''(I) the number of employers utilizing these tax benefits,

''(II) a breakdown of the size of employers utilizing these tax benefits, and

''(III) other relevant information as deemed appropriate by the Business Child Care Liaison.

''(C) CONCURRENT SUBMISSION.—The Business Child Care Liaison shall submit a copy of each report submitted pursuant to subparagraph (A) to the Commissioner of Internal Revenue, and any other appropriate official, at the same time such report is submitted pursuant to such subparagraph.

''(D) PUBLIC AVAILABILITY.—The Commissioner shall make a copy of each report submitted pursuant to subparagraph (A) available and widely accessible to the public.''.

TITLE X—MISCELLANEOUS

SEC. 1001. AUTHORITY FOR REDISCLOSURE OF CERTAIN TAX INFORMATION RELATED TO EDUCATION LOANS TO THE CONGRESSIONAL BUDGET OFFICE.

(a) IN GENERAL.—Section 6103(l)(13)(D) is amended by adding at the end the following new clause:

''(vii) REDISCLOSURE TO THE CONGRESSIONAL BUDGET OFFICE.—Authorized persons may, upon written request by the Director of the Congressional Budget Office to the Secretary of Education, redisclose return information received under subparagraphs (A), (B), and (C) to officers and employees of the Congressional Budget Office for the purpose of, but only to the extent necessary in, carrying out the purposes described in subclause (III) of clause (i).''.

(b) CONFORMING AMENDMENT.—Section 6103(l)(13)(F) is amended by striking ''(iv) (v), or (vi)'' and inserting ''(iv), (v), (vi), or (vii)''.

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

(d) REPORTS.—The Secretary of Education shall annually submit a written report to the Secretary of the Treasury—

(1) regarding redisclosures of return information under subparagraph (D)(vii) of section 6103(l)(13) of the Internal Revenue Code of 1986 (as added by this section), including the number of such redisclosures; and

(2) regarding any unauthorized use, access, or disclosure of return information disclosed under such section.

SEC. 1002. AUTHORIZATION TO REQUIRE LARGE PARTNERSHIPS TO FILE ON MAGNETIC MEDIA.

(a) IN GENERAL.—Section 6011(e) is amended—

(1) by striking the first paragraph (6), as added by section 2301(b) of the Taxpayer First Act, and inserting the following:

''(6) PARTNERSHIPS REQUIRED TO FILE ON MAGNETIC MEDIA.—Notwithstanding paragraph (2)(A), the Secretary shall require a partnership to file returns on magnetic media if, at the close of the partnership's taxable year—

''(A) the partnership has more than 50 partners, or

''(B) the value of the partnership's assets equals or exceeds $1,000,000, as determined under regulations prescribed by the Secretary.'', and

(2) by redesignating the second paragraph (6), as added by section 202(d) of the Setting Every Community Up for Retirement Enhancement Act of 2019, as paragraph (7).

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to returns filed on or after January 1 of the first calendar year beginning after the date of enactment of this Act.

SEC. 1003. LIMITATION PERIOD NOT EXTENDED FOR VICTIMS OF PREPARER FRAUD.

(a) IN GENERAL.—Section 6501(c)(1) is amended—

(1) by inserting ''by the taxpayer'' after ''intent'', and

(2) by adding at the end the following new sentence: ''For purposes of this paragraph, in the case of a joint return under section 6013, intent by either spouse to evade tax with respect to such return shall be treated as intent by the taxpayer, and this paragraph shall apply to both spouses.''.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to assessments made or proceedings begun after the date of enactment of this Act.

SEC. 1004. TECHNICAL AMENDMENT RELATED TO THE DISASTER RELATED EXTENSION OF DEADLINES ACT.

(a) IN GENERAL.—Subsection (f) of section 7508A (as added by the Disaster Related Extension of Deadlines Act) is redesignated as subsection (g).

(b) EFFECTIVE DATE.—The amendment made by this section shall take effect as if included in section 2(a) of the Disaster Related Extension of Deadlines Act.

SEC. 1005. TIME FOR FILING CERTAIN INFORMATION RETURNS.

(a) IN GENERAL.—Section 6071(b) is amended—

(1) by striking ''Returns made under'' and inserting the following:

''(1) IN GENERAL.—Returns made under'', and

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

''(2) SPECIAL RULE FOR CERTAIN RETURNS.—

''(A) IN GENERAL.—In the case of any return to which this paragraph applies and which is filed electronically, such return shall be filed on or before January 31 of the year following the calendar year to which such return relates.

''(B) RETURNS.—This paragraph shall apply to any return required to be filed under section 6041 (other than returns and statements required to be filed with respect to nonemployee compensation), 6042, 6047(d), 6049, 6050F, or 6050W.''.

(b) IRA REPORTING.—Section 408(i)(1) is amended by inserting ''(but not later than January 31 of the calendar year following the calendar year to which reports relate in the case of reports relating to distributions)'' after ''at such time''.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to returns relating to calendar years after December 31, 2027.

SEC. 1006. MODIFICATIONS TO PENALTIES FOR UNAUTHORIZED DISCLOSURES OF TAXPAYER INFORMATION.

(a) CRIMINAL PENALTIES.—

(1) IN GENERAL.—Paragraphs (1), (2), (3), (4), and (5) of section 7213(a) are each amended by striking ''$5,000, or imprisonment of not more than 5 years'' each place it appears and inserting ''$250,000, or imprisonment of not more than 7 years''.

(2) FAILURE OF CONTRACTORS TO MAINTAIN SAFEGUARDS.—

(A) IN GENERAL.—Part I of subchapter A of chapter 75 of subtitle F is amended by inserting after section 7213A the following new section:

''SEC. 7213B. FAILURE OF IRS CONTRACTORS TO MAINTAIN SAFEGUARDS.

''(a) IN GENERAL.—In the case of a contractor of the Internal Revenue Service that willfully fails to implement or enforce any applicable requirement under section 6103 (or regulations prescribed thereunder) to protect the confidentiality of returns or return information, if such failure results in the unauthorized disclosure of returns or return information, such contractor shall be guilty of a felony and, upon conviction thereof, shall be fined the greater of—

''(1) $500,000, or

''(2) an amount equal to 25 percent of the specific contract with the Internal Revenue Service under which such contractor was provided access to the returns or return information related to the unauthorized disclosure.

''(b) DEFINITIONS.—For purposes of this section, the term 'contractor of the Internal Revenue Service' means any person described in section 6103(n) (including any officer or employee of such person) in connection with a written contract with the Internal Revenue Service.''.

(B) CLERICAL AMENDMENT.—The table of sections for part I of subchapter A of chapter 75 of subtitle F is amended by inserting after the item relating to section 7213A the following new item:

''Sec. 7213B. Failure of IRS contractors to maintain safeguards.''.

(C) CONFORMING AMENDMENTS.—

(i) Section 6103(e)(11) is amended by inserting ''7213B,'' after ''7213A,''.

(ii) Section 6105(d) is amended by inserting ''7213B,'' after ''7213A,''.

(iii) Section 7431(e) is amended by striking the first sentence and inserting the following: ''If any person is criminally charged by indictment or information with—

''(1) inspection or disclosure of a taxpayer's return or return information in violation of—

''(A) paragraph (1) or (2) of section 7213(a),

''(B) section 7213A(a), or

''(C) subparagraph (B) of section 1030(a)(2) of title 18, United States Code, or

''(2) failure to protect the confidentiality of returns or return information which results in the unauthorized disclosure of the taxpayer's return or return information in violation of section 7213B(a),

the Secretary shall notify such taxpayer as soon as practicable of such inspection or disclosure.''.

(iv) Section 7513(c) is amended by striking ''section 7213'' and inserting ''sections 7213 and 7213B''.

(b) CIVIL DAMAGES.—Section 7431(c)(1)(A) is amended by striking ''$1,000'' and inserting ''$5,000''.

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

SA 6848. Mr. CRAPO (for himself and Mr. WYDEN) proposed an amendment to the bill H.R. 5349, to improve services provided to taxpayers by the Internal Revenue Service; as follows:

Amend the title so as to read: ''To improve services provided to taxpayers by the Internal Revenue Service.''.

AUTHORITY FOR COMMITTEES TO MEET

Mr. MORENO. 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 ENERGY AND NATURAL RESOURCES

The Committee on Energy and Natural Resources is authorized to meet during the session of the Senate on Wednesday, September 30, 2026, at 10 a.m., to conduct a business meeting.

COMMITTEE ON FOREIGN RELATIONS

The Committee on Foreign Relations is authorized to meet during the session of the Senate on Wednesday, September 30, 2026, at 10:30 a.m., to conduct a hearing on nominations.

COMMITTEE ON FOREIGN RELATIONS

The Committee on Foreign Relations is authorized to meet during the session of the Senate on Wednesday, September 30, 2026, at 3 p.m., to conduct a hearing.

COMMITTEE ON HEALTH, EDUCATION, LABOR, AND PENSIONS

The Committee on Health, Education, Labor, and Pensions is authorized to meet in executive session during the session of the Senate on Wednesday, September 30, 2026, at 9:45 a.m.

COMMITTEE ON THE JUDICIARY

The Committee on the Judiciary is authorized to meet during the session of the Senate on Wednesday, September 30, 2026, at 10:15 a.m., to conduct a hearing on nominations.

SELECT COMMITTEE ON INTELLIGENCE

The Select Committee on Intelligence is authorized to meet during the session of the Senate on Wednesday, September 30, 2026, at 3 p.m., to conduct a closed briefing.

SUBCOMMITTEE ON DISASTER MANAGEMENT, DISTRICT OF COLUMBIA, AND CENSUS

The Subcommittee on Disaster Management, District of Columbia, and Census of the Committee on Homeland Security and Governmental Affairs is authorized to meet during the session of the Senate on Wednesday, September 30, 2026, at 2:30 p.m., to conduct a hearing.

PRIVILEGES OF THE FLOOR

Mr. HEINRICH. Mr. President, I ask unanimous consent that privileges of the floor be granted to Michael Kellermann, serving a detail from the Federal Energy Regulatory Commission to the Committee on Natural Resources, and Francisco Alvarez, serving a fellowship from Sandia National Laboratories to the Committee on National Resources, for the duration of their assignments to the committee.

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

Mr. WYDEN. Mr. President, I ask unanimous consent that the following fellows in my office be given floor privileges for the remainder of the 119th Congress: Alandrea Harris, Stephanie Meredith, Jada Owens, Dana Moffat, Kathleen Hart, and Jessica Nielson.

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

SIGNING AUTHORITY

Mr. THUNE. Mr. President, I ask unanimous consent that all Members of the Republican Conference be authorized to sign duly enrolled bills or Joint Resolutions from October 1 through November 9.

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

APPOINTMENT AUTHORITY

Mr. THUNE. Mr. President, I ask unanimous consent that notwithstanding the upcoming adjournment of the Senate, the President of the Senate, the President pro tempore and the majority the minority leaders be authorized to make appointments to commissions, committees, boards, conferences, or interparliamentary conferences authorized by law, by concurrent actions of the two Houses, or by order of the Senate.

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

REPORTING AUTHORITY

Mr. THUNE. Mr. President, I ask unanimous consent that notwithstanding the Senate's adjournment, reports of committees and introduction of measures be authorized on Thursday, October 15 from 10 a.m. to 11 a.m.

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

WYOMING EDUCATION TRUST MODERNIZATION ACT

Mr. THUNE. Mr. President, I ask unanimous consent that the Senate proceed to the immediate consideration of Calendar No. 483, S. 2273.

The PRESIDING OFFICER. The clerk will report the bill by title.

The senior assistant legislative clerk read as follows:

A bill (S. 2273) to amend the Act of July 10, 1890, to modify certain provisions relating to the disposal of public land in the State of Wyoming for educational purposes.

There being no objection, the Senate proceeded to consider the bill which had been reported from the Committee on Energy and Natural Resources.

Mr. THUNE. Mr. President, I ask unanimous consent that the bill be considered read a third time and passed and the motion to reconsider be considered made and laid upon the table.

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

The bill (S. 2273) was ordered to be engrossed for a third reading, was read the third time, and passed as follows:

S. 2273

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the ''Wyoming Education Trust Modernization Act''.

SEC. 2. DISPOSAL OF PUBLIC LAND IN THE STATE OF WYOMING FOR EDUCATIONAL PURPOSES.

The Act of July 10, 1890 (26 Stat. 222, chapter 664), is amended—

(1) in section 5, in the first sentence, by striking ''interest of'' and inserting ''earnings on'';

(2) in section 7, by striking ''interest of'' and inserting ''earnings on''; and

(3) in section 8, in the first sentence, by striking ''income thereof'' and inserting ''earnings on which''.

SKILLS-BASED FEDERAL CONTRACTING ACT OF 2025

Mr. THUNE. Mr. President, I ask unanimous consent that the Senate proceed to the immediate consideration of Calendar No. 571, H.R. 5235.

The clerk will report the bill by title.

The senior assistant legislative clerk read as follows:

A bill (H.R. 5235) to amend title 41, United States Code, to prohibit minimum educational requirements for proposed contractor personnel in certain contract solicitations, and for other purposes.

There being no objection, the Senate proceeded to consider the bill, which had been reported from the Committee on Homeland Security and Governmental Affairs.

Mr. THUNE. I ask unanimous consent that the bill be considered read a third time and passed and the motion to reconsider be considered made and laid upon the table.

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

The bill (H.R. 5235) was ordered to a third reading, was read the third time, and passed.

MODERNIZING OUTDATED REGULATIONS TO EXPAND AMERICAN FUEL ACT OF 2026

Mr. THUNE. Mr. President, I ask unanimous consent that the Senate proceed to the immediate consideration of Calendar No. 621, S. 5249.

The PRESIDING OFFICER. The clerk will report the bill by title.

The senior assistant legislative clerk read as follows:

A bill (S. 5249) to amend the Atomic Energy Act of 1954 to align the licensing of uranium enrichment facilities with other fuel cycle facilities under that Act, and for other purposes.

There being no objection, the Senate proceeded to consider the bill, which had been reported from the Committee on Environment and Public Works with an amendment to strike all after the enacting clause and insert in lieu thereof the following:

SECTION 1. SHORT TITLE.

This Act may be cited as the ''Modernizing Outdated Regulations to Expand American Fuel Act of 2026'' or the ''MORE American Fuel Act of 2026''.

SEC. 2. LICENSING OF URANIUM ENRICHMENT FACILITIES.

(a) AMENDMENTS.—Section 193 of the Atomic Energy Act of 1954 (42 U.S.C. 2243) is amended—

(1) in subsection (a)—

(A) in paragraph (1), by striking ''construction and''; and

(B) in paragraph (2)—

(i) by striking ''the hearing on''; and

(ii) by striking ''construction and'';

(2) in subsection (b)—

(A) in paragraph (1)—

(i) by striking ''The Commission shall conduct a single adjudicatory hearing on the record'' and inserting ''In accordance with section 189 a.(1)(A), the Commission shall grant a hearing'';

(ii) by striking ''construction and''; and

(iii) by inserting ''on the request of any person whose interest may be affected by the operation of the uranium enrichment facility and shall admit that person as a party to the proceeding'' after ''and 63'';