

SINEMA) was added as a cosponsor of S. 3899, a bill to direct the Secretary of Veterans Affairs to carry out a retraining assistance program for unemployed veterans, and for other purposes.

S. 3963

At the request of Ms. HARRIS, the names of the Senator from Ohio (Mr. BROWN) and the Senator from Oregon (Mr. MERKLEY) were added as cosponsors of S. 3963, a bill to protect certain whistleblowers seeking to ensure accountability and oversight of the Nation's COVID-19 pandemic response, and for other purposes.

S. 4012

At the request of Mr. WICKER, the names of the Senator from Mississippi (Mrs. HYDE-SMITH), the Senator from Illinois (Mr. DURBIN), the Senator from Illinois (Ms. DUCKWORTH), the Senator from California (Mrs. FEINSTEIN), the Senator from Massachusetts (Ms. WARREN), the Senator from Louisiana (Mr. CASSIDY), the Senator from Michigan (Mr. PETERS), the Senator from Maryland (Mr. VAN HOLLEN), the Senator from Massachusetts (Mr. MARKEY) and the Senator from Virginia (Mr. KAINE) were added as cosponsors of S. 4012, a bill to establish a \$120,000,000,000 Restaurant Revitalization Fund to provide structured relief to food service or drinking establishments through December 31, 2020, and for other purposes.

S. 4048

At the request of Ms. HARRIS, the name of the Senator from Maryland (Mr. CARDIN) was added as a cosponsor of S. 4048, a bill to modify the deadlines for completing the 2020 decennial census of population and related tabulations, and for other purposes.

S. 4071

At the request of Mr. RUBIO, the name of the Senator from Maine (Ms. COLLINS) was added as a cosponsor of S. 4071, a bill to amend the Internal Revenue Code of 1986 to adjust identification number requirements for taxpayers filing joint returns to receive Economic Impact Payments.

S. 4075

At the request of Mrs. CAPITO, the name of the Senator from Minnesota (Ms. SMITH) was added as a cosponsor of S. 4075, a bill to amend the Public Works and Economic Development Act of 1965 to provide for the release of certain Federal interests in connection with certain grants under that Act, and for other purposes.

S. 4098

At the request of Mr. MENENDEZ, the name of the Senator from Rhode Island (Mr. REED) was added as a cosponsor of S. 4098, a bill to provide funding for the Neighborhood Reinvestment Corporation Act, and for other purposes.

S. 4117

At the request of Mr. CRAMER, the name of the Senator from Alabama (Mr. JONES) was added as a cosponsor of S. 4117, a bill to provide automatic forgiveness for paycheck protection program loans under \$150,000, and for other purposes.

S. 4150

At the request of Mr. REED, the names of the Senator from Hawaii (Ms. HIRONO) and the Senator from North Carolina (Mr. TILLIS) were added as cosponsors of S. 4150, a bill to require the Secretary of the Treasury to provide assistance to certain providers of transportation services affected by the novel coronavirus.

S. 4154

At the request of Mr. CRAMER, the name of the Senator from California (Mrs. FEINSTEIN) was added as a cosponsor of S. 4154, a bill to amend the Bank Service Company Act to provide improvements with respect to State banking agencies, and for other purposes.

S. 4172

At the request of Mr. BROWN, the names of the Senator from New Jersey (Mr. BOOKER) and the Senator from Massachusetts (Ms. WARREN) were added as cosponsors of S. 4172, a bill to provide emergency funding for child welfare services provided under parts B and E of title IV of the Social Security Act, and for other purposes.

S. 4217

At the request of Mr. WICKER, the name of the Senator from Louisiana (Mr. CASSIDY) was added as a cosponsor of S. 4217, a bill to amend the Small Business Act to include hospitals serving rural areas or areas of persistent poverty in the paycheck protection program, and for other purposes.

S. 4233

At the request of Ms. COLLINS, the name of the Senator from Texas (Mr. CORNYN) was added as a cosponsor of S. 4233, a bill to establish a payment program for unexpected loss of markets and revenues to timber harvesting and timber hauling businesses due to the COVID-19 pandemic, and for other purposes.

S. 4284

At the request of Mr. SCOTT of South Carolina, the names of the Senator from Georgia (Mrs. LOEFFLER) and the Senator from Florida (Mr. RUBIO) were added as cosponsors of S. 4284, a bill to provide for emergency education freedom grants, to amend the Internal Revenue Code of 1986 to establish tax credits to encourage individual and corporate taxpayers to contribute to scholarships for students through eligible scholarship-granting organizations, and for other purposes.

S. 4295

At the request of Mr. PAUL, the name of the Senator from Arkansas (Mr. BOOZMAN) was added as a cosponsor of S. 4295, a bill to amend title XVIII of the Social Security Act to ensure access to certain drugs and devices under the Medicare program.

S. 4310

At the request of Mr. WARNER, the name of the Senator from Rhode Island (Mr. REED) was added as a cosponsor of S. 4310, a bill to prohibit in-person instructional requirements during the COVID-19 emergency.

S. 4317

At the request of Mr. CORNYN, the names of the Senator from North Carolina (Mr. TILLIS), the Senator from Tennessee (Mr. ALEXANDER) and the Senator from Tennessee (Mrs. BLACKBURN) were added as cosponsors of S. 4317, a bill to lessen the burdens on interstate commerce by discouraging insubstantial lawsuits relating to COVID-19 while preserving the ability of individuals and businesses that have suffered real injury to obtain complete relief.

S. 4323

At the request of Mr. ROMNEY, the name of the Senator from North Dakota (Mr. CRAMER) was added as a cosponsor of S. 4323, a bill to save and strengthen critical social contract programs of the Federal Government.

S. 4362

At the request of Mr. MERKLEY, the names of the Senator from New York (Mr. SCHUMER) and the Senator from Vermont (Mr. SANDERS) were added as cosponsors of S. 4362, a bill to prohibit water and power shutoffs during the COVID-19 emergency period, provide drinking and waste water assistance to households, and for other purposes.

S. 4379

At the request of Ms. ERNST, the name of the Senator from Iowa (Mr. GRASSLEY) was added as a cosponsor of S. 4379, a bill to extend the period of the temporary authority to extend contracts and leases under the ARMS Initiative.

S. 4388

At the request of Mr. MENENDEZ, the names of the Senator from Vermont (Mr. SANDERS) and the Senator from Connecticut (Mr. MURPHY) were added as cosponsors of S. 4388, a bill to address mental health issues for youth, particularly youth of color, and for other purposes.

S. RES. 658

At the request of Mr. DURBIN, the name of the Senator from Massachusetts (Mr. MARKEY) was added as a cosponsor of S. Res. 658, a resolution calling for a free, fair, and transparent presidential election in Belarus taking place on August 9, 2020, including the unimpeded participation of all presidential candidates.

S. RES. 663

At the request of Mr. TOOMEY, the names of the Senator from Arizona (Ms. SINEMA) and the Senator from Mississippi (Mr. WICKER) were added as cosponsors of S. Res. 663, a resolution supporting mask-wearing as an important measure to limit the spread of the Coronavirus Disease 2019 (COVID-19).

#### AMENDMENTS SUBMITTED AND PROPOSED

SA 2503. Mrs. LOEFFLER (for herself, Ms. ERNST, and Mr. CRUZ) submitted an amendment intended to be proposed to amendment SA 2499 proposed by Mr. MCCONNELL to the bill S. 178, to condemn gross human rights violations of ethnic Turkic Muslims in

Xinjiang, and calling for an end to arbitrary detention, torture, and harassment of these communities inside and outside China; which was ordered to lie on the table.

SA 2504. Mr. GRASSLEY submitted an amendment intended to be proposed to amendment SA 2499 proposed by Mr. MCCONNELL to the bill S. 178, supra; which was ordered to lie on the table.

#### TEXT OF AMENDMENTS

**SA 2503.** Mrs. LOEFFLER (for herself, Ms. ERNST, and Mr. CRUZ) submitted an amendment intended to be proposed to amendment SA 2499 proposed by Mr. MCCONNELL to the bill S. 178, to condemn gross human rights violations of ethnic Turkic Muslims in Xinjiang, and calling for an end to arbitrary detention, torture, and harassment of these communities inside and outside China; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

#### **SEC. 3. TAX INCENTIVES FOR RELOCATING MANUFACTURING OF PHARMACEUTICALS AND MEDICAL SUPPLIES AND DEVICES TO THE UNITED STATES.**

(a) **ACCELERATED DEPRECIATION FOR NON-RESIDENTIAL REAL PROPERTY.**—Section 168 of the Internal Revenue Code of 1986 is amended by adding at the end the following new subsection:

“(n) **ACCELERATED DEPRECIATION FOR NON-RESIDENTIAL REAL PROPERTY ACQUIRED IN CONNECTION WITH THE RELOCATION OF MANUFACTURING OF PHARMACEUTICALS AND MEDICAL SUPPLIES AND DEVICES TO THE UNITED STATES.**—

“(1) **TREATMENT AS 20-YEAR PROPERTY.**—For purposes of this section, qualified nonresidential real property shall be treated as 20-year property.

“(2) **APPLICATION OF BONUS DEPRECIATION.**—For application of bonus depreciation to qualified nonresidential real property, see subsection (k).

“(3) **QUALIFIED NONRESIDENTIAL REAL PROPERTY.**—For purposes of this subsection, the term ‘qualified nonresidential real property’ means nonresidential real property placed in service in the United States by a qualified manufacturer if such property is acquired by such qualified manufacturer in connection with a qualified relocation of manufacturing.

“(4) **QUALIFIED MANUFACTURER.**—For purposes of this subsection, the term ‘qualified manufacturer’ means any person engaged in the trade or business of manufacturing a qualified medical product.

“(5) **QUALIFIED MEDICAL PRODUCT.**—For purposes of this subsection, the term ‘qualified medical product’ means any pharmaceutical, medical device, or medical supply.

“(6) **QUALIFIED RELOCATION OF MANUFACTURING.**—For purposes of this subsection—

“(A) **IN GENERAL.**—The term ‘qualified relocation of manufacturing’ means, with respect to any qualified manufacturer, the relocation of the manufacturing of a qualified medical product from a foreign country to the United States.

“(B) **RELOCATION OF PROPERTY NOT REQUIRED.**—For purposes of subparagraph (A), manufacturing shall not fail to be treated as relocated merely because property used in such manufacturing was not relocated.

“(C) **RELOCATION OF NOT LESS THAN EQUIVALENT PRODUCTIVE CAPACITY REQUIRED.**—For purposes of subparagraph (A), manufacturing shall not be treated as relocated unless the property manufactured in the United States is substantially identical to the property

previously manufactured in a foreign country and the increase in the units of production of such property in the United States by the qualified manufacturer is not less than the reduction in the units of production of such property in such foreign country by such qualified manufacturer.

“(7) **APPLICATION TO POSSESSIONS OF THE UNITED STATES.**—For purposes of this subsection, the term ‘United States’ includes any possession of the United States.”

(b) **EXCLUSION OF GAIN ON DISPOSITION OF PROPERTY IN CONNECTION WITH QUALIFIED RELOCATION OF MANUFACTURING.**—

(1) **IN GENERAL.**—Part III of subchapter B of chapter 1 of such Code is amended by inserting after section 139H the following new section:

#### **“SEC. 139I. EXCLUSION OF GAIN ON DISPOSITION OF PROPERTY IN CONNECTION WITH QUALIFIED RELOCATION OF MANUFACTURING.**

“(a) **IN GENERAL.**—In the case of a qualified manufacturer, gross income shall not include gain from the sale or exchange of qualified relocation disposition property.

“(b) **QUALIFIED RELOCATION DISPOSITION PROPERTY.**—For purposes of this section, the term ‘qualified relocation disposition property’ means any property which—

“(1) is sold or exchanged by a qualified manufacturer in connection with a qualified relocation of manufacturing, and

“(2) was used by such qualified manufacturer in the trade or business of manufacturing a qualified medical product in the foreign country from which such manufacturing is being relocated.

“(c) **OTHER TERMS.**—Terms used in this section which are also used in subsection (n) of section 168 shall have the same meaning when used in this section as when used in such subsection.”

(2) **CLERICAL AMENDMENT.**—The table of sections for part III of subchapter B of chapter 1 of such Code is amended by inserting after the item relating to section 139H the following new item:

“Sec. 139I. Exclusion of gain on disposition of property in connection with qualified relocation of manufacturing.”

(c) **EFFECTIVE DATES.**—

(1) **ACCELERATED DEPRECIATION.**—The amendment made by subsection (a) shall apply to property placed in service after the date of the enactment of this Act.

(2) **EXCLUSION OF GAIN.**—The amendments made by subsection (b) shall apply to sales and exchanges after the date of the enactment of this Act.

**SA 2504.** Mr. GRASSLEY submitted an amendment intended to be proposed to amendment SA 2499 proposed by Mr. MCCONNELL to the bill S. 178, to condemn gross human rights violations of ethnic Turkic Muslims in Xinjiang, and calling for an end to arbitrary detention, torture, and harassment of these communities inside and outside China; which was ordered to lie on the table; as follows:

At the end, add the following:

#### **SEC. 3. ADDITIONAL 2020 RECOVERY REBATES FOR INDIVIDUALS.**

(a) **IN GENERAL.**—Subchapter B of chapter 65 of the Internal Revenue Code of 1986 is amended by inserting after section 6428 the following new section:

#### **“SEC. 6428A. ADDITIONAL 2020 RECOVERY REBATES FOR INDIVIDUALS.**

“(a) **IN GENERAL.**—In addition to the credit allowed under section 6428, 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 2020 an amount equal to the sum of—

“(1) \$1,200 (\$2,400 in the case of eligible individuals filing a joint return), plus

“(2) an amount equal to the product of \$500 multiplied by the number of dependents (as defined in section 152(a)) 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.**—The amount of the credit allowed by subsection (a) (determined without regard to this subsection and subsection (e)) shall be reduced (but not below zero) by 5 percent of so much of the taxpayer’s adjusted gross income as exceeds—

“(1) \$150,000 in the case of a joint return,

“(2) \$112,500 in the case of a head of household, and

“(3) \$75,000 in the case of a taxpayer not described in paragraph (1) or (2).

“(d) **ELIGIBLE INDIVIDUAL.**—

“(1) **IN GENERAL.**—For purposes of this section, the term ‘eligible individual’ means any individual who is not described in paragraph (2) and who was not deceased prior to January 1, 2020.

“(2) **EXCEPTIONS.**—An individual is described in this paragraph if such individual is—

“(A) a nonresident alien individual,

“(B) an 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, or

“(C) 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 2019 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. No refund or credit shall be made or allowed under this subsection after December 31, 2020.

“(B) **DELIVERY OF PAYMENTS.**—Notwithstanding any other provision of law, the Secretary may certify and disburse refunds payable under this subsection electronically to—

“(i) any account to which the payee received or authorized, on or after January 1, 2018, a refund of taxes under this title or of