

that the sum of the amount described in such subsection and in section 7003(b)(1) exceeds \$10,000.

“(4) CERTAIN TERMS.—Any term used in this section which is also used in chapter 2 of the Internal Revenue Code of 1986 shall have the same meaning as when used in such chapter.

“(5) REFERENCES TO EMERGENCY FAMILY AND MEDICAL LEAVE EXPANSION ACT.—Any reference in this section to the Emergency Family and Medical Leave Expansion Act shall be treated as including a reference to the amendments made by such Act.

“(e) APPLICATION OF SECTION.—Only days occurring during the period beginning on a date selected by the Secretary of the Treasury (or the Secretary’s delegate) which is during the 15-day period beginning on the date of the enactment of this Act, and ending on December 31, 2020, may be taken into account under subsection (c)(1)(A).

“(f) APPLICATION OF CREDIT IN CERTAIN POSSESSIONS.—

“(1) PAYMENTS TO POSSESSIONS WITH MIRROR CODE TAX SYSTEMS.—The Secretary of the Treasury (or the Secretary’s delegate) 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 application of the provisions of this section. Such amounts shall be determined by the Secretary of the Treasury (or the Secretary’s delegate) based on information provided by the government of the respective possession.

“(2) PAYMENTS TO OTHER POSSESSIONS.—The Secretary of the Treasury (or the Secretary’s delegate) 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 (or the Secretary’s delegate) as being equal to the aggregate benefits (if any) that would have been provided to residents of such possession by reason of the provisions of 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 (or the Secretary’s delegate), under which such possession will promptly distribute such payments to its residents.

“(3) MIRROR CODE TAX SYSTEM.—For purposes of this section, 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.

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

“(e) REGULATIONS.—The Secretary of the Treasury (or the Secretary’s delegate) shall prescribe such regulations or other guidance as may be necessary to carry out the purposes of this section, including—

“(1) regulations or other guidance to prevent the avoidance of the purposes of this Act, and

“(2) regulations or other guidance to minimize compliance and record-keeping burdens under this section.

“SEC. 7005. SPECIAL RULE RELATED TO TAX ON EMPLOYERS.

“(a) IN GENERAL.—Any wages required to be paid by reason of the Emergency Paid Sick Leave Act and the Emergency Family and Medical Leave Expansion Act shall not be considered wages for purposes of section

3111(a) of the Internal Revenue Code of 1986 or compensation for purposes of section 3221(a) of such Code.

“(b) ALLOWANCE OF CREDIT FOR HOSPITAL INSURANCE TAXES.—

“(1) IN GENERAL.—The credit allowed by section 7001 and the credit allowed by section 7003 shall each be increased by the amount of the tax imposed by section 3111(b) of the Internal Revenue Code of 1986 on qualified sick leave wages, or qualified family leave wages, for which credit is allowed under such section 7001 or 7003 (respectively).

“(2) DENIAL OF DOUBLE BENEFIT.—For denial of double benefit with respect to the credit increase under paragraph (1), see sections 7001(e)(1) and 7003(e)(1).

“(c) TRANSFERS TO FEDERAL OLD-AGE AND SURVIVORS INSURANCE TRUST FUND.—There are hereby appropriated to the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund established under section 201 of the Social Security Act (42 U.S.C. 401) and the Social Security Equivalent Benefit Account established under section 15A(a) of the Railroad Retirement Act of 1974 (45 U.S.C. 231n-1(a)) amounts equal to the reduction in revenues to the Treasury by reason of this section (without regard to this subsection). Amounts appropriated by the preceding sentence shall be transferred from the general fund at such times and in such manner as to replicate to the extent possible the transfers which would have occurred to such Trust Fund or Account had this section not been enacted.”.

The resolution was agreed to.

A motion to reconsider was laid on the table.

COMMUNICATION FROM FINANCIAL ADMINISTRATOR, THE HONORABLE HENRY CUELLAR, MEMBER OF CONGRESS

The SPEAKER pro tempore laid before the House the following communication from Dean Lester, Financial Administrator, the Honorable HENRY CUELLAR, Member of Congress.

CONGRESS OF THE UNITED STATES,
Washington, DC, March 11, 2020.

Hon. NANCY PELOSI,
Speaker, House of Representatives,
Washington, DC.

DEAR MADAM SPEAKER: This is to notify you formally, pursuant to Rule VIII of the Rules of the House of Representatives, that I, Dean Lester, have been served with a subpoena for testimony issued by the U.S. District Court for the District of Columbia.

After consultation with the Office of House Employment Counsel, I have determined that compliance with the subpoena is consistent with the privileges and rights of the House.

Sincerely,

DEAN LESTER,
Financial Administrator,
Office of Rep. Henry Cuellar.

COMMUNICATION FROM THE CLERK OF THE HOUSE

The SPEAKER pro tempore laid before the House the following communication from the Clerk of the House of Representatives:

OFFICE OF THE CLERK,
HOUSE OF REPRESENTATIVES,
Washington, DC, March 16, 2020.

Hon. NANCY PELOSI,
Speaker, House of Representatives,
Washington, DC.

DEAR MADAM SPEAKER: Pursuant to the permission granted in Clause 2(h) of Rule II

of the Rules of the U.S. House of Representatives, the Clerk received the following message from the Secretary of the Senate on March 16, 2020, at 3:00 p.m.:

That the Senate passed with an amendment H.R. 4920.

That the Senate agreed to without amendment H. Con. Res. 87.

With best wishes, I am,

Sincerely,

CHERYL L. JOHNSON.

COMMUNICATION FROM THE CLERK OF THE HOUSE

The SPEAKER pro tempore laid before the House the following communication from the Clerk of the House of Representatives:

OFFICE OF THE CLERK,
HOUSE OF REPRESENTATIVES,
Washington, DC, March 16, 2020.

Hon. NANCY PELOSI,
Speaker, House of Representatives,
Washington, DC.

DEAR MADAM SPEAKER: Pursuant to the permission granted in Clause 2(h) of Rule II of the Rules of the U.S. House of Representatives, the Clerk received the following message from the Secretary of the Senate on March 16, 2020, at 6:24 p.m.:

That the Senate passed S. 3501.

With best wishes, I am,

Sincerely,

CHERYL L. JOHNSON.

ADJOURNMENT

The SPEAKER pro tempore. Pursuant to section 7(b) of House Resolution 891, the House stands adjourned until 9 a.m. on Thursday, March 19, 2020.

Thereupon (at 8 o'clock and 12 minutes p.m.), under its previous order, the House adjourned until Thursday, March 19, 2020, at 9 a.m.

PUBLIC BILLS AND RESOLUTIONS

Under clause 2 of rule XII,

Mr. NEAL introduced a resolution (H. Res. 904) directing the Clerk of the House of Representatives to make corrections in the engrossment of H.R. 6201; to the Committee on Appropriations, and in addition to the Committee on House Administration, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned; which was considered and agreed to.

ADDITIONAL SPONSORS

Under clause 7 of rule XII, sponsors were added to public bills and resolutions, as follows:

- H.R. 303: Mr. RYAN.
- H.R. 5216: Ms. OCASIO-CORTEZ.
- H.R. 5259: Mr. GOODEN.
- H.R. 5859: Mr. CARTER of Georgia, Mr. GIANFORTE, and Mr. GRIFFITH.
- H.R. 5920: Mr. LEVIN of California.
- H.R. 5955: Mr. THOMPSON of Mississippi.
- H.R. 5995: Mr. ROUZER, Mr. NEGUSE, and Ms. BLUNT ROCHESTER.
- H.R. 6203: Mrs. DAVIS of California, Mr. THOMPSON of Mississippi, Mr. WALBERG, Ms. STEVENS, Mrs. MCBATH, Mr. SMITH of Washington, Mr. LOWENTHAL, and Mr. WRIGHT.
- H.R. 6215: Ms. MATSUI.