

SA 1856. Mr. MERKLEY proposed an amendment to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

On page 289, strike lines 17 through 19

SA 1857. Mr. DAINES (for himself, Mrs. ERNST, Mr. LANKFORD, Mr. MORAN, Mrs. FISCHER, Mr. INHOFE, Mr. BLUNT, Mr. LEE, Mr. RISCH, and Mr. SASSE) submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

Beginning on page 46, strike line 7 and all that follows through page 48, line 20 and insert the following:

“(1) IN GENERAL.—In the case of a taxable year beginning after December 31, 2017, and before January 1, 2026, this section shall be applied as provided in paragraphs (2) through (8).

“(2) CREDIT AMOUNT.—Subsection (a) shall be applied by substituting ‘\$2,000’ for ‘\$1,000’.

“(3) LIMITATION.—In lieu of the amount determined under subsection (b)(2), the threshold amount shall be \$500,000.

“(4) PARTIAL CREDIT ALLOWED FOR CERTAIN OTHER DEPENDENTS.—

“(A) IN GENERAL.—The credit determined under subsection (a) (after the application of paragraph (2)) shall be increased by \$500 for each dependent of the taxpayer (as defined in section 152) other than a qualifying child described in subsection (c).

“(B) EXCEPTION FOR CERTAIN NONCITIZENS.—Subparagraph (A) shall not apply with respect to any individual who would not be a dependent if subparagraph (A) of section 152(b)(3) were applied without regard to all that follows ‘resident of the United States’.

“(5) MAXIMUM AMOUNT OF REFUNDABLE CREDIT.—

“(A) IN GENERAL.—Subsection (d)(1)(A) shall be applied without regard to paragraphs (2) and (4) of this subsection.

“(B) ADJUSTMENT FOR INFLATION.—In the case of a taxable year beginning after 2017, subsection (d)(1)(A) shall be applied as if the \$1,000 amount in subsection (a) were increased (but not to exceed the amount under paragraph (2) of this subsection) 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.

Any increase determined under the preceding sentence shall be rounded to the next highest multiple of \$100.

“(6) EARNED INCOME THRESHOLD FOR REFUNDABLE CREDIT.—Subsection (d)(1)(B)(i) shall be applied by substituting ‘\$2,500’ for ‘\$3,000’.

“(7) SOCIAL SECURITY NUMBER REQUIRED.—No credit shall be allowed under subsection (d) to a taxpayer with respect to any qualifying child unless the taxpayer includes the social security number of such child on the return of tax for the taxable year. For purposes of the preceding sentence, the term ‘social security number’ means a social secu-

rity number issued to an individual by the Social Security Administration, but only if the social security number is issued to a citizen of the United States or is issued pursuant to subclause (I) (or that portion of subclause (III) that relates to subclause (I)) of section 205(c)(2)(B)(i) of the Social Security Act.

“(8) CREDIT ALLOWED WITH RESPECT TO CERTAIN CHILDREN.—

“(A) IN GENERAL.—The term ‘qualifying child’ for any such taxable year includes any child who is born and issued a social security number (as defined in paragraph (7)) before the due date for the return of tax (without regard to extensions) for the taxable year.

“(B) DOUBLE CREDIT IN CASE OF CHILDREN UNABLE TO CLAIM CREDIT.—In the case of any child born during a taxable year described in paragraph (1) who is not taken into account under subparagraph (A) for the taxable year immediately preceding the taxable year in which the child is born, the amount of the credit determined under this section with respect to such child for the taxable year of the child’s birth shall be increased by the lesser of—

“(i) the amount of the credit determined under this section with respect to such child for the taxable year without regard to this subparagraph and subsection (d), or

“(ii) the amount of the credit determined under subsection (d) with respect to such child for the taxable year.”.

SA 1858. Ms. BALDWIN submitted an amendment intended to be proposed by her to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table, as follows:

Strike subsection (b) of section 11011.

SA 1859. Mr. FRANKEN submitted an amendment intended to be proposed by him to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table, as follows:

At the end of part IV of subtitle A of title I, add the following:

SEC. 11033. REPEAL OF DENIAL OF CREDIT FOR FELONY DRUG OFFENSES.

(a) IN GENERAL.—Section 25A(b)(2) is amended by striking subparagraph (D).

(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 1860. Mr. FRANKEN submitted an amendment intended to be proposed by him to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table, as follows:

At the end of subpart B of part V of subtitle A of title I, add the following:

SEC. 13417. HOMELESS YOUTH AND VETERANS WHO ARE FULL-TIME STUDENTS QUALIFIED FOR PURPOSES OF THE LOW INCOME HOUSING TAX CREDIT.

(a) IN GENERAL.—Clause (i) of section 42(i)(3)(D) is amended by redesignating subclauses (II) and (III) as subclauses (IV) and (V), respectively, and by inserting after subclause (I) the following new subclauses:

“(II) a full-time student who, during any portion of the 7-year period ending with the commencement of such individual’s continuous occupation of any low-income unit or units, was an individual described in section

725(2) of the McKinney-Vento Homeless Assistance Act (42 U.S.C. 11434a(2)),

“(III) a full-time student who, during any portion of the 5-year period ending with the commencement of such individual’s continuous occupation of any low-income unit or units, was an individual described in section 2002(1) of title 38, United States Code.”.

(b) EFFECTIVE DATE.—The amendments made by subsection (a) shall apply to determinations made before, on, or after the date of the enactment of this Act.

SA 1861. Mr. FRANKEN submitted an amendment intended to be proposed by him to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table, as follows:

At the end of part IV of subtitle A of title I, add the following:

SEC. 11033. SENSE OF THE SENATE ON PRESERVING THE TAX-FREE STATUS OF EMPLOYER-PROVIDED TUITION ASSISTANCE.

It is the sense of the Senate that—

(1) employer-provided tuition assistance is a critical resource for workers seeking to improve job skills and strengthen the economy, and

(2) employer-provided tuition assistance should not be treated as taxable income.

SA 1862. Mr. FRANKEN submitted an amendment intended to be proposed by him to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table, as follows:

At the end of part IV of subtitle A of title I, add the following:

SEC. 11033. SENSE OF THE SENATE ON PREVENTING TAX INCREASES ON GRADUATE STUDENTS.

It is the sense of the Senate that—

(1) tuition waivers for graduate students support critical research, education, and innovation in the United States, and

(2) tuition waivers for graduate students should not be treated as taxable income.

PRIVILEGES OF THE FLOOR

Mr. CASEY. Mr. President, I ask unanimous consent that Rachel McKinnon of my staff be granted floor privileges for the duration of the 115th Congress.

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

COMMEMORATING THE 62ND ANNIVERSARY OF THE DEDICATION OF WHITEMAN AIR FORCE BASE

Mr. ENZI. Mr. President, I ask unanimous consent that the Senate proceed to the immediate consideration of S. Res. 347, submitted earlier today.

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

The senior assistant legislative clerk read as follows:

A resolution (S. Res. 347) commemorating the 62nd anniversary of the dedication of Whiteman Air Force Base.

There being no objection, the Senate proceeded to consider the resolution.

Mr. ENZI. Mr. President, I ask unanimous consent that the resolution be