

ROMNEY), the Senator from Iowa (Ms. ERNST) and the Senator from Ohio (Mr. PORTMAN) were added as cosponsors of S. 4634, a bill to provide support for air carrier workers, and for other purposes.

S. 4662

At the request of Mr. GRAHAM, the name of the Senator from North Carolina (Mr. TILLIS) was added as a cosponsor of S. 4662, a bill to amend title 18, United States Code, to criminalize blocking law enforcement officers who have been injured by a criminal act or in the line of duty from accessing emergency medical services.

S.J. RES. 14

At the request of Mr. RUBIO, the names of the Senator from Iowa (Ms. ERNST) and the Senator from Mississippi (Mr. WICKER) were added as cosponsors of S.J. Res. 14, a joint resolution proposing an amendment to the Constitution of the United States to require that the Supreme Court of the United States be composed of not more than 9 justices.

S. RES. 679

At the request of Mr. BRAUN, the name of the Senator from Michigan (Mr. PETERS) was added as a cosponsor of S. Res. 679, a resolution expressing appreciation and support for essential employees with disabilities or who are blind during the COVID-19 pandemic and beyond.

S. RES. 689

At the request of Mr. RISCH, the name of the Senator from Georgia (Mr. PERDUE) was added as a cosponsor of S. Res. 689, a resolution condemning the crackdown on peaceful protestors in Belarus and calling for the imposition of sanctions on responsible officials.

S. RES. 701

At the request of Mr. CARDIN, the name of the Senator from Ohio (Mr. BROWN) was added as a cosponsor of S. Res. 701, a resolution urging the Government of Burma to hold free, fair, inclusive, transparent, participatory, and credible elections on November 8, 2020.

S. RES. 709

At the request of Mr. GRAHAM, the names of the Senator from Washington (Ms. CANTWELL), the Senator from Connecticut (Mr. MURPHY), the Senator from Nevada (Ms. CORTEZ MASTO) and the Senator from Hawaii (Ms. HIRONO) were added as cosponsors of S. Res. 709, a resolution expressing the sense of the Senate that the August 13, 2020, and September 11, 2020, announcements of the establishment of full diplomatic relations between the State of Israel and the United Arab Emirates and the State of Israel and the Kingdom of Bahrain are historic achievements.

#### STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTION

By Mrs. FEINSTEIN:

S. 4683. A bill to designate the Battleship IOWA Museum, located in Los Angeles, California, as the National Mu-

seum of the Surface Navy, and for other purposes; to the Committee on Energy and Natural Resources.

Ms. FEINSTEIN. Mr. President, I rise to speak in support of the "Battleship Iowa National Museum of the Surface Navy Act of 2020," which I introduced today.

This simple bill would designate the Battleship USS Iowa Museum located in Los Angeles, California as the "National Museum of the Surface Navy."

The Battleship USS Iowa Museum would be the official museum to honor the millions of Americans who have proudly served and continue to serve in the United States Surface Navy since the founding of the Navy on October 13, 1775.

The Battleship USS *Iowa* is an iconic ship that served as a home to hundreds of thousands of sailors from all 50 States. Commissioned in 1943, the Battleship *Iowa* has received accolades as the "World's Greatest Navy Ship" and had several namesakes including the "Mighty I" and the "Big Stick," which referred to President Teddy Roosevelt's famous adage: "Speak softly and carry a big stick."

The USS *Iowa* was also known as the "Battleship of Presidents." In 1943, President Franklin D. Roosevelt used the ship for meetings with British Prime Minister Winston Churchill and Soviet Premier Joseph Stalin. President George H.W. Bush re-commissioned the USS *Iowa* in 1984 while serving as Vice President of the United States. Prior to the USS *Iowa*'s decommissioning in 1990, President Ronald Reagan used the ship for our Nation's Celebration of Liberty in New York City on July 4, 1986.

The USS *Iowa* earned nine battle stars for service in World War II and two for service during the Korean War. The ship was also awarded the Navy Meritorious Unit Commendation, the Navy Occupation Service Medal, the Armed Forces Expeditionary Medal, and the Navy "E" Ribbon—four times.

In 2012, the Navy donated the Battleship *Iowa* to the Pacific Battleship Center, which established the Battleship USS Iowa Museum at the Port of Los Angeles. Since its opening, the Museum has welcomed millions of visitors.

The Museum also hosts numerous military activities including enlistments, re-enlistments, commissionings, promotions, and community service days. The museum also provides on-site training for Federal, State, and local law enforcement personnel.

Due to the coronavirus pandemic, the museum has closed all of its indoor exhibits and has struggled to attract visitors. As a non-profit organization the museum is supported solely by admissions, donations, event space rentals, and the gift shops.

How the bill would help: Our bill would designate the USS Battleship Iowa Museum as the "National Museum of the Surface Navy" to raise

awareness and educate the public on the important role of the United States Surface Navy.

The "National Museum of the Surface Navy" would build on the success of the Battleship USS Iowa Museum by introducing new exhibits and programs with a focus on education, veterans, and community.

Conclusion: It is imperative that we preserve the legacy of those who have served on the Battleship USS *Iowa* and all Surface Navy ships. I hope my colleagues will join me in support of this bill. Thank you Mr. President. I yield the floor.

By Mr. ENZI (for himself and Mr. BARRASSO):

S. 4684. A bill to designate the facility of the United States Postal Service located at 440 Arapahoe Street in Thermopolis, Wyoming, as the "Robert L. Brown Post Office"; to the Committee on Homeland Security and Governmental Affairs.

Mr. ENZI. Mr. President, I come to the floor today to be introduce a bill to honor the late Robert L. Brown of Thermopolis, WY.

Robert Brown was a lifelong resident of Thermopolis, WY, and he exemplified Wyoming's values and a commitment to public service.

After graduating from Thermopolis High School, Bob was inducted into the Army in 1944, and he served in both the Europe and Pacific theaters. Later, in 1950, when he was part of the National Guard, Bob deployed to Korea, where he was a member of the 300th Armored Field Artillery Battalion.

He served in World War II, in both theaters, and then in Korea. The United States was poorly prepared for Korea, downsizing the military after the Second World War. The National Guard responded with little or no training or equipment.

Bob Brown went to another war. He earned a Unit Citation. He received the Combat Infantry Badge and the Purple Heart.

Upon returning to Thermopolis, Bob began a career with the U.S. Postal Service. That career spanned 44 years, including many years as postmaster. I hope John will tell more of the postal love affair and how Bob Brown met and courted the person who picked up the mail. That lady later became my first Sunday school teacher.

Bob passed away earlier this month. At 94 years of age, he did have some health issues, but he had a devoted daughter, Bobbi Brown Barrasso, wife of Senator BARRASSO, who had been Senator Thomas' State director. She was her dad's caregiver. She took care of him in Casper as well as Thermopolis. She drove him back and forth wherever he wanted or needed to go, which meant especially back and forth to needed clinics with doctors in Thermopolis and in Casper. When COVID happened, she stayed with him and protected him.

Bob Brown will be sorely missed in his community, and I can think of no

better way to honor someone with such a long and storied career with the U.S. Postal Service, as well as with the people of Thermopolis, than to introduce this bill to name the Thermopolis post office after him.

That historic building holds the memories of a veteran who came home to work and spent his entire career in that building, winding up as postmaster.

The lead Democratic cosponsor of this bipartisan bill is Senator TOM CARPER, who is the strongest advocate I know of for the U.S. Postal Service.

Mr. CARPER. Mr. President, I want to thank my colleague Senator ENZI for allowing me to be his wingman on this particular postal naming bill.

I never met Robert Brown. I certainly know his daughter Bobbi, and I certainly know his son-in-law, JOHN BARRASSO, my colleague.

Just listening to what Senator ENZI has said—service in World War II, service in the Korean war, service in the U.S. Postal Service—that is a lifetime of service. That is a lifetime of service.

In my own family, my dad and my uncles all served in World War II, a number in Korea as well, and a cousin in the U.S. Postal Service for many years. I like to say—I know this isn't original to me—that service to others is the rent we pay for the space we take up on this Earth. Think about that. Service to others is the rent we pay for the space we take up on this Earth.

I would say to Robert L. Brown, if you are listening—I think you probably are—thank you for your extraordinary service, and thank you for Bobbi. And we ought to thank Bobbi, your daughter, Mr. BROWN, for sharing your husband with us. He is a good man. It is a good package, and we are grateful for that.

None of us can live forever. Senator BARRASSO was telling me—gosh—not even a month ago about driving his father-in-law I think it was 400 miles or something from Wyoming up to maybe Montana for medical care, medical attention. I thought: What an extraordinary act of love and kindness. I don't think his death was imminent at the time, but it was a great opportunity, I bet, for the two of them to just renew and bond one more time.

It is sad to say good-bye. None of us can live forever, though, and for those who lived lives of service like Bobbi's dad, we just say this, especially in Navy talk—I am a retired Navy captain, Vietnam veteran. In the Navy, we like to say of folks in the Army: Different uniform, same team.

When folks do extraordinary things in service to our country, whether it is in uniform of the Army or whether it is in uniform of the Navy or the Postal Service, we say Bravo Zulu. Bravo Zulu.

Thank you for allowing me to join you.

The PRESIDING OFFICER. The Senator from Wyoming.

Mr. BARRASSO. First, Mr. President, I would like to express my deep appreciation, admiration, and respect to both Senator ENZI and Senator CARPER for introducing this legislation to honor Bob Brown. There he is. This is actually a picture of us. I am next to him.

When you look at that smile, that is a smile that is as beautiful as the sunrise, as welcoming as a rainbow. What a wonderful man.

He was known by many in Thermopolis as Bob Brown, the nicest guy in town. It was his hometown, and it stayed with him from high school—1943.

This Greatest Generation, Mike and Tom, as veterans—having worn the uniform, borne the battle—know that we are losing the Greatest Generation so rapidly. What a generation—World War II, the European theater, the Pacific theater, returning home, working in the post office.

As Senator ENZI said, he was a postal clerk. There was a young lady, Jeralyn, who worked at the local bank, and she would come every day to pick up the mail. She caught his eye, he caught her eye, and they lived and married and were together for 70 years—70 years. They had two wonderful children—Mike Brown and my wife, Bobbi—and a granddaughter, who really was the apple of their eye, Hadley.

But this group—World War II and Korea, as the Senators both mentioned—in the Korean war, Bob was part of the 300th, the Cowboy Cannoners, an incredible unit—Unit Bravery Citation. He was awarded the Purple Heart. He never talked about it. He was very humble.

He returned to Thermopolis, just took care of people in the community, to the point of serving as postmaster for many of his 44 years at the post office. People knew him, loved him, and admired him.

I know that Mike had a chance to talk to the postmaster in Thermopolis yesterday about what we were going to do. She had actually known Bob, as anyone in town had, and was very grateful for having known him.

Last year Bob and Jerry celebrated their 70th wedding anniversary. We lost Jerry this spring, and on 9/11 we lost Bob. He passed away at the age of 94. He was surrounded by his loving family. And his daughter Bobbi truly is, as Senator ENZI said, the caregiver. I say she is a saint. People who know her know that to be true.

As we talk about this Greatest Generation, of which Bob was a very significant part, we can think back to the history of this country.

Mr. President, in the Chair, you are a marine, and you know this. It reminds me of the speech that Abraham Lincoln gave during his first year as President in the White House. On the Fourth of July, there was a flag-raising ceremony, and he gave a very short speech. The speech that Lincoln gave that day was: It is my job to raise the flag. And

then to everyone else there, he said: And it is your job to keep it up.

Like you, Mr. President; you, Senator ENZI; you, Senator CARPER—Bob Brown was one to keep it up.

Since we have bipartisan cosponsors and sponsors of this legislation, let me then talk about JOHN KENNEDY, who at his inaugural talked about this Nation being willing to pay any price, bear any burden, meet any hardship, support any friend, and oppose any foe. That is Bob Brown, all-American.

Ronald Reagan talked about the fact that freedom is never more than one generation away from extinction. It is not something that we inherited in the bloodstream. It is something that has to be fought for, protected, defended, and then handed down to the next generation to do the same. And that is Bob Brown.

This year is Wyoming's 130th birthday, turned 130 this summer. So, 30 years ago, we celebrated the 100th anniversary of Wyoming, and George Herbert Walker Bush, then-President of the United States, came to Wyoming to talk about Wyoming and its history. He said: Wyoming is a very special and sacred place. And he said: The values and divisions of Wyoming continue to inspire America.

Bob Brown's values and his vision continue to inspire everyone who was ever privileged to know him. May he rest in peace.

The PRESIDING OFFICER. The Senator from Delaware.

Mr. CARPER. Mr. President, I want to add one thought. I was about to run and jump in my minivan and head to Delaware. The thought occurred to me, your father-in-law served all those years in uniform with the Army and then many more years in uniform with the Postal Service.

I want to say to the men and women who serve in the Postal Service today, around the country and, literally, around the world—to the men and women who are serving in uniform, the Army, Navy, Air Force, Marine Corps, Coast Guard—I just want to say to the Postal Service, thank you for enabling our men and women in service, in uniform, who are serving around the world, to actually vote this year.

When I was a naval flight officer in Southeast Asia during my first and third tour, I was in a P-3 squadron, and we did service surveillance for engineer aircraft—land base, South China Sea, the Gulf of Thailand, and off the coast of Vietnam. I was asked by my commanding officer to be the voting officer—and not once but in 1970 and again in 1972. We had 300 men. We had no women in our squadron then. But my job was to get 300 men signed up, registered to vote in their States—and they are from all over the country—and I did the same thing again in 1972.

It was a source of great joy to me to know that we were able to exercise our right to vote on the other side of the world and made possible by the Postal Service.

That thought occurred because your dad has been both on the sending and receiving side as a member of the Army and at the Postal Service.

May he rest in peace. God bless.

By Mrs. FEINSTEIN:

S. 4703. A bill to amend the West Los Angeles Leasing Act of 2016 to authorize the use of certain funds received pursuant to leases entered into under such Act, and for other purposes; to the Committee on Veterans' Affairs.

Mr. President, I rise to speak in support of the "West Los Angeles VA Campus Improvement Act," which I introduced today. Representative TED LIEU (D-CA) has introduced similar legislation in the House.

In 1888, the 388-acre parcel that is now home to the West Los Angeles VA Medical Center was deeded to the Federal government by Arcadia Bandini de Stearns Baker and Senator John P. Jones, to establish a home for disabled Veterans (civil war Veterans, at the time).

For nearly a century, the land served primarily to house Veterans, and the campus long represented the largest Veteran housing development in the nation. In the early 1970s, 2,800 Veterans living on the West LA VA campus were displaced when the Sylmar Earthquake caused major damage on campus. Rather than repair the housing units, the VA eventually leased portions of the property to non-VA tenants.

In 2011, homeless Veterans and advocates sued the VA for illegally leasing facilities on campus and failing to use the property to support Veterans, as required by the original deed.

A U.S. District Court subsequently ruled that many leases on campus were illegal under the terms of the original deed, and in 2015, the VA agreed to facilitate the development of 1,200 housing units for homeless Veterans on campus.

In 2016, Congress enacted the "West Los Angeles Leasing Act of 2016" to set up an oversight framework for the housing development and to ensure that lease revenues from ongoing leases stayed on campus.

In 2018, the VA selected a "Principal Developer" to complete housing renovation and construction projects on campus, allowing for a more streamlined and efficient building process.

However, the VA has determined that current law restricts it from contributing to housing construction, maintenance, or services. The VA has determined that clarifying language is needed to ensure that funds generated on campus can be used for these purposes.

Giving VA the flexibility to use locally-generated revenue in this way could significantly reduce the time it takes to get homeless Veterans into housing.

The West LA VA Campus Improvement Act authorizes the VA to use any funds collected pursuant to leases, easements or other use-agreements at

the West LA VA for the development of supportive housing and services on campus.

The bill would also increase the time period for enhanced use leases on the campus from 75 to 99 years. Increasing the length of the leases would align with other leasing terms the VA has, and help reduce the financing costs for new housing.

This year, the regional homelessness count reported that more than 3,900 Veterans are experiencing homelessness in Los Angeles. It is long past time for this land to be returned to its intended purpose: to serve as a home where Veterans can receive the care and treatment they deserve. This bill will help move us closer to that reality.

I hope my colleagues will join me in support of this bill. Thank you, Mr. President, and I yield the floor.

By Mr. MCCONNELL:

S. 4706. A bill to amend the Intermodal Surface Transportation Efficiency Act of 1991 with respect to the Louie B. Nunn (Cumberland) Parkway, to amend title 23, United States Code, to modify a provision relating to the operation of vehicles on that highway, and for other purposes; to the Committee on Environment and Public Works.

Mr. MCCONNELL. Mr. President, I ask unanimous consent that the text of the bill be printed in the RECORD.

There being no objection, the text of the bill was ordered to be printed in the RECORD, as follows:

S. 4706

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

**SECTION 1. LOUIE B. NUNN (CUMBERLAND) PARKWAY.**

(a) DESIGNATION AS HIGH PRIORITY CORRIDOR.—Section 1105(c) of the Intermodal Surface Transportation Efficiency Act of 1991 (Public Law 102-240; 105 Stat. 2032; 133 Stat. 3018) is amended by adding at the end the following:

"(92) The Louie B. Nunn (Cumberland) Parkway from the interchange with Interstate 65 in Barren County, Kentucky, east to the interchange with U.S. Highway 27 in Somerset, Kentucky."

(b) DESIGNATION AS FUTURE INTERSTATE.—Section 1105(e)(5)(A) of the Intermodal Surface Transportation Efficiency Act of 1991 (Public Law 102-240; 109 Stat. 597; 133 Stat. 3018) is amended in the first sentence by striking "and subsection (c)(91)" and inserting "subsection (c)(91), and subsection (c)(92)".

(c) NUMBERING OF PARKWAY.—Section 1105(e)(5)(C)(i) of the Intermodal Surface Transportation Efficiency Act of 1991 (Public Law 102-240; 109 Stat. 598; 133 Stat. 3018) is amended by adding at the end the following: "The route referred to in subsection (c)(92) is designated as Interstate Route I-365."

(d) OPERATION OF VEHICLES.—Section 127(1)(3)(A) of title 23, United States Code, is amended—

(1) in the matter preceding clause (i), in the first sentence, by striking "clauses (i) through (iv) of this subparagraph" and inserting "clauses (i) through (v)"; and

(2) by adding at the end the following:

"(v) The Louie B. Nunn (Cumberland) Parkway (to be designated as a spur of Inter-

state Route 65) from the interchange with Interstate 65 in Barren County, Kentucky, east to the interchange with U.S. Highway 27 in Somerset, Kentucky."

By Mr. DURBIN (for himself, Ms. BALDWIN, Ms. STABENOW, Mr. REED, and Ms. HIRONO):

S. 4713. A bill to amend the Internal Revenue Code of 1986 to exempt a portion of unemployment compensation received during 2020 from income taxes; to the Committee on Finance.

Mr. DURBIN. Mr. President, I ask unanimous consent that the text of the bill be printed in the RECORD.

There being no objection, the text of the bill was ordered to be printed in the RECORD, as follows:

S. 4713

*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 "Coronavirus Unemployment Benefits Tax Relief Act".

**SEC. 2. SUSPENSION OF TAX ON PORTION OF UNEMPLOYMENT COMPENSATION.**

(a) IN GENERAL.—Section 85 of the Internal Revenue Code of 1986 is amended by adding at the end the following new subsection:

"(c) SPECIAL RULE FOR 2020.—In the case of any taxable year beginning in 2020, gross income shall not include so much of the unemployment compensation received by an individual as does not exceed \$10,200."

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after December 31, 2019.

By Mr. DURBIN (for himself, Ms. CORTEZ MASTO, Mr. BROWN, Mrs. SHAHEEN, Ms. SMITH, Ms. KLOBUCHAR, Mrs. FEINSTEIN, Mr. BENNET, Mr. REED, Mr. MERKLEY, Mr. BLUMENTHAL, Ms. DUCKWORTH, Ms. STABENOW, Ms. ROSEN, and Mr. MENENDEZ):

S. 4714. A bill to preserve health benefits for workers; to the Committee on Finance.

Mr. DURBIN. Mr. President, I ask unanimous consent that the text of the bill be printed in the RECORD.

There being no objection, the text of the bill was ordered to be printed in the RECORD, as follows:

S. 4714

*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 "Worker Health Coverage Protection Act".

**SEC. 2. PRESERVING HEALTH BENEFITS FOR WORKERS.**

(a) PREMIUM ASSISTANCE FOR COBRA CONTINUATION COVERAGE AND FURLOUGHED CONTINUATION COVERAGE FOR INDIVIDUALS AND THEIR FAMILIES.—

(1) PROVISION OF PREMIUM ASSISTANCE.—

(A) REDUCTION OF PREMIUMS PAYABLE.—

(i) COBRA CONTINUATION COVERAGE.—In the case of any premium for a period of coverage during the period beginning on March 1, 2020, and ending on January 31, 2021 for COBRA continuation coverage with respect to any assistance eligible individual described in paragraph (3)(A), such individual shall be treated for purposes of any COBRA continuation provision as having paid the amount of such premium if such individual pays (and

any person other than such individual's employer pays on behalf of such individual) 0 percent of the amount of such premium owed by such individual (as determined without regard to this subsection).

(i) FURLOUGHED CONTINUATION COVERAGE.—In the case of any premium for a period of coverage during the period beginning on March 1, 2020, and ending on January 31, 2021, for coverage under a group health plan with respect to any assistance eligible individual described in paragraph (3)(B), such individual shall be treated for purposes of coverage under the plan offered by the plan sponsor in which the individual is enrolled as having paid the amount of such premium if such individual pays (and any person other than such individual's employer pays on behalf of such individual) 0 percent of the amount of such premium owed by such individual (as determined without regard to this subsection).

(B) PLAN ENROLLMENT OPTION.—

(i) IN GENERAL.—Notwithstanding the COBRA continuation provisions, any assistance eligible individual who is enrolled in a group health plan offered by a plan sponsor, not later than 90 days after the date of notice of the plan enrollment option described in this subparagraph, may elect to enroll in coverage under a plan offered by such plan sponsor that is different than coverage under the plan in which such individual was enrolled at the time—

(I) in the case of any assistance eligible individual described in paragraph (3)(A), the qualifying event specified in section 603(2) of the Employee Retirement Income Security Act of 1974 (29 U.S.C. 1163(2)), section 4980B(f)(3)(B) of the Internal Revenue Code of 1986, section 2203(2) of the Public Health Service Act (42 U.S.C. 300bb-3(2)), or section 8905a of title 5, United States Code (except for the voluntary termination of such individual's employment by such individual), occurred, and such coverage shall be treated as COBRA continuation coverage for purposes of the applicable COBRA continuation coverage provision; or

(II) in the case of any assistance eligible individual described in paragraph (3)(B), the furlough period began with respect to such individual.

(ii) REQUIREMENTS.—Any assistance eligible individual may elect to enroll in different coverage as described in clause (i) only if—

(I) the employer involved has made a determination that such employer will permit such assistance eligible individual to enroll in different coverage as provided under this subparagraph;

(II) the premium for such different coverage does not exceed the premium for coverage in which such individual was enrolled at the time such qualifying event occurred or immediately before such furlough began;

(III) the different coverage in which the individual elects to enroll is coverage that is also offered to the active employees of the employer, who are not in a furlough period, at the time at which such election is made; and

(IV) the different coverage in which the individual elects to enroll is not—

(aa) coverage that provides only dental, vision, counseling, or referral services (or a combination of such services);

(bb) a qualified small employer health reimbursement arrangement (as defined in section 9831(d)(2) of the Internal Revenue Code of 1986);

(cc) a flexible spending arrangement (as defined in section 106(c)(2) of the Internal Revenue Code of 1986); or

(dd) benefits that provide coverage for services or treatments furnished in an on-site medical facility maintained by the em-

ployer and that consists primarily of first-aid services, prevention and wellness care, or similar care (or a combination of such care).

(C) PREMIUM REIMBURSEMENT.—For provisions providing the payment of such premium, see section 6432 of the Internal Revenue Code of 1986, as added by paragraph (14).

(2) LIMITATION OF PERIOD OF PREMIUM ASSISTANCE.—

(A) ELIGIBILITY FOR ADDITIONAL COVERAGE.—Paragraph (1)(A) shall not apply with respect to—

(i) any assistance eligible individual described in paragraph (3)(A) for months of coverage beginning on or after the earlier of—

(I) the first date that such individual is eligible for coverage under any other group health plan (other than coverage consisting of only dental, vision, counseling, or referral services (or a combination thereof), coverage under a flexible spending arrangement (as defined in section 106(c)(2) of the Internal Revenue Code of 1986), coverage of treatment that is furnished in an on-site medical facility maintained by the employer and that consists primarily of first-aid services, prevention and wellness care, or similar care (or a combination thereof)), or eligible for benefits under the Medicare program under title XVIII of the Social Security Act (42 U.S.C. 1395 et seq.); or

(II) the earlier of—

(aa) the date following the expiration of the maximum period of continuation coverage required under the applicable COBRA continuation coverage provision; or

(bb) the date following the expiration of the period of continuation coverage allowed under paragraph (4)(B)(ii); or

(ii) any assistance eligible individual described in paragraph (3)(B) for months of coverage beginning on or after the earlier of—

(I) the first date that such individual is eligible for coverage under any other group health plan (other than coverage consisting of only dental, vision, counseling, or referral services (or a combination thereof), coverage under a flexible spending arrangement (as defined in section 106(c)(2) of the Internal Revenue Code of 1986), coverage of treatment that is furnished in an on-site medical facility maintained by the employer and that consists primarily of first-aid services, prevention and wellness care, or similar care (or a combination thereof)), or eligible for benefits under the Medicare program under title XVIII of the Social Security Act (42 U.S.C. 1395 et seq.); or

(II) the first date that such individual is no longer in the furlough period.

(B) NOTIFICATION REQUIREMENT.—Any assistance eligible individual shall notify the group health plan with respect to which paragraph (1)(A) applies if such paragraph ceases to apply by reason of clause (i)(I) or (ii)(I) of subparagraph (A) (as applicable). Such notice shall be provided to the group health plan in such time and manner as may be specified by the Secretary of Labor.

(C) SPECIAL ENROLLMENT PERIOD FOLLOWING EXPIRATION OF PREMIUM ASSISTANCE.—Notwithstanding section 1311 of the Patient Protection and Affordable Care Act (42 U.S.C. 18031), the expiration of premium assistance pursuant to a limitation specified under subparagraph (A) shall be treated as a qualifying event for which any assistance eligible individual is eligible to enroll in a qualified health plan offered through an Exchange under title I of such Act (42 U.S.C. 18001 et seq.) during a special enrollment period.

(3) ASSISTANCE ELIGIBLE INDIVIDUAL.—For purposes of this section, the term "assistance eligible individual" means, with respect to a period of coverage during the period beginning on March 1, 2020, and ending on January 31, 2021—

(A) any individual that is a qualified beneficiary that—

(i) is eligible for COBRA continuation coverage by reason of a qualifying event specified in section 603(2) of the Employee Retirement Income Security Act of 1974 (29 U.S.C. 1163(2)), section 4980B(f)(3)(B) of the Internal Revenue Code of 1986, section 2203(2) of the Public Health Service Act (42 U.S.C. 300bb-3(2)), or section 8905a of title 5, United States Code (except for the voluntary termination of such individual's employment by such individual); and

(ii) elects such coverage; or

(B) any covered employee that is in a furlough period that remains eligible for coverage under a group health plan offered by the employer of such covered employee.

(4) EXTENSION OF ELECTION PERIOD AND EFFECT ON COVERAGE.—

(A) IN GENERAL.—For purposes of applying section 605(a) of the Employee Retirement Income Security Act of 1974 (29 U.S.C. 1165(a)), section 4980B(f)(5)(A) of the Internal Revenue Code of 1986, section 2205(a) of the Public Health Service Act (42 U.S.C. 300bb-5(a)), and section 8905a(c)(2) of title 5, United States Code, in the case of—

(i) an individual who does not have an election of COBRA continuation coverage in effect on the date of the enactment of this Act but who would be an assistance eligible individual described in paragraph (3)(A) if such election were so in effect; or

(ii) an individual who elected COBRA continuation coverage on or after March 1, 2020, and discontinued from such coverage before the date of the enactment of this Act,

such individual may elect the COBRA continuation coverage under the COBRA continuation coverage provisions containing such provisions during the period beginning on the date of the enactment of this Act and ending 60 days after the date on which the notification required under paragraph (7)(C) is provided to such individual.

(B) COMMENCEMENT OF COBRA CONTINUATION COVERAGE.—Any COBRA continuation coverage elected by a qualified beneficiary during an extended election period under subparagraph (A)—

(i) shall apply as if such qualified beneficiary had been covered as of the date of a qualifying event specified in section 603(2) of the Employee Retirement Income Security Act of 1974 (29 U.S.C. 1163(2)), section 4980B(f)(3)(B) of the Internal Revenue Code of 1986, section 2203(2) of the Public Health Service Act (42 U.S.C. 300bb-3(2)), or section 8905a of title 5, United States Code, except for the voluntary termination of such beneficiary's employment by such beneficiary, that occurs no earlier than March 1, 2020 (including the treatment of premium payments under paragraph (1)(A) and any cost-sharing requirements for items and services under a group health plan); and

(ii) shall not extend beyond the period of COBRA continuation coverage that would have been required under the applicable COBRA continuation coverage provision if the coverage had been elected as required under such provision.

(5) EXPEDITED REVIEW OF DENIALS OF PREMIUM ASSISTANCE.—In any case in which an individual requests treatment as an assistance eligible individual described in subparagraph (A) or (B) of paragraph (3) and is denied such treatment by the group health plan, the Secretary of Labor (or the Secretary of Health and Human Services in connection with COBRA continuation coverage which is provided other than pursuant to part 6 of subtitle B of title I of the Employee Retirement Income Security Act of 1974 (29 U.S.C. 1161 et seq.)), in consultation with the Secretary of the Treasury, shall provide for

expedited review of such denial. An individual shall be entitled to such review upon application to such Secretary in such form and manner as shall be provided by such Secretary, in consultation with the Secretary of Treasury. Such Secretary shall make a determination regarding such individual's eligibility within 15 business days after receipt of such individual's application for review under this paragraph. Either Secretary's determination upon review of the denial shall be de novo and shall be the final determination of such Secretary. A reviewing court shall grant deference to such Secretary's determination. The provisions of this paragraph, paragraphs (1) through (4), and paragraphs (7) through (9) shall be treated as provisions of title I of the Employee Retirement Income Security Act of 1974 (29 U.S.C. 1001 et seq.) for purposes of part 5 of subtitle B of such title.

(6) DISREGARD OF SUBSIDIES FOR PURPOSES OF FEDERAL AND STATE PROGRAMS.—Notwithstanding any other provision of law, any premium assistance with respect to an assistance eligible individual under this subsection shall not be considered income, in-kind support, or resources for purposes of determining the eligibility of the recipient (or the recipient's spouse or family) for benefits or assistance, or the amount or extent of benefits or assistance, or any other benefit provided under any Federal program or any program of a State or political subdivision thereof financed in whole or in part with Federal funds.

(7) COBRA-SPECIFIC NOTICE.—

(A) GENERAL NOTICE.—

(i) IN GENERAL.—In the case of notices provided under section 606(a)(4) of the Employee Retirement Income Security Act of 1974 (29 U.S.C. 1166(4)), section 4980B(f)(6)(D) of the Internal Revenue Code of 1986, section 2206(4) of the Public Health Service Act (42 U.S.C. 300bb-6(4)), or section 8905a(f)(2)(A) of title 5, United States Code, with respect to individuals who, during the period described in paragraph (3), become entitled to elect COBRA continuation coverage, the requirements of such provisions shall not be treated as met unless such notices include an additional notification to the recipient a written notice in clear and understandable language of—

(I) the availability of premium assistance with respect to such coverage under this subsection; and

(II) the option to enroll in different coverage if the employer permits assistance eligible individuals described in paragraph (3)(A) to elect enrollment in different coverage (as described in paragraph (1)(B)).

(ii) ALTERNATIVE NOTICE.—In the case of COBRA continuation coverage to which the notice provision under such sections does not apply, the Secretary of Labor, in consultation with the Secretary of the Treasury and the Secretary of Health and Human Services, shall, in consultation with administrators of the group health plans (or other entities) that provide or administer the COBRA continuation coverage involved, provide rules requiring the provision of such notice.

(iii) FORM.—The requirement of the additional notification under this subparagraph may be met by amendment of existing notice forms or by inclusion of a separate document with the notice otherwise required.

(B) SPECIFIC REQUIREMENTS.—Each additional notification under subparagraph (A) shall include—

(i) the forms necessary for establishing eligibility for premium assistance under this subsection;

(ii) the name, address, and telephone number necessary to contact the plan administrator and any other person maintaining relevant

information in connection with such premium assistance;

(iii) a description of the extended election period provided for in paragraph (4)(A);

(iv) a description of the obligation of the qualified beneficiary under paragraph (2)(B) and the penalty provided under section 6720C of the Internal Revenue Code of 1986 for failure to carry out the obligation;

(v) a description, displayed in a prominent manner, of the qualified beneficiary's right to a reduced premium and any conditions on entitlement to the reduced premium;

(vi) a description of the option of the qualified beneficiary to enroll in different coverage if the employer permits such beneficiary to elect to enroll in such different coverage under paragraph (1)(B); and

(vii) information regarding any Exchange established under title I of the Patient Protection and Affordable Care Act (42 U.S.C. 18001 et seq.) through which a qualified beneficiary may be eligible to enroll in a qualified health plan, including—

(I) the publicly accessible internet website address for such Exchange;

(II) the publicly accessible internet website address for the Find Local Help directory maintained by the Department of Health and Human Services on the healthcare.gov internet website (or a successor website);

(III) a clear explanation that—

(aa) an individual who is eligible for continuation coverage may also be eligible to enroll, with financial assistance, in a qualified health plan offered through such Exchange, but, in the case that such individual elects to enroll in such continuation coverage and subsequently elects to terminate such continuation coverage before the period of such continuation coverage expires, such termination does not initiate a special enrollment period (absent a qualifying event specified in section 603(2) of the Employee Retirement Income Security Act of 1974 (29 U.S.C. 1163(2)), section 4980B(f)(3)(B) of the Internal Revenue Code of 1986, section 2203(2) of the Public Health Service Act (42 U.S.C. 300bb-3(2)), or section 8905a of title 5, United States Code, with respect to such individual); and

(bb) an individual who elects to enroll in continuation coverage will remain eligible to enroll in a qualified health plan offered through such Exchange during an open enrollment period and may be eligible for financial assistance with respect to enrolling in such a qualified health plan;

(IV) information on consumer protections with respect to enrolling in a qualified health plan offered through such Exchange, including the requirement for such a qualified health plan to provide coverage for essential health benefits (as defined in section 1302(b) of such Act (42 U.S.C. 18022(b))) and the requirements applicable to such a qualified health plan under part A of title XXVII of the Public Health Service Act (42 U.S.C. 300gg et seq.);

(V) information on the availability of financial assistance with respect to enrolling in a qualified health plan, including the maximum income limit for eligibility for the premium tax credit under section 36B of the Internal Revenue Code of 1986; and

(VI) information on any special enrollment periods during which any assistance eligible individual described in paragraph (3)(A)(i) may be eligible to enroll, with financial assistance, in a qualified health plan offered through such Exchange (including a special enrollment period for which an individual may be eligible due to the expiration of premium assistance pursuant to a limitation specified under paragraph (2)(A)).

(C) NOTICE IN CONNECTION WITH EXTENDED ELECTION PERIODS.—In the case of any assistance eligible individual described in para-

graph (3)(A) (or any individual described in paragraph (4)(A)) who became entitled to elect COBRA continuation coverage before the date of the enactment of this Act, the administrator of the applicable group health plan (or other entity) shall provide (within 60 days after the date of enactment of this Act) for the additional notification required to be provided under subparagraph (A) and failure to provide such notice shall be treated as a failure to meet the notice requirements under the applicable COBRA continuation provision.

(D) MODEL NOTICES.—Not later than 30 days after the date of enactment of this Act, with respect to any assistance eligible individual described in paragraph (3)(A)—

(i) the Secretary of Labor, in consultation with the Secretary of the Treasury and the Secretary of Health and Human Services, shall prescribe models for the additional notification required under this paragraph (other than the additional notification described in clause (ii)); and

(ii) in the case of any additional notification provided pursuant to subparagraph (A) under section 8905a(f)(2)(A) of title 5, United States Code, the Office of Personnel Management shall prescribe a model for such additional notification.

(8) FURLOUGH-SPECIFIC NOTICE.—

(A) IN GENERAL.—With respect to any assistance eligible individual described in paragraph (3)(B) who, during the period described in such paragraph, becomes eligible for assistance pursuant to paragraph (1)(A)(ii), the requirements of section 606(a)(4) of the Employee Retirement Income Security Act of 1974 (29 U.S.C. 1166(4)), section 4980B(f)(6)(D) of the Internal Revenue Code of 1986, section 2206(4) of the Public Health Service Act (42 U.S.C. 300bb-6(4)), or section 8905a(f)(2)(A) of title 5, United States Code, shall not be treated as met unless the group health plan administrator, in accordance with the timing requirement specified under subparagraph (B), provides to the individual a written notice in clear and understandable language of—

(i) the availability of premium assistance with respect to such coverage under this subsection;

(ii) the option of the qualified beneficiary to enroll in different coverage if the employer permits such beneficiary to elect to enroll in such different coverage under paragraph (1)(B); and

(iii) the information specified under paragraph (7)(B) (as applicable).

(B) TIMING SPECIFIED.—For purposes of subparagraph (A), the timing requirement specified in this subparagraph is—

(i) with respect to such an individual who is within a furlough period during the period beginning on March 1, 2020, and ending on the date of the enactment of this Act, 30 days after the date of such enactment; and

(ii) with respect to such an individual who is within a furlough period during the period beginning on the first day after the date of the enactment of this Act and ending on January 31, 2021, 30 days after the date of the beginning of such furlough period.

(C) MODEL NOTICES.—Not later than 30 days after the date of enactment of this Act, with respect to any assistance eligible individual described in paragraph (3)(B)—

(i) the Secretary of Labor, in consultation with the Secretary of the Treasury and the Secretary of Health and Human Services, shall prescribe models for the notification required under this paragraph (other than the notification described in clause (ii)); and

(ii) in the case of any notification provided pursuant to subparagraph (A) under section 8905a(f)(2)(A) of title 5, United States Code, the Office of Personnel Management shall prescribe a model for such notification.

(9) NOTICE OF EXPIRATION OF PERIOD OF PREMIUM ASSISTANCE.—

(A) IN GENERAL.—With respect to any assistance eligible individual, subject to subparagraph (B), the requirements of section 606(a)(4) of the Employee Retirement Income Security Act of 1974 (29 U.S.C. 1166(4)), section 4980B(f)(6)(D) of the Internal Revenue Code of 1986, section 2206(4) of the Public Health Service Act (42 U.S.C. 300bb-6(4)), or section 8905a(f)(2)(A) of title 5, United States Code, shall not be treated as met unless the employer of the individual, during the period specified under subparagraph (C), provides to such individual a written notice in clear and understandable language—

(i) that the premium assistance for such individual will expire soon and the prominent identification of the date of such expiration;

(ii) that such individual may be eligible for coverage without any premium assistance through—

(I) COBRA continuation coverage; or

(II) coverage under a group health plan;

(iii) that the expiration of premium assistance is treated as a qualifying event for which any assistance eligible individual is eligible to enroll in a qualified health plan offered through an Exchange under title I of such Act (42 U.S.C. 18001 et seq.) during a special enrollment period; and

(iv) the information specified in paragraph (7)(B)(vii).

(B) EXCEPTION.—The requirement for the group health plan administrator to provide the written notice under subparagraph (A) shall be waived in the case the premium assistance for such individual expires pursuant to clause (i)(I) or (ii)(I) of paragraph (2)(A).

(C) PERIOD SPECIFIED.—For purposes of subparagraph (A), the period specified in this subparagraph is, with respect to the date of expiration of premium assistance for any assistance eligible individual pursuant to a limitation requiring a notice under this paragraph, the period beginning on the day that is 45 days before the date of such expiration and ending on the day that is 15 days before the date of such expiration.

(D) MODEL NOTICES.—Not later than 30 days after the date of enactment of this Act, with respect to any assistance eligible individual—

(i) the Secretary of Labor, in consultation with the Secretary of the Treasury and the Secretary of Health and Human Services, shall prescribe models for the notification required under this paragraph (other than the notification described in clause (ii)); and

(ii) in the case of any notification provided pursuant to subparagraph (A) under section 8905a(f)(2)(A) of title 5, United States Code, the Office of Personnel Management shall prescribe a model for such notification.

(10) REGULATIONS.—The Secretary of the Treasury and the Secretary of Labor may jointly prescribe such regulations or other guidance as may be necessary or appropriate to carry out the provisions of this subsection, including the prevention of fraud and abuse under this subsection, except that the Secretary of Labor and the Secretary of Health and Human Services may prescribe such regulations (including interim final regulations) or other guidance as may be necessary or appropriate to carry out the provisions of paragraphs (5), (7), (8), (9), and (11).

(11) OUTREACH.—

(A) IN GENERAL.—The Secretary of Labor, in consultation with the Secretary of the Treasury and the Secretary of Health and Human Services, shall provide outreach consisting of public education and enrollment assistance relating to premium assistance provided under this subsection. Such outreach shall target employers, group health

plan administrators, public assistance programs, States, insurers, and other entities as determined appropriate by such Secretaries. Such outreach shall include an initial focus on those individuals electing continuation coverage who are referred to in paragraph (7)(C). Information on such premium assistance, including enrollment, shall also be made available on websites of the Departments of Labor, Treasury, and Health and Human Services.

(B) ENROLLMENT UNDER MEDICARE.—The Secretary of Health and Human Services shall provide outreach consisting of public education. Such outreach shall target individuals who lose health insurance coverage. Such outreach shall include information regarding enrollment for benefits under title XVIII of the Social Security Act (42 U.S.C. 1395 et seq.) for purposes of preventing mistaken delays of such enrollment by such individuals, including lifetime penalties for failure of timely enrollment.

(12) DEFINITIONS.—For purposes of this section:

(A) ADMINISTRATOR.—The term “administrator” has the meaning given such term in section 3(16)(A) of the Employee Retirement Income Security Act of 1974.

(B) COBRA CONTINUATION COVERAGE.—The term “COBRA continuation coverage” means continuation coverage provided pursuant to part 6 of subtitle B of title I of the Employee Retirement Income Security Act of 1974 (other than under section 609), title XXII of the Public Health Service Act, section 4980B of the Internal Revenue Code of 1986 (other than subsection (f)(1) of such section insofar as it relates to pediatric vaccines), or section 8905a of title 5, United States Code, or under a State program that provides comparable continuation coverage. Such term does not include coverage under a health flexible spending arrangement under a cafeteria plan within the meaning of section 125 of the Internal Revenue Code of 1986.

(C) COBRA CONTINUATION PROVISION.—The term “COBRA continuation provision” means the provisions of law described in subparagraph (B).

(D) COVERED EMPLOYEE.—The term “covered employee” has the meaning given such term in section 607(2) of the Employee Retirement Income Security Act of 1974.

(E) QUALIFIED BENEFICIARY.—The term “qualified beneficiary” has the meaning given such term in section 607(3) of the Employee Retirement Income Security Act of 1974.

(F) GROUP HEALTH PLAN.—The term “group health plan” has the meaning given such term in section 607(1) of the Employee Retirement Income Security Act of 1974.

(G) STATE.—The term “State” includes the District of Columbia, the Commonwealth of Puerto Rico, the Virgin Islands, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands.

(H) PERIOD OF COVERAGE.—Any reference in this subsection to a period of coverage shall be treated as a reference to a monthly or shorter period of coverage with respect to which premiums are charged with respect to such coverage.

(I) PLAN SPONSOR.—The term “plan sponsor” has the meaning given such term in section 3(16)(B) of the Employee Retirement Income Security Act of 1974.

(J) FURLOUGH PERIOD.—

(i) IN GENERAL.—The term “furlough period” means, with respect to an individual and an employer of such individual, a period—

(I) beginning with the first month beginning on or after March 1, 2020 and before January 31, 2021, during which such individual’s employer reduces such individual’s work hours (due to a lack of work, funds, or other

nondisciplinary reason) to an amount that is less than 70 percent of the base month amount; and

(II) ending with the earlier of—

(aa) the first month beginning after January 31, 2021; or

(bb) the month following the first month during which work hours of such employee are greater than 80 percent of work hours of the base month amount.

(ii) BASE MONTH AMOUNT.—For purposes of clause (i), the term “base month amount” means, with respect to an individual and an employer of such individual, the greater of—

(I) such individual’s work hours in the month prior (or in the case such individual had no work hours in the month prior and had work hours in the 3 months prior, the last month with work hours within the prior 3 months); and

(II) such individual’s work hours during the period beginning January 1, 2020 and ending January 31, 2020.

(13) REPORTS.—

(A) INTERIM REPORT.—The Secretary of the Treasury and the Secretary of Labor shall jointly submit an interim report to the Committee on Education and Labor, the Committee on Ways and Means, and the Committee on Energy and Commerce of the House of Representatives and the Committee on Health, Education, Labor, and Pensions and the Committee on Finance of the Senate regarding the premium assistance provided under this subsection that includes—

(i) the number of individuals provided such assistance as of the date of the report; and

(ii) the total amount of expenditures incurred (with administrative expenditures noted separately) in connection with such assistance as of the date of the report.

(B) FINAL REPORT.—As soon as practicable after the last period of COBRA continuation coverage for which premium assistance is provided under this section, the Secretary of the Treasury and the Secretary of Labor shall jointly submit a final report to each Committee referred to in subparagraph (A) that includes—

(i) the number of individuals provided premium assistance under this section;

(ii) the average dollar amount (monthly and annually) of premium assistance provided to such individuals; and

(iii) the total amount of expenditures incurred (with administrative expenditures noted separately) in connection with premium assistance under this section.

(14) COBRA PREMIUM ASSISTANCE.—

(A) IN GENERAL.—Subchapter B of chapter 65 of the Internal Revenue Code of 1986 is amended by adding at the end the following new section:

**“SEC. 6432. CONTINUATION COVERAGE PREMIUM ASSISTANCE.**

“(a) IN GENERAL.—The person to whom premiums are payable for continuation coverage under section 2(a)(1) of the Worker Health Coverage Protection Act shall be allowed as a credit against the tax imposed by section 3111(a), or so much of the taxes imposed under section 3221(a) as are attributable to the rate in effect under section 3111(a), for each calendar quarter an amount equal to the premiums not paid by assistance eligible individuals for such coverage by reason of such section 2(a)(1) with respect to such calendar quarter.

“(b) PERSON TO WHOM PREMIUMS ARE PAYABLE.—For purposes of subsection (a), except as otherwise provided by the Secretary, the person to whom premiums are payable under such continuation coverage shall be treated as being—

“(1) in the case of any group health plan which is a multiemployer plan (as defined in section 3(37) of the Employee Retirement Income Security Act of 1974), the plan,

“(2) in the case of any group health plan not described in paragraph (1)—

“(A) which provides furlough continuation coverage described in section 2(a)(1)(A)(ii) of the Worker Health Coverage Protection Act or subject to the COBRA continuation provisions contained in—

“(i) this title,

“(ii) the Employee Retirement Income Security Act of 1974,

“(iii) the Public Health Service Act, or

“(iv) title 5, United States Code, or

“(B) under which some or all of the coverage is not provided by insurance, the employer maintaining the plan, and

“(3) in the case of any group health plan not described in paragraph (1) or (2), the insurer providing the coverage under the group health plan.

“(C) LIMITATIONS AND REFUNDABILITY.—

“(1) CREDIT LIMITED TO CERTAIN EMPLOYMENT TAXES.—The credit allowed by subsection (a) with respect to any calendar quarter shall not exceed the tax imposed by section 3111(a), or so much of the taxes imposed under section 3221(a) as are attributable to the rate in effect under section 3111(a), for such calendar quarter (reduced by any credits allowed under subsections (e) and (f) of section 3111, sections 7001 and 7003 of the Families First Coronavirus Response Act, section 2301 of the CARES Act, and sections 20204 and 20212 of the COVID-19 Tax Relief Act of 2020 for such quarter) on the wages paid with respect to the employment of all employees of the employer.

“(2) REFUNDABILITY OF EXCESS CREDIT.—

“(A) CREDIT IS REFUNDABLE.—If the amount of the credit under subsection (a) exceeds the limitation of paragraph (1) for any calendar quarter, such excess shall be treated as an overpayment that shall be refunded under sections 6402(a) and 6413(b).

“(B) CREDIT MAY BE ADVANCED.—In anticipation of the credit, including the refundable portion under subparagraph (A), the credit may be advanced, according to forms and instructions provided by the Secretary, up to an amount calculated under subsection (a) through the end of the most recent payroll period in the quarter.

“(C) TREATMENT OF DEPOSITS.—The Secretary shall waive any penalty under section 6656 for any failure to make a deposit of the tax imposed by section 3111(a), or so much of the taxes imposed under section 3221(a) as are attributable to the rate in effect under section 3111(a), if the Secretary determines that such failure was due to the anticipation of the credit allowed under this section.

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

“(3) LIMITATION ON REIMBURSEMENT FOR FURLOUGHED EMPLOYEES.—In the case of an individual who for any month is an assistance eligible individual described in section 2(a)(3)(B) of the Worker Health Coverage Protection Act with respect to any coverage, the credit determined with respect to such individual under subsection (a) for any such month ending during a calendar quarter shall not exceed the amount of premium the individual would have paid for a full month of such coverage for the month preceding the first month for which an individual is such an assistance eligible individual.

“(d) GOVERNMENTAL ENTITIES.—For purposes of this section, the term ‘person’ includes any governmental entity or Indian tribal government (as defined in section 139E(c)(1)).

“(e) DENIAL OF DOUBLE BENEFIT.—For purposes of chapter 1, the gross income of any

person allowed a credit under this section shall be increased for the taxable year which includes the last day of any calendar quarter with respect to which such credit is allowed by the amount of such credit. No amount for which a credit is allowed under this section shall be taken into account as qualified wages under section 2301 of the CARES Act or as qualified health plan expenses under section 7001(d) or 7003(d) of the Families First Coronavirus Response Act.

“(f) REPORTING.—Each person entitled to reimbursement under subsection (a) for any period shall submit such reports (at such time and in such manner) as the Secretary may require, including—

“(1) an attestation of involuntary termination of employment, reduction of hours, or furloughing, for each assistance eligible individual on the basis of whose termination, reduction of hours, or furloughing entitlement to reimbursement is claimed under subsection (a),

“(2) a report of the amount of payroll taxes offset under subsection (a) for the reporting period, and

“(3) a report containing the TINs of all covered employees, the amount of subsidy reimbursed with respect to each employee, and a designation with respect to each employee as to whether the subsidy reimbursement is for coverage of 1 individual or 2 or more individuals.

“(g) REGULATIONS.—The Secretary shall issue such regulations or other guidance as may be necessary or appropriate to carry out this section, including—

“(1) the requirement to report information or the establishment of other methods for verifying the correct amounts of reimbursements under this section,

“(2) the application of this section to group health plans that are multiemployer plans (as defined in section 3(37) of the Employee Retirement Income Security Act of 1974),

“(3) to allow the advance payment of the credit determined under subsection (a), subject to the limitations provided in this section, based on such information as the Secretary shall require,

“(4) to provide for the reconciliation of such advance payment with the amount of the credit at the time of filing the return of tax for the applicable quarter or taxable year, and

“(5) with respect to the application of the credit to third party payors (including professional employer organizations, certified professional employer organizations, or agents under section 3504).”

(B) SOCIAL SECURITY TRUST FUNDS HELD HARMLESS.—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 subparagraph). 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.

(C) CLERICAL AMENDMENT.—The table of sections for subchapter B of chapter 65 of the Internal Revenue Code of 1986 is amended by adding at the end the following new item:

“Sec. 6432. Continuation coverage premium assistance.”

(D) EFFECTIVE DATE.—The amendments made by this paragraph shall apply to premiums to which paragraph (1)(A) applies.

(E) SPECIAL RULE IN CASE OF EMPLOYEE PAYMENT THAT IS NOT REQUIRED UNDER THIS SECTION.—

(i) IN GENERAL.—In the case of an assistance eligible individual who pays, with respect any period of coverage to which paragraph (1)(A) applies, the amount of the premium for such coverage that the individual would have (but for this Act) been required to pay, the person to whom such payment is payable shall reimburse such individual for the amount of such premium paid.

(ii) CREDIT OF REIMBURSEMENT.—A person to which clause (i) applies shall be allowed a credit in the manner provided under section 6432 of the Internal Revenue Code of 1986 for any payment made to the employee under such clause.

(iii) PAYMENT OF CREDITS.—Any person to which clause (i) applies shall make the payment required under such clause to the individual not later than 60 days after the date on which such individual elects continuation coverage under paragraph (1).

(15) PENALTY FOR FAILURE TO NOTIFY HEALTH PLAN OF CESSATION OF ELIGIBILITY FOR PREMIUM ASSISTANCE.—

(A) IN GENERAL.—Part I of subchapter B of chapter 68 of the Internal Revenue Code of 1986 is amended by adding at the end the following new section:

“SEC. 6720C. PENALTY FOR FAILURE TO NOTIFY HEALTH PLAN OF CESSATION OF ELIGIBILITY FOR CONTINUATION COVERAGE PREMIUM ASSISTANCE.

“(a) IN GENERAL.—Except in the case of failure described in subsection (b) or (c), any person required to notify a group health plan under section 2(a)(2)(B) of the Worker Health Coverage Protection Act who fails to make such a notification at such time and in such manner as the Secretary of Labor may require shall pay a penalty of \$250.

“(b) INTENTIONAL FAILURE.—In the case of any such failure that is fraudulent, such person shall pay a penalty equal to the greater of—

“(1) \$250, or

“(2) 110 percent of the premium assistance provided under section 2(a)(1)(A) of such Act after termination of eligibility under such section.

“(c) REASONABLE CAUSE EXCEPTION.—No penalty shall be imposed under this section with respect to any failure if it is shown that such failure is due to reasonable cause and not to willful neglect.”

(B) CLERICAL AMENDMENT.—The table of sections of part I of subchapter B of chapter 68 of such Code is amended by adding at the end the following new item:

“Sec. 6720C. Penalty for failure to notify health plan of cessation of eligibility for continuation coverage premium assistance.”

(16) COORDINATION WITH HCTC.—

(A) IN GENERAL.—Section 35(g)(9) of the Internal Revenue Code of 1986 is amended to read as follows:

“(9) CONTINUATION COVERAGE PREMIUM ASSISTANCE.—In the case of an assistance eligible individual who receives premium assistance for continuation coverage under section 2(a)(1) of the Worker Health Coverage Protection Act for any month during the taxable year, such individual shall not be treated as an eligible individual, a certified individual, or a qualifying family member for purposes of this section or section 7527 with respect to such month.”

(B) EFFECTIVE DATE.—The amendment made by subparagraph (A) shall apply to taxable years ending after the date of the enactment of this Act.

(17) EXCLUSION OF CONTINUATION COVERAGE PREMIUM ASSISTANCE FROM GROSS INCOME.—

(A) IN GENERAL.—Part III of subchapter B of chapter 1 of the Internal Revenue Code of

1986 is amended by inserting after section 139H the following new section:

**“SEC. 139I. CONTINUATION COVERAGE PREMIUM ASSISTANCE.**

“In the case of an assistance eligible individual (as defined in subsection (a)(3) of section 2 of the Worker Health Coverage Protection Act), gross income does not include any premium assistance provided under subsection (a)(1) of such section.”.

(B) 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. Continuation coverage premium assistance.”.

(C) EFFECTIVE DATE.—The amendments made by this paragraph shall apply to taxable years ending after the date of the enactment of this Act.

(18) DEADLINES WITH RESPECT TO NOTICES.—Notwithstanding section 518 of the Employee Retirement Income Security Act of 1974 (29 U.S.C. 1148) and section 7508A of the Internal Revenue Code of 1986, the Secretary of Labor and the Secretary of the Treasury, respectively, may not waive or extend any deadline with respect to the provision of notices described in paragraphs (7), (8), and (9).

(b) RULE OF CONSTRUCTION.—In all matters of interpretation, rules, and operational procedures, the language of this section shall be interpreted broadly for the benefit of workers and their families.

By Mrs. FEINSTEIN (for herself and Mr. MENENDEZ):

S. 4718. A bill to amend title 18, United States Code, to make fraudulent dealings in firearms and ammunition unlawful, and for other purposes; to the Committee on the Judiciary.

Mrs. FEINSTEIN. Mr. President, I rise today to introduce legislation to stop the fraudulent sales of guns online. While some technology companies have banned selling of firearms and ammunition on their websites, the problem persists.

For example, Facebook banned selling firearms. Nonetheless, between last April and June, it reportedly still had to remove 1.3 million pieces of content from its website that violated Facebook’s terms of service related to gun sales.

In order to circumvent the terms of service, sellers are using new tactics, like misrepresenting guns as “stickers,” to get around these restrictions.

An August 24, Wall Street Journal article explored how gun sellers are specifically using this new tactic on Facebook’s Marketplace.

According to the article, sellers are using “a new tactic [that] involves posts purporting to sell stickers, alongside images of gun makers’ logos.”

However, when contacted, these sellers admitted that they’re actually selling guns.

Even more troubling, the article said the recent “boom” in Americans buying guns “has been attributed to the new coronavirus pandemic, civil unrest related to the killing of George Floyd and efforts in some cities to defund the police.”

As a result, there has been a recent spike in failed background checks.

Politico reported in July that: “The number of people trying to buy guns

who can’t legally own them has skyrocketed.”

For example, in February, the background check system blocked 9,700 sales.

In March, the system blocked 23,692 gun sales—more than double the previous month and the previous March.

The bill I’m introducing today addresses this problem by making it illegal for gun sellers to circumvent websites’ terms of service as yet another way to avoid a background check.

It would make it a Federal crime to sell guns on websites like Facebook “by means of false or fraudulent pretenses, representations of promises.” Doing so would be a felony with a maximum of five years in prison and a \$250,000 fine.

I also want to thank Senator MENENDEZ for joining with me to introduce this legislation.

His efforts to keep technology companies accountable for the proliferation of firearms on their platforms has been vital in addressing the problem.

Our bill today is part of a larger effort that needs to be taken to stop the plague of gun violence hurting this country.

But I hope others will join us in this commonsense effort.

Thank you, Mr. President. I yield the floor.

By Ms. HIRONO (for herself, Mr. BOOKER, Mr. BLUMENTHAL, Ms. KLOBUCHAR, Ms. WARREN, and Mr. REED):

S. 4732. A bill to conduct a study on the spread of COVID-19-related disinformation and misinformation on the internet and social media platforms, and for other purposes; to the Committee on Health, Education, Labor, and Pensions.

Ms. HIRONO. Mr. President, I rise today to introduce the COVID-19 Disinformation Research and Reporting Act. I thank Representative JENNIFER WEXTON for working with me on this important piece of legislation, which will help shine a light on the ways social media and other online platforms amplify and spread misinformation and disinformation about the coronavirus pandemic to the detriment of public health.

Representative WEXTON was able to get the substance of this bill included in the HEROES Act, a bill passed four months ago by the House of Representatives to provide much needed relief to those suffering from the coronavirus pandemic and accompanying economic downturn. Because the Senate failed in its duty to pass the HEROES Act, I am introducing the COVID-19 Disinformation Research and Reporting Act with my colleagues—Senators BOOKER, BLUMENTHAL, KLOBUCHAR, WARREN, and REED.

As I stand here today nearly 7 million Americans have been diagnosed with COVID-19 and over 200,000 have died from the virus.

The numbers alone are staggering. But when you hear and read the personal stories of individuals and families who are suffering, it is truly tragic. It makes you mournful that for many of the individuals who died, they died alone in the absence of their loved ones.

While many things contributed to this massive loss of life, I am here to talk about one in particular: the insidious spread of coronavirus-related misinformation and disinformation online. This “infodemic” has undercut the efforts of public health officials at every turn, and threatens to prolong the virus’s impact on the health of our people and economy long after a safe and effective vaccine is available.

The online spread of misinformation about public health is nothing new. Claims that the 2014 Ebola epidemic was a form of population control spread across social media. Anti-vaccination groups have long used Facebook and YouTube to share junk science and recruit new members.

However, social media platforms’ response to coronavirus was supposed to be different. Early in the pandemic, the major social media platforms announced new measures to combat misinformation while making sure users had access to accurate, authoritative information about the virus. Facebook added a COVID-19 Information Center to the tops of users’ News Feeds and announced it would remove misinformation that could contribute to imminent physical harm. Twitter verified accounts that provided credible updates on the pandemic and committed to removing false or misleading content that contradicted information from health authorities. YouTube began directing users who searched for COVID-related information to the WHO or other health authorities and banned false information contradicting health authorities on treatment, prevention, diagnosis, or transmission of COVID-19.

Unfortunately, these measures proved lacking and insufficient. The conspiracy film *Plandemic* was viewed more than 8 million times across social media platforms, and the sequel was viewed over 100,000 times on YouTube during its first week alone. A study by advocacy group Avaaz found that misinformation about vaccines and other health topics had been viewed an estimated 3.8 billion times on Facebook in the past year—four times more than factual, authoritative content from institutions like the WHO and CDC. The study also found that only 16% of previously fact-checked health misinformation on Facebook carried a warning label.

Spend even a small amount of time on the internet or social media and you will find rampant misinformation and conspiracy theories about COVID-19. Some examples of these falsehoods include: Bill Gates created the virus to use a vaccine as cover to implant microchips into Americans. No, actually, Dr. Fauci created the coronavirus

to seize political power. You shouldn't wear a mask to protect against the coronavirus, because wearing a mask actually weakens your immune system. And do not worry if you catch the corona virus—you can treat it by drinking bleach.

These claims might seem ridiculous, but they have real word consequences. A study published in the American Journal of Tropical Medicine and Hygiene found that 5,800 people had been hospitalized and at least 800 people died in the first three months of this year alone as a direct result of coronavirus-related misinformation. As recently as August, the Georgia Department of Health and the Texas Poison Control Center had to warn people not to drink bleach to treat COVID. While more Americans regularly wear masks in public, a recent poll found that 15% still do not. And, perhaps most troubling, polls suggest that between 35% and 50% of the U.S. population will not get a COVID vaccine when it is approved.

If we hope to get past the coronavirus and avoid similar public health crises in the future, we must understand where misinformation originates, how it spreads, and strategies to stop it.

This is exactly what the COVID-19 Disinformation Research and Reporting Act will do. It directs the National Science Foundation to partner with the National Academies of Sciences, Engineering, and Medicine to conduct a study on the spread of COVID-19-related disinformation and misinformation on the internet and social media platforms. This study will provide critical information on the roles disinformation and misinformation have played in the public response to COVID-19; the sources of COVID-19-related disinformation and misinformation and the ways it has influenced the public debate; the role social media plays in the disseminating and promoting this disinformation and misinformation; and potential strategies for combatting misinformation and disinformation in the future.

This information will not stop the next pandemic from coming. And, it will not force the next Administration to take it seriously and follow the advice of doctors and scientists. But it can give us the knowledge and tools necessary to avoid another infodemic and ensure the American public receives accurate and authoritative information when it is most needed.

I therefore encourage my colleagues to support the COVID-19 Disinformation Research and Reporting Act.

#### SUBMITTED RESOLUTIONS

##### SENATE RESOLUTION 715—EX-PRESSING SUPPORT FOR THE PLEDGE OF ALLEGIANCE

Mr. BRAUN (for himself, Mr. TILLIS, Mrs. HYDE-SMITH, Mr. SCOTT of Florida,

Mr. MORAN, Mr. LANKFORD, Mr. CASIDY, Mr. YOUNG, Mr. RUBIO, Mr. CRAMER, Mrs. CAPITO, Mrs. BLACKBURN, Mrs. LOEFFLER, Mr. BOOZMAN, Mr. RISCH, Mr. SCOTT of South Carolina, Mr. ROUNDS, Mr. GRASSLEY, Mr. HOEVEN, Ms. ERNST, Mr. PERDUE, Mr. BARRASSO, Mr. INHOFE, Mrs. FISCHER, Mr. CORNYN, and Mr. COTTON) submitted the following resolution; which was considered and agreed to:

##### S. RES. 715

Whereas the United States was founded on principles of religious freedom by the Founders, many of whom were deeply religious;

Whereas the First Amendment to the Constitution of the United States embodies principles intended to guarantee freedom of religion both through the free exercise thereof and by prohibiting the Government from establishing a religion;

Whereas the Pledge of Allegiance was written by Francis Bellamy, a Baptist Minister, and first published in the September 8, 1892, issue of the *Youth's Companion*;

Whereas, in 1954, Congress added the words "under God" to the Pledge of Allegiance;

Whereas, for over 60 years, the Pledge of Allegiance has included references to the United States flag, to the country having been established as a union "under God", and to the country being dedicated to securing "liberty and justice for all";

Whereas, in 1954, Congress believed it was acting constitutionally when it revised the Pledge of Allegiance;

Whereas the Senate of the 116th Congress believes that the Pledge of Allegiance is a constitutional expression of patriotism;

Whereas patriotic songs, engravings on United States legal tender, and engravings on Federal buildings also contain general references to "God";

Whereas the Supreme Court overturned *Newdow v. United States Congress*, 328 F.3d 466 (9th Cir. 2003), a case in which the United States Court of Appeals for the Ninth Circuit held that the recitation of the Pledge of Allegiance by a student's public school teacher violated the Establishment Clause of the First Amendment to the Constitution of the United States; and

Whereas the United States Court of Appeals for the Ninth Circuit later concluded that its previous opinion in *Newdow* was no longer binding precedent, that case law from the Supreme Court of the United States concerning the Establishment Clause of the First Amendment to the Constitution of the United States had subsequently changed, and that Congress, when passing the new version of the Pledge of Allegiance, established a secular purpose for the use of the terms "under God" and, thus, the United States Court of Appeals for the Ninth Circuit upheld the recitation of the Pledge of Allegiance by public school teachers: Now, therefore, be it

*Resolved*, That—

(1) the Pledge of Allegiance has been a valuable part of life for the people of the United States for generations; and

(2) the Senate strongly defends the constitutionality of the Pledge of Allegiance.

##### SENATE RESOLUTION 716—DESIGNATING THE WEEK OF OCTOBER 5 THROUGH OCTOBER 9, 2020, AS "MALNUTRITION AWARENESS WEEK"

Mr. MURPHY (for himself, Mr. GRASSLEY, Mrs. FEINSTEIN, Ms. HASSAN, Mr. BOOKER, Ms. SMITH, Ms.

SINEMA, Mr. MANCHIN, Mr. KING, Mr. BLUMENTHAL, Mr. VAN HOLLEN, Mr. CRAMER, Mr. WYDEN, Mr. CARDIN, Mr. COONS, Mr. LANKFORD, Mr. TILLIS, Mr. ROBERTS, Ms. COLLINS, and Mrs. CAPITO) submitted the following resolution; which was referred to the Committee on the Judiciary:

##### S. RES. 716

Whereas malnutrition is the condition that occurs when a person does not get enough protein, calories, or nutrients;

Whereas the 2020 Coronavirus Disease 2019 (COVID-19) pandemic (referred to in this preamble as the "2020 coronavirus pandemic")—

(1) has resulted in a significant increase in food insecurity, which is linked to malnutrition; and

(2) has nearly doubled food insufficiency rates since 2019;

Whereas the 2020 coronavirus pandemic has had a disproportionate impact on children, as 13,900,000 children live in a household characterized by child food insufficiency, and the rate of households with food insufficient children in 2020 was more than 5 times the rate of households with food insufficient children in 2019;

Whereas the impact of the 2020 coronavirus pandemic on the chronically ill has forced the examination of chronic disease prevention, especially through nutrient consumption and absorption, which is examined in the 2020-2030 Strategic Plan for NIH Nutrition Research published by the National Institutes of Health;

Whereas malnutrition is a significant problem in the United States and around the world, crossing all age, racial, class, gender, and geographic lines;

Whereas infants, older adults, people with chronic diseases, and other vulnerable populations are particularly at risk for malnutrition;

Whereas the American Academy of Pediatrics has found that failure to provide key nutrients during early childhood may result in lifelong deficits in brain function;

Whereas disease-associated malnutrition affects between 30 and 50 percent of patients admitted to hospitals, and the medical costs of hospitalized patients with malnutrition can be 300 percent more than the medical costs of properly nourished patients;

Whereas, according to the National Blueprint: Achieving Quality Malnutrition Care for Older Adults, 2020 Update, as many as 1/2 of older adults living in the community are malnourished or at risk for malnutrition;

Whereas disease-associated malnutrition in older adults alone costs the United States more than \$51,300,000,000 each year; and

Whereas the American Society for Parenteral and Enteral Nutrition established Malnutrition Awareness Week to raise awareness and promote prevention of malnutrition across the lifespan: Now, therefore, be it

*Resolved*, That the Senate—

(1) designates the week of October 5 through October 9, 2020, as "Malnutrition Awareness Week";

(2) recognizes registered dietitian nutritionists and other nutrition professionals, health care providers, social workers, advocates, caregivers, and other professionals and agencies for their efforts to advance awareness, treatment, and prevention of malnutrition;

(3)(A) recognizes the importance of existing Federal nutrition programs for their role in combating malnutrition; and

(B) supports emergency funding for those critical Federal nutrition programs for the duration of the Coronavirus Disease 2019 (COVID-19) pandemic;

(4) recognizes—