL TRAINING CENTERS.—Subject to the availability of appropriations, not later than 2 years after the date of enactment of this Act, the Secretary, in cooperation with the Secretary of Agriculture (and the Secretary of Defense in the case of a center located on a military installation), shall—

(1) establish, operate, and facilitate 5 prescribed fire training programs or centers that offer training in prescribed fire in geographically diverse areas where such a program or center does not exist on the date of enactment of this Act; and

(2) support the establishment of an Indigenous-led prescribed fire and cultural burning training center operated by an Indian Tribe or in partnership with Indian Tribes.

(c) COMPETENCIES FOR FIREFIGHTERS.—The Secretaries, in coordination with the Fire Executive Council, shall task the National Wildfire Coordinating Group with the duty to adjust training requirements to obtain a certification to serve in a supervisory role for a prescribed fire and any other positions determined to be necessary by the Secretaries—

(1) in order to reduce the time required to obtain such a certification; and

(2) such that significant experience, gained exclusively during a prescribed fire, is required to obtain such a certification.

(d) ENHANCING INTEROPERABILITY BETWEEN FEDERAL AND NON-FEDERAL PRACTITIONERS.—

(1) QUALIFICATION DATABASES AND DISPATCH SYSTEMS.—The Secretaries shall establish a collaborative process to create mechanisms for non-Federal-agency fire practitioners to be included in prescribed fire and wildfire resource ordering and reimbursement processes.

(2) PARTNERSHIP AGREEMENTS.—The Secretaries shall—

(A) develop partnership agreements for prescribed fire with all relevant State, Federal, Tribal, university, and nongovernmental entities that choose to be included in resource ordering and reimbursement processes under paragraph (1);

(B) create agreements and structures necessary to include non-Federal-agency and other nontraditional partners in direct work with Federal agencies to address prescribed fires; and

(C) treat any prescribed fire practitioner meeting applicable National Wildfire Coordinating Group standards as eligible to be included in statewide participating agreements.

SEC. 203. LIABILITY OF PRESCRIBED FIRE MANAGERS.

(a) DEFINITIONS.—In this section:

(1) COVERED ACTIVITY.—The term ''covered activity'' means an activity carried out on Federal land directly related to a wildland fire, prescribed fire, or prescribed fire with cultural objectives in the course of executing a Federal action.

(2) COVERED ENTITY.—The term ''covered entity'' means 1 or more persons acting on behalf of a Federal agency in the service of the United States engaged in a covered activity, if those 1 or more persons are acting—

(A) under the direct supervision of a Federal agency; and

(B) within the scope of a contract or agreement in carrying out that covered activity.

(b) INDEMNITY OF FEDERAL AND TRIBAL EMPLOYEES.—The Secretaries, in coordination with the Attorney General, shall develop, for employees involved in covered activities, a voluntary training course describing—

(1) liability protections afforded to those employees when acting within the scope of their employment;

(2) the limits on any liability protections under paragraph (1); and

(3) reimbursements available for qualified employees for professional liability insurance under section 636 of division A of Public Law 104–208 (5 U.S.C. prec. 5941 note).

(c) INDEMNITY OF OTHER COOPERATORS.—

(1) IN GENERAL.—Beginning on the date of enactment of this Act, a covered entity shall be considered to be an employee of the Federal Government for purposes of chapter 171 of title 28, United States Code (commonly known as the ''Federal Tort Claims Act''), while that covered entity is engaged in covered activities.

(2) GUIDANCE.—Not later than 1 year after the date of enactment of this Act, the Secretaries, in consultation with the Attorney General, shall issue guidance on the necessary provisions and implementation requirements for contracts or agreements that would extend liability protections to covered entities under paragraph (1).

(3) REIMBURSEMENT.—Beginning in the first fiscal year that begins after the date of enactment of this Act, the Secretaries shall request, through annual appropriations, funds sufficient to reimburse the Treasury for any claims paid during the prior fiscal year pursuant to paragraph (1).

(d) EFFECT.—Nothing in this section limits or otherwise affects—

(1) the application of any statutory or judicial immunity to Federal employees;

(2) the application of chapter 171 of title 28, United States Code (commonly known as the ''Federal Tort Claims Act''), to Federal employees; or

(3) the application of section 314 of Public Law 101–512 (25 U.S.C. 5321 note).

SEC. 204. ENVIRONMENTAL REVIEW.

(a) SMOKE MANAGEMENT AGENCIES.—

(1) POLICY.—The Secretaries shall ensure that policies, training, and programs of the Secretaries are consistent with this subsection—

(A) to facilitate greater use of prescribed fire; and

(B) to address public health and safety, including impacts from smoke from wildfires and prescribed fires.

(2) COORDINATION AMONG FEDERAL, TRIBAL, AND STATE AIR QUALITY AGENCIES AND FEDERAL, TRIBAL, AND STATE LAND MANAGEMENT AGENCIES.—To facilitate the use of prescribed fire on Federal, State, Tribal, and private land, the Administrator of the Environmental Protection Agency, in cooperation with Federal and State land management agencies, shall coordinate with State, Tribal, and local air quality agencies that regulate smoke under the Clean Air Act (42 U.S.C. 7401 et seq.)—

(A) to the maximum extent practicable, to provide State, Tribal, and local air quality agencies with guidance, data, imagery, or modeling to support the development of exceptional event demonstrations in accordance with sections 50.14 and 51.930 of title 40, Code of Federal Regulations (or successor regulations);

(B) to develop archives and automated tools to provide State, Tribal, and local air quality agencies with the data, imagery, and modeling under subparagraph (A);

(C) to develop decision support tools for State, Tribal, and local air quality agencies to assist in determining whether an exceptional event demonstration, if the Administrator of the Environmental Protection Agency concurs with such demonstration, would have regulatory significance;

(D) to provide technical assistance, best practices, or templates to States, Indian Tribes, and local governments for use in approving the use of prescribed fire under a State, Tribal, or local government smoke management program;

(E)(i) to promote basic smoke management practices and other best practices to protect the public from wildland fire smoke;

(ii) to disseminate information about basic smoke management practices;

(iii) to educate landowners that use prescribed fire about the importance of—

(I) using basic smoke management practices; and

(II) including basic smoke management practices as a component of a prescribed fire plan; and

(iv) to share with the public, in coordination with other public health agencies, information about measures that individuals can take to protect themselves from wildland fire smoke; and

(F) to develop guidance and tools to streamline the demonstration of a clear causal relationship between prescribed fire smoke and a related exceedance of a national ambient air quality standard.

(3) EXCEPTIONAL EVENT DEMONSTRATIONS.—

(A) IN GENERAL.—The appropriate State or Tribal air quality agency (including any local air quality agency delegated authority by a State) may develop and submit to the Administrator of the Environmental Protection Agency an exceptional event demonstration in accordance with sections 50.14 and 51.930 of title 40, Code of Federal Regulations (or successor regulations), for a prescribed fire.

(B) APPROVAL.—The Administrator of the Environmental Protection Agency shall concur with an exceptional event demonstration submitted under subparagraph (A) in accordance with the requirements of sections 50.14 and 51.930 of title 40, Code of Federal Regulations (or successor regulations), including that the applicable prescribed fire was not reasonably controllable or preventable and that the applicable prescribed fire was a human activity unlikely to recur, if the State or Tribal air quality agency demonstrates in that exceptional event demonstration that, at a minimum, the applicable prescribed fire was—

(i) conducted in accordance with a State or Tribal smoke management program or basic smoke management practices; and

(ii) consistent with a land or resource management plan with a stated objective to establish, restore, or maintain a sustainable and resilient ecosystem.

(C) DEMONSTRATION ASSISTANCE FOR FEDERAL LAND.—For any prescribed fire conducted on Federal land, the Secretary concerned—

(i) shall assist with the development of an exceptional event demonstration under subparagraph (A) on request of a State or Tribal air quality agency; and

(ii) may develop and submit an exceptional event demonstration under subparagraph (A) with the concurrence of the applicable State or Tribal air quality agency.

(4) PROGRAMS AND RESEARCH.—To address the public health and safety risk of the expanded use of prescribed fire under this division, the Secretaries, in coordination with the Administrator of the Environmental Protection Agency and the Director of the Centers for Disease Control and Prevention, shall conduct research to improve or develop—

(A) wildland fire smoke prediction models;

(B) smoke impact display tools for the public and decisionmakers;

(C) appropriate, cost-effective, and consistent strategies to mitigate the impacts of smoke from prescribed fire on nearby communities;

(D) consistent nationally and scientifically supported messages regarding personal protection equipment for the public; and

(E) prescribed fire activity tracking and emission inventory systems for planning and post-treatment accountability.

(b) DEVELOPMENT OF LANDSCAPE-SCALE FEDERAL PRESCRIBED FIRE PLANS.—

(1) INCLUSION OF LANDSCAPE-SCALE PRESCRIBED FIRE PLANS.—The Secretary concerned shall, with respect to units of the National Forest System or Bureau of Land Management districts with existing prescribed fire programs—

(A) not later than 1 year after the date of enactment of this Act, determine which of those units or districts have landscape-scale prescribed fire plans; and

(B) not later than 2 years after the date of enactment of this Act—

(i) determine whether each plan described in subparagraph (A) requires revision;

(ii) establish a schedule for the revision of each plan described in subparagraph (A) that requires revision; and

(iii) develop landscape-scale prescribed fire plans for any units or districts that do not have landscape-scale prescribed fire plans.

(2) ENVIRONMENTAL COMPLIANCE.—In carrying out paragraph (1), the Secretary concerned shall—

(A) comply with—

(i) the National Environmental Policy Act of 1969 (42 U.S.C. 4321 et seq.);

(ii) the Endangered Species Act of 1973 (16 U.S.C. 1531 et seq.);

(iii) division A of subtitle III of title 54, United States Code; and

(iv) any other applicable laws; and

(B) consider the site-specific environmental consequences of the landscape-scale prescribed fire decisions under this subsection, including the environmental and economic consequences of a landscape-scale prescribed fire relative to a wildland fire.

(3) COLLABORATIVE DEVELOPMENT.—In carrying out paragraph (1), the Secretary concerned shall collaborate with diverse actors from academia, Forest Service and Bureau of Land Management research and development programs, nongovernmental organizations, cultural fire practitioners, and other entities, as determined appropriate by the Secretary concerned.

(4) CONSULTATION WITH INDIAN TRIBES.—The Secretary concerned shall engage in government-to-government consultation with Indian Tribes in complying with this subsection.

(5) REPORTS.—Not later than 1 year after the date of enactment of this Act, and annually thereafter, the Secretary concerned shall submit to Congress a report describing the progress of the Secretary concerned with respect to carrying out this subsection.

SEC. 205. PRESCRIBED FIRE EDUCATION PROGRAM.

(a) IN GENERAL.—The Secretaries shall carry out a national prescribed fire education program focused on fire ecology and prescribed fire planning and implementation.

(b) PROGRAM ELEMENTS.—A prescribed fire education program under subsection (a) may include—

(1) public service advertisements;

(2) the use of social media;

(3) campaign and educational activities and materials;

(4) commercial licensing;

(5) character images and appearances; and

(6) awards and recognition.

TITLE III—REPORTING; OTHER MATTERS

SEC. 301. ANNUAL REPORTS TO NATIONAL FIRE PLANNING AND OPERATIONS DATABASE.

(a) PURPOSE.—The purpose of this section is to ensure an accurate reporting of annual prescribed fire accomplishments in the United States.

(b) COST-SHARE.—Subject to the availability of appropriations, the Secretary may provide financial assistance to States to pay a portion of the costs associated with annually reporting to the National Fire Planning and Operations Database (or a successor database) the prescribed fire accomplishments of the State.

(c) ELIGIBILITY FOR FUNDS.—If, by December 31 of a calendar year, a State has not submitted to the National Fire Planning and Operations Database (or a successor database) a report describing, at a minimum, the number of acres on which uncharacteristic wildfire risk is effectively mitigated using prescribed fire in the State, the State shall not be eligible to receive any amounts made available under this division for the previous fiscal year.

SEC. 302. ANNUAL IMPLEMENTATION REPORT.

Not later than 1 year after the date of enactment of this Act, and annually thereafter, the Secretaries shall each submit to the congressional committees a report describing the activities carried out under this division.

SEC. 303. SAVINGS PROVISION.

Nothing in this division prevents or precludes the Secretary concerned from continuing hazardous fuels management activities authorized as of the date of enactment of this Act.

SA 4531. Mr. WYDEN submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. _____. ROGUE CANYON AND MOLALLA RECREATION AREAS, OREGON.

(a) DESIGNATION OF ROGUE CANYON AND MOLALLA RECREATION AREAS.—For the purposes of protecting, conserving, and enhancing the unique and nationally important recreational, ecological, scenic, cultural, watershed, and fish and wildlife values of the areas, the following areas in the State of Oregon (referred to in this section as the ''State'') are designated as recreation areas for management by the Secretary of the Interior (referred to in this section as the ''Secretary'') in accordance with subsection (c):

(1) ROGUE CANYON RECREATION AREA.—The approximately 98,150 acres of Bureau of Land Management land within the boundary generally depicted as the ''Rogue Canyon Recreation Area'' on the map entitled ''Rogue Canyon Recreation Area Wild Rogue Wilderness Additions'' and dated November 19, 2019, which is designated as the ''Rogue Canyon Recreation Area''.

(2) MOLALLA RECREATION AREA.—The approximately 29,884 acres of Bureau of Land Management land within the boundary generally depicted on the map entitled ''Molalla Recreation Area'' and dated September 26, 2018, which is designated as the ''Molalla Recreation Area''.

(b) MAPS AND LEGAL DESCRIPTIONS.—

(1) IN GENERAL.—As soon as practicable after the date of enactment of this Act, the Secretary shall prepare a map and legal description of each recreation area designated by subsection (a).

(2) EFFECT.—The maps and legal descriptions prepared under paragraph (1) shall have the same force and effect as if included in this section, except that the Secretary may correct any minor errors in the maps and legal descriptions.

(3) PUBLIC AVAILABILITY.—The maps and legal descriptions prepared under paragraph (1) shall be available for public inspection in the appropriate offices of the Bureau of Land Management.

(c) ADMINISTRATION.—

(1) APPLICABLE LAW.—The Secretary shall administer each recreation area designated by subsection (a)—

(A) in a manner that conserves, protects, and enhances the purposes for which the recreation area is established; and

(B) in accordance with—

(i) this section;

(ii) the Federal Land Policy and Management Act of 1976 (43 U.S.C. 1701 et seq.); and

(iii) other applicable laws.

(2) USES.—The Secretary shall only allow those uses of a recreation area designated by subsection (a) that are consistent with the purposes for which the recreation area is established.

(3) WILDFIRE RISK ASSESSMENT.—Not later than 280 days after the date of enactment of this Act, the Secretary, in consultation with the Oregon Governor's Council on Wildfire Response, shall conduct a wildfire risk assessment that covers—

(A) the recreation areas designated by subsection (a);

(B) the Wild Rogue Wilderness; and

(C) any Federal land adjacent to an area described in subparagraph (A) or (B).

(4) WILDFIRE MITIGATION PLAN.—

(A) IN GENERAL.—Not later than 1 year after the date on which the wildfire risk assessment is conducted under paragraph (3), the Secretary shall develop a wildfire mitigation plan, based on the wildfire risk assessment, that identifies, evaluates, and prioritizes treatments and other management activities that can be implemented on the Federal land covered by the wildfire risk assessment (other than Federal land designated as a unit of the National Wilderness Preservation System) to mitigate wildfire risk to communities located near the applicable Federal land.

(B) PLAN COMPONENTS.—The wildfire mitigation plan developed under subparagraph (A) shall include—

(i) vegetation management projects (including mechanical treatments to reduce hazardous fuels and improve forest health and resiliency);

(ii) evacuation routes for communities located near the applicable Federal land, which shall be developed in consultation with State and local fire agencies; and

(iii) strategies for public dissemination of emergency evacuation plans and routes.

(C) APPLICABLE LAW.—The wildfire mitigation plan under subparagraph (A) shall be developed in accordance with—

(i) this section; and

(ii) any other applicable law.

(5) ROAD CONSTRUCTION.—

(A) IN GENERAL.—Except as provided in subparagraph (B) or as the Secretary determines necessary for public safety, no new permanent or temporary roads shall be constructed (other than the repair and maintenance of existing roads) within a recreation area designated by subsection (a).

(B) TEMPORARY ROADS.—Consistent with the purposes of this section, the Secretary may construct temporary roads within a recreation area designated by subsection (a) to implement the wildfire mitigation plan developed under paragraph (4), unless the

temporary road would be within an area designated as a unit of the National Wilderness Preservation System.

(C) EFFECT.—Nothing in this paragraph affects the administration by the Secretary of the Molalla Forest Road in accordance with applicable resource management plans.

(6) EFFECT ON WILDFIRE MANAGEMENT.—Nothing in this section alters the authority of the Secretary (in cooperation with other Federal, State, and local agencies, as appropriate) to conduct wildland fire operations within a recreation area designated by subsection (a), consistent with the purposes of this section.

(7) WITHDRAWAL.—Subject to valid existing rights, all Federal surface and subsurface land within a recreation area designated by subsection (a) is withdrawn from all forms of—

(A) entry, appropriation, or disposal under the public land laws;

(B) location, entry, and patent under the mining laws; and

(C) disposition under all laws pertaining to mineral leasing, geothermal leasing, or mineral materials.

(8) NO EFFECT ON WILDERNESS AREAS.—Any wilderness area located within a recreation area designated by subsection (a) shall be administered in accordance with the Wilderness Act (16 U.S.C. 1131 et seq.).

(d) ADJACENT MANAGEMENT.—Nothing in this section creates any protective perimeter or buffer zone around a recreation area designated by subsection (a).

SA 4532. Mr. WYDEN submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

TITLE ____—OREGON RECREATION ENHANCEMENT

SEC. ____01. SHORT TITLE.

This title may be cited as the ''Oregon Recreation Enhancement Act''.

SEC. ____02. DEFINITIONS.

In this title:

(1) SECRETARY.—The term ''Secretary'' means—

(A) the Secretary of the Interior, with respect to public land administered by the Secretary of the Interior; or

(B) the Secretary of Agriculture, with respect to National Forest System land.

(2) STATE.—The term ''State'' means the State of Oregon.

SEC. ____03. ROGUE CANYON AND MOLALLA RECREATION AREAS, OREGON.

(a) DESIGNATION OF ROGUE CANYON AND MOLALLA RECREATION AREAS.—For the purposes of protecting, conserving, and enhancing the unique and nationally important recreational, ecological, scenic, cultural, watershed, and fish and wildlife values of the areas, the following areas in the State are designated as recreation areas for management by the Secretary in accordance with subsection (c):

(1) ROGUE CANYON RECREATION AREA.—The approximately 98,150 acres of Bureau of Land Management land within the boundary generally depicted as the ''Rogue Canyon Recreation Area'' on the map entitled ''Rogue Canyon Recreation Area Wild Rogue Wilderness Additions'' and dated November 19, 2019, which is designated as the ''Rogue Canyon Recreation Area''.

(2) MOLALLA RECREATION AREA.—The approximately 29,884 acres of Bureau of Land Management land within the boundary generally depicted on the map entitled ''Molalla Recreation Area'' and dated September 26, 2018, which is designated as the ''Molalla Recreation Area''.

(b) MAPS AND LEGAL DESCRIPTIONS.—

(1) IN GENERAL.—As soon as practicable after the date of enactment of this Act, the Secretary shall prepare a map and legal description of each recreation area designated by subsection (a).

(2) EFFECT.—The maps and legal descriptions prepared under paragraph (1) shall have the same force and effect as if included in this title, except that the Secretary may correct any minor errors in the maps and legal descriptions.

(3) PUBLIC AVAILABILITY.—The maps and legal descriptions prepared under paragraph (1) shall be available for public inspection in the appropriate offices of the Bureau of Land Management.

(c) ADMINISTRATION.—

(1) APPLICABLE LAW.—The Secretary shall administer each recreation area designated by subsection (a)—

(A) in a manner that conserves, protects, and enhances the purposes for which the recreation area is established; and

(B) in accordance with—

(i) this section;

(ii) the Federal Land Policy and Management Act of 1976 (43 U.S.C. 1701 et seq.); and

(iii) other applicable laws.

(2) USES.—The Secretary shall only allow those uses of a recreation area designated by subsection (a) that are consistent with the purposes for which the recreation area is established.

(3) WILDFIRE RISK ASSESSMENT.—Not later than 280 days after the date of enactment of this Act, the Secretary, in consultation with the Oregon Governor's Council on Wildfire Response, shall conduct a wildfire risk assessment that covers—

(A) the recreation areas designated by subsection (a);

(B) the Wild Rogue Wilderness; and

(C) any Federal land adjacent to an area described in subparagraph (A) or (B).

(4) WILDFIRE MITIGATION PLAN.—

(A) IN GENERAL.—Not later than 1 year after the date on which the wildfire risk assessment is conducted under paragraph (3), the Secretary shall develop a wildfire mitigation plan, based on the wildfire risk assessment, that identifies, evaluates, and prioritizes treatments and other management activities that can be implemented on the Federal land covered by the wildfire risk assessment (other than Federal land designated as a unit of the National Wilderness Preservation System) to mitigate wildfire risk to communities located near the applicable Federal land.

(B) PLAN COMPONENTS.—The wildfire mitigation plan developed under subparagraph (A) shall include—

(i) vegetation management projects (including mechanical treatments to reduce hazardous fuels and improve forest health and resiliency);

(ii) evacuation routes for communities located near the applicable Federal land, which shall be developed in consultation with State and local fire agencies; and

(iii) strategies for public dissemination of emergency evacuation plans and routes.

(C) APPLICABLE LAW.—The wildfire mitigation plan under subparagraph (A) shall be developed in accordance with—

(i) this section; and

(ii) any other applicable law.

(5) ROAD CONSTRUCTION.—

(A) IN GENERAL.—Except as provided in subparagraph (B) or as the Secretary determines necessary for public safety, no new permanent or temporary roads shall be constructed (other than the repair and maintenance of existing roads) within a recreation area designated by subsection (a).

(B) TEMPORARY ROADS.—Consistent with the purposes of this title, the Secretary may construct temporary roads within a recreation area designated by subsection (a) to implement the wildfire mitigation plan developed under paragraph (4), unless the temporary road would be within an area designated as a unit of the National Wilderness Preservation System.

(C) EFFECT.—Nothing in this paragraph affects the administration by the Secretary of the Molalla Forest Road in accordance with applicable resource management plans.

(6) EFFECT ON WILDFIRE MANAGEMENT.—Nothing in this section alters the authority of the Secretary (in cooperation with other Federal, State, and local agencies, as appropriate) to conduct wildland fire operations within a recreation area designated by subsection (a), consistent with the purposes of this title.

(7) WITHDRAWAL.—Subject to valid existing rights, all Federal surface and subsurface land within a recreation area designated by subsection (a) is withdrawn from all forms of—

(A) entry, appropriation, or disposal under the public land laws;

(B) location, entry, and patent under the mining laws; and

(C) disposition under all laws pertaining to mineral leasing, geothermal leasing, or mineral materials.

(8) NO EFFECT ON WILDERNESS AREAS.—Any wilderness area located within a recreation area designated by subsection (a) shall be administered in accordance with the Wilderness Act (16 U.S.C. 1131 et seq.).

(d) ADJACENT MANAGEMENT.—Nothing in this section creates any protective perimeter or buffer zone around a recreation area designated by subsection (a).

SEC. ____04. EXPANSION OF WILD ROGUE WILDERNESS AREA.

(a) DEFINITIONS.—In this section:

(1) MAP.—The term ''map'' means the map entitled ''Rogue Canyon Recreation Area Wild Rogue Wilderness Additions'' and dated November 19, 2019.

(2) WILDERNESS ADDITIONS.—The term ''Wilderness additions'' means the land added to the Wild Rogue Wilderness under subsection (b)(1).

(b) EXPANSION OF WILD ROGUE WILDERNESS AREA.—

(1) EXPANSION.—The approximately 59,512 acres of Federal land in the State generally depicted on the map as ''Proposed Wilderness'' shall be added to and administered as part of the Wild Rogue Wilderness in accordance with the Endangered American Wilderness Act of 1978 (16 U.S.C. 1132 note; Public Law 95–237), except that—

(A) the Secretary of the Interior and the Secretary of Agriculture shall administer the Federal land under their respective jurisdiction; and

(B) any reference in that Act to the Secretary of Agriculture shall be considered to be a reference to the Secretary of Agriculture or the Secretary of the Interior, as applicable.

(2) MAP; LEGAL DESCRIPTION.—

(A) IN GENERAL.—As soon as practicable after the date of enactment of this Act, the Secretary shall prepare a map and legal description of the wilderness area designated by paragraph (1).

(B) FORCE OF LAW.—The map and legal description filed under subparagraph (A) shall have the same force and effect as if included in this section, except that the Secretary may correct typographical errors in the map and legal description.

(C) PUBLIC AVAILABILITY.—The map and legal description filed under subparagraph

(A) shall be on file and available for public inspection in the appropriate offices of the Bureau of Land Management and Forest Service.

(3) FIRE, INSECTS, AND DISEASE.—The Secretary may take such measures within the Wilderness additions as the Secretary determines to be necessary for the control of fire, insects, and disease, in accordance with section 4(d)(1) of the Wilderness Act (16 U.S.C. 1133(d)(1)).

(4) WITHDRAWAL.—Subject to valid existing rights, the Wilderness additions are withdrawn from all forms of—

(A) entry, appropriation, or disposal under the public land laws;

(B) location, entry, and patent under the mining laws; and

(C) disposition under all laws pertaining to mineral leasing, geothermal leasing, or mineral materials.

(5) TRIBAL RIGHTS.—Nothing in this subsection alters, modifies, enlarges, diminishes, or abrogates the treaty rights of any Indian Tribe.

SEC. ____05. WITHDRAWAL OF FEDERAL LAND, CURRY COUNTY AND JOSEPHINE COUNTY, OREGON.

(a) DEFINITIONS.—In this section:

(1) ELIGIBLE FEDERAL LAND.—The term ''eligible Federal land'' means—

(A) any federally owned land or interest in land depicted on the Maps as within the Hunter Creek and Pistol River Headwaters Withdrawal Proposal or the Rough and Ready and Baldface Creeks Mineral Withdrawal Proposal; or

(B) any land or interest in land located within such withdrawal proposals that is acquired by the Federal Government after the date of enactment of this Act.

(2) MAPS.—The term ''Maps'' means—

(A) the Bureau of Land Management map entitled ''Hunter Creek and Pistol River Headwaters Withdrawal Proposal'' and dated January 12, 2015; and

(B) the Bureau of Land Management map entitled ''Rough and Ready and Baldface Creeks Mineral Withdrawal Proposal'' and dated January 12, 2015.

(b) WITHDRAWAL.—Subject to valid existing rights, the eligible Federal land is withdrawn from all forms of—

(1) entry, appropriation, or disposal under the public land laws;

(2) location, entry, and patent under the mining laws; and

(3) operation under the mineral leasing and geothermal leasing laws.

(c) AVAILABILITY OF MAPS.—Not later than 30 days after the date of enactment of this Act, the Maps shall be made available to the public at each appropriate office of the Bureau of Land Management.

(d) EXISTING USES NOT AFFECTED.—Except with respect to the withdrawal under subsection (b), nothing in this section restricts recreational uses, hunting, fishing, forest management activities, or other authorized uses allowed on the date of enactment of this Act on the eligible Federal land in accordance with applicable law.

SA 4533. Mr. WYDEN submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. _____. EXPANSION OF WILD ROGUE WILDERNESS AREA, OREGON.

(a) DEFINITIONS.—In this section:

(1) MAP.—The term ''map'' means the map entitled ''Rogue Canyon Recreation Area Wild Rogue Wilderness Additions'' and dated November 19, 2019.

(2) SECRETARY.—The term ''Secretary'' means—

(A) the Secretary of the Interior, with respect to public land administered by the Secretary of the Interior; or

(B) the Secretary of Agriculture, with respect to National Forest System land.

(3) WILDERNESS ADDITIONS.—The term ''Wilderness additions'' means the land added to the Wild Rogue Wilderness under subsection (b)(1).

(b) EXPANSION OF WILD ROGUE WILDERNESS AREA.—

(1) EXPANSION.—The approximately 59,512 acres of Federal land in the State of Oregon generally depicted on the map as ''Proposed Wilderness'' shall be added to and administered as part of the Wild Rogue Wilderness in accordance with the Endangered American Wilderness Act of 1978 (16 U.S.C. 1132 note; Public Law 95–237), except that—

(A) the Secretary of the Interior and the Secretary of Agriculture shall administer the Federal land under their respective jurisdiction; and

(B) any reference in that Act to the Secretary of Agriculture shall be considered to be a reference to the Secretary of Agriculture or the Secretary of the Interior, as applicable.

(2) MAP; LEGAL DESCRIPTION.—

(A) IN GENERAL.—As soon as practicable after the date of enactment of this Act, the Secretary shall prepare a map and legal description of the wilderness area designated by paragraph (1).

(B) FORCE OF LAW.—The map and legal description filed under subparagraph (A) shall have the same force and effect as if included in this section, except that the Secretary may correct typographical errors in the map and legal description.

(C) PUBLIC AVAILABILITY.—The map and legal description filed under subparagraph (A) shall be on file and available for public inspection in the appropriate offices of the Bureau of Land Management and Forest Service.

(3) FIRE, INSECTS, AND DISEASE.—The Secretary may take such measures within the Wilderness additions as the Secretary determines to be necessary for the control of fire, insects, and disease, in accordance with section 4(d)(1) of the Wilderness Act (16 U.S.C. 1133(d)(1)).

(4) WITHDRAWAL.—Subject to valid existing rights, the Wilderness additions are withdrawn from all forms of—

(A) entry, appropriation, or disposal under the public land laws;

(B) location, entry, and patent under the mining laws; and

(C) disposition under all laws pertaining to mineral leasing, geothermal leasing, or mineral materials.

(5) TRIBAL RIGHTS.—Nothing in this subsection alters, modifies, enlarges, diminishes, or abrogates the treaty rights of any Indian Tribe.

SA 4534. Mr. WYDEN submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

TITLE _____—WATERSHED PILOTS

SEC. ____01. SHORT TITLE.

This title may be cited as the ''Watershed Results Act''.

SEC. ____02. DEFINITIONS.

In this title:

(1) ADVANCE WATERSHED ANALYTICS.—The term ''advance watershed analytics'' means the technical analysis that—

(A) is conducted before providing funding for a watershed outcomes project;

(B) identifies and quantifies the outcomes and costs of all potential qualifying activities across the watershed outcomes project; and

(C) assesses how different groups of qualifying activities in the watershed outcomes project could efficiently maximize outcomes for the least cost.

(2) APPROPRIATE COMMITTEES OF CONGRESS.—The term ''appropriate committees of Congress'' means—

(A) the Committee on Energy and Natural Resources of the Senate; and

(B) the Committee on Natural Resources of the House of Representatives.

(3) ELIGIBLE ENTITY.—The term ''eligible entity'' includes—

(A) a State, Indian Tribe, Tribal organization, irrigation district, or water district;

(B) a State, regional, or local authority, the members of which include 1 or more organizations with water or power delivery authority;

(C) any other organization with water or power delivery authority; and

(D) any nongovernmental entity.

(4) PAY-FOR-PERFORMANCE CONTRACT.—The term ''pay-for-performance contract'' means a contract to purchase verified outcomes produced by implemented qualifying activities in a watershed outcomes project at a negotiated price.

(5) QUALIFYING ACTIVITY.—The term ''qualifying activity'' means a conservation project carried out in a watershed identified through advance watershed analytics as having a high likelihood of cost-effectively achieving 1 or more outcomes if implement consistent with applicable performance standards made available under section ____03(e)(4).

(6) RECLAMATION STATE.—The term ''Reclamation State'' means—

(A) a State or territory described in the first section of the Act of June 17, 1902 (32 Stat. 388, chapter 1093; 43 U.S.C. 391);

(B) the State of Hawaii;

(C) the State of Alaska; and

(D) the Commonwealth of Puerto Rico.

(7) SECRETARY.—The term ''Secretary'' means the Secretary of the Interior, acting through the Commissioner of Reclamation.

(8) WATERSHED OUTCOMES PROJECT.—The term ''watershed outcomes project'' means the overall watershed project managed by the watershed partner.

(9) WATERSHED PARTNER.—The term ''watershed partner'' means an eligible entity selected by the Secretary under section ____03(a)(2) to carry out a watershed outcomes project.

SEC. ____03. WATERSHED OUTCOMES PROJECTS.

(a) PROPOSALS; SELECTION.—The Secretary shall—

(1) not later than 1 year after the date of enactment of this Act, solicit the submission from eligible entities of proposals to develop and implement a strategy that develops and uses advance watershed analytics to cost-effectively carry out watershed outcomes projects to achieve meaningful watershed-scale outcomes in a Reclamation State; and

(2) from among the proposals submitted under paragraph (1), select a watershed partner for each watershed to complete advance watershed analytics, carry out watershed outcomes projects in a Reclamation State, manage watershed partnership duties during the term of the partnership agreement, and support pay-for-performance contracts.

(b) GUIDELINES AND CRITERIA FOR PROPOSALS.—The Secretary—

(1) shall develop criteria and guidelines for the submission and selection of proposals under subsection (a); and

(2) for purposes of developing the criteria and guidelines under paragraph (1), may consider—

(A) the scope of the proposed watershed outcomes project, including the selected subregion or basin-level watershed for consideration;

(B) the purpose and goals of the proposed watershed outcomes project;

(C) any stakeholder outreach conducted with respect to the proposed watershed outcomes project;

(D) evidence of widespread support within the local community for, the proposed watershed outcomes project;

(E) the capability of the watershed partner to perform the required duties in accordance with subsection (d);

(F) how the watershed partner will procure and use advance watershed analytics to identify and quantify the outcomes and costs of all potential qualifying activities for the proposed watershed outcomes project;

(G) estimated costs of completing advance watershed analytics and operating the proposed watershed outcomes project;

(H) the anticipated qualifying activity types that are relevant for the selected watershed identified under subparagraph (A); and

(I) plans for monitoring, evaluating, and reporting on progress made toward achieving the outcomes of the proposed watershed outcomes project.

(c) PARTNERSHIP AGREEMENTS.—

(1) IN GENERAL.—The Secretary may enter into a partnership agreement with a watershed partner selected under subsection (a)(2) to design and implement a watershed outcomes project that uses advance watershed analytics to achieve meaningful watershed-scale outcomes in accordance with this section.

(2) TERM.—

(A) IN GENERAL.—A partnership agreement entered into under paragraph (1) shall be for a term—

(i) of not more 5 years; or

(ii) if the Secretary determines that a longer term is necessary to meet the objectives of the watershed outcomes project, a longer term established by the Secretary.

(B) RENEWAL.—A partnership agreement entered into under paragraph (1) may be renewed for a term of not more than 5 years.

(C) EXTENSION.—A partnership agreement entered into under paragraph (1) or renewed under subparagraph (B) may be extended 1 time for a term of not more than 2 years, as determined by the Secretary.

(3) TECHNICAL AND FINANCIAL ASSISTANCE.—Through a partnership agreement entered into under paragraph (1), the Secretary shall provide to a watershed partner—

(A) technical or financial assistance to design and implement a watershed outcomes project; and

(B) grants, cooperative agreements, or other financial assistance to support—

(i) the activities under subparagraph (A); and

(ii) performance payments to qualifying activities under subsection (g)(4).

(4) PROJECT DEVELOPMENT COSTS.—The Secretary may annually award to a watershed partner an amount equal to not more than 50 percent of estimated costs of the watershed outcomes project to carry out the duties described in subsection (d).

(d) DUTIES OF WATERSHED PARTNERS.—Under a partnership agreement entered into under subsection (c)(1), the Secretary shall establish duties to be carried out by the watershed partner, including considering establishing the following duties:

(1) Preparing a funding and implementation strategy that uses advance watershed analytics to cost-effectively carry out a watershed outcomes project by selecting a sufficient number of qualifying activities to achieve meaningful watershed-scale outcomes by—

(A) completing advance watershed analytics to identify and quantify the outcomes and costs of all potential qualifying activities for the watershed outcomes project;

(B) establishing baseline metrics to support the development of setting outcome prices and performance standards for the watershed outcomes project;

(C) developing performance standards for the watershed outcomes project;

(D) leveraging financial assistance provided by the Secretary to secure additional funds for the watershed outcomes project;

(E) designing, recruiting, and verifying qualifying activities for the watershed outcomes project; and

(F) providing outcome and financial accounting services relating to qualifying activities carried out to achieve outcomes.

(2) Using the strategy prepared under paragraph (1) to prioritize qualifying activity outreach efforts.

(3) Working with local stakeholders to recruit and design an implementation-ready queue of priority qualifying activities.

(4) Ensuring that any proposed priority qualifying activities have the support of affected local stakeholders.

(5) Setting activity outcome prices and developing performance standards for qualifying activities.

(6) Developing a plan to carry out qualifying activities having a high likelihood of cost-effectively achieving 1 or more outcomes described in subsection (f) if implemented consistent with the applicable performance standards made available by the Secretary under subsection (e)(4).

(7) Selecting, developing pay-for-performance contracts for, funding, and carrying out qualifying activities, in accordance with the plan developed under paragraph (6), to achieve meaningful watershed-scale outcomes.

(8)(A) Quantifying the outcomes for qualifying activities.

(B) Verifying that qualifying activities have been implemented consistent with applicable performance standards.

(C) Providing applicable documentation to the Secretary with respect to the information quantified and verified under subparagraphs (A) and (B).

(9) Monitoring qualifying activities at appropriate levels to confirm ongoing performance.

(10) Other duties necessary to carry out a watershed outcomes project, as determined to be necessary by the Secretary.

(e) DUTIES OF SECRETARY.—Under a partnership agreement entered into under subsection (c), the Secretary shall—

(1) ensure that there is widespread support within the local community for the watershed outcomes project;

(2) verify the advance watershed analytics completed by the watershed partner, to the maximum extent practicable;

(3) ensure that there are made available to the public outcome price tables, by qualifying activity type, for use as the basis for negotiating pay-for-performance contracts for the applicable watershed outcomes project;

(4) ensure that there are made available to the public qualifying activity and watershed outcomes project performance standards that are to be used as the basis for—

(A) identifying, quantifying, and verifying qualifying activity outcomes; and

(B) executing pay-for-performance contracts;

(5) review outcome quantification and verification documentation provided by the watershed partner under subsection (d)(8)(C);

(6) provide to a watershed partner financial assistance to purchase verified outcomes from qualifying activities in a watershed outcomes project, at prices set for the watershed outcomes project in accordance with this section; and

(7) coordinate with other Federal agencies, to the maximum extent practicable, to help leverage and concentrate funding into watershed outcomes projects.

(f) REQUIRED OUTCOMES FOR QUALIFYING ACTIVITIES.—To be eligible for a performance payment under subsection (g)(4), a qualified activity shall produce 1 or more measurable, clearly defined outcomes that result in a quantifiable and verifiable—

(1) increase in surface water or groundwater;

(2) increase in aquatic habitat quality, quantity, connectivity, or access in a watershed;

(3) surface water or groundwater quality improvement, including water temperature reductions, or a reduction in salinity or nutrient or sediment runoff associated with irrigated agriculture; or

(4) other quantifiable benefits, as determined by the Secretary, likely to improve watershed health in the watershed outcomes project.

(g) FINANCIAL ASSISTANCE FOR QUALIFYING ACTIVITIES IN WATERSHED OUTCOMES PROJECTS.—

(1) LEVERAGING FEDERAL FUNDING.—To achieve meaningful watershed-scale outcomes, amounts made available under section ___05 may be used to satisfy any cost-sharing requirement with respect to carrying out a watershed outcomes project.

(2) FEDERAL SHARE.—The Federal share of grants or other financial assistance for a watershed outcomes project under this title shall be not more than 75 percent of the total cost of the watershed outcomes project.

(3) WATERSHED PARTNER CONTRIBUTIONS.—The Secretary may—

(A) accept non-Federal contributions for a watershed outcomes project, including funding or financing secured by the watershed partner in accordance with the strategy developed under subsection (d)(1); and

(B) use amounts accepted under subparagraph (A) to carry out activities authorized under this title in the watershed outcomes project.

(4) PERFORMANCE PAYMENTS.—Not later than 90 days after the date on which a watershed partner verifies the outcomes generated from qualifying activities and confirms that the qualifying activity has been implemented consistent with the performance standards of the applicable watershed outcomes project, the Secretary shall provide financial assistance to the watershed partner to support performance payments.

(h) MAXIMUM NUMBER OF WATERSHED OUTCOMES PROJECTS.—Not more than a total of 5 watershed outcomes projects may be carried out under this section.

(i) RESTRICTIONS ON USE OF ADVANCE WATERSHED ANALYTICS DATA.—

(1) IN GENERAL.—Nothing in this title affects or modifies existing law with respect to the treatment of personal data in the conduct by an employee of the Federal Government or a designee of an employee of the Federal Government in carrying out official duties of the Federal employee or designee under this title.

(2) DATA COLLECTION.—All information or data collected or assembled by a Federal employee or a designee of a Federal employee

to complete advance watershed analytics activities, directly or indirectly, under this title—

(A) shall be used for the sole purpose of identifying, prioritizing, and funding qualifying activities in a watershed outcomes project; and

(B) shall be considered to be confidential commercial information that is exempt from disclosure under section 552(b)(4) of title 5, United States Code (commonly known as the ''Freedom of Information Act'').

(3) APPLICABILITY TO WATERSHED PARTNERS.—Any restrictions on a Federal employee under this section shall apply to an employee of a watershed partner.

(j) EFFECT.—Nothing in this title creates, impairs, alters, or supersedes a Federal or State water right.

SEC. ____04. BRIEFING; REPORTS.

(a) ANNUAL BRIEFING OR REPORT.—For each fiscal year for which a watershed outcomes project is carried out under section ____03, not later than the date on which the budget of the United States Government is submitted by the President under section 1105 of title 31, United States Code, for that fiscal year, the Secretary shall provide to the appropriate committees of Congress a briefing or report describing the status of each watershed outcomes project, including progress towards the applicable strategy prepared under section ____03(d)(1), including any payments made for outcomes.

(b) 5-YEAR REPORT.—Not later than October 1 of the fifth fiscal year in which a watershed outcomes project is carried out under section ____03, the Secretary shall submit to the appropriate committees of Congress a report that—

(1) summarizes—

(A) the projected results of the qualifying activities in the watershed outcomes project in meeting the strategy prepared under section ____03(d)(1);

(B) the projected outcomes of the watershed outcomes project;

(C) the total amount of funds secured for the watershed outcomes project;

(D) the type of funding expended under the watershed outcomes project; and

(E) such other information as the Secretary determines to be appropriate; and

(2) includes recommendations for continuing, terminating, or making permanent the authorizations under this title.

SEC. ____05. AUTHORIZATION OF APPROPRIATIONS.

There is authorized to be appropriated to the Secretary to carry out this title $17,000,000 for each of fiscal years 2026 through 2031.

SA 4535. Ms. ROSEN (for herself and Mr. COONS) submitted an amendment intended to be proposed by her to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

TITLE ____HOUSING TARIFF EXCLUSION ACT

SEC. ____1. SHORT TITLE.

This title may be cited as the ''Housing Tariff Exclusion Act''.

SEC. ____2. SENSE OF CONGRESS.

It is the sense of Congress that—

(1) the United States is facing a severe housing affordability crisis;

(2) the median price of a single-family home exceeds five times the median household income, putting homeownership out of reach for millions of hardworking people in the United States;

(3) one of the primary drivers of the housing affordability crisis is a shortage of supply of homes;

(4) impartial analysis shows that the United States housing supply is 3,000,000 to 5,000,000 units short of long-run demand;

(5) overcoming the housing affordability crisis requires significant investment in home construction in the United States;

(6) a wide range of products are necessary in the construction of a new home, ranging from lumber and cement to electrical and plumbing fixtures to cabinetry and drywall;

(7) while many of those products are produced in the United States, the United States lacks sufficient production capacity for all relevant products to meet the urgent need for home construction, while some essential products are not manufactured in the United States at all;

(8) according to nonpartisan research, tariffs on key building materials as of the date of the enactment of this Act will add billions of dollars to the cost of home construction in the United States over the coming years; and

(9) those added costs will reduce home construction and make it more expensive for people to buy or rent homes in the United States.

SEC. ____3. PROCESS FOR EXCLUSION OF CERTAIN ARTICLES USED IN HOME CONSTRUCTION FROM CERTAIN DUTIES.

(a) ESTABLISHMENT.—Notwithstanding any other provision of law, the Secretary of Commerce shall establish a process pursuant to which United States entities and associations of such entities may request the exclusion of covered articles from covered duties.

(b) IMPLEMENTATION.—In implementing the process established under subsection (a), the Secretary shall exclude from the imposition of a covered duty a covered article if—

(1) the covered article is a critical homebuilding product; or

(2) the Secretary determines—

(A) the imposition of the duty on the article would increase the cost of home construction in the United States; and

(B) the exclusion of the article can likely be administered by U.S. Customs and Border Protection.

(c) DETERMINATION OF INCREASED HOME CONSTRUCTION COSTS.—The Secretary shall determine under subsection (b)(2)(A) that the imposition of a covered duty on a covered article would increase the cost of home construction in the United States if imposition of the covered duty would cause an increase in the cost of the covered article listed in Appendix 1 to chapter 17 of the Handbook of Methods of the Bureau of Labor Statistics of the Department of Labor.

(d) TIMELY ADJUDICATION.—In implementing the process established under subsection (a), the Secretary shall adjudicate exclusion requests not later than—

(1) for critical homebuilding products, 15 days after the date on which the United States entity or association of entities requests such exclusion; and

(2) for other covered articles, 60 days after the date on which the United States entity or association of entities requests such exclusion.

(e) RETROACTIVE APPLICATION.—

(1) IN GENERAL.—Notwithstanding any other provision of law, any entry of a covered article that would have been subject to a lower rate of duty if the entry had been made after the issuance of an exclusion of the article from the imposition of a covered duty pursuant to the exclusion process established under subsection (a) that was made—

(A) after the date of the enactment of this Act,

(B) after the imposition of the covered duty with respect to that article, and

(C) before the issuance of the exclusion,

shall be liquidated or reliquidated as though the entry occurred after the issuance of the exclusion.

(2) REQUESTS.—A liquidation or reliquidation may be made under paragraph (1) with respect to an entry of a covered article only if a request therefor is filed with U.S. Customs and Border Protection not later than 180 days after the issuance of an exclusion described in paragraph (1) with respect to that article that contains sufficient information to enable U.S. Customs and Border Protection—

(A) to locate the entry; or

(B) to reconstruct the entry if it cannot be located.

(3) PAYMENTS OF AMOUNTS OWED.—Any amounts owed by the United States pursuant to the liquidation or reliquidation of an entry of an article under paragraph (1) shall be paid, without interest, not later than 90 days after the date of the liquidation or reliquidation (as the case may be).

(f) TRANSPARENCY.—Not later than 15 days after the adjudication of any request for exclusion from the imposition of a covered duty pursuant to the exclusion process established under subsection (a), the Secretary shall publish the result of that adjudication on an internet website in an accessible format.

(g) REPORTING TO CONGRESS.—Not less frequently than quarterly, the Secretary shall submit to the Committee on Finance of the Senate and the Committee on Ways and Means of the House of Representatives a report on all requests for exclusion from the imposition of a covered duty pursuant to the exclusion process established under subsection (a) adjudicated in the prior quarter, including an explanation of any decision not to grant a request for exclusion.

(h) DEFINITIONS.—In this section:

(1) COVERED ARTICLE.—The term ''covered article'' means any product used in the construction or furnishing of a single-family home or multi-family residential building and includes any material or input used in the manufacture of any such product.

(2) COVERED DUTY.—The term ''covered duty'' means any duty on an article in excess of the rate of duty in effect for that article on January 19, 2025, but does not include—

(A) an antidumping or countervailing duty imposed under title VII of the Tariff Act of 1930 (19 U.S.C. 1671 et seq.); or

(B) a duty proclaimed pursuant to section 201 of the Trade Act of 1974 (19 U.S.C. 2251).

(3) CRITICAL HOMEBUILDING PRODUCT.—The term ''critical homebuilding product'' means any covered article classified under any heading or subheading of the Harmonized Tariff Schedule of the United States listed in the following table:

Heading or subheading of Harmonized Tariff Schedule of the United States
4407.13.00.00

Heading or subheading of Harmonized Tariff Schedule of the United States

3918.10.10.20
2523.29.00.00
6810.99.00.20
3925.90.00.00
4410.12.00.10
3918.10.10.40
4410.12.00.20
6907.21.90.51
6810.99.00.80
3925.30.10.00
6910.10.00.20
6802.91.05.00
3918.10.10.30
7007.19.00.00
4407.12.00.20
4409.10.40.10
4412.33.32.25
4418.29.80.60
6802.91.15.00
4418.99.91.95
7008.00.00.00
6802.99.00.50
4412.33.06.40
7009.92.50.95
6810.99.00.40
3922.10.00.00
4409.10.40.90
3925.20.00.10
4407.19.00.68
6807.90.00.10
4407.11.00.53
6910.10.00.10
4411.14.90.10
6802.93.00.25
6809.11.00.10
9406.90.01.90
6807.10.00.00
4407.11.00.01
4418.89.00.00
4418.75.70.00
3925.20.00.20
4418.29.80.30
6806.90.00.90
3214.10.00.20
4418.83.00.00
2523.21.00.00
9406.10.00.00
7019.80.10.90
4407.19.00.69
3918.10.20.00
3214.10.00.10
4421.99.94.00
6802.93.00.90
6907.22.90.51
4408.10.01.25
3922.20.00.00
6909.11.20.00

Heading or subheading of Harmonized Tariff Schedule of the United States

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4411.14.10.00
6910.90.00.00
6811.82.00.00
6910.10.00.30
7007.29.00.00
4407.19.00.57
2520.10.00.00
4412.39.40.31
4412.49.00.00
4412.33.32.75
6802.99.00.90
6907.23.90.51
3925.30.50.00
4418.99.91.05
4412.33.06.70
6802.92.00.00
4418.19.00.00
6910.10.00.15
4412.92.52.05
6907.21.10.51
7006.00.40.10
6802.10.00.00
6910.10.00.50
6802.91.25.00
4412.39.40.69
4412.39.40.62
4407.19.00.67
4410.11.00.10
4407.12.00.59
4411.12.90.90
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Heading or subheading of Harmonized Tariff Schedule of the United States

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4411.12.10.00
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Heading or subheading of Harmonized Tariff Schedule of the United States

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4403.24.01.35
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Heading or subheading of Harmonized Tariff Schedule of the United States

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Heading or subheading of Harmonized Tariff Schedule of the United States

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Heading or subheading of Harmonized Tariff Schedule of the United States

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Heading or subheading of Harmonized Tariff Schedule of the United States

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Heading or subheading of Harmonized Tariff Schedule of the United States

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4403.99.01.95
4412.34.32.85
4407.19.00.66
4411.13.90.10
4411.92.20.00
4403.11.00.50
4407.12.00.18
4408.31.01.00
4412.91.31.50
4409.29.26.50

Heading or subheading of Harmonized Tariff Schedule of the United States

4411.94.00.20
5904.90.90.00
6902.90.50.10
6907.23.20.00
6907.22.30.00
4418.73.20.00
4409.91.00.40
2515.12.20.00
4411.12.60.00
4404.10.00.40
4407.29.02.40
5904.90.10.00
4411.12.90.10
2515.11.00.00
7005.10.40.00
7003.20.00.00
7004.90.50.00
4404.20.00.80
4403.24.01.12
4409.22.10.00
4408.90.01.66
2522.30.00.00
4407.94.00.00
4403.21.01.12
4412.91.31.60
4418.73.70.00
4407.19.00.83
4418.74.10.00
4412.51.31.61
4418.74.20.00
4403.91.00.20
4411.93.90.10
4411.13.60.00
4410.19.00.10
4403.23.01.42
3918.10.32.50
4503.90.40.00
3918.90.20.00
4412.31.42.00
4601.29.80.00
4407.12.00.02
6907.23.10.05
4412.91.41.00
4418.74.90.00
4407.12.00.17
4407.11.00.48
4403.99.01.70
4409.10.65.00
4403.26.01.52
4418.73.90.00
4407.29.02.85
4403.23.01.65
4403.99.01.75
4403.97.00.67
3918.10.31.10
3918.90.30.00
4418.73.40.00

Heading or subheading of Harmonized Tariff Schedule of the United States

4412.99.61.00
4403.98.00.95
7004.20.20.20
4403.23.01.35
4410.19.00.30
4504.10.40.00
4411.93.30.00
6812.99.20.00
6810.11.00.10
4403.21.01.16
4403.25.01.50
4403.26.01.57
4407.99.02.42
4412.31.52.62
4409.22.05.35
4421.91.20.00
7004.90.30.10
4403.11.00.60
2517.30.00.00
4412.31.26.10
4412.59.90.00
6905.90.00.10
4403.21.01.15
4412.33.32.65
4403.21.01.30
4412.91.31.70
4403.96.01.30
4403.99.01.28
4403.12.00.50
4418.91.91.40
4412.52.41.00
4418.91.91.20
6907.40.10.05
4403.96.01.27
4403.24.01.15
4412.31.52.75
4411.93.60.00
4421.91.10.00
4412.33.32.55
4409.21.05.00
4403.97.00.65
4403.42.00.00
6811.81.00.00
7004.90.30.20
4412.52.31.21
4412.51.10.30
4403.26.01.64
4403.22.01.12
4403.25.01.65
4412.51.31.75
4407.19.00.82
4403.25.01.57
4601.21.80.00
4409.22.65.00
7004.90.25.20
4412.51.41.00
4412.39.40.52

Heading or subheading of Harmonized Tariff Schedule of the United States

4409.22.60.00
4409.21.90.00
4412.52.31.61
4412.92.11.20
4403.25.01.64
7004.20.50.00
4412.59.80.00
4407.29.02.11
4412.33.32.35
4403.25.01.52
4403.26.01.65
4403.23.01.16
7004.90.15.00
4412.92.31.50
4418.91.10.00
4412.99.71.00
4403.99.01.40
4406.12.00.00
4403.22.01.15
4403.12.00.60
4403.26.01.15
4412.31.52.64
7004.90.25.10
4406.11.00.00
4403.22.01.65
4412.91.31.40
4403.99.01.55
4403.25.01.15
4412.34.26.00
4403.24.01.65
7004.90.20.00
6904.10.00.30
4403.93.01.00
7004.90.30.50
4407.11.00.49
4403.94.01.00
3918.10.32.10
6812.99.10.00
4407.26.00.00
4412.91.10.20
4406.91.00.00
4403.12.00.40
4601.22.80.00
4403.24.01.16
4412.31.52.35
4403.97.00.26
4412.39.40.59
4412.31.52.55

(4) ENTRY.—The term ''entry'' includes a withdrawal from warehouse for consumption.

(5) UNITED STATES ENTITY.—The term ''United States entity'' means an entity organized under the laws of the United States or any jurisdiction within the United States.

SA 4536. Mr. WYDEN submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. _____. RULES RELATING TO ALL LEGALLY MARRIED COUPLES.

(a) IN GENERAL.—The Internal Revenue Code of 1986 is amended—

(1) in section 21(d)(2)—

(A) by striking ''HIMSELF'' in the heading and inserting ''SELF''; and

(B) by striking ''any husband and wife'' and inserting ''any married couple'';

(2) in section 22(e)(1)—

(A) by striking ''husband and wife who live'' and inserting ''married couple who live''; and

(B) by striking ''the taxpayer and his spouse'' and inserting ''the taxpayer and the spouse of the taxpayer'';

(3) in section 38(c)(6)(A), by striking ''husband or wife who files'' and inserting ''married individual who files'';

(4) in section 42(j)(5)(C), by striking clause (i) and inserting the following new clause:

''(i) MARRIED COUPLE TREATED AS 1 PARTNER.—For purposes of subparagraph (B), individuals married to one another (and their estates) shall be treated as 1 partner.'';

(5) in section 62(b)(3)—

(A) in subparagraph (A)—

(i) by striking ''husband and wife who lived apart'' and inserting ''married couple who lived apart''; and

(ii) by striking ''the taxpayer and his spouse'' and inserting ''the taxpayer and the spouse of the taxpayer''; and

(B) in subparagraph (D), by striking ''husband and wife'' and inserting ''married couple'';

(6) in section 121—

(A) in subsection (b)(2), by striking ''husband and wife who make'' and inserting ''married couple who makes''; and

(B) in subsection (d)(1), by striking ''husband and wife make'' and inserting ''married couple makes'';

(7) in section 165(h)(4)(B), by striking ''husband and wife'' and inserting ''married couple'';

(8) in section 179(b)(4), by striking ''a husband and wife filing'' and inserting ''individuals married to one another who file'';

(9) in section 213(d)(8), by striking ''(relating to determination of status as husband and wife)'';

(10) in section 219(g)(4), by striking ''A husband and wife'' and inserting ''Married individuals'';

(11) in section 274(b)(2)(B), by striking ''husband and wife'' and inserting ''married couple'';

(12) in section 643(f), by striking ''husband and wife'' in the second sentence and inserting ''married couple'';

(13) in section 761(f)—

(A) in paragraph (1), by striking ''husband and wife'' and inserting ''married couple''; and

(B) in paragraph (2)(A), by striking ''husband and wife'' and inserting ''married couple'';

(14) in section 911—

(A) in subsection (b)(2), by striking subparagraph (C) and inserting the following new subparagraph:

''(C) TREATMENT OF COMMUNITY INCOME.—In applying subparagraph (A) with respect to amounts received from services performed by a married individual which are community income under community property laws applicable to such income, the aggregate amount which may be excludable from the gross income of such individual and such individual's spouse under subsection (a)(1) for any taxable year shall equal the amount which would be so excludable if such amounts did not constitute community income.''; and

(B) in subsection (d)(9)(A), by striking ''where a husband and wife each have'' and inserting ''where each spouse has'';

(15) in section 1244(b)(2), by striking ''a husband and wife filing a joint return for such year under section 6013'' and inserting ''a joint return'';

(16) in section 1272(a)(2)(D), by striking clause (iii) and inserting after clause (ii) the following new clause:

''(iii) TREATMENT OF A MARRIED COUPLE.—For purposes of this subparagraph, a married couple shall be treated as 1 person. The preceding sentence shall not apply where the spouses lived apart at all times during the taxable year in which the loan is made.'';

(17) in section 1313(c)(1), by striking ''husband and wife'' and inserting ''spouses'';

(18) in section 1361(c)(1)(A)(i), by striking ''a husband and wife'' and inserting ''a married couple'';

(19) in section 2040(b), by striking ''CERTAIN JOINT INTERESTS OF HUSBAND AND WIFE'' in the heading and inserting ''CERTAIN JOINT INTERESTS OF MARRIED COUPLE'';

(20) in section 2513—

(A) by striking ''**GIFT BY HUSBAND OR WIFE TO THIRD PARTY**'' in the heading and inserting ''**GIFT BY ONE SPOUSE TO THIRD PARTY**''; and

(B) by striking paragraph (1) of subsection (a) and inserting before paragraph (2) the following new paragraph:

''(1) IN GENERAL.—A gift made by one individual to any person other than such individual's spouse shall, for the purposes of this chapter, be considered as made one-half by the individual and one-half by such individual's spouse, but only if at the time of the gift each spouse is a citizen or resident of the United States. This paragraph shall not apply with respect to a gift by an individual of an interest in property if such individual creates in the individual's spouse a general power of appointment, as defined in section 2514(c), over such interest. For purposes of this section, an individual shall be considered as the spouse of another only if the individual is married to the individual's spouse at the time of the gift and does not remarry during the remainder of the calendar year.'';

(21) in section 2516—

(A) by striking ''his or her'' in paragraph (1);

(B) by striking ''Where a husband and wife enter'' and inserting the following:

''(a) IN GENERAL.—Where a married couple enters''; and

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

''(b) SPOUSE.—For purposes of this section, if the spouses referred to are divorced, wherever appropriate to the meaning of this section, the term 'spouse' shall read 'former spouse'.'';

(22) in section 5733(d), by striking paragraph (2) and inserting after paragraph (1) the following new paragraph:

''(2) a spouse succeeding to the business of a living spouse;'';

(23) in section 6013—

(A) by striking ''**JOINT RETURNS OF INCOME TAX BY HUSBAND AND WIFE**'' in the heading and inserting ''**JOINT RETURNS OF INCOME TAX BY A MARRIED COUPLE**'';

(B) in subsection (a), in the matter preceding paragraph (1), by striking ''husband and wife'' and inserting ''married couple'';

(C) in subsection (a)(1), by striking ''either the husband or wife'' and inserting ''either spouse'';

(D) in subsection (a)(2)—

(i) in the first sentence, by striking ''husband and wife'' and inserting ''spouses''; and

(ii) in the second sentence, by striking ''his taxable year'' and inserting ''such spouse's taxable year'';

(E) in subsection (a)(3)—

(i) in the first sentence, by striking ''his executor or administrator'' and inserting ''the decedent's executor or administrator'';

(ii) in the first sentence, by striking ''with respect to both himself and the decedent'' and inserting ''with respect to both the surviving spouse and the decedent''; and

(iii) in the second sentence, by striking ''constitute his separate return'' and inserting ''constitute the survivor's separate return'';

(F) in subsection (b), by striking paragraph (1) and inserting the following new paragraph:

''(1) IN GENERAL.—Except as provided in paragraph (2), if an individual has filed a separate return for a taxable year for which a joint return could have been made by the individual and the individual's spouse under subsection (a) and the time prescribed by law for filing the return for such taxable year has expired, such individual and such spouse may nevertheless make a joint return for such taxable year. A joint return filed under this subsection shall constitute the return of the individual and the individual's spouse for such taxable year, and all payments, credits, refunds, or other repayments made or allowed with respect to the separate return of either spouse for such taxable year shall be taken into account in determining the extent to which the tax based upon the joint return has been paid. If a joint return is made under this subsection, any election (other than the election to file a separate return) made by either spouse in a separate return for such taxable year with respect to the treatment of any income, deduction, or credit of such spouse shall not be changed in the making of the joint return where such election would have been irrevocable if the joint return had not been made. If a joint return is made under this subsection after the death of either spouse, such return with respect to the decedent can be made only by the decedent's executor or administrator.'';

(G) in subsection (c), by striking ''husband and wife'' and inserting ''spouses'';

(H) in subsection (d)(1), by striking ''as husband and wife'' and inserting ''as married'';

(I) in subsection (d)(2), by striking ''his spouse'' and inserting ''the spouse of the individual'';

(J) in subsection (f)(2)(B), by striking ''such individual, his spouse, and his estate shall be determined as if he were alive'' and inserting ''such individual, the individual's spouse, and the individual's estate shall be determined as if the individual were alive''; and

(K) in subsection (f)(3)—

(i) in subparagraph (A), by striking ''for which he is entitled'' and inserting ''for which such member is entitled''; and

(ii) in subparagraph (B), by striking ''for which he is entitled'' and inserting ''for which such employee is entitled'';

(24) in section 6014(b), by striking ''husband and wife'' in the second sentence and inserting ''a married couple'';

(25) in section 6017, by striking ''husband and wife'' in the second sentence and inserting ''married couple'';

(26) in section 6096(a), by striking ''of husband and wife having'' in the second sentence and inserting ''reporting'';

(27) in section 6166(b)(2), by striking subparagraph (B) and inserting the following new subparagraph:

''(B) CERTAIN INTERESTS HELD BY MARRIED COUPLE.—Stock or a partnership interest which—

''(i) is community property of a married couple (or the income from which is community income) under the applicable community property law of a State, or

''(ii) is held by a married couple as joint tenants, tenants by the entirety, or tenants in common,

shall be treated as owned by 1 shareholder or 1 partner, as the case may be.'';

(28) in section 6212(b)(2)—

(A) by striking ''return filed by husband and wife'' and inserting ''return''; and

(B) by striking ''his last known address'' and inserting ''the last known address of such spouse'';

(29) in section 7428(c)(2)(A), by striking ''husband and wife'' and inserting ''married couple'';

(30) in section 7701(a)—

(A) by striking paragraph (17); and

(B) in paragraph (38), by striking ''husband and wife'' and inserting ''married couple''; and

(31) in section 7872(f), by striking paragraph (7) and inserting the following new paragraph:

''(7) MARRIED COUPLE TREATED AS 1 PERSON.—A married couple shall be treated as 1 person.''.

(b) CONFORMING AMENDMENTS.—

(1) The table of sections for subchapter B of chapter 12 of the Internal Revenue Code of 1986 is amended by striking the item relating to section 2513 and inserting the following new item:

''Sec. 2513. Gift by spouse to third party.''.

(2) The table of sections for subpart B of part II of subchapter A of chapter 61 of such Code is amended by striking the item relating to section 6013 and inserting the following new item:

''Sec. 6013. Joint returns of income tax by a married couple.''.

SEC. _____. RULES RELATING TO THE GENDER OF SPOUSES, ETC.

(a) IN GENERAL.—The following provisions of the Internal Revenue Code of 1986 are each amended by striking ''his spouse'' each place it appears and inserting ''the individual's spouse'':

(1) Subsections (a)(1) and (d) of section 1.

(2) Section 2(b)(2)(A).

(3) Subsections (d)(1)(B) and (e)(3) of section 21.

(4) Section 36(c)(5).

(5) Section 179(d)(2)(A).

(6) Section 318(a)(1)(A)(i).

(7) Section 408(d)(6).

(8) Section 469(i)(5)(B)(ii).

(9) Section 507(d)(2)(B)(iii).

(10) Clauses (ii) and (iii) of section 613A(c)(8)(D).

(11) Section 672(e)(2).

(12) Section 704(e)(2).

(13) Subparagraphs (A) and (B)(ii) of section 911(c)(3).

(14) Section 1235(c)(2).

(15) Section 1563(e)(5).

(16) Section 3121(b)(3)(B).

(17) Section 4946(d).

(18) Section 4975(e)(6).

(19) Subparagraphs (A)(iv) and (B) of section 6012(a)(1).

(20) Paragraphs (1) and (2) of section 7703(a).

(b) CONFORMING AMENDMENTS.—

(1) The following provisions of the Internal Revenue Code of 1986 are each amended by striking ''his spouse'' each place it appears and inserting ''the taxpayer's spouse'':

(A) Section 2(a)(2)(B).

(B) Subparagraphs (B) and (C) of section 2(b)(2).

(C) Paragraphs (2) and (6)(A) of section 21(e).

(D) Section 36B(e)(1).

(E) Section 63(e)(3)(B).

(F) Section 86(c)(1)(C)(ii).

(G) Section 105(c)(1).

(H) Section 135(d)(3).

(I) Section 151(b).

(J) Subsections (a) and (d)(7) of section 213.

(K) Section 1233(e)(2)(C).

(L) Section 1239(b)(2).

(M) Section 6504(2).

(2) The following provisions of the Internal Revenue Code of 1986 are each amended by striking ''his spouse'' each place it appears and inserting ''the employee's spouse'':

(A) Section 132(m)(1).

(B) Section 401(h)(6).

(C) Section 3402(l)(3).

(3) The following provisions of the Internal Revenue Code of 1986 are each amended by striking ''his taxable year'' each place it appears and inserting ''the individual's taxable year'':

(A) Section 2(b)(1).

(B) Section 7703(a)(1).

(4) The following provisions of the Internal Revenue Code of 1986 are each amended by striking ''his taxable year'' each place it appears and inserting ''the taxpayer's taxable year'':

(A) Subparagraphs (B) and (C) of section 2(b)(2) (as amended by paragraph (1)(B)).

(B) Section 63(f)(1)(A).

(5) The following provisions of the Internal Revenue Code of 1986 are each amended by striking ''his home'' and inserting ''the individual's home'':

(A) Section 2(b)(1)(A).

(B) Section 21(e)(4)(A)(i).

(C) Section 7703(b)(1).

(6) The Internal Revenue Code of 1986, as amended by this section, is amended—

(A) in section 2(a)(1)(A), by striking ''his two taxable years'' and inserting ''the taxpayer's two taxable years'';

(B) in section 2(a)(1)(B), by striking ''his home'' and inserting ''the taxpayer's home'';

(C) in paragraphs (1)(A) and (2)(A) of section 63(f), by striking ''for himself if he'' both places it appears and inserting ''for the taxpayer if the taxpayer'';

(D) in section 63(f)(4), by striking ''his'' both places it appears and inserting ''the individual's'';

(E) in section 105(b)—

(i) by striking ''his spouse, his dependents'' and inserting ''the taxpayer's spouse, the taxpayer's dependents''; and

(ii) by striking ''by him'';

(F) in the heading of section 119(a), by striking '', HIS SPOUSE, AND HIS DEPENDENTS'' and inserting ''AND THE EMPLOYEE'S SPOUSE AND DEPENDENTS'';

(G) in section 119(a), by striking ''him, his spouse, or any of his dependents by or on behalf of his employer'' and inserting ''the employee or the employee's spouse or dependents by or on behalf of the employer of the employee'';

(H) in section 119(a)(2), by striking ''his'' both places it appears and inserting ''the employee's'';

(I) in section 119(d)(3)(B), by striking ''his spouse, and any of his dependents'' and inserting ''the employee's spouse, and any of the employee's dependents'';

(J) in section 129(b)(2), by striking ''himself'' and inserting ''the spouse's self'';

(K) in section 170(b)(1)(F)(iii)—

(i) by striking ''his spouse'' and inserting ''the spouse of such donor''; and

(ii) by striking ''his death or after the death of his surviving spouse if she'' and inserting ''the death of the donor or after the death of the donor's surviving spouse if such surviving spouse'';

(L) in section 213(c)(1)—

(i) by striking ''his estate'' and inserting ''the estate of the taxpayer''; and

(ii) by striking ''his death'' and inserting ''the death of the taxpayer'';

(M) in section 213(d)(7), by striking ''he'' and inserting ''the taxpayer'';

(N) in section 217(g)—

(i) by striking '', his spouse, or his dependents'' in paragraph (2) and inserting ''or the spouse or dependents of such member'';

(ii) by striking ''his dependents'' in paragraph (3) and inserting ''dependents''; and

(iii) by striking ''his spouse'' each place it appears in paragraph (3) and inserting ''the member's spouse'';

(O) in section 217(i)(3)(A), by striking ''his'';

(P) in section 267(c)—

(i) by striking ''his'' each place it appears and inserting ''the individual's''; and

(ii) by striking ''by him'' in paragraph (5) and inserting ''by the individual'';

(Q) in section 318(a)(1)(A)(ii), by striking ''his'' and inserting ''the individual's'';

(R) in section 402(l)(4)(D), by striking '', his spouse, and dependents'' and inserting ''and the spouse and dependents of such officer'';

(S) in section 415(l)(2)(B), by striking '', his spouse, or his dependents'' and inserting ''or the participant's spouse or dependents'';

(T) in section 420(f)(6)(A), by striking ''his covered spouse and dependents'' each place it appears and inserting ''the covered spouse and dependents of such retiree'';

(U) in section 424(d)(1), by striking ''his'' and inserting ''the individual's'';

(V) in section 544(a)(2), by striking ''his'' each place it appears and inserting ''the individual's'';

(W) in section 911(c)(3), by striking ''him'' each place it appears in subparagraphs (A) and (B)(ii) and inserting ''the individual'';

(X) in section 1015(d)(3), by striking ''his spouse'' and inserting ''the donor's spouse'';

(Y) in section 1563(e)—

(i) by striking ''his children'' both places it appears in paragraphs (5)(D) and (6)(A) and inserting ''the individual's children''; and

(ii) by striking ''his parents'' both places it appears in subparagraphs (A) and (B) of paragraph (6) and inserting ''the individual's parents'';

(Z) in section 1563(f)(2)(B), by striking ''him'' and inserting ''the individual'';

(AA) in section 2012(c), by striking ''his spouse'' and inserting ''the decedent's spouse'';

(BB) in section 2032A(e)(10), by striking ''his surviving spouse'' and inserting ''the decedent's surviving spouse'';

(CC) in section 2035(b)—

(i) by striking ''his estate'' and inserting ''the decedent's estate''; and

(ii) by striking ''his spouse'' and inserting ''the decedent's spouse'';

(DD) in subsections (a) and (b)(5) of section 2056, by striking ''his surviving spouse'' and inserting ''the decedent's surviving spouse'';

(EE) in section 2523(b)—

(i) by striking ''(or his heirs or assigns) or such person (or his heirs or assigns)'' in paragraph (1) and inserting ''(or the donor's heirs or assigns) or such person (or such person's heirs or assigns)'';

(ii) by striking ''himself'' in paragraph (1) and inserting ''the donor's self'';

(iii) by striking ''he'' in paragraph (2) and inserting ''the donor''; and

(iv) by striking ''him'' each place it appears in the matter following paragraph (2) and inserting ''the donor'';

(FF) in section 2523(d), by striking ''himself'' and inserting ''the donor's self'';

(GG) in section 2523(e), by striking ''his spouse'' and inserting ''the donee spouse'';

(HH) in section 3121(b)(3)—

(i) by striking ''his father'' in subparagraph (A) and inserting ''the child's father'';

(ii) by striking ''his father'' in subparagraph (B) and inserting ''the individual's father''; and

(iii) by striking ''his son'' in subparagraph (B) and inserting ''the individual's son'';

(II) in section 3306(c)(5)—

(i) by striking ''his son'' and inserting ''the individual's son''; and

(ii) by striking ''his father'' and inserting ''the child's father'';

(JJ) in section 3402(l)—

(i) by striking ''he'' each place it appears in paragraphs (2) and (3)(A) and inserting ''the employee''; and

(ii) by striking ''his taxable year'' both places it appears in paragraph (3)(B) and inserting ''the employee's taxable year'';

(KK) in section 4905(a), by striking ''his spouse'' and inserting ''such person's spouse'';

(LL) in section 6046(c), by striking ''his'' both places it appears and inserting ''the individual's'';

(MM) in section 6103(e)(1)(A)(ii), by striking ''him'' and inserting ''the individual'';

(NN) in section 7448(a)(8), by striking ''his death'' and inserting ''the individual's death'';

(OO) in subsections (d) and (n) of section 7448, by striking ''his'' each place it appears and inserting ''the individual's'';

(PP) in section 7448(m)(1)(A)(i), by striking ''he'' and inserting ''such judge or special trial judge''; and

(QQ) in section 7448(q)—

(i) by striking ''his'' both places it appears and inserting ''such judge's''; and

(ii) by striking ''to bring himself'' and inserting ''to come''.

SA 4537. Mr. WYDEN submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. _____. REGULATION OF TAX RETURN PREPARERS.

(a) IN GENERAL.—Subsection (a) of section 330 of title 31, United States Code, is amended—

(1) by striking paragraph (1) and inserting the following:

''(1) regulate—

''(A) the practice of representatives of persons before the Department of the Treasury; and

''(B) the practice of tax return preparers; and'', and

(2) in paragraph (2)—

(A) by inserting ''or a tax return preparer to prepare tax returns'' after ''practice'',

(B) by inserting ''or tax return preparer'' before ''demonstrate'', and

(C) by inserting ''or in preparing their tax returns, claims for refund, or documents in connection with tax returns or claims for refund'' after ''cases'' in subparagraph (D).

(b) AUTHORITY TO SANCTION REGULATED TAX RETURN PREPARERS.—Subsection (c) of section 330 of title 31, United States Code, is amended—

(1) by striking ''before the Department'',

(2) by inserting ''or tax return preparer'' after ''representative'' each place it appears, and

(3) in paragraph (4), by striking ''misleads or threatens'' and all that follows and inserting ''misleads or threatens—

''(A) any person being represented or any prospective person being represented; or

''(B) any person or prospective person whose tax return, claim for refund, or document in connection with a tax return or claim for refund, is being or may be prepared.''.

(c) MINIMUM COMPETENCY STANDARDS FOR TAX RETURN PREPARERS.—Section 330 of title 31, United States Code, is amended by adding at the end the following new subsection:

''(f) TAX RETURN PREPARERS.—

''(1) IN GENERAL.—Any tax return preparer shall demonstrate minimum competency standards under this subsection by—

''(A) obtaining an identifying number for securing proper identification of such preparer as described in section 6109(a)(4) of the Internal Revenue Code of 1986;

''(B) satisfying any examination and annual continuing education requirements as prescribed by the Secretary; and

''(C) completing a background check administered by the Secretary.

''(2) EXEMPTION.—The Secretary shall exempt tax return preparers who have been subject to comparable examination, continuing education requirements, and background checks administered by the Secretary or any comparable State licensing program. Such exemption shall extend directly to individuals who are supervised by such preparers and are not required to secure an identification number under section 6109(a)(4).''.

(d) TAX RETURN PREPARER DEFINED.—Section 330 of title 31, United States Code, as amended by subsection (c), is amended by adding at the end the following new subsection:

''(g) TAX RETURN PREPARER.—For purposes of this section—

''(1) IN GENERAL.—The term 'tax return preparer' has the meaning given such term under section 7701(a)(36) of the Internal Revenue Code of 1986.

''(2) TAX RETURN.—The term 'tax return' has the meaning given to the term 'return' under section 6696(e)(1) of the Internal Revenue Code of 1986.

''(3) CLAIM FOR REFUND.—The term 'claim for refund' has the meaning given such term under section 6696(e)(2) of such Code.''.

(e) AMENDMENTS WITH RESPECT TO IDENTIFYING NUMBER.—

(1) IN GENERAL.—Section 6109(a) is amended by striking paragraph (4) and inserting the following:

''(4) FURNISHING IDENTIFYING NUMBER OF TAX RETURN PREPARER.—

''(A) IN GENERAL.—Any return or claim for refund prepared by a tax return preparer shall bear such identifying number for securing proper identification of such preparer, his employer, or both, as may be prescribed. For purposes of this paragraph, the terms 'return' and 'claim for refund' have the respective meanings given to such terms by section 6696(e).

''(B) EXCEPTION.—Subparagraph (A) shall not apply to any tax return preparer who prepares a return or claim for refund under the supervision and direction of a tax return preparer who signs the return or claim for refund and is a certified public accountant, an attorney or enrolled agent.''.

(2) CLARIFICATION OF RESCISSION AUTHORITY.—Section 6109 is amended by inserting after subsection (d) the following new subsection:

''(e) AUTHORITY TO RESCIND IDENTIFYING NUMBER OF TAX RETURN PREPARER.—

''(1) IN GENERAL.—The Secretary may rescind an identifying number issued under subsection (a)(4) if—

''(A) after notice and opportunity for a hearing, the preparer is shown to be incompetent or disreputable (as such terms are used in subsection (c) of section 330 of title 31, United States Code), and

''(B) rescinding the identifying number would promote compliance with the requirements of this title and effective tax administration.

''(2) RECORDS.—If an identifying number is rescinded under paragraph (1), the Secretary shall place in the file in the Office of the Director of Professional Responsibility the opinion of the Secretary with respect to the determination, including—

''(A) a statement of the facts and circumstances relating to the determination, and

''(B) the reasons for the rescission.''.

(f) GAO STUDY AND REPORT ON THE EXCHANGE OF INFORMATION BETWEEN THE IRS AND STATE TAXATION AUTHORITIES.—

(1) IN GENERAL.—Not later than 18 months after the date of the enactment of this Act, the Comptroller General shall conduct a study and submit to Congress a report on the sharing of information between the Secretary of the Treasury and State authorities, as authorized under section 6103(d) of the Internal Revenue Code of 1986, regarding identification numbers issued to paid tax return preparers and return preparer minimum standards.

(2) INCREASED INFORMATION SHARING.—The study and report described in paragraph (1) shall include an analysis of the impact that increased information sharing between Federal and State authorities would have on efforts to enforce minimum standards on paid tax return preparers.

SA 4538. Mr. WYDEN submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. _____. ELIMINATION OF WORK DISINCENTIVE FOR CHILDHOOD DISABILITY BENEFICIARIES.

(a) SHORT TITLE.—This section may be cited as the ''Work Without Worry Act''

(b) IN GENERAL.—Section 202(d) of the Social Security Act (42 U.S.C. 402(d)) is amended—

(1) in paragraph (1)(B)(ii), by striking ''is under a disability (as defined in section 223(d)) which began before he attained the age of 22, and'' and inserting the following: ''is under a disability (as defined in section 223(d)), and—

''(I) the physical or mental impairment (or combination of impairments) that is the basis for the finding of disability began before the child attained the age of 22 (or is of such a type that can reasonably be presumed to have begun before the child attained the age of 22, as determined by the Commissioner), and

''(II) the impairment or combination of impairments could have been the basis for a finding of disability (without regard to whether the child was actually engaged in substantial gainful activity) before the child attained age 22, and''; and

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

''(11)(A) In the case of a child described in subparagraph (B)(ii) of paragraph (1) who—

''(i) has not attained early retirement age (as defined in section 216(l)(2));

''(ii) has filed an application for child's insurance benefits; and

''(iii) is insured for disability benefits (as determined under section 223(c)(1)) at the time of such filing;

such application shall be deemed to be an application for both child's insurance benefits under this subsection and disability insurance benefits under section 223.

''(B) In the case of a child described in subparagraph (B)(ii) of paragraph (1) who—

''(i) has attained early retirement age (as defined in section 216(l)(2));

''(ii) has filed an application for child's insurance benefits; and

''(iii) is a fully insured individual (as defined in section 214(a)) at the time of such filing;

such application shall be deemed to be an application for both child's insurance benefits under this subsection and old-age insurance benefits under section 202(a).

''(C) Notwithstanding paragraph (1), in the case of a child described in subparagraph (A) or (B), if, at the time of filing an application for child's insurance benefits, the amount of the monthly old-age or disability insurance benefit to which the child would be entitled is greater than the amount of the monthly child's insurance benefit to which the child would be entitled, the child shall not be entitled to a child's insurance benefit based on such application.

''(D) For purposes of subparagraph (C), the amount of the monthly old-age or disability benefit to which the child would be entitled shall be determined before application of section 224.

''(12) For purposes of paragraph (1)(B)(ii), a child shall not be required to be continuously under a disability during the period between the date that the disability began and the date that the application for child's insurance benefits is filed.''.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to applications filed on or after the date that is 24 months after the date of the enactment of this section.

SA 4539. Mr. WYDEN submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. _____. MODIFICATION OF RATE OF DEDUCTION FOR QUALIFIED BUSINESS INCOME.

(a) IN GENERAL.—Section 199A(a) is amended—

(1) in paragraph (2), by redesignating subparagraphs (A) and (B) as clauses (i) and (ii), respectively, and by moving such clauses 2 ems to the right,

(2) by redesignating paragraphs (1) and (2) (as so amended) as subparagraphs (A) and (B), respectively, and by moving such subparagraphs 2 ems to the right,

(3) by striking ''DEDUCTION.—In the case of'' and inserting ''DEDUCTION.—

''(1) IN GENERAL.—In the case of'',

(4) by striking ''20 percent'' in paragraph (1)(B), as so redesignated, and inserting ''the deduction percentage'', and

(5) by adding at the end the following new paragraph:

''(2) DEDUCTION PERCENTAGE.—For purposes of this section—

''(A) IN GENERAL.—The deduction percentage is 30 percent—

''(i) reduced (but not below 20 percent) by 1 percentage point for every $5,000 (or fraction thereof) by which the taxpayer's adjusted gross income for the taxable year exceeds $150,000, and

''(ii) further reduced by 1 percentage point for every $250,000 (or fraction thereof) by which the taxpayer's adjusted gross income for the taxable year exceeds $50,000,000.

''(B) MARRIED INDIVIDUALS FILING SEPARATE RETURNS.—In the case of married individuals filing separate returns, subparagraph (A) shall be applied—

''(i) by substituting '$2,500' for '$5,000' and '$75,000' for '$150,000' in clause (i), and

''(ii) by substituting '$125,000' for '$250,000' and '$25,000,000' for '$50,000,000' in clause (ii).

''(C) ADJUSTMENT FOR INFLATION.—In the case of a taxable year beginning after 2027, each of the dollar amounts in subparagraphs (A)(i) and (B)(i) shall be increased by an amount equal to—

''(i) such dollar amount, multiplied by

''(ii) the cost-of-living adjustment determined under section 1(f)(3) for the calendar year in which the taxable year begins, determined by substituting 'calendar year 2025' for 'calendar year 2016' in subparagraph (A)(ii) thereof.

The amount of any increase under the preceding sentence shall be rounded as provided in section 1(f)(7).''.

(b) COMBINED QUALIFIED BUSINESS INCOME AMOUNT.—Section 199A(b)(1)(B) is amended by striking ''20 percent'' and inserting ''the deduction percentage''.

(c) DEDUCTIBLE AMOUNT.—Section 199A(b)(2)(A) is amended by striking ''20 percent'' and inserting ''the deduction percentage''.

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2026.

SA 4540. Mr. WYDEN submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. _____. TAX-FREE PRODUCTION OF LOW ALCOHOL BY VOLUME KOMBUCHA.

(a) EXEMPTION FROM TAX ON WINE.—Section 5042(a) of the Internal Revenue Code of 1986 is amended by adding at the end the following:

''(4) LOW ALCOHOL BY VOLUME KOMBUCHA.—

''(A) IN GENERAL.—Subject to regulations prescribed by the Secretary, low alcohol by volume kombucha shall not be subject to—

''(i) tax as wine, or

''(ii) the provisions of subchapter F.

''(B) DEFINITION.—For purposes of this chapter, the term 'low alcohol by volume kombucha' means a beverage which—

''(i) is fermented solely by a symbiotic culture of bacteria and yeast,

''(ii) contains not more than 1.25 percent of alcohol by volume,

''(iii) is sold or offered for sale as kombucha, and

''(iv) is derived from—

''(I) fermentable sugars, including sugar, malt or malt substitute, honey, and fruit juice, and

''(II) plant materials, including tea and coffee.''.

(b) EXEMPTION FROM TAX ON BEER.—Section 5053 of the Internal Revenue Code of 1986 is amended—

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

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

''(i) PRODUCTION OF LOW ALCOHOL BY VOLUME KOMBUCHA.—Subject to regulations prescribed by the Secretary, low alcohol by volume kombucha (as defined in section 5042(a)(4)(B)) shall not be subject to—

''(1) tax as beer, or

''(2) the provisions of subchapter G.''.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to calendar quarters beginning after the date of enactment of this Act.

SA 4541. Mr. WYDEN submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. _____. EXTENSION OF CERTAIN CLEAN ENERGY CREDITS.

(a) RESIDENTIAL CLEAN ENERGY CREDIT.—

(1) IN GENERAL.—Section 25D(h) of the Internal Revenue Code of 1986, as amended by section 70506(a) of Public Law 119–21, is amended by striking ''December 31, 2025'' and inserting ''December 31, 2034''.

(2) EFFECTIVE DATE.—The amendment made by this section shall take effect as if included in the enactment of section 70506 of Public Law 119–21.

(b) CLEAN ELECTRICITY PRODUCTION CREDIT.—

(1) IN GENERAL.—Section 45Y of the Internal Revenue Code of 1986, as amended by section 70512 of Public Law 119–21, is amended—

(A) in subsection (d)—

(i) in paragraph (1), by striking ''Subject to paragraph (4), the amount of'' and inserting ''The amount of'', and

(ii) by striking paragraphs (3) and (4) and inserting the following new paragraph:

''(3) APPLICABLE YEAR.—For purposes of this subsection, the term 'applicable year' means the later of—

''(A) the calendar year in which the Secretary determines that the annual greenhouse gas emissions from the production of electricity in the United States are equal to or less than 25 percent of the annual greenhouse gas emissions from the production of electricity in the United States for calendar year 2022, or

''(B) 2032.'', and

(B) by striking subsection (h).

(2) EFFECTIVE DATE.—The amendments made by this section shall take effect as if included in the enactment of section 70512 of Public Law 119–21.

(c) CLEAN ELECTRICITY INVESTMENT CREDIT.—

(1) IN GENERAL.—Section 48E of the Internal Revenue Code of 1986, as amended by section 70513 of Public Law 119–21, is amended—

(A) in subsection (e)—

(i) in paragraph (1), by striking ''Subject to paragraph (4), the amount of'' and inserting ''The amount of'', and

(ii) by striking paragraph (4),

(B) by striking subsection (i), and

(C) by redesignating subsection (j) as subsection (i).

(2) EFFECTIVE DATE.—The amendments made by this section shall take effect as if included in the enactment of section 70513 of Public Law 119–21.

SA 4542. Mr. WYDEN submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. _____. MODIFICATION OF RAILROAD TRACK MAINTENANCE CREDIT.

(a) INCREASE IN CREDIT AMOUNT.—

(1) IN GENERAL.—Section 45G(b)(1)(A) of the Internal Revenue Code of 1986 is amended by striking ''$3,500'' and inserting ''$6,100''.

(2) INFLATION ADJUSTMENT.—Section 45G of such Code is amended by adding at the end the following new subsection:

''(f) INFLATION ADJUSTMENT.—

''(1) IN GENERAL.—In the case of a taxable year beginning after 2027, the $6,100 amount in subsection (b)(1)(A) shall be increased by an amount equal to—

''(A) such dollar amount, multiplied by

''(B) the cost-of-living adjustment determined under section 1(f)(3) for the calendar year in which the taxable year begins, determined by substituting 'calendar year 2026' for 'calendar year 2016' in subparagraph (A)(ii) thereof.

''(2) ROUNDING.—Any increase determined under paragraph (1) which is not a multiple of $100 shall be rounded to the nearest multiple of $100.''.

(b) QUALIFIED RAILROAD TRACK MAINTENANCE EXPENDITURES.—Section 45G(d) of the Internal Revenue Code of 1986 is amended by striking ''January 1, 2015'' and inserting ''January 1, 2026''.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to expenditures paid or incurred in taxable years beginning after December 31, 2026.

SA 4543. Mr. WYDEN submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ___. INCREASE IN CORPORATE TAX RATE.

(a) IN GENERAL.—Section 11(b) is amended by striking ''21 percent'' and inserting ''21.1 percent''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after the date of the enactment of this Act.

SA 4544. Mr. WYDEN submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ___. INCREASE IN CORPORATE TAX RATE.

(a) IN GENERAL.—Section 11(b) is amended by striking ''21 percent'' and inserting ''21.2 percent''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after the date of the enactment of this Act.

SA 4545. Mr. WYDEN submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ___. INCREASE IN CORPORATE TAX RATE.

(a) IN GENERAL.—Section 11(b) is amended by striking ''21 percent'' and inserting ''21.3 percent''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after the date of the enactment of this Act.

SA 4546. Mr. WYDEN submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ___. INCREASE IN CORPORATE TAX RATE.

(a) IN GENERAL.—Section 11(b) is amended by striking ''21 percent'' and inserting ''21.4 percent''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after the date of the enactment of this Act.

SA 4547. Mr. WYDEN submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ___. INCREASE IN CORPORATE TAX RATE.

(a) IN GENERAL.—Section 11(b) is amended by striking ''21 percent'' and inserting ''21.5 percent''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after the date of the enactment of this Act.

SA 4548. Mr. WYDEN submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ___. INCREASE IN CORPORATE TAX RATE.

(a) IN GENERAL.—Section 11(b) is amended by striking ''21 percent'' and inserting ''21.6 percent''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after the date of the enactment of this Act.

SA 4549. Mr. WYDEN submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ___. INCREASE IN CORPORATE TAX RATE.

(a) IN GENERAL.—Section 11(b) is amended by striking ''21 percent'' and inserting ''21.7 percent''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after the date of the enactment of this Act.

SA 4550. Mr. WYDEN submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ___. INCREASE IN CORPORATE TAX RATE.

(a) IN GENERAL.—Section 11(b) is amended by striking ''21 percent'' and inserting ''21.8 percent''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after the date of the enactment of this Act.

SA 4551. Mr. WYDEN submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ___. INCREASE IN CORPORATE TAX RATE.

(a) IN GENERAL.—Section 11(b) is amended by striking ''21 percent'' and inserting ''21.9 percent''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after the date of the enactment of this Act.

SA 4552. Mr. WYDEN submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ___. INCREASE IN CORPORATE TAX RATE.

(a) IN GENERAL.—Section 11(b) is amended by striking ''21 percent'' and inserting ''22 percent''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after the date of the enactment of this Act.

SA 4553. Mr. WYDEN submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ___. INCREASE IN CORPORATE TAX RATE.

(a) IN GENERAL.—Section 11(b) is amended by striking ''21 percent'' and inserting ''22.1 percent''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after the date of the enactment of this Act.

SA 4554. Mr. WYDEN submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ___. INCREASE IN CORPORATE TAX RATE.

(a) IN GENERAL.—Section 11(b) is amended by striking ''21 percent'' and inserting ''22.2 percent''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after the date of the enactment of this Act.

SA 4555. Mr. WYDEN submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ___. INCREASE IN CORPORATE TAX RATE.

(a) IN GENERAL.—Section 11(b) is amended by striking ''21 percent'' and inserting ''22.3 percent''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after the date of the enactment of this Act.

SA 4556. Mr. WYDEN submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ___. INCREASE IN CORPORATE TAX RATE.

(a) IN GENERAL.—Section 11(b) is amended by striking ''21 percent'' and inserting ''22.4 percent''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after the date of the enactment of this Act.

SA 4557. Mr. WYDEN submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ___. INCREASE IN CORPORATE TAX RATE.

(a) IN GENERAL.—Section 11(b) is amended by striking ''21 percent'' and inserting ''22.5 percent''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after the date of the enactment of this Act.

SA 4558. Mr. WYDEN submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ___. INCREASE IN CORPORATE TAX RATE.

(a) IN GENERAL.—Section 11(b) is amended by striking ''21 percent'' and inserting ''22.6 percent''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after the date of the enactment of this Act.

SA 4559. Mr. WYDEN submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ___. INCREASE IN CORPORATE TAX RATE.

(a) IN GENERAL.—Section 11(b) is amended by striking ''21 percent'' and inserting ''22.9 percent''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after the date of the enactment of this Act.

SA 4560. Mr. WYDEN submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ___. INCREASE IN CORPORATE TAX RATE.

(a) IN GENERAL.—Section 11(b) is amended by striking ''21 percent'' and inserting ''22.7 percent''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after the date of the enactment of this Act.

SA 4561. Mr. WYDEN submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ___. INCREASE IN CORPORATE TAX RATE.

(a) IN GENERAL.—Section 11(b) is amended by striking ''21 percent'' and inserting ''22.8 percent''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after the date of the enactment of this Act.

SA 4562. Mr. WYDEN submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ___. INCREASE IN CORPORATE TAX RATE.

(a) IN GENERAL.—Section 11(b) is amended by striking ''21 percent'' and inserting ''23 percent''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after the date of the enactment of this Act.

SA 4563. Mr. WYDEN submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC.___. INCREASE IN CORPORATE TAX RATE.

(a) IN GENERAL.—Section 11(b) is amended by striking ''21 percent'' and inserting ''23.1 percent''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after the date of the enactment of this Act.

SA 4564. Mr. WYDEN submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC.___. INCREASE IN CORPORATE TAX RATE.

(a) IN GENERAL.—Section 11(b) is amended by striking ''21 percent'' and inserting ''23.2 percent''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after the date of the enactment of this Act.

SA 4565. Mr. WYDEN submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC.___. INCREASE IN CORPORATE TAX RATE.

(a) IN GENERAL.—Section 11(b) is amended by striking ''21 percent'' and inserting ''23.3 percent''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after the date of the enactment of this Act.

SA 4566. Mr. WYDEN submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC.___. INCREASE IN CORPORATE TAX RATE.

(a) IN GENERAL.—Section 11(b) is amended by striking ''21 percent'' and inserting ''23.4 percent''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after the date of the enactment of this Act.

SA 4567. Mr. WYDEN submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC.___. INCREASE IN CORPORATE TAX RATE.

(a) IN GENERAL.—Section 11(b) is amended by striking ''21 percent'' and inserting ''23.5 percent''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after the date of the enactment of this Act.

SA 4568. Mr. WYDEN submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC.___. INCREASE IN CORPORATE TAX RATE.

(a) IN GENERAL.—Section 11(b) is amended by striking ''21 percent'' and inserting ''23.6 percent''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after the date of the enactment of this Act.

SA 4569. Mr. WYDEN submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC.___. INCREASE IN CORPORATE TAX RATE.

(a) IN GENERAL.—Section 11(b) is amended by striking ''21 percent'' and inserting ''23.7 percent''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after the date of the enactment of this Act.

SA 4570. Mr. WYDEN submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC.____. INCREASE IN CORPORATE TAX RATE.

(a) IN GENERAL.—Section 11(b) is amended by striking ''21 percent'' and inserting ''23.8 percent''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after the date of the enactment of this Act.

SA 4571. Mr. WYDEN submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC.____. INCREASE IN CORPORATE TAX RATE.

(a) IN GENERAL.—Section 11(b) is amended by striking ''21 percent'' and inserting ''23.9 percent''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after the date of the enactment of this Act.

SA 4572. Mr. WYDEN submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC.____. INCREASE IN CORPORATE TAX RATE.

(a) IN GENERAL.—Section 11(b) is amended by striking ''21 percent'' and inserting ''24 percent''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after the date of the enactment of this Act.

SA 4573. Mr. WYDEN submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC.____. INCREASE IN CORPORATE TAX RATE.

(a) IN GENERAL.—Section 11(b) is amended by striking ''21 percent'' and inserting ''24.1 percent''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after the date of the enactment of this Act.

SA 4574. Mr. WYDEN submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC.____. INCREASE IN CORPORATE TAX RATE.

(a) IN GENERAL.—Section 11(b) is amended by striking ''21 percent'' and inserting ''24.2 percent''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after the date of the enactment of this Act.

SA 4575. Mr. WYDEN submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC.____. INCREASE IN CORPORATE TAX RATE.

(a) IN GENERAL.—Section 11(b) is amended by striking ''21 percent'' and inserting ''24.3 percent''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after the date of the enactment of this Act.

SA 4576. Mr. WYDEN submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC.____. INCREASE IN CORPORATE TAX RATE.

(a) IN GENERAL.—Section 11(b) is amended by striking ''21 percent'' and inserting ''24.4 percent''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after the date of the enactment of this Act.

SA 4577. Mr. WYDEN submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC.____. INCREASE IN CORPORATE TAX RATE.

(a) IN GENERAL.—Section 11(b) is amended by striking ''21 percent'' and inserting ''24.5 percent''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after the date of the enactment of this Act.

SA 4578. Mr. WYDEN submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC.____. INCREASE IN CORPORATE TAX RATE.

(a) IN GENERAL.—Section 11(b) is amended by striking ''21 percent'' and inserting ''24.6 percent''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after the date of the enactment of this Act.

SA 4579. Mr. WYDEN submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC.____. INCREASE IN CORPORATE TAX RATE.

(a) IN GENERAL.—Section 11(b) is amended by striking ''21 percent'' and inserting ''24.7 percent''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after the date of the enactment of this Act.

SA 4580. Mr. WYDEN submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC.____. INCREASE IN CORPORATE TAX RATE.

(a) IN GENERAL.—Section 11(b) is amended by striking ''21 percent'' and inserting ''24.8 percent''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after the date of the enactment of this Act.

SA 4581. Mr. WYDEN submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC.____. INCREASE IN CORPORATE TAX RATE.

(a) IN GENERAL.—Section 11(b) is amended by striking ''21 percent'' and inserting ''24.9 percent''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after the date of the enactment of this Act.

SA 4582. Mr. WYDEN submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC.____. INCREASE IN CORPORATE TAX RATE.

(a) IN GENERAL.—Section 11(b) is amended by striking ''21 percent'' and inserting ''25 percent''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after the date of the enactment of this Act.

SA 4583. Mr. WYDEN submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ____. INCREASE IN TOP INDIVIDUAL TAX RATE.

(a) IN GENERAL.—Section 1(j) of the Internal Revenue Code of 1986 is amended by inserting after paragraph (3) the following new paragraph:

''(4) MODIFICATIONS TO INCOME TAX BRACKETS FOR HIGH-INCOME TAXPAYERS.—

''(A) 37-PERCENT RATE BRACKET.—In the case of taxable years beginning after December 31, 2025, the rate of tax under subparagraphs (A), (B), (C), and (D) of paragraph (2)

on a taxpayer's taxable income in excess of the applicable threshold shall be 39.6 percent.

''(B) APPLICABLE THRESHOLD.—For purposes of this paragraph, the term 'applicable threshold' means—

''(i) $1,000,000,000 in the case of paragraph (2)(A), (2)(B), and (2)(C), and

''(ii) ½ the amount applicable under clause (i) in the case of paragraph (2)(D).''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after December 31, 2025.

SA 4584. Mr. WYDEN submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ___. INCREASE IN TOP INDIVIDUAL TAX RATE.

(a) IN GENERAL.—Section 1(j) of the Internal Revenue Code of 1986 is amended by inserting after paragraph (3) the following new paragraph:

''(4) MODIFICATIONS TO INCOME TAX BRACKETS FOR HIGH-INCOME TAXPAYERS.—

''(A) 37-PERCENT RATE BRACKET.—In the case of taxable years beginning after December 31, 2025, the rate of tax under subparagraphs (A), (B), (C), and (D) of paragraph (2) on a taxpayer's taxable income in excess of the applicable threshold shall be 39.6 percent.

''(B) APPLICABLE THRESHOLD.—For purposes of this paragraph, the term 'applicable threshold' means—

''(i) $900,000,000 in the case of paragraph (2)(A), (2)(B), and (2)(C), and

''(ii) ½ the amount applicable under clause (i) in the case of paragraph (2)(D).''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after December 31, 2025.

SA 4585. Mr. WYDEN submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ___. INCREASE IN TOP INDIVIDUAL TAX RATE.

(a) IN GENERAL.—Section 1(j) of the Internal Revenue Code of 1986 is amended by inserting after paragraph (3) the following new paragraph:

''(4) MODIFICATIONS TO INCOME TAX BRACKETS FOR HIGH-INCOME TAXPAYERS.—

''(A) 37-PERCENT RATE BRACKET.—In the case of taxable years beginning after December 31, 2025, the rate of tax under subparagraphs (A), (B), (C), and (D) of paragraph (2) on a taxpayer's taxable income in excess of the applicable threshold shall be 39.6 percent.

''(B) APPLICABLE THRESHOLD.—For purposes of this paragraph, the term 'applicable threshold' means—

''(i) $800,000,000 in the case of paragraph (2)(A), (2)(B), and (2)(C), and

''(ii) ½ the amount applicable under clause (i) in the case of paragraph (2)(D).''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after December 31, 2025.

SA 4586. Mr. WYDEN submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ___. INCREASE IN TOP INDIVIDUAL TAX RATE.

(a) IN GENERAL.—Section 1(j) of the Internal Revenue Code of 1986 is amended by inserting after paragraph (3) the following new paragraph:

''(4) MODIFICATIONS TO INCOME TAX BRACKETS FOR HIGH-INCOME TAXPAYERS.—

''(A) 37-PERCENT RATE BRACKET.—In the case of taxable years beginning after December 31, 2025, the rate of tax under subparagraphs (A), (B), (C), and (D) of paragraph (2) on a taxpayer's taxable income in excess of the applicable threshold shall be 39.6 percent.

''(B) APPLICABLE THRESHOLD.—For purposes of this paragraph, the term 'applicable threshold' means—

''(i) $700,000,000 in the case of paragraph (2)(A), (2)(B), and (2)(C), and

''(ii) ½ the amount applicable under clause (i) in the case of paragraph (2)(D).''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after December 31, 2025.

SA 4587. Mr. WYDEN submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ___. INCREASE IN TOP INDIVIDUAL TAX RATE.

(a) IN GENERAL.—Section 1(j) of the Internal Revenue Code of 1986 is amended by inserting after paragraph (3) the following new paragraph:

''(4) MODIFICATIONS TO INCOME TAX BRACKETS FOR HIGH-INCOME TAXPAYERS.—

''(A) 37-PERCENT RATE BRACKET.—In the case of taxable years beginning after December 31, 2025, the rate of tax under subparagraphs (A), (B), (C), and (D) of paragraph (2) on a taxpayer's taxable income in excess of the applicable threshold shall be 39.6 percent.

''(B) APPLICABLE THRESHOLD.—For purposes of this paragraph, the term 'applicable threshold' means—

''(i) $600,000,000 in the case of paragraph (2)(A), (2)(B), and (2)(C), and

''(ii) ½ the amount applicable under clause (i) in the case of paragraph (2)(D).''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after December 31, 2025.

SA 4588. Mr. WYDEN submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ___. INCREASE IN TOP INDIVIDUAL TAX RATE.

(a) IN GENERAL.—Section 1(j) of the Internal Revenue Code of 1986 is amended by inserting after paragraph (3) the following new paragraph:

''(4) MODIFICATIONS TO INCOME TAX BRACKETS FOR HIGH-INCOME TAXPAYERS.—

''(A) 37-PERCENT RATE BRACKET.—In the case of taxable years beginning after December 31, 2025, the rate of tax under subparagraphs (A), (B), (C), and (D) of paragraph (2) on a taxpayer's taxable income in excess of the applicable threshold shall be 39.6 percent.

''(B) APPLICABLE THRESHOLD.—For purposes of this paragraph, the term 'applicable threshold' means—

''(i) $500,000,000 in the case of paragraph (2)(A), (2)(B), and (2)(C), and

''(ii) ½ the amount applicable under clause (i) in the case of paragraph (2)(D).''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after December 31, 2025.

SA 4589. Mr. WYDEN submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ___. INCREASE IN TOP INDIVIDUAL TAX RATE.

(a) IN GENERAL.—Section 1(j) of the Internal Revenue Code of 1986 is amended by inserting after paragraph (3) the following new paragraph:

''(4) MODIFICATIONS TO INCOME TAX BRACKETS FOR HIGH-INCOME TAXPAYERS.—

''(A) 37-PERCENT RATE BRACKET.—In the case of taxable years beginning after December 31, 2025, the rate of tax under subparagraphs (A), (B), (C), and (D) of paragraph (2) on a taxpayer's taxable income in excess of the applicable threshold shall be 39.6 percent.

''(B) APPLICABLE THRESHOLD.—For purposes of this paragraph, the term 'applicable threshold' means—

''(i) $400,000,000 in the case of paragraph (2)(A), (2)(B), and (2)(C), and

''(ii) ½ the amount applicable under clause (i) in the case of paragraph (2)(D).''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after December 31, 2025.

SA 4590. Mr. WYDEN submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ___. INCREASE IN TOP INDIVIDUAL TAX RATE.

(a) IN GENERAL.—Section 1(j) of the Internal Revenue Code of 1986 is amended by inserting after paragraph (3) the following new paragraph:

''(4) MODIFICATIONS TO INCOME TAX BRACKETS FOR HIGH-INCOME TAXPAYERS.—

''(A) 37-PERCENT RATE BRACKET.—In the case of taxable years beginning after December 31, 2025, the rate of tax under subparagraphs (A), (B), (C), and (D) of paragraph (2) on a taxpayer's taxable income in excess of the applicable threshold shall be 39.6 percent.

''(B) APPLICABLE THRESHOLD.—For purposes of this paragraph, the term 'applicable threshold' means—

''(i) $300,000,000 in the case of paragraph (2)(A), (2)(B), and (2)(C), and

''(ii) ½ the amount applicable under clause (i) in the case of paragraph (2)(D).''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after December 31, 2025.

SA 4591. Mr. WYDEN submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on

Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ___. INCREASE IN TOP INDIVIDUAL TAX RATE.

(a) IN GENERAL.—Section 1(j) of the Internal Revenue Code of 1986 is amended by inserting after paragraph (3) the following new paragraph:

''(4) MODIFICATIONS TO INCOME TAX BRACKETS FOR HIGH-INCOME TAXPAYERS.—

''(A) 37-PERCENT RATE BRACKET.—In the case of taxable years beginning after December 31, 2025, the rate of tax under subparagraphs (A), (B), (C), and (D) of paragraph (2) on a taxpayer's taxable income in excess of the applicable threshold shall be 39.6 percent.

''(B) APPLICABLE THRESHOLD.—For purposes of this paragraph, the term 'applicable threshold' means—

''(i) $200,000,000 in the case of paragraph (2)(A), (2)(B), and (2)(C), and

''(ii) ½ the amount applicable under clause (i) in the case of paragraph (2)(D).''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after December 31, 2025.

SA 4592. Mr. WYDEN submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ___. INCREASE IN TOP INDIVIDUAL TAX RATE.

(a) IN GENERAL.—Section 1(j) of the Internal Revenue Code of 1986 is amended by inserting after paragraph (3) the following new paragraph:

''(4) MODIFICATIONS TO INCOME TAX BRACKETS FOR HIGH-INCOME TAXPAYERS.—

''(A) 37-PERCENT RATE BRACKET.—In the case of taxable years beginning after December 31, 2025, the rate of tax under subparagraphs (A), (B), (C), and (D) of paragraph (2) on a taxpayer's taxable income in excess of the applicable threshold shall be 39.6 percent.

''(B) APPLICABLE THRESHOLD.—For purposes of this paragraph, the term 'applicable threshold' means—

''(i) $100,000,000 in the case of paragraph (2)(A), (2)(B), and (2)(C), and

''(ii) ½ the amount applicable under clause (i) in the case of paragraph (2)(D).''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after December 31, 2025.

SA 4593. Mr. WYDEN submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ___. INCREASE IN TOP INDIVIDUAL TAX RATE.

(a) IN GENERAL.—Section 1(j) of the Internal Revenue Code of 1986 is amended by inserting after paragraph (3) the following new paragraph:

''(4) MODIFICATIONS TO INCOME TAX BRACKETS FOR HIGH-INCOME TAXPAYERS.—

''(A) 37-PERCENT RATE BRACKET.—In the case of taxable years beginning after December 31, 2025, the rate of tax under subparagraphs (A), (B), (C), and (D) of paragraph (2) on a taxpayer's taxable income in excess of the applicable threshold shall be 39.6 percent.

''(B) APPLICABLE THRESHOLD.—For purposes of this paragraph, the term 'applicable threshold' means—

''(i) $90,000,000 in the case of paragraph (2)(A), (2)(B), and (2)(C), and

''(ii) ½ the amount applicable under clause (i) in the case of paragraph (2)(D).''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after December 31, 2025.

SA 4594. Mr. WYDEN submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ___. INCREASE IN TOP INDIVIDUAL TAX RATE.

(a) IN GENERAL.—Section 1(j) of the Internal Revenue Code of 1986 is amended by inserting after paragraph (3) the following new paragraph:

''(4) MODIFICATIONS TO INCOME TAX BRACKETS FOR HIGH-INCOME TAXPAYERS.

''(A) 37-PERCENT RATE BRACKET.—In the case of taxable years beginning after December 31, 2025, the rate of tax under subparagraphs (A), (B), (C), and (D) of paragraph (2) on a taxpayer's taxable income in excess of the applicable threshold shall be 39.6 percent.

''(B) APPLICABLE THRESHOLD.—For purposes of this paragraph, the term 'applicable threshold' means—

''(i) $80,000,000 in the case of paragraph (2)(A), (2)(B), and (2)(C), and

''(ii) ½ the amount applicable under clause (i) in the case of paragraph (2)(D).''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after December 31, 2025.

SA 4595. Mr. WYDEN submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ___. INCREASE IN TOP INDIVIDUAL TAX RATE.

(a) IN GENERAL.—Section 1(j) of the Internal Revenue Code of 1986 is amended by inserting after paragraph (3) the following new paragraph:

''(4) MODIFICATIONS TO INCOME TAX BRACKETS FOR HIGH-INCOME TAXPAYERS.

''(A) 37-PERCENT RATE BRACKET.—In the case of taxable years beginning after December 31, 2025, the rate of tax under subparagraphs (A), (B), (C), and (D) of paragraph (2) on a taxpayer's taxable income in excess of the applicable threshold shall be 39.6 percent.

''(B) APPLICABLE THRESHOLD.—For purposes of this paragraph, the term 'applicable threshold' means—

''(i) $70,000,000 in the case of paragraph (2)(A), (2)(B), and (2)(C), and

''(ii) ½ the amount applicable under clause (i) in the case of paragraph (2)(D).''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after December 31, 2025.

SA 4596. Mr. WYDEN submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ___. INCREASE IN TOP INDIVIDUAL TAX RATE.

(a) IN GENERAL.—Section 1(j) of the Internal Revenue Code of 1986 is amended by inserting after paragraph (3) the following new paragraph:

''(4) MODIFICATIONS TO INCOME TAX BRACKETS FOR HIGH-INCOME TAXPAYERS.—

''(A) 37-PERCENT RATE BRACKET.—In the case of taxable years beginning after December 31, 2025, the rate of tax under subparagraphs (A), (B), (C), and (D) of paragraph (2) on a taxpayer's taxable income in excess of the applicable threshold shall be 39.6 percent.

''(B) APPLICABLE THRESHOLD.—For purposes of this paragraph, the term 'applicable threshold' means—

''(i) $60,000,000 in the case of paragraph (2)(A), (2)(B), and (2)(C), and

''(ii) ½ the amount applicable under clause (i) in the case of paragraph (2)(D).''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after December 31, 2025.

SA 4597. Mr. WYDEN submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ___. INCREASE IN TOP INDIVIDUAL TAX RATE.

(a) IN GENERAL.—Section 1(j) of the Internal Revenue Code of 1986 is amended by inserting after paragraph (3) the following new paragraph:

''(4) MODIFICATIONS TO INCOME TAX BRACKETS FOR HIGH-INCOME TAXPAYERS.—

''(A) 37-PERCENT RATE BRACKET.—In the case of taxable years beginning after December 31, 2025, the rate of tax under subparagraphs (A), (B), (C), and (D) of paragraph (2) on a taxpayer's taxable income in excess of the applicable threshold shall be 39.6 percent.

''(B) APPLICABLE THRESHOLD.—For purposes of this paragraph, the term 'applicable threshold' means—

''(i) $50,000,000 in the case of paragraph (2)(A), (2)(B), and (2)(C), and

''(ii) ½ the amount applicable under clause (i) in the case of paragraph (2)(D).''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after December 31, 2025.

SA 4598. Mr. WYDEN submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ___. INCREASE IN TOP INDIVIDUAL TAX RATE.

(a) IN GENERAL.—Section 1(j) of the Internal Revenue Code of 1986 is amended by inserting after paragraph (3) the following new paragraph:

''(4) MODIFICATIONS TO INCOME TAX BRACKETS FOR HIGH-INCOME TAXPAYERS.—

''(A) 37-PERCENT RATE BRACKET.—In the case of taxable years beginning after December 31, 2025, the rate of tax under subparagraphs (A), (B), (C), and (D) of paragraph (2)

on a taxpayer's taxable income in excess of the applicable threshold shall be 39.6 percent.

''(B) APPLICABLE THRESHOLD.—For purposes of this paragraph, the term 'applicable threshold' means—

''(i) $40,000,000 in the case of paragraph (2)(A), (2)(B), and (2)(C), and

''(ii) ½ the amount applicable under clause (i) in the case of paragraph (2)(D).''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after December 31, 2025.

SA 4599. Mr. WYDEN submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ___. INCREASE IN TOP INDIVIDUAL TAX RATE.

(a) IN GENERAL.—Section 1(j) of the Internal Revenue Code of 1986 is amended by inserting after paragraph (3) the following new paragraph:

''(4) MODIFICATIONS TO INCOME TAX BRACKETS FOR HIGH-INCOME TAXPAYERS.—

''(A) 37-PERCENT RATE BRACKET.—In the case of taxable years beginning after December 31, 2025, the rate of tax under subparagraphs (A), (B), (C), and (D) of paragraph (2) on a taxpayer's taxable income in excess of the applicable threshold shall be 39.6 percent.

''(B) APPLICABLE THRESHOLD.—For purposes of this paragraph, the term 'applicable threshold' means—

''(i) $30,000,000 in the case of paragraph (2)(A), (2)(B), and (2)(C), and

''(ii) ½ the amount applicable under clause (i) in the case of paragraph (2)(D).''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after December 31, 2025.

SA 4600. Mr. WYDEN submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ___. INCREASE IN TOP INDIVIDUAL TAX RATE.

(a) IN GENERAL.—Section 1(j) of the Internal Revenue Code of 1986 is amended by inserting after paragraph (3) the following new paragraph:

''(4) MODIFICATIONS TO INCOME TAX BRACKETS FOR HIGH-INCOME TAXPAYERS.—

''(A) 37-PERCENT RATE BRACKET.—In the case of taxable years beginning after December 31, 2025, the rate of tax under subparagraphs (A), (B), (C), and (D) of paragraph (2) on a taxpayer's taxable income in excess of the applicable threshold shall be 39.6 percent.

''(B) APPLICABLE THRESHOLD.—For purposes of this paragraph, the term 'applicable threshold' means—

''(i) $20,000,000 in the case of paragraph (2)(A), (2)(B), and (2)(C), and

''(ii) ½ the amount applicable under clause (i) in the case of paragraph (2)(D).''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after December 31, 2025.

SA 4601. Mr. WYDEN submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ___. INCREASE IN TOP INDIVIDUAL TAX RATE.

(a) IN GENERAL.—Section 1(j) of the Internal Revenue Code of 1986 is amended by inserting after paragraph (3) the following new paragraph:

''(4) MODIFICATIONS TO INCOME TAX BRACKETS FOR HIGH-INCOME TAXPAYERS.—

''(A) 37-PERCENT RATE BRACKET.—In the case of taxable years beginning after December 31, 2025, the rate of tax under subparagraphs (A), (B), (C), and (D) of paragraph (2) on a taxpayer's taxable income in excess of the applicable threshold shall be 39.6 percent.

''(B) APPLICABLE THRESHOLD.—For purposes of this paragraph, the term 'applicable threshold' means—

''(i) $10,000,000 in the case of paragraph (2)(A), (2)(B), and (2)(C), and

''(ii) ½ the amount applicable under clause (i) in the case of paragraph (2)(D).''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after December 31, 2025.

SA 4602. Ms. HASSAN submitted an amendment intended to be proposed by her to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SECTION _____. REPEAL OF THE MEDICARE PRICE NEGOTIATION EXEMPTION FOR ORPHAN DRUGS.

Section 71203 of An Act to provide for reconciliation pursuant to title II of H. Con. Res. 14 (Public Law 119–21) is repealed and any law or regulation referred to in such section shall be applied as if such section and the amendments made by such section had not been enacted.

SA 4603. Ms. HASSAN submitted an amendment intended to be proposed by her to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ___. EXEMPTION FROM BALANCE-OF-PAYMENTS DUTIES FOR IMPORTS OF COFFEE.

No duty imposed under section 122 of the Trade Act of 1974 (19 U.S.C. 2132) shall apply with respect to imports of coffee.

SA 4604. Ms. HASSAN submitted an amendment intended to be proposed by her to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ___. EXEMPTION FROM BALANCE-OF-PAYMENTS DUTIES FOR IMPORTS OF BANANAS.

No duty imposed under section 122 of the Trade Act of 1974 (19 U.S.C. 2132) shall apply with respect to imports of bananas.

SA 4605. Ms. HASSAN submitted an amendment intended to be proposed by her to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ___. EXEMPTION FROM BALANCE-OF-PAYMENTS DUTIES FOR IMPORTS FROM CANADA.

No duty imposed under section 122 of the Trade Act of 1974 (19 U.S.C. 2132) shall apply with respect to any article imported from Canada.

SA 4606. Ms. HASSAN submitted an amendment intended to be proposed by her to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ___. RESTORATION OF ENHANCED HEALTH CARE PREMIUM TAX CREDIT.

(a) RESTORATION OF RULES TO INCREASE PREMIUM ASSISTANCE AMOUNTS.—Clause (iii) of section 36B(b)(3)(A) of the Internal Revenue Code of 1986 is amended—

(1) in the heading, by striking ''2025'' and inserting ''2027'', and

(2) in the matter preceding subclause (I), by striking ''before January 1, 2026'' and inserting ''before January 1, 2028''.

(b) RESTORATION OF RULE TO ALLOW CREDIT TO TAXPAYERS WHOSE HOUSEHOLD INCOME EXCEEDS 400 PERCENT OF POVERTY LINE.—Subparagraph (E) of section 36B(c)(1) of the Internal Revenue Code of 1986 is amended—

(1) in the heading, by striking ''through 2025'' and inserting ''through 2027'', and

(2) by striking ''before January 1, 2026'' and inserting ''before January 1, 2028''.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2025.

(d) ADDITIONAL OPEN ENROLLMENT PERIOD FOR PLAN YEAR 2026.—With respect to plan year 2026, the Secretary of Health and Human Services shall require Exchanges to provide an additional open enrollment period under section 1311(c)(6) of the Patient Protection and Affordable Care Act (42 U.S.C. 18031(c)(6)) during the period beginning on the date of enactment of this Act and ending on August 31, 2026.

SA 4607. Ms. HASSAN submitted an amendment intended to be proposed by her to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ___. RESTORATION OF ENHANCED HEALTH CARE PREMIUM TAX CREDIT.

(a) RESTORATION OF RULES TO INCREASE PREMIUM ASSISTANCE AMOUNTS.—Clause (iii) of section 36B(b)(3)(A) of the Internal Revenue Code of 1986 is amended—

(1) in the heading, by striking ''2025'' and inserting ''2028'', and

(2) in the matter preceding subclause (I), by striking ''before January 1, 2026'' and inserting ''before January 1, 2029''.

(b) RESTORATION OF RULE TO ALLOW CREDIT TO TAXPAYERS WHOSE HOUSEHOLD INCOME EXCEEDS 400 PERCENT OF POVERTY LINE.—Subparagraph (E) of section 36B(c)(1) of the Internal Revenue Code of 1986 is amended—

(1) in the heading, by striking ''through 2025'' and inserting ''through 2028'', and

(2) by striking ''before January 1, 2026'' and inserting ''before January 1, 2029''.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2025.

(d) ADDITIONAL OPEN ENROLLMENT PERIOD FOR PLAN YEAR 2026.—With respect to plan year 2026, the Secretary of Health and Human Services shall require Exchanges to provide an additional open enrollment period under section 1311(c)(6) of the Patient Protection and Affordable Care Act (42 U.S.C. 18031(c)(6)) during the period beginning on the date of enactment of this Act and ending on August 31, 2026.

SA 4608. Ms. HASSAN submitted an amendment intended to be proposed by her to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ___. RESTORATION OF ENHANCED HEALTH CARE PREMIUM TAX CREDIT.

(a) RESTORATION OF RULES TO INCREASE PREMIUM ASSISTANCE AMOUNTS.—Clause (iii) of section 36B(b)(3)(A) of the Internal Revenue Code of 1986 is amended—

(1) in the heading, by striking ''2025'' and inserting ''2029'', and

(2) in the matter preceding subclause (I), by striking ''before January 1, 2026'' and inserting ''before January 1, 2030''.

(b) RESTORATION OF RULE TO ALLOW CREDIT TO TAXPAYERS WHOSE HOUSEHOLD INCOME EXCEEDS 400 PERCENT OF POVERTY LINE.—Subparagraph (E) of section 36B(c)(1) of the Internal Revenue Code of 1986 is amended—

(1) in the heading, by striking ''through 2025'' and inserting ''through 2029'', and

(2) by striking ''before January 1, 2026'' and inserting ''before January 1, 2030''.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2025.

(d) ADDITIONAL OPEN ENROLLMENT PERIOD FOR PLAN YEAR 2026.—With respect to plan year 2026, the Secretary of Health and Human Services shall require Exchanges to provide an additional open enrollment period under section 1311(c)(6) of the Patient Protection and Affordable Care Act (42 U.S.C. 18031(c)(6)) during the period beginning on the date of enactment of this Act and ending on August 31, 2026.

SA 4609. Ms. HASSAN submitted an amendment intended to be proposed by her to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ___. RESTORATION OF ENHANCED HEALTH CARE PREMIUM TAX CREDIT.

(a) RESTORATION OF RULES TO INCREASE PREMIUM ASSISTANCE AMOUNTS.—Clause (iii) of section 36B(b)(3)(A) of the Internal Revenue Code of 1986 is amended—

(1) in the heading, by striking ''2025'' and inserting ''2030'', and

(2) in the matter preceding subclause (I), by striking ''before January 1, 2026'' and inserting ''before January 1, 2031''.

(b) RESTORATION OF RULE TO ALLOW CREDIT TO TAXPAYERS WHOSE HOUSEHOLD INCOME EXCEEDS 400 PERCENT OF POVERTY LINE.—Subparagraph (E) of section 36B(c)(1) of the Internal Revenue Code of 1986 is amended—

(1) in the heading, by striking ''through 2025'' and inserting ''through 2030'', and

(2) by striking ''before January 1, 2026'' and inserting ''before January 1, 2031''.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2025.

(d) ADDITIONAL OPEN ENROLLMENT PERIOD FOR PLAN YEAR 2026.—With respect to plan year 2026, the Secretary of Health and Human Services shall require Exchanges to provide an additional open enrollment period under section 1311(c)(6) of the Patient Protection and Affordable Care Act (42 U.S.C. 18031(c)(6)) during the period beginning on the date of enactment of this Act and ending on August 31, 2026.

SA 4610. Mr. WYDEN submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

In lieu of the matter proposed to be inserted, insert the following:

SECTION 1. SHORT TITLE.

This Act may be cited as the ''Health Workforce Innovation Act''.

SEC. 2. HEALTH CARE WORKFORCE INNOVATION PROGRAM.

Section 755(b) of the Public Health Service Act (42 U.S.C. 294e(b)) is amended by adding at the end the following:

''(5)(A) Supporting and developing new innovative, community-driven approaches for the education and training of allied health professionals, including those described in subparagraph (F)(i), with an emphasis on expanding the supply of such professionals located in, and meeting the needs of, underserved communities and rural areas. Grants or contracts under this paragraph shall be awarded through a new program (referred to as the 'Health Care Workforce Innovation Program' or in this paragraph as the 'Program').

''(B) To be eligible to receive a grant or contract under the Program an entity shall—

''(i) be a Federally qualified health center (as defined in section 1905(l)(2)(B) of the Social Security Act), a State-level association or other consortium that represents and is comprised of Federally qualified health centers, a certified rural health clinic that meets the requirements of section 334, or an accredited, nonprofit post-secondary vocational program that trains allied health professionals to work in primary care settings; and

''(ii) submit to the Secretary an application that, at a minimum, contains—

''(I) a description of how all trainees will be trained in accredited training programs either directly or through partnerships with public or nonprofit private entities, such as schools of allied health;

''(II) a description of the community-driven health care workforce innovation model to be carried out under the grant or contract, including the specific allied health professions to be funded;

''(III) the geographic service area that will be served, including quantitative data, if available, showing that such particular area faces a shortage of allied health professionals and lacks access to health care;

''(IV) a description of the benefits provided to each health care professional trained under the proposed model during the education and training phase;

''(V) a description of the experience that the applicant has in the recruitment, retention, and promotion of the well-being of workers and volunteers;

''(VI) a description of how the funding awarded under the Program will supplement rather than supplant existing funding;

''(VII) a description of the scalability and replicability of the community-driven approach to be funded under the Program;

''(VIII) a description of the infrastructure, outreach and communication plan and other program support costs required to operationalize the proposed model; and

''(IX) any other information, as the Secretary determines appropriate.

''(C)(i) An entity shall use amounts received under a grant or contract awarded under the Program to carry out the innovative, community-driven model described in the application under subparagraph (B). Such amounts may be used for launching new or expanding existing innovative health care professional partnerships, including the following specific uses:

''(I) Establishing or expanding a partnership between such entity and 1 or more high schools, accredited public or nonprofit private vocational-technical schools, accredited public or nonprofit private 2-year colleges, area health education centers, and entities with clinical settings for the provision of education and training opportunities not available at the grantee's facilities.

''(II) Providing education and training programs to improve allied health professionals' readiness in settings that serve underserved communities and rural areas; encouraging students from underserved and disadvantaged backgrounds and former patients to consider careers in health care, and better reflecting and meeting community needs; providing education and training programs for individuals to work in patient-centered, team-based, community-driven health care models that include integration with other clinical practitioners and training in cultural and linguistic competence; providing pre-apprenticeship and apprenticeship programs for health care technical, support, and entry-level occupations, particularly for those enrolled in dual or concurrent enrollment programs; building a preceptorship training-to-practice model for medical, behavioral health, oral health, and public health disciplines in an integrated, community-driven setting; providing and expanding internships, career ladders, and development opportunities for health care professionals, including new and existing staff; or investing in training equipment, supplies, and limited renovations or retrofitting of training space needed for grantees to carry out their particular model.

''(ii) Amounts received under a grant or contract awarded under the Program shall not be used to support construction costs or to supplant funding from existing programs that support the applicant's health workforce.

''(iii) Models funded under the Program shall be for a duration of at least 3 years.

''(D) In awarding grants or contracts under the Program, the Secretary shall give priority to applicants that will use grant or contract funds to support workforce innovation models that increase the number of individuals from underserved and disadvantaged backgrounds working in such health care professions, improve access to health care (including medical, behavioral health and oral health) in underserved communities, or demonstrate that the model can be replicated in other underserved communities in a cost-efficient and effective manner to achieve the purposes of the Program.

''(E) An entity that receives a grant or contract under the Program shall provide periodic reports to the Secretary detailing the findings and outcomes of the innovative, community-driven model carried out under

the grant. Such reports shall contain information in a manner and at such times as determined appropriate by the Secretary.

''(F) In this paragraph:

''(i) The term 'allied health professional' includes individuals who provide clinical support services, including medical assistants, dental assistants, dental hygienists, dental therapists, pharmacy technicians, physical therapists, physical therapist assistants and health care interpreters; individuals providing non-clinical support, such as billing and coding professionals and health information technology professionals; dieticians; medical technologists; emergency medical technicians; community health workers; health education specialists; health care paraprofessionals; and peer support specialists.

''(ii) The term 'rural area' has the meaning given such term by the Administrator of the Health Resources and Services Administration.

''(iii) The term 'underserved communities' means areas, population groups, and facilities designated as health professional shortage areas under section 332, medically underserved areas as defined under section 330I(a)), or medically underserved populations as defined under section 330(b)(3).

''(G)(i) There are authorized to be appropriated such sums as may be necessary for each of fiscal years 2027 through 2029, to carry out this paragraph, to remain available until expended.

''(ii) A grant or contract provided under the Program shall not exceed $2,500,000 for a grant period.''.

SA 4611. Mr. HICKENLOOPER submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. _____. PROHIBITION ON CLASSIFICATION AS SUPPLY CHAIN RISK DUE TO SAFETY AND ETHICAL USAGE REQUIREMENTS ALIGNED WITH RECOMMENDATION FROM NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY.

Section 4713(i) of title 41, United States Code, is amended by striking ''based solely'' and all that follows through the period and inserting ''against a potential procurement source that is otherwise qualified to enter into procurement contracts with the Federal Government, based on—

''(1) the foreign ownership of such source; or

''(2) the safety, data privacy, and ethical usage requirements of such source, if the source is headquartered in the United States and such requirements align with the privacy and security recommendations or frameworks of the National Institute of Standards and Technology, including the Artificial Intelligence Risk Management Framework and any successor framework.''.

SA 4612. Mr. HICKENLOOPER submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. _____. EXTENSION OF ENHANCEMENT OF HEALTH CARE PREMIUM TAX CREDIT.

(a) EXTENSION OF RULES TO INCREASE PREMIUM ASSISTANCE AMOUNTS.—Clause (iii) of section 36B(b)(3)(A) of the Internal Revenue Code of 1986 is amended—

(1) in the heading, by striking ''THROUGH 2025'' and inserting ''THROUGH 2027'', and

(2) in the matter preceding subclause (I), by striking ''before January 1, 2026'' and inserting ''before January 1, 2028''.

(b) EXTENSION OF RULE TO ALLOW CREDIT TO TAXPAYERS WHOSE HOUSEHOLD INCOME EXCEEDS 400 PERCENT OF POVERTY LINE.—Subparagraph (E) of section 36B(c)(1) of the Internal Revenue Code of 1986 is amended—

(1) in the heading, by striking ''THROUGH 2025'' and inserting ''THROUGH 2027'', and

(2) by striking ''before January 1, 2026'' and inserting ''before January 1, 2028''.

(c) EFFECTIVE DATE.—The amendments made by subsections (a) and (b) shall apply to taxable years beginning after December 31, 2025.

(d) RESCISSION.—Of the unobligated balances of the amounts appropriated to U.S. Immigration and Customs Enforcement for fiscal year 2026, $75,000,000,000 is rescinded.

SA 4613. Mr. HICKENLOOPER submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. _____. IMPACTS OF FUNDING CUTS AND STAFF SHORTAGES ON WILDFIRE RISKS.

The Secretary of Agriculture and the Secretary of the Interior shall provide to the Committee on Energy and Natural Resources of the Senate and the Committee on Agriculture, Nutrition, and Forestry of the Senate a briefing to describe—

(1) the projections for the severity and extent of the upcoming wildfire season given ongoing drought;

(2) the scale and impact of staffing reductions in Federal land management agencies on wildfire mitigation;

(3) the scale and impact of staffing reductions for Federal land management agency personnel on wildfire response and suppression, including personnel who hold Incident Qualification Cards (commonly known as ''red cards'') and are qualified to respond to wildfire incidents; and

(4) the scale and impact of staffing reductions on wildfire recovery and restoration.

SA 4614. Mr. HICKENLOOPER submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. _____. PROHIBITION OF MANDATORY DISPOSAL OF PUBLIC LAND.

The Secretary of the Interior or the Secretary of Agriculture may not conduct sales, exchanges, or transfers of public land unless consistent with the public land disposal procedures under applicable Federal law, including—

(1) the Federal Land Policy and Management Act of 1976 (43 U.S.C. 1701 et seq.);

(2) the Act of June 14, 1926 (commonly known as the ''Recreation and Public Purposes Act'') (44 Stat. 741, chapter 578; 43 U.S.C. 869 et seq.); and

(3) the first section of Public Law 85–569 (16 U.S.C. 478a).

SA 4615. Mr. HICKENLOOPER submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. _____. EXPEDITING AFFORDABLE ELECTRICITY PROJECT PERMITTING.

(a) DEFINITIONS.—In this section:

(1) COVERED OFFICIAL.—The term ''covered official'' means—

(A) the Secretary of the Interior or the Secretary of Defense, as applicable;

(B) the Deputy Secretary of the Interior or the Deputy Secretary of Defense, as applicable;

(C) any other political appointee to the Department of the Interior or the Department of Defense, as applicable; and

(D) any career employee of the Department of the Interior or the Department of Defense, as applicable.

(2) COVERED PROJECT.—The term ''covered project'' means a project to develop, produce, generate, store, transport, or distribute energy that—

(A) is carried out on Federal land; or

(B) requires the review or approval of a Federal agency or official.

(3) SECRETARIES.—The term ''Secretaries'' means each of the Secretary of the Interior and the Secretary of Defense.

(b) REQUIREMENT FOR PARITY.—The Secretaries shall ensure that no type of covered project is subject to more restrictive or burdensome procedural requirements than any other type of covered project with respect to the processing of applications, the approval or denial of applications, or the provision or rescission of authorizations, including—

(1) requirements for elevated or discretionary review by a covered official;

(2) the withholding, delaying, or reversing of decisions made by local, State, or regional entities for a type of covered project for reasons not applied to all other types of covered projects; and

(3) the denial or delay of authorizations, such as testing permits, cost recovery agreements, mitigation agreements, or notices to proceed once all criteria have been met for approval, based on underlying technology.

(c) POLICY REVIEW.—Not later than 15 days after the date of enactment of this Act, the Secretaries shall—

(1) review all applicable regulations, guidance documents, policy manuals, departmental directives, Secretarial orders, and other procedures relating to covered projects; and

(2) identify any provision of those regulations, documents, manuals, directives, orders, and procedures not otherwise required by statute that do not comply with the requirements described in subsection (b).

(d) RESCISSION.—Not later than 20 days after the date of enactment of this Act, and without delay, the Secretaries shall rescind or amend, as necessary, any provision identified under subsection (c)(2).

SA 4616. Mr. HICKENLOOPER submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ____. RESTORATION OF INTERNAL REVENUE SERVICE ENFORCEMENT FUNDING.

There are hereby appropriated, out of any money in the Treasury not otherwise appropriated, for the fiscal year ending September 30, 2026, for necessary expenses for tax enforcement activities of the Internal Revenue Service to determine and collect owed taxes, to provide legal and litigation support, to conduct criminal investigations (including investigative technology), to provide digital asset monitoring and compliance activities, to enforce criminal statutes related to violations of internal revenue laws and other financial crimes, to purchase and hire passenger motor vehicles (31 U.S.C. 1343(b)), and to provide other services as authorized by 5 U.S.C. 3109, at such rates as may be determined by the Commissioner, $41,800,000,000, to remain available until September 30, 2031: *Provided*, That these amounts shall be in addition to amounts otherwise available for such purposes.

SA 4617. Mr. HICKENLOOPER submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. _____. OMB REPORT.

(a) DEFINITION.—In this section, the term ''covered individual'' means an individual who—

(1) during 2025, separated, either voluntarily or involuntarily, from a position of Federal employment; and

(2) as of the date on which the individual separated from a position of Federal employment, as described in paragraph (1), had a doctoral degree in science, technology, engineering, or mathematics.

(b) REQUIREMENT.—Not later than 90 days after the date of enactment of this Act, the Director of the Office of Management and Budget shall submit to Congress a report that analyzes—

(1) the costs expended by the Federal Government in recruiting, training, and providing security clearances for covered individuals;

(2) the delayed return on investment with respect to Federal research grants and projects that have been stalled because of a lack of technical oversight because of covered individuals no longer being employed by the Federal Government; and

(3) the projected costs to the Federal Government of re-acquiring relevant expertise to replace the expertise of covered individuals, either through contracts with private entities or by appointing new employees.

SA 4618. Mr. HICKENLOOPER submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. _____. PREVENTION OF DATA BROKERS PURCHASING, SELLING, OR COLLECTING DATA NEAR POLLING PLACES.

(a) PROHIBITION.—

(1) IN GENERAL.—It shall be unlawful for any data broker to purchase, sell, or collect any data from a device within 100 yards of any polling place used in a Federal, State, or local election while such polling place is open for casting votes in any such election.

(2) DEFINITION OF DATA BROKER.—The term ''data broker'' has the meaning given such term in section 2 of the Protecting Americans Data from Foreign Adversaries Act of 2024 (15 U.S.C. 9901).

(3) DEFINITION OF POLLING PLACE.—For purposes of this section, the term ''polling place'' shall include any building or infrastructure where voting occurs during a Federal, State, or local election.

(b) ENFORCEMENT BY THE FTC.—

(1) UNFAIR OR DECEPTIVE ACTS OR PRACTICES.—A violation of this section or a regulation promulgated thereunder shall be treated as a violation of a rule defining an unfair or deceptive act or practice under section 18(a)(1)(B) of the Federal Trade Commission Act (15 U.S.C. 57a(a)(1)(B)).

(2) POWERS OF THE COMMISSION.—

(A) IN GENERAL.—The Federal Trade Commission shall enforce this section in the same manner, by the same means, and with the same jurisdiction, powers, and duties as though all applicable terms and provisions of the Federal Trade Commission Act (15 U.S.C. 41 et seq.) were incorporated into and made a part of this Act.

(B) PRIVILEGES AND IMMUNITIES.—Any person who violates this section or a regulation promulgated thereunder shall be subject to the penalties and entitled to the privileges and immunities provided in the Federal Trade Commission Act (15 U.S.C. 41 et seq.).

(C) AUTHORITY PRESERVED.—Nothing in this section shall be construed to limit the authority of the Federal Trade Commission under any other provision of law.

(c) ENFORCEMENT BY STATE ATTORNEYS GENERAL.—

(1) IN GENERAL.—If the chief law enforcement officer of a State, or an official or agency designated by a State, has reason to believe that any person has violated or is violating this section, the attorney general, official, or agency of the State, in addition to any authority it may have to bring an action in State court under State law, may bring a civil action in any appropriate United States district court or in any other court of competent jurisdiction, including a State court, to—

(A) enjoin further such violation by such person;

(B) enforce compliance with this Act;

(C) obtain civil penalties; and

(D) obtain damages, restitution, or other compensation on behalf of residents of the State.

(2) NOTICE AND INTERVENTION BY THE FTC.—The attorney general of a State shall provide to the Federal Trade Commission prior written notice of any action under paragraph (1) and a copy of the complaint in the action, except in any case in which such prior notice is not feasible, in which case the attorney general shall serve such notice immediately upon instituting such action. The Federal Trade Commission shall have the right—

(A) to intervene in the action;

(B) upon so intervening, to be heard on all matters arising therein; and

(C) to file petitions for appeal.

(3) LIMITATION ON STATE ACTION WHILE FEDERAL ACTION IS PENDING.—If the Federal Trade Commission has instituted a civil action for violation of this section, no State attorney general, or official or agency of a State, may bring an action under this subsection during the pendency of that action against any defendant named in the complaint of the Federal Trade Commission for any violation of this section alleged in the complaint.

(4) RELATIONSHIP WITH STATE-LAW CLAIMS.—If the attorney general of a State has authority to bring an action under State law directed at acts or practices that also violate this section, the attorney general may assert the State-law claim and a claim under this section in the same civil action.

SA 4619. Mr. HICKENLOOPER submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

In lieu of the matter proposed to be inserted, insert the following:

SECTION 1. SENSE OF CONGRESS.

It is the sense of Congress that—

(1) no evidence exists to suggest that the potential for fraud in voting by mail is greater than the potential for fraud by any other method of voting;

(2) allowing all voters the option to vote by mail can lead to increased voter participation; and

(3) during the 2024 general election, approximately 25 percent of Republicans voted by mail for President Trump.

SA 4620. Mr. HICKENLOOPER submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ____. DOGE AND DATA PRIVACY.

(a) SENSE OF CONGRESS.—It is the sense of Congress that the Department of Government Efficiency (referred to in this section as ''DOGE'') violated section 552a of title 5, United States Code, (commonly known as the ''Privacy Act of 1974'') by unlawfully accessing personal and sensitive information relating to United States citizens.

(b) REPORT.—The Attorney General shall submit to Congress a report detailing:

(1) whether personal or sensitive information was unlawfully obtained by DOGE;

(2) whether data brokers obtained or sold any personal or sensitive information obtained by DOGE, including to countries of concern; and

(3) whether criminal enforcement actions may be brought based on paragraphs (1) and (2).

SA 4621. Mr. HICKENLOOPER submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. _____. REQUIREMENT FOR STRATEGIC BASING PROCESS BEFORE RELOCATING A COMBATANT COMMAND.

The Secretary of Defense may not relocate a combatant command that has reached full operational capacity until the Secretary conducts a new strategic basing process with respect to the location of that combatant command.

SA 4622. Mr. HICKENLOOPER submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. _____. REINSTATEMENT OF ENERGY AFFORDABILITY GRANTS.

Not later than 60 days after the date of enactment of this Act, and without delay, the Secretary of Energy shall reinstate, and fully fund, according to previously executed agreements, the 321 financial awards terminated on October 1, 2025, that supported 223 clean energy projects.

SA 4623. Mr. SCHIFF submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ___. INCREASED FUNDING FOR THE RURAL HEALTH TRANSFORMATION PROGRAM.

Section 2105(h) of the Social Security Act (42 U.S.C. 1397ee(h)) is amended—

(1) in paragraph (1)(A), by striking ''$10,000,000,000'' each place it appears and inserting ''$20,000,000,000'';

(2) in paragraph (1)(B)—

(A) in the subparagraph heading by striking ''UNEXPENDED OR UNOBLIGATED'' and inserting ''AVAILABILITY OF'';

(B) by striking clauses (i) through (iii) and inserting the following:

''(i) IN GENERAL.—Subject to clause (ii), funds allocated to a State from amounts appropriated under subparagraph (A) shall remain available until expended.''; and

(C) by redesignating clause (iv) as clause (ii); and

(3) in paragraph (2)(C), by striking ''paragraph (1)(B)(iv)'' and inserting ''paragraph (1)(B)(ii)''.

SA 4624. Mr. SCHIFF submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. _____. BUREAU OF ENERGY RESOURCES STAFFING.

The Secretary of State, acting through the Assistant Secretary of the Bureau of Energy Resources, shall reinstate personnel that were terminated or subject to a reduction in force, or otherwise hire personnel, to positions within the Bureau of Energy Resources that have responsibilities relating to the energy challenges associated with the conflict in the Islamic Republic of Iran that began on February 28, 2026, and the resulting blockage of the Strait of Hormuz.

SA 4625. Mr. SCHIFF submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ___. PROHIBITION ON LIFTING SANCTIONS WITH RESPECT TO RUSSIAN OIL.

Notwithstanding any other provision of law, the Secretary of the Treasury may not take any action to waive, suspend, or terminate any sanctions with respect to crude oil or petroleum products of Russian Federation origin in effect on the day before the date of the enactment of this Act.

SA 4626. Mr. SCHIFF submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ___. DEPARTMENT OF ENERGY FINANCIAL ASSISTANCE.

Effective beginning on the date of enactment of this Act, the Secretary of Energy shall not terminate any grant, loan, or any other financial assistance provided by the Secretary as of the date of enactment of this Act unless the Secretary of Energy demonstrates with evidence that a particular act by the grantee of such assistance associated with the project for which the assistance is provided constitutes waste, fraud, or abuse.

SA 4627. Mr. SCHIFF submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ___. NATIONAL WILDLIFE REFUGE SYSTEM STAFF AND CLOSURES.

The Director of the United States Fish and Wildlife Service shall—

(1) for purposes of bringing the staffing level of the National Wildlife Refuge System (referred to in this section as the ''System'') to the staffing level of the System on January 20, 2025, reinstate personnel terminated after that date, or hire personnel;

(2) reopen and restaff any unit of the System that was closed on or after January 20, 2025; and

(3) submit to Congress a plan on addressing staffing capacity in the System.

SA 4628. Ms. HIRONO submitted an amendment intended to be proposed by her to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

Strike all after the enacting clause and insert the following:

SECTION 1. ESTABLISHING RATIFICATION OF THE EQUAL RIGHTS AMENDMENT.

Notwithstanding any time limit contained in House Joint Resolution 208, 92nd Congress, as agreed to in the Senate on March 22, 1972, the article of amendment proposed to the States in that joint resolution is valid to all intents and purposes as part of the Constitution, having been ratified by the legislatures of three-fourths of the several States.

SA 4629. Ms. HIRONO submitted an amendment intended to be proposed by her to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

Strike all after the enacting clause and insert the following:

SECTION 1. SHORT TITLE.

This Act may be cited as the ''Time Off to Vote Act''.

SEC. 2. REQUIREMENT FOR 2 HOURS PAID LEAVE TO VOTE IN FEDERAL ELECTIONS.

(a) REQUIREMENT TO PROVIDE LEAVE.—Upon the request of an employee, an employer shall provide to the employee a minimum of 2 consecutive hours of paid leave on a day of any Federal election, while polls or sites that facilitate voting-related activity are open, in order to vote, return in person a ballot that was received in the mail, or perform other voting-related activity.

(b) EMPLOYER RIGHT TO DETERMINE TWO-HOUR PERIOD.—For each employee taking leave under subsection (a), the employer of such employee may specify the hours during which the employee may take such leave, including by requiring that the employee take the leave during a period designated for early voting instead of on the day of the election, as applicable under State law. Any lunch break or other break period may not be included in the 2-hour period designated for leave, but may be taken consecutively with the 2-hour period described in subsection (a).

(c) NO LOSS OF BENEFITS.—The taking of leave under this section shall not result in the loss of any employment benefit accrued prior to the date on which the leave was taken.

(d) PROHIBITED ACTS.—

(1) INTERFERENCE WITH RIGHTS UNDER THIS ACT.—It shall be unlawful for any employer to interfere with, restrain, or deny the exercise of or the attempt to exercise, the right to take leave under this Act, or to discriminate against an employee in any manner for taking leave under this Act.

(2) RETALIATION.—It shall be unlawful for any employer to discharge or in any other manner discriminate against any individual for—

(A) opposing any practice made unlawful by this section;

(B) filing any charge, or instituting or causing to be instituted any proceeding, under or related to this section;

(C) giving or preparing to give any information in connection with any inquiry or proceeding relating to any leave provided under this section; or

(D) testifying or preparing to testify in any inquiry or proceeding relating to any leave provided under this section.

(e) INVESTIGATIVE AUTHORITY.—The Secretary of Labor shall have investigative authority with respect to the provisions of this section in the same manner and under the same terms and conditions as the investigative authority provided under section 106 of the Family and Medical Leave Act of 1993 (29 U.S.C. 2616), and the requirements of section 106 of such Act shall apply to employers under this section in the same manner as such requirements apply to employers under section 106 of such Act.

(f) ENFORCEMENT.—

(1) IN GENERAL.—Any employer that violates this Act may be subject to a civil penalty not to exceed $10,000 per violation. Civil penalties shall be assessed by and paid to the Secretary of Labor for deposit into the Treasury of the United States and shall accrue to the United States and may be recovered in a civil action in the name of the United States brought in the United States district court for the district where the violation is alleged to have occurred or where the employer has its principal office.

(2) CONSIDERATIONS.—In assessing a civil penalty under this Act, the Secretary shall give due consideration to the appropriateness of the penalty with respect to the size of the business of the employer being charged, the gravity of the violation, the good faith of the employer, and the history of previous violations.

(g) DEFINITIONS.—As used in this Act:

(1) The term ''employee'' has the meaning given such term in section 3 of the Fair Labor Standards Act of 1938 (29 U.S.C. 203).

(2) The term ''employer'' means any person engaged in commerce or in any industry or

activity affecting commerce who employs 25 or more employees during a calendar year, and includes any person who acts, directly or indirectly, in the interest of an employer to any of the employees of such employer and any successor in interest of an employer. In the previous sentence, the terms ''commerce'' and ''industry or activity affecting commerce'' have the meaning given such terms in section 101(1) of the Family and Medical Leave Act of 1993 (29 U.S.C. 2611(1)).

(h) STATE AND LOCAL LAWS.—Nothing in this Act shall be construed to supersede any provision of any State or local law that requires an employer to provide leave to an employee, for the purpose of voting in any Federal, State, or municipal election, in an amount greater than that required under this Act, or under terms more beneficial to an employee than those provided under this Act.

(i) EFFECTIVE DATE.—This section shall take effect beginning with the first Federal election held after the date of enactment of this Act.

SA 4630. Ms. HIRONO submitted an amendment intended to be proposed by her to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

Strike all after the enacting clause and insert the following:

SECTION 1. SHORT TITLE.

This Act may be cited as the ''Right to Contraception Act''.

SEC. 2. DEFINITIONS.

In this Act:

(1) CONTRACEPTION.—The term ''contraception'' means an action taken to prevent pregnancy, including the use of contraceptives or fertility-awareness-based methods and sterilization procedures.

(2) CONTRACEPTIVE.—The term ''contraceptive'' means any drug, device, or biological product intended for use in the prevention of pregnancy, whether specifically intended to prevent pregnancy or for other health needs, that is approved, cleared, authorized, or licensed under section 505, 510(k), 513(f)(2), 515, or 564 of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 355, 360(k), 360c(f)(2), 360e, 360bbb–3) or section 351 of the Public Health Service Act (42 U.S.C. 262).

(3) GOVERNMENT.—The term ''government'' includes each branch, department, agency, instrumentality, and official of the United States or a State.

(4) HEALTH CARE PROVIDER.—The term ''health care provider'' means any entity or individual (including any physician, certified nurse-midwife, nurse, nurse practitioner, physician assistant, and pharmacist) that is licensed or otherwise authorized by a State to provide health care services.

(5) STATE.—The term ''State'' includes each of the 50 States, the District of Columbia, the Commonwealth of Puerto Rico, each territory and possession of the United States, and each Indian Tribe (as defined in section 4 of the Indian Self-Determination and Education Assistance Act (25 U.S.C. 5304)), and any political subdivision of any of the foregoing, including any unit of local government, such as a county, city, town, village, or other general purpose political subdivision of a State.

SEC. 3. FINDINGS.

Congress finds the following:

(1) The right to contraception is a fundamental right, central to an individual's privacy, health, well-being, dignity, liberty, equality, and ability to participate in the social and economic life of the Nation.

(2) The Supreme Court has repeatedly recognized the constitutional right to contraception.

(3) In Griswold v. Connecticut (381 U.S. 479 (1965)), the Supreme Court first recognized the constitutional right for married people to use contraceptives.

(4) In Eisenstadt v. Baird (405 U.S. 438 (1972)), the Supreme Court confirmed the constitutional right of all people to legally access contraceptives regardless of marital status.

(5) In Carey v. Population Services International (431 U.S. 678 (1977)), the Supreme Court affirmed the constitutional right to contraceptives for minors.

(6) The right to contraception has been repeatedly recognized internationally as a human right. The United Nations Population Fund has published several reports outlining family planning as a basic human right that advances women's health, economic empowerment, and equality.

(7) Access to contraceptives is internationally recognized by the World Health Organization as advancing other human rights such as the right to life, liberty, expression, health, work, and education.

(8) Contraception is safe, essential health care, and access to contraceptive products and services is central to people's ability to participate equally in economic and social life in the United States and globally. Contraception allows people to make decisions about their families and their lives.

(9) Contraception is key to sexual and reproductive health. Contraception is critical to preventing unintended pregnancy, and many contraceptives are highly effective in preventing and treating a wide array of medical conditions and decrease the risk of certain cancers.

(10) Contraception has been associated with improved health outcomes for women, their families, and their communities and reduces rates of maternal and infant mortality and morbidity.

(11) The United States has a long history of reproductive coercion, including the childbearing forced upon enslaved women, as well as the forced sterilization of Black women, Puerto Rican women, indigenous women, immigrant women, and disabled women, and reproductive coercion continues to occur. This history also includes the coercive testing of contraceptive pills on women and girls in Puerto Rico.

(12) The right to make personal decisions about contraceptive use is important for all Americans, and is especially critical for historically marginalized groups, including—

(A) Black, indigenous, and other people of color;

(B) immigrants;

(C) LGBTQ+ people;

(D) people with disabilities;

(E) people paid low wages; and

(F) people living in rural and underserved areas.

(13) Many people who are part of the marginalized groups described in paragraph (12) already face barriers, exacerbated by social, political, economic, and environmental inequities, to comprehensive health care, including reproductive health care, that reduce their ability to make decisions about their health, families, and lives.

(14) State and Federal policies governing pharmaceutical and insurance policies affect the accessibility of contraceptives and the settings in which contraception services are delivered.

(15) People engage in interstate commerce to access contraception services.

(16) To provide contraception services, health care providers employ and obtain commercial services from doctors, nurses, and other personnel who engage in interstate commerce and travel across State lines.

(17) Congress has the authority to enact this Act to protect access to contraception pursuant to—

(A) its powers under the Commerce Clause of section 8 of article I of the Constitution of the United States;

(B) its powers under section 5 of the Fourteenth Amendment to the Constitution of the United States to enforce the provisions of section 1 of the Fourteenth Amendment; and

(C) its powers under the necessary and proper clause of section 8 of article I of the Constitution of the United States.

(18) Congress has used its authority in the past to protect and expand access to contraception information, products, and services.

(19) In 1970, Congress established the family planning program under title X of the Public Health Service Act (42 U.S.C. 300 et seq.), the only Federal grant program dedicated to family planning and related services, providing access to information, products, and services for contraception.

(20) In 1972, Congress required the Medicaid program to cover family planning services and supplies and the Medicaid program currently accounts for 75 percent of Federal funds spent on family planning.

(21) In 2010, Congress enacted the Patient Protection and Affordable Care Act (Public Law 111–148) (referred to in this section as the ''ACA''). Among other provisions, the ACA included provisions to expand the affordability and accessibility of contraception by requiring health insurance plans to provide coverage for preventive services with no patient cost-sharing.

(22) States have tried to ban access to some or all contraceptives by restricting access to public funding for these products and services. Furthermore, Arkansas, Mississippi, Missouri, and Texas have infringed on people's ability to access their contraceptive care by violating the free choice of provider requirement under the Medicaid program.

(23) Providers' refusals to offer contraceptives and information related to contraception based on their own personal beliefs impede patients from obtaining their preferred method of contraception, with laws in 12 States as of the date of introduction of this Act specifically allowing health care providers to refuse to provide services related to contraception.

(24) States have attempted to define abortion expansively so as to include contraceptives in State bans on abortion and have also restricted access to emergency contraception.

(25) Justice Thomas, in his concurring opinion in Dobbs v. Jackson Women's Health Organization (142 S. Ct. 2228 (2022)), stated that the Supreme Court ''should reconsider all of this Court's substantive due process precedents, including Griswold, Lawrence, and Obergefell'' and that the Court has ''a duty to correct the error established in those precedents'' by overruling them.

(26) In order to further public health and to combat efforts to restrict access to reproductive health care, congressional action is necessary to protect access to contraceptives, contraception, and information related to contraception for everyone, regardless of actual or perceived race, ethnicity, sex (including gender identity and sexual orientation), income, disability, national origin, immigration status, or geography.

SEC. 4. PURPOSES.

The purposes of this Act are—

(1) to provide a clear and comprehensive right to contraception;

(2) to permit individuals to seek and obtain contraceptives and engage in contraception,

and to permit health care providers to facilitate that care; and

(3) to protect an individual's ability to make decisions about their body, medical care, family, and life's course, and thereby protect the individual's ability to participate equally in the economic and social life of the United States.

SEC. 5. PERMITTED SERVICES.

(a) IN GENERAL.—An individual has a statutory right under this Act to obtain contraceptives and to voluntarily engage in contraception, free from coercion, and a health care provider has a corresponding right to provide contraceptives, contraception, and information, referrals, and services related to contraception.

(b) LIMITATIONS OR REQUIREMENTS.—The statutory rights specified in subsection (a) shall not be limited or otherwise infringed through any limitation or requirement that—

(1) expressly, effectively, implicitly, or as-implemented singles out—

(A) the provision of contraceptives, contraception, or contraception-related information;

(B) health care providers who provide contraceptives, contraception, or contraception-related information; or

(C) facilities in which contraceptives, contraception, or contraception-related information is provided; and

(2) impedes access to contraceptives, contraception, or contraception-related information.

(c) EXCEPTION.—To defend against a claim that a limitation or requirement violates a health care provider's or individual's statutory rights under subsection (b), a party must establish, by clear and convincing evidence, that—

(1) the limitation or requirement significantly advances access to contraceptives, contraception, and information related to contraception; and

(2) access to contraceptives, contraception, and information related to contraception or the health of patients cannot be advanced by a less restrictive alternative measure or action.

(d) RULE OF CONSTRUCTION.—Nothing in this section shall be construed to limit the authority of the Secretary of Health and Human Services, acting through the Commissioner of Food and Drugs, to approve, clear, authorize, or license contraceptives under section 505, 510(k), 513(f)(2), 515, or 564 of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 355, 360(k), 360c(f)(2), 360e, 360bbb–3) or section 351 of the Public Health Service Act (42 U.S.C. 262), or for the Federal Government to enforce such approval, clearance, authorization, or licensure.

SEC. 6. APPLICABILITY AND PREEMPTION.

(a) GENERAL APPLICATION.—

(1) IN GENERAL.—Except as provided in subsection (c), this Act supersedes and applies to the law of the Federal Government and each State, and the implementation of such law, whether statutory, common law, or otherwise, and whether adopted before or after the date of enactment of this Act.

(2) PROHIBITION.—Neither the Federal Government nor any State may administer, implement, or enforce any law, rule, regulation, standard, or other provision having the force and effect of law in a manner that—

(A) prohibits or restricts the sale, provision, or use of any contraceptives;

(B) prohibits or restricts any individual from aiding another individual in voluntarily obtaining or using any contraceptives or contraceptive methods; or

(C) exempts any contraceptives or contraceptive methods from any other generally applicable law in a way that would make it more difficult to sell, provide, obtain, or use such contraceptives or contraceptive methods.

(3) RELATIONSHIP WITH OTHER LAWS.—This Act applies notwithstanding any other provision of Federal law, including the Religious Freedom Restoration Act of 1993 (42 U.S.C. 2000bb et seq.).

(b) SUBSEQUENTLY ENACTED FEDERAL LEGISLATION.—Federal law enacted after the date of enactment of this Act is subject to this Act, unless such law explicitly excludes such application by reference to this Act.

(c) LIMITATIONS.—The provisions of this Act shall not supersede or otherwise affect any provision of Federal law relating to coverage under (and shall not be construed as requiring the provision of specific benefits under) group health plans or group or individual health insurance coverage or coverage under a Federal health care program (as defined in section 1128B(f) of the Social Security Act (42 U.S.C. 1320a–7b(f))), including coverage provided under section 1905(a)(4)(C) of the Social Security Act (42 U.S.C. 1396d(a)(4)(C)) and section 2713 of the Public Health Service Act (42 U.S.C. 300gg–13).

(d) DEFENSE.—In any cause of action against an individual or entity who is subject to a limitation or requirement that violates this Act, in addition to the remedies specified in section 8, this Act shall also apply to, and may be raised as a defense by, such an individual or entity.

(e) EFFECTIVE DATE.—This Act shall take effect immediately upon the date of enactment of this Act.

SEC. 7. RULES OF CONSTRUCTION.

(a) IN GENERAL.—In interpreting the provisions of this Act, a court shall liberally construe such provisions to effectuate the purposes described in section 4.

(b) RULE OF CONSTRUCTION.—Nothing in this Act shall be construed—

(1) to authorize any government to interfere with a health care provider's ability to provide contraceptives or information related to contraception or a patient's ability to obtain contraceptives or to engage in contraception; or

(2) to permit or sanction the conduct of any sterilization procedure without the patient's voluntary and informed consent.

(c) OTHER INDIVIDUALS CONSIDERED AS GOVERNMENT OFFICIALS.—Any individual who, by operation of a provision of Federal or State law, is permitted to implement or enforce a limitation or requirement that violates section 5 shall be considered a government official for purposes of this Act.

SEC. 8. ENFORCEMENT.

(a) ATTORNEY GENERAL.—The Attorney General may commence a civil action on behalf of the United States against any State that violates, or against any government official (including an individual described in section 7(c)) that implements or enforces a limitation or requirement that violates, section 5. The court shall hold unlawful and set aside the limitation or requirement if it is in violation of this Act.

(b) PRIVATE RIGHT OF ACTION.—

(1) IN GENERAL.—Any individual or entity, including any health care provider or patient, adversely affected by an alleged violation of this Act, may commence a civil action against any State that violates, or against any government official (including an individual described in section 7(c)) that implements or enforces a limitation or requirement that violates, section 5. The court shall hold unlawful and set aside the limitation or requirement if it is in violation of this Act.

(2) HEALTH CARE PROVIDER.—A health care provider may commence an action for relief on its own behalf, on behalf of the provider's staff, and on behalf of the provider's patients who are or may be adversely affected by an alleged violation of this Act.

(c) EQUITABLE RELIEF.—In any action under this section, the court may award appropriate equitable relief, including temporary, preliminary, and permanent injunctive relief.

(d) COSTS.—In any action under this section, the court shall award costs of litigation, as well as reasonable attorney's fees, to any prevailing plaintiff. A plaintiff shall not be liable to a defendant for costs or attorney's fees in any nonfrivolous action under this section.

(e) JURISDICTION.—The district courts of the United States shall have jurisdiction over proceedings under this Act and shall exercise the same without regard to whether the party aggrieved shall have exhausted any administrative or other remedies that may be provided for by law.

(f) ABROGATION OF STATE IMMUNITY.—Neither a State that enforces or maintains, nor a government official (including an individual described in section 7(c)) who is permitted to implement or enforce any limitation or requirement that violates section 5 shall be immune under the Tenth Amendment to the Constitution of the United States, the Eleventh Amendment to the Constitution of the United States, or any other source of law, from an action in a Federal or State court of competent jurisdiction challenging that limitation or requirement.

SEC. 9. SEVERABILITY.

If any provision of this Act, or the application of such provision to any individual, entity, government, or circumstance, is held to be unconstitutional, the remainder of this Act, or the application of such provision to all other individuals, entities, governments, or circumstances, shall not be affected thereby.

SA 4631. Mr. KAINE (for himself, Mr. WARNOCK, Mr. COONS, Mr. WELCH, Ms. ROSEN, Ms. ALSOBROOKS, Mr. WYDEN, Mr. SCHIFF, and Mr. HEINRICH) submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ____. REPEAL OF BALANCE-OF-PAYMENTS AUTHORITY.

(a) IN GENERAL.—Section 122 of the Trade Act of 1974 (19 U.S.C. 2132) is repealed.

(b) CLERICAL AMENDMENT.—The table of contents for the Trade Act of 1974 is amended by striking the item relating to section 122.

(c) CONFORMING AMENDMENT.—Section 127(b) of the Trade Act of 1974 (19 U.S.C. 2137(b)) is amended, in the matter preceding subparagraph (A), by striking ''(and from any action under section 122(c))''.

SA 4632. Mr. MERKLEY (for himself, Ms. BALDWIN, and Mr. BOOKER) submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

Strike all after the enacting clause and insert the following:

SECTION 1. SHORT TITLE.

This Act may be cited as the ''Equality Act''.

SEC. 2. FINDINGS AND PURPOSE.

(a) FINDINGS.—Congress finds the following:

(1) Discrimination can occur on the basis of the sex, sexual orientation, gender identity, pregnancy, childbirth, or a related medical condition of an individual, as well as because of sex-based stereotypes. Each of these factors alone can serve as the basis for discrimination, and each is a form of sex discrimination.

(2) A single instance of discrimination may have more than one basis. For example, discrimination against a married same-sex couple could be based on the sex stereotype that marriage should only be between heterosexual couples, the sexual orientation of the two individuals in the couple, or both. In addition, some persons are subjected to discrimination based on a combination or the intersection of multiple protected characteristics. Discrimination against a pregnant lesbian could be based on her sex, her sexual orientation, her pregnancy, or on the basis of multiple factors.

(3) Lesbian, gay, bisexual, transgender, and queer (referred to as ''LGBTQ'') people commonly experience discrimination in securing access to public accommodations—including restaurants, senior centers, stores, places of or establishments that provide entertainment, health care facilities, shelters, government offices, youth service providers including adoption and foster care providers, and transportation. Forms of discrimination include the exclusion and denial of entry, unequal or unfair treatment, harassment, and violence. This discrimination prevents the full participation of LGBTQ people in society and disrupts the free flow of commerce.

(4) Women also have faced discrimination in many establishments such as stores and restaurants, and places or establishments that provide other goods or services, such as entertainment or transportation, including sexual harassment, differential pricing for substantially similar products and services, and denial of services because they are pregnant or breastfeeding.

(5) Many employers already and continue to take proactive steps, beyond those required by some States and localities, to ensure they are fostering positive and respectful cultures for all employees. Many places of public accommodation also recognize the economic imperative to offer goods and services to as many consumers as possible.

(6) Regular and ongoing discrimination against LGBTQ people, as well as women, in accessing public accommodations contributes to negative social and economic outcomes, and in the case of public accommodations operated by State and local governments, abridges individuals' constitutional rights.

(7) The discredited practice known as ''conversion therapy'' is a form of discrimination that harms LGBTQ people by undermining individuals' sense of self worth, increasing suicide ideation and substance abuse, exacerbating family conflict, and contributing to second-class status.

(8) Both LGBTQ people and women face widespread discrimination in employment and various services, including by entities that receive Federal financial assistance. Such discrimination—

(A) is particularly troubling and inappropriate for programs and services funded wholly or in part by the Federal Government;

(B) undermines national progress toward equal treatment regardless of sex, sexual orientation, or gender identity; and

(C) is inconsistent with the constitutional principle of equal protection under the Fourteenth Amendment to the Constitution of the United States.

(9) Federal courts have widely recognized that, in enacting the Civil Rights Act of 1964, Congress validly invoked its powers under the Fourteenth Amendment to provide a full range of remedies in response to persistent, widespread, and pervasive discrimination by both private and government actors.

(10) Discrimination by State and local governments on the basis of sexual orientation or gender identity in employment, housing, and public accommodations, and in programs and activities receiving Federal financial assistance, violates the Equal Protection Clause of the Fourteenth Amendment to the Constitution of the United States. In many circumstances, such discrimination also violates other constitutional rights such as those of liberty and privacy under the due process clause of the Fourteenth Amendment.

(11) Individuals who are LGBTQ, or are perceived to be LGBTQ, have been subjected to a history and pattern of persistent, widespread, and pervasive discrimination on the bases of sexual orientation and gender identity by both private sector and Federal, State, and local government actors, including in employment, housing, and public accommodations, and in programs and activities receiving Federal financial assistance. This discrimination inflicts a range of tangible and intangible harms, sometimes even including serious physical injury or death. An explicit and comprehensive national solution is needed to address this discrimination, including the full range of remedies available under the Civil Rights Act of 1964.

(12) Discrimination based on sexual orientation includes discrimination based on an individual's actual or perceived romantic, emotional, physical, or sexual attraction to other persons, or lack thereof, on the basis of gender. LGBTQ people, including gender nonbinary people, also commonly experience discrimination because of sex-based stereotypes. Many people are subjected to discrimination because of others' perceptions or beliefs regarding their sexual orientation. Even if these perceptions are incorrect, the identity imputed by others forms the basis of discrimination.

(13) Numerous provisions of Federal law expressly prohibit discrimination on the basis of sex, and Federal courts and agencies have correctly interpreted these prohibitions on sex discrimination to include discrimination based on sexual orientation, gender identity, and sex stereotypes. In particular, the Supreme Court of the United States correctly held in Bostock v. Clayton County, 140 S. Ct. 1731 (2020) that the prohibition on employment discrimination because of sex under title VII of the Civil Rights Act of 1964 inherently includes discrimination because of sexual orientation or transgender status.

(14) This Act makes explicit that existing Federal statutes prohibiting sex discrimination in employment (including in access to benefits), healthcare, housing, education, credit, and jury service also prohibit sexual orientation and gender identity discrimination.

(15) LGBTQ people often face discrimination when seeking to rent or purchase housing, as well as in every other aspect of obtaining and maintaining housing. LGBTQ people in same-sex relationships are often discriminated against when two names associated with one gender appear on a housing application, and transgender people often encounter discrimination when credit checks or inquiries reveal a former name.

(16) National surveys, including a study commissioned by the Department of Housing and Urban Development, show that housing discrimination against LGBTQ people is very prevalent. For instance, when same-sex couples inquire about housing that is available for rent, they are less likely to receive positive responses from landlords. A national matched-pair testing investigation found that nearly one-half of same-sex couples had encountered adverse, differential treatment when seeking elder housing. According to other studies, transgender people have half the homeownership rate of non-transgender people and about 1 in 5 transgender people experience homelessness. Another survey found that 82 percent of gender nonbinary people experiencing homelessness lacked access to shelter.

(17) As a result of the absence of explicit prohibitions against discrimination on the basis of sexual orientation and gender identity, credit applicants who are LGBTQ, or are perceived to be LGBTQ, have unequal opportunities to establish credit. LGBTQ people can experience being denied a mortgage, credit card, student loan, or many other types of credit simply because of their sexual orientation or gender identity.

(18) Numerous studies demonstrate that LGBTQ people, especially transgender people and women, are economically disadvantaged and at a higher risk for poverty compared with other groups of people. For example, the poverty rate for older women in same-sex couples is twice that of older different-sex couples.

(19) The right to an impartial jury of one's peers and the reciprocal right to jury service are fundamental to the free and democratic system of justice in the United States and are based in the Bill of Rights. There is, however, an unfortunate and long-documented history in the United States of attorneys discriminating against LGBTQ individuals, or those perceived to be LGBTQ, in jury selection. Failure to bar peremptory challenges based on the actual or perceived sexual orientation or gender identity of an individual not only erodes a fundamental right, duty, and obligation of being a citizen of the United States, but also unfairly creates a second class of citizenship for LGBTQ victims, witnesses, plaintiffs, and defendants.

(20) Numerous studies document the shortage of qualified and available homes for the approximately 424,000 youth in the child welfare system and the negative outcomes for the many youth who live in group care as opposed to a loving home or who age out of care without a permanent family placement. Although same-sex couples are 7 times more likely to foster or adopt than their different-sex counterparts, many child-placing agencies refuse to serve same-sex couples and LGBTQ individuals. This has resulted in a reduction of the pool of qualified and available homes for youth in the child welfare system who need placement on a temporary or permanent basis. It also sends a negative message about LGBTQ people to children and youth in the child welfare system about who is, and who is not, considered fit to be a parent. While the priority should be on providing the supports necessary to keep children with their families, when removal is required, barring discrimination in foster care and adoption will increase the number of homes available to foster children waiting for foster and adoptive families.

(21) LGBTQ youth are overrepresented in the foster care system by at least a factor of two and report twice the rate of poor treatment while in care compared to their non-LGBTQ counterparts. LGBTQ youth in foster care have a higher average number of placements, higher likelihood of living in a group home, and higher rates of hospitalization for emotional reasons and of juvenile justice involvement than their non-LGBTQ peers because of the high level of bias and discrimination that they face and the difficulty of finding affirming foster placements. Further, due to their physical distance from friends and family, traumatic experiences, and potentially unstable living situations, all youth involved with child welfare services

are at risk for being targeted by traffickers seeking to exploit children. Barring discrimination in child welfare services will ensure improved treatment and outcomes for LGBTQ foster children.

(22) Courts consistently have found that the government has a compelling interest in preventing and remedying discrimination. For example, the Supreme Court of the United States found there to be a compelling government interest in eliminating sex discrimination in Board of Directors of Rotary International v. Rotary Club of Duarte, 481 U.S. 537, 549 (1987). Because discrimination based on sexual orientation or gender identity inherently is a form of sex discrimination, as held in Bostock v. Clayton County, 140 S. Ct. 1731 (2020), this Act furthers the compelling government interest in providing redress for the serious harms to mental and physical health, financial security and well-being, civic participation, freedom of movement and opportunity, personal dignity, and physical safety that result from discrimination. Consistent with the role nondiscrimination laws play in protecting lives and livelihoods, alleviating suffering, and improving individual and public health, the Supreme Court of the United States has long recognized, under the decision in Heart of Atlanta Motel, Inc. v. United States, 379 U.S. 241 (1964), that these laws also benefit society as a whole by ending the ''disruptive effect'' discrimination has on travel and commerce, and by creating a level field for all participants in a given sector.

(23) As with all prohibitions on invidious discrimination, this Act furthers the government's compelling interest in the least restrictive way because only by forbidding discrimination is it possible to avert or redress the harms described in this subsection.

(b) PURPOSE.—It is the purpose of this Act to expand as well as clarify, confirm and create greater consistency in the protections and remedies against discrimination on the basis of all covered characteristics and to provide guidance and notice to individuals, organizations, corporations, and agencies regarding their obligations under the law.

SEC. 3. PUBLIC ACCOMMODATIONS.

(a) PROHIBITION ON DISCRIMINATION OR SEGREGATION IN PUBLIC ACCOMMODATIONS.—Section 201 of the Civil Rights Act of 1964 (42 U.S.C. 2000a) is amended—

(1) in subsection (a), by inserting ''sex (including sexual orientation and gender identity),'' before ''or national origin''; and

(2) in subsection (b)—

(A) in paragraph (3), by striking ''stadium'' and all that follows and inserting ''stadium or other place of or establishment that provides exhibition, entertainment, recreation, exercise, amusement, public gathering, or public display;'';

(B) by redesignating paragraph (4) as paragraph (6); and

(C) by inserting after paragraph (3) the following:

''(4) any establishment that provides a good, service, or program, including a store, shopping center, online retailer or service provider, salon, bank, gas station, food bank, service or care center, shelter, travel agency, or funeral parlor, or establishment that provides health care, accounting, or legal services;

''(5) any train service, bus service, car service, taxi service, airline service, station, depot, or other place of or establishment that provides transportation service; and''.

(b) PROHIBITION ON DISCRIMINATION OR SEGREGATION UNDER LAW.—Section 202 of such Act (42 U.S.C. 2000a–1) is amended by inserting ''sex (including sexual orientation and gender identity),'' before ''or national origin''.

(c) RULE OF CONSTRUCTION.—Title II of such Act (42 U.S.C. 2000a et seq.) is amended by adding at the end the following:

''SEC. 208. RULE OF CONSTRUCTION.

''A reference in this title to an establishment—

''(1) shall be construed to include an individual whose operations affect commerce and who is a provider of a good, service, or program; and

''(2) shall not be construed to be limited to a physical facility or place.''.

SEC. 4. DESEGREGATION OF PUBLIC FACILITIES.

Section 301(a) of the Civil Rights Act of 1964 (42 U.S.C. 2000b(a)) is amended by inserting ''sex (including sexual orientation and gender identity),'' before ''or national origin''.

SEC. 5. DESEGREGATION OF PUBLIC EDUCATION.

(a) DEFINITIONS.—Section 401(b) of the Civil Rights Act of 1964 (42 U.S.C. 2000c(b)) is amended by inserting ''(including sexual orientation and gender identity),'' before ''or national origin''.

(b) CIVIL ACTIONS BY THE ATTORNEY GENERAL.—Section 407 of such Act (42 U.S.C. 2000c–6) is amended, in subsection (a)(2), by inserting ''(including sexual orientation and gender identity),'' before ''or national origin''.

(c) CLASSIFICATION AND ASSIGNMENT.—Section 410 of such Act (42 U.S.C. 2000c–9) is amended by inserting ''(including sexual orientation and gender identity),'' before ''or national origin''.

SEC. 6. FEDERAL FUNDING.

Section 601 of the Civil Rights Act of 1964 (42 U.S.C. 2000d) is amended by inserting ''sex (including sexual orientation and gender identity),'' before ''or national origin,''.

SEC. 7. EMPLOYMENT.

(a) RULES OF CONSTRUCTION.—Title VII of the Civil Rights Act of 1964 is amended by inserting after section 701 (42 U.S.C. 2000e) the following:

''SEC. 701A. RULES OF CONSTRUCTION.

''Section 1106 shall apply to this title except that for purposes of that application, a reference in that section to an 'unlawful practice' shall be considered to be a reference to an 'unlawful employment practice'.''.

(b) UNLAWFUL EMPLOYMENT PRACTICES.—Section 703 of the Civil Rights Act of 1964 (42 U.S.C. 2000e–2) is amended—

(1) in the section header, by striking ''SEX,'' and inserting ''SEX (INCLUDING SEXUAL ORIENTATION AND GENDER IDENTITY),'';

(2) except in subsection (e), by striking ''sex,'' each place it appears and inserting ''sex (including sexual orientation and gender identity),'';

(3) in subsection (e)(1), by striking ''enterprise,'' and inserting ''enterprise, if, in a situation in which sex is a bona fide occupational qualification, individuals are recognized as qualified in accordance with their gender identity,''; and

(4) in subsection (h), by striking ''sex'' the second place it appears and inserting ''sex (including sexual orientation and gender identity),''.

(c) OTHER UNLAWFUL EMPLOYMENT PRACTICES.—Section 704(b) of the Civil Rights Act of 1964 (42 U.S.C. 2000e–3(b)) is amended—

(1) by striking ''sex,'' the first place it appears and inserting ''sex (including sexual orientation and gender identity),''; and

(2) by striking ''employment.'' and inserting ''employment, if, in a situation in which sex is a bona fide occupational qualification, individuals are recognized as qualified in accordance with their gender identity.''.

(d) CLAIMS.—Section 706(g)(2)(A) of the Civil Rights Act of 1964 (2000e–5(g)(2)(A)) is amended by striking ''sex,'' and inserting ''sex (including sexual orientation and gender identity),''.

(e) EMPLOYMENT BY FEDERAL GOVERNMENT.—Section 717 of the Civil Rights Act of 1964 (42 U.S.C. 2000e–16) is amended—

(1) in subsection (a), by striking ''sex,'' and inserting ''sex (including sexual orientation and gender identity),''; and

(2) in subsection (c), by striking ''sex'' and inserting ''sex (including sexual orientation and gender identity),''.

(f) GOVERNMENT EMPLOYEE RIGHTS ACT OF 1991.—The Government Employee Rights Act of 1991 (42 U.S.C. 2000e–16a et seq.) is amended—

(1) in section 301(b), by striking ''sex,'' and inserting ''sex (including sexual orientation and gender identity),'';

(2) in section 302(a)(1), by striking ''sex,'' and inserting ''sex (including sexual orientation and gender identity),''; and

(3) by adding at the end the following:

''SEC. 305. RULES OF CONSTRUCTION AND CLAIMS.

''Sections 1101(b), 1106, and 1107 of the Civil Rights Act of 1964 shall apply to this title except that for purposes of that application, a reference in that section 1106 to 'race, color, religion, sex (including sexual orientation and gender identity), or national origin' shall be considered to be a reference to 'race, color, religion, sex, sexual orientation, gender identity, national origin, age, or disability'.''.

(g) CONGRESSIONAL ACCOUNTABILITY ACT OF 1995.—The Congressional Accountability Act of 1995 (2 U.S.C. 1301 et seq.) is amended—

(1) in section 201(a)(1) (2 U.S.C. 1311(a)(1)) by inserting ''(including sexual orientation and gender identity),'' before ''or national origin,''; and

(2) by adding at the end of title II (42 U.S.C. 1311 et seq.) the following:

''SEC. 209. RULES OF CONSTRUCTION AND CLAIMS.

''Sections 1101(b), 1106, and 1107 of the Civil Rights Act of 1964 shall apply to section 201 (and remedial provisions of this Act related to section 201) except that for purposes of that application, a reference in that section 1106 to 'race, color, religion, sex (including sexual orientation and gender identity), or national origin' shall be considered to be a reference to 'race, color, religion, sex (including sexual orientation and gender identity), national origin, age, or disability'.''.

(h) CIVIL SERVICE REFORM ACT OF 1978.—Chapter 23 of title 5, United States Code, is amended—

(1) in section 2301(b)(2), by striking ''sex,'' and inserting ''sex (including sexual orientation and gender identity),'';

(2) in section 2302—

(A) in subsection (b)(1)(A), by inserting ''(including sexual orientation and gender identity),'' before ''or national origin,''; and

(B) in subsection (d)(1), by inserting ''(including sexual orientation and gender identity),'' before ''or national origin;''; and

(3) by adding at the end the following:

''SEC. 2307. RULES OF CONSTRUCTION AND CLAIMS.

''Sections 1101(b), 1106, and 1107 of the Civil Rights Act of 1964 shall apply to this chapter (and remedial provisions of this title related to this chapter) except that for purposes of that application, a reference in that section 1106 to 'race, color, religion, sex (including sexual orientation and gender identity), or national origin' shall be considered to be a reference to 'race, color, religion, sex (including sexual orientation and gender identity), national origin, age, a handicapping condition, marital status, or political affiliation'.''.

SEC. 8. INTERVENTION.

Section 902 of the Civil Rights Act of 1964 (42 U.S.C. 2000h–2) is amended by inserting

''(including sexual orientation and gender identity),'' before ''or national origin,''.

SEC. 9. MISCELLANEOUS.

Title XI of the Civil Rights Act of 1964 is amended—

(1) by redesignating sections 1101 through 1104 (42 U.S.C. 2000h et seq.) and sections 1105 and 1106 (42 U.S.C. 2000h–5, 2000h–6) as sections 1102 through 1105 and sections 1108 and 1109, respectively;

(2) by inserting after the title heading the following:

''SEC. 1101. DEFINITIONS AND RULES.

''(a) DEFINITIONS.—In titles II, III, IV, VI, VII, and IX (referred to individually in sections 1106 and 1107 as a 'covered title'):

''(1) RACE; COLOR; RELIGION; SEX; SEXUAL ORIENTATION; GENDER IDENTITY; NATIONAL ORIGIN.—The term 'race', 'color', 'religion', 'sex' (including 'sexual orientation' and 'gender identity'), or 'national origin', used with respect to an individual, includes—

''(A) the race, color, religion, sex (including sexual orientation and gender identity), or national origin, respectively, of another person with whom the individual is associated or has been associated; and

''(B) a perception or belief, even if inaccurate, concerning the race, color, religion, sex (including sexual orientation and gender identity), or national origin, respectively, of the individual.

''(2) GENDER IDENTITY.—The term 'gender identity' means the gender-related identity, appearance, mannerisms, or other gender-related characteristics of an individual, regardless of the individual's designated sex at birth.

''(3) INCLUDING.—The term 'including' means including, but not limited to, consistent with the term's standard meaning in Federal law.

''(4) SEX.—The term 'sex' includes—

''(A) a sex stereotype;

''(B) pregnancy, childbirth, or a related medical condition;

''(C) sexual orientation or gender identity; and

''(D) sex characteristics, including intersex traits.

''(5) SEXUAL ORIENTATION.—The term 'sexual orientation' means homosexuality, heterosexuality, or bisexuality.

''(b) RULES.—In a covered title referred to in subsection (a)—

''(1) (with respect to sex) pregnancy, childbirth, or a related medical condition shall not receive less favorable treatment than other physical conditions; and

''(2) (with respect to gender identity) an individual shall not be denied access to a shared facility, including a restroom, a locker room, and a dressing room, that is in accordance with the individual's gender identity.''; and

(3) by inserting after section 1105 the following:

''SEC. 1106. RULES OF CONSTRUCTION.

''(a) SEX.—Nothing in section 1101 or the provisions of a covered title incorporating a term defined or a rule specified in that section shall be construed—

''(1) to limit the protection against an unlawful practice on the basis of pregnancy, childbirth, or a related medical condition provided by section 701(k); or

''(2) to limit the protection against an unlawful practice on the basis of sex available under any provision of Federal law other than that covered title, prohibiting a practice on the basis of sex.

''(b) CLAIMS AND REMEDIES NOT PRECLUDED.—Nothing in section 1101 or a covered title shall be construed to limit the claims or remedies available to any individual for an unlawful practice on the basis of race, color, religion, sex (including sexual orientation and gender identity), or national origin including claims brought pursuant to section 1979 or 1980 of the Revised Statutes (42 U.S.C. 1983, 1985) or any other law, including a Federal law amended by the Equality Act, regulation, or policy.

''(c) NO NEGATIVE INFERENCE.—Nothing in section 1101 or a covered title shall be construed to support any inference that any Federal law prohibiting a practice on the basis of sex does not prohibit discrimination on the basis of pregnancy, childbirth, or a related medical condition, sexual orientation, gender identity, or a sex stereotype.

''SEC. 1107. CLAIMS.

''The Religious Freedom Restoration Act of 1993 (42 U.S.C. 2000bb et seq.) shall not provide a claim concerning, or a defense to a claim under, a covered title, or provide a basis for challenging the application or enforcement of a covered title.''.

SEC. 10. HOUSING.

(a) FAIR HOUSING ACT.—The Fair Housing Act (42 U.S.C. 3601 et seq.) is amended—

(1) in section 802 (42 U.S.C. 3602), by adding at the end the following:

''(p) 'Gender identity', 'sex', and 'sexual orientation' have the meanings given those terms in section 1101(a) of the Civil Rights Act of 1964.

''(q) 'Race', 'color', 'religion', 'sex' (including 'sexual orientation' and 'gender identity'), 'handicap', 'familial status', or 'national origin', used with respect to an individual, includes—

''(1) the race, color, religion, sex (including sexual orientation and gender identity), handicap, familial status, or national origin, respectively, of another person with whom the individual is associated or has been associated; and

''(2) a perception or belief, even if inaccurate, concerning the race, color, religion, sex (including sexual orientation and gender identity), handicap, familial status, or national origin, respectively, of the individual.'';

(2) in section 804 (42 U.S.C. 3604), by inserting ''(including sexual orientation and gender identity),'' after ''sex,'' each place that term appears;

(3) in section 805 (42 U.S.C. 3605), by inserting ''(including sexual orientation and gender identity),'' after ''sex,'' each place that term appears;

(4) in section 806 (42 U.S.C. 3606), by inserting ''(including sexual orientation and gender identity),'' after ''sex,'';

(5) in section 808(e)(6) (42 U.S.C. 3608(e)(6)), by inserting ''(including sexual orientation and gender identity),'' after ''sex,''; and

(6) by adding at the end the following:

''SEC. 821. RULES OF CONSTRUCTION.

''Sections 1101(b) and 1106 of the Civil Rights Act of 1964 shall apply to this title and section 901, except that for purposes of that application, a reference in that section 1101(b) or 1106 to a 'covered title' shall be considered a reference to 'this title and section 901'.

''SEC. 822. CLAIMS.

''Section 1107 of the Civil Rights Act of 1964 shall apply to this title and section 901, except that for purposes of that application, a reference in that section 1107 to a 'covered title' shall be considered a reference to 'this title and section 901'.''.

(b) PREVENTION OF INTIMIDATION IN FAIR HOUSING CASES.—Section 901 of the Civil Rights Act of 1968 (42 U.S.C. 3631) is amended by inserting ''(including sexual orientation (as such term is defined in section 802 of this Act) and gender identity (as such term is defined in section 802 of this Act)),'' after ''sex,'' each place that term appears.

SEC. 11. EQUAL CREDIT OPPORTUNITY.

(a) PROHIBITED DISCRIMINATION.—Section 701(a)(1) of the Equal Credit Opportunity Act (15 U.S.C. 1691(a)(1)) is amended by inserting ''(including sexual orientation and gender identity),'' after ''sex''.

(b) DEFINITIONS.—Section 702 of the Equal Credit Opportunity Act (15 U.S.C. 1691a) is amended—

(1) by redesignating subsections (f) and (g) as subsections (h) and (i), respectively;

(2) by inserting after subsection (e) the following:

''(f) The terms 'gender identity', 'sex', and 'sexual orientation' have the meanings given those terms in section 1101(a) of the Civil Rights Act of 1964.

''(g) The term 'race', 'color', 'religion', 'national origin', 'sex' (including 'sexual orientation' and 'gender identity'), 'marital status', or 'age', used with respect to an individual, includes—

''(1) the race, color, religion, national origin, sex (including sexual orientation and gender identity), marital status, or age, respectively, of another person with whom the individual is associated or has been associated; and

''(2) a perception or belief, even if inaccurate, concerning the race, color, religion, national origin, sex (including sexual orientation and gender identity), marital status, or age, respectively, of the individual.''; and

(3) by adding at the end the following:

''(j) Sections 1101(b) and 1106 of the Civil Rights Act of 1964 shall apply to this title, except that for purposes of that application—

''(1) a reference in those sections to a 'covered title' shall be considered a reference to 'this title'; and

''(2) paragraph (1) of such section 1101(b) shall apply with respect to all aspects of a credit transaction.''.

(c) RELATION TO STATE LAWS.—Section 705(a) of the Equal Credit Opportunity Act (15 U.S.C. 1691d(a)) is amended by inserting ''(including sexual orientation and gender identity),'' after ''sex''.

(d) CIVIL LIABILITY.—Section 706 of the Equal Credit Opportunity Act (15 U.S.C. 1691e) is amended by adding at the end the following:

''(l) Section 1107 of the Civil Rights Act of 1964 shall apply to this title, except that for purposes of that application, a reference in that section to a 'covered title' shall be considered a reference to 'this title'.''.

SEC. 12. JURIES.

(a) IN GENERAL.—Chapter 121 of title 28, United States Code, is amended—

(1) in section 1862, by inserting ''(including sexual orientation and gender identity),'' after ''sex,'';

(2) in section 1867(e), in the second sentence, by inserting ''(including sexual orientation and gender identity),'' after ''sex,'';

(3) in section 1869—

(A) in subsection (j), by striking ''and'' at the end;

(B) in subsection (k), by striking the period at the end and inserting a semicolon; and

(C) by adding at the end the following:

''(l) 'gender identity', 'sex', and 'sexual orientation' have the meanings given such terms under section 1101(a) of the Civil Rights Act of 1964; and

''(m) 'race', 'color', 'religion', 'sex' (including 'sexual orientation' and 'gender identity'), 'economic status', or 'national origin', used with respect to an individual, includes—

''(1) the race, color, religion, sex (including sexual orientation and gender identity), economic status, or national origin, respectively, of another person with whom the individual is associated or has been associated; and

''(2) a perception or belief, even if inaccurate, concerning the race, color, religion,

sex (including sexual orientation and gender identity), economic status, or national origin, respectively, of the individual.''; and

(4) by adding at the end the following:

''§ 1879. Rules of construction and claims

''Sections 1101(b), 1106, and 1107 of the Civil Rights Act of 1964 shall apply to this chapter, except that for purposes of that application, a reference in those sections to a 'covered title' shall be considered a reference to 'this chapter'.''.

(b) TECHNICAL AND CONFORMING AMENDMENT.—The table of sections for chapter 121 of title 28, United States Code, is amended by adding at the end the following:

''1879. Rules of construction and claims.''.

SA 4633. Mr. MERKLEY submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

Strike all after the enacting clause and insert the following:

SECTION 1. SHORT TITLE.

This Act may be cited as the ''Patients Over Profit Act'' or the ''POP Act''.

SEC. 2. PROHIBITION ON COMMON OWNERSHIP OF HEALTH INSURANCE ISSUERS AND CERTAIN HEALTH CARE PROVIDERS UNDER MEDICARE.

(a) IN GENERAL.—It shall be unlawful for any person to both—

(1) directly or indirectly own, operate, or control the whole or any part of an applicable provider or a management services organization that has a management services agreement with an applicable provider; and

(2) directly or indirectly own, operate, or control the whole or any part of a health insurance issuer.

(b) DIVESTMENT.—Any person in violation of subsection (a) shall divest either the applicable provider (or, if applicable, the management services organization) or the health insurance issuer of such person—

(1) in the case of an applicable provider, management services organization, or health insurance issuer acquired on or before the date of enactment of this Act, not later than 2 years after such date of enactment; or

(2) in the case of an applicable provider, management services organization, or health insurance issuer acquired after the date of enactment of this Act, not later than 1 year after the date of acquisition.

(c) CIVIL ACTIONS.—

(1) IN GENERAL.—When the Inspector General of the Department of Health and Human Services, the Assistant Attorney General in charge of the Antitrust Division of the Department of Justice, the Federal Trade Commission, or an Attorney General of a State has reason to believe that a person is in violation of subsection (a) or (b), such Inspector General, Assistant Attorney General, Federal Trade Commission, or Attorney General of a State may bring a civil action in an applicable district court of the United States for the relief described in paragraph (2).

(2) INJUNCTIVE AND EQUITABLE RELIEF.—In any action described in paragraph (1), the applicable court, on a finding that a person is in violation of subsection (a) or (b), shall issue an order requiring such person—

(A) to cease and desist from such violation, and divest either the applicable provider (or, if applicable, the management services organization) or the health insurance issuer of such person; and

(B) to disgorge any revenue received from the provision of health care services during the period of such violation.

(3) DEPOSIT AND DISTRIBUTION.—Any revenue disgorged pursuant to an action under this subsection for a violation of subsection (a) or (b) shall be deposited into a fund created by the Federal Trade Commission and distributed by the Federal Trade Commission to be put to use in the interest of serving the health care needs of the harmed community. Receipt of any funds under this paragraph shall not alter or diminish the rights of an individual to bring an action or recover any amount as otherwise authorized by law.

(d) FTC REVIEW.—

(1) REPORTING REQUIRED.—Any divestment of an applicable provider, management services organization, or health insurance issuer required under subsection (b) shall be reported to the Federal Trade Commission and the Assistant Attorney General in charge of the Antitrust Division of the Department of Justice under section 7A of the Clayton Act (15 U.S.C. 18a) without respect to the thresholds under subsection (a)(2) of that section.

(2) TOLLING OF DIVESTMENT PERIOD DURING REVIEW.—The divestment period under subsection (b) shall be tolled during the pendency of any waiting period required under section 7A of the Clayton Act (15 U.S.C. 18a).

(3) REVIEW OF EFFECT OF DIVESTITURE.—With respect to each divestiture undertaken pursuant to subsection (b), in addition to any applicable review under section 7A of the Clayton Act (15 U.S.C. 18a), the Federal Trade Commission and the Assistant Attorney General in charge of the Antitrust Division of the Department of Justice shall review the effect on competition, financial viability, and the public interest—

(A) of the divestiture; and

(B) of the subsequent acquisition of the applicable provider (or, if applicable, the management services organization) or the health insurance issuer of such person by the acquiring person.

(e) RULEMAKING AUTHORITY.—The Federal Trade Commission shall promulgate rules to carry out this section. Such rules shall not diminish any obligation under this section.

(f) RULE OF CONSTRUCTION.—Nothing in this section shall be construed to limit the authority of the Federal Trade Commission, the Inspector General of the Department of Justice, the Department of Health and Human Services, or the Attorney General of a State under any other provision of law.

(g) ENFORCEMENT UNDER MEDICARE ADVANTAGE AND MEDICARE PART D.—

(1) MEDICARE ADVANTAGE.—Section 1857 of the Social Security Act (42 U.S.C. 1395w–27) is amended by adding at the end the following new subsection:

''(j) PROHIBITION ON COMMON OWNERSHIP OF MA ORGANIZATIONS AND APPLICABLE PROVIDERS.—

''(1) IN GENERAL.—For plan years beginning on or after January 1, 2027, the Secretary may not contract with, or provide payment under this part to, a Medicare Advantage organization with respect to offering an MA plan or MA–PD plan under this part if the organization—

''(A) directly or indirectly owns, operates, or controls the whole or any part of an applicable provider or a management services organization that has a management services agreement with an applicable provider; or

''(B) is directly or indirectly owned, operated, or controlled in whole or part by a person who also directly or indirectly owns, operates, or controls the whole or any part of an applicable provider or a management services organization that has a management services agreement with an applicable provider.

''(2) CERTIFICATION.—Each Medicare Advantage organization shall furnish to the Secretary (in a form and manner, and at a time, specified by the Secretary) a certification of compliance with this subsection, as well as such information as the Secretary determines necessary to carry out this subsection.

''(3) FALSE CLAIMS SUBMITTED BY ENTITIES IN VIOLATION OF PROHIBITION ON COMMON OWNERSHIP.—Any claim for payment from an entity in violation of paragraph (1) constitutes a false or fraudulent claim for purposes of subchapter III of title 31, United States Code.

''(4) DEFINITIONS.—In this subsection:

''(A) APPLICABLE PROVIDER.—

''(i) IN GENERAL.—Subject to clause (ii), the term 'applicable provider' means any entity that receives payment for furnishing services covered under part B or under a Medicare Advantage plan under part C.

''(ii) EXCLUSIONS.—Such term does not include—

''(I) a hospital (as defined in section 1861(e)), a critical access hospital (as defined in section 1861(mm)(1)), or a rural emergency hospital (as defined in section 1861(kkk)(2));

''(II) a supplier of durable medical equipment, prosthetics, orthotics, or supplies; or

''(III) a pharmacy.

''(B) MANAGEMENT SERVICES AGREEMENT.—The term 'management services agreement' means a contract between a management services organization and an applicable provider for management or administrative services relating to, supporting, or facilitating the provision of health care services.

''(C) MANAGEMENT SERVICES ORGANIZATION.—The term 'management services organization' means any organization or entity that contracts with an applicable provider to perform management or administrative services relating to, supporting, or facilitating the provision of health care services.''.

(2) MEDICARE PART D.—Section 1860D–12(b)(3) of the Social Security Act (42 U.S.C. 1395w–112(b)(3)) is amended by adding at the end the following new subparagraph:

''(G) PROHIBITION ON COMMON OWNERSHIP.—Section 1857(j).''.

(h) DEFINITIONS.—In this section:

(1) APPLICABLE PROVIDER.—

(A) IN GENERAL.—Subject to subparagraph (B), the term ''applicable provider'' means any entity that receives payment for furnishing services covered under part B of title XVIII of the Social Security Act (42 U.S.C. 1395j et seq.) or under a Medicare Advantage plan under part C of such title (42 U.S.C. 1395w–21 et seq.).

(B) EXCLUSIONS.—Such term does not include—

(i) a hospital (as defined in section 1861(e) of the Social Security Act (42 U.S.C. 1395x(e))), a critical access hospital (as defined in section 1861(mm)(1) of such Act (42 U.S.C. 1395x(mm)(1))), or a rural emergency hospital (as defined in section 1861(kkk)(2));

(ii) a supplier of durable medical equipment, prosthetics, orthotics, and supplies; or

(iii) a pharmacy.

(2) HEALTH INSURANCE ISSUER.—The term ''health insurance issuer'' has the meaning given that term in section 2791 of the Public Health Service Act (42 U.S.C. 300gg–91).

(3) MANAGEMENT SERVICES AGREEMENT.—The term ''management services agreement'' means a contract between a management services organization and an applicable provider for management or administrative services relating to, supporting, or facilitating the provision of health care services.

(4) MANAGEMENT SERVICES ORGANIZATION.—The term ''management services organization'' means any organization or entity that contracts with an applicable provider to perform management or administrative services relating to, supporting, or facilitating the provision of health care services.

(5) PERSON.—The term ''person'' has the meaning given the term in section 8 of the Sherman Act (15 U.S.C. 7).

SA 4634. Mr. MERKLEY submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

Strike all after the enacting clause and insert the following:

SECTION 1. SHORT TITLE.

This Act may be cited as the ''End Price Gouging for Medications Act''.

SEC. 2. REFERENCE PRICES FOR PRESCRIPTION DRUGS.

(a) REFERENCE PRICES.—The Secretary of Health and Human Services (referred to in this section as the ''Secretary''), in accordance with subsection (b), shall establish annual reference prices for each prescription drug. Notwithstanding any other provision of law, with respect to enrollees or beneficiaries in any of the Federal health programs described in subsection (c), the retail list price for a drug shall not exceed the reference price for such drug.

(b) CRITERIA.—

(1) IN GENERAL.—Each year, the Secretary shall establish the reference price for each prescription drug under subsection (a)—

(A) by determining the lowest retail list price for the drug among the reference countries in which the drug is available, if drug pricing information is available for at least 3 of such countries; or

(B) in the case of a drug for which drug pricing information or dosage equivalents are not available for at least 3 of the reference countries, by determining an appropriate price based on the Secretary's determination of—

(i) the added therapeutic effect of the drug;

(ii) the value of the drug;

(iii) patient access to the drug;

(iv) the costs associated with researching and developing the drug; and

(v) other factors, as the Secretary determines appropriate.

(2) REFERENCE COUNTRIES.—For purposes of paragraph (1), the reference countries are Australia, Austria, Belgium, Canada, France, Germany, Italy, Japan, the Netherlands, Sweden, Switzerland, and the United Kingdom.

(c) FEDERAL HEALTH PROGRAMS.—The reference prices established under subsection (a) shall apply with respect to covered inpatient and outpatient drugs under—

(1) the Medicare program under title XVIII of the Social Security Act (42 U.S.C. 1395 et seq.);

(2) a State Medicaid plan under title XIX of the Social Security Act (42 U.S.C. 1396 et seq.);

(3) the State Children's Health Insurance Program under title XXI of the Social Security Act (42 U.S.C. 1397aa et seq.);

(4) the TRICARE program under chapter 55 of title 10, United States Code;

(5) hospital care and medical services furnished by the Department of Veterans Affairs under chapters 17 and 18 of title 38, United States Code;

(6) the Federal Employees Health Benefits Program established under chapter 89 of title 5, United States Code; and

(7) any health program, service, function, activity, or facility funded, in whole or part, under the Indian Health Care Improvement Act (25 U.S.C. 1601 et seq.), including through direct or contract care provided under such Act or through a contract or compact under the Indian Self-Determination and Education Assistance Act (25 U.S.C. 5304 et seq.).

(d) APPLICABILITY TO OTHER PURCHASERS OF DRUGS.—Notwithstanding any other provision of law, a drug manufacturer shall offer prescription drugs at the reference price to all individuals, including individuals who are not insured and individuals who are covered under a group health plan or group or individual health insurance coverage. In the case of individuals covered by a group health plan or group or individual health insurance coverage, such requirement is met if the amount covered under such plan or coverage plus the cost-sharing amount does not exceed the reference price.

(e) ENFORCEMENT.—

(1) CIVIL PENALTY.—A drug manufacturer who does not comply with the requirements of subsection (a) shall be subject to a civil penalty, for each year in which the violation occurs and with respect to each drug for which the violation occurs, in an amount equal to 5 times the difference between—

(A) the total amount received by the manufacturer for sales of the drug under the Federal health programs under subsection (c) for the year; less

(B) the total amount the manufacturer would have received for sales of the drug under such programs for the year if the manufacturer had complied with subsection (a).

(2) AMOUNTS COLLECTED.—Each year, the Secretary of the Treasury shall transfer to the Director of the National Institutes of Health an amount equal to the amount collected in civil penalties under subsection (e) for the previous year. The Director of the National Institutes of Health shall use amounts so transferred for purposes of conducting drug research and development.

(f) APPLICABILITY TO BRAND AND GENERIC DRUGS.—The reference price established under subsection (a) shall apply to drugs approved under subsection (c) or (j) of section 505 of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 355) or under subsection (a) or (k) of section 351 of the Public Health Service Act (42 U.S.C. 262).

SA 4635. Mr. HEINRICH (for himself and Mr. GALLEGO) submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ____. WORKING FAMILIES REFUND.

(a) STATEMENT OF POLICY.—It is the policy of the United States to use revenue raised from unlawful tariffs applied on foreign imports, including unlawful tariffs imposed under the International Emergency Economic Powers Act, to provide relief for working people through immediate tax rebates.

(b) SENSE OF CONGRESS.—It is the sense of Congress that refunds allowed by reason of the amendments made by this section are derived from revenues raised from unlawful tariffs applied to foreign imports, including tariffs imposed under the International Emergency Economic Powers Act.

(c) REFUNDS.—Subchapter B of chapter 65 of subtitle F of the Internal Revenue Code of 1986 is amended by inserting after section 6428B the following new section:

''SEC. 6428C. WORKING FAMILIES REFUND.

''(a) IN GENERAL.—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 2026 an amount equal to the sum of—

''(1) $600 (or, in the case of eligible individuals filing a joint return, $1,200), plus

''(2) an amount equal to the product of $600 multiplied by the number of qualifying children (within the meaning of section 24(c)) 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.—No credit shall be allowed under subsection (a) with respect to any taxpayer whose adjusted gross income as exceeds—

''(1) $180,000 in the case of a joint return,

''(2) $120,000 in the case of a head of household, and

''(3) $90,000 in the case of a taxpayer not described in paragraph (1) or (2).

''(d) ELIGIBLE INDIVIDUAL.—For purposes of this section, the term 'eligible individual' means any individual other than—

''(1) any nonresident alien individual,

''(2) any individual with respect to whom a deduction under section 151 is allowable to another taxpayer for a taxable year beginning in the calendar year in which the individual's taxable year begins, and

''(3) 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 2025 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 and before the date that is 40 days after the date of the enactment of this section. No refund or credit shall be made or allowed under this subsection after December 31, 2027.

''(B) DELIVERY OF PAYMENTS.—

''(i) ELECTRONIC PAYMENT.—Notwithstanding any other provision of law, the Secretary may certify and disburse refunds payable under this subsection electronically to any account to which the payee authorized, on or after January 1, 2024, the delivery of a refund of taxes under this title or of a Federal payment (as defined in section 3332 of title 31, United States Code).

''(ii) OTHER PAYMENTS.—In the case of any refund payable by check, the check shall be signed by the Secretary.

''(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) ALTERNATE TAXABLE YEAR.—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—

''(A) apply such paragraph by substituting '2024' for '2025', and

''(B) if the individual has not filed a tax return for such individual's first taxable year beginning in 2024, use information with respect to such individual for calendar year 2024 provided in—

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

''(ii) Form RRB–1099, Social Security Equivalent Benefit Statement.

''(6) NOTICE TO TAXPAYER.—Not later than 15 days after the date on which the Secretary distributed any payment to an eligible taxpayer pursuant to this subsection, notice shall be sent by mail to such taxpayer'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 qualifying child taken into account under subsection (a)(2), the valid identification number of such qualifying child.

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

''(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) 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.''.

(d) ADMINISTRATIVE AMENDMENTS.—

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

(2) MATHEMATICAL OR CLERICAL ERROR AUTHORITY.—Section 6213(g)(2)(L) of such Code is amended by striking ''or 6428A'' and inserting ''6428A, or 6428C''.

(e) TREATMENT OF POSSESSIONS.—

(1) PAYMENTS TO POSSESSIONS.—

(A) MIRROR CODE POSSESSION.—The Secretary of the Treasury shall pay to each possession of the United States which has a mirror code tax system amounts equal to the loss (if any) to that possession by reason of the amendments made by this section. Such amounts shall be determined by the Secretary of the Treasury based on information provided by the government of the respective possession.

(B) OTHER POSSESSIONS.—The Secretary of the Treasury shall pay to each possession of the United States which does not have a mirror code tax system amounts estimated by the Secretary of the Treasury as being equal to the aggregate benefits (if any) that would have been provided to residents of such possession by reason of the amendments made by this section if a mirror code tax system had been in effect in such possession. The preceding sentence shall not apply unless the respective possession has a plan, which has been approved by the Secretary of the Treasury, under which such possession will promptly distribute such payments to its residents.

(2) COORDINATION WITH CREDIT ALLOWED AGAINST UNITED STATES INCOME TAXES.—No credit shall be allowed against United States income taxes under section 6428C of the Internal Revenue Code of 1986 (as added by this section) to any person—

(A) to whom a credit is allowed against taxes imposed by the possession by reason of the amendments made by this section, or

(B) who is eligible for a payment under a plan described in paragraph (1)(B).

(3) DEFINITIONS AND SPECIAL RULES.—

(A) POSSESSION OF THE UNITED STATES.—For purposes of this subsection, the term ''possession of the United States'' includes the Commonwealth of Puerto Rico and the Commonwealth of the Northern Mariana Islands.

(B) MIRROR CODE TAX SYSTEM.—For purposes of this subsection, the term ''mirror code tax system'' means, with respect to any possession of the United States, the income tax system of such possession if the income tax liability of the residents of such possession under such system is determined by reference to the income tax laws of the United States as if such possession were the United States.

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

(f) EXCEPTION FROM REDUCTION OR OFFSET.—Any credit or refund allowed or made to any individual by reason of section 6428C of the Internal Revenue Code of 1986 (as added by this section) or by reason of subsection (e) of this section shall not be—

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

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

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

(g) 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 6428C 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 2024 or 2025.

(h) ADDITIONAL REQUIREMENT.—For purposes of any payment described in paragraph (3)(B) of section 6428C(f) of the Internal Revenue Code of 1986 (as added by this Act), any notice described in paragraph (6) of such section, and any information provided through the public awareness campaign described in subsection (g), there shall not be included any reference to the Executive Office of the President, Donald J. Trump, or his administration.

(i) CONFORMING AMENDMENTS.—

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

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

''Sec. 6428C. Working families refund.''.

SA 4636. Mrs. MURRAY submitted an amendment intended to be proposed by her to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

TITLE _____—WAGE THEFT PREVENTION AND WAGE RECOVERY ACT

SEC. ____1. SHORT TITLE.

This title may be cited as the ''Wage Theft Prevention and Wage Recovery Act''.

SEC. 2. PURPOSES.

The purposes of this title are to prevent wage theft and facilitate the recovery of stolen wages by—

(1) strengthening the penalties for engaging in wage theft;

(2) giving workers the right to receive, in a timely manner, full compensation for the work they perform, certain disclosures, regular paystubs, and final payments;

(3) providing workers with improved tools to recover their stolen wages in court; and

(4) making assistance available to enhance enforcement of and compliance with Federal wage and hour laws through—

(A) supporting initiatives that address and prevent violations of such laws and assist workers in wage recovery;

(B) supporting individual entities and developing community partnerships that expand and improve cooperative efforts between enforcement agencies and community-based organizations in the prevention of wage and hour violations and enforcement of wage and hour laws;

(C) expanding outreach to workers in industries or geographic areas identified by the Secretary of Labor as highly noncompliant with Federal wage and hour laws;

(D) improving detection of employers who are not complying with such laws and aiding in the identification of violations of such laws; and

(E) facilitating the collection of evidence to assist enforcement efforts.

Subtitle A—Amendments to the Fair Labor Standards Act of 1938

SEC. __11. REQUIREMENTS TO PROVIDE CERTAIN DISCLOSURES, REGULAR PAYSTUBS, AND FINAL PAYMENTS.

The Fair Labor Standards Act of 1938 is amended by inserting after section 4 (29 U.S.C. 204) the following:

"SEC. 5. REQUIREMENTS TO PROVIDE CERTAIN DISCLOSURES, REGULAR PAYSTUBS, AND FINAL PAYMENTS.

''(a) DISCLOSURES.—

''(1) INITIAL DISCLOSURES.—Not later than 15 days after the date on which an employer hires an employee who in any workweek is engaged in commerce or in the production of goods for commerce, or is employed in an enterprise engaged in commerce or in the production of goods for commerce, the employer of such employee shall provide such employee with an initial disclosure containing the information described in paragraph (3). Such initial disclosure shall be—

''(A) provided as a written statement or, if the employee so chooses, as a digital document provided through electronic communication; and

''(B) made available in the employee's primary language.

''(2) MODIFICATION DISCLOSURES.—Not later than the earlier of 5 days after the date on which any of the information described in paragraph (3) changes with respect to an employee described in paragraph (1) or the date of the next paystub following the date on which such information changes, the employer of such employee shall provide the employee with a modification disclosure containing all the information described in paragraph (3).

''(3) INFORMATION.—The information described in this paragraph shall include—

''(A) the rate of pay and whether the employee is paid by the hour, shift, day, week, or job, or by salary, piece rate, commission, or other form of compensation;

''(B)(i) an indication of whether the employee is being classified by the employer as an employee subject to the minimum wage requirements of section 6 or as an employee that is exempt from (or otherwise not subject to) such requirements as provided under section 3(m)(2), 6, 13, or 14; and

''(ii) in the case that such employee is not classified as being an employee subject to such minimum wage requirements, an identification of the section described in clause (i) providing for such classification;

''(C)(i) an indication of whether the employee is being classified by the employer as an employee subject to the overtime compensation requirements of section 7 or as an employee exempt from such requirements as provided under section 7 or 13; and

''(ii) in the case that such employee is not classified as being an employee subject to such overtime compensation requirements, an identification of the section described in clause (i) providing for such classification;

''(D) the name of the employer and any other name used by the employer to conduct business; and

''(E) the physical address of and telephone number for the employer's main office or principal place of business, and a mailing address for such office or place of business if the mailing address is different than the physical address.

''(b) PAYSTUBS.—

''(1) IN GENERAL.—Every employer shall provide each employee of such employer who in any workweek is engaged in commerce or in the production of goods for commerce, or is employed in an enterprise engaged in commerce or in the production of goods for commerce, a paystub that corresponds to work performed by the employee during the applicable pay period and contains the information required under paragraph (3) in any form provided under paragraph (2).

''(2) FORMS.—A paystub required under this subsection shall be a written statement and may be provided in any of the following forms:

''(A) As a separate document accompanying any payment to an employee for work performed during the applicable pay period.

''(B) In the case of an employee who receives paychecks from the employer, as a detachable statement accompanying each paycheck.

''(C) As a digital document provided through electronic communication, subject to the employee affirmatively consenting to receive the paystubs in this form.

''(3) CONTENTS.—Each paystub shall contain all of the following information:

''(A) The name of the employee.

''(B) Except in the case of an employee who is exclusively paid a salary and is exempt from the overtime requirements of section 7, the total number of hours worked by the employee, including the number of hours worked per workweek, during the applicable pay period.

''(C) The total gross and net wages paid, and, except in the case of an employee who is exclusively paid a salary and is exempt from the overtime requirements of section 7, the rate of pay for each hour worked during the applicable pay period.

''(D) In the case of an employee who is paid any salary, the amount of any salary paid during the applicable pay period.

''(E) In the case of an employee employed at piece rates, the number of piece rate units earned, the applicable piece rates, and the total amount paid to the employee per workweek for the applicable pay period in accordance with such piece rates.

''(F) The rate of pay per workweek of the employee during the applicable pay period and an explanation of the basis for such rate.

''(G) The number of overtime hours per workweek worked by the employee during the applicable pay period and the compensation required under section 7 that is provided to the employee for such hours.

''(H) Any additional compensation provided to the employee during the applicable pay period, with an explanation of each type of compensation, including any allowances or reimbursements such as amounts related to meals, clothing, lodging, or any other item, and any cost to the employee associated with such allowance or reimbursements.

''(I) Itemized deductions from the gross income of the employee during the applicable pay period, and an explanation for each deduction.

''(J) The date that is the beginning of the applicable pay period and the date that is the end of such applicable pay period.

''(K) The name of the employer and any other name used by the employer to conduct business.

''(L) The name and phone number of a representative of the employer for contact purposes.

''(M) Any additional information that the Secretary reasonably requires to be included through notice and comment rulemaking.

''(c) FINAL PAYMENTS.—

''(1) IN GENERAL.—Not later than 14 days after an individual described in paragraph (4) terminates employment with an employer (by action of the employer or the individual), or on the date on which such employer pays other employees for the pay period during which the individual so terminates such employment, whichever date is earlier, the employer shall provide the individual with a final payment, which includes all compensation due to such individual for all time worked and benefits incurred (including retirement, health, leave, fringe, and other benefits) by the individual as an employee for the employer.

''(2) CONTINUING WAGES.—An employer who violates the requirement under paragraph (1) shall, for each day, not to exceed 30 days, of such violation provide the individual described in paragraph (4) with compensation at a rate that is equal to the regular rate of compensation, as determined under this Act, to which such individual was entitled when such individual was an employee of such employer.

''(3) LIMITATION.—Notwithstanding paragraphs (1) and (2), any individual described in paragraph (4) who intentionally avoids receiving a final payment described in paragraph (1), or who refuses to receive the final payment when fully tendered, resulting in the employer violating the requirement under such paragraph, shall not be entitled to the compensation provided under paragraph (2) for the time during which the individual so avoids final payment or refuses to receive the final payment.

''(4) INDIVIDUAL.—An individual described in this paragraph is an individual who was employed by the employer, and through such employment, in any workweek, was engaged in commerce or in the production of goods for commerce, or was employed in an enterprise engaged in commerce or in the production of goods for commerce.''.

SEC. __12. RIGHT TO FULL COMPENSATION.

(a) IN GENERAL.—The Fair Labor Standards Act of 1938 is amended by inserting after section 7 (29 U.S.C. 207) the following:

"SEC. 8. RIGHT TO FULL COMPENSATION.

''(a) IN GENERAL.—In the case of an employment contract or other employment agreement, including a collective bargaining agreement, that specifies that an employer shall compensate an employee (who is described in subsection (b)) at a rate that is higher than the rate otherwise required under this Act, the employer shall compensate such employee at the rate specified in such contract or other employment agreement.

''(b) EMPLOYEE ENGAGED IN COMMERCE.—The requirement under subsection (a) shall apply with respect to any employee who in any workweek is engaged in commerce or in the production of goods for commerce, or is employed in an enterprise engaged in commerce or in the production of goods for commerce.''.

(b) CONFORMING AMENDMENT.—The Fair Labor Standards Act of 1938 is amended by repealing section 10 (29 U.S.C. 210).

SEC. __13. CIVIL AND CRIMINAL ENFORCEMENT.

(a) PROHIBITED ACTS.—Section 15(a) of the Fair Labor Standards Act of 1938 (29 U.S.C. 215(a)) is amended—

(1) in paragraph (1), by striking ''section 6 or section 7'' and inserting ''section 6, 7, or 8''; and

(2) in paragraph (2), by striking ''section 6 or section 7'' and inserting ''section 5, 6, 7, or 8''.

(b) DAMAGES.—The Fair Labor Standards Act of 1938 (29 U.S.C. 201 et seq.) is amended—

(1) in section 4(f) (29 U.S.C. 204(f)), in the third sentence, by striking ''for unpaid minimum wages, or unpaid overtime compensation, and liquidated damages'' and inserting ''for unpaid wages, or unpaid overtime compensation, as well as interest and liquidated damages,'';

(2) in section 6(d)(3) (29 U.S.C. 206(d)(3)), by striking ''minimum'';

(3) in section 16 (29 U.S.C. 216)—

(A) in subsection (b)—

(i) by striking ''section 6 or section 7'' each place it appears and inserting ''section 6, 7, or 8'';

(ii) by striking ''minimum'' each place it appears;

(iii) in the first sentence, by striking ''and in an additional equal amount as liquidated damages'' and inserting ''the amount of any interest on such unpaid wages or unpaid overtime compensation accrued at the prevailing rate, and an additional amount as

liquidated damages that is equal to (subject to the second sentence of this subsection) 2 times such amount of unpaid wages or unpaid overtime compensation''; (iv) in the second sentence, by striking ''wages lost and an additional equal amount as liquidated damages'' and inserting ''wages lost, including any unpaid wages or any unpaid overtime compensation, the amount of any interest on such wages lost accrued at the prevailing rate, and an additional amount as liquidated damages that is equal to 3 times the amount of such wages lost''; (v) by striking the fifth sentence; and (vi) by adding at the end the following: ''Notwithstanding chapter 1 of title 9, United States Code (commonly known as the 'Federal Arbitration Act'), or any other law, the right to bring an action, including a joint, class, or collective claim, in court under this section cannot be waived by an employee as a condition of employment or in a predispute arbitration agreement.''; and

(B) in subsection (c)—

(i) by striking ''minimum'' each place the term appears;

(ii) in the first sentence—

(I) by striking ''section 6 or 7'' and inserting ''section 6, 7, or 8''; and

(II) by striking ''and an additional equal amount as liquidated damages'' and inserting '', any interest on such unpaid wages or unpaid overtime compensation accrued at the prevailing rate, and an additional amount as liquidated damages that is equal to (subject to the third sentence of this subsection) 2 times such amount of unpaid wages or unpaid overtime compensation''; (iii) in the second sentence, by striking ''and an equal amount as liquidated damages.'' and inserting '', any interest on such unpaid wages or unpaid overtime compensation accrued at the prevailing rate, and an additional amount as liquidated damages that is equal to (subject to the third sentence of this subsection) 2 times such amount of unpaid wages or unpaid overtime compensation. In the event that the employer violates section 15(a)(3), the Secretary may bring an action in any court of competent jurisdiction to recover the amount of any wages lost, including any unpaid wages or any unpaid overtime compensation, any interest on such wages lost accrued at the prevailing rate, an additional amount as liquidated damages that is equal to 3 times the amount of such wages lost, and any such legal or equitable relief as may be appropriate.''; and

(iv) in the fourth sentence, by striking ''sections 6 and 7'' and inserting ''section 6, 7, or 8''; and

(4) in section 17 (29 U.S.C. 217), by striking ''minimum''.

(c) CIVIL FINES.—Section 16(e) of the Fair Labor Standards Act of 1938 (29 U.S.C. 216(e)) is amended—

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

''(2)(A) Subject to subparagraph (B), any person who violates section 6, 7, or 8, relating to wages, shall be subject to a civil fine that is not to exceed $22,030 per each employee affected for each initial violation of such section.

''(B) Any person who repeatedly or willfully violates section 6, 7, or 8, relating to wages, shall be subject to a civil fine that is not to exceed $110,150 per each employee affected for each such violation.

''(C) Any person who violates section 3(m)(2)(B) shall be subject to a civil penalty not to exceed $12,340 for each such violation, as the Secretary determines appropriate, in addition to being liable to the employee or employees affected for all tips unlawfully kept, any interest on such wages lost accrued at the prevailing rate, and an additional amount as liquidated damages that is equal to 2 times the amount of such wages lost, as described in subsection (b).'';

(2) by redesignating paragraphs (3), (4), and (5) as paragraphs (5), (6), and (7), respectively; and

(3) by inserting after paragraph (2) the following:

''(3) Any person who violates subsection (a) or (b) of section 5 shall—

''(A) for the initial violation of such subsection, be subject to a civil fine that is not to exceed $50 per each employee affected; and

''(B) for each repeated or willful violation of such subsection, be subject to a civil fine that is not to exceed $100 per each employee affected.

''(4) Any person who violates section 11(c) shall—

''(A) for the initial violation, be subject to a civil fine that is not to exceed $1,000 per each employee affected; and

''(B) for each repeated or willful violation, be subject to a civil fine that is not to exceed $5,000 per each employee affected.''.

(d) CRIMINAL PENALTIES.—Section 16(a) of the Fair Labor Standards Act of 1938 (29 U.S.C. 216(a)) is amended—

(1) by striking ''Any person'' and inserting ''(1) Any person'';

(2) in the first sentence, by striking ''$10,000'' and inserting ''$10,000 per each employee affected'';

(3) in the second sentence, by striking ''No person'' and inserting ''Subject to paragraph (2), no person''; and

(4) by adding at the end the following:

''(2)(A) Notwithstanding any other provision of this Act, the Secretary shall refer any case involving a covered offender described in subparagraph (B) to the Department of Justice for prosecution.

''(B) A covered offender described in this subparagraph is a person who willfully violates each of the following:

''(i) Section 11(c) by falsifying any records described in such section.

''(ii) Section 6, 7, or 8, relating to wages.

''(iii) Section 15(a)(3).''.

SEC. __14. RECORDKEEPING.

(a) IN GENERAL.—Section 11(c) of the Fair Labor Standards Act of 1938 (29 U.S.C. 211(c)) is amended by adding at the end the following: ''In the event that an employee requests an inspection of the records described in this subsection that pertain to such employee from the employer, orally or in writing, the employer shall provide the employee with a copy of the records for a period of up to 5 years prior to such request being made. Not later than 21 days after an employee requests such an inspection, the employer shall comply with the request.

(b) REBUTTABLE PRESUMPTION.—Section 15 of the Fair Labor Standards Act of 1938 (29 U.S.C. 215) is amended by adding at the end the following:

''(c) In the event that an employer violates section 11(c) and any regulations issued pursuant to such section, resulting in a lack of a complete record of an employee's hours worked or wages owed, the employee's production of credible evidence and testimony regarding the amount or extent of the work for which the employee was not compensated in compliance with the requirements under this Act shall be sufficient to create a rebuttable presumption that the employee's records are accurate. Such presumption shall be rebutted only if the employer produces evidence of the precise amount or extent of work performed or evidence to show that the inference drawn from the employee's evidence is not reasonable.''.

Subtitle B—Amendments to the Portal-to-Portal Act of 1947

SEC. __21. INCREASING AND TOLLING STATUTE OF LIMITATIONS.

Section 6 of the Portal-to-Portal Act of 1947 (29 U.S.C. 255) is amended—

(1) in the matter preceding subsection (a), by striking ''minimum'';

(2) in subsection (a)—

(A) by striking ''may be commenced within two years'' and inserting ''may be commenced within 4 years'';

(B) by striking ''unless commenced within two years'' and inserting ''unless commenced within 4 years''; and

(C) by striking ''may be commenced within three years'' and inserting ''may be commenced within 5 years'';

(3) in subsection (d), by striking the period and inserting ''; and''; and

(4) by adding at the end the following:

''(e) with respect to the running of any statutory period of limitation described in this section, the running of such statutory period shall be deemed suspended during the period beginning on the date on which the Secretary of Labor notifies an employer of an initiation of an investigation or enforcement action and ending on the date on which the Secretary notifies the employer that the matter has been officially resolved by the Secretary.''.

Subtitle C—Wage Theft Prevention and Wage Recovery Grant Program

SEC. __31. DEFINITIONS.

In this subtitle:

(1) ADMINISTRATOR.—The term the ''Administrator'' means the Administrator of the Wage and Hour Division of the Department of Labor.

(2) COMMUNITY PARTNER.—The term ''community partner'' means any stakeholder with a commitment to enforcing wage and hour laws and preventing abuses of such laws, including any—

(A) State department of labor;

(B) attorney general of a State, or other similar authorized official of a political subdivision thereof;

(C) law enforcement agency;

(D) consulate;

(E) employee or advocate of employees, including a labor organization, community- and faith-based organization, business association, or nonprofit legal aid organization;

(F) academic institution that plans, coordinates, and implements programs and activities to prevent wage and hour violations and recover unpaid wages, damages, and penalties; or

(G) any municipal agency responsible for the enforcement of local wage and hour laws.

(3) COMMUNITY PARTNERSHIP.—The term ''community partnership'' means a partnership between—

(A) a working group consisting of community partners; and

(B) the Department of Labor.

(4) ELIGIBLE ENTITY.—The term ''eligible entity'' means an entity that is any of the following:

(A) A nonprofit organization, including such an organization that is a community-based organization, faith-based organization, or labor organization, that provides services and support to employees, including assisting such employees in recovering unpaid wages.

(B) An employer.

(C) A business association.

(D) An institution of higher education, as defined by section 101 of the Higher Education Act of 1965 (20 U.S.C. 1001).

(E) A partnership between any of the entities described in subparagraphs (A) through (D).

(5) EMPLOY; EMPLOYEE; EMPLOYER.—The terms ''employ'', ''employee'', and ''employer'' have the meanings given such terms in section 3 of the Fair Labor Standards Act of 1938 (29 U.S.C. 203).

(6) SECRETARY.—The term ''Secretary'' means the Secretary of Labor.

(7) STRATEGIC ENFORCEMENT.—The term ''strategic enforcement'' means the process by which the Secretary—

(A) targets highly noncompliant industries, as identified by the Secretary, using industry-specific structures to influence, and ultimately reform, networks of interconnected employers;

(B) analyzes regulatory regimes under which specific industries operate; and

(C) modifies the enforcement approach of such regulatory regimes in order to ensure the greatest impact.

(8) WAGE AND HOUR LAW.—The term ''wage and hour law'' means any Federal law enforced by the Wage and Hour Division of the Department of Labor, including any provision of this title enforced by such division.

(9) WAGE AND HOUR VIOLATION.—The term ''wage and hour violation'' refers to any violation of a Federal law enforced by the Wage and Hour Division of the Department of Labor, including any provision of this title enforced by such division.

SEC. __32. WAGE THEFT PREVENTION AND WAGE RECOVERY GRANT PROGRAM.

(a) IN GENERAL.—The Secretary, acting through the Administrator, shall provide grants to eligible entities to assist such entities in enhancing the enforcement of wage and hour laws, in accordance with this section and consistent with the purposes of this title.

(b) GRANTS.—A grant provided under this section shall be designed to—

(1) support an eligible entity in establishing and supporting the activities described in subsection (c)(1); and

(2) develop community partnerships to expand and improve cooperative efforts between enforcement agencies and members of the community to—

(A) prevent and reduce wage and hour violations; and

(B) assist employees in recovering back pay for any such violations.

(c) USE OF FUNDS.—

(1) PERMISSIBLE ACTIVITIES.—The grants described in this section shall assist eligible entities in establishing and supporting activities that include—

(A) disseminating information and conducting outreach and training to educate employees about their rights under wage and hour laws;

(B) conducting educational training for employers about their obligations under wage and hour laws;

(C) conducting orientations and trainings jointly with officials of the Wage and Hour Division of the Department of Labor;

(D) providing assistance to employees in filing claims of wage and hour violations;

(E) assisting enforcement agencies in conducting investigations, including in the collection of evidence and recovering back pay;

(F) monitoring compliance with wage and hour laws;

(G) performing joint visitations to worksites that violate wage and hour laws with officials from the Wage and Hour Division of the Department of Labor;

(H) establishing networks for education, communication, and participation in the workplace and community;

(I) evaluating the effectiveness of programs designed to prevent wage and hour violations and enforce wage and hour laws;

(J) recruiting and hiring of staff and volunteers;

(K) production and dissemination of outreach and training materials; and

(L) any other activities as the Secretary may reasonably prescribe through notice and comment rulemaking.

(2) PROHIBITED ACTIVITIES.—Notwithstanding paragraph (1), an eligible entity receiving a grant under this section may not use the grant funds for any purpose reasonably prohibited by the Secretary through notice and comment rulemaking.

(d) TERM OF GRANTS.—Each grant made under this section shall be available for expenditure for a period that is not to exceed 3 years.

(e) APPLICATIONS.—

(1) IN GENERAL.—An eligible entity seeking a grant under this section shall submit an application for such grant to the Secretary in accordance with this subsection.

(2) PARTNERSHIPS.—In the case of an eligible entity that is a partnership described in section __31(4)(E), the eligible entity may submit a joint application that designates a single entity as the lead entity for purposes of receiving and disbursing funds.

(3) CONTENTS.—An application under this subsection shall include—

(A) a description of a plan for the program that the eligible entity proposes to carry out with a grant under this section, including a long-term strategy and detailed implementation plan that reflects expected participation of, and partnership with, community partners;

(B) information on the prevalence of wage and hour violations in each community or State of the eligible entity;

(C) information on any industry or geographic area targeted by the plan for such program;

(D) information on the type of outreach and relationship building that will be conducted under such program;

(E) information on the training and education that will be provided to employees and employers under such program; and

(F) the method by which the eligible entity will measure results of such program.

(f) SELECTION.—

(1) COMPETITIVE BASIS.—In accordance with this subsection, the Secretary shall, on a competitive basis, select grant recipients from among eligible entities that have submitted an application under subsection (e).

(2) PRIORITY.—In selecting grant recipients under paragraph (1), the Secretary shall give priority to eligible entities that—

(A) serve employees in any industry or geographic area that is most highly at risk for noncompliance with wage and hour violations, as identified by the Secretary; and

(B) demonstrate past and ongoing work to prevent wage and hour violations or to recover unpaid wages.

(3) OTHER CONSIDERATIONS.—In selecting grant recipients under paragraph (1), the Secretary shall also consider—

(A) the prevalence of ongoing community support for each eligible entity, including financial and other contributions; and

(B) the eligible entity's past and ongoing partnerships with other organizations.

(g) MEMORANDA OF UNDERSTANDING.—

(1) IN GENERAL.—Not later than 60 days after receiving a grant under this section, the grant recipient shall negotiate and finalize with the Secretary a memorandum of understanding that sets forth specific goals, objectives, strategies, and activities that will be carried out under the grant by such recipient through a community partnership.

(2) SIGNATURES.—A representative of the grant recipient (or, in the case of a grant recipient that is an eligible entity described in section __31(4)(E), a representative of each entity that composes the grant recipient) and the Secretary shall sign the memorandum of understanding under this subsection.

(3) REVISIONS.—The memorandum of understanding under this subsection shall be reviewed and revised by the grant recipient and the Secretary each year of the duration of the grant.

(h) PERFORMANCE EVALUATIONS.—

(1) IN GENERAL.—Each grant recipient under this section shall develop procedures for reporting, monitoring, measuring, and evaluating the activities of each program or project funded under this section.

(2) GUIDELINES.—The procedures required under paragraph (1) shall be in accordance with guidelines established by the Secretary.

(i) REVOCATION OR SUSPENSION OF FUNDING.—If the Secretary determines that a recipient of a grant under this section is not in compliance with the terms and requirements of the memorandum of understanding under subsection (g), the Secretary may revoke or suspend (in whole or in part) the funding of the grant.

(j) USE OF COMPONENTS.—In addition to the Wage and Hour Division, the Secretary (acting through the Administrator) may use any division or agency of the Department of Labor in carrying out this subtitle.

SEC. __33. GAO STUDY.

(a) IN GENERAL.—The Comptroller General of the United States shall conduct a study to identify successful programs carried out by grants under section __32, and the elements, policies, or procedures of such programs that can be replicated by other programs carried out by grants under such section.

(b) REPORT.—Not later than 3 years after the date of enactment of this Act, the Comptroller General of the United States shall submit a report to the Secretary and Congress containing the results of the study conducted under subsection (a).

(c) USE OF INFORMATION.—The Secretary shall use information contained in the report submitted under subsection (b)—

(1) to improve the quality of community partnership programs assisted or carried out under this subtitle that are in existence as of the publication of the report; and

(2) to develop models for new community partnership programs to be assisted or carried out under this subtitle.

SEC. __34. AUTHORIZATION OF APPROPRIATIONS.

There is authorized to be appropriated such sums as may be necessary for fiscal year 2027 and for each subsequent fiscal year through fiscal year 2030, to remain available until expended, to carry out the grant program under section __32.

Subtitle D—Regulations and Effective Date

SEC. __41. REGULATIONS.

Not later than 18 months after the date of enactment of this Act, the Secretary of Labor shall promulgate such regulations as are necessary to carry out this title, and the amendments made by this title.

SEC. __42. EFFECTIVE DATE.

The amendments made by subtitles A and B shall take effect on the date that is the earlier of—

(1) the date that is 6 months after the date on which the final regulations are promulgated by the Secretary of Labor under section __41; and

(2) the date that is 18 months after the date of enactment of this Act.

SA 4637. Mrs. MURRAY submitted an amendment intended to be proposed by her to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

TITLE ___VETERAN FAMILIES HEALTH SERVICES ACT

SEC. ___01. SHORT TITLE; TABLE OF CONTENTS.

This title may be cited as the ''Veteran Families Health Services Act of 2026''.

Subtitle A—Reproductive and Fertility Preservation Assistance for Members of the Armed Forces

SEC. ___11. DEFINITIONS.

In this subtitle:

(1) ACTIVE DUTY.—The term ''active duty'' has the meaning given that term in section 101(d)(1) of title 10, United States Code.

(2) ARMED FORCES.—The term ''Armed Forces'' has the meaning given the term ''armed forces'' in section 101(a)(4) of such title.

SEC. ___12. PROVISION OF FERTILITY TREATMENT AND COUNSELING TO MEMBERS OF THE ARMED FORCES AND SPOUSES, PARTNERS, AND GESTATIONAL SURROGATES OF SUCH MEMBERS.

(a) FERTILITY TREATMENT AND COUNSELING.—

(1) IN GENERAL.—The Secretary of Defense shall make available fertility treatment and counseling to a member of the Armed Forces or a spouse, partner, or gestational surrogate of such a member.

(2) ELIGIBILITY FOR TREATMENT AND COUNSELING.—Fertility treatment and counseling shall be furnished under paragraph (1) without regard to the sex, sex characteristics, gender identity, sexual orientation, infertility diagnosis, or marital status of the member of the Armed Forces or their spouse or partner.

(3) IN VITRO FERTILIZATION.—In the case of in vitro fertilization treatment furnished under paragraph (1), the Secretary may furnish to an individual under such paragraph—

(A) not more than three completed oocyte retrievals; and

(B) unlimited embryo transfers.

(b) PROCUREMENT OF REPRODUCTIVE GENETIC MATERIAL.—If a member of the Armed Forces is unable to provide their reproductive genetic material, such as oocytes, sperm, or embryos, for purposes of fertility treatment under subsection (a), the Secretary shall, at the election of such member, allow such member to receive such treatment with donated reproductive genetic material and pay or reimburse such member the reasonable costs of procuring such material from a donor.

(c) RULES OF CONSTRUCTION.—

(1) IMPACT ON EXISTING AUTHORITY.—Nothing in this section shall be construed to rescind the authority of the Secretary to provide in vitro fertilization benefits pursuant to section 1074(c)(4) of title 10, United States Code.

(2) SOURCING OF GESTATIONAL SURROGATE OR REPRODUCTIVE GENETIC MATERIAL.—Nothing in this section shall be construed to require the Secretary—

(A) to find or certify a gestational surrogate for a member of the Armed Forces or to connect a gestational surrogate with such a member; or

(B) to find or certify reproductive genetic material, such as oocytes, sperm, or embryos, from a donor for a member of the Armed Forces or to connect such a member with reproductive genetic material from a donor.

(d) DEFINITIONS.—In this section:

(1) FERTILITY TREATMENT.—The term ''fertility treatment'' includes the following:

(A) Preservation of human oocytes, sperm, or embryos.

(B) Artificial insemination, including intravaginal insemination, intracervical insemination, and intrauterine insemination.

(C) Assisted reproductive technology, including in vitro fertilization and other treatments or procedures in which reproductive genetic material, such as oocytes, sperm, or embryos, are handled, when clinically appropriate.

(D) Genetic testing of embryos.

(E) Medications prescribed or obtained over-the-counter, as indicated for fertility.

(F) Gamete donation.

(G) Such other information, referrals, treatments, procedures, medications, laboratory testing, technologies, and services relating to fertility as the Secretary of Defense determines appropriate.

(2) GESTATIONAL SURROGATE.—The term ''gestational surrogate'' means an adult, who is not the intended parent, who enters into a surrogacy agreement to become pregnant through in vitro fertilization using gametes that are not the gametes of that individual.

(3) PARTNER.—The term ''partner'', with respect to a member of the Armed Forces, means an individual selected by the member who agrees to be a parent, with the member, of a child born as a result of the use of any fertility treatment under this section.

SEC. ___13. ESTABLISHMENT OF FERTILITY PRESERVATION PROCEDURES AFTER AN INJURY OR ILLNESS.

(a) IN GENERAL.—The Secretary of Defense, acting through the Assistant Secretary of Defense for Health Affairs, shall establish procedures for the retrieval of reproductive genetic material, such as sperm or oocytes, as soon as medically appropriate, from a member of the Armed Forces in cases in which the fertility of such member is potentially jeopardized as a result of an injury or illness incurred or aggravated while serving on active duty in the Armed Forces in order to preserve the medical options of such member.

(b) INCLUSION OF INFORMATION IN ADVANCED DIRECTIVES AND MILITARY TESTAMENTARY INSTRUMENTS.—The Secretary of Defense shall ensure that any advance medical directive, as defined in section 1044c(b) of title 10, United States Code, or military testamentary instrument, as defined in section 1044d(b) of such title, completed by a member of the Armed Forces includes questions about the consent of the member to fertility preservation procedures under subsection (a) and about rights, ownership, and use of reproductive genetic material.

SEC. ___14. CRYOPRESERVATION AND STORAGE OF REPRODUCTIVE GENETIC MATERIAL OF MEMBERS OF THE ARMED FORCES ON ACTIVE DUTY.

(a) IN GENERAL.—The Secretary of Defense shall provide members of the Armed Forces on active duty with the opportunity for retrieval, testing, cryopreservation, shipping, and storage of their reproductive genetic material, such as sperm or oocytes, prior to—

(1) deployment to a combat zone; or

(2) a duty assignment that includes a hazardous assignment, including—

(A) assignments resulting in exposure to perfluoroalkyl or polyfluoroalkyl substances; and

(B) such other assignments as determined by the Secretary.

(b) PERIOD OF TIME.—

(1) IN GENERAL.—The Secretary shall provide for the retrieval, testing, cryopreservation, shipping, and storage of reproductive genetic material of any member of the Armed Forces under subsection (a), at no cost to the member, until the date that is one year after the retirement, separation, or release of the member from the Armed Forces.

(2) CONTINUED CRYOPRESERVATION AND STORAGE.—At the end of the one-year period specified in paragraph (1), the Secretary shall permit an individual whose reproductive genetic material was cryopreserved and stored as described in that paragraph to select, including pursuant to an advance medical directive or military testamentary instrument completed under subsection (c), one of the following options:

(A) To continue such cryopreservation and storage in such facility with the cost of such cryopreservation and storage borne by the individual.

(B) To transfer the material to a private cryopreservation and storage facility selected by the individual.

(c) ADVANCE MEDICAL DIRECTIVE AND MILITARY TESTAMENTARY INSTRUMENT.—A member of the Armed Forces who elects to cryopreserve and store their reproductive genetic material under this section must complete an advance medical directive, as defined in section 1044c(b) of title 10, United States Code, and a military testamentary instrument, as defined in section 1044d(b) of such title, that explicitly specifies the use of their cryopreserved and stored reproductive genetic material if such member dies or otherwise loses the capacity to consent to the use of their cryopreserved and stored reproductive genetic material.

SEC. ___15. ASSISTANCE WITH AND CONTINUITY OF CARE REGARDING REPRODUCTIVE AND FERTILITY PRESERVATION SERVICES.

The Secretary of Defense shall ensure that employees of the Department of Defense assist members of the Armed Forces—

(1) in navigating the services provided under this subtitle;

(2) in finding a provider that meets the needs of such members with respect to such services; and

(3) in continuing the receipt of such services without interruption during a permanent change of station for such members.

SEC. ___16. COORDINATION BETWEEN DEPARTMENT OF DEFENSE AND DEPARTMENT OF VETERANS AFFAIRS ON FURNISHING OF FERTILITY TREATMENT AND COUNSELING.

(a) IN GENERAL.—The Secretary of Defense and the Secretary of Veterans Affairs shall share best practices and facilitate referrals, as they consider appropriate, on the furnishing of fertility treatment and counseling to individuals eligible for the receipt of such counseling and treatment from each such Secretary.

(b) MEMORANDUM OF UNDERSTANDING.—The Secretary of Defense and the Secretary of Veterans Affairs shall enter into a memorandum of understanding—

(1) regarding coordination of fertility preservation care and continuation of coverage, without interruption, for a member of the Armed Forces who is transitioning to veteran status; and

(2) authorizing the Department of Veterans Affairs to compensate the Department of Defense for the cryopreservation, transportation, and storage of reproductive genetic material of veterans under [section ___14(b)(2)(A)].

SEC. ___17. REGULATIONS.

Not later than two years after the date of the enactment of this Act, the Secretary of Defense shall prescribe regulations to carry out this subtitle.

Subtitle B—Reproductive and Adoption Assistance for Veterans

SEC. ___21. INCLUSION OF FERTILITY TREATMENT AND COUNSELING UNDER DEFINITION OF MEDICAL SERVICES.

Section 1701(6) of title 38, United States Code, is amended by adding at the end the following new subparagraph:

''(J) Fertility treatment and counseling under section 1720M of this title.''.

SEC. ___22. FERTILITY TREATMENT AND COUNSELING FOR CERTAIN VETERANS AND SPOUSES, PARTNERS, AND GESTATIONAL SURROGATES OF SUCH VETERANS.

(a) IN GENERAL.—Subchapter II of chapter 17 of title 38, United States Code, is amended by adding at the end the following new section:

"§ 1720M. Fertility treatment and counseling for certain veterans and spouses, partners, and gestational surrogates of such veterans

''(a) REQUIREMENT.—

''(1) IN GENERAL.—Notwithstanding any other provision of law, including the surrogacy laws of any State, the Secretary shall furnish fertility treatment and counseling for the benefit of a covered veteran to the veteran and the spouse, partner, gamete donor, or gestational surrogate of the veteran if the veteran, and the spouse, partner, gamete donor, or gestational surrogate of the veteran, as applicable, each provide informed consent for such treatment and counseling, including for each cycle of treatment authorized under this section, through a process prescribed by the Secretary.

''(2) PROVISION OF TREATMENT AND COUNSELING.—Fertility treatment and counseling shall be furnished under paragraph (1) without regard to the sex, sexual characteristics, gender identity, sexual orientation, infertility diagnosis, or marital status of the covered veteran or their spouse or partner.

''(3) IN VITRO FERTILIZATION.—In the case of in vitro fertilization treatment furnished under paragraph (1), the Secretary may furnish to an individual under such paragraph—

''(A) not more than three completed oocyte retrievals; and

''(B) unlimited embryo transfers.

''(4) COPAYMENT.—The Secretary shall only furnish fertility treatment and counseling under paragraph (1) to a covered veteran who is required to pay to the United States a copayment amount as a condition for the receipt of hospital care, medical services, or medications under this chapter if the covered veteran agrees to pay such applicable copayment amount to the United States for such treatment and counseling.

''(b) PROCUREMENT OF REPRODUCTIVE GENETIC MATERIAL.—

''(1) IN GENERAL.—If a covered veteran is unable to provide their reproductive genetic material for purposes of fertility treatment under subsection (a), the Secretary shall, at the election of such veteran—

''(A) allow such veteran to receive such treatment with donated reproductive genetic material, if the donor provides informed consent for use of such material; and

''(B) pay or reimburse the veteran, donor, or a party acting on behalf of the donor the reasonable costs of procuring such material from the donor.

''(2) OTHER EXPENSES.—The Secretary may pay or reimburse a covered veteran a reasonable amount for personal travel and incidental expenses associated with procuring material from a donor under paragraph (1).

''(c) OUTREACH AND TRAINING.—The Secretary shall carry out an outreach and training program to ensure veterans and health care providers of the Department are aware of—

''(1) the availability of and eligibility requirements for fertility treatment and counseling under this section; and

''(2) any changes to fertility treatment and counseling covered under this section.

''(d) OWNERSHIP, USE, OR DISPOSITION OF REPRODUCTIVE GENETIC MATERIAL.—

''(1) IN GENERAL.—Issues or disputes regarding ownership of reproductive genetic material or future use or disposition of such material shall be the sole responsibility of the covered veteran and the spouse, partner, or gestational surrogate of the veteran, as applicable, and the private facility storing such material.

''(2) ROLE OF DEPARTMENT.—The role of the Secretary under this section is limited to furnishing the treatment and counseling required under this section when requested by a covered veteran and determined necessary by the Secretary.

''(3) OWNERSHIP AND CUSTODY OF REPRODUCTIVE GENETIC MATERIAL.—The Secretary will not have ownership or custody of any reproductive genetic material obtained pursuant to treatment under this section and will not be involved in the ultimate disposition of such material or disputes between or among any parties with respect to such material.

''(e) RULE OF CONSTRUCTION.—Nothing in this section shall be construed to require the Secretary—

''(1) to find or certify a gestational surrogate for a covered veteran or to connect a gestational surrogate with a covered veteran; or

''(2) to furnish maternity care to a covered veteran or spouse, partner, or gestational surrogate of a covered veteran beyond what is otherwise required or authorized by law.

''(f) DEFINITIONS.—In this section:

''(1) The term 'covered veteran' means a veteran who is enrolled in the system of annual patient enrollment established under section 1705(a) of this title.

''(2) The term 'fertility treatment' includes the following:

''(A) Preservation of human oocytes, sperm, or embryos.

''(B) Artificial insemination, including intravaginal insemination, intracervical insemination, and intrauterine insemination.

''(C) Assisted reproductive technology, including in vitro fertilization and other treatments or procedures in which reproductive genetic material, such as oocytes, sperm, or embryos, are handled, when clinically appropriate.

''(D) Genetic testing of embryos.

''(E) Medications prescribed or obtained over-the-counter, as indicated for fertility.

''(F) Gamete donation.

''(G) Such other information, referrals, treatments, procedures, medications, laboratory testing, technologies, and services relating to fertility as the Secretary determines appropriate.

''(3) The term 'gestational surrogate' means an adult, who is not the intended parent, who enters into a surrogacy agreement to become pregnant through in vitro fertilization using gametes that are not the gametes of that individual.

''(4) The term 'partner', with respect to a covered veteran, means an individual selected by the veteran who agrees to be a parent, with the veteran, of a child born as a result of the use of any fertility treatment under this section.''.

(b) CLERICAL AMENDMENT.—The table of sections at the beginning of chapter 17 of such title is amended by inserting after the item relating to section 1720L the following new item:

''1720M. Fertility treatment and counseling for certain veterans and spouses, partners, and gestational surrogates of such veterans.''.

(c) SUNSET OF EXISTING AUTHORITY.—The authority under section 234 of the Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2024 (division A of Public Law 118–42), or any similar authority subsequently enacted by law, shall cease on the effective date of regulations prescribed to carry out section 1720M of title 38, United States Code, as added by subsection (a).

SEC. ___23. ADOPTION ASSISTANCE FOR CERTAIN VETERANS.

(a) IN GENERAL.—Subchapter VIII of chapter 17 of title 38, United States Code, is amended by adding at the end the following new section:

"§ 1790. Adoption assistance

''(a) IN GENERAL.—The Secretary may pay an amount, not to exceed the limitation amount, to assist a covered veteran in the adoption of one or more children, without regard to the sex, gender identity, sexual orientation, or marital status of the covered veteran.

''(b) LIMITATION AMOUNT.—For purposes of this section, the limitation amount is the amount equal to the cost the Department would incur by paying the expenses of not more than three adoptions by covered veterans, as determined by the Secretary.

''(c) COVERED VETERAN DEFINED.—In this section, the term 'covered veteran' has the meaning given that term in section 1720M(f) of this title.''.

(b) CLERICAL AMENDMENT.—The table of sections at the beginning of chapter 17 of such title is amended by inserting after the item relating to section 1789 the following new item:

''1790. Adoption assistance.''.

SEC. ___24. ASSISTANCE WITH AND CONTINUITY OF CARE REGARDING REPRODUCTIVE AND FERTILITY PRESERVATION SERVICES.

The Secretary of Veterans Affairs shall ensure that employees of the Department of Veterans Affairs assist veterans—

(1) in navigating the services provided under this subtitle and the amendments made by this subtitle;

(2) in finding a provider that meets the needs of such veterans with respect to such services; and

(3) in continuing the receipt of such services without interruption if such veterans move to a different geographic location.

SEC. ___25. FACILITATION OF REPRODUCTION AND INFERTILITY RESEARCH.

(a) IN GENERAL.—Subchapter II of chapter 73 of title 38, United States Code, is amended by adding at the end the following new section:

"§ 7330E. Facilitation of reproduction and infertility research

''(a) FACILITATION OF RESEARCH REQUIRED.—The Secretary shall facilitate research conducted collaboratively by the Secretary of Defense and the Secretary of Health and Human Services to improve the ability of the Department of Veterans Affairs to meet the long-term reproductive health care needs of veterans who have a condition that affects the ability of the individual to reproduce.

''(b) DISSEMINATION OF INFORMATION.—The Secretary shall ensure that information produced by the research facilitated under this section that may be useful for other activities of the Veterans Health Administration is disseminated throughout the Veterans Health Administration.''.

(b) CLERICAL AMENDMENT.—The table of sections at the beginning of chapter 73 of such title is amended by inserting after the item relating to section 7330D the following new item:

''7330E. Facilitation of reproduction and infertility research.''.

SEC. ___26. REGULATIONS ON FURNISHING OF FERTILITY TREATMENT AND COUNSELING AND ADOPTION ASSISTANCE BY DEPARTMENT OF VETERANS AFFAIRS.

Not later than two years after the date of the enactment of this Act, the Secretary of Veterans Affairs shall prescribe regulations—

(1) to carry out section 1720M of title 38, United States Code, as added by [section ___22(a)]; and

(2) to carry out section 1790 of such title, as added by [section ___23(a)].

SA 4638. Mrs. MURRAY submitted an amendment intended to be proposed by her to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the end of the bill, add the following:

SEC. 4. PROHIBITION AGAINST DETAINING OR USING PHYSICAL RESTRAINTS ON CERTAIN WOMEN.

(a) IN GENERAL.—An agent or officer of the Department of Homeland Security may not detain any woman who is pregnant, nursing, or in postpartum recovery unless the Secretary of Homeland Security makes an individualized determination that such woman presents a threat to public safety or the national security of the United States.

(b) LIMITATION ON THE USE OF RESTRAINTS.—

(1) DEFINED TERM.—The term ''restraint''—

(A) means any physical restraint or mechanical device used to control the movement of the body or limbs of an individual's body for custody purposes, including—

(i) flex cuffs;

(ii) soft restraints;

(iii) hard metal handcuffs;

(iv) a black box;

(v) Chubb cuffs;

(vi) leg irons;

(vii) belly chains;

(viii) a security (tether) chain;

(ix) a convex shield; and

(x) any other type of shackles; and

(B) does not include medical restraints.

(2) LIMITATION.—An agent or officer of the Department of Homeland Security may not use a restraint on a woman described in subsection (a), including during labor, transport to a medical facility or birthing center, delivery, or postpartum recovery.

SA 4639. Mrs. MURRAY submitted an amendment intended to be proposed by her to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

DIVISION B—CHILD CARE

SECTION 1. SHORT TITLE.

This division may be cited as the ''Child Care for Working Families Act''.

TITLE I—CHILD CARE AND EARLY LEARNING PROGRAM

SEC. 101. BIRTH THROUGH FIVE CHILD CARE AND EARLY LEARNING PROGRAM.

(a) CHILD CARE DEFINITIONS.—The definitions in section 658P of the Child Care and Development Block Grant Act of 1990 (42 U.S.C. 9858n) shall apply to this section, except as provided in subsection (b) and as otherwise specified.

(b) ADDITIONAL DEFINITIONS.—In this section:

(1) APPRENTICESHIP.—The term ''apprenticeship'' means an apprenticeship registered under the Act of August 16, 1937 (commonly known as the ''National Apprenticeship Act''; 50 Stat. 664, chapter 663; 29 U.S.C. 50 et seq.).

(2) CHILD CARE CERTIFICATE.—

(A) IN GENERAL.—The term ''child care certificate'' means a certificate (that may be a check or other disbursement) that is issued by a State, Tribal, territorial, or local government under this section directly to a parent who shall use such certificate only as payment for child care services or as a deposit for child care services if such a deposit is required of other children being cared for by the provider.

(B) RULE.—Nothing in this section shall preclude the use of such certificates for sectarian child care services if freely chosen by the parent. For the purposes of this section, child care certificates shall be considered indirect Federal financial assistance to the provider.

(3) CHILD EXPERIENCING HOMELESSNESS.—The term ''child experiencing homelessness'' means an individual who is a homeless child or youth under section 725 of the McKinney-Vento Homeless Assistance Act (42 U.S.C. 11434a).

(4) ELIGIBLE ACTIVITY.—The term ''eligible activity'', with respect to a parent, shall include, at minimum, activities consisting of—

(A) full-time or part-time employment;

(B) self-employment;

(C) job search activities;

(D) secondary, postsecondary, or adult education, including education through a program of high school classes, a course of study at an institution of higher education, classes towards an equivalent of a high school diploma recognized by State law, or English as a second language classes;

(E) health treatment (including mental health and substance use treatment) for a condition that prevents the parent from participating in other eligible activities;

(F) activities to prevent child abuse and neglect, or family violence prevention or intervention activities;

(G) employment and training activities, including job training, under the Workforce Innovation and Opportunity Act (29 U.S.C. 3101 et seq.); and

(H) taking leave under the Family and Medical Leave Act of 1993 (29 U.S.C. 2601 et seq.) (or equivalent provisions for Federal employees), a State or local paid or unpaid leave law, or a program of employer-provided leave.

(5) ELIGIBLE CHILD.—

(A) IN GENERAL.—The term ''eligible child'' means an individual—

(i) who is less than 6 years of age;

(ii) who is not yet in kindergarten; and

(iii) who—

(I) resides with a parent or parents who are participating in an eligible activity;

(II) is included in a population of vulnerable children identified by the lead agency involved, which at a minimum shall include children with disabilities, infants and toddlers with disabilities, children experiencing homelessness, children in foster care, children in kinship care, children in a family that is eligible for assistance through the special supplemental nutrition program for women, infants, and children established by section 17 of the Child Nutrition Act of 1966 (42 U.S.C. 1786), a household that is eligible to receive assistance through the supplemental nutrition assistance program established under the Food and Nutrition Act of 2008 (7 U.S.C. 2011 et seq.), or a family that is eligible to receive assistance through the program of block grants to States for temporary assistance for needy families established under part A of title IV of the Social Security Act (42 U.S.C. 601 et seq.), and children who are receiving, or need to receive, child protective services; or

(III) resides with—

(aa) a parent who is more than 65 years of age;

(bb) a parent who is employed by an eligible child care provider; or

(cc) a parent who is enrolled in high school and has not exceeded the maximum age of enrollment in high school.

(B) LONGER-TERM PERIOD ELIGIBILITY.—An individual who is determined to be an eligible child shall not be required to reverify eligibility for purposes of this title during the period after the determination and before the individual becomes 6 years of age or enters kindergarten, whichever occurs earlier.

(6) ELIGIBLE CHILD CARE PROVIDER.—

(A) IN GENERAL.—The term ''eligible child care provider'' means a center-based child care provider, a family child care provider, or other provider of child care services for compensation that—

(i) is licensed to provide child care services under State law applicable to the child care services it provides or, in the case of an Indian Tribe or Tribal organization, meets the rules set by the Secretary;

(ii) participates in the State's tiered system for recognizing and supporting the quality of child care services described in subsection (f)(3)(B), or, in the case of an Indian Tribe or Tribal organization, meets the rules set by the Secretary—

(I) not later than 4 years after the State first receives funds under this section; and

(II) for the remainder of the period for which the provider receives funds under this section; and

(iii) satisfies the State and local requirements, including those requirements described in section 658E(c)(2)(I) of the Child Care and Development Block Grant Act of 1990 (42 U.S.C. 9858c(c)(2)(I)), applicable to the child care services it provides.

(B) SPECIAL RULE.—A child care provider who is eligible to provide child care services in a State for children receiving assistance under the Child Care and Development Block Grant Act of 1990 (42 U.S.C. 9857 et seq.) on the date the State submits an application for funds under this section, and remains in compliance with any licensing or registration standards, or regulations, of the State, shall be deemed to be an eligible child care provider under this section for 3.5 years after the State first receives funding under this section.

(7) FMAP.—The term ''FMAP'' has the meaning given the term ''Federal medical assistance percentage'' in the first sentence of section 1905(b) of the Social Security Act (42 U.S.C. 1396d(b)).

(8) FAMILY CHILD CARE PROVIDER.—The term ''family child care provider'' means one or more individuals who provide child care services, in a private residence other than the residences of the children involved, for less than 24 hours per day per child, or for 24 hours per day per child due to the nature of the work of the parent involved.

(9) INCLUSIVE CARE.—The term ''inclusive'', with respect to care (including child care), means care provided by an eligible child care provider—

(A) for whom the percentage of children served by the provider who are children with disabilities or infants or toddlers with disabilities reflects the prevalence of children with disabilities and infants and toddlers with disabilities (whichever the provider serves) among children within the State involved; and

(B) that provides care and full participation for children with disabilities and infants and toddlers with disabilities (whichever the provider serves) alongside children who are—

(i) not children with disabilities; and

(ii) not infants and toddlers with disabilities.

(10) INFANT OR TODDLER.—The term ''infant or toddler'' means an individual who is less than 3 years of age.

(11) INFANT OR TODDLER WITH A DISABILITY.—The term ''infant or toddler with a

disability'' has the meaning given the term in section 632 of the Individuals with Disabilities Education Act (20 U.S.C. 1432).

(12) LEAD AGENCY.—The term ''lead agency'' means the agency designated under subsection (e).

(13) PROVIDER TYPE.—The term ''provider type'' means a type that is—

(A) a center-based child care provider;

(B) a family child care provider; or

(C) another non-center-based child care provider.

(14) RECOGNIZED POSTSECONDARY CREDENTIAL.—The term ''recognized postsecondary credential'' has the meaning given the term in section 3 of the Workforce Innovation and Opportunity Act (29 U.S.C. 3102).

(15) STAFFED FAMILY CHILD CARE NETWORK.—The term ''staffed family child care network'' means a nonprofit organization or nonprofit cooperative—

(A) that may be a component of a child care resource and referral organization;

(B) that has at least one paid staff member; and

(C) that offers evidence-based professional development, quality improvement support, business support, and technical assistance, including on achieving licensure as a child care provider, to family child care providers.

(16) STATE.—The term ''State'' means any of the 50 States and the District of Columbia.

(17) TERRITORY.—The term ''territory'' means the Commonwealth of Puerto Rico, the Virgin Islands of the United States, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands.

(c) APPROPRIATIONS.—

(1) ENTITLEMENT.—In addition to amounts otherwise available, there is appropriated to the Department of Health and Human Services, out of any money in the Treasury not otherwise appropriated, such sums as may be necessary for each of fiscal years 2027 through 2032, for payments to States, territories, and Indian Tribes and Tribal organizations, and for carrying out this section (other than carrying out activities described in paragraph (2) or (3)).

(2) GRANTS TO LOCALITIES; AWARDS TO HEAD START AGENCIES.—In addition to amounts otherwise available, there is appropriated to the Department of Health and Human Services for fiscal year 2027, out of any money in the Treasury not otherwise appropriated, $20,000,000,000, to remain available until September 30, 2032, to carry out the programs of grants to localities and awards to Head Start agencies described in subsection (i).

(3) FEDERAL ADMINISTRATION.—In addition to amounts otherwise available, there is appropriated to the Department of Health and Human Services for fiscal year 2027, out of any money in the Treasury not otherwise appropriated, $1,300,000,000, to remain available until September 30, 2032, to carry out subsections (k) and (l).

(d) ESTABLISHMENT OF BIRTH THROUGH FIVE CHILD CARE AND EARLY LEARNING ENTITLEMENT PROGRAM.—

(1) IN GENERAL.—The Secretary is authorized to administer a child care and early learning entitlement program under which an eligible child, in a State, territory, or Indian Tribe, or served by a Tribal organization with an approved application under subsection (f) or (g), shall be provided an opportunity to obtain high-quality child care services, subject to the requirements of this section.

(2) ASSISTANCE FOR EVERY ELIGIBLE CHILD.—Beginning on October 1, 2027, every child who applies for assistance under this section, who is in a State with an approved application under subsection (f), or in a territory or Indian Tribe or served by a Tribal organization with an approved application under subsection (g), and who is determined, by a lead agency (or other entity designated by a lead agency) for the State, territory, Indian Tribe, or Tribal organization involved, following standards and procedures established by the Secretary by rule, to be an eligible child, shall be offered and shall be entitled to receive assistance for direct child care services in accordance with and subject to the requirements and limitations of this section.

(e) LEAD AGENCY.—The Governor of a State or the head of a territory or Indian Tribe, desiring for the State, territory, or Indian tribe or a related tribal organization to receive a payment under this section, shall designate a lead agency (such as a State agency or joint interagency office) to administer the child care program carried out under this section.

(f) APPLICATIONS AND STATE PLANS.—

(1) APPLICATION.—To be eligible to receive assistance under this section, a State shall prepare and submit to the Secretary for approval an application containing a State plan that meets the requirements under paragraph (3) and contains that information.

(2) PERIOD COVERED BY PLAN.—A State plan contained in the application shall be designed to be implemented during a period of not more than 3 years.

(3) REQUIREMENTS FOR STATE PLANS.—The Secretary shall award funds under this section to States with an approved application that contains a State plan, submitted under paragraph (1), at such time, in such manner, and containing such information as the Secretary shall by rule require, including, at a minimum, the following:

(A) PAYMENT RATES AND COST ESTIMATION.—

(i) PAYMENT RATES.—The State plan shall certify that payment rates for the provision of direct child care services for which assistance is provided in accordance with this section for the period covered by the plan, within 3 years after the State first receives funds under this section—

(I) will be sufficient to meet the cost of child care (including fixed costs such as rent or mortgage and salaries), and set (with pay being paid) in accordance with a cost estimation model or cost study described in clause (ii) that is approved by the Secretary; and

(II) will correspond to differences in quality (including improved quality) based on the State's tiered system for recognizing and supporting the quality of child care services described in subparagraph (B).

(ii) COST ESTIMATION.—Such State plan shall—

(I) demonstrate that the State has, after consulting with the entities and administrators described in subclause (II), developed and uses a statistically valid and reliable cost estimation model or cost study for the payment rates for direct child care services in the State (that are sufficient to cover providers' fixed costs and take into account payments made through BASE grants under title II), for the cost of child care at each of the tiers of the State's tiered system for recognizing and supporting the quality of child care services described in subparagraph (B), and for variations in the cost of direct child care services by geographic area, provider type, and age of child, and the additional costs associated with providing inclusive care;

(II) certify that the entities and administrators consulted included the State Advisory Council on Early Childhood Education and Care designated or established in section 642B(b)(1)(A)(i) of the Head Start Act (42 U.S.C. 9837b(b)(1)(A)(i)) (including State Head Start collaboration office directors), administrators of local child care programs and Head Start agencies, organizations representing child care directors, teachers, and other staff, local child care resource and referral organizations, organizations representing parents of children with disabilities and parents of infants and toddlers with disabilities, the State interagency coordinating council established under section 641 of the Individuals with Disabilities Education Act (20 U.S.C. 1441), the State advisory panel established under section 612(a)(21) of the Individuals with Disabilities Education Act (20 U.S.C. 1412(a)(21)), organizations and labor organizations representing child care providers, and other appropriate entities;

(III) certify that the State—

(aa) not later than 30 days after finalizing the cost estimation model or cost study, published a detailed report containing the child care costs estimated with the cost estimation model or cost study, and including an explanation detailing how the wage requirements described in subclause (IV)(cc) were applied in the estimation of such costs; and

(bb) not later than 60 days after publishing the report, established a system to receive public comment on the report about making changes to the cost estimation model or cost study, provided an opportunity for the public to comment on the report through that system, and submitted the report to the Secretary;

(IV) certify that the State's payment rates for direct child care services for which assistance is provided in accordance with this section—

(aa) are set (with pay being paid) in accordance with the most recent estimates from the most recent cost estimation model or cost study under subclause (I), so that providers at each tier of the tiered system for recognizing and supporting the quality of child care services described in subparagraph (B) receive a payment that is sufficient to fully meet the requirements of such tier;

(bb) are set so as to provide payments to providers not at the top tier of the tiered system that are sufficient to enable the providers to increase quality to meet the requirements for the next tier;

(cc) ensure adequate wages for staff of child care providers providing such direct child care services that—

(AA) at a minimum, provide a living wage for all staff of such child care providers; and

(BB) are equivalent to wages for elementary educators with similar credentials and experience in the State; and

(dd) are adjusted on an annual basis for cost-of-living increases to ensure those payment rates remain sufficient to meet the requirements of this section;

(V) certify that the State will update, not less often than once every 3 years, the cost estimation model or cost study, following the process and in accordance with the requirements of this subparagraph; and

(VI) certify that the State has established a system for appeals of the child care costs estimated with the cost estimation model or cost study.

(iii) PAYMENT PRACTICES.—Such State plan shall include an assurance that the State will implement payment practices that support the fixed costs of providing direct child care services.

(B) TIERED SYSTEM FOR RECOGNIZING AND SUPPORTING THE QUALITY OF CHILD CARE SERVICES.—Such State plan shall certify that the State has implemented, or assure that the State will develop or revise within 3 years after first receiving funds under this section, with input (from early childhood education and development experts, from a diverse group of child care providers of a variety of provider types, from families, and from organizations representing child care directors, teachers, and other staff), a tiered system for recognizing and supporting the quality of

child care services for which assistance is made available under this section, and that are inclusive and appropriate for such child care providers. Such tiered system shall—

(i) include a set of standards, for determining the tier of quality of a child care provider, that—

(I) uses standards for a highest tier that at a minimum are equivalent to Head Start program performance standards described in section 641A(a)(1)(B) of the Head Start Act (42 U.S.C. 9836a(a)(1)(B)) or other equivalent evidence-based standards approved by the Secretary;

(II) includes quality indicators and thresholds that are appropriate for child development for different types of provider types, including center-based child care providers and family child care providers, and are appropriate for providers serving different age groups (including mixed age groups) of children; and

(III) aligns standards for the lowest tier with State licensing requirements for child care providers described in subparagraph (K);

(ii) include a different set of standards that includes indicators, when appropriate, for care during nontraditional hours of operation; and

(iii) provide for sufficient resources and supports for child care providers at tiers lower than the highest tier to facilitate progression toward meeting higher quality standards.

(C) ACHIEVING HIGH QUALITY FOR ALL CHILDREN.—Such State plan shall certify the State has implemented, or will implement within 3 years after first receiving funds under this section, policies and financing practices that will ensure all eligible children can choose to attend child care, with services provided by any of a variety of provider types including family child care providers, at the highest quality tier within 10 years after the date of enactment of this Act.

(D) NUMBER AND PERCENTAGE OF PROVIDERS AT EACH TIER AND OTHER CHARACTERISTICS.—Such plan shall provide information on the number and percentage of eligible child care providers, disaggregated (unless the disaggregation involved would reveal personally identifiable information about an individual provider or child) by—

(i) the tier of a provider's services on the State's tiered system for recognizing and supporting the quality of child care services described in subparagraph (B);

(ii) the primary language of the provider;

(iii) the race and ethnicity of the children served;

(iv) the age of the children;

(v) the disability status of the children; and

(vi) the primary language of the children.

(E) COMPENSATION.—Such plan shall provide a certification that the State has or will have within 3 years after first receiving funds under this section, a wage ladder for staff of eligible child care providers receiving assistance under this section, including a certification that wages for such staff, at a minimum, will meet the requirements of subparagraph (A)(ii)(IV)(cc).

(F) SLIDING FEE SCALE FOR COPAYMENTS.—

(i) IN GENERAL.—Except as provided in clause (ii)(I), the State plan shall provide an assurance that the State will for the period covered by the plan use a sliding fee scale, which shall gradually increase copayments as a percentage of family income for families with greater family incomes as described in clause (ii), to determine a copayment for a family receiving assistance under this section (or, for a family receiving part-time care, a reduced copayment that is the proportionate amount of the full copayment).

(ii) SLIDING FEE SCALE.—A full copayment described in clause (i) shall be determined using a sliding fee scale that provides that, for a family with a family income—

(I) of not more than 85 percent of the State median income for a family of the same size, the family shall not pay a copayment, toward the cost of the child care involved for all eligible children in the family;

(II) of more than 85 percent but not more than 100 percent of the State median income for a family of the same size, the copayment shall be more than 0 but not more than 2 percent of that family income, toward such cost for all such children;

(III) of more than 100 percent but not more than 125 percent of the State median income for a family of the same size, the copayment shall be more than 2 but not more than 4 percent of that family income, toward such cost for all such children;

(IV) of more than 125 percent but not more than 150 percent of the State median income for a family of the same size, the copayment shall be more than 4 but not more than 7 percent of that family income, toward such cost for all such children; and

(V) of more than 150 percent of the State median income for a family of the same size, the copayment shall be 7 percent of that family income, toward such cost for all such children.

(G) PROHIBITION ON CHARGING MORE THAN COPAYMENT.—The State plan shall certify that, after the State develops and uses the cost estimation model or cost study described in subparagraph (A)(ii), the State will not permit a child care provider receiving financial assistance under this section to charge, for direct child care services for an eligible child, more than the total of—

(i) the financial assistance provided for the child under this section; and

(ii) any applicable copayment pursuant to subparagraph (F).

(H) REDUCTION OF BARRIERS.—The State plan shall assure that each child who receives assistance under this section will be considered to meet all eligibility requirements for such assistance, and will receive such assistance, for not less than 12 months unless the child has aged out of the program, and the child's eligibility determination and redetermination, including any determination based on the State's definition of eligible activities, shall be implemented in a manner that supports child well-being and reduces barriers to enrollment, including continuity of services.

(I) POLICIES TO SUPPORT ACCESS TO CHILD CARE FOR UNDERSERVED POPULATIONS.—The State plan shall demonstrate that the State will prioritize increasing access to, and the quality and the supply of, child care in the State for underserved populations, including at a minimum, children from low-income families, children in underserved areas, infants and toddlers, children with disabilities and infants and toddlers with disabilities, children who are dual language learners, children experiencing homelessness, children in foster or kinship care, children who receive care during nontraditional hours, and vulnerable children as defined by the lead agency pursuant to subsection (b)(5)(A)(iii)(II).

(J) POLICIES.—The State plan shall include a certification that the State will apply, under this section, the policies and procedures described in subparagraphs (A), (B), (I), (J), (K)(i), (R), and (U) of section 658E(c)(2) of the Child Care and Development Block Grant Act of 1990 (42 U.S.C. 9858c(c)(2)), and the policies and procedures described in section 658H of such Act (42 U.S.C. 9858f), to child care services provided under this section.

(K) LICENSING.—

(i) CONSULTATION.—The State plan shall demonstrate that the State has consulted or will consult with organizations (including labor organizations and child care and early learning organizations) representing eligible child care providers (including family child care providers), child care associations, child care directors, teachers, or other staff (including directors, teachers, or staff from child care providers serving higher proportions of underserved populations as identified under subparagraph (I)), early childhood education and development experts, maternal and child health experts, and families in the development of licensing standards described in this subparagraph, including identifying barriers to such licensing for child care providers who are exempt from such licensing under the Child Care and Development Block Grant of 1990 (42 U.S.C. 9857 et seq.).

(ii) LICENSING STANDARDS.—

(I) IN GENERAL.—The State plan shall certify that the State will develop or revise, within 2.5 years after first receiving funds under this section, licensing standards appropriate for child care providers of a variety of provider types and provider sizes (which may, when appropriate, include a different set of licensing standards with respect to care during nontraditional hours of operation) and a pathway to licensure described in this clause that is available to and appropriate for such child care providers, that will offer providers eligible under the Child Care and Development Block Grant Act of 1990 (42 U.S.C. 9857 et seq.) a reasonable pathway to become eligible providers under this section, and that will assure an adequate supply of child care.

(II) DETERMINATION.—For purposes of subclause (I), provider size shall be determined by measuring the number of children served by the provider.

(iii) TIMELINE.—Such plan shall describe the timeline the State will use to ensure sufficient time for providers described in subsection (b)(6)(B) to comply with such licensing standards in order to remain eligible providers after 3.5 years after the State first receives funding under this section.

(iv) FINANCIAL SUPPORT FOR PROVIDERS.—Such plan shall describe how the State will use funds reserved under subsection (h)(3)(A) to enable a variety of provider types to achieve licensure, including paying for the costs of required background checks, health screening, and initial and ongoing training, and other costs associated with achieving licensure.

(L) PROHIBITION ON SUSPENSIONS, EXPULSIONS, AND AVERSIVE BEHAVIORAL INTERVENTIONS.—The State plan shall provide an assurance that the State will—

(i) provide assistance to carry out this section only to eligible child care providers that prohibit—

(I) the use of suspension and expulsion of children; and

(II) the use of aversive behavioral interventions; and

(ii) provide training resources to eligible child care providers and information to families to support the prohibition of practices described in subclauses (I) and (II) of clause (i).

(M) MULTITIERED SYSTEMS OF SUPPORT.—The State plan shall provide an assurance that the State will provide assistance to eligible child care providers to implement multitiered systems of support such as systems with positive behavioral interventions and supports, infant and early childhood mental health consultation and trauma-informed care that promote positive social and emotional development and reduce challenging behaviors.

(N) ENROLLMENT PRACTICES.—

(i) IN GENERAL.—The State plan shall describe how the lead agency will ensure that families have access to a low-barrier enrollment (including re-enrollment) process that is accessible to and minimizes burdens for families with diverse characteristics, by implementing activities such as allowing for simplified enrollment for siblings, coordinating with other State agencies to streamline enrollment processes across public assistance programs, requiring minimal paperwork, allowing for enrollment through a State or local website, and providing flexible submission deadlines.

(ii) DEFINITION.—In this subparagraph, the term ''family with diverse characteristics'' includes families with adults with disabilities, with children with disabilities, or with infants and toddlers with disabilities, families experiencing homelessness, families with limited access to internet connectivity, families living in rural areas, families of dual language learners, and families with children in underserved populations identified under subparagraph (I).

(O) IMPLEMENTATION FOR LOW-INCOME FAMILIES.—The State plan shall include a certification that the applicant, not later than October 1, 2027, will provide assistance described in subsection (d)(2) to every child in the State who is described in that subsection, and is from a family with a family income of not more than 85 percent of the State median income for a family of the same size, before the applicant expands the program involved to provide such assistance to children from additional families.

(g) PAYMENTS.—

(1) IN GENERAL.—For each of fiscal years 2027 through 2032:

(A) CHILD CARE ASSISTANCE FOR ELIGIBLE CHILDREN.—

(i) IN GENERAL.—The Secretary shall pay to each State with an approved application under subsection (f), and that State shall be entitled to, an amount for each quarter equal to 90 percent of expenditures (which shall be the Federal share of such expenditures) in the quarter for direct child care services described under subsection (h)(2) for eligible children.

(ii) EXCEPTION.—Funds reserved from the total under subsection (h)(3) shall be subject to subparagraph (B).

(iii) PROHIBITION.—Activities described in subparagraph (B) or (C) may not be included in the cost of direct child care services described in this subparagraph.

(B) ACTIVITIES TO IMPROVE THE QUALITY AND SUPPLY OF CHILD CARE SERVICES.—The Secretary shall pay to each State with such an approved application, and that State shall be entitled to, the FMAP of expenditures (which shall be the Federal share of such expenditures) to carry out activities to improve the quality and supply of child care services under subsection (h)(3) subject to the limit specified in subparagraph (A) of such subsection.

(C) ADMINISTRATION.—The Secretary shall pay to each State with such an approved application, and that State shall be entitled to, an amount equal to 50 percent of expenditures (which shall be the Federal share of such expenditures) for the costs of administration incurred by the State—

(i) which shall include costs incurred by the State in carrying out the child care program established in this section; and

(ii) which may include, at the option of the State, costs associated with carrying out requirements, policies, and procedures described in section 658H of the Child Care and Development Block Grant Act of 1990 (42 U.S.C. 9858f).

(2) ADVANCE PAYMENT; RETROSPECTIVE ADJUSTMENT.—For each of fiscal years 2027 through 2032, the Secretary shall make payments under this subsection for a period on the basis of advance estimates of expenditures submitted by the State and such other investigation as the Secretary may find necessary, and shall reduce or increase the payments as necessary to adjust for any overpayment or underpayment for previous periods. No interest shall be charged or paid on any amount due because of an overpayment or underpayment for previous periods.

(3) TERRITORIES AND TRIBES.—

(A) IN GENERAL.—For each of fiscal years 2027 through 2032, from amounts appropriated under subsection (c)(1) the Secretary shall make payments to territories, and Indian Tribes and Tribal organizations, as the case may be, with applications submitted as described in subparagraph (B), and approved by the Secretary for the purpose of carrying out the child care program described in this section, consistent, to the extent practicable as determined by the Secretary (subject to subsection (d)(2)), with the requirements applicable to States.

(B) APPLICATIONS.—

(i) TRIBAL APPLICATIONS.—An Indian Tribe or Tribal organization seeking a payment under this paragraph shall submit an application to the Secretary at such time, in such manner, and containing such information as the Secretary may specify, including—

(I) a certification described in subsection (f)(3)(O), except that each reference in the subsection to ''child in the State'' shall be considered to be a reference to ''child served by the Indian Tribe or Tribal organization, as the case may be,''; and

(II) an agreement to collect data and provide reports under subsection (n).

(ii) TERRITORIAL APPLICATIONS.—A territory seeking a payment under this paragraph shall submit an application to the Secretary at such time, in such manner, and containing such information as the Secretary may specify, including—

(I) a certification described in subsection (f)(3)(O), except that each reference in the subsection to ''child in the State'' shall be considered to be a reference to ''child in the territory''; and

(II) an agreement to collect data and provide reports under subsection (n).

(C) AMOUNT.—The Secretary shall make the payments to the territories, Indian Tribes, and Tribal organizations described in subparagraph (A) on the basis of their relative need. Each entity that is such a territory, Indian Tribe, or Tribal organization shall be entitled to such a payment as may be necessary to carry out the activities described in subsection (h), and to pay for the costs of administration incurred by the entity, which shall include costs incurred by the entity in carrying out the child care program, and which may include, at the option of the entity, costs associated with carrying out requirements, policies, and procedures described in section 658H of the Child Care and Development Block Grant Act of 1990.

(h) USE OF FUNDS.—

(1) IN GENERAL.—Starting on October 1, 2027, a State shall use amounts provided to the State under subsection (g) for direct child care services (provided on a sliding fee scale basis), activities to improve the quality and supply of child care services consistent with paragraph (3), and State administration consistent with subsection (g)(1)(C).

(2) CHILD CARE ASSISTANCE FOR ELIGIBLE CHILDREN.—

(A) IN GENERAL.—For each of fiscal years 2027 through 2032, from payments made to the State under subsection (g) for that particular fiscal year, the State shall ensure that parents of eligible children can access direct child care services provided by an eligible child care provider under this section through a grant or contract as described in subparagraph (B) or a certificate as described in subparagraph (C).

(B) GRANTS AND CONTRACTS.—The State shall award grants or contracts to eligible child care providers, consistent with the requirements under this section, for the provision of child care services for eligible children under this section that, at a minimum, support providers' operating expenses to meet and sustain health, safety, quality, wage, and licensing standards required under this section.

(C) CERTIFICATES.—The State shall issue a child care certificate directly to a parent who shall use such certificate only as payment for direct child care services or as a deposit for direct child care services if such a deposit is required of other children being cared for by the provider, consistent with the requirements under this section.

(3) ACTIVITIES TO IMPROVE THE QUALITY AND SUPPLY OF CHILD CARE SERVICES.—

(A) QUALITY CHILD CARE ACTIVITIES.—

(i) AMOUNT.—For each of fiscal years 2027 through 2032, from the total of the payments made to the State for a particular fiscal year, the State shall reserve and use a quality child care amount equal to not less than 5 percent and not more than 10 percent of the amount made available to the State through such payments for the previous fiscal year.

(ii) USE OF QUALITY CHILD CARE AMOUNT.—Each State shall use the quality child care amount described in clause (i) to implement activities described in this paragraph to improve the quality and supply of child care services by eligible child care providers, and increase the number of available slots in the State for child care services funded under this section, prioritizing assistance for child care providers who are in underserved communities and who are providing, or are seeking to provide, child care services for underserved populations identified under subsection (f)(3)(I).

(iii) ADMINISTRATION.—Activities funded under this paragraph may be administered—

(I) directly by the lead agency; or

(II) through other State government agencies, local or regional child care resource and referral organizations, community development financial institutions, other intermediaries with experience supporting child care providers, or other appropriate entities that enter into a contract with the State to provide such assistance.

(B) QUALITY AND SUPPLY ACTIVITIES.—Activities funded under the quality child care amount described in subparagraph (A) shall include each of the following:

(i) STARTUP GRANTS AND SUPPLY EXPANSION GRANTS.—

(I) IN GENERAL.—From a portion of the quality child care amount, a State shall make startup and supply expansion grants to support child care providers who are providing, or seeking to provide, child care services to children receiving assistance under this section, with priority for providers providing or seeking to provide child care in underserved communities and for underserved populations identified under subsection (f)(3)(I), to—

(aa) support startup and expansion costs; and

(bb) assist such providers in meeting health and safety requirements, achieving licensure, conducting background checks, and meeting requirements in the State's tiered system for recognizing and supporting the quality of child care services described in subsection (f)(3)(B).

(II) REQUIREMENT.—As a condition of receiving a startup or supply expansion grant under this clause, a child care provider shall commit to meeting the requirements of an

eligible provider under this section, and providing child care services to children receiving assistance under this section on an ongoing basis.

(ii) QUALITY GRANTS.—From a portion of the quality child care amount, a State shall provide quality grants to support eligible child care providers in providing child care services to children receiving assistance under this section to improve the quality of such providers, including—

(I) supporting such providers in meeting or making progress toward the requirements for the highest tier of the State's tiered system for recognizing and supporting the quality of child care services described in subsection (f)(3)(B); and

(II) supporting such providers in sustaining child care quality, including supporting increased wages for staff and supporting payment of fixed costs.

(iii) FACILITIES GRANTS.—From a portion of the quality child care amount, a State shall provide support, including through awarding facilities grants, for an activity (referred to in this subparagraph as a ''covered activity'') consisting of remodeling, renovation, or repair of a building or facility, or for construction, permanent improvement, or major renovation of a building or facility primarily used for providing direct child care services, in accordance with the following:

(I) RECIPIENTS.—The facilities grants shall be awarded to eligible child care providers with submitted or approved applications under subsection (f) or (g) or to intermediaries with experience supporting child care providers in order to enable the intermediaries to assist such eligible child care providers with covered activities.

(II) ELIGIBILITY.—To be eligible to receive funds through a facilities grant under this clause, a child care provider shall enter into an agreement with the State in which the provider commits to use the funds only after obtaining approval of an application under subsection (f) or (g) and commits to provide child care services to children receiving assistance under this section on an ongoing basis.

(III) FEDERAL INTEREST APPLICATION.—Provisions of Federal law relating to a Federal interest in a building or facility shall not apply to a covered activity for privately owned family child care homes under this clause.

(IV) FEDERAL INTEREST DURATION.—The Secretary shall not retain a Federal interest after a period of 10 years in any building, or facility, at which a covered activity was carried out with funds awarded under this clause.

(V) RELIGIOUS BUILDINGS AND FACILITIES.—Eligible child care providers may not use funds for buildings or facilities that are used primarily for sectarian instruction or religious worship.

(VI) FAMILY CHILD CARE HOMES.—The Secretary shall develop parameters on the use of funds under this clause for family child care homes.

(iv) STATE ACTIVITIES TO IMPROVE THE QUALITY OF CHILD CARE SERVICES.—A State shall use a portion of the quality child care amount to improve the quality of child care services available under this section, which shall include—

(I) supporting the training of the early childhood workforce, which shall include supporting—

(aa) degree attainment;

(bb) high-quality training programs that lead to a recognized postsecondary credential; or

(cc) the development and implementation of apprenticeship programs;

(II) supporting the professional development of the early childhood workforce through continued education and credentialing;

(III) developing, implementing, or revising the State's tiered system for recognizing and supporting the quality of child care services described in subsection (f)(3)(B);

(IV) improving the supply and quality of developmentally appropriate and inclusive child care programs and services for underserved populations identified under subsection (f)(3)(I);

(V) improving access to child care services for vulnerable children as defined by the lead agency pursuant to subsection (b)(5)(A)(iii)(II);

(VI) providing outreach and enrollment support for families of eligible children;

(VII) supporting eligible child care providers to eliminate use of suspensions, expulsions, and aversive behavioral interventions, including through adaptations and interventions by special educators, mental health consultants, and other community resource personnel, such as behavior coaches, psychologists, and other appropriate specialists, and through the provision of mental health services for the providers;

(VIII) promoting multitiered systems of support such as systems with positive behavioral interventions and supports and trauma-informed care that promote positive social and emotional development and reduce challenging behaviors;

(IX) offering training, coaching, or professional development opportunities for eligible child care providers that relate to the use of evidence-based, developmentally appropriate and age-appropriate strategies to promote the social, emotional, physical, adaptive, communication, and cognitive development of children;

(X) improving coordination between States and local governments with respect to licensing and other regulatory requirements for eligible child care providers;

(XI) increasing interrater reliability concerning licensing inspections or other evaluations of eligible child care providers by training licensing inspectors of the providers and providing such inspectors with additional professional development;

(XII) identifying and eliminating barriers to licensing of eligible child care providers, such as through reducing fees for background checks, translating licensing regulations into languages other than English, and collaborating with housing agencies or local governments; and

(XIII) establishing or supporting a system of local or regional child care resource and referral organizations that is coordinated, to the extent determined appropriate by the State, by a statewide public or private nonprofit, community-based or regionally based, lead child care resource and referral organization, as described in section 658E(c)(3)(B)(iii) of the Child Care and Development Block Grant Act of 1990 (42 U.S.C. 9858c(c)(3)(B)(iii)).

(v) TECHNICAL ASSISTANCE.—From a portion of the quality child care amount described in subparagraph (A), the State, in coordination with local governments and staffed family child care networks as appropriate, shall provide technical assistance to increase the supply of eligible child care providers in the State, such as—

(I) providing business startup support;

(II) conducting outreach to recruit new child care providers and inform such providers about the opportunities provided under this title, including support for participation in the tiered system for recognizing and supporting the quality of child care services described in subsection (f)(3)(B);

(III) providing support to enable providers to achieve licensure (including providing support for child care providers operating legally without a child care license to obtain such license, such as providing, for individuals seeking a child care license, pre-licensing orientation and technical assistance throughout the child care licensing process);

(IV) offering orientations for new child care providers including orientations explaining support under programs such as the child and adult care food program established under section 17 of the Richard B. Russell National School Lunch Act (42 U.S.C. 1766); and

(V) supporting the development of shared service models for child care programs.

(i) GRANTS TO LOCALITIES AND AWARDS TO HEAD START PROGRAMS.—

(1) ELIGIBLE LOCALITY DEFINED.—In this subsection, the term ''eligible locality'' means a city, county, or other unit of general local government.

(2) GRANTS TO LOCALITIES.—

(A) IN GENERAL.—The Secretary shall use funds appropriated under subsection (c)(2) to award local Birth Through Five Child Care and Early Learning Grants, as determined by the Secretary, to eligible localities located in States that have not received payments under subsection (g). The Secretary shall award the grants to eligible localities in such a State from the allotment made for that State under subparagraph (B).

(B) ALLOTMENTS.—

(i) POVERTY LINE DEFINED.—In this subparagraph, the term ''poverty line'' means the poverty line defined and revised as described in section 673 of the Community Services Block Grant Act (42 U.S.C. 9902).

(ii) GENERAL AUTHORITY.—For each State described in subparagraph (A), the Secretary shall allot for the State for a fiscal year an amount that bears the same relationship to the funds appropriated under subsection (c)(2) and available to carry out this paragraph for the fiscal year as the number of children from families with family incomes that are at or below 200 percent of the poverty line, and who are under the age of 6, in the State bears to the total number of all such children in all States described in subparagraph (A).

(C) APPLICATION.—To receive a grant from the corresponding State allotment under subparagraph (B), an eligible locality shall submit an application to the Secretary at such time, in such manner, and containing such information as the Secretary may require. The requirements for the application shall, to the greatest extent practicable, be consistent with the State plan requirements applicable to States under subsection (f).

(D) REQUIREMENTS.—The Secretary shall specify the requirements for an eligible locality to provide access to child care, which child care requirements shall, to the greatest extent practicable, be consistent with the requirements applicable to States under this section.

(E) RECOUPMENT OF UNUSED FUNDS.—Notwithstanding any other provision of this section, for each of fiscal years 2028 through 2032, the Secretary shall have the authority to recoup any unused funds allotted under subparagraph (B) for awards under paragraph (3)(A) to Head Start agencies in accordance with paragraph (3).

(3) HEAD START EXPANSION IN NONPARTICIPATING STATES.—

(A) IN GENERAL.—The Secretary shall use funds appropriated under subsection (c)(2) or recouped under paragraph (2) to make awards to Head Start agencies in a State described in paragraph (2)(A) to carry out the purposes of the Head Start Act (42 U.S.C. 9831 et seq.) in such State.

(B) RULE.—For purposes of carrying out the Head Start Act in circumstances not involving awards under this paragraph, funds

awarded under subparagraph (A) shall not be included in the calculation of a ''base grant'' as such term is defined in section 640(a)(7)(A) of the Head Start Act (42 U.S.C. 9835(a)(7)(A)).

(C) DEFINITION.—In this paragraph, the term ''Head Start agency'' means an entity designated or eligible to be designated as a Head Start agency under section 641(a)(1) of the Head Start Act (42 U.S.C. 9836(a)(1)) or as an Early Head Start agency (by receiving a grant) under section 645A(a) of such Act (42 U.S.C. 9840a).

(4) PRIORITY FOR SERVING UNDERSERVED POPULATIONS.—In making determinations to award a grant or make an award under this subsection, the Secretary shall give priority to entities serving a high percentage of individuals from underserved populations identified under subsection (f)(3)(I).

(j) PROGRAM REQUIREMENTS.—

(1) NONDISCRIMINATION.—The following provisions of law shall apply to any program or activity that receives funds provided under this section:

(A) Title IX of the Education Amendments of 1972 (20 U.S.C. 1681 et seq.).

(B) Title VI of the Civil Rights Act of 1964 (42 U.S.C. 2000d et seq.).

(C) Section 504 of the Rehabilitation Act of 1973 (29 U.S.C. 794).

(D) The Americans with Disabilities Act of 1990 (42 U.S.C. 12101 et seq.).

(2) PROHIBITION ON ADDITIONAL ELIGIBILITY REQUIREMENTS.—No individual shall be determined, by the Secretary, a State, or another recipient of funds under this section, to be ineligible for child care services provided under this section, except on the basis of eligibility requirements specified in or under this section.

(3) MAINTENANCE OF EFFORT.—

(A) IN GENERAL.—A State that receives payments under this section for a fiscal year, in using the funds made available through the payments, shall maintain the expenditures of the State for child care services at the average level of such expenditures by the State for the 3 preceding fiscal years.

(B) COUNTING RULE.—State expenditures counted for purposes of meeting the requirement in subparagraph (A) may also be counted for purposes of meeting the requirement to provide a non-Federal share under subparagraph (A), (B), or (C), as appropriate, of subsection (g)(1).

(4) SUPPLEMENT NOT SUPPLANT.—Funds received under this section shall be used to supplement and not supplant other Federal, State, and local public funds expended to provide child care services in the State on the date of enactment of this Act, calculated as the average amount of such Federal, State, and local public funds expended for fiscal years 2024, 2025, and 2026.

(5) ALLOWABLE SOURCES OF NON-FEDERAL SHARE.—For purposes of providing the non-Federal share required under subsection (g)(1), a State's non-Federal share—

(A) for direct child care services described in subsection (g)(1)(A)—

(i) shall not include contributions being used as a non-Federal share or match for another Federal award; and

(ii) shall be provided from State or local sources, contributions from philanthropy or other private organizations, or a combination of such sources and contributions; and

(B) for activities to improve the quality and supply of child care services described in subsection (g)(1)(B), and administration described in subsection (g)(1)(C)—

(i) shall not include contributions being used as a non-Federal share or match for another Federal award;

(ii) shall be provided from State or local sources, contributions from philanthropy or other private organizations, or a combination of such sources and contributions; and

(iii) may be in cash or in kind, fairly evaluated, including facilities or property, equipment, or services.

(k) MONITORING AND ENFORCEMENT.—

(1) REVIEW OF COMPLIANCE WITH REQUIREMENTS AND STATE PLAN.—The Secretary shall review and monitor compliance of States, territories, Tribal entities, and local entities with this section and State compliance with the State plan described in subsection (f)(3).

(2) ISSUANCE OF RULE.—The Secretary shall establish by rule procedures for—

(A) receiving, processing, and determining the validity of complaints or findings concerning any failure of a State to comply with the State plan or any other requirement of this section;

(B) notifying a State when the Secretary has determined there has been a failure by the State to comply with a requirement of this section; and

(C) imposing sanctions under this subsection for such a failure.

(l) FEDERAL ADMINISTRATION.—Using funds appropriated under subsection (c)(3), the Secretary shall carry out administration of this section, shall provide (including through the use of grants or cooperative agreements) technical assistance to States, territories, Indian Tribes, and Tribal organizations, and shall carry out research and evaluations related to this section.

(m) NONPOSTSECONDARY EDUCATION PROGRAM.—For purposes of section 401 of the Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (8 U.S.C. 1611), the program carried out under this section shall be considered to be a program of nonpostsecondary education.

(n) REPORTS.—

(1) COLLECTION OF INFORMATION BY STATES.—

(A) IN GENERAL.—A State that receives funds to carry out this section shall collect the information described in subparagraph (B) on a monthly basis.

(B) REQUIRED INFORMATION.—The information required to be collected under this subparagraph shall consist of, with respect to a family receiving assistance under this section, information concerning—

(i) family income;

(ii) county (or comparable local jurisdiction) of residence;

(iii) the gender, race and ethnicity, and age of each child receiving such assistance;

(iv) whether the head of the family is a single parent;

(v) the number of months the family has received such assistance;

(vi) the provider type with which the child was enrolled;

(vii) the amount of the copayment paid for child care provided under this section;

(viii) the average hours per month of such care, during the period for which such information is required to be submitted; and

(ix) whether the children receiving assistance under this section are either children with disabilities or infants and toddlers with disabilities.

(C) SUBMISSION TO THE SECRETARY.—A State described in subparagraph (A) shall, on a quarterly basis, submit the information required to be collected under subparagraph (B) to the Secretary.

(D) USE OF SAMPLES.—

(i) AUTHORITY.—A State may comply with the requirement to collect the information described in subparagraph (B) through the use of disaggregated case record information for a sample of families selected through the use of scientifically acceptable sampling methods approved by the Secretary.

(ii) SAMPLING AND OTHER METHODS.—The Secretary shall provide the States with such case record sampling plans and data collection procedures as the Secretary determines to be necessary to produce statistically valid samples of the information described in subparagraph (B). The Secretary may develop and implement procedures for verifying the quality of the data submitted by the States.

(E) PROHIBITION.—Reports submitted to the Secretary under subparagraph (C) shall not contain personally identifiable information.

(2) ANNUAL REPORTS.—Not later than 1 year after the date of enactment of the Child Care for Working Families Act, and annually thereafter, a State shall prepare and submit to the Secretary a report containing such information as the Secretary may require, that includes at a minimum, the description and analysis described in paragraph (3) and aggregate data concerning—

(A) the number of child care providers that received funding under this section and licensed capacity of such providers, and such data disaggregated by provider type, by the quality rating on the State's tiered system for recognizing and supporting the quality of child care services described in subsection (f)(3)(B) (referred to in this subsection as the ''quality rating'') of such providers, and by the geographic area of such providers;

(B)(i) the total number of children, and families with children, receiving child care services funded under this section;

(ii) the percentage of children, and families with children, receiving child care services funded under this section, among all children less than 6 years of age, and all families with such children, respectively, in all States; and

(iii) the data described in clause (i), and the data described in clause (ii), disaggregated for children, and families with children, by—

(I) race and ethnicity of the child involved;

(II) family income of the child's family;

(III) age of the child;

(IV) the child's status as an infant or toddler with a disability or child with a disability;

(V) the child's status as a child experiencing homelessness;

(VI) the child's status as a child in foster care; and

(VII) the child's status (to the extent the status is known) as a dual language learner;

(C) the monthly child care subsidy payment rate paid to eligible child care providers for child care services funded under this section, as determined by the State's cost estimation model or cost study described in subsection (f)(3)(A)(i), including any variation in the rate by geographic area, provider type, age of child, and costs associated with providing inclusive care;

(D) the amount of the copayment paid by families for such child care services, and such data disaggregated by family income;

(E) the number and percentage of payments made by the State for such services to eligible child care providers through certificates, grants, and contracts, and such data disaggregated by provider type;

(F) the manner in which consumer education information was provided to parents and the number of parents to whom such information was provided under this section;

(G) the number of child fatalities occurring among children while in the care or facility of child care providers funded under this section, and such data disaggregated by provider type;

(H) the geographic area of child care providers funded under this section;

(I) the quality features of child care services provided by providers funded under this section, compared to the quality features of child care services provided by other child care providers, to the extent possible, including data on quality features such as—

(i) amount of staff wages and other compensation (including benefits);

(ii) length of staff retention;

(iii) presence of coaching and professional development activities;

(iv) number of providers remaining open through the year covered;

(v) measured parent satisfaction; and

(vi) presence of provision of information in languages other than English;

(J) the quality features of child care services received by children and funded under this section, and such data disaggregated by the children's—

(i) race and ethnicity;

(ii) family income;

(iii) age;

(iv) status as an infant or toddler with a disability or child with a disability;

(v) status as a child experiencing homelessness;

(vi) status as a child in foster care; and

(vii) status (to the extent the status is known) as a dual language learner;

(K) the number of child care providers, listed by provider type, geographic area, and provider quality rating, that received—

(i) a startup or supply expansion grant under subsection (h)(3)(B)(i);

(ii) a quality grant under subsection (h)(3)(B)(ii); or

(iii) a facilities grant under subsection (h)(3)(B)(iii); and

(L) the average wages (including salaries) or other compensation for staff of eligible child care providers funded under this section, and such data disaggregated by provider type, job position type, and to the extent possible, staff race and ethnicity.

(3) DESCRIPTION AND ANALYSIS.—The State shall include in each report described in paragraph (2)—

(A) a description of whether there are inequities in how child care providers with quality features described in paragraph (2)(I) are distributed among children served under this section; and

(B) an analysis of the State's child care supply, including an analysis of the number of child care slots with licensed child care providers that were added or lost by the State in the covered year, and trends in such addition or loss by provider type and quality rating of child care provider.

(4) RULE ON DISAGGREGATION.—Nothing in this paragraph shall require disaggregation of data if the disaggregation involved would reveal personally identifiable information about an individual provider or child.

(o) REPORTS TO CONGRESS.—The Secretary shall—

(1) submit an annual report to the Committee on Health, Education, Labor, and Pensions and the Committee on Appropriations of the Senate and the Committee on Education and Workforce and the Committee on Appropriations of the House of Representatives, summarizing the findings from the reports received under subsection (n)(2); and

(2) make such report publicly available on the website of the Department of Health and Human Services.

(p) TRANSITION PROVISIONS.—

(1) TREATMENT OF CHILD CARE AND DEVELOPMENT BLOCK GRANT FUNDS.—For each of fiscal years 2027 through 2032, a State receiving assistance under this section shall not use more than 15 percent of any funds received under the Child Care and Development Block Grant Act of 1990 (42 U.S.C. 9857 et seq.) to provide assistance for direct child care services to children who are under the age of 6, are not yet in kindergarten, and are eligible under that Act.

(2) SPECIAL RULES REGARDING ELIGIBILITY.—Any child who is less than 6 years of age, is not yet in kindergarten, and is receiving assistance under the Child Care and Development Block Grant Act of 1990 on the date funding is first allocated to the lead agency for the State, territory, Indian Tribe, or Tribal organization involved under this section—

(A) shall be deemed immediately eligible to receive assistance under this section; and

(B) may continue to use the child care provider of the family's choice.

(3) TRANSITION PROCEDURES.—The Secretary is authorized to institute procedures for implementing this section, including issuing guidance for States receiving funds under subsection (g).

TITLE II—BUILDING AN AFFORDABLE SYSTEM FOR EARLY EDUCATION GRANTS

SEC. 201. PURPOSES.

The purposes of this title are to make child care services more accessible for families and to support the stability and quality of eligible child care providers by—

(1) promoting the stability of the child care sector by providing a source of stable funding to eligible child care providers to help offset their operating expenses;

(2) supporting sustained and increased wages for early childhood educators or other staff of eligible child care providers, in order to stabilize and grow the child care workforce;

(3) expanding the supply and capacity of eligible child care providers to ensure working families have a range of high-quality, affordable child care options, in a variety of settings, that meet their unique needs; and

(4) supporting access to child care services for communities facing a particular shortage of child care options, including child care services for infants and toddlers, child care services during nontraditional or extended hours, and inclusive child care services for children with disabilities.

SEC. 202. DEFINITIONS.

In this title:

(1) CCDBG TERMS.—The terms ''child care certificate'', ''child with a disability'', ''family child care provider'', ''lead agency'', ''Secretary'', and ''State'' have the meanings given the terms in section 658P of the Child Care and Development Block Grant Act of 1990 (42 U.S.C. 9858n). The terms ''Indian Tribe'' and ''Tribal organization'' have the meanings given the terms ''Indian tribe'' and ''tribal organization'' in section 658P of that Act.

(2) ELIGIBLE CHILD CARE PROVIDER.—The term ''eligible child care provider'' means—

(A) an eligible child care provider as defined in section 658P of the Child Care and Development Block Grant Act of 1990; and

(B) an eligible child care provider as defined in title I.

(3) INFANT OR TODDLER.—The term ''infant or toddler'' means an individual who is less than 3 years of age.

(4) INFANT OR TODDLER WITH A DISABILITY.—The term ''infant or toddler with a disability'' has the meaning given the term in section 101(b).

(5) PROVIDER TYPE.—The term ''provider type'' means a type that is—

(A) a center-based child care provider;

(B) a family child care provider; or

(C) another non-center-based child care provider.

SEC. 203. SECRETARIAL RESERVATION.

From the funds appropriated to carry out this title, the Secretary shall reserve not more than 3 percent for the Federal administration of grants described in section 204, which may include providing technical assistance to the lead agencies.

SEC. 204. GRANTS.

(a) IN GENERAL.—From the amounts appropriated to carry out this title that remain after the Secretary makes the reservation required under section 203, and under the authority of section 658O of the Child Care and Development Block Grant Act of 1990 (42 U.S.C. 9858m) and this section, the Secretary shall award to each lead agency a BASE Grant, without regard to the requirements in subparagraphs (C) and (E) of section 658E(c)(3), and in section 658G, of that Act (42 U.S.C. 9858c(c)(3), 9858e). Such grant shall be made from an amount allotted in accordance with section 658O of that Act (42 U.S.C. 9858m), excluding paragraphs (3) through (5) of subsection (a) of that section.

(b) PAYMENTS FOR INDIAN CHILDREN.—In accordance with section 658O of that Act, the Secretary may make BASE Grants to Indian Tribes or Tribal organizations for the planning and carrying out of programs or activities consistent with the objectives of this title.

SEC. 205. STATE APPLICATION.

To be eligible to receive a grant under section 204, a lead agency shall submit an application to the Secretary at such time, in such manner, and including such information as the Secretary may reasonably require, including—

(1) a description of the process the lead agency will establish to award subgrant funds to eligible child care providers under this title;

(2) a description of how the lead agency will, in determining the subgrant amount for an eligible child care provider under this title—

(A) ensure such subgrant is sufficient to support the ongoing operations and long-term sustainability of the eligible child care provider;

(B) account for the cost of providing high-quality child care services, including—

(i) variations in the cost of child care services related to geographic area, provider type, size of provider, and age of child served;

(ii) costs associated with providing care during nontraditional or extended hours;

(iii) costs associated with serving children with disabilities, including infants and toddlers with disabilities; and

(iv) costs associated with meeting group sizes and ratios necessary to support high-quality and inclusive child care services, including for infants and toddlers;

(C) account for the cost of attracting, training, and retaining a qualified and skilled workforce, which shall include at a minimum, supporting increased wages for all staff of the provider, as described in section 209(5); and

(D) if the lead agency uses a formula for awarding such a subgrant that is based on general cost estimates, base such estimates on the provider's enrollment capacity rather than attendance;

(3) a description of how the lead agency will work with the eligible child care providers to improve the quality of child care services, which may include improving the State's tiered system for recognizing and supporting the quality of child care services described in section 101(f)(3)(B); and

(4) a description of how the lead agency will use funds reserved under section 207(a)(1) to conduct widespread outreach and provide technical assistance to eligible child care providers (including family child care providers, providers with limited administrative capacity, and providers whose primary language is not English), either directly or through child care resource and referral organizations, staffed family child care networks, or local governments, to ensure such providers are aware of the subgrants available under this title and are able to apply for and manage the resources provided through such subgrants.

SEC. 206. ADMINISTRATION.

Activities funded under a grant made for a State under section 204 may be administered—

(1) directly by the State's lead agency; or

(2) under a grant or contract to provide such administration, through another State government agency, a local or regional child care resource and referral organization, a community development financial institution, another nonprofit intermediary with experience supporting child care providers, or another appropriate entity.

SEC. 207. STATE ACTIVITIES AND SUBGRANTS.

(a) IN GENERAL.—A lead agency for a State that receives a BASE Grant pursuant to section 204 shall—

(1) reserve not more than 10 percent of the grant funds to administer subgrants, provide technical assistance and support to enable all provider types to apply for, access, and manage the resources provided through such subgrants and other sources of public financial assistance available for the objectives of this title, publicize the availability of the subgrants, and carry out activities to increase the supply of child care services, under this title; and

(2) with the remaining grant funds, make subgrants to eligible child care providers to carry out the activities described in section 210.

(b) SUBGRANT PERIOD.—The lead agency shall make the subgrants for a period of 5 years.

(c) PAYMENT PRACTICES.—The lead agency shall make the subgrant payments in advance, with necessary adjustments on account of overpayments or underpayments.

SEC. 208. PRIORITY FOR SUBGRANTS.

(a) IN GENERAL.—In making subgrants under this title, the lead agency shall give priority to eligible child care providers that—

(1) provide child care services during nontraditional or extended hours;

(2) provide child care services to infants and toddlers;

(3) provide child care services to dual language learners, children with disabilities, children experiencing homelessness, children in foster care, or children from low-income families;

(4) provide child care services to children whose families received subsidies under the Child Care and Development Block Grant Act of 1990 (42 U.S.C. 9857 et seq.) or under title I, as applicable, for the child care services;

(5) operate in communities, including communities with a high proportion of children in households with incomes below the poverty line and rural communities, with a low supply of child care services; or

(6) are small business concerns, as defined in section 3 of the Small Business Act (15 U.S.C. 632), or nonprofit organizations that are described in section 501(c)(3) of the Internal Revenue Code of 1986 and exempt from taxation under section 501(a) of such Code.

(b) DEFINITION.—In this section, the term ''poverty line'' means the poverty line defined and revised as described in section 673 of the Community Services Block Grant Act (42 U.S.C. 9902).

SEC. 209. ELIGIBLE CHILD CARE PROVIDER APPLICATION.

To be qualified to receive a subgrant under this title, an eligible child care provider shall submit to the corresponding lead agency, at such time and in such manner as the lead agency may reasonably require, an application containing each of the following:

(1) A description of how the eligible child care provider meets the priority requirements in section 208, if applicable.

(2) An assurance that the eligible child care provider accepts child care subsidies in the form of certificates, grants, or contracts as authorized under the Child Care Development Block Grant Act of 1990 (42 U.S.C. 9857 et seq.), or child care subsidies in the form of certificates, grants, or contracts under title I, as an acceptable form of payment, regardless of whether children who are the beneficiaries of the child care subsidies are actually enrolled.

(3) An assurance that the eligible child care provider, for the duration of the period of the grant under section 204, will be open and available to serve children unless temporarily closed due to or for a building safety issue or maintenance as a result of a building safety issue, widespread illness or a staff shortage, a routine closure or break due to a holiday or scheduled staff professional development session, or a state of emergency, major disaster, or emergency within the meaning of section 658E(c)(2)(U) of the Child Care Development Block Grant Act of 1990 (42 U.S.C. 9858c(c)(2)(U)).

(4) A description of how the eligible child care provider will use funds provided under the subgrant to improve the quality of child care services and operations, such as through participation in a State's tiered system for recognizing and supporting the quality of child care services.

(5) A description of how the eligible child care provider will pay staff increased compensation over the course of the grant period including, at a minimum, providing—

(A) annual cost-of-living adjustments; and

(B) graduated pay increases based on a staff member's credentials, experience, and job responsibilities, including, for a provider with 15 or more staff, a wage ladder based on the credentials, experience, and responsibilities.

SEC. 210. USE OF FUNDS.

(a) IN GENERAL.—An eligible child care provider that receives a subgrant under this title—

(1) shall use at least 70 percent of subgrant funds for child care personnel costs, including—

(A) wages (including salaries), or similar compensation for a person who is a staff member or any sole proprietor or independent contractor, aligned with wage standards; and

(B)(i) annual cost-of-living adjustments for staff; and

(ii) graduated pay increases based on a staff member's credentials, experience, and job responsibilities, including, for a provider with 15 or more staff, a wage ladder based on the credentials, experience, and responsibilities; and

(2) may use the subgrant funds for costs of activities related to the provider's program, consisting of—

(A) professional development and instructional coaching for staff involved in the direct education and care of children, and providing support for planning and instruction;

(B) providing recruitment and retention bonuses for staff;

(C) providing staff benefits, such as health insurance, paid leave (including parental, family, medical, sick, and bereavement leave, and including personal leave or vacation), and funds for retirement accounts;

(D) hiring staff, including conducting background checks, and including hiring staff to reduce staff-to-child ratios or substitute staff to support use of paid leave;

(E) paying for occupancy, including making payments for—

(i) rent (including rent under a lease), or on any mortgage obligation; and

(ii) insurance, utilities, and maintenance;

(F) obtaining equipment, repairs, supplies, services, and training necessary to ensure compliance with applicable health, safety, educational, and quality requirements and to support high-quality, developmentally appropriate child care services, and achieving licensure as a child care provider;

(G) providing comprehensive services to support the health, including mental health, and well-being, of children and families from underserved populations, as described in section 101(f)(3)(I);

(H) improving the quality of child care services in a way that is appropriate for child development by provider type involved, and for the age group of the children served; and

(I) providing inclusive and developmentally appropriate care for children with disabilities, including implementing reasonable accommodations, making space more accessible, and providing additional staffing and coordinating early intervention services provided through the provider's program with early intervention services provided through other early childhood programs.

(b) SPECIAL RULE FOR STATES PARTICIPATING IN TITLE I PROGRAM.—Notwithstanding subsection (a) and subject to the approval of the Secretary, a lead agency of a State participating in the program established in title I may make alternative uses of the funds received through a grant made under section 204, if such funds support—

(1) the provision of high-quality, affordable child care services, in accordance with title I;

(2) compensation for early childhood educators and staff of child care programs, of eligible child care providers, that meet the requirements of title I; or

(3) initiatives to expand the supply of eligible child care providers or improve the quality of child care services provided by eligible child care providers.

(c) RULE.—For purposes of subsection (a), the terms ''staff'' and ''staff member'' include a person described in subsection (a)(1)(A).

SEC. 211. REPORTING.

(a) LEAD AGENCY REPORTS.—Not later than 1 year after a lead agency has received a grant under section 204 and annually thereafter, the lead agency shall submit to the Secretary, in such manner and containing such information as the Secretary may require, a report that includes, at a minimum—

(1) the total number of eligible child care providers who applied for a subgrant under this title relative to the total number of eligible child care providers in the State, disaggregated by provider type, race and ethnicity of provider, and geographic area;

(2) the total number of eligible child care providers that received such a subgrant (referred to in this section as a ''subgrant recipient'') relative to the total number of eligible child care providers in the State, disaggregated by provider type, race and ethnicity of provider, and geographic area;

(3) information stating the lead agency's methodology for determining the amounts of subgrants under section 207(a)(2);

(4) the average and range of the subgrant amounts made available by the lead agency, disaggregated by provider type, race and ethnicity of provider, and geographic area;

(5) the percentages, of the subgrant recipients, that—

(A) provided child care services during nontraditional or extended hours;

(B) served dual language learners, children with disabilities, children experiencing homelessness, children in foster care, children from low-income families, or infants and toddlers;

(C) served children whose families received subsidies under the Child Care and Development Block Grant Act of 1990 (42 U.S.C. 9857

et seq.) or under title I, as applicable, for the child care services;

(D) operated in communities described in section 208(a)(5); and

(E) are concerns or organizations described in section 208(a)(6);

(6) the enrollment capacity of and average monthly attendance of children (by age) served by the subgrant recipients;

(7) the average family tuition for a subgrant recipient, disaggregated by—

(A) age of the child served; and

(B) provider type;

(8) the average wages (including salaries), or similar compensation specified in section 210(a)(1)(A) of staff of a subgrant recipient, disaggregated by provider type;

(9) the percentages of subgrant recipients, for each of the provider types;

(10) the percentage of subgrant recipients that have staff members that are represented by labor organizations;

(11) information about how the subgrant recipients used the funds received under such a subgrant, including how funds were used for child care personnel costs;

(12) information about how the lead agency used funds reserved under section 207(a)(1);

(13) a description of how the lead agency publicized the availability of the subgrants, including through making applications and materials available in multiple languages, and provided technical assistance and support to ensure all provider types were able to apply for and access the subgrants; and

(14)(A) information about subgrant recipients that have corporate or other business relationships across multiple locations and serve more than 5,000 children in the year covered by the report; and

(B) the percentage of all children served by subgrant recipients that are subgrant recipients described in subparagraph (A).

(b) REPORTS TO CONGRESS.—The Secretary shall—

(1) submit an annual report to the Committee on Health, Education, Labor, and Pensions and the Committee on Appropriations of the Senate and the Committee on Education and Workforce and the Committee on Appropriations of the House of Representatives, summarizing the findings from the reports received under subsection (a); and

(2) make such report publicly available on the website of the Department of Health and Human Services.

SEC. 212. SUPPLEMENT NOT SUPPLANT.

Amounts made available to carry out this title shall be used to supplement and not supplant other Federal, State, and local public funds expended to provide child care services for eligible individuals.

SEC. 213. APPROPRIATIONS.

In addition to amounts otherwise available, there is appropriated to the Department of Health and Human Services, out of any money in the Treasury not otherwise appropriated to carry out this title, $9,000,000,000 for each of fiscal years 2027 through 2032.

TITLE III—UNIVERSAL PRESCHOOL

SEC. 301. DEFINITIONS.

In this section:

(1) CHILD EXPERIENCING HOMELESSNESS.—The term ''child experiencing homelessness'' means an individual who is a homeless child or youth under section 725 of the McKinney-Vento Homeless Assistance Act (42 U.S.C. 11434a).

(2) CHILD WITH A DISABILITY.—The term ''child with a disability'' has the meaning given the term in section 602 of the Individuals with Disabilities Education Act (20 U.S.C. 1401).

(3) COMPREHENSIVE SERVICES.—The term ''comprehensive services'' means services that are provided to children and their families, and that are health, educational, nutritional, social, and other services that are determined, based on family needs assessments, to be necessary, within the meaning of section 636 of the Head Start Act (42 U.S.C. 9831).

(4) DUAL LANGUAGE LEARNER.—The term ''dual language learner'' means a child who is learning 2 or more languages at the same time, or a child who is learning a second language while continuing to develop the child's first language.

(5) ELIGIBLE CHILD.—The term ''eligible child'' means a child who is age 3 or 4, on the date established by the applicable local educational agency for kindergarten entry.

(6) ELIGIBLE PROVIDER.—The term ''eligible provider'' means—

(A) a local educational agency, acting alone or in a consortium or in collaboration with an educational service agency (as defined in section 8101 of the Elementary and Secondary Education Act of 1965 (20 U.S.C. 7801)), that is licensed by the State or meets comparable health and safety standards;

(B) a Head Start agency or delegate agency funded under the Head Start Act (42 U.S.C. 9831 et seq.);

(C) a licensed center-based child care provider, licensed family child care provider, or network of licensed family child care providers; or

(D) a consortium of entities described in any of subparagraphs (A), (B), and (C).

(7) HEAD START AGENCY.—The term ''Head Start agency'', as used in paragraph (6)(B), or section 303(e)(4) or 306(a), means an entity designated as a Head Start agency under section 641(a)(1) of the Head Start Act (42 U.S.C. 9836(a)(1)) or as an Early Head Start agency (by receiving a grant) under section 645A(a) of such Act (42 U.S.C. 9840a(a)).

(8) INDIAN TRIBE.—The term ''Indian Tribe'' has the meaning given the term in section 4 of the Indian Self-Determination and Education Assistance Act (25 U.S.C. 5304).

(9) LOCAL EDUCATIONAL AGENCY.—The term ''local educational agency'' has the meaning given the term in section 8101 of the Elementary and Secondary Education Act of 1965 (20 U.S.C. 7801).

(10) POVERTY LINE.—The term ''poverty line'' means the poverty line defined and revised as described in section 673 of the Community Services Block Grant Act (42 U.S.C. 9902).

(11) SECRETARY.—The term ''Secretary'' means the Secretary of Health and Human Services.

(12) STATE.—The term ''State'' means each of the several States and the District of Columbia.

(13) TERRITORY.—The term ''territory'' means each of the Commonwealth of Puerto Rico, the United States Virgin Islands, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands.

(14) TRIBAL ORGANIZATION.—The term ''Tribal organization'' has the meaning given the term ''tribal organization'' in section 658P of the Child Care and Development Block Grant Act of 1990 (42 U.S.C. 9858n).

SEC. 302. UNIVERSAL PRESCHOOL.

(a) APPROPRIATIONS FOR STATES.—In addition to amounts otherwise available, there is appropriated to the Department of Health and Human Services, out of any money in the Treasury not otherwise appropriated, such sums as may be necessary for each of fiscal years 2027 through 2032, for payments to States, for carrying out this title (except provisions and activities covered by subsection (b)).

(b) ADDITIONAL APPROPRIATIONS.—In addition to amounts otherwise available, there is appropriated to the Department of Health and Human Services for fiscal year 2027, out of any money in the Treasury not otherwise appropriated—

(1) $2,500,000,000, to remain available until September 30, 2032, for carrying out payments to Indian Tribes and Tribal organizations for activities described in this title;

(2) $1,250,000,000, to remain available until September 30, 2032, for carrying out payments to the territories, to be distributed among the territories on the basis of their relative need, as determined by the Secretary in accordance with the objectives of this title, for activities described in this title;

(3) $300,000,000, to remain available until September 30, 2032, for carrying out payments to eligible local entities that serve children in families who are engaged in migrant or seasonal agricultural labor, for activities described in this title;

(4) $995,000,000, to remain available until September 30, 2032, for carrying out Federal activities to support the activities funded under this title, including administration, monitoring, technical assistance, and research, in fiscal years 2027 through 2032; and

(5) $20,000,000,000, to remain available until September 30, 2032, to carry out the program of grants to localities described in subsections (b) and (c) of section 306.

SEC. 303. PAYMENTS FOR STATE UNIVERSAL PRESCHOOL SERVICES.

(a) IN GENERAL.—A State that has submitted, and had approved by the Secretary in collaboration with the Secretary of Education, the State plan described in subsection (e) is entitled to a payment under this section.

(b) PAYMENTS FOR FISCAL YEARS 2027 THROUGH 2032.—

(1) PRESCHOOL SERVICES.—For each of fiscal years 2027 through 2032, the Secretary shall pay to each State with an approved State plan under subsection (e), an amount for that year equal to—

(A) 90 percent of the State's expenditures in the year for preschool services provided under section 304, for fiscal year 2027;

(B) 90 percent of the State's expenditures in the year for such preschool services, for fiscal year 2028;

(C) 80 percent of the State's expenditures in the year for such preschool services, for fiscal year 2029;

(D) 75 percent of the State's expenditures in the year for such preschool services, for fiscal year 2030;

(E) 65 percent of the State's expenditures in the year for such preschool services, for fiscal year 2031; and

(F) 60 percent of the State's expenditures in the year for such preschool services, for fiscal year 2032.

(2) STATE ACTIVITIES.—The Secretary shall pay to each State with an approved State plan under subsection (e) an amount for a fiscal year equal to 50 percent of the amount of the State's expenditures for the activities described in subsection (c), and system-wide activities similar to those described in subsection (c) for the State's entire birth through 5 year old early childhood system, except that in no case shall a payment for a fiscal year under this paragraph exceed the amount equal to 10 percent of the State's expenditures described in paragraph (1) for such fiscal year.

(3) NON-FEDERAL SHARE.—The remainder of the cost paid by the State for preschool services, that is not provided under paragraph (1), shall be considered the non-Federal share of the cost of those services. The remainder of the cost paid by the State for State activities, that is not provided under paragraph (2), shall be considered the non-Federal share of the cost of those activities.

(4) ADVANCE PAYMENT; RETROSPECTIVE ADJUSTMENT.—The Secretary shall make a payment under paragraph (1) or (2) for a year on the basis of advance estimates of expenditures submitted by the State and such other investigation as the Secretary may find necessary, and shall reduce or increase the payment as necessary to adjust for any overpayment or underpayment for a previous year.

(c) STATE ACTIVITIES.—A State that receives a payment under subsection (b) shall carry out all of the following activities:

(1) State administration of the State preschool program described in this section.

(2) Supporting a continuous quality improvement system for providers of preschool services participating, or seeking to participate, in the State preschool program, through the use of data, research, monitoring, training, technical assistance, professional development, and coaching.

(3) Providing outreach and enrollment support for families of eligible children.

(4) Supporting data systems building to ensure that the State has the capacity to manage and implement data systems that allow data sharing among and between preschools, elementary schools, and secondary schools.

(5) Supporting staff of eligible providers through professional development and coaching, and supporting staff in pursuing credentials and degrees, including baccalaureate degrees.

(6) Supporting activities that ensure access to inclusive preschool programs for children with disabilities.

(7) Providing age-appropriate transportation services for children, which at a minimum shall include transportation services for children experiencing homelessness and children in foster care.

(8) Conducting or updating a statewide needs assessment of access to high-quality preschool services.

(d) LEAD AGENCY.—The Governor of a State desiring for the State to receive a payment under this section shall designate a lead agency (such as a State agency or joint interagency office) for the administration of the State's preschool program under this section.

(e) STATE PLAN.—In order to be eligible for payments under this section, the Governor of a State shall submit a State plan to the Secretary for approval by the Secretary, in collaboration with the Secretary of Education, at such time, in such manner, and containing such information as the Secretary shall by rule require, that includes a plan for achieving universal, high-quality, free, inclusive, and mixed-delivery preschool services. Such plan shall include, at a minimum, each of the following:

(1) A certification that—

(A) the State has in place, or will have in place no later than 1 year after the State first receives funding under this section, developmentally appropriate, evidence-based preschool education standards that, at a minimum, are as rigorous as the standards specified in subparagraph (B) of section 641A(a)(1) of the Head Start Act (42 U.S.C. 9836a(a)(1)) and include program standards for class sizes and ratios; and

(B) the State will coordinate such standards with other early learning standards in the State.

(2) An assurance that the State will ensure—

(A) all preschool services in the State funded under this section will—

(i) be universally available to all children in the State without any additional eligibility requirements; and

(ii) be high-quality, free, and inclusive; and

(B) that the local preschool programs in the State funded under this section will—

(i) by not later than 18 months after the program receives such funding, meet the State's preschool education standards described in paragraph (1);

(ii) offer programming that meets the duration requirements of at least 1,020 annual hours;

(iii) adopt policies and practices to conduct outreach and provide expedited enrollment, including prioritization, to—

(I) children experiencing homelessness (which, in the case of a child attending a program provided by an eligible provider described in section 301(6)(A), shall include immediate enrollment for the child);

(II) children in foster care or kinship care;

(III) children in families who are engaged in migrant or seasonal agricultural labor;

(IV) children with disabilities, including eligible children who are served under part C of the Individuals with Disabilities Education Act (20 U.S.C. 1431 et seq.); and

(V) dual language learners;

(iv) provide for salaries, and set schedules for salaries, for staff of providers in the State preschool program, including staff serving infants and toddlers employed by the same provider, that are equivalent to salaries of elementary school staff with similar credentials and experience;

(v) at a minimum, provide a living wage for all staff of such providers; and

(vi) require educational qualifications for teachers in the preschool program including, at a minimum, requiring that lead teachers in the preschool program have a baccalaureate degree in early childhood education or a related field by not later than 6 years after the date on which the State first receives funds under this section, except that—

(I) subject to subclause (II), the requirements under this clause shall not apply to individuals who were employed by an eligible provider or early education program for a cumulative 3 of the 5 years immediately preceding the date of enactment of this Act and have the necessary content knowledge and teaching skills for early childhood educators, as demonstrated through measures determined by the State; and

(II) nothing in this section shall require the State to lessen State requirements for educational qualifications, in existence on the date of enactment of this Act, to serve as a teacher in a State preschool program.

(3) For States with existing publicly funded State preschool programs (as of the date of submission of the State plan), a description of how the State plans to use funding provided under this section to ensure that such existing programs in the State meet the requirements of this title for a State preschool program.

(4) A description of how the State, in establishing and operating the State preschool program supported under this section, will—

(A) support a mixed-delivery system for any new slots funded under this section, including by facilitating the participation of Head Start programs and programs offered by licensed child care providers;

(B) ensure the State preschool program does not disrupt the stability of infant and toddler child care throughout the State;

(C) ensure adequate consultation with the State Advisory Council on Early Childhood Education and Care designated or established in section 642B(b)(1)(A)(i) of the Head Start Act (42 U.S.C. 9837b(b)(1)(A)(i)) in the development of its plan, including consultation in how the State intends to distribute slots under subparagraph (E);

(D) partner with Head Start agencies to ensure the full utilization of Head Start programs within the State; and

(E) distribute new preschool slots and resources equitably among child care (including family child care) providers, Head Start agencies, and schools within the State.

(5) A certification that the State, in operating the program described in this section for a fiscal year—

(A) will not reduce the total preschool slots provided in State-funded preschool programs from the number of such slots in the previous fiscal year; or

(B) if the number of eligible children identified in the State declines from the previous fiscal year, will maintain at least the previous year's ratio of the total preschool slots described in subparagraph (A) to eligible children so identified.

(6) An assurance that the State will use funding provided under this section to ensure children with disabilities have access to and participate in inclusive preschool programs consistent with provisions in the Individuals with Disabilities Education Act (20 U.S.C. 1400 et seq.), and a description of how the State will collaborate with entities carrying out programs under section 619 or part C of the Individuals with Disabilities Education Act (20 U.S.C. 1419, 1431 et seq.), to support inclusive preschool programs.

(7) An assurance that the State will provide assistance under this section only to eligible providers that prohibit the use of suspension, expulsion, and aversive behavioral interventions in the State preschool program described in this section.

(8) An assurance that the State will coordinate services provided under this title with services and supports provided under the Child Care and Development Block Grant Act of 1990 (42 U.S.C. 9857 et seq.), section 619 and part C of the Individuals with Disabilities Education Act (20 U.S.C. 1419, 1431 et seq.), the Head Start Act (42 U.S.C. 9831 et seq.), the Preschool Development Grants program under section 9212 of the Every Student Succeeds Act (42 U.S.C. 9831 note), the Elementary and Secondary Education Act of 1965 (20 U.S.C. 6301 et seq.), the McKinney-Vento Homeless Assistance Act (42 U.S.C. 11301 et seq.), and the maternal, infant, and early childhood home visiting programs under section 511 of the Social Security Act (42 U.S.C. 711).

(9) A certification that the State will support the continuous quality improvement of programs providing preschool services under this title, including support through technical assistance, monitoring, and research.

(10) A certification that the State will ensure a highly qualified early childhood workforce to support the requirements of this title.

(11) An assurance that the State will meet the requirements of clauses (ii) and (iii) of section 658E(c)(2)(T) of the Child Care and Development Block Grant Act of 1990 (42 U.S.C. 9858c(c)(2)(T)), with respect to funding and assessments under this title.

(12) A certification that subgrant and contract amounts provided as described in section 304 will be sufficient to enable eligible providers to meet the requirements of this title, and will provide for increased payment amounts based on the criteria described in clauses (iv) and (v) of paragraph (2)(B).

(13) An agreement to provide to the Secretary such periodic reports, providing a detailed accounting of the uses of funding received under this section, as the Secretary may require for the administration of this section.

(f) DURATION OF THE PLAN.—Each State plan shall remain in effect for a period of not more than 3 years. Amendments to the State plan shall remain in effect for the duration of the plan.

SEC. 304. SUBGRANTS AND CONTRACTS FOR LOCAL PRESCHOOL PROGRAMS.

(a) SUBGRANTS AND CONTRACTS.—

(1) IN GENERAL.—A State that receives a payment under section 303(b) for a fiscal year shall use amounts provided through the payment to pay the costs of subgrants to, or contracts with, eligible providers to operate universal, high-quality, free, and inclusive preschool programs (which State-funded programs may be referred to in this section as ''local preschool programs'') through the State preschool program in accordance with subsection (c). A State shall reduce or increase the amounts provided under such subgrants or contracts if needed to adjust for any overpayment or underpayment described in section 303(b)(4).

(2) AMOUNT.—A State shall award a subgrant or contract under this section in a sufficient amount to enable the eligible provider to operate a local preschool program that meets the requirements of section 303(e)(2), which amount shall reflect variations in the cost of preschool services by geographic area, type of provider, and age of child, and the additional costs associated with providing inclusive preschool services for children with disabilities.

(3) DURATION.—The State shall award a subgrant or contract under this section for a period of not less than 3 years, unless the subgrant or contract is terminated or suspended, or the subgrant period is reduced, for cause.

(b) ENHANCED PAYMENTS FOR COMPREHENSIVE SERVICES.—In awarding subgrants or contracts under this subsection and in addition to meeting the requirements of subsection (a)(2), the State shall award subgrants or contracts with enhanced payments to eligible providers that offer local preschool programs funded under this section to a high percentage of low-income children to support comprehensive services.

(c) ESTABLISHING AND EXPANDING UNIVERSAL PRESCHOOL PROGRAMS.—

(1) ESTABLISHING AND EXPANDING UNIVERSAL PRESCHOOL PROGRAMS IN HIGH-NEED COMMUNITIES.—In awarding subgrants or contracts under this section, the State shall first prioritize establishing and expanding universal local preschool programs within and across high-need communities by awarding subgrants or contracts to eligible providers operating within and across, or with capacity to operate within and across, such high-need communities. The State shall—

(A) use a research-based methodology approved by the Secretary to identify such high-need communities, as determined by—

(i) the rate of poverty in the community;

(ii) rates of access to high-quality preschool within the community; and

(iii) other indicators of community need as required by the Secretary; and

(B) distribute funding for preschool services under this section within such a high-need community so that a majority of children in the community are offered such preschool services before the State establishes and expands preschool services in communities with lower levels of need.

(2) USE OF FUNDS.—Subgrants or contracts awarded under paragraph (1) shall be used to enroll and serve children in such a local preschool program involved, including by paying the costs—

(A) of personnel (including classroom and administrative personnel), including compensation (including benefits);

(B) associated with implementing the State's preschool standards, providing curriculum supports, and meeting early learning and development standards;

(C) of professional development, teacher supports, and training;

(D) of implementing and meeting developmentally appropriate health and safety standards (including licensure, where applicable), teacher to child ratios, and group size maximums;

(E) of materials, equipment, and supplies; and

(F) of rent or a mortgage, utilities, building security, indoor and outdoor maintenance, and insurance.

(d) ESTABLISHING AND EXPANDING UNIVERSAL PRESCHOOL PROGRAMS IN ADDITIONAL COMMUNITIES.—Once a State that receives a payment under section 303(b) meets the requirements of subsection (c) with respect to establishing and expanding local preschool programs within and across high-need communities, the State shall use funds from such payment to enroll and serve children in local preschool programs, as described in such subsection, in additional communities in accordance with the metrics described in subsection (c)(1)(A). Such funds shall be used for the activities described in subparagraphs (A) through (F) of subsection (c)(2).

SEC. 305. PAYMENTS FOR UNIVERSAL PRESCHOOL SERVICES TO INDIAN TRIBES AND TERRITORIES.

(a) INDIAN TRIBES AND TRIBAL ORGANIZATIONS.—

(1) IN GENERAL.—For each of fiscal years 2027 through 2032, from the amount appropriated for Indian Tribes and Tribal organizations under section 302(b)(1), the Secretary shall make payments to Indian Tribes and Tribal organizations with an application approved under paragraph (2), and the Tribes and Tribal organizations shall be entitled to such payments for the purpose of carrying out the preschool program described in this title, consistent, to the extent practicable as determined by the Secretary, with the requirements applicable to States.

(2) APPLICATIONS.—An Indian Tribe or Tribal organization seeking a payment under this subsection shall submit an application to the Secretary at such time, in such manner, and containing such information as the Secretary may specify.

(b) TERRITORIES.—

(1) IN GENERAL.—For each of fiscal years 2027 through 2032, from the amount appropriated for territories under section 302(b)(2), the Secretary shall make payments to the territories with an application approved under paragraph (2), and the territories shall be entitled to such payments, for the purpose of carrying out the preschool program described in this title, consistent, to the extent practicable as determined by the Secretary, with the requirements applicable to States.

(2) APPLICATIONS.—A territory seeking a payment under this subsection shall submit an application to the Secretary at such time, in such manner, and containing such information as the Secretary may specify.

(c) LEAD AGENCY.—The head of an Indian Tribe or territory desiring for the Indian Tribe or a related Tribal organization, or territory, to receive a payment under this section shall designate a lead agency (such as a tribal or territorial agency or joint interagency office) for the administration of the preschool program of the Indian Tribe or territory, under this section.

SEC. 306. GRANTS TO LOCALITIES AND HEAD START EXPANSION IN NONPARTICIPATING STATES.

(a) ELIGIBLE LOCALITY DEFINED.—In this section, the term ''eligible locality'' means a city, county, or other unit of general local government, a local educational agency, or a Head Start agency.

(b) GRANTS TO LOCALITIES.—

(1) IN GENERAL.—The Secretary, in consultation with the Secretary of Education, shall use funds reserved in section 302(b)(5) to award local universal preschool grants, as determined by the Secretary of Health and Human Services, to eligible localities located in States that have not received payments under section 303. The Secretary shall award the grants to eligible localities in a State from the allotment made for that State under paragraph (2). The Secretary shall specify the requirements for an eligible locality to conduct a preschool program under this section which shall, to the greatest extent practicable, be consistent with the requirements applicable to States under this title, for a universal, high-quality, free, and inclusive preschool program.

(2) ALLOTMENTS.—For each State described in paragraph (1), the Secretary shall allot for the State for a fiscal year an amount that bears the same relationship to the funds appropriated under section 302(b)(5) for the fiscal year as the number of children from families with family incomes at or below 200 percent of the poverty line, and who are under the age of 6, in the State bears to the total number of all such children in all States described in paragraph (1).

(3) APPLICATION.—To receive a grant from the corresponding State allotment under this section, an eligible locality shall submit an application to the Secretary at such time, in such manner, and containing such information as the Secretary may require. The requirements for the application shall, to the greatest extent practicable, be consistent with the State plan requirements applicable to States under this title.

(c) HEAD START EXPANSION IN NONPARTICIPATING STATES.—

(1) IN GENERAL.—The Secretary shall use funds appropriated under section 302(b)(5), to make awards to Head Start agencies in a State described in subsection (b)(1) to carry out the purposes of the Head Start Act (42 U.S.C. 9831 et seq.) in such State.

(2) RULE.—For purposes of carrying out the Head Start Act in circumstances not involving awards under this subsection, funds awarded under paragraph (1) shall not be included in the calculation of a ''base grant'' as such term is defined in section 640(a)(7)(A) of the Head Start Act (42 U.S.C. 9835(a)(7)(A)).

(3) DEFINITION.—In this subsection, the term ''Head Start agency'' means an entity designated or eligible to be designated as a Head Start agency under section 641(a)(1) of the Head Start Act (42 U.S.C. 9836(a)(1)) or as an Early Head Start agency (by receiving a grant) under section 645A(a) of such Act (42 U.S.C. 9840a(a)).

(d) PRIORITY FOR SERVING UNDERSERVED COMMUNITIES.—In making determinations to award a grant or make an award under this section, the Secretary shall give priority to entities serving communities with a high percentage of children from families with family incomes at or below 200 percent of the poverty line.

SEC. 307. ALLOWABLE SOURCES OF NON-FEDERAL SHARE.

For purposes of calculating the amount of the non-Federal share, as determined under section 303(b)(3), relating to a payment under section 303(b), a State's non-Federal share—

(1) may be in cash or in kind, fairly evaluated, including facilities or property, equipment, or services;

(2) shall include any increase in amounts spent by the State to expand half-day kindergarten programs in the State, as of the day before the date of enactment of this Act, into full day kindergarten programs;

(3) shall not include contributions being used as a non-Federal share or match for another Federal award;

(4) shall be provided from State or local sources, contributions from philanthropy or other private organizations, or a combination of such sources and contributions; and

(5) shall count not more than 100 percent of the State's current spending on prekindergarten programs, calculated as the average

amount of such spending by the State for fiscal years 2024, 2025, and 2026, toward the State's non-Federal share.

SEC. 308. MAINTENANCE OF EFFORT.

(a) IN GENERAL.—If a State reduces its combined fiscal effort per child for the State preschool program (whether a publicly funded preschool program or a program under this title) or through State supplemental assistance funds for Head Start programs assisted under the Head Start Act, or through any State spending on early childhood programs or preschool services for any fiscal year that a State receives payments under section 303(b) (referred to in this paragraph as the ''reduction fiscal year'') relative to the previous fiscal year, the Secretary, in collaboration with the Secretary of Education, shall reduce support for such State under such subsection by the same amount as the total reduction in that State fiscal effort for such reduction fiscal year.

(b) WAIVER.—The Secretary, in collaboration with the Secretary of Education, may waive the requirements of subsection (a) if—

(1) the Secretaries determine that a waiver would be appropriate due to a precipitous decline in the financial resources of a State as a result of unforeseen economic hardship, or a natural disaster, that has necessitated across-the-board reductions in State services during the 5-year period preceding the date of the determination, including for early childhood education programs; or

(2) due to the circumstance of a State requiring reductions in specific programs, including early childhood education programs, the State presents to the Secretaries a justification and demonstration why other programs could not be reduced and how early childhood education programs in the State will not be disproportionately harmed by such State reductions.

SEC. 309. SUPPLEMENT NOT SUPPLANT.

Funds received under this title shall be used to supplement and not supplant other Federal, State, and local public funds expended on prekindergarten programs in the State on the date of enactment of this Act, calculated as the average amount of such Federal, State, and local public funds expended for fiscal years 2024, 2025, and 2026.

SEC. 310. NONDISCRIMINATION PROVISIONS.

The following provisions of law shall apply to any program or activity that receives funds provided under this title:

(1) Title IX of the Education Amendments of 1972 (20 U.S.C. 1681 et seq.).

(2) Title VI of the Civil Rights Act of 1964 (42 U.S.C. 2000d et seq.).

(3) Section 504 of the Rehabilitation Act of 1973 (29 U.S.C. 794).

(4) The Americans with Disabilities Act of 1990 (42 U.S.C. 12101 et seq.).

SEC. 311. MONITORING AND ENFORCEMENT.

(a) REVIEW OF COMPLIANCE WITH REQUIREMENTS AND STATE PLAN.—The Secretary shall review and monitor compliance of States, territories, Tribal entities, and local entities with this title and State compliance with the State plan described in section 303(e), including a process for progress updates on the requirements described in section 303(e)(1).

(b) ISSUANCE OF RULE.—The Secretary shall establish by rule procedures for—

(1) receiving, processing, and determining the validity of complaints or findings concerning any failure of a State to comply with the State plan or any other requirement of this title;

(2) notifying a State when the Secretary has determined there has been a failure by the State to comply with a requirement of this title; and

(3) imposing sanctions under this section for such a failure.

SEC. 312. REPORTING.

(a) IN GENERAL.—Each State that receives a payment under section 303 shall prepare an annual report, in such manner and containing such information as the Secretary of Health and Human Services may reasonably require.

(b) CONTENTS.—A report prepared under subparagraph (a) shall contain, at a minimum—

(1) a description of the manner in which the State has used the funds made available through the payment and a report of the expenditures made with the funds;

(2) a summary of the State's progress toward providing access to high-quality preschool programs for eligible children;

(3) the number and percentage of children in the State participating in eligible preschool programs, disaggregated by race, ethnicity, family income, child age, disability, and whether the children are homeless children, children in foster care, or dual language learners;

(4) data on the number and percentage of children in the State participating in public kindergarten programs, disaggregated by race, family income, child age, disability, and whether the children are homeless children, children in foster care, or dual language learners, with information on whether such programs are offered—

(A) for a full day; and

(B) at no cost to families;

(5) data on the kindergarten readiness of children across the State;

(6) data on recruitment and retention of early childhood staff disaggregated by provider type, and age of children served; and

(7) data regarding coordination efforts with other child care and early childhood education programs, including those funded under the Head Start Act (42 U.S.C. 9831 et seq.).

TITLE IV—HEAD START EXTENDED DURATION

SEC. 401. EXTENDED DURATION.

(a) IN GENERAL.—The Head Start Act (42 U.S.C. 9801 et seq.) is amended—

(1) by redesignating section 657C (42 U.S.C. 9852c) as section 657D; and

(2) by inserting after section 657B (42 U.S.C. 9852b) the following:

"SEC. 657C. EXTENDED DURATION.

''(a) IN GENERAL.—The Secretary shall make grants to Head Start agencies (including Early Head Start agencies) funded under this subchapter to enable such agencies—

''(1) to provide access to a full school year and a full school day of services;

''(2) in the case of a migrant and seasonal Head Start agency, to provide access to additional service hours to ensure continuous Head Start services as determined by the Secretary; or

''(3) in the case of a Head Start agency (including an Early Head Start agency) that already meets the full-day, full-year services needs within its community, to enhance the quality of Head Start services (including Early Head Start services) provided to children served by such agency.

''(b) APPLICATION.—

''(1) IN GENERAL.—To be eligible to receive a grant under this section, a Head Start agency shall submit an application at such time and in such manner as the Secretary may require. Such application shall include—

''(A) evidence of—

''(i) the number and percentage of slots—

''(I) in the agency's Head Start center-based programs (that are not Early Head Start programs)—

''(aa) that are currently funded (as of the date of submission of the application); and

''(bb) in which services are provided for at least the equivalent of 1,020 hours per year; and

''(II) in the agency's Early Head Start center-based programs—

''(aa) that are currently funded (as of that date); and

''(bb) in which services are provided for at least the equivalent of 1,380 hours per year; and

''(ii) the number and percentage of slots, in the agency's Head Start family child care programs—

''(I) that are currently funded (as of that date); and

''(II) in which services are provided for at least the equivalent of 1380 hours per year;

''(B) a description of an approach, using the current community-wide strategic planning and needs assessment described in section 640(g)(1)(C) and current program schedule (current as of the date of submission of the application), that transitions all of the agency's Head Start programs to a full school day, full school year program schedule; and

''(C) a budget justification that estimates the supplemental funding necessary to provide for incremental ongoing operating costs for the extended hours of service under such a program schedule for the current enrollment in the agency's Head Start programs.

''(2) EXCEPTIONS.—

''(A) MIGRANT AND SEASONAL HEAD START.—

''(i) IN GENERAL.—A migrant and seasonal Head Start agency may apply for a grant described in subsection (a) without meeting the requirements specified in paragraph (1) to ensure continuous Head Start services are provided to children enrolled in a migrant and seasonal Head Start program. To be eligible to receive the grant, the agency shall submit an application at such time and in such manner as the Secretary may require.

''(ii) PRIORITY.—In making grants to applicants described in clause (i), the Secretary shall give priority to a migrant and seasonal Head Start agency operating for fewer than 8 months per year.

''(B) FULL-DAY, FULL-YEAR HEAD START AGENCIES.—

''(i) IN GENERAL.—A Head Start agency (including an Early Head Start agency) that certifies to the Secretary that it is meeting the full-day, full-year need within its community may apply for a grant to enhance the quality of services provided to children enrolled in its Head Start program (including its Early Head Start program) in accordance with subsection (c)(2).

''(ii) APPLICATION.—A Head Start agency (including Early Head Start agency) that meets the requirements of clause (i) shall submit an application, which shall include—

''(I) the proposed uses of funds in accordance with subsection (c)(2); and

''(II) how such uses of funds relate to the community-wide strategic planning and needs assessment described under section 640(g)(1)(C).

''(c) USE OF FUNDS.—

''(1) EXTENDED DURATION.—A Head Start agency that meets the requirements of paragraph (1) or (2) of subsection (a) receiving a grant under this section shall use the grant funds to cover the costs associated with extending those hours of service for the current enrollment, such as additional costs for—

''(A) the purchase, rental, renovation, and maintenance of additional facilities;

''(B) ongoing purchases of classroom supplies;

''(C) staff providing services during the extended hours; and

''(D) professional development to staff transitioning to providing services during the extended hours.

''(2) ENHANCING PROGRAM QUALITY.—A Head Start agency (including an Early Head Start agency) that meets the requirements of subsection (a)(3) shall use funds for the activities authorized under section 640(a)(5)(B).

''(3) EXCEPTION.—The Head Start agency shall not use the grant funds to expand the number of children served in the Head Start program (including the Early Head Start program) of the agency.

''(d) RESERVATIONS.—

''(1) ACTIVITIES.—From the total amount appropriated to carry out this section, the Secretary shall—

''(A) for making grants for the activities described in subsection (c)(1)(A), reserve $4,000,000,000 of the funds appropriated for fiscal year 2027; and

''(B) for making grants for the activities described in any of subparagraphs (B) through (D) of subsection (c)(1), reserve—

''(i) $833,000,000 of the funds appropriated for fiscal year 2027;

''(ii) $852,000,000 of the funds appropriated for fiscal year 2028; and

''(iii) $872,000,000 of the funds appropriated for fiscal year 2029.

''(2) PRIORITY.—The Secretary shall prioritize Head Start agencies (including Early Head Start agencies) that are applying to use funds to carry out the activities described in subsection (a)(1).

''(3) MIGRANT OR SEASONAL HEAD START PROGRAMS.—From the amount appropriated to carry out this section for a fiscal year and reserved under paragraph (1)(B), the Secretary shall reserve 4.5 percent for migrant or seasonal Head Start programs.

''(e) AUTHORIZATION OF APPROPRIATIONS.—There are authorized to be appropriated to carry out this section—

''(1) $4,833,000,000 for fiscal year 2027;

''(2) $852,000,000 for fiscal year 2028; and

''(3) $872,000,000 for fiscal year 2029.

''(f) DEFINITIONS.—In this section:

''(1) FULL SCHOOL DAY; FULL SCHOOL YEAR.—The terms 'full school day' and 'full school year' mean such a day and year, respectively, within the meaning of the Head Start Program Performance standards issued under section 641A(a).

''(2) MIGRANT AND SEASONAL HEAD START AGENCY.—The term 'migrant and seasonal Head Start agency' means an agency that is funded under this subchapter to provide a migrant and seasonal Head Start program.''.

(b) CONFORMING AMENDMENTS.—Section 640 of the Head Start Act (42 U.S.C. 9835) is amended—

(1) in subsection (a)(6), by striking ''appropriated under this subchapter'' each place it appears and inserting ''appropriated under section 639''; and

(2) in subsection (g)(3)(A)—

(A) by striking ''amount appropriated'' each place it appears and inserting ''amount appropriated under section 639'';

(B) by striking ''services provided under this subchapter'' and inserting ''services provided under this subchapter (other than section 657C)''; and

(C) by striking ''agency under this subchapter'' and inserting ''agency under this subchapter (other than section 657C)''.

SEC. 402. APPROPRIATION FOR WAGES.

(a) APPROPRIATION.—There is authorized to be appropriated, and there is appropriated, out of any funds in the Treasury not otherwise appropriated, $2,700,000,000 for fiscal year 2027 and each subsequent fiscal year, to carry out subsection (b).

(b) USE OF FUNDS.—Using funds made available under subsection (a), the Secretary of Health and Human Services shall assist Head Start agencies (including Early Head Start agencies) funded under the Head Start Act (42 U.S.C. 9831 et seq.), to the extent needed to ensure that their teachers and staff—

(1) receive wages that are comparable to wages for elementary educators with similar credentials and experience in the State; or

(2) at a minimum, receive a living wage.

(c) APPLICATION.—In carrying out subsection (b), the Secretary shall apply the Head Start Act, except to the extent that subsection (b) is inconsistent with that Act.

SA 4640. Ms. BLUNT ROCHESTER (for herself and Mr. MURPHY) submitted an amendment intended to be proposed by her to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. _____. PAY OUR COAST GUARD.

(a) CONTINUING APPROPRIATIONS FOR MEMBERS AND CIVILIAN EMPLOYEES OF THE COAST GUARD.—There are hereby appropriated for fiscal year 2026, out of any money in the Treasury not otherwise appropriated, for any period during which interim or full-year appropriations for fiscal year 2026 are not in effect—

(1) such sums as are necessary to provide pay and allowances to members of the Coast Guard, including members of the Coast Guard Reserve who perform active service or inactive-duty training (as such terms are defined in section 101(d) of title 10, United States Code) during such period; and

(2) such sums as are necessary to provide pay and allowances to civilian employees of the Coast Guard.

(b) TERMINATION.—Appropriations and funds made available and authority granted pursuant to this section shall be available until whichever of the following first occurs:

(1) The enactment into law of an appropriation (including a continuing appropriation) for any purpose for which amounts are made available in subsection (a).

(2) The enactment into law of the applicable regular or continuing appropriations resolution or other Act without any appropriation for such purpose.

(3) September 30, 2026.

(c) RETROACTIVE EFFECTIVE DATE.—This section shall take effect as if enacted on February 13, 2026.

SA 4641. Ms. ALSOBROOKS submitted an amendment intended to be proposed by her to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the end of the bill, add the following:

SEC. 4. TRANSFER OF FUNDS.

Of the amount appropriated to U.S. Immigration and Customs Enforcement for detention facilities under section 90003 of Public Law 119–21, $500,000,000 shall be transferred to the Nonprofit Security Grant Program established under section 2009 of the Homeland Security Act of 2002 (6 U.S.C. 609a).

SA 4642. Ms. ALSOBROOKS submitted an amendment intended to be proposed by her to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the end of the bill, add the following:

SEC. 4. JUDICIAL WARRANT REQUIREMENT.

(a) AMENDMENT.—Section 287 of the Immigration and Nationality Act (8 U.S.C. 1357) is amended—

(1) by striking ''Service'' each place such term appears and inserting ''Department of Homeland Security'';

(2) by striking ''Attorney General'' each place such term appears and inserting ''Secretary of Homeland Security''; and

(3) in subsection (a), in the matter preceding paragraph (1), by striking ''without warrant'' and inserting '', subject to the terms of a warrant issued by a court of competent jurisdiction with respect to actions authorized under paragraphs (1), (3), and (4) or with lawfully-obtained consent''.

(b) RULE OF CONSTRUCTION.—Nothing in section 287(a) of the Immigration and Nationality Act, as amended by subsection (a)(3), may be used to obviate the application of protections guaranteed by the Fourth Amendment to the Constitution of the United States to any immigration enforcement activity conducted pursuant to such section before the date of the enactment of this Act.

SA 4643. Ms. ALSOBROOKS submitted an amendment intended to be proposed by her to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ____. CONSIDERATION OF IMPACT OF MILITARY OPERATIONS ON GASOLINE PRICES.

On an after the date of the enactment of this Act, before initiating any operation by the United States Armed Forces in a major oil-producing region, the President shall submit to Congress a report on the anticipated impact of the operation on gasoline prices in the United States.

SA 4644. Ms. ALSOBROOKS submitted an amendment intended to be proposed by her to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. _____. SENSE OF THE SENATE RECOGNIZING THAT JOSEPH R. BIDEN WON THE 2020 PRESIDENTIAL ELECTION.

It is the sense of the Senate that—

(1) Joseph R. Biden won the 2020 presidential election; and

(2) the 2020 presidential election was safe and secure.

SA 4645. Ms. ALSOBROOKS submitted an amendment intended to be proposed by her to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. _____. REPORT BY THE ATTORNEY GENERAL ON DECEPTIVE VOTER SUPPRESSION.

The Attorney General shall annually—

(1) prepare a report on the incidents of deceptive voter suppression practices that occurred in the previous year and enforcement actions taken by the Department of Justice regarding such incidents; and

(2) submit such report to the Committee on the Judiciary of the Senate and the Committee on the Judiciary of the House of Representatives.

SA 4646. Ms. ALSOBROOKS submitted an amendment intended to be

proposed by her to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ___. PROHIBITION ON DECEPTIVE COMMUNICATIONS REGARDING FEDERAL ELECTIONS.

(a) PROHIBITION.—Subsection (b) of section 2004 of the Revised Statutes (52 U.S.C. 10101(b)) is amended—

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

''(1) IN GENERAL.—No person''; and

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

''(2) PROHIBITION ON DECEPTIVE COMMUNICATIONS REGARDING FEDERAL ELECTIONS.—

''(A) FALSE STATEMENTS.—No person, whether acting under color of law or otherwise, shall, within 60 days before an election described in paragraph (4), by any means, including by means of written, electronic, or telephonic communications, communicate or cause to be communicated information described in subparagraph (C), or produce information described in subparagraph (C) with the intent that such information be communicated, if such person—

''(i) knows such information to be materially false; and

''(ii) has the intent to impede or prevent another person from exercising the right to vote in an election described in paragraph (4).

''(B) USE OF GENERATIVE ARTIFICIAL INTELLIGENCE.—No person, whether acting under color of law or otherwise, shall use an artificial intelligence system, including a generative artificial intelligence system, to produce information described in subparagraph (C) within 60 days before an election described in paragraph (4) if such person—

''(i) has the intent to use the system to produce false information; and

''(ii) has the intent to use the system to impede or prevent another person from exercising the right to vote in an election described in paragraph (4).

''(C) INFORMATION DESCRIBED.—Information is described in this subparagraph if such information is regarding—

''(i) the time, place, or manner of holding any election described in paragraph (4); or

''(ii) the qualifications for or restrictions on voter eligibility for any such election, including—

''(I) any criminal, civil, or other legal penalties associated with voting in any such election; or

''(II) information regarding a voter's registration status or eligibility.

''(3) HINDERING, INTERFERING WITH, OR PREVENTING VOTING OR REGISTERING TO VOTE.—No person, whether acting under color of law or otherwise, shall intentionally hinder, interfere with, or prevent another person from voting, registering to vote, or aiding another person to vote or register to vote in an election described in paragraph (4), including by operating a polling place or ballot box that falsely purports to be an official location established for such an election by a unit of government.

''(4) ELECTION DESCRIBED.—An election described in this paragraph is any general, primary, runoff, or special election held solely or in part for the purpose of nominating or electing a candidate for the office of President, Vice President, Presidential elector, Member of the Senate, Member of the House of Representatives, or Delegate or Commissioner from a Territory or possession.

''(5) DEFINITIONS.—

''(A) ARTIFICIAL INTELLIGENCE.—The term 'artificial intelligence' has the meaning given the term in section 5002 of the National Artificial Intelligence Initiative Act of 2020 (15 U.S.C. 9401).

''(B) GENERATIVE ARTIFICIAL INTELLIGENCE.—The term 'generative artificial intelligence' means the class of artificial intelligence models that emulate the structure and characteristics of input data in order to generate derived synthetic content. This can include images, videos, audio, text, and other digital content.''.

(b) PRIVATE RIGHT OF ACTION.—

(1) IN GENERAL.—Subsection (c) of section 2004 of the Revised Statutes (52 U.S.C. 10101(c)) is amended—

(A) by striking ''Whenever any person'' and inserting the following:

''(1) IN GENERAL.—Whenever any person''; and

(B) by adding at the end the following new paragraph:

''(2) CIVIL ACTION.—Any person aggrieved by a violation of this section may institute a civil action for preventive relief, including an application in a United States district court for a permanent or temporary injunction, restraining order, or other order. In any such action, the court, in its discretion, may allow the prevailing party a reasonable attorney's fee as part of the costs.''.

(2) CONFORMING AMENDMENTS.—Section 2004 of the Revised Statutes (52 U.S.C. 10101) is amended—

(A) in subsection (e), by striking ''subsection (c)'' and inserting ''subsection (c)(1)''; and

(B) in subsection (g), by striking ''subsection (c)'' and inserting ''subsection (c)(1)''.

(c) CRIMINAL PENALTIES.—

(1) DECEPTIVE ACTS.—Section 594 of title 18, United States Code, is amended—

(A) by striking ''Whoever intimidates'' and inserting ''(a) IN GENERAL.—Whoever intimidates'';

(B) by striking ''at any election'' and inserting ''at any general, primary, runoff, or special election''; and

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

''(b) DECEPTIVE ACTS.—

''(1) FALSE STATEMENTS REGARDING FEDERAL ELECTIONS.—

''(A) PROHIBITION.—It shall be unlawful for any person, whether acting under color of law or otherwise, within 60 days before an election described in subsection (d), by any means, including by means of written, electronic, or telephonic communications, to communicate or cause to be communicated information described in subparagraph (B), or produce information described in subparagraph (B) with the intent that such information be communicated, if such person—

''(i) knows such information to be materially false; and

''(ii) has the intent to impede or prevent another person from exercising the right to vote in an election described in subsection (d).

''(B) INFORMATION DESCRIBED.—Information is described in this subparagraph if such information is regarding—

''(i) the time or place of holding any election described in subsection (d); or

''(ii) the qualifications for or restrictions on voter eligibility for any such election, including—

''(I) any criminal, civil, or other legal penalties associated with voting in any such election; or

''(II) information regarding a voter's registration status or eligibility.

''(2) PENALTY.—Any person who violates paragraph (1) shall be fined under this title, imprisoned for not more than 1 year, or both.

''(c) HINDERING, INTERFERING WITH, OR PREVENTING VOTING OR REGISTERING TO VOTE.—

''(1) PROHIBITION.—It shall be unlawful for any person, whether acting under color of law or otherwise, to corruptly hinder, interfere with, or prevent another person from voting, registering to vote, or aiding another person to vote or register to vote in an election described in subsection (d).

''(2) PENALTY.—Any person who violates paragraph (1) shall be fined under this title, imprisoned for not more than 1 year, or both.

''(d) ELECTION DESCRIBED.—An election described in this subsection is any general, primary, runoff, or special election held solely or in part for the purpose of nominating or electing a candidate for the office of President, Vice President, Presidential elector, Senator, Member of the House of Representatives, or Delegate or Resident Commissioner to the Congress.''.

(2) SENTENCING GUIDELINES.—

(A) REVIEW AND AMENDMENT.—Not later than 180 days after the date of enactment of this Act, the United States Sentencing Commission, pursuant to its authority under section 994 of title 28, United States Code, and in accordance with this section, shall review and, if appropriate, amend the Federal sentencing guidelines and policy statements applicable to persons convicted of any offense under section 594 of title 18, United States Code, as amended by this section.

(B) AUTHORIZATION.—The United States Sentencing Commission may amend the Federal Sentencing Guidelines in accordance with the procedures set forth in section 21(a) of the Sentencing Act of 1987 (28 U.S.C. 994 note) as though the authority under that section had not expired.

(3) PAYMENTS FOR REFRAINING FROM VOTING.—Subsection (c) of section 11 of the Voting Rights Act of 1965 (52 U.S.C. 10307) is amended by striking ''either for registration to vote or for voting'' and inserting ''for registration to vote, for voting, or for not voting''.

(d) CORRECTIVE ACTION.—

(1) CORRECTIVE ACTION.—

(A) IN GENERAL.—If the Attorney General receives a credible report that materially false information has been or is being communicated in violation of section 2004(b)(2) of the Revised Statutes (52 U.S.C. 10101(b)(2)), as added by subsection (a), and if the Attorney General determines that State and local election officials have not taken adequate steps to promptly communicate accurate information to correct the materially false information, the Attorney General shall, pursuant to the written procedures and standards under paragraph (2), communicate to the public, by any means, including by means of written, electronic, or telephonic communications, accurate information designed to correct the materially false information.

(B) COMMUNICATION OF CORRECTIVE INFORMATION.—Any information communicated by the Attorney General under subparagraph (A)—

(i) shall—

(I) be accurate and objective;

(II) consist of only the information necessary to correct the materially false information that has been or is being communicated; and

(III) to the extent practicable, be by a means that the Attorney General determines will reach the persons to whom the materially false information has been or is being communicated; and

(ii) shall not be designed to favor or disfavor any particular candidate, organization, or political party.

(2) WRITTEN PROCEDURES AND STANDARDS FOR TAKING CORRECTIVE ACTION.—

(A) IN GENERAL.—Not later than 180 days after the date of enactment of this Act, the Attorney General shall publish written procedures and standards for determining when and how corrective action will be taken under this subsection.

(B) INCLUSION OF APPROPRIATE DEADLINES.—The procedures and standards under subparagraph (A) shall include appropriate deadlines, based in part on the number of days remaining before the upcoming election.

(C) CONSULTATION.—In developing the procedures and standards under subparagraph (A), the Attorney General shall consult with the Election Assistance Commission, State and local election officials, civil rights organizations, voting rights groups, voter protection groups, and other interested community organizations.

(3) AUTHORIZATION OF APPROPRIATIONS.—There are authorized to be appropriated to the Attorney General such sums as may be necessary to carry out this subsection.

SA 4647. Ms. ALSOBROOKS submitted an amendment intended to be proposed to amendment SA 4420 proposed by Mr. THUNE (for Mr. SCHMITT) to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

On page 27, between lines 19 and 20, insert the following:

(1) in the matter preceding subparagraph (A), by inserting ''(including through the dissemination of false or misleading information regarding voter registration or voting)'' after ''defrauds'';

SA 4648. Ms. ALSOBROOKS submitted an amendment intended to be proposed by her to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ___. SENSE OF CONGRESS REGARDING VACCINES.

(a) FINDINGS.—Congress finds that, on March 16, 2025, a District Court—

(1) held, with respect to actions undertaken by Secretary of Health and Human Services Robert F. Kennedy, Jr., that the ''reconstitution of the Advisory Committee on Immunization Practices (ACIP) and the January 2026 changes to the childhood immunization schedule violate the Administrative Procedure Act'';

(2) stayed guidance issued by the Department of Health and Human Services revising the childhood immunization schedule of the Centers for Disease Control and Prevention pursuant to section 705 of title 5 United States Code;

(3) stayed the appointments of the 13 members of the Advisory Committee on Immunization Practices appointed on June 11, 2025, September 11, 2025, and January 13, 2026; and

(4) stayed all votes taken by the Advisory Committee on Immunization Practices while such committee included the members so appointed.

(b) SENSE OF CONGRESS.—It is the sense of Congress that—

(1) vaccines are safe, effective, and save lives; and

(2) as the District Court found in American Academy of Pediatrics v. Robert F. Kennedy, Jr., the Department of Health and Human Services disregarded procedural requirements ''and thereby undermined the integrity of its actions'' in upending the childhood vaccine schedule.

SA 4649. Ms. ALSOBROOKS submitted an amendment intended to be proposed by her to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. _____. REDIRECTING FUNDING FOR U.S. IMMIGRATION AND CUSTOMS ENFORCEMENT TO THE MEDICARE PART A TRUST FUND.

(a) RECISION OF U.S. IMMIGRATION AND CUSTOMS ENFORCEMENT APPROPRIATIONS.—Sections 90003 and 100052 of Public Law 119–21 (139 Stat. 358, 387) (commonly known as the ''One Big Beautiful Bill Act'') are repealed and the unobligated balances of amounts made available under those sections (as in effect on the day before the date of enactment of this Act) are rescinded.

(b) APPROPRIATIONS TO MEDICARE TRUST FUND.—In addition to amounts otherwise made available, there is appropriated to the Federal Hospital Insurance Trust Fund under section 1817 of the Social Security Act (42 U.S.C. 1395i) for fiscal year 2026, out of any money in the Treasury not otherwise appropriated, $75,000,000,000, to remain available until expended.

SEC. _____. REPEAL OF RECONCILIATION HEALTH PROVISIONS.

(a) IN GENERAL.—Except as provided in subsection (b), subtitle B of title VII of An Act to provide for reconciliation pursuant to title II of H. Con. Res. 14 (Public Law 119–21) is repealed and any law or regulation referred to in such subtitle shall be applied as if such subtitle and the amendments made by such subtitle had not been enacted.

(b) EXCEPTIONS.—

(1) IN GENERAL.—subsection (a) shall not apply to the provisions of and amendments made by sections 71202, 71306, and 71401 of such Act.

(2) AVAILABILITY OF FUNDS UNDER THE RURAL HEALTH TRANSFORMATION PROGRAM.—Section 2105(h) of the Social Security Act (42 U.S.C. 1397ee(h)), as added by Public Law 119–21, is amended—

(A) in paragraph (1)(B)—

(i) in the subparagraph heading by striking ''UNEXPENDED OR UNOBLIGATED'' and inserting ''AVAILABILITY OF'';

(ii) by striking clauses (i) through (iii) and inserting the following:

''(i) IN GENERAL.—Subject to clause (ii), funds allocated to a State from amounts appropriated under subparagraph (A) shall remain available until expended.''; and

(iii) by redesignating clause (iv) as clause (ii); and

(B) in paragraph (2)(C), by striking ''paragraph (1)(B)(iv)'' and inserting ''paragraph (1)(B)(ii)''.

SA 4650. Ms. ALSOBROOKS submitted an amendment intended to be proposed by her to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ___. EFFECTIVE DATE.

Notwithstanding any other provision of this Act, the provisions of and amendments made by this Act shall not apply before the date on which there has been enacted a law which extends the provisions of subsections (b)(3)(A)(iii) and (c)(1)(E) of section 36B of the Internal Revenue Code of 1986 have been extended to taxable years beginning after December 31, 2025.

SA 4651. Mr. COONS submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the end of the bill, add the following:

SEC. 4. PROHIBITION AGAINST QUOTAS FOR IMMIGRATION ENFORCEMENT ARRESTS OR DEPORTATIONS.

No component of the Department of Homeland Security may require or encourage individual immigration enforcement officers or agents or teams, units, or detachments of such officers or agents to achieve a minimum number of arrests or deportations during a specific period.

SA 4652. Mr. COONS submitted an amendment intended to be proposed to amendment SA 4420 proposed by Mr. THUNE (for Mr. SCHMITT) to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

On page 9, line 20, insert ''(or, in the case of an individual who resides 50 miles or more away from the office of such official, provides a copy of such documentary proof to such office via mail or online)'' after ''official''.

SA 4653. Mr. COONS submitted an amendment intended to be proposed to amendment SA 4420 proposed by Mr. THUNE (for Mr. SCHMITT) to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

On page 3, line 13, strike ''card,'' and all that follows through line 17 and insert ''card.''.

SA 4654. Mr. COONS submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the end of the bill, add the following:

SEC. 4. PROHIBITION AGAINST POSTING ICE OFFICERS AND AGENTS AT POLLING PLACES.

Consistent with the prohibition described in section 592 of title 18, United States Code, no Federal funds may be used to post any U.S. Immigration and Customs Enforcement officer or agent at or near any polling place in any State while a general or special election is being held.

SA 4655. Mr. COONS submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. _____. FIREARMS TRANSFERS.

(a) IN GENERAL.—Section 922 of title 18, United States Code, is amended by adding at the end the following:

''(aa)(1)(A) It shall be unlawful for any person who is not a licensed importer, licensed manufacturer, or licensed dealer to transfer a firearm to any other person who is not so licensed, unless a licensed importer, licensed manufacturer, or licensed dealer has first taken possession of the firearm for the purpose of complying with subsection (t).

''(B) Upon taking possession of a firearm under subparagraph (A), a licensee shall comply with all requirements of this chapter as if the licensee were transferring the firearm from the inventory of the licensee to the unlicensed transferee.

''(C) If a transfer of a firearm described in subparagraph (A) will not be completed for any reason after a licensee takes possession of the firearm (including because the transfer of the firearm to, or receipt of the firearm by, the transferee would violate this chapter), the return of the firearm to the transferor by the licensee shall not constitute the transfer of a firearm for purposes of this chapter.

''(2) Paragraph (1) shall not apply to—

''(A) a law enforcement agency or any law enforcement officer, armed private security professional, or member of the Armed Forces, to the extent the officer, professional, or member is acting within the course and scope of employment and official duties;

''(B) a transfer that is a loan or bona fide gift between spouses, between domestic partners, between parents and their children, including step-parents and their step-children, between siblings, between aunts or uncles and their nieces or nephews, or between grandparents and their grandchildren;

''(C) a transfer to an executor, administrator, trustee, or personal representative of an estate or a trust that occurs by operation of law upon the death of another person;

''(D) a temporary transfer that is necessary to prevent imminent death or great bodily harm, including harm to self, family, household members, or others, if the possession by the transferee lasts only as long as immediately necessary to prevent the imminent death or great bodily harm, including the harm of domestic violence, dating partner violence, sexual assault, stalking, and domestic abuse;

''(E) a transfer that is approved by the Attorney General under section 5812 of the Internal Revenue Code of 1986; or

''(F) a temporary transfer if the transferor has no reason to believe that the transferee will use or intends to use the firearm in a crime or is prohibited from possessing firearms under State or Federal law, and the transfer takes place and the transferee's possession of the firearm is exclusively—

''(i) at a shooting range or in a shooting gallery or other area designated for the purpose of target shooting;

''(ii) while reasonably necessary for the purposes of hunting, trapping, or fishing, if the transferor—

''(I) has no reason to believe that the transferee intends to use the firearm in a place where it is illegal; and

''(II) has reason to believe that the transferee will comply with all licensing and permit requirements for such hunting, trapping, or fishing; or

''(iii) while in the presence of the transferor.

''(3) It shall be unlawful for a licensed importer, licensed manufacturer, or licensed dealer to transfer possession of, or title to, a firearm to another person who is not so licensed unless the importer, manufacturer, or dealer has provided such other person with a notice of the prohibition under paragraph (1), and such other person has certified that such other person has been provided with this notice on a form prescribed by the Attorney General.''.

(b) AMENDMENT TO SECTION 924(a).—Section 924(a)(5) of title 18, United States Code, is amended by striking ''(s) or (t)'' and inserting ''(s), (t), or (aa)''.

(c) RULES OF INTERPRETATION.—Nothing in this section, or any amendment made by this section, shall be construed to—

(1) authorize the establishment, directly or indirectly, of a national firearms registry; or

(2) interfere with the authority of a State, under section 927 of title 18, United States Code, to enact a law on the same subject matter as this section.

(d) EFFECTIVE DATE.—The amendments made by subsections (a) and (b) shall take effect 180 days after the date of enactment of this Act.

SA 4656. Mr. BLUMENTHAL submitted an amendment intended to be proposed by him to the bill S. 1383, to establish the Veterans Advisory Committee on Equal Access, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ____. ELIGIBILITY OF DISABILITY RETIREES WITH COMBAT-RELATED DISABILITIES FOR CONCURRENT RECEIPT OF VETERANS' DISABILITY COMPENSATION AND RETIRED PAY.

(a) CONCURRENT RECEIPT IN CONNECTION WITH CRSC.—Section 1413a(b) of title 10, United States Code, is amended by striking paragraph (3).

(b) CONCURRENT RECEIPT GENERALLY.—Section 1414(b) of title 10, United States Code, is amended by striking paragraph (2) and inserting the following new paragraphs:

''(2) COMBAT-RELATED RETIREES.—An eligible combat-related disabled uniformed services retiree (as defined in section 1413a(c) of this title) who is retired under chapter 61 of this title, is entitled to retired pay under chapter 61 of this title for any month, and is also entitled for that month to veterans' disability compensation under title 38, is entitled to be paid both such retired pay and such veterans' disability compensation for that month without regard to sections 5304 and 5305 of title 38.

''(3) EXCLUSION OF OTHER RETIREES.—Subsection (a) does not apply to a member retired under chapter 61 of this title if the member is not covered by paragraph (1) or (2).''.

(c) TECHNICAL AND CONFORMING AMENDMENTS.—

(1) AMENDMENTS REFLECTING END OF CONCURRENT RECEIPT PHASE-IN PERIOD.—Section 1414 of title 10, United States Code, is further amended—

(A) in subsection (a)(1)—

(i) by striking the second sentence; and

(ii) by striking subparagraphs (A) and (B);

(B) by striking subsection (c) and redesignating subsections (d) and (e) as subsections (c) and (d), respectively; and

(C) in subsection (d), as redesignated, by striking paragraphs (3) and (4).

(2) SECTION HEADING.—The heading of such section 1414 is amended to read as follows:

''§ 1414. Members eligible for retired pay who are also eligible for veterans' disability compensation: concurrent receipt''.

(3) TABLE OF SECTIONS.—The table of sections at the beginning of chapter 71 of such title is amended by striking the item relating to section 1414 and inserting the following new item:

''1414. Members eligible for retired pay who are also eligible for veterans' disability compensation: concurrent receipt.''.

(4) CONFORMING AMENDMENT.—Section 1413a(f) of such title is amended by striking ''Subsection (d)'' and inserting ''Subsection (c)''.

(d) EFFECTIVE DATE.—The amendments made by this section shall take effect on the first day of the first month beginning after the date of the enactment of this Act and shall apply to payments for months beginning on or after that date.

AUTHORITY FOR COMMITTEES TO MEET

Mr. GRASSLEY. Mr. President, I have seven requests for committees to meet during today's session of the Senate. They have the approval of the Majority and Minority Leaders.

Pursuant to rule XXVI, paragraph 5(a), of the Standing Rules of the Senate, the following committees are authorized to meet during today's session of the Senate:

COMMITTEE ON COMMERCE, SCIENCE, AND TRANSPORTATION

The Committee on Commerce, Science, and Transportation is authorized to meet during the session of the Senate on Wednesday, March 18, 2026, at 10 a.m., to conduct a hearing.

COMMITTEE ON FOREIGN RELATIONS

The Committee on Foreign Relations is authorized to meet during the session of the Senate on Wednesday, March 18, 2026, at 10 a.m., to conduct a briefing.

COMMITTEE ON HOMELAND SECURITY AND GOVERNMENTAL AFFAIRS

The Committee on Homeland Security and Governmental Affairs is authorized to meet during the session of the Senate on Wednesday, March 18, 2026, at 9:30 a.m., to conduct a hearing on a nomination.

COMMITTEE ON SMALL BUSINESS AND ENTREPRENEURSHIP

The Committee on Small Business and Entrepreneurship is authorized to meet during the session of the Senate on Wednesday, March 18, 2026, at 2:30 p.m., to conduct a hearing.

COMMITTEE ON VETERANS' AFFAIRS

The Committee on Veterans' Affairs is authorized to meet during the session of the Senate on Wednesday, March 18, 2026, at 4 p.m., to conduct a business meeting.

SELECT COMMITTEE ON INTELLIGENCE

The Select Committee on Intelligence is authorized to meet during the session of the Senate on Wednesday, March 18, 2026, at 10 a.m., to conduct an open hearing, and at 12 p.m., to conduct a closed hearing.

SUBCOMMITTEE ON FISHERIES, WATER, AND WILDLIFE

The Subcommittee on Fisheries, Water, and Wildlife of the Committee on Environment and Public Works is authorized to meet during the session of the Senate on Wednesday, March 18, 2026, at 10 a.m., to conduct a hearing.

ORDERS FOR THURSDAY, MARCH 19, 2026

Mr. ROUNDS. Mr. President, I ask unanimous consent that when the Senate completes its business today, it