''(iii)(I) during the last 6 months of such taxable year, does not have the same principal place of abode as the individual's spouse, or

''(II) has a decree, instrument, or agreement (other than a decree of divorce) described in section 121(d)(3)(C) with respect to the individual's spouse and is not a member of the same household with the individual's spouse by the end of the taxable year.''.

(b) CONFORMING AMENDMENTS.—

(1) Section 32(c)(1)(A) of such Code is amended by striking the last sentence.

(2) Section 32(c)(1)(E)(ii) of such Code is amended by striking ''(within the meaning of section 7703)''.

(3) Section 32(d)(1) of such Code, as amended by subsection (a), is amended by striking ''(within the meaning of section 7703)''.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2020.

SA 1227. Mr. LEE submitted an amendment intended to be proposed to amendment SA 891 proposed by Mr. SCHUMER (for himself, Mr. WYDEN, Mrs. MURRAY, Mr. BROWN, Mr. PETERS, Mr. CARDIN, Ms. CANTWELL, Ms. STABENOW, Mr. TESTER, Mr. MENENDEZ, Mr. SCHATZ, Mr. CARPER, Mr. LEAHY, and Mr. SANDERS) to the bill H.R. 1319, to provide for reconciliation pursuant to title II of S. Con. Res. 5; which was ordered to lie on the table; as follows:

Strike sections 9621, 9622, 9623, 9624, and 9625 and insert the following:

SEC. 9621. CREDIT ALLOWED IN CASE OF CERTAIN SEPARATED SPOUSES.

(a) IN GENERAL.—Section 32(d) of the Internal Revenue Code of 1986 is amended—

(1) by striking ''MARRIED INDIVIDUALS.—In the case of'' and inserting the following: ''MARRIED INDIVIDUALS.—

''(1) IN GENERAL.—In the case of'', and

(2) by adding at the end the following new paragraph:

''(2) DETERMINATION OF MARITAL STATUS.—For purposes of this section—

''(A) IN GENERAL.—Except as provided in subparagraph (B), marital status shall be determined under section 7703(a).

''(B) SPECIAL RULE FOR SEPARATED SPOUSE.—An individual shall not be treated as married if such individual—

''(i) is married (as determined under section 7703(a)) and does not file a joint return for the taxable year,

''(ii) resides with a qualifying child of the individual for more than one-half of such taxable year, and

''(iii)(I) during the last 6 months of such taxable year, does not have the same principal place of abode as the individual's spouse, or

''(II) has a decree, instrument, or agreement (other than a decree of divorce) described in section 121(d)(3)(C) with respect to the individual's spouse and is not a member of the same household with the individual's spouse by the end of the taxable year.''.

(b) CONFORMING AMENDMENTS.—

(1) Section 32(c)(1)(A) of such Code is amended by striking the last sentence.

(2) Section 32(c)(1)(E)(ii) of such Code is amended by striking ''(within the meaning of section 7703)''.

(3) Section 32(d)(1) of such Code, as amended by subsection (a), is amended by striking ''(within the meaning of section 7703)''.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2020.

SA 1228. Mr. LEE submitted an amendment intended to be proposed to amendment SA 891 proposed by Mr. SCHUMER (for himself, Mr. WYDEN, Mrs. MURRAY, Mr. BROWN, Mr. PETERS, Mr. CARDIN, Ms. CANTWELL, Ms. STABENOW, Mr. TESTER, Mr. MENENDEZ, Mr. SCHATZ, Mr. CARPER, Mr. LEAHY, and Mr. SANDERS) to the bill H.R. 1319, to provide for reconciliation pursuant to title II of S. Con. Res. 5; which was ordered to lie on the table; as follows:

Strike section 11004.

SA 1229. Mr. LEE submitted an amendment intended to be proposed to amendment SA 891 proposed by Mr. SCHUMER (for himself, Mr. WYDEN, Mrs. MURRAY, Mr. BROWN, Mr. PETERS, Mr. CARDIN, Ms. CANTWELL, Ms. STABENOW, Mr. TESTER, Mr. MENENDEZ, Mr. SCHATZ, Mr. CARPER, Mr. LEAHY, and Mr. SANDERS) to the bill H.R. 1319, to provide for reconciliation pursuant to title II of S. Con. Res. 5; which was ordered to lie on the table; as follows:

Strike section 2005.

SA 1230. Mr. LEE submitted an amendment intended to be proposed to amendment SA 891 proposed by Mr. SCHUMER (for himself, Mr. WYDEN, Mrs. MURRAY, Mr. BROWN, Mr. PETERS, Mr. CARDIN, Ms. CANTWELL, Ms. STABENOW, Mr. TESTER, Mr. MENENDEZ, Mr. SCHATZ, Mr. CARPER, Mr. LEAHY, and Mr. SANDERS) to the bill H.R. 1319, to provide for reconciliation pursuant to title II of S. Con. Res. 5; which was ordered to lie on the table; as follows:

Strike section 2007.

SA 1231. Mr. LEE submitted an amendment intended to be proposed to amendment SA 891 proposed by Mr. SCHUMER (for himself, Mr. WYDEN, Mrs. MURRAY, Mr. BROWN, Mr. PETERS, Mr. CARDIN, Ms. CANTWELL, Ms. STABENOW, Mr. TESTER, Mr. MENENDEZ, Mr. SCHATZ, Mr. CARPER, Mr. LEAHY, and Mr. SANDERS) to the bill H.R. 1319, to provide for reconciliation pursuant to title II of S. Con. Res. 5; which was ordered to lie on the table; as follows:

Strike section 9675.

SA 1232. Mr. DAINES (for himself, Mr. CRAMER, and Mr. TOOMEY) submitted an amendment intended to be proposed to amendment SA 891 proposed by Mr. SCHUMER (for himself, Mr. WYDEN, Mrs. MURRAY, Mr. BROWN, Mr. PETERS, Mr. CARDIN, Ms. CANTWELL, Ms. STABENOW, Mr. TESTER, Mr. MENENDEZ, Mr. SCHATZ, Mr. CARPER, Mr. LEAHY, and Mr. SANDERS) to the bill H.R. 1319, to provide for reconciliation pursuant to title II of S. Con. Res. 5; which was ordered to lie on the table; as follows:

Beginning on page 172, strike line 1 and all that follows through page 180, line 13, and insert the following:

(1) IN GENERAL.—In addition to amounts otherwise made available, there are appropriated for fiscal year 2021, out of any funds in the Treasury not otherwise appropriated, $30,286,355,534, to remain available until September 30, 2024, that shall—

(A) be for grants to eligible recipients under sections 5307, 5309, 5310, and 5311 of title 49, United States Code, to prevent, prepare for, and respond to coronavirus; and

(B) not be subject to any prior restriction on the total amount of funds available for implementation or execution of programs authorized under sections 5307, 5310, or 5311 of such title.

(2) AVAILABILITY OF FUNDS FOR OPERATING EXPENSES.—

(A) IN GENERAL.—Notwithstanding subsection (a)(1) or (b) of section 5307 and section 5310(b)(2)(A) of title 49, United States Code, funds provided under this section, other than subsection (b)(4), shall be available for the operating expenses of transit agencies to prevent, prepare for, and respond to the coronavirus public health emergency, including, beginning on January 20, 2020—

(i) reimbursement for payroll of public transportation (including payroll and expenses of private providers of public transportation);

(ii) operating costs to maintain service due to lost revenue due as a result of the coronavirus public health emergency, including the purchase of personal protective equipment; and

(iii) paying the administrative leave of operations or contractor personnel due to reductions in service.

(B) USE OF FUNDS.—Funds described in subparagraph (A) shall be—

(i) available for immediate obligation, notwithstanding the requirement for such expenses to be included in a transportation improvement program, long-range transportation plan, statewide transportation plan, or statewide transportation improvement program under sections 5303 and 5304 of title 49, United States Code;

(ii) directed to payroll and operations of public transportation (including payroll and expenses of private providers of public transportation), unless the recipient certifies to the Administrator of the Federal Transit Administration that the recipient has not furloughed any employees;

(iii) used to provide a Federal share of the costs for any grant made under this section of 100 percent.

(b) ALLOCATION OF FUNDS.—

(1) URBANIZED AREA FORMULA GRANTS.—

(A) IN GENERAL.—Of the amounts made available under subsection (a), $26,086,580,227 shall be for grants to recipients and subrecipients under section 5307 of title 49, United States Code, and shall be administered as if such funds were provided under section 5307 of such title.

(B) ALLOCATION.—Amounts made available under subparagraph (A) shall be apportioned to urbanized areas based on data contained in the National Transit Database such that—

(i) each urbanized area shall receive an apportionment of an amount that, when combined with amounts that were otherwise made available to such urbanized area for similar activities to prevent, prepare for, and respond to coronavirus, is equal to 132 percent of the urbanized area's 2018 operating costs; and

(ii) for funds remaining after the apportionment described in clause (i), such funds shall be apportioned such that—

(I) each urbanized area that did not receive an apportionment under clause (i) shall receive an apportionment equal to 25 percent of the urbanized area's 2018 operating costs; and

(II) each urbanized area under clause (i), when the amounts that were otherwise made available, prior to clause (i) to that urbanized area for similar activities to prevent, prepare for, and respond to coronavirus are equal to or greater than 130 percent of the urbanized area's 2018 operating costs but do not exceed 132 percent of such costs, such urbanized area shall receive an apportionment