

provided nearly \$14 billion in funding to ensure institutions of higher education could make the transition to distance learning, provide students with essential supports and resources, and cover the enormous costs they've incurred during this time. Unfortunately, the Administration has not followed Congress' intent to provide these colleges and universities with the increased flexibility they need to meet the needs of their students.

This is why I'm introducing the Coronavirus Relief Flexibility for Students and Institutions Act, which would fix several implementation issues with the higher education funds in the CARES Act by providing institutions of higher education and students with the flexibility Congress intended. This bill would make an additional 7.5 million students eligible for emergency financial aid by expanding eligibility beyond just those who have filled out a FAFSA and are eligible under Title IV of the Higher Education Act. Additionally, it would allow institutions of higher education to use CARES Act funds to cover revenue losses incurred as a result of COVID-19, rather than limiting the funding to the U.S. Department of Education's narrow interpretation that funds can only be used for new expenses associated with the transition of instruction to distance learning. It would also ensure that colleges hardest hit by COVID-19 are receiving the support they need by requiring an application to demonstrate such needs, rather than providing all colleges with \$500,000 in taxpayer funds regardless of size.

In this difficult time, colleges desperately need the flexibility to best serve their students. This bill will help ensure that Secretary DeVos and the U.S. Department of Education follow Congress' intent to stabilize our institutions of higher education that are hurting from COVID-19 and provide emergency financial aid for the students who need it, not just those that who have met bureaucratic requirements. I hope the Senate passes this bill quickly to ensure that institutions have the flexibility and supports they need to continue providing high quality and equitable access to education for all students as we continue to weather this pandemic.

By Mr. CRUZ (for himself, Mr. LEE, Mr. SCOTT of South Carolina, and Mr. SCOTT of Florida):  
S. 3949. A bill to amend the Internal Revenue Code of 1986 to permit kindergarten through grade 12 educational expenses to be paid from a 529 account during the Coronavirus Emergency Period; to the Committee on Finance.

Mr. CRUZ. Mr. President, I rise at a time of crisis. For several months now, our Nation been dealing with two simultaneous crises—a global health pandemic that has claimed the lives of over 115,000 Americans and over 400,000 people across the globe—and an economic crisis that has cost over 40 mil-

lion Americans their jobs. We are also now dealing with a crisis of racial division and anger over the killing of George Floyd on Memorial Day.

As our Nation reels from the difficulties of the past few months, it's time to focus on what we can do to recover. One challenge that we've faced this year is the closures of schools all across the Country. Suddenly, because of the coronavirus pandemic, over 76 million American students of all ages were faced with finishing the school year at home—including over five million students in my home State of Texas—away from many of the resources that school provides.

To say that has been a staggering shift for many students and families is an understatement. That is why today, I'm introducing a bill to temporarily expand 529 accounts so that parents of children who are now learning from home as a result of the coronavirus pandemic can cover educational expenses such as tuition, books and other instructional materials, online educational materials, tutoring, standardized test fees, and educational therapies for students with disabilities.

This bill, the Helping Parents Educate Children During the Coronavirus Pandemic Act, is a version of a bill I introduced last year, the Student Empowerment Act, which would allow 100 percent of American students to use 529 accounts to help pay for K-12 education. The Helping Parents Educate Children During the Coronavirus Pandemic Act has the benefits of the Student Empowerment Act, but is tailored to navigate the educational challenges the coronavirus pandemic poses to students nationwide.

These bills would extend 529 accounts to cover educational expenses of all sorts, allowing public school families (who do not pay tuition) to participate. Around 90 percent of America's students attend public school, so this change would help many Americans afford all the associated costs of an education.

These bills would also make 529 accounts more accessible to low-income and middle-income families, public school families, families who send their children to religious schools, and homeschool families who need help paying for their child's K-12 education.

We've come a long way in making a quality education attainable for American students, but we have more to do. That is why I'm working to help parents, guardians, and students across the country access the tools they need to continue school at home as long as we have a public health emergency because of the coronavirus pandemic.

In closing, I want to thank the educators and parents who over the past three months have made education a priority for millions of American students. Your hard work and dedication to ensuring your students continue to learn despite the challenges of a global pandemic is a good example for us all that we must keep going, we must

move forward, and that one day, we will emerge from these challenges stronger than before.

I yield the floor.

#### SUBMITTED RESOLUTIONS

#### SENATE RESOLUTION 614—HONORING THE MEMORY OF THE VICTIMS OF THE HEINOUS ATTACK AT THE PULSE NIGHTCLUB ON JUNE 12, 2016

Mr. SCOTT of Florida (for himself and Mr. RUBIO) submitted the following resolution; which was considered and agreed to:

#### S. RES. 614

Whereas, on June 12, 2016, a gunman inspired by the Islamic State of Iraq and Syria targeted the Pulse nightclub in Orlando, Florida, where he killed 49 innocent victims and wounded dozens more in a despicable attack;

Whereas the attack at the Pulse nightclub was an attack on the LGBTQ community, the Hispanic community, the City of Orlando, the State of Florida, and the United States;

Whereas the Orlando community continues to mourn the tragic loss of life, but has demonstrated remarkable strength, unity, and resilience in the aftermath of the horrendous event;

Whereas June 12 is designated as "Pulse Remembrance Day" in the State of Florida to honor the victims and survivors of the senseless attack;

Whereas the people of the United States continue to pray for those affected by the tragedy; and

Whereas June 12, 2020, marks 4 years since the lives of the 49 innocent victims were tragically cut short by the senseless act of terrorism: Now, therefore, be it

*Resolved*, That the Senate—

(1) commemorates the 49 victims killed in the attack at the Pulse nightclub in Orlando, Florida, on June 12, 2016, and offers heartfelt condolences to the families, loved ones, and friends of the victims;

(2) honors the dozens of survivors of the attack and pledges continued resolve to stand against terrorism and hate; and

(3) expresses gratitude to the brave law enforcement and emergency medical personnel who responded to the attack.

#### SENATE RESOLUTION 615—RECOGNIZING THE 70TH ANNIVERSARY OF THE OUTBREAK OF THE KOREAN WAR AND THE TRANSFORMATION OF THE UNITED STATES-SOUTH KOREA ALLIANCE INTO A MUTUALLY BENEFICIAL, GLOBAL PARTNERSHIP

Mr. GARDNER (for himself and Mr. MARKEY) submitted the following resolution; which was referred to the Committee on Foreign Relations:

#### S. RES. 615

Whereas June 25, 2020, marks the 70th anniversary of the outbreak of the Korean War, when the armed forces of the Democratic People's Republic of Korea (North Korea) attacked the Republic of Korea (South Korea) on June 25, 1950;

Whereas the United Nations Security Council adopted Resolution 83 on June 27, 1950, recommending "Members of the United